

# Polk County, Texas

## ANNUAL BUDGET

OCTOBER 1, 2018 - SEPTEMBER 30, 2019

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 \$243,362 which is a 1.2 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$459,807.**

**The vote to adopt the FY2019 Budget is as follows:**

**Voting Yes: Sydney Murphy, Robert C. "Bob" Willis, Ronnie Vincent, Milton Purvis and Charles T. "Tommy" Overstreet**

**Voting No: None Absent: None**

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

**(Adopted)**

**Property Tax Rate : (2017) 0.6461/\$100 (2018) 0.6461/\$100**

**(Calculated)**

**Effective Tax Rate: (2017) 0.626602 (2018) 0.6453**

**Effective Maintenance & Operations Tax Rate:**

**(2017) 0.610643 (2018) 0.6332**

**Rollback Tax Rate: (2017) 0.689233 (2018) 0.7091**

**Debt Rate: (2017) 0.114045 (2018) 0.1130**

**The total amount of County Debt Obligation (10/1/18) is \$23,068,336**

Presented by County Judge

**SYDNEY MURPHY**

And Commissioners

**ROBERT C. "BOB" WILLIS**

**RONNIE VINCENT**

**MILTON PURVIS**

**CHARLES T. "TOMMY" OVERSTREET**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Polk County**

**Texas**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

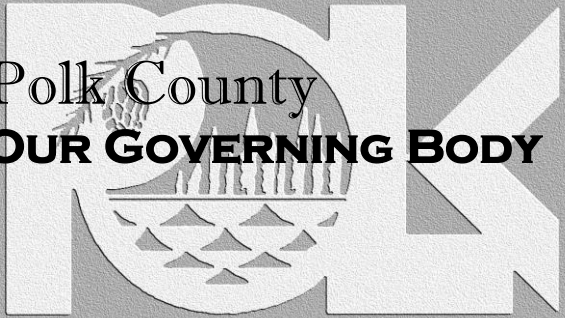
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018 (FY2018).

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

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

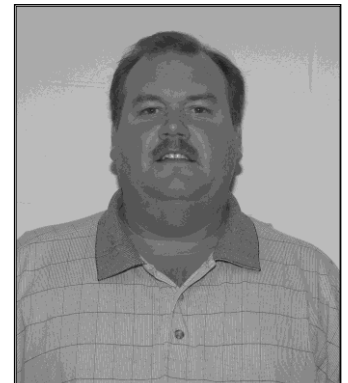
Polk County  
**OUR GOVERNING BODY**



**SYDNEY MURPHY**  
COUNTY JUDGE



**BOB WILLIS**  
COMMISSIONER, PCT. 1

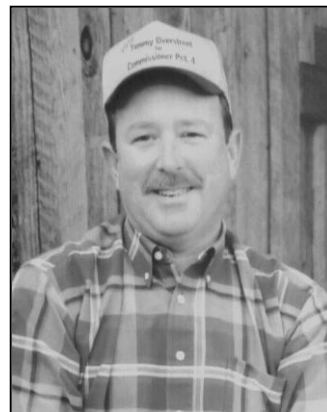


**RONNIE VINCENT**  
COMMISSIONER, PCT. 2

**COMMISSIONERS  
COURT**



**MILT PURVIS**  
COMMISSIONER, PCT. 3



**TOMMY OVERSTREET**  
COMMISSIONER, PCT. 4



# Reading this Document

## Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. This budget has been designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** detailing how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



# A Quick Index

## Top 10 Common Questions About The Budget

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What's the County's tax rate? *See the narrative on page [19 & 20](#), [History of Rates](#)  
on page [153](#) and [Order Adopting the Rate](#) on [154](#)*

What's the total budget of the County? *Pages [9](#) and [45](#)*

How much revenue comes from taxes? and *Page [19-22](#) [Major Revenue Sources](#)*  
What are other sources of revenue for the County?  
*Page [41](#) [Summary \(Source/Type\)](#)*

How much will Road & Bridge spend in my precinct? *Pages [97-107](#)*

How many employees work for the County and where? *Page [27](#)*

Does the County have a financial policy that  
guides how funds are reported, invested and audited? *Pages [141-149](#)*

What does "GAAP" mean? *Page [157](#)*

What's the population of Polk County? *Page [33](#) and [151](#)*  
and who are the County's largest Taxpayers? *Page [153](#)*

*Want to find something else?  
See more detail  
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SYDNEY MURPHY  
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas:

I am pleased to present the Polk County Budget for FY2019, as adopted by the Commissioners Court on September 11, 2018. This document format has been developed to provide you with updated information each year about the process, issues and data used in formulating the County's annual budget, and as a means to help citizens better understand how, why and where county funds are generated and spent.

For the 2019 fiscal year, we anticipate revenues totaling \$31,535,119 and expenditures totaling \$30,911,649 for the period beginning October 1, 2018 and ending September 30, 2019. The positive overall budget balance of \$623,470 represents a combined total of balances in the General Fund and Road & Bridge Funds, as well as certain (Special) funds dedicated for a specific purpose, such as the largest budget balance of \$446,946 in the Retiree Health Benefits Trust being funded to meet actuarial projections for future benefits.

The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to balance the FY2019 Budget without the use of the County's reserves. County governments are required by law to adopt a balanced budget. In certain years this has been accomplished by the use of fund balances. For this and the three prior fiscal years, however, the County's projected expenditures are within the limits of revenues estimated for the year.

The Certified Net Taxable Values, from which the County's primary revenue source of ad valorem tax is determined, increased by 2.24% to \$3,425,701,890. After a nearly 79% increase last year, mineral values decreased slightly (-0.87%) to \$195,431,907. Values for real property increased by 3.15% while values subject to (over 65) "freeze" grew by 4.76%. Personal property values decreased by less than 1% (-0.65%) and the value of railroad rolling stock certified by the Comptroller increased by 5%. After consideration of values subject to a "freeze" of tax liability, other exemptions and a 96% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to increase ad valorem tax revenue for FY2019 by \$243,362 (1.18%).

The General Fund Balance (Reserve) at the beginning of FY2019 is estimated by the County Auditor to be \$10,859,008.03, representing a \$1,790,256.14 increase from the prior year's (FY2018) beginning balance. The projected balance represents a healthy reserve position for the County and exceeds the goal of maintaining levels of reserves equal to or exceeding three months of operating costs, as set out in the County's Financial Policies found in Appendix A of this document.

In support of the FY2019 Budget, the Commissioners Court voted to adopt a 2018 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted in the previous tax year. Based on the average taxable value of a residence homestead in Polk County of \$124,976, the amount of ad valorem tax imposed on the average home will be \$807.47, a \$19.73 increase from the average of \$787.74 imposed last year on the 2017 average value of \$121,923. The taxes imposed on the average home are \$1.00 more than would be imposed this year had the County adopted the Effective Rate of \$0.6453 (the rate that would generate the same amount of tax revenue as last year).

The County annually reviews opportunities to improve employee compensation. In FY2018 the Commissioners Court made the decision to use unforeseen revenues from the immigration detention center to have a Compensation Survey and Assessment of County Jobs performed to



*Staffing changes detailed on page 27*

determine the market value of County positions. Management Advisory Group International, Inc. (MAG) completed the study and provided the Court with a new proposed pay scale which was approved for adoption at the start of FY2019. Projected revenues for FY2019 were sufficient to support adjusting every position to the minimum market value determined by the study (which included a minimum 2.5% increase), and to provide additional step increases to those employees that had been employed by the County the longest. Additional funds were then provided to each department in the General Fund to allow elected officials and department heads to provide merit increases to select individuals in their departments. Finally, the County made some changes to the Employee health insurance which reduced premiums by 2.85%, raising employee out of pocket costs marginally while providing additional benefits.

*pages 23-25*

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

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

- ❖ **Certification of the County's 2018 Net Taxable Value** (for FY2019) by the Polk Central Appraisal District at \$3,425,701,890 reflects a \$75,111,788 increase over last year's certified value of \$3,350,590,102 and includes a \$24,233,045 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability. The Tax Assessor Collector anticipates a collection rate at 96%, and the combined changes result in the County's budgeted \$243,362 increase in ad valorem tax revenues for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue Sources discussion beginning on page 19.
- ❖ **Sales Tax revenue** is projected to increase from \$2,350,000 estimated in the FY2018 Budget to \$2,450,000 in FY2019, representing modest growth. This revenue projection is consistent with state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. The County's sales tax history and trends are detailed on page 20.
- ❖ **Charges & Fees for Services** are expected to increase in FY2019 by \$665 to \$1,603,800 and **Court Fines, Fees & Forfeitures** are expected to increase by \$37,941 from last year's budget estimate to a total of \$848,484. Limits for the majority of fees for county services and fines/fees assessed through the courts are set by statute, and the County contracts for collection of delinquent amounts.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated to remain stable in FY2019 at \$976,500.
- ❖ **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to decrease by \$32,434 - mostly a result of decreases in federal funds passed through our Area Agency on Aging for the senior meals program. The total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. Certain indirect federal & state funding, such as reimbursements, may be listed in "Other (Misc. )" revenues.



*see detailed discussion  
on pg 22*

- ❖ **“Other-Miscellaneous” revenues** derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants and miscellaneous sources total \$4,403,508. This revenue category also includes transfers of revenues between funds. FY2019 projections in this category estimate an increase of \$630,408 compared to last year’s budgeted revenue, which is mostly attributed to an expected increase in IAH Detention Facility per diem fees and waste management fees, as well as increased funding to the Retiree Health Benefits Trust.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses more than doubled in FY2018 due to strong market conditions, the likes of which we have not seen in the last ten years. Based on this perceived trend, we modestly increased our projections for this revenue line item for FY2019 to \$227,500.

## The Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2018 and ending September 30, 2019 and was developed in accordance with the County’s Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$31,535,119\*\* anticipated for FY2019 represent an increase of \$910,117 from revenues adopted in the prior budget. The increase is a result of offsetting changes described in the listing below;

### CHANGES IN REVENUES (By Source) for FY2019

Source	Last Year (adopted)	This Year	Change
<b>Ad Valorem Taxes</b>	20,634,686	20,878,048	243,362
<b>Sales Tax</b>	2,350,000	2,450,000	100,000
<b>Other Tax</b> (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	339,500	358,000	18,500
<b>Permits &amp; Licenses</b> (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,133,330	1,138,530	5,200
<b>Court Fines, Fees &amp; Forfeitures</b>	810,543	848,484	37,941
<b>Charges/Fees for Service</b>	1,603,135	1,603,800	665
<b>Interest</b>	120,400	227,500	107,100
<b>Federal/State Funding</b> (including grants)	957,760	925,326	(32,434)
<b>Other Revenue</b> (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	3,773,100	4,403,508	630,408
<b>Less Transfers Between Funds</b>	(1,097,452)	(1,298,077)	(200,625)

FY2019 expenditures were adopted totaling \$30,911,649\*\* and reflect a \$722,784.48 increase from expenditures adopted last year.

### CHANGES IN EXPENDITURES (By Type) for FY2018

Type (Use)	Last Year (adopted)	This Year	Change
<b>Personnel</b> (includes 2.5% Cost of Living and increased health insurance premiums)	15,948,197	16,574,988	626,791
<b>Operating Costs</b>	10,139,678	10,709,592	569,914
<b>Capital Outlay</b> (includes Road & Bridge Capital Lease Principal & Interest)	1,674,957	1,423,056	-251,901
<b>Debt Service</b>	3,267,369	3,260,476	-6,893
<b>Expendable Trust</b> (Available School Fund – no budget impact)	161,114	166,614	5,500
<b>Nonexpendable Trust</b> (Permanent School Fund – no budget impact)	95,000	75,000	-20,000
<b>Less Transfers Between Funds</b>	(1,097,452)	(1,298,077)	(200,625)

\*\* Includes reduction for revenue/expenditure transfers between funds totaling \$1,298,077 compared to FY2018 budgeted transfers totaling \$1,097,452



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The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.5455 and a Debt Service rate of \$0.1006. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** (found in Appendix E) to reflect the \$0.1471 portion of the rate which funds the Road & Bridge Precincts and the \$0.3984 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

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

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

  
Sydney Murphy, County Judge  
Polk County, Texas



# Strategic and Capital Planning

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

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

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

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

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

## Capital Project Planning

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

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

*page 24*





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

## To Manage Growth

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

### **In this 2019 Budget Year:**

- **The County Judge actively participates in regional and statewide planning efforts in transportation, federal and forest land usage, as well as services development to ensure the County's needs and interests are represented;**
- **Road & Bridge Precincts will continue to work closely with the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County, as well as continue to seek alternative funding, such as grants, state programs and federal assistance for much needed upgrades to County roads and bridges – thereby limiting the impact to taxpayers;**
- **A Courthouse Restoration Planning Grant from the Texas Historical Commission (THC) was awarded to Polk County in 2018, and architectural plans to restore the historic main Courthouse located in Livingston, the County seat, are well underway. These plans, once complete, will put us in a more favorable position to receive a full restoration grant. Foundation, structural, plumbing and electrical upgrades are still needed to preserve the integrity of this historic landmark. Restored historic courthouses have proven to be an economic boost for local economies, as well as providing an increase in safety, accessibility, energy efficiency, tourism and more;**
- **The County is working with stakeholders to re-establish organized economic development representing county-wide interests. Through tax incentives and support of applications for the Texas Enterprise Zone and Capital Fund programs, the County is experiencing the positive impact of major projects such Roy O. Martin's construction of the Corrigan OSB Plant and East Texas Electric Cooperative construction of the R.C. Thomas Hydroelectric Project. Efforts to retain existing business and attract new industry serve to increase employment opportunities and strengthen the County's tax base.**

## To Enhance Revenues and Ensure Financial Stability

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





## Statement of Goals

### In this 2019 Budget Year:

- **Federal and State funding, both direct (\$925,326) and indirect (\$53,730), has decreased by an estimated \$32,434 in the FY2019 Budget, but remains a significant source of revenue for law enforcement, indigent defense costs, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition services – totaling \$979,056. Additional funding approved subsequent to the budget adoption for Hurricane Harvey Disaster Recovery should increase the amount actually received from federal and state agencies. Utilizing federal and state funds made available to local governments relieves a portion of the burden placed on taxpayers for county services mandated by state & federal governments and allows improvements to county infrastructure that could not otherwise be funded without a tax increase. The Grant & Contract Coordinator position was established in FY2018 to assist county departments in identifying new grant opportunities;**
- **The County continues to pursue fine/fee revenues through new assessments that may be made available by legislative changes. Fines and fees attached to criminal offenses place the burden on the offender, rather than the taxpayer. The County encourages recovery of unpaid fines and fees by contracting for the collection of delinquent payments and by providing salary supplements for Precinct Constables actively serving outstanding warrants. Also, in the effort to identify new revenue sources to limit tax burdens, the County began enforcing the new "Scofflaw" defined by the Transportation Code. Under this provision, individuals that are delinquent in paying court fines and fees associated with an offense will not be able to register a vehicle until payment is made;**
- **The IAH Secure Adult Detention Facility, constructed at no cost or debt liability to the County, has provided jobs and economic stimulus since 2006. The County's portion of contracted per diem (currently \$3.27 per inmate, per day) and inmate phone revenue has generated more than \$13 million throughout the facility's years of operation. Nevertheless, as we have seen since 2013, extreme fluctuations in detainee population can significantly impact this revenue stream, hindering it from being a reliable source of steady income for the County. Consequently, we will continue to use the revenue from this facility as it is received to purchase necessary materials and equipment, or to fund special projects such as the County Employee Compensation Study that was completed in 2018, but cannot obligate any future expected revenues which could negatively impact our budget if they falls short of projections. To safeguard the continued operation of the facility, the County is continuing discussions with Immigration and Customs Enforcement (ICE) and our state and federal legislators to secure an arrangement that will stabilize the population to sustain the facility and protect jobs.**

### To Improve Efficiency and Productivity

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



#### **In this 2019 Budget Year:**

- **Savings realized in the County's debt service requirements and the reinstatement of the IAH Detention Facility revenue stream in 2017 allowed for a long overdue upgrade to the County's financial software this past year. The upgrade and conversion of data has taken several months, as well as a coordinated effort from all County Offices, especially those of the Auditor, Treasurer, Human Resources and Information & Technology. While we are still working to have the new software fully operational, we have already seen significant improvements in the County's reporting, processing and budget development capabilities, and we will continue to experience greater productivity as more of the software becomes fully functional. We look forward to providing employees a direct portal to payroll, benefits and other information. With the transition to the new financial software nearing completion, the County's Judicial Offices are next on the list for a major software overhaul which will align the County Court System with the system currently in use by the State of Texas. The new software will connect to justice partners in law enforcement, corrections and supervision, from dispatch through disposition;**
- **County departments continue work to expand the availability of information and services on the County's website – [www.co.polk.tx.us](http://www.co.polk.tx.us) – and other hosted sites. Electronic access to information serves to more efficiently address the needs of the public while improving County productivity.**

## **To Improve Employee Environment**

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

#### **In this 2019 Budget Year:**

- **In 2018, the County had a Compensation Study and Benefits Analysis performed by an independent management consulting firm to determine how County jobs relate to current job markets and to consider any necessary adjustments. In the interest of fairness for all County employees, the Commissioners Court implemented a salary transition schedule that adjusted each position to at least the minimum of the market range revealed by the study, and those employees that had been with the County the longest received additional consideration. As a final measure, the remaining budgeted funds were split between all departments for elected officials and department heads to provide merit increases within their offices for those employees that consistently perform above expectations.**
- **The Compensation Study and Benefits Analysis performed included a bonus software, provided to the Polk County Human Resources Department, giving them a simple and easy to explain process for job placement and performance tracking. This simplification of what can often be a complex process for employees, increases understanding and improves the efficiency of both implementing and administering a fair and consistent pay schedule. Additionally, our Human Resources Department will be reviewing options to**



**update our current employee evaluation system to make it easier for both employees and supervisors to keep up with annual performance evaluations;**

- **The County continues to fund employee incentives such as Longevity Pay, Certificate Pay for advanced law enforcement training, Bi-Lingual Incentive Pay, Safety Awards to promote an “accident free” workplace and personal leave policies. In partnership with the Texas Association of Counties, the County’s Wellness Program makes services and information readily available to employees and their families to help reduce healthcare costs. The County also budgets a portion of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees.**

## **To Increase Communications with Citizens**

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

### **In this 2019 Budget Year:**

- **“Alert Me Polk County” is fully operational and provides emergency notifications to subscribers free of charge. Registration can be completed on the County’s website – [www.co.polk.tx.us](http://www.co.polk.tx.us) – or by calling the Office of Emergency Management at 936-327-6826;**
- **County Departments continue to increase the information and services available to the public through the Polk County website as well as other hosted sites, such as Facebook – [Polk County, TX](#) – and YouTube – [Polk County Commissioners Court](#). Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor’s Office have earned Polk County the notable “Gold Star Award” for Financial Transparency from the Texas State Comptroller.**

## **The Budget Process**

## **Requirements of Law and Sound Financial Management**

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

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

The County Auditor estimates historical revenues and beginning fund balances for use in conjunction with information obtained from various county offices. The County Judge compiles



and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

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

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

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

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

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



## Budget Calendar

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



# Key Elements of the Budget

## Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Maintain existing Tax Rate & balance Budget without using Reserves	* Address critical staffing needs and evaluate County Compensation & Benefits
* Meet actuarial recommendation for funding Retiree Health Benefits Trust	* Meet actuarial recommendation for funding Retiree Health Benefits Trust
* Address staffing needs and implement Transitional Survey Schedule as recommended by County Compensation & Benefits Survey	* Fund building improvements and financial software upgrades without issuing debt
	* Balance Budget without a Tax Rate increase or use of Reserves

- Maintain existing Tax Rate & balance Budget without using Reserves was, again, a focus of this year's budget process.** Last year's tax rate applied to this year's increase in Net Taxable Value was sufficient to meet the County's budgetary needs and to fund the priorities discussed above. The 2018 Tax Rate, which funds the FY2019 Budget, was adopted as 0.6461 per \$100 value. The table below provides a comparison of the rate distribution in the tax supported funds.

FUND	FY2019 (2018 Tax Year)	FY2018 (2017 Tax Year)
General	0.3984	0.3968
Road & Bridge	0.1471	0.1471
<b>M&amp;O Rate =</b>	<b>0.5455</b>	<b>0.5439</b>
<b>Debt (Service) Rate =</b>	<b>0.1006</b>	<b>0.1022</b>
<b>TOTAL TAX RATE</b>	<b>0.6461</b>	<b>0.6461</b>

- The Retiree Health Benefits Trust was established to fund future costs** of providing health benefits to long term employees after twenty years of service and elected officials after sixteen years. Every two years an actuarial is performed to ensure the funding level is adequate to meet future liabilities. In prior years, the Trust was funded below the recommended level and this budget includes \$567,500 funding to improve the health of the Trust.
- Appropriate Staffing and Compensation levels are important budget considerations** and essential elements in maintaining the value and competitive nature of county employment. The Commissioners Court approved a transitional salary schedule for FY2019 based on the results of a Compensation and Benefits Analysis performed by an independent firm experienced in such studies, which guaranteed all employees' salaries will be at least the minimum of the market range for their position. Additionally, this budget addressed the most critical staffing needs requested by County Offices and Elected Officials. Staffing changes are detailed on page 27.



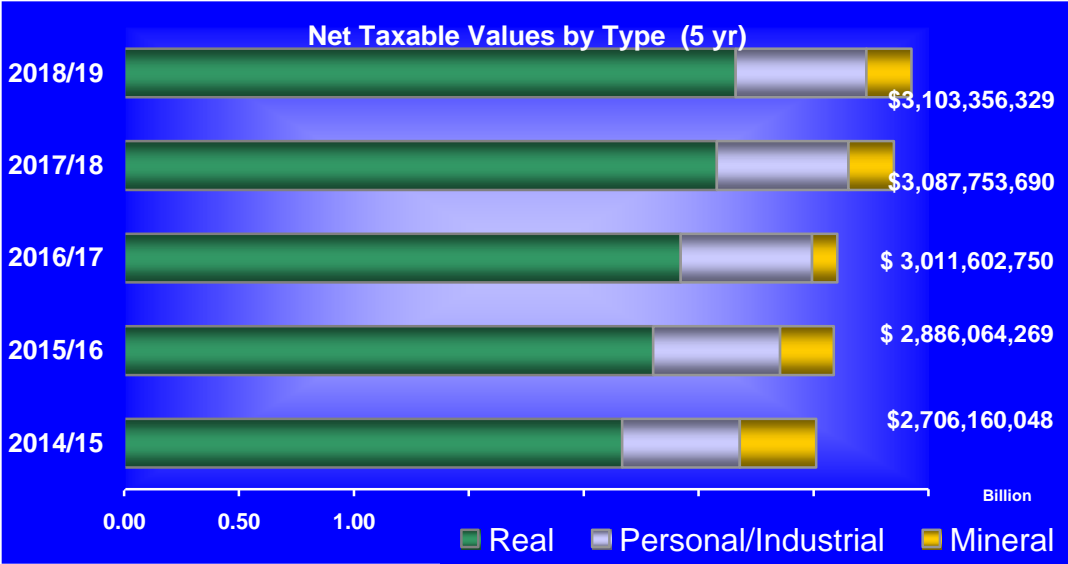


## Major Revenue Sources with Forecasting & Assumptions for FY2019

### Property Taxes = 66.21 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 65% of General Fund revenue, over 80% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2018 Tax Rate (for the 2019 budget year) is .6461 or 64.61¢ per \$100 valuation. This rate reflects no increase from the total rate adopted in the preceding year and represents a 1.24% increase from the Effective Tax Rate (0.6453) calculated for the 2018 tax year. In projecting property tax revenues, two underlying assumptions were used - the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 96% of estimated taxes, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$3,425,701,890 compared to last year’s certified value of \$3,350,590,102 and represents an increase of \$75,111,788 (before adjustments) in the following categories of value;
  - Increase of \$81,230,037 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
  - Decrease of \$3,722,220 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
  - Decrease of \$1,706,815 in Mineral value relating to (decreased) production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$24,233,045 to a total of \$533,705,950. Current property taxes in FY2019 are expected to generate \$19,878,048 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$1,000,000.

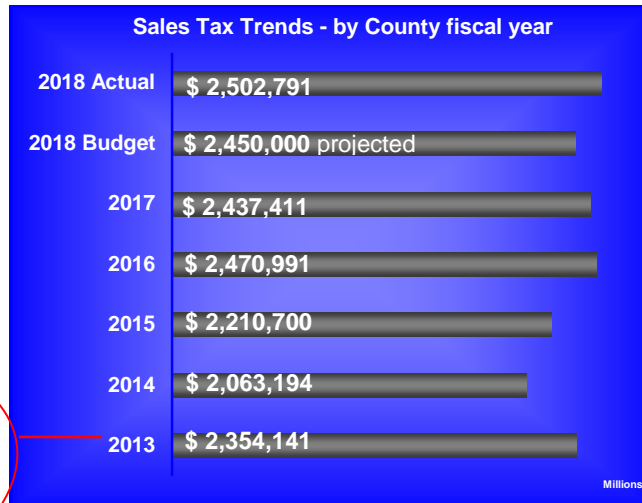


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated increase of \$243,362 in FY2019 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

**Sales Tax = 7.77 % of total revenue**

- **Sales Tax** remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$2,450,000 for the 2019 fiscal year - representing over 12% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the State and .5¢(one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenue, and 2019 Budget preparation included a review of new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY2008, when sales tax revenue fell short of budget projection.



*includes \$200,000 received in special sales tax allocation from TransCanada Pipeline activity*

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

receipt of approximately \$200,000 is reflected in FY2013 and relates to the Trans-Canada Pipeline construction and was not included in subsequent budget projections. A total of \$2,502,791 was received during FY2018, higher than had been predicted, and the County is currently on track to receive the projected sales tax revenue for FY2019.

**Charges/Fees for Services = 5.09 % 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 \$1,603,800 estimated in FY2019, an increase of \$665 from the amount budgeted last year. The trend for service fees somewhat follows economic indicators – increasing as the volume of property and other transactions increase.



## Court Fines/Fees/Forfeitures = 2.69 % of total revenue

- **Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$848,484 – a \$37,941 increase from the prior budget. The “Scofflaw”, reenacted and amended by the 85<sup>th</sup> Legislature to fine an additional \$20 fee to persons who are refused a motor vehicle registration due to an unpaid fine, fee or tax, brought in only \$1,834 in FY2018, falling very short of the \$25,500 projected revenue. This was made up for by a significant increase in Justice of the Peace fines which make up the majority of the projected increase in the FY2019 budget.

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 FY2019 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement.

Court Fines/Fees/Forfeitures revenues that are restricted to a specific use defined by State statutes include: Road & Bridge operations within the County; records management and preservation by the County and District Clerks; courthouse, courtroom and Justice Court security, as well as the advancement of technology in those courts; the Sheriff’s Commissary Funds utilized for inmates of the Polk County Jail; Pre-Trial Intervention Services administered by the District Attorney; the District Attorney’s collection of “hot checks”; and maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the “Financial/Operational” section of this document, and a description of each fund’s purpose may be found in the “Description of Funds” on page 35.

## Auto Reg/License Fees = 3.1 % of total revenue

- **Auto Registration, Vehicle License and TxDOT Gross Weight & Axle fees** are assigned to the Road & Bridge Fund and provide the second largest revenue for the maintenance and improvement of County roads, with ad valorem tax revenue being the largest. In FY2019, \$976,500 in auto registration and licensing revenues will account for 13.9% of Road & Bridge funding. Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year based on the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the State on vehicle sales tax paid in Polk County likewise increased annually to the General Fund. The 2019 budget projection for this revenue had no change from the FY2018 budget based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

## Federal & State Funding = 2.9 % of total revenue



in support of services and meals provided to our senior population. Other funding includes \$222,968 in support of the judiciary; \$84,000 relating to law enforcement and victims assistance; \$50,000 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; \$35,453 in funding to assist in emergency management and preparedness efforts; \$14,500 representing payment from the Tobacco Settlement negotiated by the Attorney General; \$7,000 in voter registration assistance; and a combined total of \$25,105 in various reimbursements and support.

### **Other Revenue (combined) = 13.96 % of total revenue**

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$4,403,508.

From 2006 through 2014, the largest single source within this category was the County's contractual portion of revenue generated by the IAH Secure Adult Detention Facility, built and financed through Project Revenue Bonds issued in 2004 and 2006 by the IAH Public Facility Corporation. The bonds are payable solely from the revenues derived from the operation of the project and the County holds no liability for the debt. The Department of Homeland Security Immigration and Customs Enforcement (ICE) and U.S. Marshals currently house detainees within the Facility. Until February 2015, the operator was paid a fixed fee for each detainee and, in turn, paid the County a per diem portion – generating over \$1.5 million annually in County revenue. A significant reduction in ICE detainees began in 2013 with the facility population dropping as low as 20% of occupancy. At this level, continued operation of the facility was uncertain. The County contracted with a new operator and entered into a forbearance agreement whereby the operator would be assured expenses plus a 10% profit – keeping the facility open while the County and operator negotiated for increased occupancy. In May 2016 the numbers began to improve and now appear to be stable at 50% capacity. Although no contractual per diem revenues were budgeted in fiscal years 2016 and 2017, the County received revenues from the inmate phone system, and, in April 2017, the forbearance was terminated and per diem revenues resumed. A "catch-up" payment for revenues lost during a portion of the forbearance period was negotiated and the County used the unbudgeted revenue to pay for capital purchases made during the year that would have otherwise resulted in the issuance of debt (tax notes). FY2018 revenues for the detention facility exceeded projections by \$944,185, indicating that the detainee population has leveled out significantly. However, with remaining uncertainty regarding the facility usage, FY2019 includes a still moderately conservative revenue estimate of \$770,000 from IAH per diem & inmate phone revenue. The facility is located on FM350 South, near the State Prison (Polunsky Unit).

Of the total in this category, \$1,298,077 represents transfers between a particular fund to support expenses budgeted within another – such as the \$235,000 transfer of all tipping fees from Waste Management to the General Fund. The remaining revenues in this category represent Road & Bridge lease/purchase revenues (\$1,091,241); revenues received in special purpose funds for a restricted use, such as the Retiree Health Benefits Trust and the Permanent and Available School Funds (1,277,182); and 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 (\$149,839); Trinity River



Authority's reimbursement of Sheriff's Office security provided at the Lake Livingston Dam (\$285,153); and reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$211,545).

# Capital Expense Plan

## Developing the Plan

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

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

## Description of Expenses Included in the Plan

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

**\$ Construction and Improvements of Permanent Road & Bridges in the County;**  
**\$ Acquisition of Road Right-Of-Way and Real Property;**  
**\$ Purchase of Road Maintenance & Public Safety Equipment;**  
GOAL: [To Manage Growth](#)  
OBJECTIVE: Provide quality roads and bridges, in an environment safe for our citizens.

**\$ Construction of and Improvements to County buildings;**  
**\$ Acquisition of vehicles;**  
GOAL: [To Improve Efficiency and Productivity](#)  
OBJECTIVE: Address increased usage, need and functionality of County facilities and reduce repair and maintenance costs of building and vehicles.

**\$ Acquisition of Computer equipment, software, office furnishings & equipment;**  
GOAL: [To Increase Communications with Citizens & To Improve Efficiency and Productivity](#)  
OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic public access of applicable County data, records and services.





### FY2019 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court (August 14, 2018 Budget Workshop) in FY2019 projections to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
<b>The Construction and Improvement of Roads &amp; Bridges in the County</b>			<b>\$ -</b>
<b>The Acquisition of Road Right-Of-Way</b>			<b>\$ -</b>
<b>The Acquisition of Road Construction &amp; Maintenance Equipment &amp; Materials</b>			<b>\$ -</b>
<b>The Acquisition of Mobile Equipment (other than Road &amp; Bridge)</b>			<b>\$ -</b>
<b>The Construction of Improvements to County Buildings</b>			<b>\$ 12,850.00</b>
Museum	Sprinkler System	\$ 12,850.00	
<b>The Acquisition of Vehicles</b>			<b>\$ 487,000.00</b>
Jail	Fleet Replacement (2)	\$ 88,500.00	
Constable Pct. 4	(1) Vehicle	\$ 50,000.00	
Sheriff	Fleet Replacement (7)	\$ 318,500.00	
Emergency Management	SUV	\$ 30,000.00	
<b>The Acquisition of Computer Equipment and Software</b>			<b>\$ 807,825.91</b>
County Court at Law	(1) Laptop & MS software	\$ 1,101.80	
JP 1	(1) Laser Printer (Courtroom)	\$ 300.00	
JP 2	(2) Desktop Scanners	\$ 1,783.02	
District Attorney	(9) Fujitsu Scanners (2) HP LaserJet Printers	\$ 4,605.98	
County Treasurer	(2) Computer Monitors	\$ 171.24	
Information Technology	Annual Tech Rotation (see I.T. worksheet for Dept)	\$ 32,225.52	
I.T. / Courts	Odessey Judicial Software	\$ 754,881.00	
Human Resources	(2) Scanners	\$ 900.00	
Emergency Management	(1) Interactive Panel (1) Chorus System - includes software, 1 year subscription and computer (1) Year Chorus subscription after 1st year (1) PC Module (1) WiFi Module (1) Convertible Mobile Stand	\$ 11,857.55	
<b>The Acquisition of Office Furnishings/Equipment</b>			<b>\$ 122,910.96</b>
JP 3	(3) Office Chairs & Shredder	\$ 1,489.96	
County Treasurer	(1) Bill Counter	\$ 530.00	
Jail	Washer / Dryer	\$ 26,290.00	
	Morpho Trust Fingerprint System	\$ 28,796.00	
	Incident Response Equipment & Tasers	\$ 23,038.00	
Sheriff	(20) Tasers	\$ 36,572.00	
	Radio/Communication Repair	\$ 4,345.00	
Emergency Management	ID Badge Printer	\$ 1,850.00	
<b>TOTAL \$ 1,430,586.87</b>			<b>2019 Tax Note Principal &amp; Interest to be offset by retiring debt</b>

## Future Impact of the Plan

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

The management of such debt has a [direct impact on future operating budgets](#). Debt issued in the current budget year will be payable in subsequent years and any portion of the tax rate that





is required for debt service is unavailable for the support of operations in other funds, such as the General and Road & Bridge funds. As discussed earlier in this section, the Commissioners Court has been proactive in the management of the County's debt level so as not to require additional tax revenue to fund principal and interest payments. Additionally, Capital Expenses - whether funded through the issuance of debt or funded in whole or in part in the annual operating budget - may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc.

## **Current (FY2019) Impact of the Plan**

The FY2019 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued, as discussed earlier in this section. Capital planning for the fiscal year included the purchase/upgrade of various equipment and software requested by Departments, the replacement of older, high-mileage patrol vehicles, and certain improvements to county buildings for which current funds are not available.

Just over half of the adopted FY2019 Capital Purchase Projections expenditures is for a judicial software, currently employed by the State of Texas, which connects justice partners in law enforcement, corrections and supervision for an end-to-end criminal justice solution, from dispatch through disposition. It is expected that the conversion from the software currently used by the County will take all of FY2020, and the new software, purchase pending approval by the Commissioners Court, is expected to go online October 1, 2020. The bulk of the remaining adopted FY2019 Capital Purchase Projections were included to replace outdated or underperforming vehicles and other equipment for Law Enforcement and Correctional Facility operations. On the surface these expenditures negatively impact our debt ratio, however, they will also streamline law enforcement and justice services, reducing operational costs down the road.

## **Personnel**

### **Wages, Benefits and Staffing Levels**

To remain competitive with other job markets and retain qualified staff, the County has budgeted in FY2019 to implement a transitional salary schedule recommended by independent professionals who performed a study during FY2018 relating to the County's Pay/Classification Plan and benefits. The transitional salary schedule will provide a 2.5% increase to all eligible employees, ensure all employees are paid at least the minimum market value for their position and provide funds to each department in the General Fund for additional, merit-based pay raises.

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

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

Larger departments with higher employee "turnover" are more likely to benefit from such retainage than are smaller departments. To equalize the process, the County budgets a limited "Merit Pool" (\$10,000) for departments with five or less full-time employees.



Unlike many employers that have offset the rising cost of healthcare by requiring employees to contribute toward health insurance premiums, Polk County has – again – elected to fund the full cost of Employee healthcare in FY2019. Through the Texas Association of Counties “BlueChoice” program, coverage is budgeted for 275 eligible positions at a total annual cost of \$2,899,248 – a \$52,387 decrease from the previous year.

Staffing levels were adjusted in FY2019 by the creation of a Big Sandy School Resource Officer (a position that is dependent on an active contract with Big Sandy ISD); the addition of one full-time position each in the County Clerk’s office and the District Clerk’s office.

Total Personnel costs increased by \$694,034.67 in the FY2019 Budget. Changes in staffing levels occurring in the last five-year period are found in the table shown on the following page.

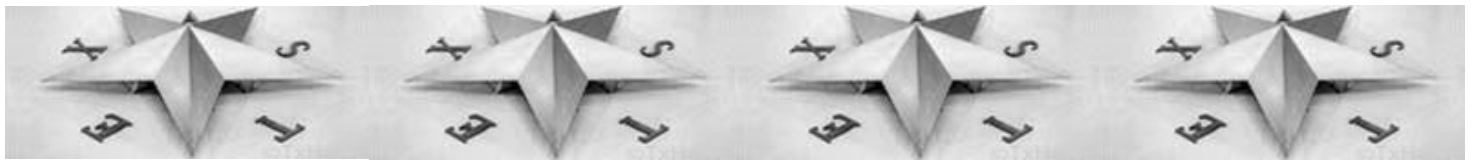


# Staffing Levels & Budgeted Change

FUND	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	Difference 2018-2019
County Judge	3	3	3	3	3	-
Commissioners Court	1	1	1	2	2	-
DPS (Tx Dept of Public Safety)	1	1	1	1	1	-
County Clerk	11.4	10	10.6	11	12	1
Veterans Service	1.29	1	1	1.02	1	(0.02)
County Court at Law	4.24	4.04	3.25	4	4	-
District Clerk	10.27	10.41	9.65	10.15	11.54	1.39
Justice of the Peace #1	3.72	3.72	3.72	4	4.16	0.16
Justice of the Peace #2	3.05	3.05	3	3	3.08	0.08
Justice of the Peace #3	3.05	3.05	3.05	3.05	3.12	0.07
Justice of the Peace #4	3	3	3	3	3.08	0.08
258 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	-
411 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	-
District Attorney	18.38	18	18	18	18	-
County Auditor	5.05	5	5.3	5.3	5	(0.3)
County Treasurer	3.07	3.07	3.07	3.07	3.07	-
Tax Assessor Collector	14.08	14.08	14	14	14	-
Delinquent Tax Collect	3	3	3	2	2	-
Information Technology	2	2	3	3	3	-
Pre-Trial Services		1	1	1	1	-
Maintenance	12	11.5	11.5	11.5	11.5	-
Jail	46.88	46.88	46.88	51.13	50.86	(0.27)
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	54.16	53.10	53.10	54.10	54.58	0.48
Social Services	3.4	3	3	1.02	1.02	-
Museum	1.12	1.12	1.14	1.14	1.13	(0.01)
Extension	4.06	4	4	4	3.04	(0.96)
Permits/Inspections		2	2	2.10	2.08	(0.02)
Emergency Mgmt.	5.14	3.14	3.21	4	4.04	0.04
Human Resources	3.1	2.75	3	3	3	-
Environ. Enforcement	1	1	1	1	1	-
<b>Total: General Fund</b>	<b>230.58</b>	<b>228.03</b>	<b>228.59</b>	<b>234.7</b>	<b>236.42</b>	<b>1.72</b>
Precinct 1	8.61	8.61	8.61	8.61	8.65	0.04
Precinct 2	9.50	9.50	9.50	9.50	8.78	(0.72)
Precinct 3	11.66	11.66	12.66	12.66	12.64	(0.02)
Precinct 4	10.91	10.91	11.91	11.35	11.3	(0.05)
<b>Total: Road &amp; Bridge</b>	<b>40.68</b>	<b>40.68</b>	<b>42.68</b>	<b>42.12</b>	<b>41.37</b>	<b>(0.75)</b>
<b>Total: Security Fund</b>	<b>2.62</b>	<b>2.32</b>	<b>3.16</b>	<b>3.23</b>	<b>3.24</b>	<b>0.01</b>
<b>TOTAL ALL FUNDS</b>	<b>278.88</b>	<b>276.03</b>	<b>279.93</b>	<b>286.03</b>	<b>287.47</b>	<b>1.48</b>

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





# Texas County Government Overview



## Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans—ranging in size from just under 100 residents to over 2 million. Major responsibilities include building and maintaining roads, recreation facilities, jails and judicial systems, maintaining public records, collecting property taxes, issuing vehicle registration and transfers and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent county residents. Increasingly, county governments are playing a vital role in the economic development of their local area.

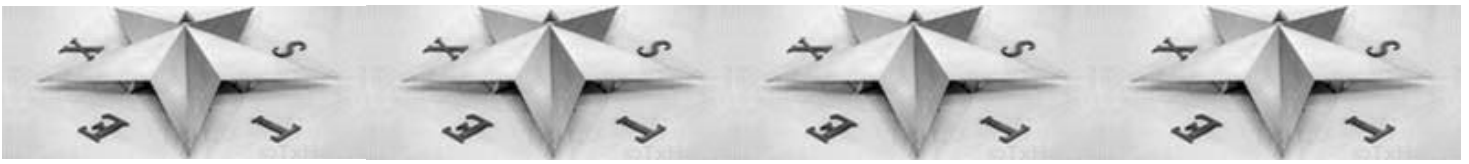
## Structure of County Government

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

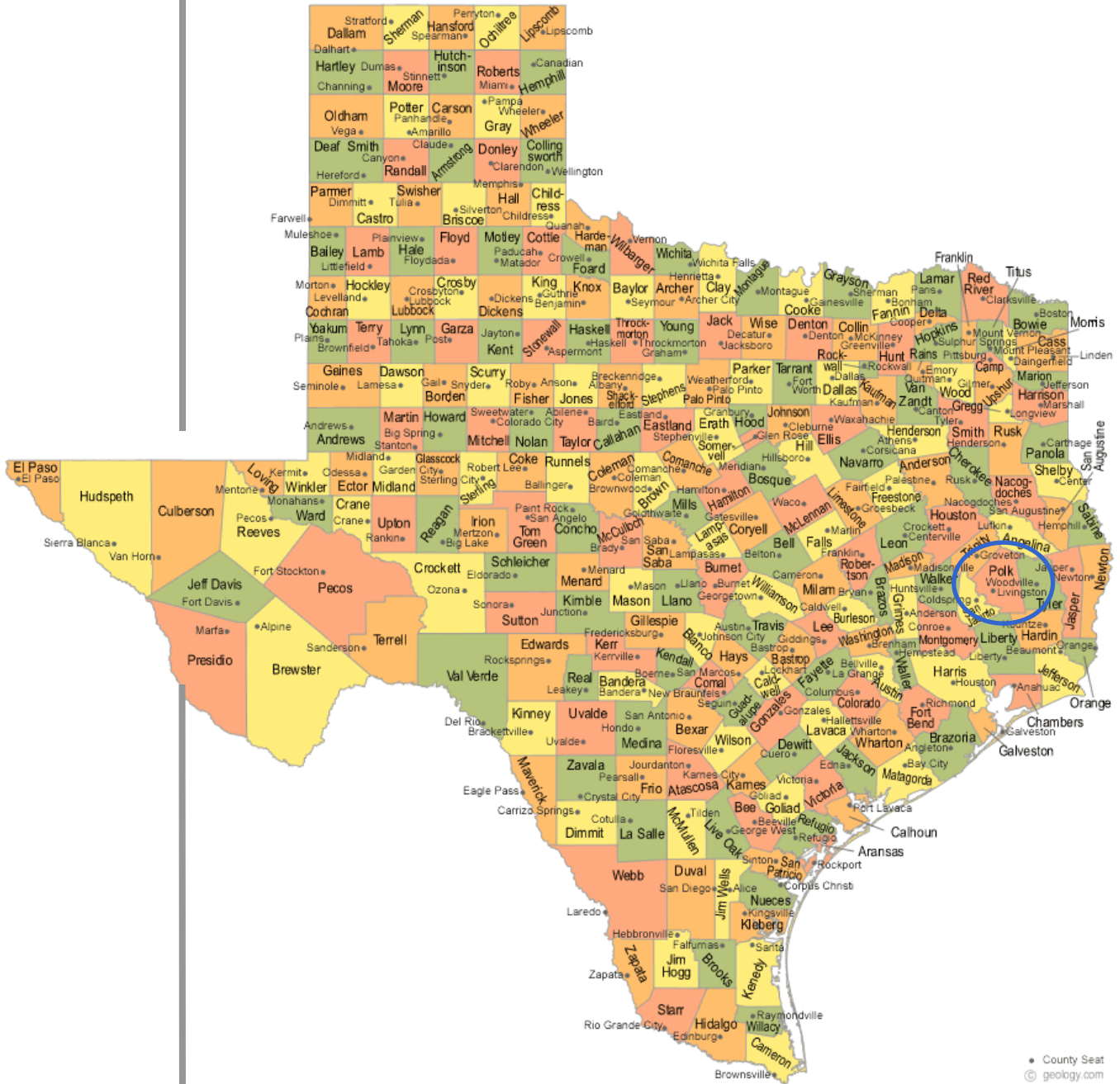
## Origin of County Government

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





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







# About Polk County

## History, Development, and Location

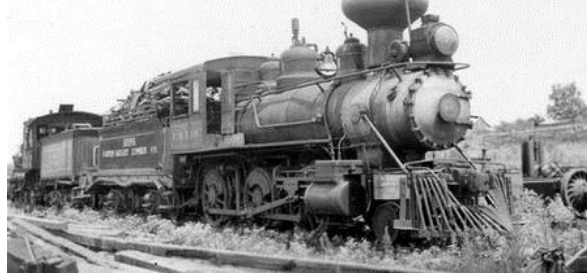
In the year 1846, approximately 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and largest city with a population of 5,144 according to most recent census data. The city is situated less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of 152,000 within the Deep East Texas Workforce Development Area.



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

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

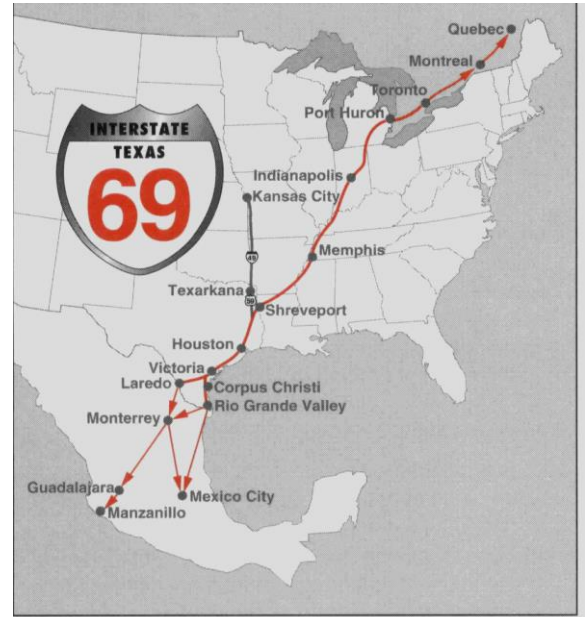


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation.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

the County's leading agricultural crop. Over 80 percent of the County's land is forest (predominately pine trees), with half owned by the timber industry. Georgia Pacific and the new RoyOMartin Corrigan OSB facility are major wood product producers. Oil and gas also contribute greatly to the economy, especially in the eastern and central parts of the County, where mineral values make up a large portion of the taxable value for some taxing jurisdictions.



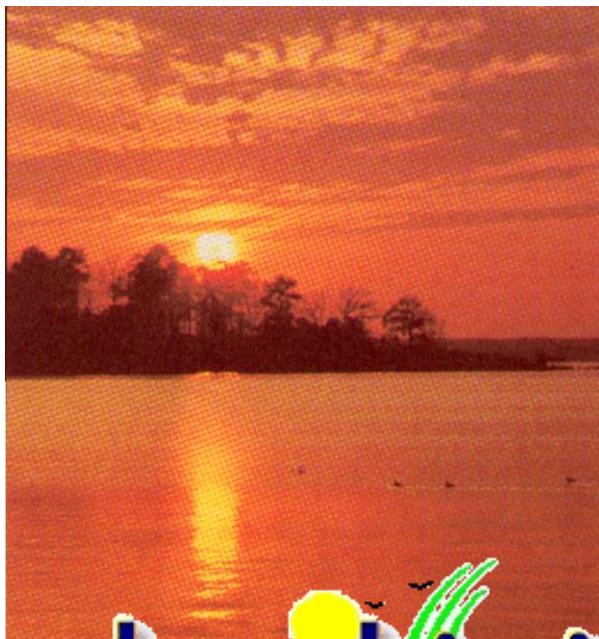
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County, and U.S. 59, a major route to Houston (North/South) that continues down to the Texas Rio Grande Valley. The Hwy 59 corridor is being improved as a part of I-69, the super highway connecting Canada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



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

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park, the Alabama-Coushatta Indian Reservation and Naskila Gaming are huge draws for tourism in Polk

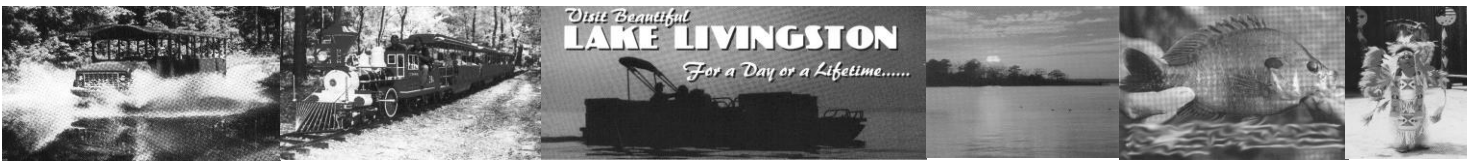
County, along with "Trade Days" held at Pedigo Park on weekends preceding third Mondays of every month. Lake Livingston State Park alone draws over 500,000 visitors annually. Bird and other wildlife species abound in the County's scenic forests and wetlands, while our deer populations bring hunters from across the state during the season that spans November and December. Recent reports indicate that tourism contributes \$62 million annually to Polk County's economy and \$11 million is paid out in payroll alone for this segment.



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

# Lake Livingston





was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space to contracted agencies, which included the Federal Bureau of Prisons and the U.S. Marshals Service. The Facility provides over a hundred jobs and a source of revenue to the County from contracted per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 11,000 of whom have listed Polk County as their home. At any one time, five hundred Escapees are in residence at the headquarters community southeast of Livingston.

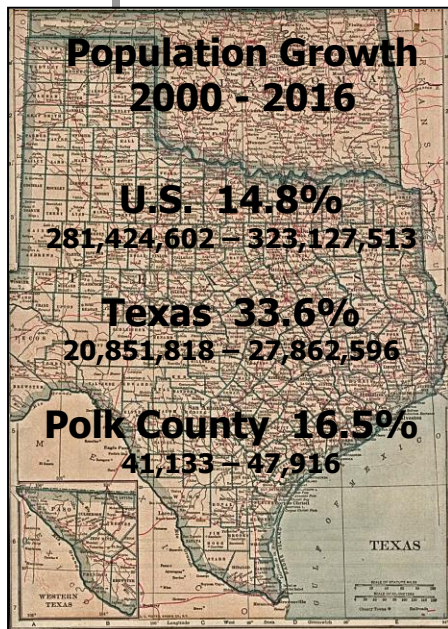
Polk County's close proximity to the greater Houston area (4<sup>th</sup> largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for big city dwellers wanting to escape to a more relaxed lifestyle. Although Polk County is easily accessible to the Texas Medical Center in Houston, first class medical services are available from CHI St. Luke's Health Memorial Livingston (formerly Memorial Medical Center Livingston), which opened its \$25 million facility in the summer of 2000 and completed a five-year, \$30 million expansion and improvement program. The complex, located on the Hwy 59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive/critical care, cardiopulmonary and radiology services, and women's health departments supported by a community of skilled physicians and specialists. The Polk County College/Commerce Center, located on the Hwy59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



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

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

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

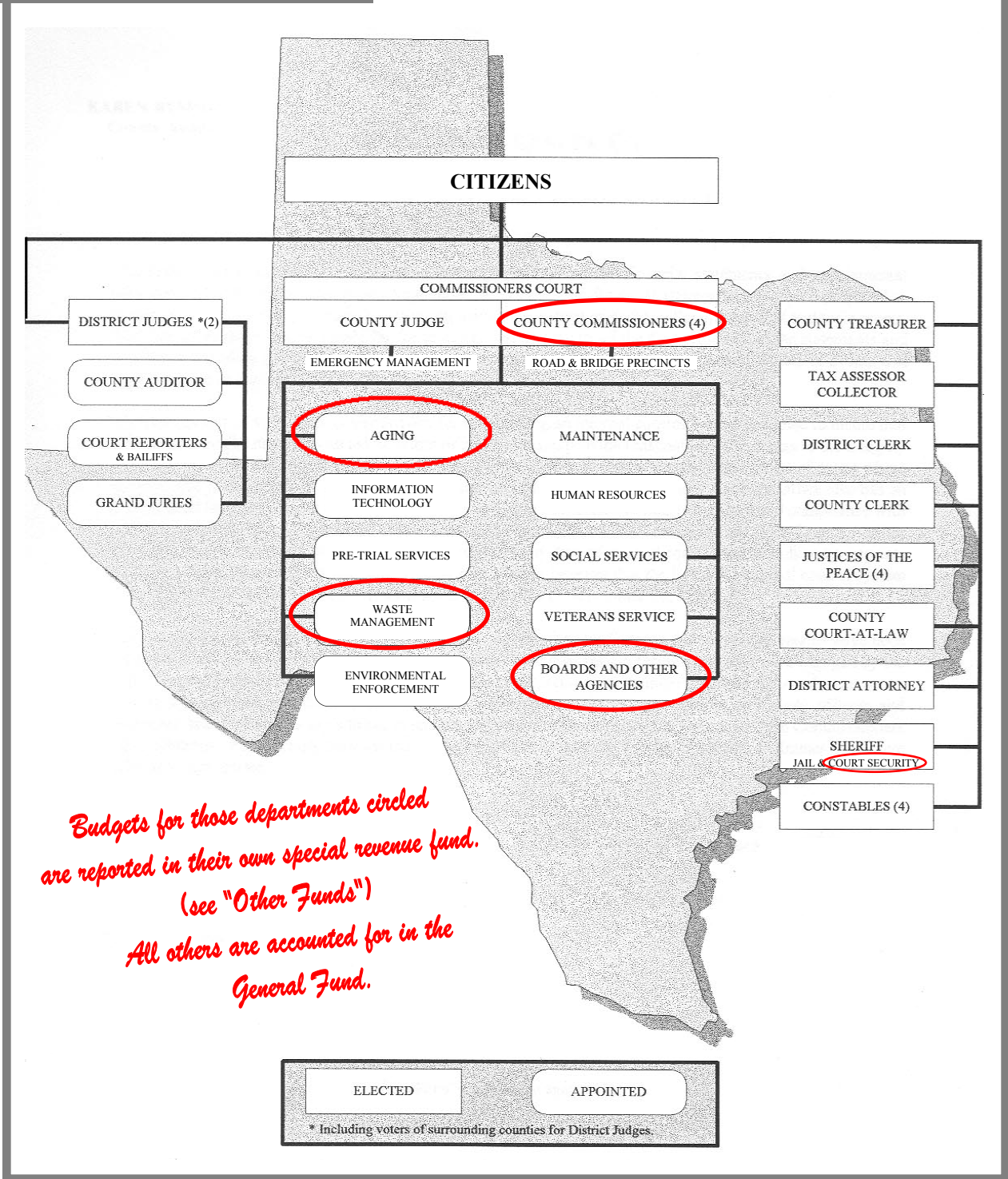


The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). U.S. Census data reflects another 19.5% growth in the July 2017 population estimate of 49,162. Find more County demographics in our Area Profile beginning on page 151.

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



# Polk County ORGANIZATION CHART



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

ELECTED	APPOINTED
---------	-----------

\* Including voters of surrounding counties for District Judges.



**Polk County**  
**ELECTED OFFICIALS**  
 AS OF OCTOBER 1, 2018

**County Judge ..... Sydney Murphy**

**County Commissioners:**

**Precinct 1 ..... Robert C. "Bob" Willis**

**Precinct 2 ..... Ronnie Vincent**

**Precinct 3 ..... Milton Purvis**

**Precinct 4 ..... Tommy Overstreet**

**County Treasurer ..... Terri Williams**

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

**District Clerk ..... Bobbye Richards**

**County Clerk..... Schelana Hock**

**Justice of the Peace:**

**Precinct 1 ..... Darrell Longino**

**Precinct 2 ..... Jessica Stanton**

**Precinct 3 ..... Robert D. Johnson**

**Precinct 4 ..... Jamie Jones**

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

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

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

**Constables:**

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

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

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

**Precinct 4 ..... Dana Glen "Bubba" Piper**

**District Judges:**

**258th Judicial District ..... Ernest L. McClendon, Jr.**

**411th Judicial District ..... Kaycee Jones**

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





# Financial/ Operational

## Description of Funds

Three major fund types are included within the budget; General, Debt Service and Special Revenue. The County's budgeting and fund accounting is on a modified accrual basis, further discussed in the Statement of Financial Policies on page 137. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** (010) serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the **Road and Bridge (Precinct) Funds** are considered special revenue funds because property taxes are levied to fund operations.

Fund	Description
Hotel Tax (011)	Revenues generated from a Hotel/Motel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology (013)	Fund created by statute for fees collected by (4) Justice Courts and expended only for improving the technology of those Courts.
Child Abuse Prevention (014)	Fund created by statute for fees paid by persons convicted of certain child related offenses and used only to fund child abuse prevention programs in the County.
<b>Road Bridge</b> Capital Lease (015) Precincts (021-024)	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the (4) Road & Bridge Precincts, capital lease activity, permanent road improvements and lateral road funds received from the state are accounted for in this fund.
Justice Court Building Security (026)	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts <u>not</u> located within the Courthouse.
Security (027)	Legislated fees collected by District and County Clerks for purposes of providing security in County courtrooms.
College/Commerce Center (030)	Fund used to account for construction of the Polk County College/Commerce Center and Shelter Facility. Fund closed after project completion and shown for prior years' activity only.
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.
Waste Management (032)	Fund established to account for revenues generated by the County's waste management services provided by contracted operator at County landfill and collection stations.
Gov't Grant (035)	Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.
Law Library (040)	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Pre-Trial Intervention (047)	Fund accounts for special fees collected and administered by the District Attorney.

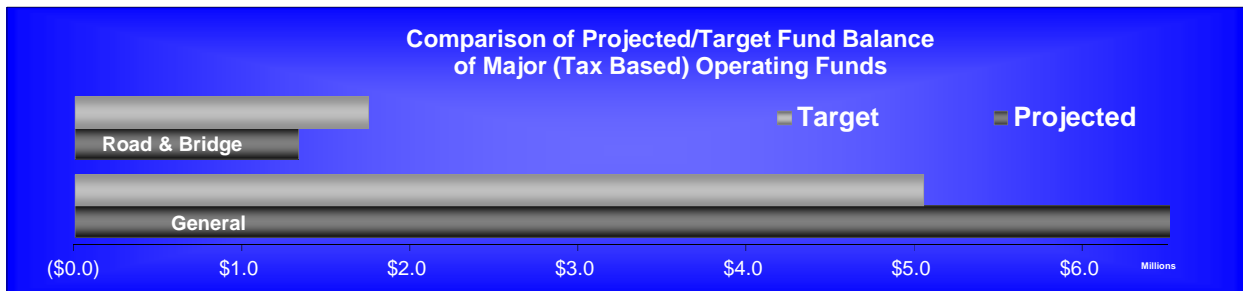


Fund	Description
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Collection (049)	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney.
Aging (051)	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Jail-Commissary (056)	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust (083)	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture (090)	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School (091)	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School (092)	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management (093)	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management (094)	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing (095)	To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.
District Clerk Records Management (098)	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology (099)	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.
<b>Capital Projects</b> 2016 Energy Savings Program (018)	<b>Funds may be established</b> in a given year for specific capital project/s. Revenues may be received through proceeds of debt issuance or grant from federal/state agencies. In FY2016, Fund 018 accounts for the receipt of contractual obligations and expenditures for capital energy improvements in County facilities.

# FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2019 Revenues	FY2019 Expenditures	(Est.) Ending Fund Balance	Target* Fund Balance
<b>MAJOR FUNDS:</b>		<i>Estimated by Co. Auditor</i>		<i>Balance as % of expense in Operating Funds</i>	
<b>GENERAL</b>	\$ 10,859,008	\$20,318,406	\$ 20,191,858	\$ 10,985,556	54% \$5,047,964
<b>ROAD &amp; BRIDGE</b>					
ROAD & BRIDGE LEASE FUND	(1,949)	1,091,241	1,091,241	(1,949)	-0.2% \$272,810
ROAD & BRIDGE PRECINCT 1	307,010	1,342,495	1,336,054	313,452	23.5% \$334,014
ROAD & BRIDGE PRECINCT 2	167,469	1,346,553	1,342,328	171,694	12.8% \$335,582
ROAD & BRIDGE PRECINCT 3	628,037	1,628,867	1,609,204	647,701	40.2% \$402,301
ROAD & BRIDGE PRECINCT 4	198,547	1,598,873	1,600,898	196,522	12.3% \$400,225
<b>DEBT SERVICE</b>	(\$23,578)	3,260,775	3,260,476	(23,279)	N/A
Reserved for Landfill Post Closure	779,642			779,642	
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	86,318	35,000	35,000	86,318	N/A
<b>JUSTICE COURT TECHNOLOGY</b>	7,331	39,739	39,739	7,331	N/A
<b>JUDICIAL CENTER CONSTRUCTION</b>	-	-	-	-	N/A
<b>COUNTY CHILD ABUSE PREVENTION</b>	484	300	-	784	N/A
<b>ENERGY SAVINGS PROGRAM</b>	108,854	-	-	108,854	N/A
<b>JUSTICE COURT BLDG SECURITY</b>	46,359	4,549	4,549	46,359	N/A
<b>SECURITY</b>	9,529	186,785	186,785	9,529	5% 46,696
<b>HISTORICAL COMMISSION</b>	303,110	-	-	303,110	N/A
<b>COLLEGE / COMMERCE CENTER</b>	145	-	-	145	N/A
<b>WASTE MANAGEMENT</b>	125,297	235,000	235,000	125,297	N/A
<b>FEMA DISASTER</b>	42,354	-	-	42,354	N/A
<b>GRANT FUND</b>	(12,402)	-	-	(12,402)	N/A
<b>LAW LIBRARY</b>	79,793	13,500	13,500	79,793	591% 3,375
<b>PRE-TRIAL INTERVENTION</b>	103,926	16,000	16,000	103,926	N/A
<b>DISTRICT ATTORNEY SPECIAL</b>	(1,169)	28,200	28,200	(1,169)	N/A
<b>DISTRICT ATTORNEY HOT CHECK</b>	33,239	-	-	33,239	N/A
<b>AGING SERVICES</b>	186,370	444,900	454,847	176,424	38% 113,712
<b>COMMISSARY (SHERIFF)</b>	39,187	26,500	26,500	39,187	N/A
<b>RETIREE HEALTH BENEFITS TRUST</b>	1,901,789	628,032	181,086	2,348,735	N/A
<b>DRUG FORFEITURE</b>	313,597	766	766	313,597	N/A
<b>PERMANENT SCHOOL</b>	605,780	75,000	75,000	605,780	N/A
<b>AVAILABLE SCHOOL</b>	250,451	166,614	166,614	250,451	N/A
<b>COUNTY CLERK RECORDS MGMT.</b>	700,672	290,100	261,961	728,812	N/A
<b>COUNTY RECORDS MGMT.</b>	8,774	18,000	15,120	11,654	N/A
<b>SHERIFF'S FED. REV. SHARING</b>	10,733	20,000	20,000	10,733	N/A
<b>DISTRICT CLERK RECORDS MGMT</b>	57,038	15,500	15,500	57,038	N/A
<b>Co. &amp; Dist. Court Technology</b>	7,117	1,500	1,500	7,117	N/A
(Less Transfers between Funds)		(1,298,077)	(1,298,077)		
<b>TOTAL</b>	17,928,862	31,535,119	30,911,649	18,552,332	6,956,679

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 at the top of the next page represents a comparison of the Target Balance for the major operating funds with a projected balance for this fiscal year.



## FUND BALANCE SUMMARY (CONT')

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

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

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

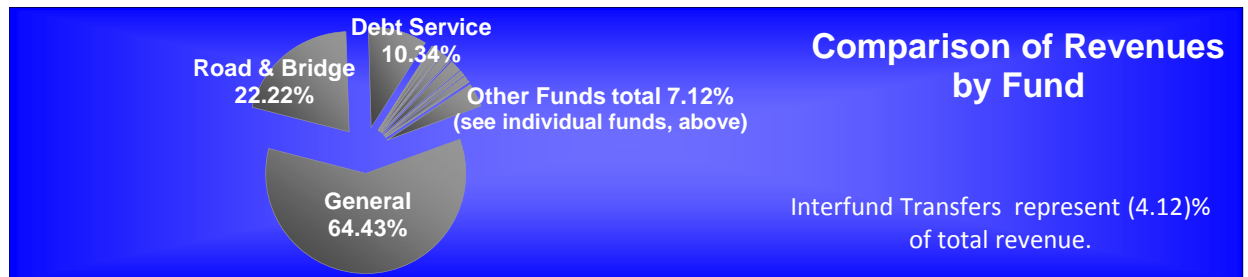
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The County realized [no significant change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

## SIGNIFICANT CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2019 Revenues	FY2019 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	5,014,676	2,245,986	1,777,667	5,482,994	9.34%
General	10,859,008	20,318,406	20,191,858	10,985,556	1.17%
Road & Bridge (combined)	1,299,114	7,008,030	6,979,725	1,327,419	2.18%
Debt Service	(23,578)	3,260,775	3,260,476	(23,279)	-1.27%
<b>TOTAL Change in Fund Balance</b> (All Funds - Major and Other)	17,928,862	31,535,119	30,911,649	18,552,332	<b>\$ 623,470</b> <b>3.48%</b>

# REVENUE SUMMARY

Revenues by Fund					
Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>GENERAL</b>	\$18,478,923	\$19,291,873	\$19,436,393	\$21,851,611	\$20,318,406
<b>ROAD &amp; BRIDGE (ALL)</b>	8,170,542	8,509,973	6,935,465	7,993,056	7,008,030
<b>DEBT SERVICE</b>	3,674,487	3,317,724	3,268,195	3,201,000	3,260,775
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	29,699	39,960	20,000	31,896	35,000
<b>JUSTICE COURT TECHNOLOGY</b>	23,540	35,628	38,205	39,509	39,739
<b>COUNTY CHILD ABUSE PREVENTION</b>	7	126	100	350	300
<b>ENERGY SAVINGS PROGRAM</b>	2,116,470	-	-	-	-
<b>JUSTICE COURT BLDG. SECURITY</b>	3,593	4,054	3,830	4,199	4,549
<b>SECURITY (COURTHOUSE)</b>	127,859	149,907	168,832	171,250	186,785
<b>HISTORICAL COMMISSION</b>	18,643	13,005	-	10,235	-
<b>COLLEGE/COMMERCE CENTER</b>	-	-	-	-	-
<b>WASTE MANAGEMENT</b>	145,677	182,279	166,500	238,896	235,000
<b>FEMA DISASTER</b>	-	90,970	-	114,884	-
<b>GRANT FUND</b>	1,954,180	1,037,362	-	197,266	-
<b>LAW LIBRARY</b>	11,297	12,502	12,600	12,437	13,500
<b>PRE-TRIAL INTERVENTION</b>	24,075	22,410	21,000	12,555	16,000
<b>DISTRICT ATTORNEY SPECIAL</b>	42,093	33,399	28,200	28,295	28,200
<b>DISTRICT ATTORNEY HOT CHECK</b>	3,247	1,260	1,000	695	-
<b>AGING SERVICES</b>	420,799	478,984	473,680	433,047	444,900
<b>COMMISSARY (SHERIFF)</b>	31,259	27,826	27,000	22,537	26,500
<b>RETIREE HEALTH BENEFITS TRUST</b>	306,058	472,687	535,831	561,414	628,032
<b>DRUG FORFEITURE</b>	32,818	36,088	9,208	154,250	766
<b>PERMANENT SCHOOL</b>	65,016	97,670	95,000	81,751	75,000
<b>AVAILABLE SCHOOL</b>	158,840	162,226	161,114	171,022	166,614
<b>COUNTY CLERK RECORDS MGMT.</b>	260,132	276,047	269,250	279,127	290,100
<b>COUNTY RECORDS MGMT.</b>	15,478	19,502	15,900	15,369	18,000
<b>SHERIFF'S FED. REV. SHARING</b>	24,500	15,000	20,000	21,000	20,000
<b>DISTRICT CLERK RECORDS MGMT</b>	13,541	13,582	13,850	15,206	15,500
<b>Co. &amp; DIST. COURT TECHNOLOGY</b>	1,066	1,235	1,300	1,253	1,500
<b>(LESS INTERFUND TRANSFERS)</b>	<b>(703,642)</b>	<b>(1,184,357)</b>	<b>(1,097,452)</b>	<b>(1,097,935)</b>	<b>(1,298,077)</b>
<b>TOTAL REVENUES</b>	<b>\$35,450,198</b>	<b>\$33,158,923</b>	<b>\$30,625,002</b>	<b>\$34,566,173</b>	<b>\$31,535,119</b>
<b>TOTAL EXPENSES (SEE SUMMARY PG 42-43)</b>	<b>\$32,572,901</b>	<b>\$35,019,580</b>	<b>\$30,188,863</b>	<b>\$32,550,525</b>	<b>\$30,911,649</b>
<b>NET REVENUE (EXPENSE)</b>	<b>2,877,296</b>	<b>(1,860,656)</b>	<b>436,139</b>	<b>2,015,648</b>	<b>623,470</b>



# REVENUE SUMMARY

## Revenues by Source (Type)

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### TAX REVENUE (AD VALOREM, SALES & HOTEL)

General	\$14,089,441	\$14,273,541	\$15,342,210	\$15,515,511	\$15,646,885
Road & Bridge	4,251,489	4,337,686	4,697,981	4,661,961	4,753,389
Debt Service	3,668,758	3,308,544	3,263,995	3,187,823	3,250,775
Hotel Tax	29,699	39,960	20,000	31,896	35,000
	22,039,388	21,959,731	23,324,186	23,397,191	23,686,048

### PERMITS / LICENSES / VEH. REG.

General	174,746	171,385	156,830	173,122	162,030
Road & Bridge (Vehicle Reg & Lic)	979,379	947,937	976,500	956,414	976,500
	1,154,125	1,119,321	1,133,330	1,129,536	1,138,530

### COURT FINES, FEES & FORFEITURES

General	525,241	568,498	582,500	663,864	628,880
Justice Court Technology	23,540	35,628	38,205	39,509	39,739
County Child Abuse Prevention	7	126	100	350	300
Road & Bridge	108,232	125,056	110,000	92,554	110,000
JP Court Building Security	3,593	4,054	3,830	4,199	4,549
Security	28,863	31,368	30,800	31,735	33,250
Law Library	11,297	12,502	12,600	12,437	13,500
Pre-Trial Intervention (D.A.)	24,075	22,410	21,000	12,555	16,000
District Attorney Hot Check	3,247	1,260	1,000	695	-
Drug Forfeiture	32,522	35,373	9,208	152,344	766
County & District Court Technology	1,066	1,235	1,300	1,253	1,500
	761,684	837,510	810,543	1,011,494	848,484

### FEDERAL/STATE FUNDING - DIRECT

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

General	454,681	334,478	422,230	346,590	418,326
Road & Bridge	229,889	588,659	49,300	35,845	49,300
FEMA Disaster	-	90,970	-	114,884	-
Grants Fund	1,954,180	1,037,362	-	197,266	-
District Attorney Special	-	800	700	795	700
Aging Services	405,814	470,668	465,530	421,366	437,000
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	24,500	15,000	20,000	21,000	20,000
	3,069,064	2,537,937	957,760	1,137,745	925,326

### CHARGES FOR SERVICES/FEES

General	1,304,814	1,306,661	1,297,985	1,290,856	1,277,200
Aging	10,592	7,444	7,750	7,838	7,500
County Clerk Records Management	260,076	273,962	267,650	273,953	285,600
County Records Management	14,378	19,452	15,900	15,369	18,000
District Clerks Records Mgmt.	13,541	13,582	13,850	15,206	15,500
	1,603,400	1,621,101	1,603,135	1,603,223	1,603,800



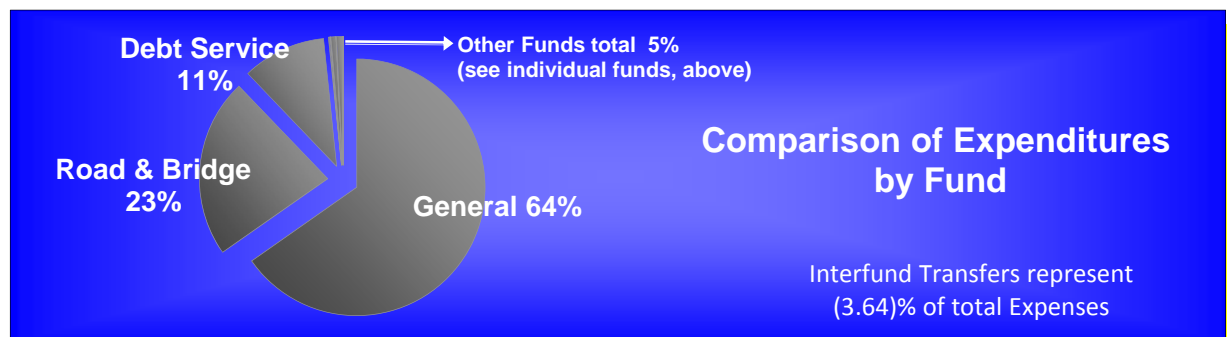
# REVENUE SUMMARY (CONT')

Revenues by Source (Type)					
Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>INTEREST</b>					
General	47,361	108,924	90,000	234,924	150,000
Road & Bridge	6,168	14,886	9,700	36,946	27,600
Debt Service	2,199	5,308	4,200	13,176	10,000
Historical Commission	1,460	2,608	-	4,691	-
Aging	24	869	400	2,156	400
Retiree Health Benefits Trust	4,363	12,530	10,000	27,021	25,000
Drug Forfeiture	296	715	-	1,774	-
Permanent School	1,721	4,356	-	10,984	-
Available School	650	1,599	4,500	3,833	10,000
County Clerk Records Management	57	2,085	1,600	5,174	4,500
	64,241	153,880	120,400	340,680	227,500
<b>OTHER (MISC. - INCL. NON-GOVT' GRANTS)</b>					
General	1,827,638	2,528,387	1,544,638	2,634,480	2,035,085
Road & Bridge	2,505,386	2,495,749	1,091,983	2,209,336	1,091,241
Security	98,996	118,539	138,032	139,515	153,535
Historical Commission	17,182	10,397	-	5,544	-
College/Commerce Center	-	-	-	-	-
Waste Management	145,677	182,279	166,500	238,896	235,000
District Attorney Special	42,093	32,599	27,500	27,500	27,500
Aging	4,370	4	-	1,687	-
Commissary (Sheriff)	31,259	27,826	27,000	22,537	26,500
Debt Service	-	-	-	-	-
Retiree Health Benefits Trust	301,695	460,158	525,831	534,392	603,032
Permanent School	63,295	93,313	95,000	70,767	75,000
Available School	158,190	160,627	156,614	167,189	156,614
County Records Management	1,100	50	-	-	-
	5,196,881	6,109,928	3,773,100	6,051,974	4,403,508
<b>OTHER SOURCES (LOAN PROCEEDS)</b>					
General	55,000	-	-	992,265	-
Energy Savings Program	2,116,470	-	-	-	-
Road & Bridge	90,000	-	-	-	-
Debt Service	3,530	3,871	-	-	-
	2,265,000	3,871	-	992,265	-
<b>TOTAL REVENUES</b>	36,153,783	34,343,280	31,722,454	35,664,108	32,833,196
<b>LESS TRANSFERS (BETWEEN FUNDS)</b>	(703,642)	(1,184,357)	(1,097,452)	(1,097,935)	(1,298,077)
<b>(ADJUSTED) REVENUE</b>	35,450,141	33,158,923	30,625,002	34,566,173	31,535,119
<b>PROJECTED USE OF FUND BALANCE</b>	-	-	-	-	-
	35,450,141	33,158,923	30,625,002	34,566,173	31,535,119

# EXPENDITURE SUMMARY

## Expenditures by Fund

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>GENERAL</b>	\$17,555,919	\$18,711,847	\$19,416,586	\$20,105,634	\$20,191,858
<b>ROAD &amp; BRIDGE (ALL PCTS.)</b>	8,103,014	9,834,804	6,934,618	8,499,714	6,979,725
<b>DEBT SERVICE</b>	3,656,887	3,324,248	3,267,369	3,196,469	3,260,476
<b>HOTEL TAX</b>	16,563	16,719	20,000	22,554	35,000
<b>JUSTICE COURT TECHNOLOGY</b>	35,638	33,980	38,205	33,830	39,739
<b>JUDICIAL CENTER CONSTRUCTION</b>	-	-	-	-	-
<b>COUNTY CHILD ABUSE PREVENTION</b>	-	-	100	-	-
<b>ENERGY SAVINGS PROGRAM FUND</b>	559,958	1,447,658	-	-	-
<b>JUSTICE COURT BUILDING SECURITY (COURTHOUSE)</b>	2,800	-	3,830	-	4,549
<b>HISTORICAL COMMISSION</b>	122,519	156,877	183,719	177,235	186,785
<b>COLLEGE / COMMERCE CENTER</b>	166,431	8,357	-	357	-
<b>WASTE MANAGEMENT</b>	53,772	-	-	-	-
<b>FEMA DISASTER</b>	132,000	40,342	166,500	166,500	235,000
<b>GRANT FUND</b>	-	90,970	-	5,353	-
<b>LAW LIBRARY</b>	1,884,517	1,294,129	-	179,437	-
<b>PRE-TRIAL INTERVENTION</b>	8,297	10,000	12,600	7,346	13,500
<b>DISTRICT ATTORNEY SPECIAL</b>	5,880	4,270	21,000	28,116	16,000
<b>DISTRICT ATTORNEY HOT CHECK</b>	42,793	33,298	28,200	30,518	28,200
<b>AGING SERVICES</b>	2,190	3,032	1,000	2,321	-
<b>COMMISSARY (SHERIFF)</b>	394,815	549,627	470,362	483,178	454,847
<b>DISTRICT CLERK TDCJ</b>	19,352	33,444	27,000	29,640	26,500
<b>RETIREE HEALTH BENEFITS TRUST</b>	-	-	-	-	-
<b>DRUG FORFEITURE</b>	125,694	151,380	163,621	197,917	181,086
<b>PERMANENT SCHOOL AVAILABLE SCHOOL</b>	27,119	35,920	9,208	43,902	766
<b>COUNTY CLERK RECORDS MGMT</b>	33,950	69,622	95,000	104,708	75,000
<b>COUNTY RECORDS MANAGEMENT</b>	139,524	159,956	161,114	163,144	166,614
<b>SHERIFFS FED REV SHARING</b>	108,705	171,326	226,128	126,655	261,961
<b>DISTRICT CLERK RECORDS MGMT</b>	14,400	14,000	15,120	15,120	15,120
<b>COUNTY &amp; DIST. COURT TECHNOL</b>	33,269	7,620	20,000	27,539	20,000
<b>TOTAL EXPENDITURES</b>	\$33,276,543	\$36,203,937	\$31,286,315	\$33,648,460	\$32,209,726
<b>(Less Transfers Between Funds)</b>	(703,642)	(1,184,357)	(1,097,452)	(1,097,935)	(1,298,077)
	\$32,572,901	\$35,019,580	\$30,188,863	\$32,550,525	\$30,911,649



# EXPENDITURE SUMMARY

## Expenditures by Type (Function)

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>GENERAL &amp; ADMINISTRATIVE</b>					
General	\$6,018,002	\$6,260,173	\$6,841,346	\$7,513,264	\$7,047,981
District Clerk TDCJ	-	-	-	-	-
County Clerk Records Management	108,705	171,326	226,128	126,655	261,961
County Records Management	14,400	14,000	15,120	15,120	15,120
District Clerk Records Mgmt.	30,238	512	4,000	604	15,500
County & District Court Technology	300	-	1,035	668	1,500
	<u>\$6,171,645</u>	<u>\$6,446,012</u>	<u>\$7,087,629</u>	<u>\$7,656,311</u>	<u>\$7,342,061</u>
<b>JUSTICE AND PUBLIC SAFETY</b>					
General	11,027,179	11,797,606	12,074,590	12,100,773	12,631,764
Security (Courthouse)	122,519	156,877	183,719	177,235	186,785
Law Library	8,297	10,000	12,600	7,346	13,500
Justice Court Technology	35,638	33,980	38,205	33,830	39,739
Pre-Trial Intervention	5,880	4,270	21,000	28,116	16,000
District Attorney Special	42,793	33,298	28,200	30,518	28,200
District Attorney Hot Check	2,190	3,032	1,000	2,321	-
Sheriff - Commissary	19,352	33,444	27,000	29,640	26,500
Drug Forfeiture	27,119	35,920	9,208	43,902	766
Justice Court Building Security	2,800	-	3,830	-	4,549
Sheriff Federal Revenue Sharing	33,269	7,620	20,000	27,539	20,000
	<u>11,327,035</u>	<u>12,116,048</u>	<u>12,419,351</u>	<u>12,481,219</u>	<u>12,967,804</u>
<b>HEALTH &amp; HUMAN SERVICES</b>					
General	500,715	460,925	500,651	490,114	512,113
County Child Abuse Prevention	-	-	100	-	-
Aging Services	394,815	549,627	470,362	483,178	454,847
Grant Fund	1,884,517	1,294,129	-	179,437	-
FEMA Disaster	-	90,970	-	5,353	-
College / Commerce Center	53,772	-	-	-	-
	<u>2,833,818</u>	<u>2,395,651</u>	<u>971,113</u>	<u>1,158,083</u>	<u>966,960</u>
<b>ROADS &amp; BRIDGES</b>					
Precincts 1, 2, 3 & 4)	8,103,014	9,834,804	6,934,618	8,499,714	6,979,725
<b>WASTE MANGEMENT</b>					
Waste Mangement	132,000	40,342	166,500	166,500	235,000
<b>DEBT SERVICE</b>					
Debt Service	3,656,887	3,324,248	3,267,369	3,196,469	3,260,476
<b>OTHER</b>					
Hotel Tax	16,563	16,719	20,000	22,554	35,000
Historical Committee	166,431	8,357	-	357	-
Energy Savings Program	559,958	1,447,658	-	-	-
Permanent School	33,950	69,622	95,000	104,708	75,000
Available School	139,524	159,956	161,114	163,144	166,614
Retiree Health Benef. Trust (OPEB)	125,694	151,380	163,621	197,917	181,086
	<u>1,042,120</u>	<u>1,853,691</u>	<u>439,735</u>	<u>488,680</u>	<u>457,700</u>
(Debt Proceeds)Trnsf to Other Funds				1,483	
<b>TOTAL EXPENDITURES</b>	<u>\$33,266,519</u>	<u>\$36,010,795</u>	<u>\$31,286,315</u>	<u>\$33,646,977</u>	<u>\$32,209,726</u>
<b>LESS TRANSFERS (BETWEEN) FUNDS</b>	<u>(703,642)</u>	<u>(1,184,357)</u>	<u>(1,097,452)</u>	<u>(1,097,935)</u>	<u>(1,298,077)</u>
	<u>\$32,562,877</u>	<u>\$34,826,438</u>	<u>\$30,188,863</u>	<u>\$32,549,042</u>	<u>\$30,911,649</u>

*Total County Budget for 2019*


# REVENUE TO EXPENDITURE COMPARISON

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>TOTAL REVENUES (ALL FUNDS)</b>	\$ 35,450,141	\$ 33,158,923	\$ 30,625,002	\$ 34,566,173	\$ 31,535,119
<b>TOTAL EXPENDITURES (ALL FUNDS)</b>	\$32,562,877	\$34,826,438	\$30,188,863	\$32,549,042	\$30,911,649
	\$ 2,887,264	\$ (1,667,514)	\$ 436,139	\$ 2,017,131	\$ 623,470
				Amount restricted to Special Purpose, by statute:	<b>468,618</b>
				<b>Unreserved Budget Balance Adopted:</b>	154,852

## MAJOR FACTORS IMPACTING THE BUDGET

In Fiscal Year 2018, "Actual" revenues for all funds exceeded budget estimates by \$3,941,172 and actual expenses exceeded budget projections by \$2,361,662. Major factors impacting the 2018 Budget after adoption included:

- \$1,057,591 received in the Road & Bridge Capital Lease and Precinct funds during the fiscal year - relating to lease proceeds, FEMA reimbursements for disaster recovery, TxDOT reimbursement for road improvements, and culvert/material reimbursements from subdivisions;
- Revenues from the IAH Secure Adult Detention Facility exceeded projections by \$944,185 during the fiscal year, resulting from an increase in the average daily detainee population. We compensated with a modest increase in projected revenues for FY2019;
- Grant revenues and expenditures received and incurred after the fiscal year start - mostly attributed to the Texas Capital Fund project for the RoyOMartin Corrigan OSB plant and ongoing Texas Community Development Block Grant projects (Senior Center construction);
- A combination of revenues exceeding budgeted estimates, including additional tax related revenues of \$73,005, additional Court Fines, Fees & Forfeitures of \$200,951, direct Federal & State funding of \$179,985, and additional Interest earned of \$220,820;
- The Road & Bridge Capital Lease Fund and the four Precinct Funds account for more than half (\$1,565,097) of actual expenditures exceeding budget projections in FY2018. These expenses relate to capital leases recorded in the fiscal year and the Precinct's use of fund balances for permanent road improvement.
- The recording of debt proceeds and Capital Expenses relating to the County's FY2018 Tax Note issue in the amount of \$992,265 - detailed in the Dept Service section of this document.

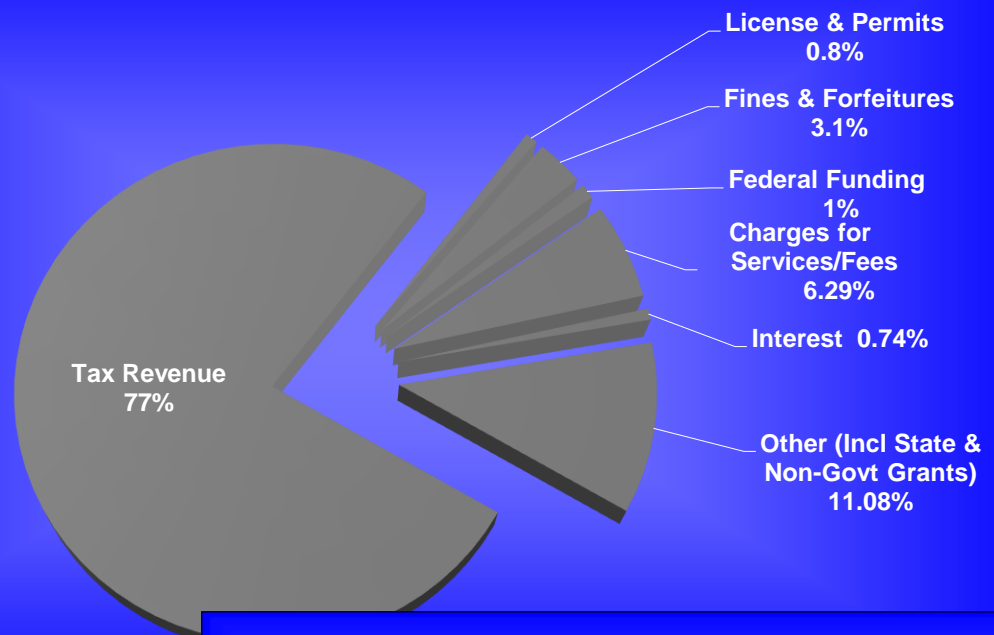

  
*Find the details on  
Page 111*

# GENERAL FUND REVENUES

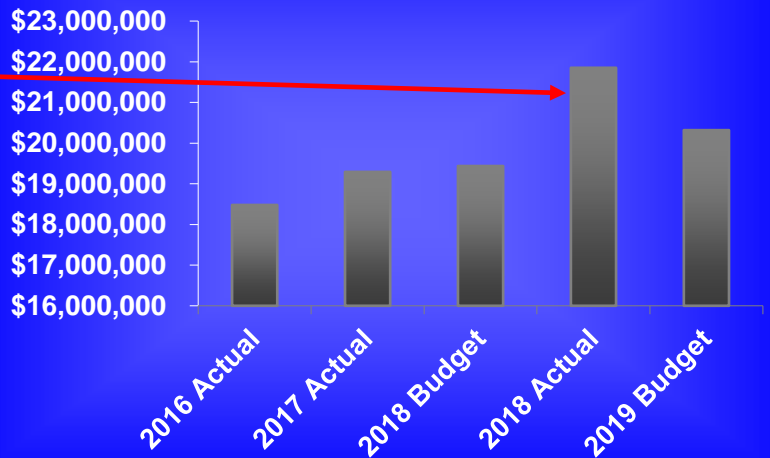
## Revenues by Category

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>TAX REVENUE</b>	\$14,089,441	\$14,273,541	\$15,342,210	\$15,515,511	\$15,646,885
<b>LICENSE &amp; PERMITS</b>	174,746	171,385	156,830	173,122	162,030
<b>COURT FINES, FEES &amp; FORFEITURE</b>	525,241	568,498	582,500	663,864	628,880
<b>FEDERAL FUNDING</b>	348,439	220,429	202,880	240,590	202,496
<b>CHARGES/FEES FOR SERVICE</b>	1,304,814	1,306,661	1,297,985	1,290,856	1,277,200
<b>INTEREST</b>	47,361	108,924	90,000	234,924	150,000
<b>OTHER (INCL STATE &amp; NON-GOVT</b>	1,933,880	2,642,435	1,763,988	2,740,480	2,250,915
<b>LOAN PROCEEDS</b>	55,000	-	-	992,265	-
	\$18,478,923	\$19,291,873	\$19,436,393	\$21,851,611	\$20,318,406
<b>USE OF FUND BALANCE</b>	-	-	-	-	-
	\$18,478,923	\$19,291,873	\$19,436,393	\$21,851,611	\$20,318,406

## SOURCE OF GENERAL REVENUE - 2019



## CHANGE IN GENERAL FUND REVENUE



2018 actual revenue in the General Fund exceeded budget projections by \$2,408,018.

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

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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**Audited**  
*Unaudited*

Fund Balance (year beginning)	<b>7,440,074</b>	<b>8,365,306</b>	<i>8,520,425</i>	<i>9,069,452</i>	<i>10,859,008</i>
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### TAX REVENUE

010-310-110	TAXES - CURRENT (w/ P&I)	10,592,144	10,864,441	12,024,786	12,019,482	12,257,262
010-310-120	TAXES - DELINQUENT (w/P&I)	699,556	541,508	647,924	603,396	616,623
010-310-135	TAX REFUNDS		623	-	1,475	-
010-318-115	SHERIFF'S TAX SALE	-	110,128	-	15,738	-
010-318-150	SALES TAX	2,470,991	2,437,411	2,350,000	2,502,791	2,450,000
010-318-152	VEHICLE SALES TAX COMM.	272,133	262,802	265,000	308,092	265,000
010-318-155	MIXED BEVERAGE TAX	51,150	52,120	51,000	55,646	54,000
010-318-160	OTHER TAX	3,467	4,509	3,500	8,890	4,000
	<b>* TAX REVENUE SUMMARY</b>	<b>14,089,441</b>	<b>14,273,541</b>	<b>15,342,210</b>	<b>15,515,511</b>	<b>15,646,885</b>

### LICENSE & PERMITS

010-320-100	BEER & LIQUOR	8,400	7,530	5,000	6,580	7,000
010-321-100	SEWAGE / FLOODPLAIN	67,650	76,205	70,000	78,375	70,000
010-321-200	UTILITY / PIPELINE PERMIT FEE	100	100	100	200	100
010-321-501	CHILD SAFETY FEE	86,156	74,915	70,000	74,622	73,000
010-321-502	HAULERS LICENSE FEE	3,375	2,775	2,800	2,775	2,500
010-321-560	WRECKER PERMIT FEES	340	435	430	70	430
010-321-800	911-ADDRESSING FEE	8,725	9,425	8,500	10,500	9,000
	<b>* LICENSE &amp; PERMIT FEES SUMMARY</b>	<b>174,746</b>	<b>171,385</b>	<b>156,830</b>	<b>173,122</b>	<b>162,030</b>

### COURT FINES, FEES & FORFEITURES

010-325-300	SERVICE FEES ON FINES	59,891	66,557	63,000	69,809	66,500
010-325-455	JP#1 - SCOFFLAW FEE			8,500	880	1,080
010-325-456	JP#2 - SCOFFLAW FEE			6,000	534	750
010-325-457	JP#3 - SCOFFLAW FEE			6,000	320	350
010-325-458	JP#4 - SCOFFLAW FEE			5,000	100	200
010-325-801	JUSTICE OF PEACE, PCT #1	132,311	139,458	139,000	157,518	145,000
010-325-802	JUSTICE OF PEACE, PCT #2	115,001	139,633	132,000	196,692	175,000
010-325-803	JUSTICE OF PEACE, PCT #3	158,210	156,000	160,000	137,045	140,000
010-325-804	JUSTICE OF PEACE, PCT #4	59,828	66,849	63,000	100,966	100,000
	<b>* FINES &amp; FORFEITURE SUMMARY</b>	<b>525,241</b>	<b>568,498</b>	<b>582,500</b>	<b>663,864</b>	<b>628,880</b>

### FEDERAL/STATE REVENUE

010-330-401	911-GRANT (DETCOG)	25,000		-	-	-
010-330-402	TITLE IV-E CHILD WELFARE	-		-	-	-
010-330-475	VCLG GRANT (Victims' Asst.)	41,452	41,686	42,000	42,048	42,000
010-330-512	SCAAP (Criminal Alien Asst.)	1,037	4,383	2,500	-	2,500
010-330-562	SHERIFF'S DEPT. STEP GRANT	1,679	31,544	-	36,590	-
010-330-695	STATE HOMELAND SECURITY	82,040		-	-	-
010-330-696	EMA ASSISTANCE (SLA 50)	38,063	19,190	38,380	33,652	35,453
010-332-110	FEDERAL PAYMENT IN LIEU OF	60,878	57,372	57,000	53,914	50,000
010-332-560	SSA-INCENTIVE PAYMENTS	19,400	14,800	8,000	12,800	15,000
010-333-100	UNCLAIMED CAPITAL CREDITS	27,868	5,877	-	4,050	-
010-333-426	INDIGENT DEFENSE GRANT	46,659	41,216	55,000	53,138	53,138



# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### FEDERAL/STATE (CONTINUED)

010-333-475	STATE REIMB ERS SUPP - D.A.	4,362	4,362	-	4,397	4,405
010-330-505	INDIGENT DEFENSE COOD GRA	-				-
-	<b>* FEDERAL REVENUE SUMM</b>	<b>348,439</b>	<b>220,429</b>	<b>202,880</b>	<b>240,590</b>	<b>202,496</b>

### FEES/CHARGES FOR SERVICES

010-339-450	UNCLAIMED TRUST MONIES	-	-	-	-	-
010-340-000	EDUCATION FEE - JUDGE	1,550	1,635	1,600	1,645	1,500
010-340-100	COUNTY JUDGE	3,770	3,731	3,700	3,798	3,550
010-340-220	SHERIFFS FEES	182,013	164,103	165,000	176,663	160,000
010-340-400	COUNTY CLERK FEES	342,268	356,566	350,000	347,682	350,000
010-340-445	CRF - COST RECOVERY FEE	7,594	9,472	9,600	9,337	9,500
010-340-450	ALT. DISPUTE RESOLUTION SYS	108	35	150	168	150
010-340-500	TAX COLLECTOR FEES	273,540	276,972	270,000	279,954	274,000
010-340-555	CONSTABLE PCT.1 SERVING FE	8,135	7,360	7,500	6,612	6,000
010-340-556	CONSTABLE PCT.2 SERVING FE	12,059	15,421	13,280	16,831	15,000
010-340-557	CONSTABLE PCT.3 SERVING FE	3,210	4,520	4,500	3,715	4,500
010-340-558	CONSTABLE PCT.4 SERVING FE	5,303	6,315	5,150	4,553	4,000
010-340-559	CONSTABLE CLASS C SERVICE	497	400	-	50	-
010-340-600	DISTRICT ATTORNEY FEES	15,568	15,710	16,000	12,364	16,000
010-340-645	SAA REPRESENTATION FEE	-	386	400	-	400
010-340-700	DISTRICT CLERK FEES	382,785	375,430	385,000	387,887	385,000
010-340-710	DIST. COURT RECORDS TECHN	8,036	8,640	7,500	8,464	8,000
010-340-730	FAMILY PROTECTION FEE	2,640	2,655	2,500	2,580	2,500
010-340-750	COURT REPORTER FEES	10,812	11,852	11,000	11,801	11,000
010-340-900	SUPV. PRE-TRIAL BOND FEE	37,335	36,899	37,000	9,921	18,000
010-340-910	TRAFFIC FEE	6,384	7,039	6,500	6,826	6,500
010-340-915	AUTOPSY COPY FEE	30	15	30	90	50
010-340-920	UA TEST FEE	50	15	50	205	50
010-340-925	IGNITION INTERLOCK MONITO	65	415	350	1,275	400
010-340-930	JURY FEES	151	225	175	(2,238)	400
010-340-940	VISUAL RECORDING FEE	913	852	1,000	672	700
-	<b>* CHARGES FOR SERVICES S</b>	<b>1,304,814</b>	<b>1,306,661</b>	<b>1,297,985</b>	<b>1,290,856</b>	<b>1,277,200</b>

### INTEREST

010-341-100	DEPOSITORY INTEREST	47,361	108,924	90,000	234,924	150,000
-	<b>* INTEREST SUMMARY</b>	<b>47,361</b>	<b>108,924</b>	<b>90,000</b>	<b>234,924</b>	<b>150,000</b>

### OTHER

010-342-391	REIMB. BY INMATE - MEDICAL	23,974	6,623	5,000	7,058	6,000
010-342-401	RURAL TRANSIT REIMB.	5,775	5,775	5,775	5,565	5,775
010-342-402	BLACKBOARD CONNECT REIMB		1,165	1,165	1,465	1,165
010-342-403	CO. CLERK REIMB.	721	549	-	1,035	-
010-342-404	ELECTION EXPENSE REIMB.	32,281	24,012	20,000	11,337	20,000

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted	
<b>OTHER (CONTINUED)</b>						
010-342-426	REIMB. TRANSPORT OF PRISON	9,484	10,918	-	13,779	-
010-342-440	UTILITIES REIMBURSEMENT	10,380	2,316	-	-	-
010-342-451	DIST. CLERK REIMB.	11,890	-	-	-	-
010-342-455	REIMB. - EXTRADITION FEE	-	-	-	-	-
010-342-465	TRINITY CO. PRO-RATA REIMB	64,558	68,710	72,965	67,945	75,424
010-342-466	SAN JAC. CO. PRO RATA REIMB	116,510	124,003	131,682	122,622	136,120
010-342-470	STATE REIMB -ASST DA LONGE	10,160	11,000	11,500	12,540	6,980
010-342-473	BOND FORFEITURE RECOVERY	1,000	53,863	20,000	-	-
010-342-474	REIMBURSE WITNESS EXPENSE	101	-	-	-	-
010-342-475	REIMB - DA OFFICE	688	1,380	-	3,856	-
010-342-485	SB1704 JUROR FEE REIMB.	23,494	17,340	21,000	22,814	21,000
010-342-512	REIMB. INMATE HOUSING	35,574	29,400	25,000	-	15,000
010-342-525	SCHOLARSHIP SPONSORSHIPS	-	6,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	3,509	3,132	11,701	9,272	11,616
010-342-550	DELQ. TAX PERSONNEL REIMBU	121,475	105,137	135,053	143,659	122,223
010-342-551	TRA PATROL REIMBURSEMENT	263,430	250,873	248,411	245,070	248,125
010-342-552	TRA SECURITY REIMB. (ADM.FE	39,515	37,631	37,070	36,761	37,028
010-342-560	CH19 VOTER REGIS. REIMBURS	4,830	1,510	7,000	1,974	7,000
010-342-565	REIMB. WORKERS COMP	7,766	-	7,500	-	-
010-342-566	REIMB.-UNEMPLOYMENT TAX	20,106	11,538	7,500	13,720	10,000
010-342-569	REIMB. SHERIFF'S DEPT.	-	-	-	-	-
010-342-571	STATE-REIMB. SHERIFF DEPT.	4,506	22,418	15,000	10,405	15,000
010-342-600	INSURANCE CLAIMS	84,748	67,015	-	73,821	-
010-342-605	SHERIFF-STATE TRAINING	6,756	6,131	5,000	7,484	5,000
010-342-620	INSURANCE REIMB - ANGELINA	14,575	13,535	13,535	28,304	14,317
010-342-645	PAUPER CARE REIMBURSEMENT	1,000	-	-	500	-
010-342-695	REIMB. EMRG. MGMT. TRAVEL	-	458	-	-	-
010-342-700	COURT APPOINTED ATTY. REIM	43,326	37,584	36,000	31,726	37,000
010-342-900	MISCELLANEOUS REVENUE	254,125	24,394	12,150	2,856	11,000
010-342-950	HB66 - COUNTY COURT AT LAW	84,000	84,000	84,000	84,202	84,000
010-342-951	STATE JUDICIAL - EXCESS FUNI	84	71	150	29	150
010-342-952	STATE SUPP. - CO. JUDGE	-	25,200	25,200	25,200	25,200
010-360-200	MIN. ROYALTY NON-SCHOOL	510	434	400	570	400
010-367-110	ANIMAL SHELTER	-	508	750	607	750
010-367-130	SHERIFF'S DONATED MONIES	3,575	-	-	-	-
010-367-135	SHERIFF - MISC. REVENUE	19,246	2,466	-	1,047	-
010-367-695	LEPC C/O OEM	3,000	30,411	-	-	-
010-367-801	DETCOG 911 MAINTENANCE	28,336	26,230	25,000	23,159	26,230
010-370-015	TRANSFER FROM ROAD & BRID	26,708	26,251	27,536	27,536	27,834
010-370-027	TRANSFER FROM SECURITY	2,000	2,321	-	-	-

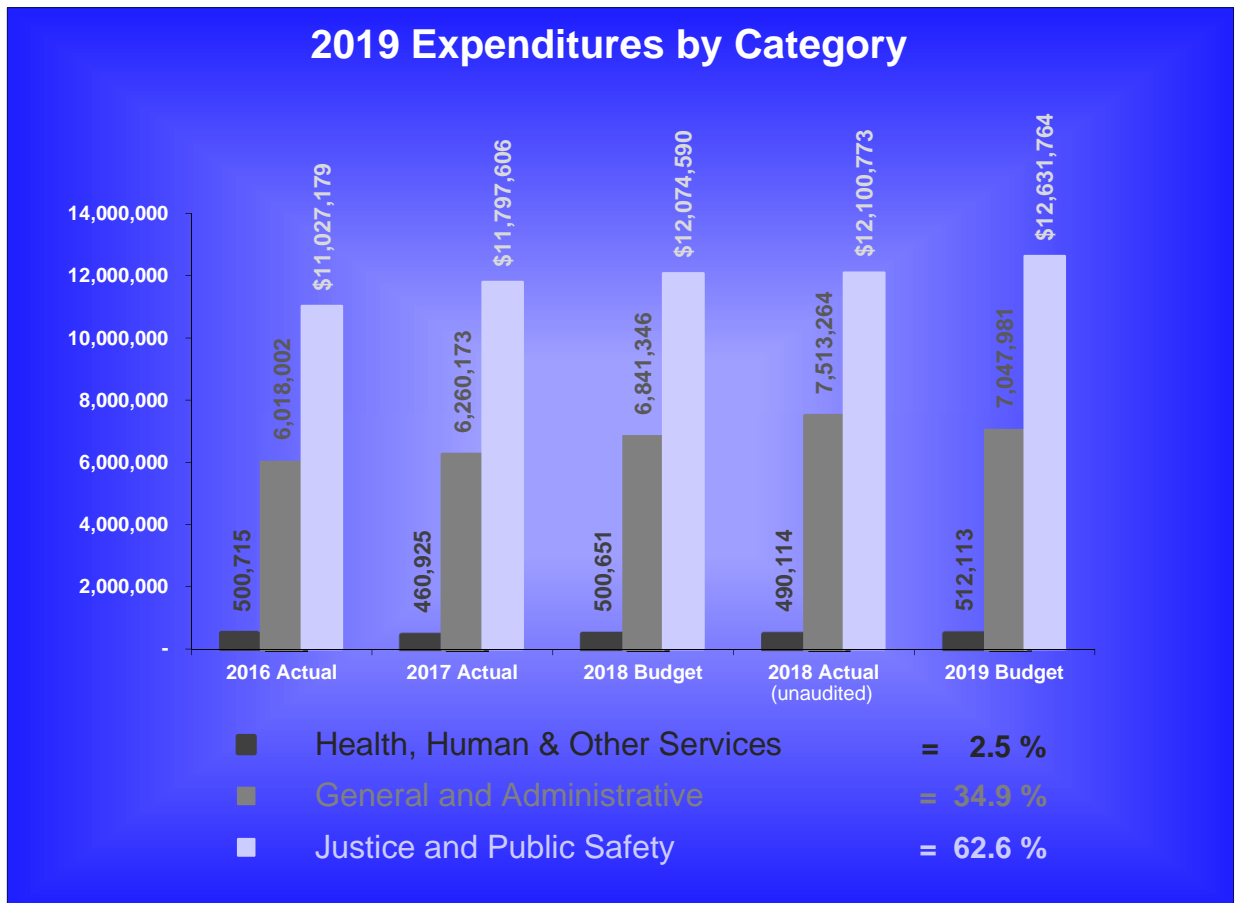
\$211,258 reimbursed for IAH Capital Project  
 ↑  
 84,000

# GENERAL FUND REVENUES (CONT.)

Detailed Revenues						
Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>OTHER (CONTINUED)</b>						
010-370-032	TRANSFER FROM WASTE MGMT	132,000	40,342	166,500	166,500	235,000
010-370-090	TRANSFER FROM DRUG FORF.	7,289		-	-	-
010-370-093	TRANSFER FROM CO. CLERK R.	74,572	92,926	98,895	98,895	134,728
010-370-100	RENT - COUNTY PROPERTY	34,300	39,526	40,550	39,360	40,850
010-370-175	COUNTY ACTION (SURLUS) PRO	4,270	-	4,000	10,249	4,000
010-370-409	POSTAGE REIMBURSEMENT	684	522	-	194	-
010-370-420	INMATE PHONE-COUNTY JAIL	59,571	57,379	60,000	61,400	65,000
010-370-425	INMATE PHONE - IAH FACILITY	199,377	224,229	100,000	433,799	250,000
010-370-426	IAH FACILITY - PER DIEM	-	1,028,068	250,000	860,386	520,000
010-370-630	INDIGENT HEALTH REIMB.	-	-	-	-	-
010-370-695	TOBACCO SETTLEMENT	12,483	16,685	14,500	15,202	14,500
010-370-696	SALE OF GIS/MAPPING DATA	420	455	500	580	500
	<b>* OTHER REVENUES - SUMM</b>	<b>1,933,880</b>	<b>2,642,435</b>	<b>1,763,988</b>	<b>2,740,480</b>	<b>2,250,915</b>
<b>OTHER FINANCING SOURCES</b>						
010-390-400	TAX NOTES / LOAN PROCEEDS	55,000		-	992,265	-
	<b>* DEBT PROCEEDS SUMMAR</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>992,265</b>	<b>-</b>
	<b>** TOTAL REVENUE</b>	<b>18,478,923</b>	<b>19,291,873</b>	<b>19,436,393</b>	<b>21,851,611</b>	<b>20,318,406</b>
**	<b>USE OF (GENERAL) FUND BALANCE</b>			<b>-</b>		<b>-</b>
		<b>18,478,923</b>	<b>19,291,873</b>	<b>19,436,393</b>	<b>21,851,611</b>	<b>20,318,406</b>



# GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted

**GENERAL AND ADMINISTRATIVE**

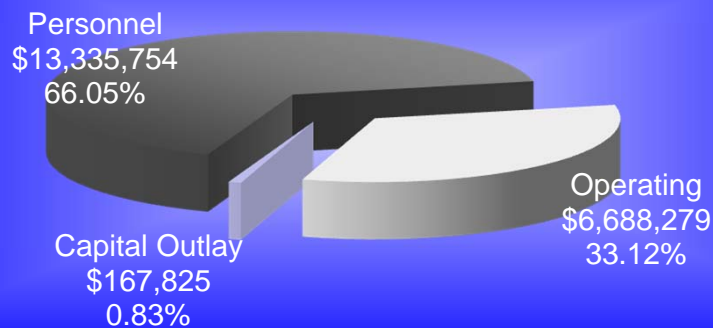
County Judge	\$241,456	\$246,639	\$253,321	\$231,539	\$259,677
Commissioners Court	788,548	771,940	1,007,255	968,864	1,187,434
County Clerk	547,604	568,041	644,783	1,197,545	662,070
County Treasurer	168,548	174,162	182,001	183,212	186,306
County Auditor	257,526	263,503	294,371	288,458	302,253
Tax Assessor/Collector	697,190	711,713	767,093	761,517	771,653
Delinquent Tax Collector	113,293	118,818	131,314	125,836	133,839
Information Technology	279,837	514,678	502,293	517,336	415,789
Human Resources	124,934	158,377	164,189	164,005	179,566
Maintenance	786,655	830,394	1,009,058	1,058,177	1,089,007
General Operating	1,307,633	1,200,050	1,159,867	1,327,030	1,122,050
All Other -Non Department	704,779	701,859	725,801	689,747	738,337
	6,018,002	6,260,173	6,841,346	7,513,264	7,047,981

# GENERAL FUND EXPENDITURES (CONT.)

## Expenditures by Department

Departments	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>JUSTICE AND PUBLIC SAFETY</b>					
Jury	49,019	50,292	64,273	59,910	59,273
County Court at Law	686,918	626,551	627,330	694,527	687,239
District Clerk	435,674	433,827	502,379	486,643	566,308
Judicial	142,123	139,975	151,417	140,452	154,424
Pre-Trial Services	36,358	42,346	47,708	43,955	50,775
258th District Court	399,854	459,412	409,567	386,781	436,344
411th District Court	390,198	473,115	407,677	431,503	433,453
Justice of the Peace #1	177,515	185,934	222,637	211,968	235,137
Justice of the Peace #2	158,107	160,724	174,447	175,329	185,546
Justice of the Peace #3	157,654	165,701	178,723	179,718	188,286
Justice of the Peace #4	152,978	154,097	170,558	171,099	181,666
Criminal District Attorney	1,104,494	1,105,970	1,184,677	1,172,946	1,211,080
Sheriff	3,677,174	4,136,380	3,812,374	4,099,718	3,991,822
Jail	2,651,019	2,753,883	3,185,118	2,914,599	3,276,301
Constable Pct. #1	55,648	46,081	62,172	60,431	62,413
Constable Pct. #2	60,161	108,817	64,169	64,477	64,409
Constable Pct. #3	55,483	59,038	64,364	61,673	64,529
Constable Pct. #4	51,836	55,255	57,088	56,840	57,329
State Law Enforcement	63,568	64,420	69,457	66,822	71,461
Emergency Management	200,772	249,721	261,388	264,699	273,213
Volunteer Fire Departme	156,382	155,569	172,912	177,879	172,912
Permit / Inspections	101,415	106,125	111,262	111,974	118,864
Environmental Enforcem	62,829	64,375	72,892	66,831	88,982
	11,027,179	11,797,606	12,074,590	12,100,773	12,631,764
<b>HEALTH, HUMAN &amp; OTHER SERVICES</b>					
Social Services	274,608	246,559	258,448	293,153	278,553
Veterans Services	48,892	50,226	54,888	53,435	58,339
Museum	55,448	49,220	57,716	55,122	58,521
Extension Office	121,767	114,919	129,599	88,405	116,700
	500,715	460,925	500,651	490,114	512,113
(Operating Transfers to Other Funds)	10,024	193,142		1,483	
<b>Total Expenditures</b>	17,555,919	18,711,847	19,416,586	20,105,634	20,191,858

## 2019 General Fund Expenditures by Type





# COUNTY JUDGE



**SYDNEY MURPHY**  
County Judge

## DESCRIPTION/FUNCTION

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

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

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

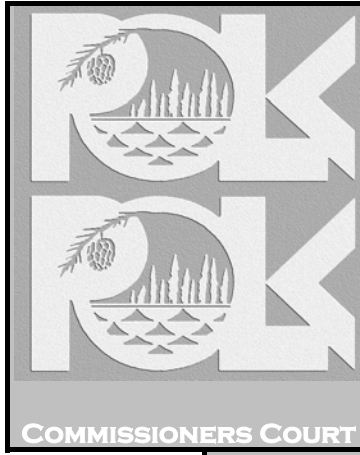
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-400-101	SALARY - COUNTY JUDGE	56,258	56,730	58,149	58,947	59,602
010-400-102	COUNTY JUDGE SUPPLEMENT	20,999	20,856	20,765	19,967	20,749
010-400-103	CELL PHONE ALLOWANCE	854	840	720	720	720
010-400-105	SALARIES	73,758	74,922	77,277	64,176	80,772
010-400-108	SALARIES / PART-TIME	-	-	-	314	-
010-400-200	LONGEVITY PAY	2,460	2,520	1,380	1,380	1,500
010-400-201	SOCIAL SECURITY	13,128	13,206	13,643	12,478	14,029
010-400-202	COUNTY GROUP INSURANCE	28,630	30,150	32,555	27,936	31,628
010-400-203	RETIREMENT	20,723	22,352	23,719	22,041	24,437
010-400-204	WORKERS COMPENSATION	841	778	725	494	736
010-400-206	UNEMPLOYMENT INSURANCE	180	175	165	104	105
010-400-225	TRAVEL ALLOWANCE	20,379	20,048	20,048	20,048	20,048
	Sub-Total : Personnel	238,209	242,577	249,146	228,604	254,327
010-400-315	OFFICE SUPPLIES	1,092	1,455	1,400	1,367	1,400
010-400-427	TRAVEL/TRAINING	1,884	2,087	2,500	1,297	2,500
010-400-480	BONDS	71	320	75	-	1,250
010-400-481	DUES	200	200	200	271	200
	Sub-Total : Operating	3,246	4,062	4,175	2,935	5,350
010-400-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	241,456	246,639	253,321	231,539	259,677

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



# COMMISSIONERS COURT

## Department Description

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

<b>Goal/s:</b>	To increase Communications with Citizens; increase the Court related information available for public research on the County's website.
<b>Objective/s:</b>	1. Scan and post full year (archive) access to Court Agendas & Minutes. 2. Initiate online video access to Commissioners Court meetings.

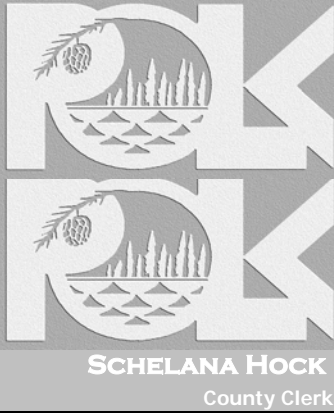
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-401-105	SALARIES	27,675	27,935	62,597	51,882	65,197
010-401-108	SALARIES / PART-TIME	-	-	-	-	-
010-401-200	LONGEVITY PAY	-	60	120	120	180
010-401-201	SOCIAL SECURITY	2,117	2,142	4,798	3,933	5,001
010-401-202	COUNTY GROUP INSURANCE	9,543	10,050	21,703	16,696	21,085
010-401-203	RETIREMENT	3,279	3,560	8,341	6,922	8,711
010-401-204	WORKERS COMPENSATION	132	124	117	172	262
010-401-206	UNEMPLOYMENT INSURANCE	65	63	132	83	83
	Sub-Total : Personnel	42,813	43,935	97,808	79,809	100,521
010-401-013	TRANSFER TO JP TECHNOLOG	8,978	19,209	22,505	21,039	21,039
010-401-027	COURTHOUSE SECURITY SUBS	98,996	118,539	138,032	138,032	153,535
010-401-315	OFFICE SUPPLIES	1,206	746	1,530	1,853	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	620		-	-	DELETE
010-401-352	CONTINGENCIES	14,789	6,157	50,000	9,742	72,500
010-401-360	RETIREE HEALTH & TRUST	250,000	425,000	500,000	500,000	567,500
010-401-400	ATTORNEY CONSULTING FEES	17,999	7,894	27,500	52,832	27,500
010-401-401	AUDITING FEES	60,126	61,804	65,000	69,324	69,000
010-401-403	GFOA BUDGET PROGRAM	330	330	330	330	330
010-401-405	SALARY SURVEY TRANSITION COST					57,178
010-401-425	RURAL TRANSIT	35,000	40,833	35,000	20,417	35,000
010-401-427	TRAVEL/TRAINING	2,940	2,493	3,000	2,165	3,000
010-401-460	INMATE PHONE CARDS - IAH	29,700	31,500	27,000	52,000	40,000
010-401-480	SCHOLARSHIP DISBURSEMENT	6,000	6,000	16,000	14,333	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	2,550	2,550	2,550	2,800	1,800
010-401-483	MERIT POOL	-	transfer by Revision	10,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROGRAM		100	5,000	100	5,000
010-401-487	SERVICE AWARDS	5,244	4,849	6,000	2,180	6,000
	Sub-Total : Operating	534,477	728,005	909,447	887,147	1,086,913
010-401-572	OFFICE EQUIPMENT/FURNISH	-	-	-	-	-
010-401-573	CAPITAL OUTLAY	211,258	-	-	1,908	-
	Sub-Total : Capital Outlay	211,258	-	-	1,908	-
	* EXP. SUMMARY - COMM COL	788,548	771,940	1,007,255	968,864	1,187,434

# COUNTY CLERK



## Department Description

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

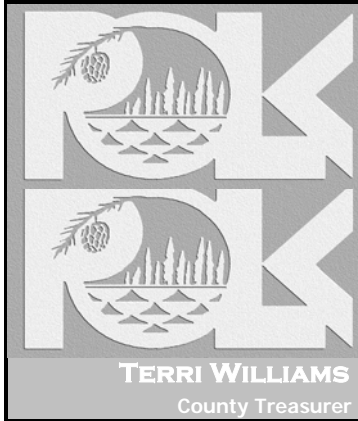
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-403-101	SALARY - COUNTY CLERK	48,796	49,205	50,435	50,435	51,696
010-403-103	CELL PHONE ALLOWANCE	854	840	840	840	840
010-403-105	SALARIES	232,996	229,494	273,278	260,939	288,066
010-403-107	ELECTION WORK/PART-TIME	25,762	33,151	35,000	31,326	35,000
010-403-108	SALARIES / PART-TIME	-	3,113	-	-	-
010-403-200	LONGEVITY PAY	3,300	3,300	2,940	2,940	3,540
010-403-201	SOCIAL SECURITY	20,634	21,548	27,731	22,851	29,004
010-403-202	COUNTY GROUP INSURANCE	91,474	93,850	119,368	117,291	115,970
010-403-203	RETIREMENT	34,360	36,488	43,557	42,486	45,857
010-403-204	WORKERS COMPENSATION	1,418	1,287	1,332	977	1,381
010-403-206	UNEMPLOYMENT INSURANCE	565	535	578	425	370
	Sub-Total : Personnel	460,160	472,809	555,058	530,510	571,724
010-403-315	OFFICE SUPPLIES	14,744	14,827	15,000	12,881	15,000
010-403-330	FURNISHED TRANSPORTATION	-	-	400	158	400
010-403-405	E-FILE INTEGRATION/MAINTENANCE	-	-	2,500	-	2,500
010-403-423	MOBILE PHONES/PAGERS	228	304	525	456	525
010-403-427	TRAVEL/TRAINING	5,057	6,182	6,000	7,227	6,000
010-403-480	BONDS/ LIABILITY INSURANCE	-	-	-	-	621
010-403-481	DUES	260	190	300	300	300
010-403-484	ELECTION EXPENSE	60,818	68,348	65,000	76,389	65,000
	Sub-Total : Operating	81,106	89,851	89,725	97,411	90,346
010-403-572	OFFICE EQUIPMENT	6,337	5,381	-	569,623	-
	Sub-Total : Capital Outlay	6,337	5,381	-	569,623	-
	*EXP. SUMMARY-COUNTY CLERK	547,604	568,041	644,783	1,197,545	662,070



# COUNTY TREASURER

## Department Description

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-497-101	SALARY -TREASURER	48,796	49,205	50,435	50,435	51,696
010-497-105	SALARIES	61,476	62,252	63,848	63,808	66,594
010-497-108	SALARIES / PART-TIME	-	-	1,508	1,421	1,508
010-497-200	LONGEVITY PAY	660	840	1,020	1,020	1,200
010-497-201	SOCIAL SECURITY	8,308	8,182	8,936	8,355	9,256
010-497-202	GROUP INSURANCE	28,617	30,138	32,555	33,798	31,628
010-497-203	RETIREMENT	13,147	14,274	15,536	15,526	16,123
010-497-204	WORKERS COMPENSATION	532	499	475	341	485
010-497-206	UNEMPLOYMENT INSURANCE	146	142	138	104	88
	Sub-Total : Personnel	161,682	165,532	174,451	174,808	178,578
010-497-315	OFFICE SUPPLIES	3,298	2,951	3,350	3,371	3,350
010-497-427	TRAVEL/ TRAINING	3,369	3,686	4,000	3,283	4,000
010-497-480	BONDS	-	-	-	-	178
010-497-481	DUES	200	200	200	200	200
	Sub-Total : Operating	6,867	6,837	7,550	6,854	7,728
010-497-572	OFFICE EQUIPMENT	-	1,794	-	1,550	-
	Sub-Total : Capital Outlay	-	1,794	-	1,550	-
	*EXP. SUMMARY - CO. TREASURER	168,548	174,162	182,001	183,212	186,306

# COUNTY AUDITOR



**LOUIS PLOTH**  
County Auditor

## Department Description

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

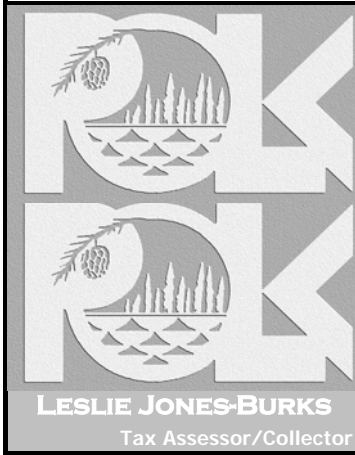
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-495-102	SALARY- AUDITOR	57,586	52,932	59,521	59,521	61,009
010-495-103	CELL PHONE ALLOWANCE				-	600
010-495-105	SALARIES	109,001	107,558	117,905	117,904	121,945
010-495-108	SALARIES / PART-TIME	-	2,921	6,277	139	-
010-495-200	LONGEVITY PAY	1,440	1,560	1,200	1,200	1,500
010-495-201	SOCIAL SECURITY	12,466	12,416	14,487	13,593	14,499
010-495-202	COUNTY GROUP INSURANCE	43,718	44,431	54,258	56,207	52,714
010-495-203	RETIREMENT	19,754	21,501	25,186	24,381	25,254
010-495-204	WORKERS COMPENSATION	827	751	770	541	772
010-495-206	UNEMPLOYMENT INSURANCE	408	382	398	290	242
010-495-225	TRAVEL ALLOWANCE	4,543	4,126	4,470	4,470	4,470
	Sub-Total : Personnel	249,742	248,576	284,471	278,245	283,003
010-495-315	OFFICE SUPPLIES	5,429	8,335	5,150	7,361	6,500
010-495-390	SUBSCRIPTIONS	30	30	50	30	50
010-495-427	TRAVEL/ TRAINING	1,613	3,494	4,000	1,730	4,000
010-495-440	OUTSIDE CONTRACT SERVICES				-	8,000
010-495-480	BONDS/ LIABILITY INSURANCE	321	343	300	200	300
010-495-481	DUES	391	340	400	-	400
	Sub-Total : Operating	7,784	12,541	9,900	9,321	19,250
010-495-572	OFFICE EQUIPMENT/FURNISH	-	2,385	-	892	-
	Sub-Total : Capital Outlay	-	2,385	-	892	-
	*EXP. SUMMARY - CO. AUDITC	257,526	263,503	294,371	288,458	302,253



# TAX ASSESSOR/COLLECTOR

## Department Description

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

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

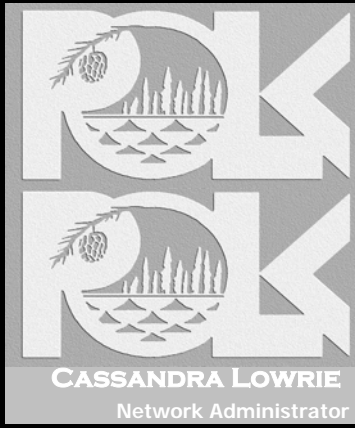
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-499-101	SALARY- TAX ASSESS/ COLLEC	48,796	49,205	50,435	50,435	51,696
010-499-105	SALARIES	355,758	358,012	369,978	370,698	386,052
010-499-108	SALARIES / PART-TIME	-	-	-	-	-
010-499-200	LONGEVITY PAY	6,600	7,320	7,740	7,740	7,260
010-499-201	SOCIAL SECURITY	30,264	30,762	32,754	31,950	34,043
010-499-202	GROUP INSURANCE	133,608	138,966	151,922	155,071	147,598
010-499-203	RETIREMENT	48,739	52,652	56,944	57,052	59,297
010-499-204	WORKERS COMPENSATION	1,971	1,844	1,741	1,275	1,785
010-499-206	UNEMPLOYMENT INSURANCE	853	824	791	599	500
	Sub-Total : Personnel	626,590	639,585	672,306	674,820	688,232
010-499-315	OFFICE SUPPLIES	6,705	7,501	10,000	6,692	10,000
010-499-330	FURNISHED TRANSPORTATION	163	40	1,500	667	1,500
010-499-427	TRAVEL/ TRAINING	1,758	4,824	5,000	3,216	5,000
010-499-452	MAINTENANCE - TAX SOFTWARE	11,360	23,670	24,687	25,137	25,921
010-499-481	DUES / BONDS	1,981	1,705	2,000	1,795	2,000
010-499-484	CH19 VOTER REGISTRATION	5,055	2,402	7,000	5,113	7,000
010-499-485	VOTER REGISTRATION CARDS	11,013	-	11,100	11,087	-
010-499-487	TAX STATEMENT EXPENSE	32,564	30,985	32,000	32,990	32,000
	Sub-Total : Operating	70,599	71,128	93,287	86,697	83,421
010-499-572	CAPITAL OUTLAY - OFFICE EQ	-	1,000	1,500	-	-
010-499-573	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
	Sub-Total : Capital Outlay	-	1,000	1,500	-	-
	*EXP. SUMMARY- TAX ASSESS	697,190	711,713	767,093	761,517	771,653





# INFORMATION TECHNOLOGY (IT)

## Department Description

The IT Department is responsible for the acquisition, implementation and operation of the County's computer hardware and software systems. In addition to operating the mainframe system of the County, department staff perform a variety of technical and complex projects including: disseminating tax information, voter registration card processing, report preparation and county-wide backups, while providing computer support to officials and employees of all County departments. Prior to FY2016, the (then named) Data Processing Department was located in the main Tax Office building in Livingston. In FY2016, the Department was renamed to Information Technology and relocated to the County Courthouse.

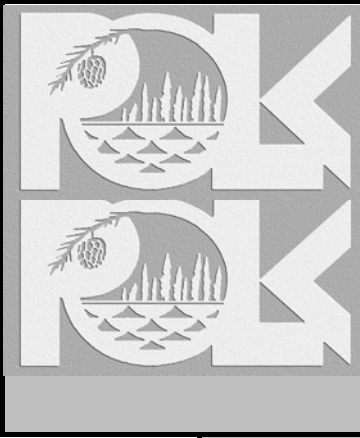
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-503-103	CELL PHONE ALLOWANCE	407	739	800	800	800
010-503-105	SALARIES	77,677	107,338	116,401	109,950	122,009
010-503-200	LONGEVITY PAY	360	480	660	660	840
010-503-201	SOCIAL SECURITY	5,451	7,705	9,016	7,768	9,459
010-503-202	GROUP INSURANCE	19,087	26,825	32,555	36,457	31,628
010-503-203	RETIREMENT	9,298	13,861	15,675	14,818	16,476
010-503-204	WORKERS COMPENSATION	393	558	589	381	454
010-503-206	UNEMPLOYMENT INSURANCE	187	241	248	177	158
	Sub-Total : Personnel	112,859	157,746	175,944	171,012	181,824
010-503-300	UNIFORMS			500	492	500
010-503-315	OFFICE SUPPLIES	968	1,376	1,500	1,595	1,500
010-503-330	FURNISHED TRANSPORTATION	974	1,670	3,000	2,649	3,200
010-503-352	COMPUTER EXPENSE/ SUPPLIES	9,464	48,298	10,500	10,370	10,500
010-503-410	CONTRACT SERVICES	12,679	6,656	10,000	11,828	10,000
010-503-423	MOBILE PHONES / PAGERS	499	655	849	1,210	560
010-503-427	TRAVEL/ TRAINING	-	703	3,000	206	3,000
010-503-428	CIRA WEBSITE SERVICE	2,176	2,378	2,566	2,978	2,650
010-503-429	CIRA SOFTWARE					202,054
010-503-452	COMPUTER MAINTENANCE/ EXPENSE	140,219	133,977	149,434	134,454	-
	Sub-Total : Operating	166,978	195,712	181,349	165,782	233,964
010-503-572	OFFICE EQUIPMENT	-	91,217	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	-	70,003	145,000	180,542	-
	Sub-Total : Capital Outlay	-	161,220	145,000	180,542	-
	*EXP. SUMMARY- DATA PROCESSING	279,837	514,678	502,293	517,336	415,789



# DELINQUENT TAX COLLECTION

## Department Description

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

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

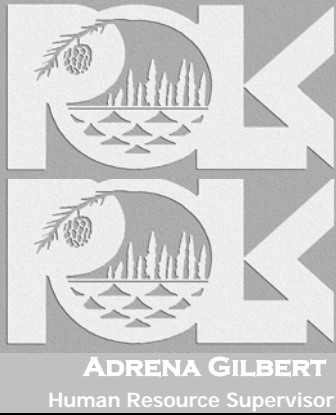
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-501-105	SALARIES- PERSONNEL	75,679	77,756	79,700	79,049	82,278
010-501-200	LONGEVITY PAY	600	720	840	840	960
010-501-201	SOCIAL SECURITY	4,785	4,910	6,161	4,955	6,368
010-501-202	COUNTY GROUP INSURANCE	19,087	20,100	21,703	22,541	21,085
010-501-203	RETIREMENT	9,055	9,974	10,712	10,628	11,091
010-501-204	WORKERS COMPENSATION	388	349	328	238	334
010-501-206	UNEMPLOYMENT INSURANCE	190	177	169	127	106
	Sub-Total : Personnel	109,783	113,986	119,613	118,379	122,223
010-501-315	OFFICE SUPPLIES	1,619	1,269	3,000	1,216	3,000
010-501-420	TELEPHONE / INTERNET	967	1,384	2,446	3,725	2,446
010-501-427	TRAVEL/TRAINING	-	1,014	3,000	1,315	3,000
010-501-430	DUES	-	170	255	85	170
	Sub-Total : Operating	2,586	3,837	8,701	6,342	8,616
010-501-572	CAPITAL OUTLAY-OFFICE FUR	924	995	3,000	1,115	3,000
	Sub-Total : Capital Outlay	924	995	3,000	1,115	3,000
	*EXP. SUMMARY - DELINQUEN	113,293	118,818	131,314	125,836	133,839

# HUMAN RESOURCES



## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

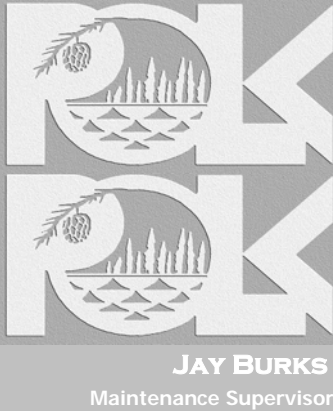
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-696-103	CELL PHONE ALLOWANCE	610	600	600	600	600
010-696-105	SALARIES- PERSONNEL	63,586	84,515	86,628	84,625	92,520
010-696-108	SALARIES / PART-TIME	8,771	709	-	360	-
010-696-200	LONGEVITY PAY	540	720	900	900	900
010-696-201	SOCIAL SECURITY	4,857	5,510	6,742	5,733	7,193
010-696-202	COUNTY GROUP INSURANCE	19,087	28,488	32,555	31,098	31,628
010-696-203	RETIREMENT	8,706	11,002	11,721	11,505	12,528
010-696-204	WORKERS COMPENSATION	351	383	358	253	377
010-696-206	UNEMPLOYMENT INSURANCE	173	195	185	137	120
	Sub-Total : Personnel	106,681	132,121	139,689	135,211	145,866
010-696-315	OFFICE SUPPLIES	1,946	1,405	3,000	3,190	3,000
010-696-405	EMPLOYEE PHYSICALS	13,469	21,209	18,000	23,629	25,000
010-696-427	TRAVEL/TRAINING	1,539	1,832	2,000	700	4,200
010-696-430	ADVERTISING / PUBLICATIONS	1,299	1,200	1,500	1,274	1,500
	Sub-Total : Operating	18,252	25,647	24,500	28,794	33,700
010-696-572	OFFICE FURNISHING/EQUIPMENT	-	609	-	-	-
	Sub-Total : Capital Outlay	-	609	-	-	-
	*EXP. SUMMARY - HUMAN RES	124,934	158,377	164,189	164,005	179,566

# MAINTENANCE



## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-511-105	SALARIES	291,416	291,369	319,286	310,418	372,432
010-511-108	SALARIES / PART-TIME	4,848	10,249	11,517	5,795	12,137
010-511-200	LONGEVITY PAY	3,120	2,760	2,880	2,940	3,600
010-511-201	SOCIAL SECURITY	21,504	22,276	25,527	23,087	27,207
010-511-202	GROUP INSURANCE	96,187	104,586	119,368	120,356	115,970
010-511-203	RETIREMENT	35,494	38,682	44,380	42,459	47,390
010-511-204	WORKERS COMPENSATION	10,267	10,886	11,610	8,090	13,528
010-511-206	UNEMPLOYMENT INSURANCE	708	688	701	1,004	453
	Sub-Total : Personnel	463,545	481,496	535,268	514,148	592,717
010-511-300	UNIFORMS	1,605	1,512	1,500	1,467	1,500
010-511-315	OFFICE SUPPLIES	932	673	1,000	882	1,000
010-511-330	FURNISHED TRANSPORTATION	22,824	22,990	20,000	20,761	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIAL	38,977	39,950	40,000	40,844	40,000
010-511-335	PEST CONTROL	6,780	6,780	8,000	8,975	8,000
010-511-423	MOBILE PHONE/ PAGER	1,566	1,339	3,000	1,454	3,000
010-511-427	TRAVEL/ TRAINING	536	1,342	1,000	142	1,000
010-511-449	GROUNDS MAINTENANCE	-	-	-	-	-
010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	198,334	192,175	185,000	263,774	200,000
010-511-451	VEHICLE INSPECTIONS	27,621	21,101	30,790	31,919	30,790
010-511-452	EQUIPMENT MAINTENANCE	311	1,798	3,000	1,999	3,000
010-511-454	VEHICLE MAINTENANCE	14,386	13,362	20,000	19,700	22,500
010-511-460	SIGNS	3,538	3,417	3,500	3,408	3,500
	Sub-Total : Operating	317,411	306,438	316,790	395,325	339,290
010-511-570	M&V FEE - ENERGY SAVINGS PROGRAM	-	-	7,000	-	7,000
010-511-573	CAPITAL OUTLAY PURCHASES	5,700	2,500	-	-	-
010-511-574	CAPITAL OUTLAY BUILDINGS	-	39,960	150,000	148,704	150,000
	Sub-Total : Capital Outlay	5,700	42,460	157,000	148,704	157,000
-	*EXP. SUMMARY - MAINT./ENCL	786,655	830,394	1,009,058	1,058,177	1,089,007



# GENERAL OPERATING

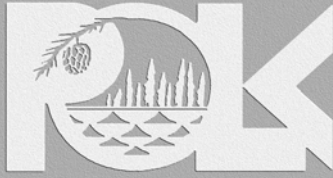
## Department Description

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

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-409-206	UNEMPLOYMENT INSURANCE	-	-	10,000	-	10,000
010-409-311	POSTAGE	52,041	77,836	70,000	64,570	80,000
010-409-312	OFFICE/COMPUTER SUPPLIES	15,842	16,079	15,000	21,618	16,000
010-409-331	COPY/POSTAGE MACH. EXP.	105,281	105,052	95,000	122,865	122,000
010-409-419	CABLE TV - JUDICIAL CENTER	683	670	750	731	750
010-409-420	TELEPHONE	164,108	145,676	156,000	158,179	155,000
010-409-440	ELECTRICITY	562,899	484,717	431,000	544,475	375,000
010-409-441	GAS/HEAT	37,855	35,703	38,000	51,789	38,000
010-409-442	WATER	83,712	77,761	72,000	74,174	55,000
010-409-482	PROPERTY INSURANCE	117,649	117,886	121,000	121,131	124,000
010-409-490	VEHICLE INSURANCE	83,663	80,850	84,665	84,665	82,000
010-409-492	GENERAL LIABILITY INSURANCE	14,846	14,300	13,481	13,481	14,300
010-409-493	PUBLIC OFFICIALS LIABILITY	51,053	41,439	47,971	37,971	45,000
	Sub-Total : Operating	1,289,632	1,197,969	1,154,867	1,295,650	1,117,050
010-409-553	BOND ISSUE COSTS	16,913	-	-	30,218	-
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	1,088	1,185	5,000	1,162	5,000
010-409-573	CAPITAL OUTLAYS		897	-	-	
	Sub-Total : Capital Outlay	18,001	2,082	5,000	31,380	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,307,633	1,200,050	1,159,867	1,327,030	1,122,050



## ALL OTHER -NON DEPARTMENTALIZED

### Department Description

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

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-691-402	CHILD WELFARE	10,000	10,000	10,000	12,500	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	166,166	170,733	175,000	143,952	175,000
010-691-406	APPRAISAL DISTRICT	410,964	403,640	413,827	410,964	424,713
010-691-407	REGION I WATER PLANNING	100	-	149	-	149
010-691-413	RSVP PROGRAM		1,000	1,000	1,000	1,000
010-691-415	ADAC COUNSELING SERVICES	-	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	3,803	2,440	5,000	2,393	5,000
010-691-466	PARKING LOT LEASE	9,000	8,400	9,150	9,150	10,800
010-691-470	ORGANIZATION MEMBERSHIP	13,625	14,125	14,275	14,125	14,275
010-691-471	CERTF. RETIREMENT COMMUN	-	-	-	-	-
010-691-481	DUES - COUNTY ORGANIZATIO	5,898	7,771	7,771	8,076	7,771
010-691-490	MISCELLANEOUS	-	-	-	-	-
010-691-495	COUNTY LANDSCAPING	40,094	36,120	42,000	39,959	42,000
010-691-670	SOIL CONSERVATION	1,500	1,500	1,500	1,500	1,500
	Sub-Total : Operating	704,779	701,859	725,801	689,747	738,337
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	704,779	701,859	725,801	689,747	738,337



## JURY

### Department Description

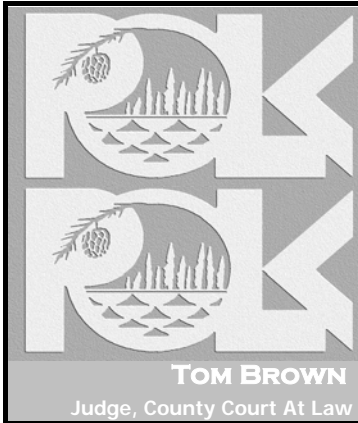
This Department is utilized for the costs associated with providing jurors for each of the justice, county, county-court-at-law and district courts. Also includes costs associated with the calling of grand juries and other generalized court expenses.

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-435-408	PRO-RATA JUDGE	2,203	2,423	6,273	6,273	6,273
010-435-485	JURY-PETIT, GRAND, COMMIS	44,825	45,714	55,000	50,958	50,000
010-435-490	JUROR SUPPLIES	1,992	2,155	3,000	2,679	3,000
	Sub-Total : Operating	49,019	50,292	64,273	59,910	59,273
	*EXP. SUMMARY- JURY	49,019	50,292	64,273	59,910	59,273





# COUNTY COURT AT LAW

## Department Description

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

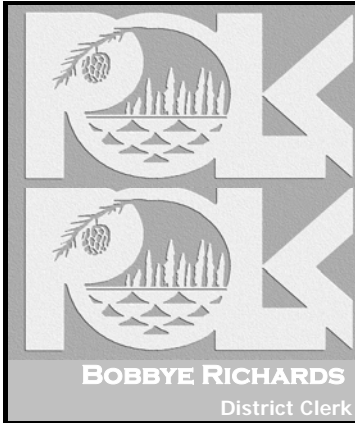
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-426-101	SALARY - CCL JUDGE	141,291	142,475	146,037	146,320	146,037
010-426-105	SALARIES	127,458	100,752	128,139	120,126	127,308
010-426-108	SALARIES-PART TIME	-	454	-	1,894	-
010-426-120	CERTIFICATE PAY	1,622	-	-	-	-
010-426-200	LONGEVITY PAY	2,400	2,160	2,340	2,340	1,260
010-426-201	SOCIAL SECURITY	19,101	16,477	21,153	19,062	21,007
010-426-202	COUNTY GROUP INSURANCE	36,550	30,150	43,406	36,038	42,171
010-426-203	RETIREMENT	32,332	31,249	36,777	36,023	36,591
010-426-204	WORKERS COMPENSATION	1,930	1,093	1,124	789	1,102
010-426-206	UNEMPLOYMENT INSURANCE	313	233	274	196	164
	Sub-Total : Personnel	362,998	325,043	379,250	362,788	375,639
010-426-315	OFFICE SUPPLIES	1,164	1,485	1,500	579	1,500
010-426-352	PRODUCTIVITY ENHANCEMENT	683	100	1,100	1,238	1,100
010-426-400	ATTORNEY FEES- CCL	305,001	287,346	230,000	309,102	280,000
010-426-402	INTERPRETER FEES - CCL	1,951	3,041	2,000	1,625	2,000
010-426-403	COURT REPORTER EQUIPMENT	-	-	-	-	10,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	750	-	2,400	3,500
010-426-407	APPEALS & TRANSCRIPTS	1,084	3,124	5,000	10,428	5,000
010-426-408	VISITING JUDGE	-	-	1,500	-	1,500
010-426-426	TRAVEL/TRAINING	3,312	2,111	2,000	1,869	2,000
010-426-481	FEES/DUES	345	370	780	793	800
010-426-485	JURY FEES	(36)	-	-	-	-
010-426-486	CONTRACT COURT REPORTER	10,417	3,182	4,200	3,705	4,200
010-426-500	BONDS	-	-	-	-	-
	Sub-Total : Operating	323,921	301,509	248,080	331,739	311,600
010-426-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	686,918	626,551	627,330	694,527	687,239



# DISTRICT CLERK

## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-450-101	SALARIES- DISTRICT CLERK	48,796	49,205	50,435	50,435	51,696
010-450-103	CELL PHONE ALLOWANCE		600	600	600	600
010-450-105	SALARIES	206,773	205,428	237,719	238,129	274,102
010-450-108	SALARIES / PART-TIME	5,225	3,328	3,229	2,202	12,740
010-450-200	LONGEVITY PAY	2,640	2,880	2,400	2,400	2,520
010-450-201	SOCIAL SECURITY	18,194	17,918	22,520	19,945	26,137
010-450-202	COUNTY GROUP INSURANCE	83,515	81,694	108,516	108,182	115,970
010-450-203	RETIREMENT	31,231	32,848	39,153	38,638	45,526
010-450-204	WORKERS COMPENSATION	1,265	1,162	1,197	858	1,371
010-450-206	UNEMPLOYMENT INSURANCE	508	479	511	379	369
	Sub-Total : Personnel	398,146	395,542	466,279	461,768	531,030
010-450-315	OFFICE SUPPLIES	13,975	16,323	15,000	14,978	15,000
010-450-405	COMPUTER/SOFTWARE MAINTENANCE		1,599	4,100	1,599	3,100
010-450-427	TRAVEL/TRAINING	2,985	4,520	7,500	4,625	7,500
010-450-450	RECORDS ARCHIVE EXPENSE		11,907	7,500	-	7,500
010-450-452	EQUIPMENT REPAIR	-	-	1,825	889	1,825
010-450-480	BONDS/LIABILITY INSURANCE	-	-	-	-	178
010-450-481	DUES	-	50	175	50	175
	Sub-Total : Operating	16,960	34,399	36,100	22,141	35,278
010-450-572	OFFICE FURNISHINGS/ EQUIPMENT	19,468	3,837	-	2,734	-
010-450-573	CAPITAL PROJECT EXPENSE			-	-	-
010-450-590	TRNSF TO RMF - BOOK REPAIR	1,100	50	-		-
	Sub-Total : Capital Outlay	20,568	3,887	-	2,734	-
	*EXP. SUMMARY- DISTRICT CLERK	435,674	433,827	502,379	486,643	566,308

# JUDICIAL



## Department Description

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-465-101	SALARY - JUVENILE BOARD	29,884	29,400	29,400	29,117	29,400
010-465-201	SOCIAL SECURITY	2,206	2,136	1,338	2,126	1,338
010-465-202	COUNTY GROUP INSURANCE	-	-	-	30	-
010-465-203	RETIREMENT	1,771	1,870	3,910	1,918	3,918
010-465-204	WORKERS COMPENSATION	72	65	60	43	59
	Sub-Total : Personnel	33,933	33,471	34,708	33,235	34,714
010-465-315	OFFICE SUPPLIES		-	-	-	-
010-465-330	FURNISHED TRANSPORTATION		-	-	-	-
010-465-415	VISITING JUDGE	75	64	1,000	202	1,000
010-465-417	CAPITAL TRIAL COSTS	26,841	26,841	41,409	41,409	41,409
010-465-420	MEDIATION FEES	-	-	500	-	500
010-465-475	TRANSFER TO JUVENILE PROB	44,115	44,115	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPENS	16,885	20,885	15,885	10,537	18,885
010-465-477	CHILDRENZ HAVEN SERVICES	5,000	5,000	5,000	5,000	5,000
010-465-478	CASA SERVICES	5,000	5,000	5,000	5,000	5,000
010-465-480	ADULT PROBATION PHONE	839	1,012	1,301	955	1,301
010-465-485	HOUSE ARREST MONITORING	-	-	2,500	-	2,500
010-465-490	CONTINGENCIES	-	-	-	-	-
	Sub-Total : Operating	98,755	102,917	116,710	107,217	119,710
010-465-572	FURNISHINGS/EQUIP	9,435	3,587	-	-	-
	Sub-Total : Capital Outlay	9,435	3,587	-	-	-
	*EXP. SUMMARY- JUDICIAL	142,123	139,975	151,417	140,452	154,424

*pro-rata share in  
Regional Public*



## PRE-TRIAL SERVICES

### Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-505-105	SALARIES	20,628	23,771	25,363	22,789	28,095
010-505-200	LONGEVITY PAY	60	-	60	60	120
010-505-201	SOCIAL SECURITY	1,546	1,755	1,945	1,614	2,158
010-505-202	COUNTY GROUP INSURANCE	6,375	10,050	10,852	11,270	10,543
010-505-203	RETIREMENT	2,454	3,022	3,381	3,047	3,760
010-505-204	WORKERS COMPENSATION	100	105	103	64	113
010-505-206	UNEMPLOYMENT INSURANCE	49	54	53	35	36
	Sub-Total : Personnel	31,213	38,758	41,758	38,879	44,825
010-505-315	OFFICE SUPPLIES	1,496	1,479	1,200	1,082	1,200
010-505-330	FURNISHED TRANSPORTATION	146	-	-	-	-
010-505-405	URINALYSIS TESTING	-	109	750	209	750
010-505-427	TRAVEL/TRAINING	234	-	1,000	35	1,000
010-505-452	COMPUTER MAINTENANCE	3,268	2,000	3,000	3,750	3,000
010-505-485	IGNITION INTERLOCK	-	-	-	-	-
	Sub-Total : Operating	5,145	3,588	5,950	5,076	5,950
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL	36,358	42,346	47,708	43,955	50,775



**ERNEST L. McCLENDON**  
Judge, 258th Judicial District

# 258TH DISTRICT COURT

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-466-103	CELL PHONE ALLOWANCE	854	775	775	775	775
010-466-105	SALARIES	128,727	134,621	137,987	137,986	144,623
010-466-108	SALARIES / PART-TIME	5,043	1,494	2,050	809	2,050
010-466-120	CERTIFICATE PAY	1,220	1,200	1,200	1,200	1,200
010-466-201	SOCIAL SECURITY	10,081	10,127	11,009	10,342	11,516
010-466-202	COUNTY GROUP INSURANCE	23,878	30,150	32,555	33,811	31,628
010-466-203	RETIREMENT	16,162	17,624	19,139	18,985	20,059
010-466-204	WORKERS COMPENSATION	1,570	1,497	1,460	1,022	1,460
010-466-206	UNEMPLOYMENT INSURANCE	326	316	302	226	192
010-466-225	TRAVEL ALLOWANCE-BAILIFF	2,081	1,890	1,890	1,890	1,890
	Sub-Total : Personnel	189,942	199,695	208,367	207,046	215,394
010-466-311	POSTAGE	-	-	750	-	800
010-466-315	OFFICE SUPPLIES	828	230	2,500	834	2,500
010-466-400	ATTORNEY FEES	178,823	235,173	170,000	158,472	185,000
010-466-402	INTERPRETER FEES	3,062	813	3,000	1,827	3,000
010-466-404	INVESTIGATIONS	1,500	8,889	1,000	4,285	5,000
010-466-405	PSYCHOLOGICAL EVALUATION	7,254	4,650	8,000	2,450	8,000
010-466-407	APPEALS & TRANSCRIPTS	13,849	5,594	11,000	7,766	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	587	570	450	874	650
010-466-427	TRAVEL/TRAINING	1,827	1,320	2,500	2,498	2,500
010-466-486	COURT REPORTER SERVICE	2,183	2,478	2,000	730	2,500
	Sub-Total : Operating	209,912	259,717	201,200	179,735	220,950
010-466-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT.	399,854	459,412	409,567	386,781	436,344



**KAYCEE JONES**  
Judge, 411th Judicial District

# 411TH DISTRICT COURT

## Department Description

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

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

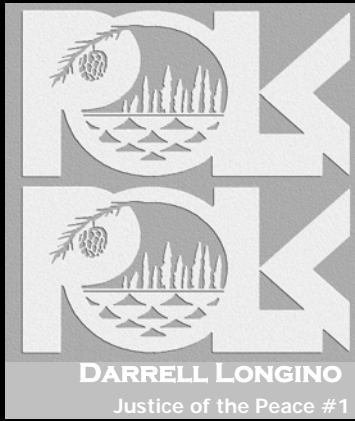
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-467-103	CELL PHONE ALLOWANCE	788	805	775	716	775
010-467-105	SALARIES	125,514	136,940	138,909	131,204	143,909
010-467-108	SALARIES / PART-TIME	250	1,198	2,101	1,812	2,101
010-467-120	CERTIFICATE PAY	1,830	623	-	-	
010-467-201	SOCIAL SECURITY	9,769	10,120	10,991	9,384	11,374
010-467-202	COUNTY GROUP INSURANCE	26,254	27,656	32,555	28,871	31,628
010-467-203	RETIREMENT	15,427	18,005	19,109	18,023	19,811
010-467-204	WORKERS COMPENSATION	1,443	1,517	1,395	974	1,374
010-467-206	UNEMPLOYMENT INSURANCE	307	319	302	216	190
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,921	1,963	1,890	1,745	1,890
	Sub-Total : Personnel	183,504	199,146	208,027	192,943	213,053
010-467-311	POSTAGE	392	196	750	196	750
010-467-315	OFFICE SUPPLIES	2,105	3,225	2,500	1,876	2,500
010-467-400	ATTORNEY FEES	186,058	233,966	170,000	204,650	185,000
010-467-402	INTERPRETER FEES	4,325	2,139	3,000	826	3,000
010-467-404	INVESTIGATIONS	-	15,750	1,000	12,234	5,000
010-467-405	PSYCHOLOGICAL EVALUATION	5,200	6,250	7,500	6,215	7,500
010-467-407	APPEALS & TRANSCRIPTS	5,288	8,799	11,000	8,424	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	580	542	400	874	650
010-467-427	TRAVEL/TRAINING	2,235	2,334	2,500	2,134	2,500
010-467-486	CONTRACT SERV/COURT REPC	510	767	1,000	1,131	2,500
	Sub-Total : Operating	206,694	273,968	199,650	238,559	220,400
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	390,198	473,115	407,677	431,503	433,453





# JUSTICE OF THE PEACE # 1

## Department Description

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

**Goal/s:** Not Provided

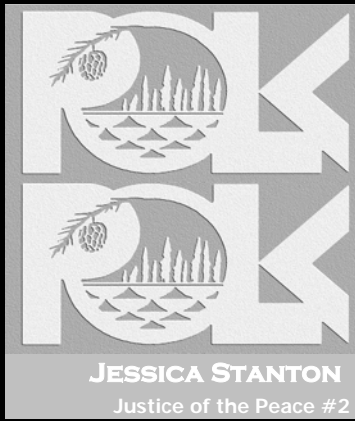
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-455-101	SALARY-JP #1	33,775	44,483	50,435	50,435	51,696
010-455-105	SALARIES	57,562	58,163	86,241	80,102	92,075
010-455-108	SALARIES / PART-TIME	15,214	16,194	-	2,370	3,921
010-455-200	LONGEVITY PAY	2,640	2,820	2,760	2,760	2,940
010-455-201	SOCIAL SECURITY	7,593	7,972	10,935	8,715	11,791
010-455-202	COUNTY GROUP INSURANCE	28,630	30,345	43,406	41,464	42,171
010-455-203	RETIREMENT	14,594	15,701	19,010	18,957	20,538
010-455-204	WORKERS COMPENSATION	591	557	581	423	618
010-455-206	UNEMPLOYMENT INSURANCE	176	172	185	139	125
010-455-225	TRAVEL ALLOWANCE	13,896	3,500	3,500	3,500	3,500
	Sub-Total : Personnel	174,671	179,905	217,053	208,865	229,375
010-455-315	OFFICE SUPPLIES	717	739	1,200	1,202	1,200
010-455-351	EQUIPMENT MAINTENANCE	540	193	750	518	750
010-455-423	MOBILE PHONE / PAGER	192	198	185	219	185
010-455-425	INTERNET EXPENSE	-	203	204	-	204
010-455-427	TRAVEL/ TRAINING	1,154	2,732	3,000	923	3,000
010-455-480	BONDS	71	-	75	-	253
010-455-481	DUES	170	170	170	241	170
	Sub-Total : Operating	2,844	4,235	5,584	3,103	5,762
010-455-572	OFFICE FURNISHINGS/EQUIP	-	1,794	-	-	-
	Sub-Total : Capital Outlay	-	1,794	-	-	-
	*EXP. SUMMARY - JP #1	177,515	185,934	222,637	211,968	235,137



# JUSTICE OF THE PEACE #2

**Department Description**

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

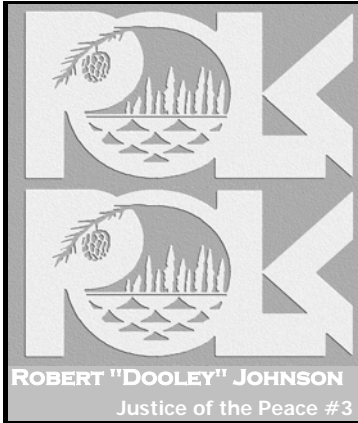
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-456-101	SALARY JP #2	33,775	44,618	50,435	50,314	51,696
010-456-105	SALARIES	54,141	53,824	55,959	55,959	62,245
010-456-108	SALARIES / PART-TIME	-	-	-	-	2,054
010-456-200	LONGEVITY PAY	1,740	1,860	900	360	660
010-456-201	SOCIAL SECURITY	7,596	7,752	8,476	8,109	9,192
010-456-202	COUNTY GROUP INSURANCE	28,630	28,488	32,555	32,907	31,628
010-456-203	RETIREMENT	12,275	13,183	14,736	14,673	16,011
010-456-204	WORKERS COMPENSATION	497	462	451	325	482
010-456-206	UNEMPLOYMENT INSURANCE	129	123	118	89	83
010-456-225	TRAVEL ALLOWANCE	13,896	3,500	3,500	3,634	3,500
	Sub-Total : Personnel	152,680	153,810	167,129	166,370	177,550
010-456-315	OFFICE SUPPLIES	2,021	2,105	2,000	2,538	2,000
010-456-425	INTERNET EXPENSE	1,421	2,358	2,573	2,562	2,573
010-456-427	TRAVEL/TRAINING	1,779	1,406	2,500	2,576	3,000
010-456-480	BONDS	-	79	75	75	253
010-456-481	DUES	205	70	170	130	170
	Sub-Total : Operating	5,427	6,017	7,318	7,881	7,996
010-456-572	FURNISHINGS/ EQUIP	-	897	-	1,077	-
	Sub-Total : Capital Outlay	-	897	-	1,077	-
	*EXP. SUMMARY - JP #2	158,107	160,724	174,447	175,329	185,546



# JUSTICE OF THE PEACE #3

## Department Description

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

**Goal/s:** Not Provided

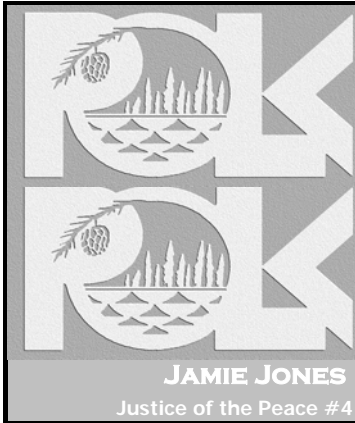
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-457-101	SALARY - JP #3	33,775	44,483	50,435	50,435	51,696
010-457-105	SALARIES	56,133	57,978	58,741	58,091	63,751
010-457-108	SALARIES / PART-TIME	88	-	1,073	-	2,801
010-457-200	LONGEVITY PAY	2,820	3,000	1,260	1,260	1,380
010-457-201	SOCIAL SECURITY	8,093	8,276	8,798	10,368	9,419
010-457-202	COUNTY GROUP INSURANCE	27,817	27,649	32,555	33,811	31,628
010-457-203	RETIREMENT	12,653	13,832	15,296	15,072	16,407
010-457-204	WORKERS COMPENSATION	512	485	468	335	494
010-457-206	UNEMPLOYMENT INSURANCE	138	136	128	94	87
010-457-225	TRAVEL ALLOWANCE	13,896	3,500	3,500	3,500	3,500
	Sub-Total : Personnel	155,926	159,339	172,253	172,966	181,163
010-457-315	OFFICE SUPPLIES	856	1,209	1,500	1,127	1,500
010-457-423	MOBILE PHONE	-	-	1,800	2,387	2,700
010-457-427	TRAVEL/TRAINING	635	3,244	3,000	3,073	2,500
010-457-480	BONDS	71	(14)	-	-	253
010-457-481	DUES	166	130	170	166	170
	Sub-Total : Operating	1,728	4,569	6,470	6,752	7,123
010-457-572	FURNISHINGS/ EQUIP	-	1,794	-	-	-
	Sub-Total : Capital Outlay	-	1,794	-	-	-
	*EXP. SUMMARY - JP #3	157,654	165,701	178,723	179,718	188,286



## JUSTICE OF THE PEACE #4

### Department Description

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

**Goal/s:** Not Provided

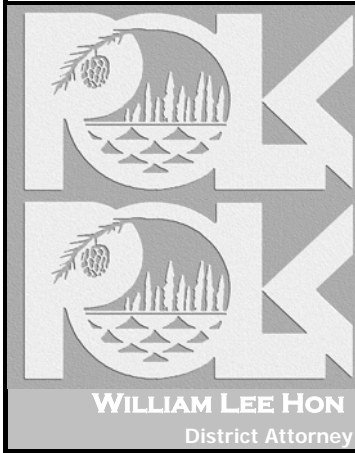
**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-458-101	SALARY- JP #4	33,775	44,483	50,435	50,435	51,696
010-458-105	SALARIES	50,438	51,405	55,959	55,959	62,245
010-458-108	SALARIES / PART-TIME	-	-	-	46	2,054
010-458-200	LONGEVITY PAY	180	360	540	540	720
010-458-201	SOCIAL SECURITY	7,381	7,387	8,448	8,163	9,196
010-458-202	COUNTY GROUP INSURANCE	28,630	30,150	32,555	33,811	31,628
010-458-203	RETIREMENT	11,648	12,683	14,688	14,701	16,019
010-458-204	WORKERS COMPENSATION	471	443	449	326	482
010-458-206	UNEMPLOYMENT INSURANCE	119	117	118	89	83
010-458-225	TRAVEL ALLOWANCE	13,896	3,500	3,500	3,500	3,500
	Sub-Total : Personnel	146,539	150,529	166,693	167,570	177,623
010-458-315	OFFICE SUPPLIES	2,513	1,499	1,500	1,457	1,500
010-458-390	SUBSCRIPTIONS	210	96	120	96	120
010-458-423	MOBILE PHONE/PAGER	-	-	-	-	-
010-458-427	TRAVEL TRAINING	1,400	1,827	2,000	1,901	2,000
010-458-480	BONDS	-	71	75	-	253
010-458-481	DUES	-	75	170	75	170
	Sub-Total : Operating	4,123	3,568	3,865	3,529	4,043
010-458-572	FURNISHINGS/EQUIP	2,316	-	-	-	-
	Sub-Total : Capital Outlay	2,316	-	-	-	-
	*EXP. SUMMARY JP #4	152,978	154,097	170,558	171,099	181,666



# CRIMINAL DISTRICT ATTORNEY

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-475-101	SALARY - D.A.	11,241	10,990	7,350	10,990	10,990
010-475-105	SALARIES	708,785	706,892	747,477	743,526	769,346
010-475-108	SALARIES - PART TIME	-	-	-	-	-
010-475-120	CERTIFICATE PAY	1,220	3,554	3,600	3,600	4,200
010-475-200	LONGEVITY PAY	5,160	4,800	5,520	5,460	5,940
010-475-201	SOCIAL SECURITY	56,634	54,212	58,442	55,137	60,471
010-475-202	COUNTY GROUP INSURANCE	155,863	162,465	184,477	177,612	179,226
010-475-203	RETIREMENT	91,106	92,803	101,605	100,698	105,331
010-475-204	WORKERS COMPENSATION	3,449	3,449	3,497	2,456	3,461
010-475-206	UNEMPLOYMENT INSURANCE	1,790	1,617	1,589	1,195	994
	Sub-Total : Personnel	1,035,249	1,040,781	1,113,557	1,100,672	1,139,960
010-475-315	OFFICE SUPPLIES	19,808	20,757	15,000	19,308	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	2,936	2,086	7,000	5,030	7,000
010-475-330	FURNISHED TRANSPORTATION	8,673	8,266	10,000	10,243	10,000
010-475-390	SUBSCRIPTIONS	1,758	1,100	3,000	2,834	2,500
010-475-401	ONLINE RESEARCH	6,579	6,451	6,000	5,951	6,500
010-475-406	APPELLATE EXPENSES	42	2,694	2,800	6,050	2,800
010-475-412	VCLG GRANT TRAVEL	285		-	-	-
010-475-413	VCLG GRANT EQUIPMENT			-	-	-
010-475-414	VCLG GRANT SUPPLIES			-	-	-
010-475-423	MOBILE PHONES/PAGERS	5,338	3,776	5,820	3,846	5,820
010-475-427	TRAVEL	20,643	17,551	18,000	15,551	18,000
010-475-481	FEES/ DUES	3,182	2,508	3,500	3,475	3,500
010-475-490	MISCELLANEOUS		-	-	(14)	-
	Sub-Total : Operating	69,245	65,190	71,120	72,274	71,120
010-475-572	FURNISHINGS & EQUIPMENT		-	-	-	-
010-475-573	CAPITAL OUTLAYS		-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - DIST. ATTY	1,104,494	1,105,970	1,184,677	1,172,946	1,211,080



# SHERIFF

## Department Description

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

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

## Our Department's Performance

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

## Detail Expenditures

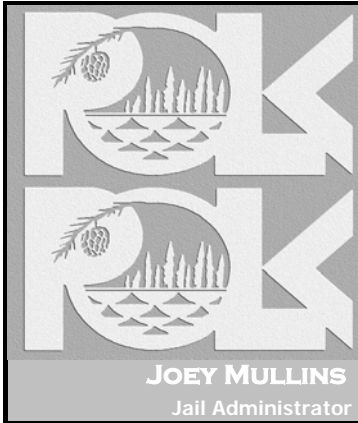
Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-560-101	SALARY- SHERIFF	48,796	49,205	50,435	50,435	51,696
010-560-103	CELL PHONE ALLOWANCES	27,073	26,523	27,727	25,665	27,727
010-560-104	STEP GRANT SALARIES	1,319	26,960	-	28,263	
010-560-105	SALARIES	1,687,353	1,725,093	1,815,678	1,805,301	1,971,504
010-560-106	TRA OVERTIME SALARIES	222,887	211,741	200,000	214,481	200,000
010-560-108	SALARIES / PART-TIME	71,025	61,775	55,857	36,466	55,857
010-560-120	CERTIFICATE PAY	33,767	33,483	37,800	30,944	37,800
010-560-200	LONGEVITY PAY	19,800	22,080	23,400	21,900	20,700
010-560-201	SOCIAL SECURITY	151,209	153,066	170,667	158,916	182,478
010-560-202	GROUP INSURANCE	449,849	501,189	564,283	538,906	548,221
010-560-203	RETIREMENT	252,744	276,089	296,716	297,150	317,846
010-560-204	WORKERS COMPENSATION	44,989	46,796	46,004	33,010	45,866
010-560-206	UNEMPLOYMENT INSURANCE	4,864	4,754	4,534	2,700	2,949
010-560-225	TRAVEL ALLOWANCE-SHERIFF	20,379	20,048	20,048	20,048	20,048
	Sub-Total : Personnel	3,036,053	3,158,802	3,313,150	3,264,185	3,482,693
010-560-300	UNIFORMS	13,513	10,654	20,000	20,101	20,000
010-560-315	OFFICE SUPPLIES	3,811	3,595	4,000	2,844	4,000
010-560-330	FUEL & OIL	136,984	194,132	185,000	152,517	185,000
010-560-341	FILM/PHOTOS	-	-	-	(14)	
010-560-354	TIRE/TUBES	23,293	24,633	30,000	22,379	30,000
010-560-392	ANIMAL SHELTER OPERATION	9,387	5,223	10,000	5,680	10,000
010-560-393	LAW ENFORCEMENT SUPPLIES	64,945	52,219	37,500	46,772	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIES	4,253	4,201	4,500	4,421	4,500
010-560-396	SEXUAL ASSAULT KITS	4,506	23,187	15,000	11,080	15,000
010-560-421	TxDPS REMOTE RECORDS MGMT	21,334	21,334	21,334	21,548	29,998
010-560-422	RADIO/COMMUNICATION	4,312	3,871	3,155	3,209	3,155
010-560-423	MOBILE DATA	20,195	24,382	26,008	22,867	26,896
010-560-427	TRAVEL/TRAINING	24,909	25,223	25,000	24,408	25,000
010-560-428	INVESTIGATOR SPEC. TRAINING	600	4,519	5,000	2,164	5,000



# SHERIFF (CONT.)

## Detail Expenditures (Continued)

Departments		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-560-450	REIMB. INS. - AUTO REPAIR	3,384	18,356	-	23,901	
010-560-454	VEHICLE REPAIR	52,475	52,486	40,000	49,805	40,000
010-560-463	TOWER RENT	9,240	10,080	10,080	3,360	10,080
010-560-480	BONDS/LIABILITY INSURANCE	49,567	66,572	62,647	67,549	63,000
010-560-490	MISCELLANEOUS		-	-	-	-
	Sub-Total : Operating	446,707	544,665	499,224	484,593	509,129
010-560-571	HOMELAND SECURITY GRANT	80,228		-	-	-
010-560-572	OFFICE EQUIPMENT			-	-	-
010-560-573	CAPITAL OUTLAY PROJECTS	86,282	7,253	-	-	-
010-560-574	CAPITAL OUTLAY	27,903		-	-	-
010-560-575	CAPITAL OUTLAY - VEHICLES		425,660	-	350,940	-
	Sub-Total : Capital Outlay	194,413	432,913	-	350,940	-
	* EXP. SUMMARY - SHERIFF	3,677,174	4,136,380	3,812,374	4,099,718	3,991,822



# JAIL

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

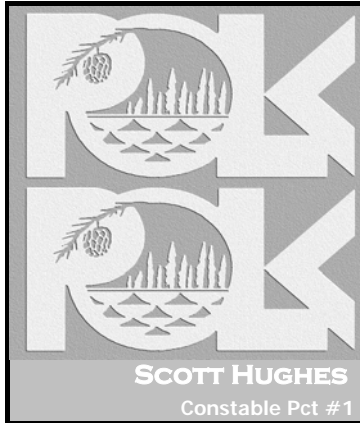
## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-512-105	SALARIES	1,275,864	1,224,127	1,487,383	1,392,226	1,574,316
010-512-108	SALARIES / PART-TIME	26,598	62,223	30,000	36,556	30,000
010-512-120	CERTIFICATE PAY	8,507	9,553	10,200	6,715	10,200
010-512-200	LONGEVITY PAY	9,660	9,480	8,940	7,380	6,780
010-512-201	SOCIAL SECURITY	96,664	95,425	117,544	105,736	124,029
010-512-202	COUNTY GROUP INSURANCE	380,196	359,886	542,580	435,782	527,136
010-512-203	RETIREMENT	156,944	165,840	204,358	192,047	216,038
010-512-204	WORKERS COMPENSATION	31,893	32,149	36,407	24,148	37,060
010-512-206	UNEMPLOYMENT INSURANCE	3,124	2,947	3,227	2,494	2,067
	Sub-Total : Personnel	1,989,451	1,961,630	2,440,638	2,203,085	2,527,626
010-512-300	UNIFORMS	4,800	5,576	5,650	8,961	5,650
010-512-315	OFFICE SUPPLIES	8,143	8,486	9,605	7,708	10,800
010-512-333	INMATE MEALS	244,459	280,758	265,000	251,565	265,000
010-512-334	PAPER/SUNDRIES (NON-MEAL)	37,551	23,659	25,000	21,807	25,000
010-512-342	LAUNDRY SUPPLIES	4,286	2,941	3,500	3,538	3,500
010-512-391	MED SERVICES-IN COUNTY	197,496	268,402	230,000	188,658	230,000
010-512-392	MED SUPPLIES-IN COUNTY	5,465	9,432	10,000	9,848	10,000
010-512-394	JAIL PHARMACY	810	56,083	60,000	56,018	60,000
010-512-405	MEDICAL- DOCTORS/ NURSES	62,400	68,400	68,400	68,400	68,400
010-512-426	TRAVEL-TRANSP PRISONER	13,965	14,536	11,000	9,904	11,000
010-512-427	TRAVEL/TRAINING	15,937	8,172	12,000	18,630	15,000
010-512-453	EQUIPMENT REPAIRS	9,351	10,529	8,500	10,012	8,500
010-512-456	INMATE WORKCREW EXPENSE	7,147	7,317	8,000	9,566	8,000
010-512-490	MISCELLANEOUS	-	28	-	-	
010-512-491	INMATE (supplies)	24,338	23,597	25,000	30,821	25,000
	Sub-Total : Operating	636,145	787,918	741,655	695,436	745,850

# JAIL (CONT.)

## Detail Expenditures (Continued)

Departments		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-512-564	SCAAP EXPENSES	-	4,335	-		-
010-512-571	CAPITAL OUTLAY - BUILDING	20,000	-	-	-	-
010-512-572	OFFICE FURNISHINGS/ EQUIP	-	-	-	4,082	-
010-512-573	CAPITAL OUTLAY PROJECTS	2,903	-	-	9,325	-
010-512-574	CAPITAL OUTLAY - JAIL BEDD	2,519	-	2,825	2,671	2,825
010-512-575	CAPITAL OUTLAY - VEHICLES		-	-	-	-
	Sub-Total : Capital Outlay	25,422	4,335	2,825	16,078	2,825
	*EXP. SUMMARY- JAIL	2,651,019	2,753,883	3,185,118	2,914,599	3,276,301



# CONSTABLE PCT. # 1

**Department Description**  
A Constable is elected in each of the four Justice Precincts and serves as the chief process server for the Justice Courts. In Polk County, this duty is shared by Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to six - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 1 Constable maintains an office on the 1st floor of the Main Courthouse in Livingston.

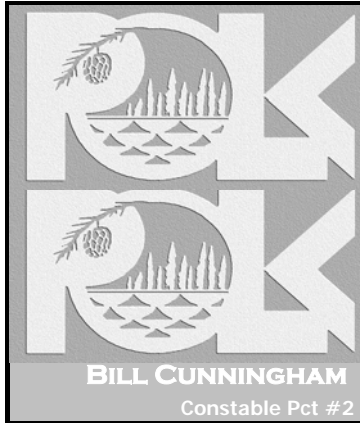
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-551-101	SALARIES	26,222	26,192	26,597	26,596	27,011
010-551-103	CELL PHONE ALLOWANCE	-	-	-	-	
010-551-200	LONGEVITY PAY	180	240	300	300	360
010-551-201	SOCIAL SECURITY	2,020	2,022	2,058	2,057	2,094
010-551-202	GROUP INSURANCE	864	10,050	10,852	11,270	10,543
010-551-203	RETIREMENT	3,129	3,359	3,577	3,304	3,647
010-551-204	WORKERS COMPENSATION	650	666	909	464	877
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	33,065	42,529	44,292	43,992	44,533
010-551-300	UNIFORMS	-	432	500	3,235	500
010-551-315	OFFICE SUPPLIES	546	502	2,800	4,752	2,800
010-551-330	FURNISHED TRANSPORTATION	1,529	1,311	12,000	7,052	12,000
010-551-390	SUBSCRIPTIONS	-	-	1,140	60	1,140
010-551-423	MOBILE PHONES/PAGERS	456	900	1,140	990	1,140
010-551-427	TRAVEL / TRAINING	325	80	300	350	300
010-551-480	BONDS	350	328	-	-	
010-551-490	MISCELLANEOUS	19,377		-	-	-
	Sub-Total : Operating	22,583	3,552	17,880	16,439	17,880
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-551-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	55,648	46,081	62,172	60,431	62,413



# CONSTABLE PCT. #2

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

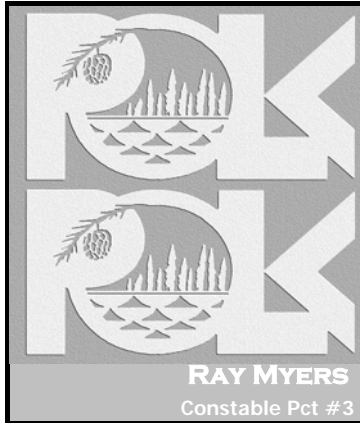
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-552-101	SALARIES	26,222	26,192	26,597	26,596	27,011
010-552-103	CELL PHONE ALLOWANCE	854	840	840	840	840
010-552-200	LONGEVITY PAY	960	1,020	1,080	1,080	1,140
010-552-201	SOCIAL SECURITY	2,145	1,328	2,182	1,156	2,218
010-552-202	GROUP INSURANCE	9,543	11,482	10,852	11,270	10,543
010-552-203	RETIREMENT	3,325	3,558	3,793	3,503	3,863
010-552-204	WORKERS COMPENSATION	692	707	948	497	915
010-552-206	UNEMPLOYMENT INSURANCE		-	-	-	-
	Sub-Total : Personnel	43,740	45,126	46,291	44,942	46,530
010-552-300	UNIFORMS	2,670	4,498	1,150	3,522	1,150
010-552-315	OFFICE SUPPLIES	1,763	3,243	1,250	3,746	1,250
010-552-330	FURNISHED TRANSPORTATION	10,438	4,815	12,000	10,385	12,000
010-552-423	MOBILE PHONES/PAGERS	912	912	1,478	1,102	1,478
010-552-427	TRAVEL / TRAINING	489	1,306	2,000	780	2,000
010-552-480	BONDS	150	624	-	-	
	Sub-Total : Operating	16,421	15,397	17,878	19,534	17,878
010-552-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-552-575	VEHICLE/S	-	48,294	-	-	-
	Sub-Total : Capital Outlay	-	48,294	-	-	-
	* EXP. SUMMARY - CONSTBL	60,161	108,817	64,169	64,477	64,409



# CONSTABLE PCT. #3

## Department Description

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

**Goal/s:** Not Provided

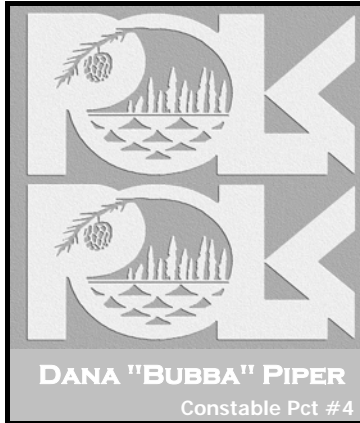
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-553-101	SALARIES	26,222	26,192	26,597	26,596	27,011
010-553-103	CELL PHONE ALLOWANCE	854	840	840	840	840
010-553-200	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	1,769	2,128	2,191	2,158	2,222
010-553-202	GROUP INSURANCE	9,543	10,050	10,852	11,270	10,543
010-553-203	RETIREMENT	3,354	3,579	3,809	3,807	3,871
010-553-204	WORKERS COMPENSATION	698	711	951	500	916
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	43,640	44,701	46,439	46,372	46,604
010-553-300	UNIFORMS	699	2,825	1,500	6,100	1,500
010-553-315	OFFICE SUPPLIES	1,075	1,237	1,500	1,304	1,500
010-553-330	FURNISHED TRANSPORTATION	7,532	5,931	12,000	4,299	12,000
010-553-423	MOBILE PHONE/PAGER	912	912	925	1,201	925
010-553-427	TRAVEL / TRAINING	1,225	3,154	2,000	2,397	2,000
010-553-480	BONDS	400	278	-	-	-
	Sub-Total : Operating	11,843	14,337	17,925	15,301	17,925
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-553-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	55,483	59,038	64,364	61,673	64,529



# CONSTABLE PCT. #4

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

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

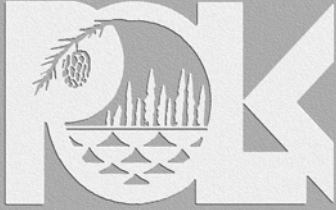
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-554-101	SALARIES	26,222	26,192	26,597	26,596	27,011
010-554-200	LONGEVITY PAY	420	480	540	540	600
010-554-201	SOCIAL SECURITY	1,877	1,868	2,076	1,850	2,112
010-554-202	GROUP INSURANCE	9,543	10,050	10,852	11,270	10,543
010-554-203	RETIREMENT	3,158	3,388	3,609	3,884	3,679
010-554-204	WORKERS COMPENSATION	657	672	915	469	883
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	41,877	42,650	44,588	44,610	44,829
010-554-315	OFFICE SUPPLIES	1,345	1,993	1,570	2,218	1,570
010-554-330	FURNISHED TRANSPORTATION	7,027	7,816	8,000	7,998	8,000
010-554-423	MOBILE PHONE	912	912	930	988	930
010-554-427	TRAVEL / TRAINING	425	1,220	2,000	1,025	2,000
010-554-480	BONDS	250	428	-	-	
	Sub-Total : Operating	9,959	12,368	12,500	12,230	12,500
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	237	-		-
	Sub-Total : Capital Outlay	-	237	-		-
	* EXP. SUMMARY - CONSTBL	51,836	55,255	57,088	56,840	57,329





**STATE PERSONNEL  
AS ASSIGNED**

# STATE LAW ENFORCEMENT

## Department Description

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

**Goal/s:** Not Provided

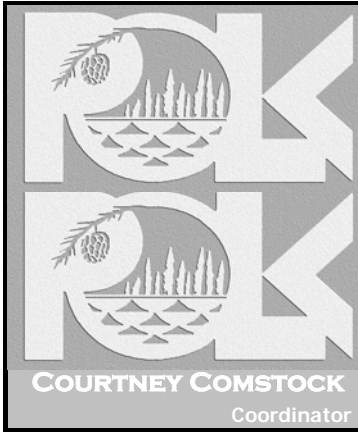
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-402-105	SALARIES	31,289	32,331	33,140	33,140	35,061
010-402-200	LONGEVITY PAY	1,080	1,140	1,200	1,200	1,200
010-402-201	SOCIAL SECURITY	2,475	2,540	2,627	2,607	2,774
010-402-202	GROUP INSURANCE	9,543	10,050	10,852	11,270	10,543
101-405-203	RETIREMENT	3,839	4,246	4,567	4,566	4,832
010-402-204	WORKERS COMPENSATION	155	149	140	103	145
010-402-206	UNEMPLOYMENT INSURANCE	76	76	72	55	46
	Sub-Total : Personnel	48,458	50,532	52,597	52,941	54,601
010-402-400	DPS/LIC & WGHT OPERATING	11,839	10,992	12,150	9,793	12,150
010-402-410	GAME WARDEN OPERATING	2,610	2,710	3,000	1,934	3,000
010-402-430	TEXAS RANGER OPERATING	661	186	1,710	504	1,710
	Sub-Total : Operating	15,110	13,888	16,860	12,231	16,860
010-402-572	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
010-402-573	CAPITAL PROJECT	-	-	-	1,650	-
	Sub-Total : Capital Outlay	-	-	-	1,650	-
	*EXP. SUMMARY- DPS	63,568	64,420	69,457	66,822	71,461



# EMERGENCY MANAGEMENT

## Department Description

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-695-105	SALARIES	102,050	99,038	131,153	117,514	137,966
010-695-108	SALARIES / PART-TIME	2,368	907	-	-	934
010-695-200	LONGEVITY PAY	1,140	1,320	1,500	1,560	1,320
010-695-201	SOCIAL SECURITY	7,909	7,639	10,148	8,561	10,727
010-695-202	GROUP INSURANCE	28,630	30,150	43,406	37,869	42,171
010-695-203	RETIREMENT	12,515	12,862	17,643	15,840	18,684
010-695-204	WORKERS COMPENSATION	482	560	700	558	877
010-695-206	UNEMPLOYMENT INSURANCE	253	229	279	188	179
	Sub-Total : Personnel	155,348	152,705	204,829	182,089	212,857
010-695-300	UNIFORMS	474	504	500	440	500
010-695-315	OFFICE SUPPLIES	4,622	4,382	5,000	20,753	5,000
010-695-330	FURNISHED TRANSPORTATION	4,379	3,507	6,000	2,410	6,000
010-695-394	SAFETY/ TRAINING SUPPLIES	16,827	15,294	20,000	11,509	20,000
010-695-409	WEBITE HOSTING/PROGRAMMING				-	2,050
010-695-420	COMMUNICATION EXP	5,526	4,833	6,000	2,502	6,000
010-695-423	SATELLITE SERVICES / CABLE	5,013	3,821	4,500	3,493	6,247
010-695-427	TRAVEL/TRAINING	3,987	5,812	6,500	2,878	6,500
010-695-463	TOWER RENT	396	396	396	396	396
010-695-485	BLACKBOARD CONNECT		5,662	5,662	5,662	5,662
010-695-490	MISCELLANEOUS	24	4,304	-	-	-
010-695-492	911 EXPENSE	2,539	1,640	2,000	1,731	2,000
	Sub-Total : Operating	43,786	50,155	56,558	51,773	60,355
010-695-571	STATE HOMELAND SEC. GRAN	1,638	-	-	-	-
010-695-572	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-695-573	CAPITAL OUTLAY PURCHASES	-	25,940	-	19,947	-
010-695-694	LEPC EXPENSES		20,921	-	10,890	-
010-695-695	HAZ-MAT CLEANUP	-		-	-	-
	Sub-Total : Capital Outlay	1,638	46,861	-	30,836	-
	* EXP. SUMMARY - EMERG MG	200,772	249,721	261,388	264,699	273,213



Community Based

# VOLUNTEER FIRE DEPARTMENTS

## Department Description

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

Goal/s: N/A  
Objective/s: N/A

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-543-330	FUEL/OIL COMMAND VEHICLE	912	449	1,000	-	1,000
010-543-485	TRAINING	-	-	148	-	148
010-543-487	FIRE DEPARTMENTS	114,156	113,806	130,450	136,565	130,450
010-543-690	LIV-ANNUAL AGREEMENT	41,314	41,314	41,314	41,314	41,314
	Sub-Total : Operating	156,382	155,569	172,912	177,879	172,912
	*EXP. SUMMARY- VOL. FIRE D	156,382	155,569	172,912	177,879	172,912

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

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

**Alabama-Coushatta Indian Reservation VFD**

**Corrigan VFD**

**Goodrich VFD**

**Holiday Lake Estates VFD**

**Indian Springs VFD**

**Livingston VFD**

**Onalaska VFD**

**Scenic Loop VFD**

**Segno VFD**

**South Polk County VFD**



**DERYL OATES**  
Enforcement Officer

# ENVIRONMENTAL ENFORCEMENT

## Department Description

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-697-105	SALARIES	34,500	34,824	36,550	35,659	37,648
010-694-108	SALARIES / PART-TIME				-	12,137
010-697-120	CERIFICATE PAY	1,830	1,800	1,800	1,800	1,800
010-697-200	LONGEVITY PAY	480	540	600	600	660
010-697-201	SOCIAL SECURITY	2,752	2,778	2,980	2,811	3,997
010-697-202	GROUP INSURANCE	9,543	10,050	10,852	11,270	10,543
010-697-203	RETIREMENT	4,363	4,722	4,941	5,063	6,962
010-697-204	WORKERS COMPENSATION	147	264	938	285	1,019
010-697-206	UNEMPLOYMENT INSURANCE	87	84	82	61	67
	Sub-Total : Personnel	53,702	55,063	58,742	57,549	74,832
010-697-300	UNIFORMS	288	284	500	336	500
010-697-311	POSTAGE	-	-	-	-	
010-697-315	OFFICE SUPPLIES	2,338	1,754	1,800	2,094	1,800
010-697-330	FUEL & OIL	1,555	2,205	3,350	1,696	3,350
010-697-354	TIRES/TUBES	-	-	1,200	-	1,200
010-697-423	MOBILE PHONES/PAGERS	1,013	1,216	1,500	1,219	1,500
010-697-427	TRAVEL/TRAINING	798	816	2,000	732	2,000
010-697-456	EQUIPMENT REPAIRS	1,657	2,350	1,500	1,776	1,500
010-697-457	SURVEYING/LAB FEES	-	-	50	-	50
010-697-480	SUBSCRIPTIONS	-	-	200	-	200
010-697-481	DUES	-	-	50	-	50
010-697-489	COUNTY TIRE DISPOSAL	1,477	688	2,000	1,430	2,000
	Sub-Total : Operating	9,127	9,312	14,150	9,282	14,150
010-697-572	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	<b>*EXP. SUMMARY- ENV. ENF.</b>	<b>62,829</b>	<b>64,375</b>	<b>72,892</b>	<b>66,831</b>	<b>88,982</b>



**REBECCA MARLOW**  
Supervisor

# PERMIT / INSPECTIONS

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-694-105	SALARIES	59,903	61,401	62,936	64,829	68,198
010-694-108	SALARIES PART/TIME	-	363	2,050	2,463	2,050
010-694-200	LONGEVITY PAY	1,620	1,740	660	1,680	1,800
010-694-201	SOCIAL SECURITY	4,507	4,650	5,022	4,905	5,512
010-694-202	COUNTY GROUP INSURANCE	19,087	20,100	21,703	21,015	21,085
010-694-203	RETIREMENT	7,292	8,061	8,731	9,783	9,600
010-694-204	WORKERS COMPENSATION	292	308	122	220	277
010-694-206	UNEMPLOYMENT INSURANCE	142	144	138	112	92
	Sub-Total : Personnel	92,843	96,767	101,362	105,007	108,614
010-694-300	UNIFORMS	-	-	-	-	400
010-694-311	POSTAGE		25	250	-	250
010-694-315	OFFICE SUPPLIES	2,566	2,572	2,500	2,333	2,500
010-694-330	FUEL & OIL	1,958	1,626	2,500	877	2,500
010-694-354	TIRES & TUBES	-	-	500	-	500
010-694-409	MOBILE PHONE/PAGER	948	591	850	891	850
010-694-427	TRAVEL/TRAINING	1,401	823	1,500	404	1,200
010-694-452	SOFTWARE MAINTENANCE		2,045	400	680	400
010-694-456	EQUIPMENT PARTS/REPAIR	103	406	500	314	500
010-694-481	DUES				-	150
010-694-491	STATE SEWAGE FEES	1,000	790	900	869	1,000
	Sub-Total : Operating	7,976	8,879	9,900	6,367	10,250
010-694-572	OFFICE FURNISHINGS/EQUIPM	595	479	-	600	-
010-694-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	595	479	-	600	-
	*EXP. SUMMARY - PERMITS	101,415	106,125	111,262	111,974	118,864



# SOCIAL SERVICES

## Department Description

The Social Services Department was created from a core of support services originally provided through the Senior/Nutrition Centers and serves as a liaison between citizens and various local, state and federal social service agencies including; Indigent Health Care, Social Security Administration and Medicare/Medicaid. The assistance provided at this county level helps to secure services needed by County residents and saves County tax dollars by ensuring that eligible state and federal programs are utilized. The County currently contracts for administration of Indigent Healthcare, Aging Services and inmate medical supervision. The Social Services Department is located in the Office Annex at 602 E. Church, Suite 145 in Livingston.

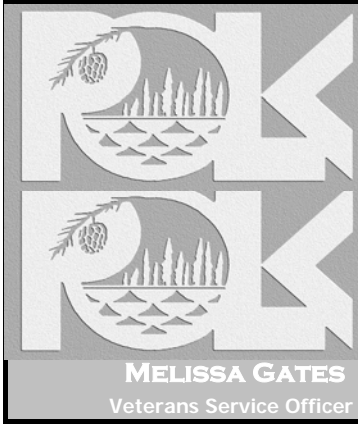
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-645-105	SALARIES	39,048	19,278	24,176	18,614	24,879
010-645-108	SALARIES / PART-TIME	-	2,982	465	3,044	467
010-645-200	LONGEVITY PAY	1,320	600	-	-	60
010-645-201	SOCIAL SECURITY	3,017	1,716	1,885	1,621	1,944
010-645-202	GROUP INSURANCE	12,711	4,157	10,852	7,653	10,543
010-645-203	RETIREMENT	4,800	2,879	3,277	2,883	3,385
010-645-204	WORKERS COMPENSATION	195	108	100	68	102
010-645-206	UNEMPLOYMENT INSURANCE	96	55	52	28	32
	Sub-Total : Personnel	61,186	31,774	40,807	33,913	41,412
010-645-315	OFFICE SUPPLIES	1,052	1,006	1,000	845	1,000
010-645-352	COMPUTER SUPP/EXPENSE	-	-	800	-	800
010-645-404	INDIGENT HEALTHCARE	123,873	129,439	125,000	173,749	150,000
010-645-405	CONTRACT SERV. - ADM	73,015	74,841	74,841	74,841	74,841
010-645-411	PAUPER CARE & LUNACY	15,383	9,499	16,000	9,805	10,500
010-645-426	TRAVEL/ TRAINING	-	-	-	-	-
	Sub-Total : Operating	213,323	214,785	217,641	259,240	237,141
010-645-572	CAPITAL OUTLAY PURCHASES	98	-	-	-	-
	Sub-Total : Capital Outlay	98	-	-	-	-
	*EXP. SUMMARY - SOCIAL SER	274,608	246,559	258,448	293,153	278,553



# VETERANS SERVICES

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

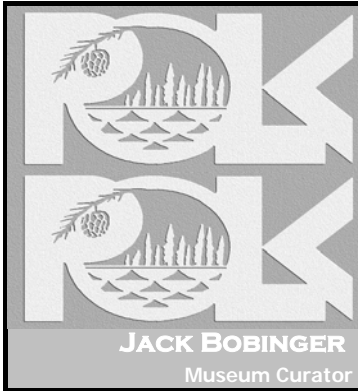
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-405-105	SALARIES	31,174	31,551	32,340	32,340	35,857
010-405-108	SALARIES / PART-TIME	-	-	465	-	
010-405-200	LONGEVITY PAY	420	480	540	540	600
010-405-201	SOCIAL SECURITY	1,494	1,568	2,551	2,063	2,789
010-405-202	GROUP INSURANCE	9,543	10,050	10,852	11,720	10,543
101-405-203	RETIREMENT	3,745	4,069	4,435	4,374	4,858
010-405-204	WORKERS COMPENSATION	151	142	136	98	146
010-405-206	UNEMPLOYMENT INSURANCE	75	72	70	52	46
	Sub-Total : Personnel	46,603	47,934	51,388	51,187	54,839
010-405-315	OFFICE SUPPLIES	666	789	1,500	1,497	1,500
010-405-352	COMPUTER MAINTENANCE	700	750	900	750	900
010-405-427	TRAVEL/TRAINING	852	732	1,000	-	1,000
010-405-481	BONDS/FEES	71	22	100	-	100
	Sub-Total : Operating	2,289	2,292	3,500	2,247	3,500
010-405-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV OFFICE	48,892	50,226	54,888	53,435	58,339





# MUSEUM

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-650-105	SALARIES	31,160	30,062	30,814	30,814	32,523
010-650-108	SALARIES/PART-TIME	3,510	584	2,895	552	2,895
010-650-200	LONGEVITY PAY	1,200	-	60	60	120
010-650-201	SOCIAL SECURITY	2,744	2,345	2,583	2,404	2,719
010-650-202	GROUP INSURANCE	8,701	8,387	10,852	12,152	10,543
010-650-203	RETIREMENT	4,252	3,899	4,491	4,182	4,735
010-650-204	WORKERS COMPENSATION	163	151	152	95	143
010-650-206	UNEMPLOYMENT INSURANCE	82	72	71	50	45
	Sub-Total : Personnel	51,811	45,500	51,918	50,309	53,723
010-650-315	OFFICE SUPPLIES	1,101	1,809	1,500	1,855	1,500
010-650-390	SUBSCRIPTIONS			398	344	398
010-650-400	CONSERVATION & PRESERVAT	382	479	500	572	500
010-650-427	TRAVEL/TRAINING	1,076	-	2,000	664	1,000
010-650-435	PUBLISHING	678	999	1,000	992	1,000
010-650-495	SECURITY ALARM EXPENSE	400	433	400	385	400
	Sub-Total : Operating	3,637	3,720	5,798	4,813	4,798
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - MUSEUM	55,448	49,220	57,716	55,122	58,521



# EXTENSION OFFICE

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
010-665-105	SALARIES	82,484	78,345	85,578	52,438	75,503
010-665-108	SALARIES / PART-TIME	-	1,151	-	-	934
010-665-200	LONGEVITY PAY	-	60	-	-	60
010-665-201	SOCIAL SECURITY	7,184	5,770	6,677	4,321	5,939
010-665-202	GROUP INSURANCE	7,167	5,893	10,852	11,270	10,543
010-665-203	RETIREMENT	4,000	2,508	3,215	3,244	3,531
010-665-204	WORKERS COMPENSATION	103	89	98	71	106
010-665-206	UNEMPLOYMENT INSURANCE	222	196	199	90	105
010-665-225	TRAVEL ALLOWANCE	8,132	6,769	9,000	4,038	6,000
	Sub-Total : Personnel	109,293	100,781	115,619	75,474	102,720
010-665-315	OFFICE SUPPLIES	1,697	1,679	2,000	1,542	2,000
010-665-334	DEMONSTRATION SUPPLIES	406	246	500	491	500
010-665-424	CEA-4H TRAVEL FUNDS	3,199	2,105	2,000	3,072	3,000
010-665-225	CEA-AG SPECIAL TRAVEL FUNDS	1,451	2,288	2,000	1,429	3,000
010-665-226	CEA-FAM. CONSUMER TRAVEL	748	1,534	2,000	154	
010-665-427	TRAVEL/TRAINING	31	-	180	91	180
010-665-452	COMPUTER MAINTENANCE/ EXP	-	-	500	500	500
010-665-454	VEHICLE MAINTENANCE	544	2,728	800	734	800
010-665-490	4H EQUIPMENT/ SUPPLIES	4,396	3,558	4,000	4,919	4,000
	Sub-Total : Operating	12,473	14,138	13,980	12,931	13,980
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	121,767	114,919	129,599	88,405	116,700

# GENERAL FUND (RECAP)

	2016 Actual <small>(per Aud. Rep.)</small>	2017 Actual <small>(per Aud. Rep.)</small>	2018 Budget <small>(as adopted)</small>	2018 Actual <small>(unaudited)</small>	2019 Budget <small>Adopted</small>
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	<small>Auditor's estimate</small>			<small>Auditor's estimate</small>	
<b>Fund Balance (year beginning)</b>	<b>7,440,074</b>	<b>8,365,306</b>	<b>8,520,425</b>	<b>9,069,452</b>	<b>10,859,008</b>

## REVENUES

TAX REVENUE SUMMARY	14,089,441	14,273,541	15,342,210	15,515,511	15,646,885
LICENSE & PERMIT FEES SUMMARY	174,746	171,385	156,830	173,122	162,030
FINES, FEES & FORFEITURE SUMMARY	525,241	568,498	582,500	663,864	628,880
FEDERAL REVENUE SUMMARY	348,439	220,429	202,880	240,590	202,496
CHARGES FOR SERVICES SUMMARY	1,304,814	1,306,661	1,297,985	1,290,856	1,277,200
INTEREST SUMMARY	47,361	108,924	90,000	234,924	150,000
OTHER REVENUES SUMMARY	1,933,880	2,642,435	1,763,988	2,740,480	2,250,915
DEBT PROCEEDS SUMMARY	55,000	-	-	992,265	-

<b>** TOTAL REVENUE</b>	<b>18,478,923</b>	<b>19,291,873</b>	<b>19,436,393</b>	<b>21,851,611</b>	<b>20,318,406</b>
<i>Use of Fund Balance (Projected in Budget)</i>		-	-	-	-

## EXPENDITURES

GENERAL AND ADMINISTRATIVE	6,018,002	6,260,173	6,841,346	7,513,264	7,047,981
JUSTICE & PUBLIC SAFETY	11,027,179	11,797,606	12,074,590	12,100,773	12,631,764
HEALTH, HUMAN & OTHER SERVICES	500,715	460,925	500,651	490,114	512,113
OPERATING TRANSFERS OUT	10,024	193,142	-	1,483	-

<b>** TOTAL EXPENDITURES</b>	<b>17,555,919</b>	<b>18,711,847</b>	<b>19,416,586</b>	<b>20,105,634</b>	<b>20,191,858</b>
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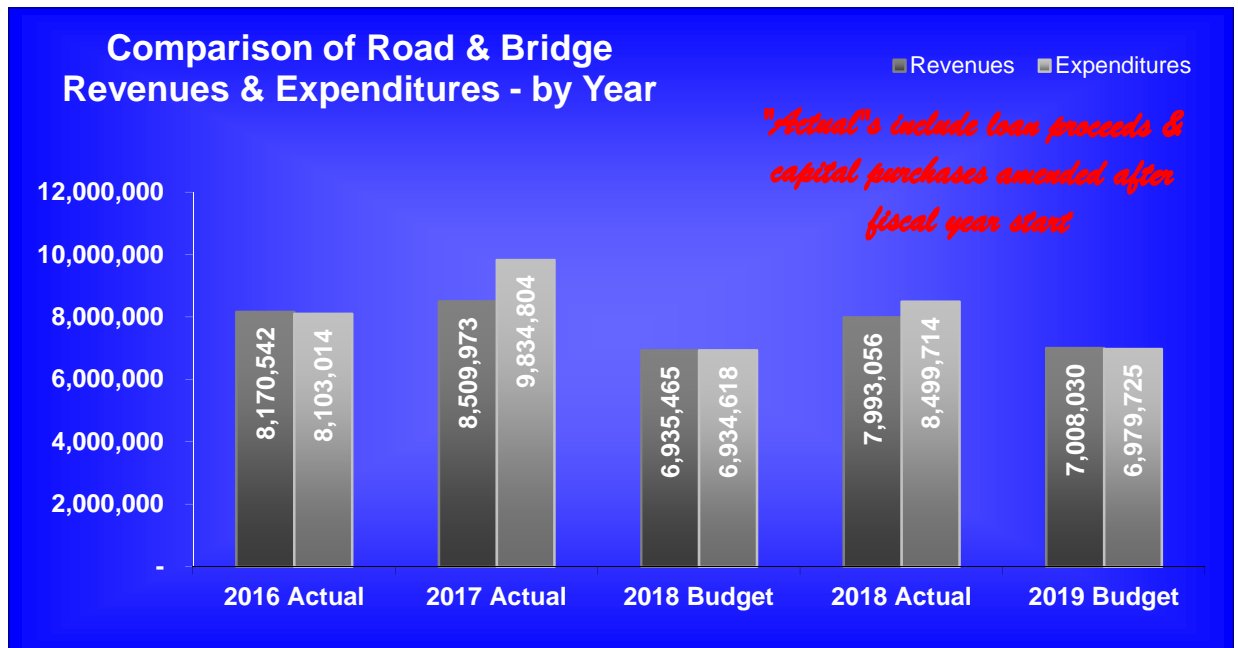
<b>Projected Fund Balance (year ending)</b>	<b>8,363,077</b>	<b>8,945,333</b>	<b>8,540,232</b>	<b>10,815,429</b>	<b>10,985,556</b>
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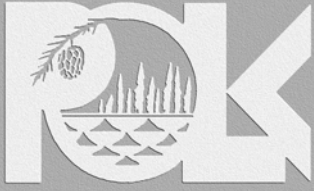
# ROAD & BRIDGE - SUMMARY

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>(ALL PCT.) BEGINNING FUND BALANCE</b>	<b>3,105,701</b>	<b>3,167,350</b>	<i>3,955,650</i>	<i>1,945,844</i>	<i>1,301,064</i>
<b>TAX REVENUE</b>	4,251,489	4,337,686	4,697,981	4,661,961	4,753,389
<b>PERMITS/LICENSE</b>	979,379	947,937	976,500	956,414	976,500
<b>FINE/FORFEITURES</b>	108,232	125,056	110,000	92,554	110,000
<b>FED/STATE FUNDING</b>	229,889	588,659	49,300	35,845	49,300
<b>INTEREST</b>	6,168	14,886	9,700	36,946	27,600
<b>OTHER (LEASE &amp; MISC.)</b>	2,505,386	2,495,749	1,091,983	2,209,336	1,091,241
<b>LOAN PROCEEDS (TAX NOTES)</b>	90,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,170,542</b>	<b>8,509,973</b>	<b>6,935,465</b>	<b>7,993,056</b>	<b>7,008,030</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>11,276,243</b>	<b>11,677,322</b>	<b>10,891,115</b>	<b>9,938,900</b>	<b>8,309,093</b>
<b>ROAD &amp; BRIDGE EXPENDITURES</b>					
<b>PRECINCT 1</b>	1,405,676	1,673,468	1,325,818	1,657,929	1,336,054
<b>PRECINCT 2</b>	1,584,862	1,489,280	1,328,674	1,392,406	1,342,328
<b>PRECINCT 3</b>	1,212,195	2,274,064	1,608,977	1,536,310	1,609,204
<b>PRECINCT 4</b>	1,709,980	2,256,923	1,579,166	1,788,361	1,600,898
<b>CAPITAL LEASES (EQUIPMENT)</b>	2,190,301	2,141,069	1,091,983	2,124,710	1,091,241
<b>TOTAL EXPENDITURES</b>	<b>8,103,014</b>	<b>9,834,804</b>	<b>6,934,618</b>	<b>8,499,714</b>	<b>6,979,725</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,173,229</b>	<b>\$1,842,519</b>	<b>\$3,956,497</b>	<b>\$1,439,186</b>	<b>\$1,329,368</b>
<i>Fund balance as a % of expenditures</i>	<i>39%</i>	<i>19%</i>	<i>57%</i>	<i>17%</i>	<i>19%</i>







## (ROAD & BRIDGE)

## CAPITAL LEASE FUND

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

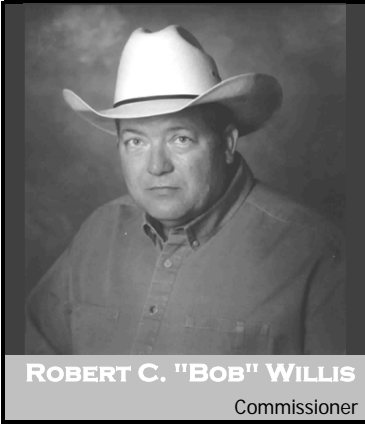
Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>Beginning Fund Balance</b>		-	-	-	-	(1,949)
<b>REVENUE</b>						
015-390-621	PCT. 1 OPERATING TRANSFER	13,139	35,814	53,924	53,924	57,538
015-390-622	PCT. 2 OPERATING TRANSFER	26,278	26,752	30,020	30,020	33,634
015-390-623	PCT. 3 OPERATING TRANSFER	26,278	26,752	30,020	30,020	33,634
015-390-624	PCT. 4 OPERATING TRANSFER	26,278	26,752	30,020	30,020	33,634
015-380-611	PCT. 1 BUYBACK PROCEEDS	113,000	245,960	237,000	237,000	233,200
015-380-612	PCT. 2 BUYBACK PROCEEDS	226,000	245,960	237,000	237,000	233,200
015-380-613	PCT. 3 BUYBACK PROCEEDS	226,000	245,960	237,000	237,000	233,200
015-380-614	PCT. 4 BUYBACK PROCEEDS	226,000	245,960	237,000	237,000	233,200
015-380-621	PCT1 LEASE PROCEEDS	509,326	260,290	-	257,699	-
015-380-622	PCT2 LEASE PROCEEDS	266,000	260,290	-	257,699	-
015-380-623	PCT3 LEASE PROCEEDS	266,000	260,290	-	257,699	-
015-380-624	PCT4 LEASE PROCEEDS	266,000	260,290	-	257,699	-
*TOTAL REVENUE		2,190,301	2,141,069	1,091,983	2,122,778	1,091,241

#### Detailed Expenses

<b>EXPENSE</b>						
015-621-569	PCT1 LEASE INTEREST PAYME	2,968	12,681	13,106	13,594	15,512
015-621-570	PCT1 LEASE PAYMENT	123,171	269,094	277,817	277,817	275,226
015-621-571	PCT1 ROAD MACHINERY/EQUI	509,326	260,290		257,699	-
015-622-569	PCT2 LEASE INTEREST PAYME	5,936	6,712	6,730	7,217	9,136
015-622-570	PCT2 LEASE PAYMENT	246,342	266,000	260,290	260,290	257,699
015-622-571	PCT2 ROAD MACHINERY/EQUI	266,000	260,290		257,690	-
015-623-569	PCT3 LEASE INTEREST PAYME	5,936	6,712	6,730	7,217	9,136
015-623-570	PCT3 LEASE PAYMENT	246,342	266,000	260,290	260,290	257,699
015-623-571	PCT3 ROAD MACHINERY/EQUI	266,000	260,290		257,690	-
015-624-569	PCT4 LEASE INTEREST PAYME	5,936	6,712	6,730	7,217	9,136
015-624-570	PCT4 LEASE PAYMENT	246,342	266,000	260,290	260,290	257,699
015-624-571	PCT4 ROAD MACHINERY/EQUI	266,000	260,290		257,699	-
*TOTAL EXPENSE		2,190,301	2,141,069	1,091,983	2,124,710	1,091,241



# PRECINCT 1



**ROBERT C. "BOB" WILLIS**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

*(Auditor estimate)*

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>1,083,821</b>	<b>955,036</b>	<b>1,068,765</b>	<b>745,698</b>	<b>307,010</b>
021-310-110	TAXES - CURRENT	879,511	933,404	1,008,819	1,005,575	1,025,188
021-310-120	TAXES - DELINQUENT	58,087	46,523	54,358	50,475	51,574
021-310-135	REFUNDED TAXES			-	-	-
	* A/V TAX SUMMARY	937,598	979,927	1,063,177	1,056,051	1,076,761
021-319-300	FINES	25,592	28,753	25,300	21,066	25,300
021-321-200	AUTO REGISTRATION FEES	82,915	78,805	82,800	83,198	82,800
021-321-300	OPT. ROAD & BRIDGE FEE	121,286	119,140	120,750	114,444	120,750
021-321-400	TXDOT GROSS WEIGHT	21,019	20,081	21,045	22,456	21,045
	* FINE/FEE/LICENSE SUMMAR	250,813	246,779	249,895	241,163	249,895
021-333-330	LATERAL ROAD (STATE) REVE	11,339	11,339	11,339	11,339	11,339
021-333-335	CTIF GRANT PROGRAM	31,736	-	-	-	-
021-333-336	FEMA	-	75,374	-	-	-
021-342-570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	43,075	86,713	11,339	11,339	11,339
021-342-600	INSURANCE CLAIMS	-	-	-	-	-
021-342-620	REIMBURSE TRAVEL EXP	-	-	-	-	-
021-342-621	ROAD REPAIR REIMBURSEMENT	-	-	-	-	-
021-360-100	DEPOSITORY INTEREST	937	2,262	1,600	5,614	4,500
021-360-102	INTEREST - LATERAL ROAD	130	313	-	778	-
021-360-200	MISCELLANEOUS REVENUE	-	-	-	-	-
021-364-100	SALE OF SURPLUS	-	-	-	-	-
021-369-100	CULVERT/MATERIAL REIMB	45,000	127,135	-	41,350	-
021-370-010	TRANSFER FROM GENERAL FUND	-	21,000	-	-	-
021-390-400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	46,067	150,711	1,600	47,742	4,500
	**TOTAL REVENUES	1,277,553	1,464,130	1,326,011	1,356,294	1,342,495

# PRECINCT 1 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
021-621-101	SALARY - COMMISSIONERS	48,796	49,205	50,435	50,435	51,696
021-621-103	CELL PHONE ALLOWANCE/S	854	840	840	840	840
021-621-105	SALARIES	246,252	261,222	289,468	267,799	297,565
021-621-108	SALARIES / PART-TIME	2,322	3,509	18,031	4,456	18,031
021-621-200	LONGEVITY PAY	3,780	3,000	3,480	3,480	3,960
021-621-201	SOCIAL SECURITY	24,483	25,494	29,246	26,231	29,999
021-621-202	GROUP INSURANCE	67,584	79,557	86,813	97,213	84,342
021-621-203	RETIREMENT	38,227	42,944	50,846	49,715	52,253
021-621-204	WORKERS COMPENSATION	8,234	9,500	10,192	6,635	10,020
021-621-206	UNEMPLOYMENT INSURANCE	597	604	651	433	406
021-621-225	COMM -VEHICLE ALLOWANCE	20,379	20,048	20,048	20,048	20,048
	Sub-Total : Personnel	461,507	495,922	560,051	527,285	569,160
021-621-300	UNIFORMS	6,227	6,012	7,000	10,407	12,000
021-621-315	OFFICE SUPPLIES	211	224	400	214	300
021-621-330	FUEL/OIL	31,842	37,451	40,000	49,570	50,000
021-621-337	MATERIAL/SUPPLIES	400	921	1,000	504	1,000
021-621-338	CULVERTS	3,893	4,916	7,000	6,375	7,000
021-621-339	ROAD MATERIAL	516,604	604,524	540,989	553,202	548,734
021-621-354	TIRES/TUBES	3,984	4,740	7,000	2,800	6,000
021-621-377	ROAD SIGNAGE	1,472	530	3,000	2,152	3,000
021-621-420	TELEPHONE	4,312	3,611	3,500	3,944	3,800
021-621-423	MOBIL PHONE/PAGERS	1,029	462	500	434	500
021-621-427	TRAVEL/TRAINING	-	-	400	-	200
021-621-440	ELECTRICITY	4,138	3,063	3,500	2,802	3,500
021-621-441	GAS/HEAT	378	-	600	424	600
021-621-442	WATER	533	528	600	591	600
021-621-456	PARTS AND REPAIR	29,709	23,779	35,000	24,943	35,000
021-621-461	EQUIPMENT RENTAL	600	-	2,000	-	2,000
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS	-	-	-	-	-
021-700-010	TRANSFER TO GENERAL FUND	7,802	6,563	6,884	6,884	6,959
021-621-490	MISCELLANEOUS	315,767	267,133	50,005	408,371	25,000
021-621-491	EQUIPMENT INSURANCE	1,733	2,069	2,069	2,708	2,767
	Sub-Total : Operating	931,030	966,921	711,843	1,076,720	709,356
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE		133,238	32,000	-	
021-621-572	OFFICE FURNISHINGS/EQUIP		-	-	-	
021-621-573	CAPITAL OUTLAYS	-	41,572	95,054	-	
021-621-575	CAPITAL OUTLAY - BRIDGE	-	-	-	-	
021-621-576	SPECIAL REPAIR PROJECT	-	-	-	-	
021-621-622	PERMANENT ROAD EXPENSE	-	-	-	-	
021-621-623	RIGHT-OF-WAY	-	-	-	-	
021-700-015	TRANSFER TO 015 LEASE FUN	13,139	35,814	53,924	53,924	57,538
	Sub-Total : Capital Outlay	13,139	210,625	53,924	53,924	57,538
	* EXP. SUMMARY - PRECINCT	1,405,676	1,673,468	1,325,818	1,657,929	1,336,054

(Unaudited)

Projected Ending Balance - Precinct 1

955,698

745,699

1,068,958

444,064

313,452

# PRECINCT 2



**RONNIE VINCENT**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>289,898</b>	<b>318,753</b>	<b>494,331</b>	<b>234,211</b>	<b>167,469</b>
022-310-110	TAXES - CURRENT	885,780	943,704	1,011,913	1,010,392	1,030,098
022-310-120	TAXES - DELINQUENT	58,501	47,036	54,524	50,717	51,821
022-310-135	REFUNDED TAXES		-		-	
	* A/V TAX SUMMARY	944,281	990,740	1,066,437	1,061,109	1,081,919
022-319-300	FINES	24,645	28,877	25,300	20,489	25,300
022-321-200	AUTO REGISTRATION FEES	82,915	78,805	82,800	83,775	82,800
022-321-300	OPT. ROAD & BRIDGE FEE	121,286	119,140	120,750	114,444	120,750
022-321-400	TXDOT GROSS WEIGHT	21,019	20,081	21,045	22,456	21,045
	* FINE/FEE/LICENSE SUMMAR	249,866	246,903	249,895	241,163	249,895
022-333-330	LATERAL ROAD (STATE) REVE	11,339	11,339	11,339	11,339	11,339
022-333-335	CTIF GRANT PROGRAM	119,507	-	-	-	-
022-333-336	FEMA	29,345	-	-	-	-
022-342-570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	160,191	11,339	11,339	11,339	11,339
022-342-600	INSURANCE CLAIMS	-	-	-	-	-
022-342-620	REIMBURSE TRAVEL EXP	-	-	-	-	-
022-342-621	ROAD REPAIR REIMBURSEMENT		-	-	-	-
022-360-100	DEPOSITORY INTEREST	654	1,578	1,200	3,917	3,400
022-360-102	INTEREST - LATERAL ROAD	93	225	-	558	-
022-360-200	MISCELLANEOUS REVENUE	-	-	-	-	-
022-364-100	SALE OF SURPLUS	181	-	-	-	-
022-369-100	CULVERT/MATERIAL REIMB	258,167	119,881	-	7,578	-
022-370-010	TRANSFER FROM GENERAL FUND		34,073	-	-	-
022-390-400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	259,094	155,756	1,200	12,053	3,400
	**TOTAL REVENUES	1,613,432	1,404,739	1,328,871	1,325,664	1,346,553

# PRECINCT 2 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
022-622-101	SALARY - COMMISSIONERS	48,796	49,205	50,435	51,206	51,696
022-622-103	CELL PHONE ALLOWANCE/S	854	840	840	840	840
022-622-105	SALARIES	271,842	255,114	292,187	253,976	301,814
022-622-108	SALARIES / PART-TIME	5,490	9,270	20,026	7,820	20,026
022-622-200	LONGEVITY PAY	5,460	5,700	4,800	4,800	5,220
022-622-201	SOCIAL SECURITY	26,029	25,270	29,708	25,024	30,573
022-622-202	GROUP INSURANCE	85,891	78,665	97,664	96,314	94,884
022-622-203	RETIREMENT	41,820	43,157	51,649	48,350	53,253
022-622-204	WORKERS COMPENSATION	10,721	10,380	11,713	6,876	11,492
022-622-206	UNEMPLOYMENT INSURANCE	663	614	664	423	416
022-622-225	COMM -VEHICLE ALLOWANCE	20,379	20,048	20,048	19,277	20,048
	Sub-Total : Personnel	517,944	498,264	579,734	514,907	590,262
022-622-300	UNIFORMS	2,156	3,263	2,200	2,213	2,400
022-622-315	OFFICE SUPPLIES	936	937	1,000	855	1,000
022-622-330	FUEL/ OIL	42,046	52,192	60,000	74,059	70,000
022-622-337	MATERIAL/ SUPPLIES	7,353	6,210	7,500	5,598	6,000
022-622-338	CULVERTS	32,671	33,764	35,000	31,248	35,000
022-622-339	ROAD MATERIAL	836,927	791,798	540,700	653,250	530,548
022-622-354	TIRES/ TUBES	15,811	1,924	7,500	6,895	9,000
022-622-377	ROAD SIGNAGE	3,176	1,747	3,500	2,159	2,500
022-622-420	TELEPHONE	4,591	4,148	3,700	4,428	3,700
022-622-423	MOBILE PHONES/PAGERS	-	-	-	-	-
022-622-427	TRAVEL/TRAINING	1,128	535	3,000	1,988	3,000
022-622-440	ELECTRICITY	2,040	1,806	3,500	2,315	3,500
022-622-441	GAS & HEAT	-	-	350	14	350
022-622-442	WATER	690	728	1,000	837	1,000
022-622-456	PARTS & REPAIR	56,163	42,492	40,000	51,250	40,000
022-622-461	EQUIPMENT RENTAL	4,500	-	-	-	-
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS	-	-	-	-	-
022-700-010	TRANSFER TO GENERAL FUND	6,302	6,563	6,884	6,884	6,959
022-622-490	MISCELLANEOUS	21,000	-	-	-	-
022-622-491	EQUIPMENT INSURANCE	2,753	2,690	2,690	3,089	3,079
	Sub-Total : Operating	1,040,639	951,192	718,920	847,479	718,432
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE	-	-	-	-	-
022-622-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
022-622-573	CAPITAL OUTLAYS	-	-	-	-	-
022-622-575	CAPITAL OUTLAY - BRIDGE	-	13,073	-	-	-
022-622-622	PERMANENT ROAD EXPENSE	-	-	-	-	-
022-622-623	RIGHT-OF-WAY	-	-	-	-	-
022-700-015	TRANSFER TO 015 LEASE FUN	26,278	26,752	30,020	30,020	33,634
	Sub-Total : Capital Outlay	26,278	39,824	30,020	30,020	33,634
	* EXP. SUMMARY - PRECINCT	1,584,862	1,489,280	1,328,674	1,392,406	1,342,328

*(Unaudited)*

**Projected Ending Balance - Precinct 2**

**318,468**

**234,212**

**494,528**

**167,469**

**171,694**

# PRECINCT 3



**MILTON "MILT" PURVIS**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>826,880</b>	<b>1,112,968</b>	<b>1,476,141</b>	<b>536,054</b>	<b>628,037</b>
023-310-110	TAXES - CURRENT	1,105,836	1,129,811	1,232,435	1,225,450	1,249,351
023-310-120	TAXES - DELINQUENT	73,035	56,312	66,407	61,512	
023-310-135	REFUNDED TAXES	-	-		-	62,851
	* A/V TAX SUMMARY	1,178,871	1,186,123	1,298,842	1,286,962	1,312,201
023-319-300	FINES	28,663	33,813	29,700	25,257	29,700
023-321-200	AUTO REGISTRATION FEES	100,105	92,510	97,200	97,343	97,200
023-321-300	OPT. ROAD & BRIDGE FEE	139,609	139,860	141,750	134,348	141,750
023-321-400	TXDOT GROSS WEIGHT	24,675	23,573	24,705	26,361	24,705
	* FINE/FEE/LICENSE SUMMAR	293,052	289,756	293,355	283,308	293,355
023-333-330	LATERAL ROAD (STATE) REVE	13,311	13,311	13,311	13,311	13,311
023-333-335	CTIF GRANT PROGRAM	-	140,290	-	-	-
023-333-336	FEMA	-	41,133	-	-	-
023-342-570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	13,311	194,735	13,311	13,311	13,311
023-342-600	INSURANCE CLAIMS	-	-	-	-	-
023-342-621	ROAD REPAIR REIMBURSEMENT					
023-360-100	DEPOSITORY INTEREST	2,055	4,959	3,700	12,307	10,000
023-360-102	INTEREST - LATERAL ROAD	239	578	-	1,434	-
023-360-200	MISCELLANEOUS REVENUE	-	-	-	-	-
023-364-100	SALE OF SURPLUS	-	-	-	30,970	-
023-369-100	CULVERT/MATERIAL REIMB	890	-	-	-	-
023-370-010	TRANSFER FROM GENERAL FU	10,024	21,000	-	-	-
023-390-400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	13,208	26,536	3,700	44,711	10,000
	**TOTAL REVENUES	1,498,442	1,697,150	1,609,208	1,628,293	1,628,867

# PRECINCT 3 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
023-623-101	SALARY - COMMISSIONERS	48,796	49,205	50,435	50,435	51,696
023-623-103	CELL PHONE ALLOWANCE/S	854	840	840	840	840
023-623-105	SALARIES	304,142	333,543	394,862	333,751	406,390
023-623-108	SALARIES / PART-TIME	16,695	-	44,126	-	44,126
023-623-200	LONGEVITY PAY	6,780	6,660	7,320	7,320	7,320
023-623-201	SOCIAL SECURITY	29,167	30,204	39,599	30,330	40,577
023-623-202	GROUP INSURANCE	98,642	110,548	119,368	129,648	115,970
023-623-203	RETIREMENT	47,144	52,126	68,845	58,767	70,678
023-623-204	WORKERS COMPENSATION	12,597	13,534	16,899	9,199	16,553
023-623-206	UNEMPLOYMENT INSURANCE	765	775	936	542	583
023-623-225	COMM -VEHICLE ALLOWANCE	20,379	20,048	20,048	20,048	20,048
	Sub-Total : Personnel	585,960	617,484	763,278	640,880	774,782
023-623-300	UNIFORMS	2,533	3,966	5,000	2,407	5,000
023-623-315	OFFICE SUPPLIES	1,342	543	3,000	861	3,000
023-623-330	FUEL/OIL	65,651	94,184	125,000	99,971	125,000
023-623-337	MATERIAL SUPPLIES	4,382	4,606	15,000	6,499	15,000
023-623-338	CULVERTS	26,069	25,980	30,000	14,271	30,000
023-623-339	ROAD MATERIAL	280,929	1,297,878	350,000	349,000	350,000
023-623-354	TIRES/TUBES	13,206	16,662	25,000	19,725	25,000
023-623-377	ROAD SIGNAGE	-	-	4,000	-	4,000
023-623-420	TELEPHONE	3,106	3,232	4,000	3,927	4,000
023-623-423	MOBILE PHONES/ PAGERS	2,407	2,717	4,000	1,934	4,000
023-623-427	TRAVEL/TRAINING	2,807	3,249	4,000	2,398	4,000
023-623-440	ELECTRICITY	3,270	2,864	4,000	2,892	4,000
023-623-441	GAS/HEAT	-	-	-	-	-
023-623-442	WATER	1,290	1,229	2,000	1,205	2,000
023-623-456	PARTS & REPAIRS	89,857	136,849	100,000	135,209	100,000
023-623-461	EQUIPMENT RENTAL	-	-	20,000	-	20,000
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS	-	-	-	-	-
023-700-010	TRANSFER TO GENERAL FUND	6,302	6,563	6,884	6,884	6,959
023-623-490	MISCELLANEOUS	40,728	10,452	35,442	26,187	20,024
023-623-491	EQUIPMENT INSURANCE	3,026	2,957	2,957	3,504	3,409
	Sub-Total : Operating	547,304	1,614,328	740,679	677,269	725,788
023-623-571	ROAD MACHINERY/EQUIP/VEHICLE		-	25,000	81,159	25,000
023-623-572	OFFICE FURNISHINGS/EQUIP		-	-	-	-
023-623-573	CAPITAL OUTLAYS	34,628	-	-	41,183	-
023-623-574	ROCK CRUSHER - REPAIRS	-	-	20,000	-	20,000
023-623-575	CAPITAL OUTLAY - BRIDGE	8,000	15,500	30,000	65,800	30,000
023-623-622	PERMANENT ROAD EXPENSE		-	-	-	-
023-623-623	RIGHT-OF-WAY	10,024	-	-	-	-
023-700-015	TRANSFER TO 015 LEASE FUN	26,278	26,752	30,020	30,020	33,634
	Sub-Total : Capital Outlay	78,931	42,252	105,020	218,161	108,634
	* EXP. SUMMARY - PRECINCT	1,212,195	2,274,064	1,608,977	1,536,310	1,609,204

*(Unaudited)*

**Projected Ending Balance - Precinct 3**

**1,113,127**

**536,054**

**1,476,372**

**628,037**

**647,701**

# PRECINCT 4



**TOMMY OVERSTREET**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted	
REVENUE	<b>Beginning Fund Balance</b>	<b>905,102</b>	<b>780,593</b>	<b>916,413</b>	<b>429,881</b>	<b>198,547</b>
024-310-110	TAXES - CURRENT	1,114,169	1,124,832	1,204,618	1,197,719	1,221,079
024-310-120	TAXES - DELINQUENT	73,585	56,064	64,908	60,120	61,428
024-310-135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,187,754	1,180,896	1,269,526	1,257,839	1,282,507
024-318-165	SPECIAL TAX - BIG THICKET L	2,985		-	-	-
024-319-300	FINES	29,332	33,612	29,700	25,743	29,700
024-321-200	AUTO REGISTRATION FEES	97,335	92,510	97,200	96,882	97,200
024-321-300	OPT. ROAD & BRIDGE FEE	142,380	139,860	141,750	134,348	141,750
024-321-400	TXDOT GROSS WEIGHT	24,833	23,573	24,705	26,361	24,705
	* FINE/FEE/LICENSE SUMMAR	296,865	289,555	293,355	283,334	293,355
024-333-330	LATERAL ROAD (STATE) REVE	13,311	13,311	13,311	13,311	13,311
024-333-335	CTIF GRANT PROGRAM	-	134,254		-	-
024-333-336	FEMA	-	148,307		(13,455)	-
024-342-570	STATE REIMB. BRIDGE	-			-	-
	* FED/STATE SUMMARY	13,311	295,872	13,311	(144)	13,311
024-342-600	INSURANCE CLAIMS	-	4,555	-	-	-
024-342-620	REIMBURSE TRAVEL EXP	-	-	-	25	-
024-342-621	ROAD REPAIR REIMBURSEMENT	-	-	-	3,280	-
024-360-100	DEPOSITORY INTEREST	1,850	4,464	3,200	11,079	9,700
024-360-102	INTEREST - LATERAL ROAD	210	507	-	1,259	-
024-360-200	MISCELLANEOUS REVENUE	-	6,037	-	-	-
024-364-100	SALE OF SURPLUS	-	-	-	3,354	-
024-369-100	CULVERT/MATERIAL REIMB	824	-	-	-	-
024-370-010	TRANSFER FROM GENERAL FUND		21,000	-	-	-
024-390-400	TAX NOTE PROCEEDS	90,000	-	-	-	-
	* OTHER REV. SUMMARY	92,884	36,563	3,200	18,998	9,700
	**TOTAL REVENUES	1,590,814	1,802,885	1,579,392	1,560,027	1,598,873



# PRECINCT 4 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
024-624-101	SALARY - COMMISSIONERS	48,796	49,205	50,435	50,435	51,696
024-624-103	CELL PHONE ALLOWANCE/S	1,708	1,680	1,680	1,680	1,680
024-624-105	SALARIES	332,415	342,289	360,272	359,441	377,320
024-624-108	SALARIES / PART-TIME	2,300	2,381	8,350	3,149	8,350
024-624-200	LONGEVITY PAY	5,220	5,760	6,120	3,120	6,660
024-624-201	SOCIAL SECURITY	30,401	30,792	34,188	32,425	35,630
024-624-202	GROUP INSURANCE	98,642	108,816	119,368	130,985	115,970
024-624-203	RETIREMENT	48,684	53,541	59,438	63,098	62,062
024-624-204	WORKERS COMPENSATION	12,814	13,450	13,787	9,431	13,782
024-624-206	UNEMPLOYMENT INSURANCE	800	792	785	577	499
024-624-225	COMM -VEHICLE ALLOWANCE	20,379	20,048	20,048	20,048	20,048
	Sub-Total : Personnel	602,158	628,754	674,471	674,390	693,697
024-624-300	UNIFORMS	8,300	10,473	9,900	10,005	9,900
024-624-315	OFFICE SUPPLIES	1,824	1,675	2,000	654	2,000
024-624-330	FUEL/ OIL	70,522	86,469	125,000	93,703	125,000
024-624-337	MATERIAL/ SUPPLIES	3,501	7,501	7,500	2,997	7,500
024-624-338	CULVERTS	35,057	27,729	40,000	20,592	40,000
024-624-339	ROAD MATERIAL	515,815	1,270,435	430,000	730,639	430,000
024-624-354	TIRES/ TUBES	9,561	23,081	25,000	18,274	25,000
024-624-377	ROAD SIGNAGE	3,195	-	4,000	-	4,000
024-624-420	TELEPHONE	808	915	1,000	1,541	1,675
024-624-423	MOBIL PHONES / PAGERS	-	-	-	-	-
024-624-427	TRAVEL/TRAINING	3,649	4,836	5,500	3,441	5,500
024-624-440	ELECTRICITY	3,439	3,493	4,450	4,063	4,450
024-624-442	WATER	471	631	1,000	647	1,000
024-624-456	PARTS & REPAIRS	111,920	88,270	125,000	106,770	125,000
024-624-461	EQUIPMENT RENTAL	1,400	1,235	15,000	9,375	15,000
024-624-463	TOWER RENT	396	396	396	396	396
024-700-010	TRANSFER TO GENERAL FUND	6,302	6,563	6,884	6,884	6,959
024-624-490	MISCELLANEOUS	14,055	10,373	68,976	16,271	66,494
024-624-491	EQUIPMENT INSURANCE	3,011	3,069	3,069	3,634	3,693
	Sub-Total : Operating	793,227	1,547,144	874,675	1,029,886	873,567
024-624-571	ROAD MACHINERY/EQUIP/VEH	90,000	-	-	-	-
024-624-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
024-624-573	CAPITAL OUTLAYS	-	23,849	-	-	-
024-624-575	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
024-624-576	CAPITAL PROJECT BIG THICKE	2,985	12,074	-	54,065	-
024-624-622	PERMANENT ROAD EXPENSE	195,332	18,350	-	-	-
024-624-623	RIGHT-OF-WAY	-	-	-	-	-
024-700-015	TRANSFER TO 015 LEASE FUN	26,278	26,752	30,020	30,020	33,634
	Sub-Total : Capital Outlay	314,596	81,025	30,020	84,085	33,634
	* EXP. SUMMARY - PRECINCT	1,709,980	2,256,923	1,579,166	1,788,361	1,600,898

(Unaudited)

Projected Ending Balance - Precinct 4

785,936

429,881

916,639

201,547

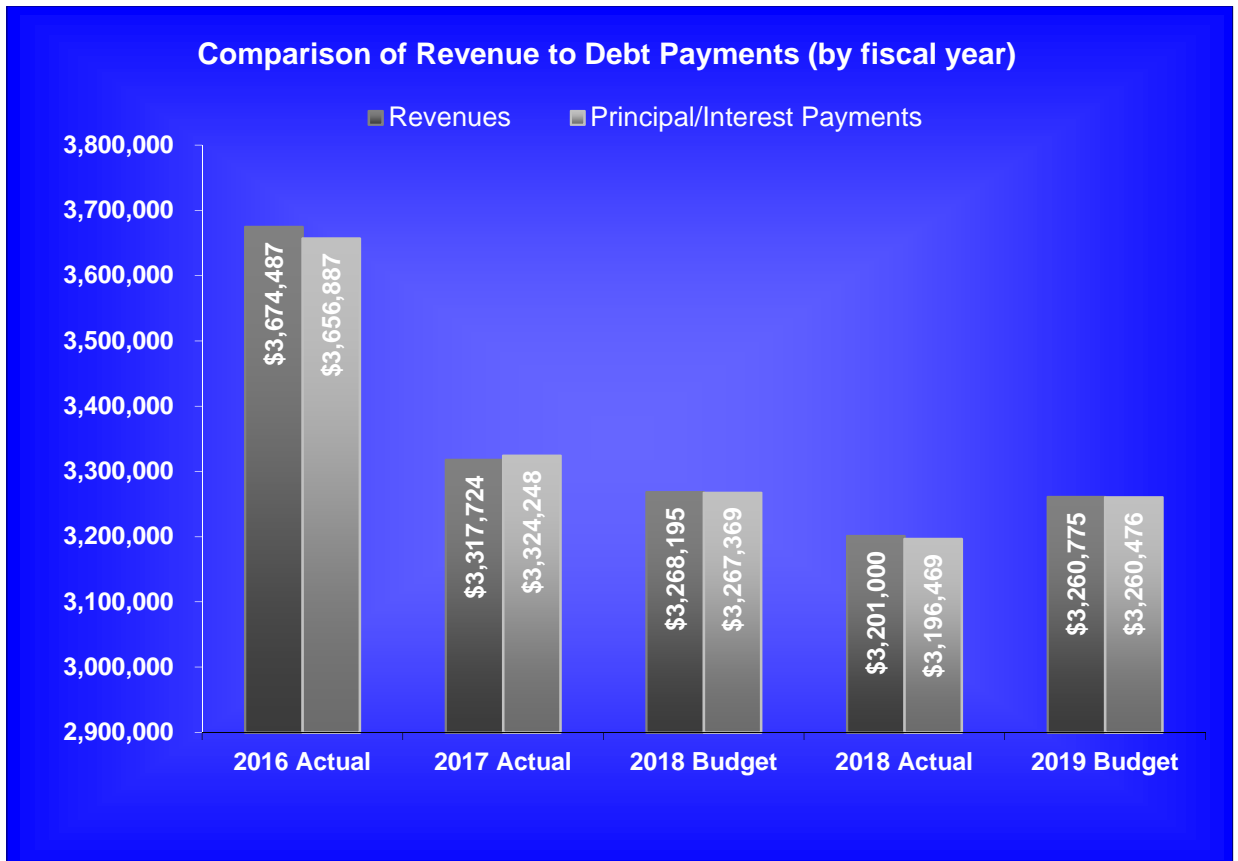
196,522



# DEBT SERVICE FUND - SUMMARY

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>BEGINNING FUND BALANCE</b>	<b>\$808,460</b>	<b>\$826,060</b>	<i>\$834,856</i>	<i>\$819,536</i>	<i>\$756,064</i>
Reserved for Landfill Post Closure (included in Balance)	760,277	767,770	767,498	767,770	779,642
<b>TAX REVENUE</b>	3,668,758	3,308,544	3,263,995	3,187,823	3,250,775
<b>INTEREST</b>	2,199	5,308	4,200	13,176	10,000
<b>OTHER FINANCING SOURCES</b>	3,530	3,871	-	-	-
<b>TOTAL REVENUES</b>	<b>3,674,487</b>	<b>3,317,724</b>	<b>3,268,195</b>	<b>3,201,000</b>	<b>3,260,775</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>4,482,947</b>	<b>4,143,784</b>	<b>4,103,051</b>	<b>4,020,536</b>	<b>4,016,838</b>
<b>DEBT SERVICE</b>					
<b>PRINCIPAL</b>	2,900,000	2,586,000	2,628,000	2,560,000	2,670,000
<b>INTEREST</b>	754,687	736,348	632,769	632,769	586,476
<b>OTHER</b>	2,200	1,900	6,600	3,700	4,000
<b>TOTAL EXPENDITURES</b>	<b>3,656,887</b>	<b>3,324,248</b>	<b>3,267,369</b>	<b>3,196,469</b>	<b>3,260,476</b>
<b>ENDING FUND BALANCE</b>	<b>\$826,060</b>	<b>\$819,536</b>	<b>\$835,681</b>	<b>\$824,067</b>	<b>\$756,363</b>
Fund balance as a percent of expenditures	22.59%	24.65%	25.58%	25.78%	23.20%



# DEBT SERVICE

## Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>FUND BALANCE (BEGINNING)</b>		<b>\$808,460</b>	<i>\$826,060</i>	<i>\$834,856</i>	<i>\$819,536</i>	<i>\$756,064</i>
Reserved for Landfill Post Closure		<b>760,277</b>	<i>767,770</i>	<i>767,498</i>	<i>767,770</i>	<i>779,642</i>
<b>TAX REVENUE</b>				-		
061-310-110	TAXES - CURRENT	3,441,467	3,151,468	3,097,115	3,035,457	3,095,072
061-310-120	TAXES - DELINQUENT	227,291	157,076	166,880	152,366	155,703
061-310-135	REFUNDED TAXES					
	* TAX REVENUE SUMMARY	3,668,758	3,308,544	3,263,995	3,187,823	3,250,775
<b>OTHER</b>						
061-360-100	DEPOSITORY INTEREST	2,199	5,308	4,200	13,176	10,000
	* INTEREST REVENUE SUMMARY	2,199	5,308	4,200	13,176	10,000
<b>OTHER FINANCING SOURCES</b>						
061-390-400	BOND PROCEEDS	3,530	3,871	-	-	-
	* DEBT PROCEEDS SUMMARY	3,530	3,871	-	-	-
<b>061-399-999</b>	<b>**TOTAL REVENUE</b>	<b>3,674,487</b>	<b>3,317,724</b>	<b>3,268,195</b>	<b>3,201,000</b>	<b>3,260,775</b>

## Detailed Expenditures

Account #	Account Name	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
<b>PRINCIPAL</b>						
061-830-515	C.O. 2008 JUDICIAL CNT	665,000	690,000	720,000	720,000	-
061-830-517	2009 TAX NOTES	405,000				
061-830-518	2010 TAX NOTES	125,000	130,000			
061-830-519	2011 TAX NOTES	65,000	66,000	68,000		
061-830-520	GEN. OBLIG. REF BONDS, 201	1,065,000	1,090,000	1,120,000	1,120,000	1,150,000
061-830-521	2012 TAX NOTES	145,000	150,000	150,000	150,000	155,000
061-830-522	2013 TAX NOTES	75,000	75,000	75,000	75,000	80,000
061-830-523	2014 TAX NOTES	210,000	220,000	225,000	225,000	230,000
061-830-524	2015 TAX NOTES	145,000	145,000	150,000	150,000	150,000
061-830-525	CONTRACTUAL OBLIG 2016 (ENERGY)			100,000	100,000	105,000
061-830-526	2016 TAX NOTES		20,000	20,000	20,000	20,000
061-830-527	GEN. OBLIG. REF BONDS, 2017			-		720,000
061-830-528	2018 TAX NOTES	-	-	-	-	60,000
	* PRINCIPAL SUMMARY	2,900,000	2,586,000	2,628,000	2,560,000	2,670,000
<b>INTEREST</b>						
061-873-515	INT - CO 2008 JUDICIAL CNT	246,294	219,694	28,800	28,800	-
061-873-517	INT - 2009 TAX NOTES	6,075	-	-	-	-
061-873-518	INT - 2010 TAX NOTES	3,694	1,300	-	-	-
061-873-519	INT - 2011 TAX NOTES	3,047	1,825	622	622	-
061-873-520	INT - GEN. OBLIG. REFUND BC	439,200	417,900	385,200	385,200	351,600
061-873-521	INT - 2012 TAX NOTES	10,550	7,600	4,600	4,600	1,550
061-873-522	INT - 2013 TAX NOTES	6,439	5,049	3,660	3,660	2,224
061-873-523	INT - 2014 TAX NOTES	21,750	19,600	16,250	16,250	11,700
061-873-524	INT - 2015 TAX NOTES	17,638	16,260	13,414	13,414	10,519
061-873-525	INT - CONTRACTUAL OBLIG 2016		44,554	40,055	40,055	38,071
061-873-526	INT - 2016 TAX NOTES		2,565	2,346	2,346	1,938
061-873-527	INT - GEN. OBLIG. REFUND BONDS, SERIES 2017			137,823	137,823	143,400
061-873-528	INT - 2018 TAX NOTES	-	-	-	-	25,474
	* INTEREST SUMMARY	754,687	736,348	632,769	632,769	586,476
<b>OTHER</b>						
061-890-690	BOND FEES & ISSUE COST	2,200	1,900	3,600	3,700	4,000
061-890-691	RESERVE TO LANDFILL POST CLOSURE			3,000	-	-
<b>061-999-999</b>	<b>*TOTAL EXPENDITURES</b>	<b>3,656,887</b>	<b>3,324,248</b>	<b>3,267,369</b>	<b>3,196,469</b>	<b>3,260,476</b>

# STATEMENT OF LEGAL DEBT LIMITS

As of October 1, 2018 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$20,375,000

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

<b>2018 Assessed valuation of Real Property:</b>	<b>\$2,660,844,895</b>
<b>Debt Limit (25% of above value):</b>	<b>\$665,211,224</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of limited ad valorem tax provided for in Article VIII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$.80 per \$100 of assessed valuation for general, permanent improvement, road & bridge and jury fund purposes. All of the County's current outstanding debt is payable from the levy and collection of this tax.

<b>Tax Rate Limit:</b>	<b>\$0.8000 per \$100</b>
<b>2018 Total County Tax Rate:</b>	<b>\$0.6461 per \$100</b>
<b>2018 Debt Portion of (Total)Rate:</b>	<b>\$0.1006</b>
<b>Amount of Debt Applicable to Limit: \$</b>	<b>20,375,000</b>

Certain County bonds payable from such limited tax may be issued under the provision of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds that may be issued under such Chapter is limited in the aggregate of 5% of the (total) assessed valuation of all property.

<b>2018 Assessed valuation of all property:</b>	<b>\$3,425,701,890</b>
<b>Debt Limit (5% of above value):</b>	<b>\$171,285,095</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

## USE OF CURRENT DEBT OBLIGATIONS

### Public Property Finance Contractual Obligations

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

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

### General Obligation Refunding Bonds

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

Series 2012: In May, 2012, the County issued General Obligation Refunding Bonds in the amount of \$17,760,000 in order to refund the outstanding principal balance of the Series 2007 Certificates of Obligation issued for the expansion of the County Jail Facility (\$19,000,000 original issue) - resulting in approximately \$2M in savings for the County's Debt Service.

# USE OF DEBT OBLIGATIONS (CONTINUED)

## General Obligation Refunding Bonds (continued)

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

## Cetificates of Obligation

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

## Tax Notes

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

2010 Series: \$830,000 was issued at 2010 fiscal year end to reimburse the General and Road & Bridge Funds for capital purchases made from fund balance during the year. \$370,000 of this issue was the purchase and replacement of vehicles utilized by the Sheriff's Department. Road and Bridge Precinct 3 equipment purchases included in this year's Tax Notes totaled \$145,432 and Precinct 1 totaled \$44, 488. \$60,644 was used for the purchase of Maintenance equipment including a tractor, manlift and Inmate Workcrew transport van. Computer equipment and software purchases and upgrades accounted for \$56,043 and \$58,421 was used for (unscheduled) renovations & repairs to County buildings - including \$12,500 for roof repairs at the Dunbar Adm. building and \$12,700 for a generator transfer switch installation at the Onalaska Sub-Courthouse. Automated External Defibrillators for all public County buildings were purchased as a part of the Health & Safety Div. CPR Training initiative - totaling \$30,600. \$17,360 was included to finish erecting the metal building located at the Animal Shelter site being developed in Leggett.

2011 Series: At the end of fiscal year 2011, the County issued Tax Notes in the amount of \$449,000 to reimburse the General Fund in the amount of \$285,269 for the purchase and replacement of vehicles utilized by the Sheriff's Department, \$5,990 for Sheriff's Department computers; \$1,663 for a computer in the District Attorney's office; a combined total of \$109,291 for replacement of vehicles for the Emergency Management Coordinator and Constables, Precincts 3 & 4; and \$9,000 for Surplus storage containers purchased for the Maintenance Department. Road & Bridge Precinct 2 included \$6,825 in the Tax Notes for fencing at the precinct rock pit. As with each Tax Note issue, the balance represents issuance costs including bond counsel and legal fees.

2012 Series: The County issued \$1,015,000 in Tax Notes at FY2012 end to reimburse funds balances for capital purchases made during the year, as follows; \$512,379 for the replacement of Sheriff's Department vehicles; \$57,455 for septic installation and fencing at the County Animal Shelter; \$193,492 for repairs and ADA modifications at County buildings; \$92,025 for Precinct 1 Road & Bridge construction of bulkheading on Taylor Lake Rd.; \$68,388 for District (cont')

# USE OF DEBT OBLIGATIONS (CONTINUED)

## Tax Notes (continued)

Attorney vehicles and computer upgrades; \$8,000 for demolition and disposal of flood buyout property; \$4,795 for Game Warden equipment; \$32,651 for data system updates and Emergency Mgmt equipment & software, and the costs of issuance.

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

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

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

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

2018 Series: The County's Tax Note Series 2018 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.

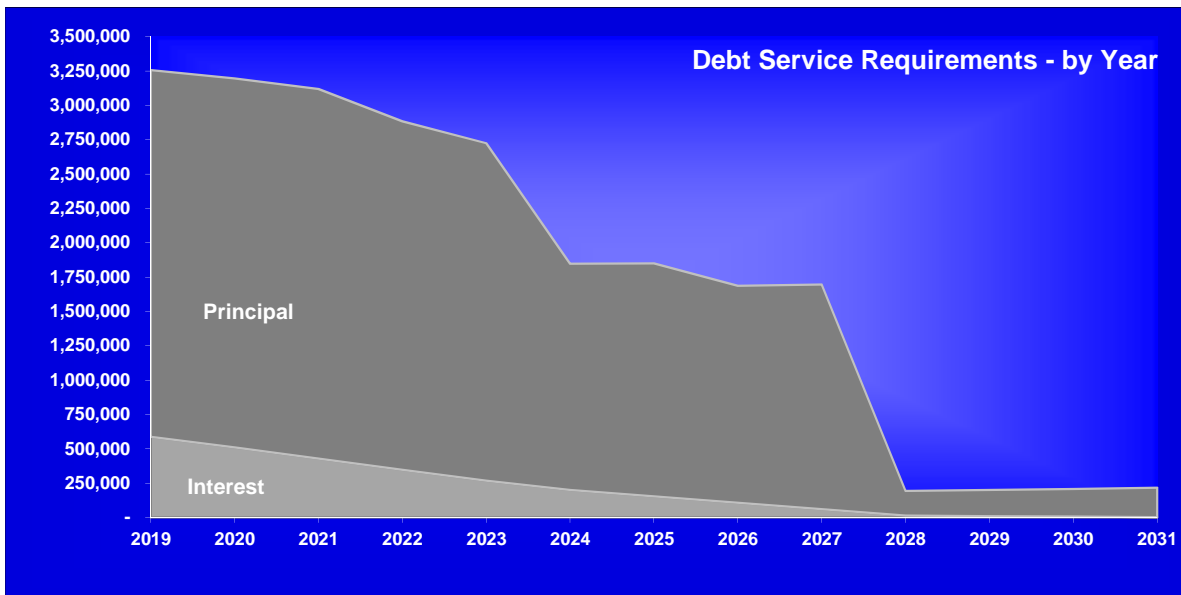
*View a detailed maturity schedule of the County's Debt Obligations on the following pages.*





# DEBT SERVICE REQUIREMENT (BY YEAR)

		2019	2020	2021	2022	2023
<b><i>OBLIGATIONS AND BONDS</i></b>						
<b>2012 SERIES - Gen. Oblig. Refunding Bonds</b> (Series 2007 C.O.'s - Jail)	Principal	1,150,000	1,190,000	1,225,000	1,260,000	1,295,000
	Interest	351,600	317,100	281,400	244,650	206,850
<b>2016 SERIES - Contractual Obligations</b> <b>Energy Savings Program</b>	Principal	105,000	115,000	120,000	130,000	135,000
	Interest	38,071	35,943	33,669	31,250	28,686
<b>2017 SERIES - Gen. Oblig. Refunding Bonds</b> (Series 2008 C.O.'s - Judicial Ctr)	Principal	720,000	750,000	780,000	810,000	840,000
	Interest	143,400	114,600	84,600	53,400	21,000
<b>Subtotal - Principal</b>		1,975,000	2,055,000	2,125,000	2,200,000	2,270,000
<b>Subtotal - Interest</b>		533,071	467,643	399,669	329,300	256,536
<b><i>TAX NOTES</i></b>						
SERIES 2012 TAX NOTES	Principal	155,000				
	Interest	1,550				
SERIES 2013 TAX NOTES	Principal	80,000	80,000			
	Interest	2,224	741			
SERIES 2014 TAX NOTES	Principal	230,000	230,000	240,000		
	Interest	11,700	7,100	2,400		
SERIES 2015 TAX NOTES	Principal	150,000	155,000	155,000	160,000	
	Interest	10,519	7,575	4,584	1,544	
SERIES 2016 TAX NOTES	Principal	20,000	20,000	20,000	20,000	25,000
	Interest	1,938	1,530	1,122	714	255
SERIES 2018 TAX NOTES	Principal	60,000	145,000	150,000	155,000	160,000
	Interest	25,474	24,754	20,521	16,144	11,624
<b>Subtotal - Principal</b>		695,000	630,000	565,000	335,000	185,000
<b>Subtotal - Interest</b>		53,405	41,700	28,627	18,402	11,879
<b>Total - Principal</b>		2,670,000	2,685,000	2,690,000	2,535,000	2,455,000
<b>Total - Interest</b>		586,477	509,342	428,296	347,702	268,415
<b>TOTAL ANNUAL DEBT SERVICE REQUIREMENTS</b>		3,256,477	3,194,342	3,118,296	2,882,702	2,723,415



2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
1,340,000	1,375,000	1,420,000	1,465,000					11,720,000
168,000	127,800	86,550	43,950					1,827,900
145,000	155,000	160,000	170,000	180,000	190,000	200,000	215,000	2,020,000
25,977	23,075	20,027	16,835	13,448	9,869	6,095	2,080	285,026
								3,900,000
								417,000
1,485,000	1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	17,640,000
193,977	150,875	106,577	60,785	13,448	9,869	6,095	2,080	2,529,926
								155,000
								1,550
								160,000
								2,965
								700,000
								21,200
								620,000
								24,222
								105,000
								5,559
160,000	165,000							995,000
7,032	2,368							107,915
160,000	165,000	-	-	-	-	-	-	2,735,000
7,032	2,368	-	-	-	-	-	-	163,411
1,645,000	1,695,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	20,375,000
201,009	153,243	106,577	60,785	13,448	9,869	6,095	2,080	2,693,337
1,846,009	1,848,243	1,686,577	1,695,785	193,448	199,869	206,095	217,080	23,068,337

## DEBT MANAGEMENT AND ADMINISTRATION

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

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

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



# OTHER FUNDS - SUMMARY

## By Category

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>REVENUE SOURCES (BY TYPE)</b>					
<b>TAX REVENUE (HOTEL/MOTEL)</b>	\$ 29,699	\$ 39,960	\$ 20,000	\$ 31,896	\$ 35,000
<b>FINES, FEES &amp; FORFEITURES</b>	100,234	104,468	75,238	212,354	67,565
<b>FEDERAL/STATE FUNDING</b>	2,236,361	1,410,416	513,730	774,913	485,200
<b>CHARGE FOR SERVICE/FEES</b>	306,993	327,277	317,700	324,746	340,100
<b>INTEREST</b>	8,570	24,761	16,500	55,634	39,900
<b>OTHER (INCL. NON-GOVT GRANTS)</b>	1,031,560	1,316,828	1,139,233	1,309,737	1,262,491
<b>LOAN PROCEEDS</b>	2,116,470	-	-	-	-
	5,829,888	3,223,711	2,082,401	2,709,279	2,230,256

\* Audited  
Unaudited

## By Fund (with Beginning & Ending Balances)

### HOTEL TAX

<b>BEGINNING FUND BALANCE</b>	\$38,457	\$53,735	\$64,481	\$76,977	\$86,318
<b>REVENUES</b>	29,699	39,960	20,000	31,896	35,000
<b>TOTAL AVAILABLE FUNDS</b>	68,156	93,695	84,481	108,872	121,318
<b>EXPENDITURES</b>	16,563	16,719	20,000	22,554	35,000
<b>ENDING FUND BALANCE</b>	\$51,593	\$76,977	\$64,481	\$86,318	\$86,318

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

### JUSTICE COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	8,536	3	4	1,652	7,331
<b>REVENUES</b>	23,540	35,628	38,205	39,509	39,739
<b>TOTAL AVAILABLE FUNDS</b>	32,076	35,631	38,209	41,161	47,070
<b>EXPENDITURES</b>	35,638	33,980	38,205	33,830	39,739
<b>ENDING FUND BALANCE</b>	(\$3,562)	\$1,651	\$4	\$7,331	\$7,331

*Fund balance as a % of expenditures -9.99% 4.86% 0.01% 21.67% 18.45%*

### COUNTY CHILD ABUSE PREVENTION

<b>BEGINNING FUND BALANCE</b>				134	484
<b>REVENUES</b>		126	100	350	300
<b>TOTAL AVAILABLE FUNDS</b>	-	126	100	484	784
<b>EXPENDITURES</b>		-	100	-	-
<b>ENDING FUND BALANCE</b>	\$0	\$126	\$0	\$484	\$784

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

### ENERGY SAVINGS PROGRAM

<b>BEGINNING FUND BALANCE</b>	-	1,556,512	<i>Not provided</i>	108,854	108,854
<b>REVENUES</b>	2,116,470	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	2,116,470	1,556,512	-	108,854	108,854
<b>EXPENDITURES</b>	559,958	1,447,658	-	-	-
<b>ENDING FUND BALANCE</b>	\$1,556,512	\$108,854	\$0	\$108,854	\$108,854

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>JUSTICE COURT BUILDING SECURITY</b>					
<b>BEGINNING FUND BALANCE</b>	37,313	38,107	41,885	42,161	46,359
<b>REVENUES</b>	3,593	4,054	3,830	4,199	4,549
<b>TOTAL AVAILABLE FUNDS</b>	40,907	42,161	45,715	46,359	50,908
<b>EXPENDITURES</b>	2,800	-	3,830	-	4,549
<b>ENDING FUND BALANCE</b>	\$38,107	\$42,161	\$41,885	\$46,359	\$46,359
<i>Fund balance as a % of expenditures</i>	<b>1360.95%</b>	<b>#DIV/0!</b>	<b>1093.59%</b>	<b>#DIV/0!</b>	<b>1019.11%</b>
<b>SECURITY (COURTHOUSE)</b>					
<b>BEGINNING FUND BALANCE</b>	17,143	22,483	14,886	15,514	9,529
<b>REVENUES</b>	127,859	149,907	168,832	171,250	186,785
<b>TOTAL AVAILABLE FUNDS</b>	145,002	172,390	183,719	186,763	196,314
<b>EXPENDITURES</b>	122,519	156,877	183,719	177,235	186,785
<b>ENDING FUND BALANCE</b>	\$22,483	\$15,513	\$0	\$9,529	\$9,529
<i>Fund balance as a % of expenditures</i>	<b>18.35%</b>	<b>9.89%</b>	<b>0.00%</b>	<b>5.38%</b>	<b>5.10%</b>
<b>HISTORICAL COMMISSION</b>					
<b>BEGINNING FUND BALANCE</b>	\$435,938	\$288,149	\$292,058	\$292,797	\$303,110
<b>REVENUES</b>	18,643	13,005	-	10,235	-
<b>TOTAL AVAILABLE FUNDS</b>	454,581	301,154	292,058	303,032	303,110
<b>EXPENDITURES</b>	166,431	8,357	-	357	-
<b>ENDING FUND BALANCE</b>	\$288,149	\$292,797	\$292,058	\$302,675	\$303,110
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
<b>COLLEGE / COMMERCE CENTER</b>					
<b>BEGINNING FUND BALANCE</b>	145	145	-	145	145
<b>REVENUES</b>	-	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	145	145	-	145	145
<b>EXPENDITURES</b>	53,772	-	-	-	-
<b>ENDING FUND BALANCE</b>	(\$53,627)	\$145	\$0	\$145	\$145
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
<b>WASTE MANAGEMET</b>					
<b>BEGINNING FUND BALANCE</b>	\$5,132	\$18,809	\$18,809	\$52,901	\$125,297
<b>REVENUES</b>	145,677	182,279	166,500	238,896	235,000
<b>TOTAL AVAILABLE FUNDS</b>	150,809	201,088	185,309	291,797	360,297
<b>EXPENDITURES</b>	132,000	40,342	166,500	166,500	235,000
<b>ENDING FUND BALANCE</b>	\$18,809	\$160,746	\$18,809	\$125,297	\$125,297
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### FEMA DISASTER

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

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

### GRANT FUND

<b>BEGINNING FUND BALANCE</b>	29,910	20,358	-	(51,792)	(12,402)
<b>REVENUES</b>	1,954,180	1,037,362	-	197,266	-
<b>TOTAL AVAILABLE FUNDS</b>	1,984,090	1,057,720	-	145,474	(12,402)
<b>EXPENDITURES</b>	1,884,517	1,294,129	-	179,437	-
<b>ENDING FUND BALANCE</b>	\$99,573	(\$236,409)	\$0	(\$33,963)	(\$12,402)

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

### LAW LIBRARY

<b>BEGINNING FUND BALANCE</b>	69,200	72,201	75,621	74,703	79,793
<b>REVENUES</b>	11,297	12,502	12,600	12,437	13,500
<b>TOTAL AVAILABLE FUNDS</b>	80,497	84,703	88,221	87,139	93,293
<b>EXPENDITURES</b>	8,297	10,000	12,600	7,346	13,500
<b>ENDING FUND BALANCE</b>	\$72,201	\$74,703	\$75,621	\$79,793	\$79,793

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

### PRE-TRIAL INTERVENTION PROGRAM

<b>BEGINNING FUND BALANCE</b>	83,152	101,347	116,203	119,484	103,926
<b>REVENUES</b>	24,075	22,410	21,000	12,555	16,000
<b>TOTAL AVAILABLE FUNDS</b>	107,227	123,757	137,203	132,039	119,926
<b>EXPENDITURES</b>	5,880	4,270	21,000	28,116	16,000
<b>ENDING FUND BALANCE</b>	\$101,347	\$119,487	\$116,203	\$103,923	\$103,926

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

### DISTRICT ATTORNEY SPECIAL

<b>BEGINNING FUND BALANCE</b>	866	954	1,754	1,054	(1,169)
<b>REVENUES</b>	42,093	33,399	28,200	28,295	28,200
<b>TOTAL AVAILABLE FUNDS</b>	42,959	34,353	29,954	29,349	27,031
<b>EXPENDITURES</b>	42,793	33,298	28,200	30,518	28,200
<b>ENDING FUND BALANCE</b>	\$166	\$1,054	\$1,754	(\$1,169)	(\$1,169)

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### DISTRICT ATTORNEY HOT CHECK

<b>BEGINNING FUND BALANCE</b>	35,581	36,637	34,710	34,865	33,239
<b>REVENUES</b>	3,247	1,260	1,000	695	-
<b>TOTAL AVAILABLE FUNDS</b>	38,828	37,897	35,710	35,560	33,239
<b>EXPENDITURES</b>	2,190	3,032	1,000	2,321	-
<b>ENDING FUND BALANCE</b>	\$36,637	\$34,865	\$34,710	\$33,239	\$33,239

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

### AGING SERVICES

<b>BEGINNING FUND BALANCE</b>	\$271,796	\$297,780	\$174,467	\$227,138	\$186,370
<b>REVENUES</b>	420,799	478,984	473,680	433,047	444,900
<b>TOTAL AVAILABLE FUNDS</b>	692,595	776,764	648,147	660,185	631,270
<b>EXPENDITURES</b>	394,815	549,627	470,362	483,178	454,847
<b>ENDING FUND BALANCE</b>	\$297,780	\$227,137	\$177,784	\$177,007	\$176,424

*Fund balance as a % of expenditures 75.42% 41.33% 37.80% 36.63% 38.79%*

### COMMISSARY (SHERIFF)

<b>BEGINNING FUND BALANCE</b>	40,107	51,908	63,046	46,290	39,187
<b>REVENUES</b>	31,259	27,826	27,000	22,537	26,500
<b>TOTAL AVAILABLE FUNDS</b>	71,366	79,734	90,046	68,827	65,687
<b>EXPENDITURES</b>	19,352	33,444	27,000	29,640	26,500
<b>ENDING FUND BALANCE</b>	\$52,014	\$46,290	\$63,046	\$39,187	\$39,187

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

### RETIREE HEALTH BENEFITS TRUST

<b>BEGINNING FUND BALANCE</b>	1,022,985	1,216,985	1,555,264	1,538,293	1,901,789
<b>REVENUES</b>	306,058	472,687	535,831	561,414	628,032
<b>TOTAL AVAILABLE FUNDS</b>	1,329,043	1,689,673	2,091,095	2,099,706	2,529,821
<b>EXPENDITURES</b>	125,694	151,380	163,621	197,917	181,086
<b>ENDING FUND BALANCE</b>	\$1,203,348	\$1,538,293	\$1,927,474	\$1,901,789	\$2,348,735

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



# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### DRUG FORFEITURE

<b>BEGINNING FUND BALANCE</b>	197,381	203,080	221,692	203,248	313,597
<b>REVENUES</b>	32,818	36,088	9,208	154,250	766
<b>TOTAL AVAILABLE FUNDS</b>	230,199	239,168	230,900	357,498	314,363
<b>EXPENDITURES</b>	27,119	35,920	9,208	43,902	766
<b>ENDING FUND BALANCE</b>	\$203,080	\$203,248	\$221,692	\$313,597	\$313,597

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

### PERMANENT SCHOOL

<b>BEGINNING FUND BALANCE</b>	567,585	598,652	624,800	626,700	605,780
<b>REVENUES</b>	65,016	97,670	95,000	81,751	75,000
<b>TOTAL AVAILABLE FUNDS</b>	632,601	696,322	719,800	708,451	680,780
<b>EXPENDITURES</b>	33,950	69,622	95,000	104,708	75,000
<b>ENDING FUND BALANCE</b>	\$598,651	\$626,700	\$624,800	\$603,743	\$605,780

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

### AVAILABLE SCHOOL

<b>BEGINNING FUND BALANCE</b>	220,957	240,273	272,876	242,542	250,451
<b>REVENUES</b>	158,840	162,226	161,114	171,022	166,614
<b>TOTAL AVAILABLE FUNDS</b>	379,797	402,498	433,991	413,565	417,065
<b>EXPENDITURES</b>	139,524	159,956	161,114	163,144	166,614
<b>ENDING FUND BALANCE</b>	\$240,273	\$242,542	\$272,876	\$250,420	\$250,451

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

### COUNTY CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	292,053	443,479	584,517	548,197	700,672
<b>REVENUES</b>	260,132	276,047	269,250	279,127	290,100
<b>TOTAL AVAILABLE FUNDS</b>	552,185	719,526	853,767	827,324	990,772
<b>EXPENDITURES</b>	108,705	171,326	226,128	126,655	261,961
<b>ENDING FUND BALANCE</b>	\$443,480	\$548,200	\$627,639	\$700,669	\$728,812

*Fund balance as a % of expenditures 407.96% 319.97% 277.56% 553.21% 278.21%*

### COUNTY RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	1,947	3,022	3,433	8,524	8,774
<b>REVENUES</b>	15,478	19,502	15,900	15,369	18,000
<b>TOTAL AVAILABLE FUNDS</b>	17,425	22,524	19,333	23,894	26,774
<b>EXPENDITURES</b>	14,400	14,000	15,120	15,120	15,120
<b>ENDING FUND BALANCE</b>	\$3,025	\$8,524	\$4,213	\$8,774	\$11,654

*Fund balance as a % of expenditures 21.01% 60.89% 27.86% 58.03% 77.07%*

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
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### SHERIFF'S FEDERAL REVENUE SHARING

<b>BEGINNING FUND BALANCE</b>	18,792	9,892	9,892	17,272	10,733
<b>REVENUES</b>	24,500	15,000	20,000	21,000	20,000
<b>TOTAL AVAILABLE FUNDS</b>	43,292	24,892	29,892	38,272	30,733
<b>EXPENDITURES</b>	33,269	7,620	20,000	27,539	20,000
<b>ENDING FUND BALANCE</b>	\$10,023	\$17,272	\$9,892	\$10,733	\$10,733
<i>Fund balance as a % of expenditures</i>	<i>30.13%</i>	<i>226.65%</i>	<i>49.46%</i>		<i>53.67%</i>

### DISTRICT CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	46,062	29,365	40,805	42,436	57,038
<b>REVENUES</b>	13,541	13,582	13,850	15,206	15,500
<b>TOTAL AVAILABLE FUNDS</b>	59,603	42,948	54,655	57,642	72,538
<b>EXPENDITURES</b>	30,238	512	4,000	604	15,500
<b>ENDING FUND BALANCE</b>	\$29,365	\$42,436	\$50,655	\$57,038	\$57,038
<i>Fund balance as a % of expenditures</i>	<i>97.11%</i>	<i>8288.22%</i>	<i>1266.36%</i>		<i>367.98%</i>

### COUNTY & DISTRICT COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	4,530	5,296	6,549	6,531	7,117
<b>REVENUES</b>	1,066	1,235	1,300	1,253	1,500
<b>TOTAL AVAILABLE FUNDS</b>	5,596	6,531	7,849	7,785	8,617
<b>EXPENDITURES</b>	300	-	1,035	668	1,500
<b>ENDING FUND BALANCE</b>	\$5,296	\$6,531	\$6,814	\$7,117	\$7,117
<i>Fund balance as a % of expenditures</i>	<i>1765.37%</i>	<i>#DIV/0!</i>	<i>658.36%</i>		<i>474.45%</i>



## HOTEL TAX

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	38,457	53,735	64,481	76,977	86,318
011-318-140 HOTEL OCCUPANCY TAX	29,699	39,960	20,000	31,896	35,000
**TOTAL REVENUE	29,699	39,960	20,000	31,896	35,000

#### Detail Expenditures

011-401-488 HOTEL TAX DISTRIBUTION	11,274	10,046	12,000	17,577	24,500
011-401-489 PRO-RATA HOTEL TAX SHARE	5,290	6,673	8,000	4,977	10,500
**TOTAL EXPENDITURES	16,563	16,719	20,000	22,554	35,000



## JUSTICE COURT TECHNOLOGY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	8,536	3	4	1,652	7,331
013-340-010 TRANSFER FROM GENERAL FU	8,978	19,209	22,505	22,505	21,039
013-340-801 JUSTICE TECH FEES - PCT. 1	4,621	4,653	4,600	4,519	4,050
013-340-802 JUSTICE TECH FEES - PCT. 2	2,686	3,987	3,400	5,347	6,300
013-340-803 JUSTICE TECH FEES - PCT. 3	5,470	5,610	5,800	4,342	5,200
013-340-804 JUSTICE TECH FEES - PCT. 4	1,785	2,169	1,900	2,796	3,150
013-360-100 INTEREST					
**TOTAL REVENUE	23,540	35,628	38,205	39,509	39,739

#### Detail Expenditures

013-450-503 JP COURT SOFTWARE MAINT.	26,700	26,700	30,705	30,705	32,240
013-451-350 JP1 TECHNOLOGY EXPENSE	-	-	2,198	916	1,840
013-451-351 JP1 USE OF FUND BALANCE	2,972	2,094	-	-	-
013-452-350 JP2 TECHNOLOGY EXPENSE	1,438	-	1,625	677	2,320
013-452-351 JP2 USE OF FUND BALANCE	1,362	1,363	-	-	-
013-453-350 JP3 TECHNOLOGY EXPENSE	-	-	2,771	1,154	2,080
013-453-351 JP3 USE OF FUND BALANCE	2,313	2,897	-	-	-
013-454-350 JP4 TECHNOLOGY EXPENSE	-	-	908	378	1,260
013-454-351 JP4 USE OF FUND BALANCE	853	927	-	-	-
**TOTAL EXPENDITURES	35,638	33,980	38,205	33,830	39,739



## COUNTY CHILD ABUSE PREVENTION

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
	Fund Balance (year beginning)		7	Not provided	134	484
014-340-740	CHILD ABUSE PREV. FEE	7	126	100	350	300
	*TOTAL FUND REVENUE	7	126	100	350	300

#### Detail Expenditures

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
014-401-402	CHILD ABUSE PREV. EXPENSE		-	100	-	-
	*TOTAL FUND EXPENSE	-	-	100	-	-



## ENERGY SAVINGS PROGRAM

### Fund Description

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

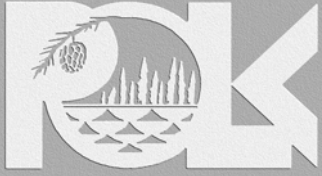
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
	Fund Balance (year beginning)		1,556,512	Not provided	108,854	108,854
018-390-400	CONTRACTUAL OBLG. PROCEE	2,075,350	-	-	-	-
018-390-411	BOND ISSUANCE COSTS	41,120	-	-	-	-
	* TOTAL FUND REVENUE	2,116,470	-	-	-	-

#### Detail Expenditures

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
018-511-553	BOND FEES / ISSUANCE COST	41,120	-	-	-	-
018-511-574	CAPITAL OUTLAY BUILDING	518,838	1,447,658	-	-	-
018-700-061	TRANSFER TO DEBT SERVICE	-	-	-	-	-
	* TOTAL FUND EXPENSE	559,958	1,447,658	-	-	-



## JUSTICE COURT BUILDING SECURITY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	37,313	38,107	41,885	42,161	46,359
026-340-801 JP Court Bldg Security JP#1	1,143	1,142	1,100	1,114	978
026-340-802 JP Court Bldg Security JP#2	667	983	840	1,327	1,596
026-340-803 JP Court Bldg Security JP#3	1,338	1,385	1,400	1,060	1,200
026-340-804 JP Court Bldg Security JP#4	446	544	490	698	775
* TOTAL FUND REVENUE	3,593	4,054	3,830	4,199	4,549

#### Detail Expenditures

026-580-571 JP#1 CAPITAL OUTLAY	-	-	1,100	-	978
026-580-572 JP#2 CAPITAL OUTLAY	-	-	840	-	1,596
026-580-573 JP#3 CAPITAL OUTLAY	-	-	1,400	-	1,200
026-580-574 JP#4 CAPITAL OUTLAY	2,800	-	490	-	775
Sub-Total : Capital Outlay	2,800	-	3,830	-	4,549
* TOTAL FUND EXPENSE	2,800	-	3,830	-	4,549



## SECURITY (COURTHOUSE)

### Fund / Department Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	17,143	22,483	14,886	15,514	9,529
027-340-010 TRANSFER FROM GENERAL	98,996	118,539	138,032	139,515	153,535
027-340-400 COUNTY CLERK FEES	12,982	13,947	13,800	13,750	14,000
027-340-700 DISTRICT CLERK FEES	4,951	5,098	5,200	5,215	5,500
027-340-801 JP #1 Security Fees	3,458	3,488	3,450	3,381	3,450
027-340-802 JP #2 Security Fees	2,027	2,990	2,550	4,026	4,000
027-340-803 JP #3 Security Fees	4,106	4,209	4,400	3,266	4,000
027-340-804 JP #4 Security Fees	1,339	1,635	1,400	2,097	2,300
027-342-600 INSURANCE PROCEEDS (CLAIM	-	-	-	-	-
**TOTAL REVENUES	127,859	149,907	168,832	171,250	186,785

# SECURITY (COURTHOUSE) (CONT.)

## Detail Expenditures

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
027-580-103	CELL PHONE ALLOWANCE	1,098	1,445	1,561	1,519	1,561
027-580-105	SALARIES - BAILIFFS	65,789	89,066	104,283	99,845	107,532
027-580-108	SALARIES / PART-TIME	8,170	10,596	7,500	8,389	7,500
027-580-120	CERTIFICATE PAY	610	46	1,800	2,538	1,800
027-580-200	LONGEVITY	420	60	480	420	600
027-580-201	SOCIAL SECURITY	5,787	7,628	8,845	8,412	9,103
027-580-202	GROUP INSURANCE	19,087	23,353	32,555	34,648	31,628
027-580-203	RETIREMENT	9,013	12,884	15,378	16,097	15,856
027-580-204	WORKERS COMPENSATION	1,853	2,540	2,784	1,974	2,764
027-580-206	UNEMPLOYMENT INSURANCE	178	228	243	178	152
	Sub-Total : Personnel	112,005	147,847	175,429	174,021	178,495
027-580-300	UNIFORMS	2,297	661	1,000	836	1,000
027-580-315	OFFICE SUPPLIES	497	320	500	368	500
027-580-423	MOBILE PHONES/PAGER	195	229	-	-	-
027-580-427	TRAVEL/TRAINING	185	809	2,000	809	2,000
027-700-010	TRANSFER TO GENERAL FUND	2,000	2,321	-	-	-
027-580-495	SECURITY EXPENSES	5,339	4,690	4,790	1,200	4,790
	Sub-Total : Operating	10,514	9,030	8,290	3,213	8,290
027-580-573	CAPITAL PURCHASES	-	-	-	-	-
	Sub-Total : Operating	-	-	-	-	-
	<b>**TOTAL EXPENSES</b>	<b>122,519</b>	<b>156,877</b>	<b>183,719</b>	<b>177,235</b>	<b>186,785</b>



# HISTORICAL COMMISSION

## Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>435,938</b>	<b>288,149</b>	<i>292,058</i>	<i>292,797</i>	<i>303,110</i>
028-318-140 HOTEL/MOTEL TAX	5,000	5,000	-	5,000	-
028-360-100 DEPOSITORY INTEREST	1,460	2,608	-	4,691	-
* REVENUE SUMMARY	6,460	7,608	-	9,691	-
028-367-100 CONTRIBUTIONS	12,182	4,766	-	544	-
* CONTRIBUTIONS REVENUE	12,182	4,766	-	544	-
028-370-500 Miscellaneous Income	-	631	-	-	-
* OTHER REVENUE	-	631	-	-	-
<b>**TOTAL REVENUES</b>	<b>18,643</b>	<b>13,005</b>	<b>-</b>	<b>10,235</b>	<b>-</b>

#### Detail Expenditures

028-661-334 OPERATING EXPENSE	166,431	8,357	-	357	-
Sub-Total : Operating	166,431	8,357	-	357	-
028-661-531 CAPITAL PROJECTS - BUILDING	-	-	-	-	-
Sub-Total : Capital Outlay	-	-	-	-	-
<b>**TOTAL EXPENDITURES</b>	<b>166,431</b>	<b>8,357</b>	<b>-</b>	<b>357</b>	<b>-</b>



# COLLEGE & COMMERCE CENTER

## Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>145</b>	<b>145</b>		<i>145</i>	<i>145</i>
030-341-100 INTEREST					
030-330-100 CONTRIBUTIONS (Foundation)					
030-367-200 EDA GRANT FUNDS					
* TOTAL FUND REVENUE					

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

#### Detail Expenditures

030-700-035 TRANSFER TO GRANT FUND	53,772				
* TOTAL FUND EXPENSE	53,772	-	-	-	-



Santek Environmental

## WASTE MANAGEMENT

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
	Fund Balance (year beginning)	5,132	18,809	18,809	52,901	125,297
032-344-601	SANTEK CONTRACT PYMTS.	145,677	182,279	166,500	238,896	235,000
	** TOTAL REVENUES	145,677	182,279	166,500	238,896	235,000

#### Detail Expenditures

032-700-010	TRANSFER TO GENERAL FUND	132,000	40,342	166,500	166,500	235,000
032-700-061	TRANSFER TO DEBT (POST CL	-	-	-	-	-
	* EXP SUMMARY - WASTE MGN	132,000	40,342	166,500	166,500	235,000



Santek Environmental

## FEMA DISASTER

### Fund Description

This fund is used to account for federal and/or state disaster recovery and mitigation assistance following an authorized disaster declaration. The County Judge, as Emergency Management Director, and the County's Emergency Management Coordinator also apply for such funding on behalf of qualified - nongovernmental agencies and community organizations. Because an event resulting in disaster funding cannot be foreseen, revenues and expenses are amended into the budget.

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
	Fund Balance (year beginning)	-	-	-	-	42,354
034-330-610	GENERAL FEMA - REIMB.	-	-	-	114,884	-
034-330-621	PCT #1 FEMA REVENUES	-	-	-	-	-
034-330-622	PCT #2 FEMA REVENUES	-	-	-	-	-
034-330-623	PCT #3 FEMA REVENUES	-	-	-	-	-
034-330-624	PCT #4 FEMA REVENUES	-	-	-	-	-
034-340-010	TRANSFER FROM GENERAL FU	-	90,970	-	-	-
	*TOTAL FUND REVENUE	-	90,970	-	114,884	-

#### Detail Expenditures

034-694-491	COUNTY DISASTER EXP (GEN)		90,970		5,353	-
034-694-621	PCT. #1 DISASTER EXPENSES				-	-
034-694-622	PCT. #2 DISASTER EXPENSES				-	-
034-694-623	PCT. #3 DISASTER EXPENSES				-	-
034-694-624	PCT. #4 DISASTER EXPENSES				-	-
034-700-010	TRANSFER TO GENERAL FUND				-	-
	**TOTAL FUND EXPENDITURE	-	90,970	-	5,353	-



# GRANT FUND



## Fund Description

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

### Not Subject to Performance Measurement

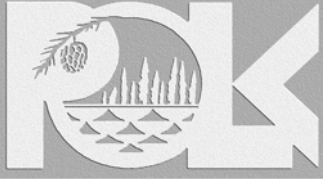
#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	29,910	20,358		(51,792)	(12,402)
035-331-050 FEMA PROJECT REVENUES				(76,000)	
035-331-100 DISASTER PROJECT (DRS)					
035-331-115 #2563801 - FORENSIC EQUIP					
035-331-125 COURTHOUSE RESTORATION	191,637				
035-331-150 2012-040364 EXEC/PPH	72,731	57,243			
035-331-201 DISASTER RELIEF 216280					
035-331-203 DISASTER RELIEF 2526701					
035-331-204 GLO #10-5226-000-5210	965,765	(1,330)			
035-331-205 CITY OF CORRIGAN REIMB.	193,610	12,190			
035-331-206 CORRIGAN OSB LLC PROJECT	530,438	662,056		168,847	-
035-331-300 SENIOR CENTER #7215389		178,479		96,521	
035-342-900 MISCELLANEOUS		9		7,897	-
035-370-030 TRANSFER FROM COLLEGE/COMMERCE				-	-
035-370-051 TRANSFER FROM AGING		128,715			
**TOTAL REVENUE	1,954,180	1,037,362	-	197,266	-

#### Detail Expenditures

035-400-990 2012-040364 EXEC/PPH	72,731	70,921		-	-
035-409-590 FEMA PROJECT EXPENSES		76,000		14,000	-
035-409-603 SENIOR CENTER #7215389		428,876		54,011	-
035-409-614 GLO #10-5226-000-5210	1,517,499	19,395		-	-
035-409-616 #7215092 - CORRIGAN OSB P	172,314	662,056		102,426	-
035-409-625 COURTHOUSE RESTORATION	121,973	1,031		-	-
035-409-650 EWP-TAYLOR LAKES 68744		35,850		9,000	-
**TOTAL EXPENDITURES	1,884,517	1,294,129	-	179,437	-

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



## LAW LIBRARY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	69,200	72,201	75,621	74,703	79,793
040-340-400 COUNTY COURT FEES	3,100	3,270	3,200	3,294	3,500
040-340-700 DISTRICT COURT FEES	8,197	9,232	9,400	9,143	10,000
* COURT FEES REVENUE SUMM	11,297	12,502	12,600	12,437	13,500
040-360-100 DEPOSITORY INTEREST		-	-	-	-
* INTEREST REVENUE SUMMA	-	-	-	-	-
**TOTAL REVENUES	11,297	12,502	12,600	12,437	13,500

#### Detail Expenditures

040-650-334 OPERATING EXPENSE	8,297	10,000	12,600	7,346	13,500
Sub-Total : Operating	8,297	10,000	12,600	7,346	13,500
040-650-573 CAPITAL OUTLAY					
Sub-Total : Capital Outlay	-	-	-	-	-
** TOTAL EXPENDITURES	8,297	10,000	12,600	7,346	13,500



## PRE-TRIAL INTERVENTION PROGRAM

### Fund Description

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

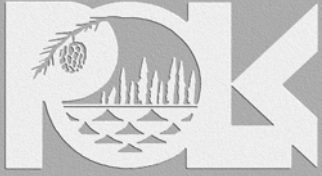
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	83,152	101,347	116,203	119,484	103,926
047-340-100 DEPOSITORY INTEREST	-	-	-	-	-
047-340-475 PRETRIAL INTERVEN. FEE	24,075	22,410	21,000	12,555	16,000
*TOTAL FUND REVENUE	24,075	22,410	21,000	12,555	16,000

#### Detail Expenditures

047-475-417 PRETRIAL INTERVENTION	5,880	4,270	21,000	28,116	16,000
*TOTAL FUND EXPENSE	5,880	4,270	21,000	28,116	16,000



## DISTRICT ATTORNEY SPECIAL

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	866	954	1,754	1,054	(1,169)
048-333-300 STATE MONIES					
048-333-400 LEOSE INVESTIG. TRAINING	-	800	700	795	700
048-342-400 SALARY SUPPLEMENT REIMB.	42,093	27,500	27,500	27,500	27,500
048-390-010 TRANSFER FROM GENERAL FU	-	5,099	-	-	-
*TOTAL FUND REVENUE	42,093	33,399	28,200	28,295	28,200

#### Detail Expenditures

048-476-105 SALARY SUPP/BENEFITS	42,093	27,500	27,500	22,700	22,680
048-476-201/206 BENEFITS (pd by General Fund)		5,799		7,817	4,820
048-476-334 INVESTIGATOR TRAVEL/TRAIN	700	-	700	-	700
*TOTAL FUND EXPENSE	42,793	33,298	28,200	30,518	28,200



## DISTRICT ATTORNEY COLLECTION

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	35,581	36,637	34,710	34,865	33,239
049-340-600 FEES	3,247	1,260	1,000	695	-
* TOTAL FUND REVENUE	3,247	1,260	1,000	695	-

#### Detail Expenditures

049-476-105 SALARY SUPP/BENEFITS	-	-	-	-	-
049-476-334 OPERATING	2,190	3,032	1,000	2,321	-
* TOTAL FUND EXPENSE	2,190	3,032	1,000	2,321	-



Administered by  
Social Services

# AGING SERVICES

## Fund Description

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

## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	271,796	297,780	174,467	227,138	186,370
051-339-120 TITLE IIIC1 CONGREGATE MEALS	77,800	79,095	71,280	68,459	65,000
051-339-130 TITLE IIIC2 HOME DELIVERY MEALS	42,971	43,189	39,600	41,253	50,000
051-339-135 HOME DELIVERED REIMBURSEMENT	145,783	170,496	150,800	154,706	142,000
051-339-140 TITLE XX - DHS	97,233	141,045	173,250	145,877	180,000
051-339-145 HMO-HDM REIMBURSEMENT	42,027	36,842	30,600	11,071	-
051-339-180 EFSP - National Board	3,384	-	-	-	-
051-339-185 HOME DELIVERY CONTRIBUTIONS	100	-	-	-	-
051-339-190 LIVINGSTON CONTRIBUTIONS	1,871	1,613	1,650	1,243	1,200
051-339-193 CORRIGAN CONTRIBUTIONS	291	123	100	386	300
051-339-195 ONALASKA CONTRIBUTIONS	8,330	5,708	6,000	6,209	6,000
051-342-600 INSURANCE CLAIMS	-	-	-	-	-
051-360-100 DEPOSITORY INTEREST	24	869	400	2,156	400
051-360-150 MISCELLANEOUS REVENUE	986	4	-	1,687	-
051-370-490 REIMB. CO. MEETINGS/BANQUETS	-	-	-	-	-
** TOTAL REVENUES	420,799	478,984	473,680	433,047	444,900

### Detail Expenditures

051-645-105 SALARIES	95,195	90,902	101,066	98,657	105,940
051-645-108 SALARIES / PART-TIME	22,078	30,530	35,699	32,585	47,053
051-645-200 LONGEVITY PAY	1,020	1,380	1,800	1,800	2,220
051-645-201 SOCIAL SECURITY	8,407	8,741	10,600	9,580	11,874
051-645-202 GROUP INSURANCE	38,174	40,201	43,406	48,609	42,171
051-645-203 RETIREMENT	14,014	15,621	18,429	19,119	20,682
051-645-204 WORKER'S COMPENSATION	1,110	1,214	1,335	781	1,114
051-645-206 UNEMPLOYMENT COMPENSATION	279	276	291	210	198
Sub-Total : Personnel	180,275	188,865	212,626	211,341	231,252
051-645-315 OFFICE SUPPLIES	2,639	2,419	3,000	4,815	3,500
051-645-330 VAN GAS/ OIL	3,713	5,718	6,000	4,772	6,000
051-645-333 RAW FOOD	145,969	159,613	139,801	163,465	150,000
051-645-334 FOOD DELIVERY	116	154	-	109	-
051-645-343 PAPER GOODS/SUPPLIES	22,294	33,873	30,000	20,312	34,000
051-645-344 KITCHEN SUPPLIES	2,780	1,547	4,000	1,296	2,000

## AGING SERVICES (CONT.)

### Detail Expenditures (continued)

Account #	Account Name	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
051-645-351	EQUIPMENT MAINT/REPAIR	366	2,275	4,500	1,285	2,000
051-645-353	COMPUTER SOFTWARE EXP.	-	365	500	-	-
051-645-394	SAFETY & MEDICAL SUPPLIES	-	239	300	16	-
051-645-396	STATE NUTRITIONIST GUIDE	800		800	800	800
051-645-405	CONTRACT SERVICES	13,191	13,445	13,445	13,445	13,445
051-645-419	CABLE TV					1,200
051-645-420	TELEPHONE EXPENSE	1,938	2,177	2,390	2,563	2,400
051-645-427	TRAVEL - SEMINARS	-	-	-	-	-
051-645-454	AUTO REPAIRS	3,648	3,374	8,400	6,376	7,000
051-645-470	COUNTY MEETING/BANQUET	237	-	-	-	-
051-645-490	LIABILITY INSURANCE - VAN					1,250
	Sub-Total : Operating	197,691	225,197	213,136	219,253	223,595
051-645-572	EQUIPMENT	6,119	1,935	-	-	-
051-645-573	CAPITAL OUTLAY	10,729	4,914	44,600	52,583	-
051-700-035	TRANSFER FROM FUND BALANCE		128,715	-	-	-
	Sub-Total : Capital Outlay	16,848	135,564	44,600	52,583	-
051-999-990	** TOTAL EXPENDITURES	394,815	549,627	470,362	483,178	454,847



## COMMISSARY (SHERIFF)

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	40,107	51,908	63,046	46,290	39,187
056-367-135	COMMISSION ON COMMISSAR	31,259	27,826	27,000	22,537
056-367-426	WORK RELEASE PROGRAM	-	-	-	-
056-367-512	REFUNDS / REIMB	-	-	-	-
	* TOTAL FUND REVENUE	31,259	27,826	27,000	22,537

#### Detail Expenditures

056-512-491	INMATE SUPPLIES	19,352	33,444	27,000	29,640	26,500
056-700-010	TRANSFER TO GENERAL	-	-	-	-	-
	* TOTAL FUND EXPENSE	19,352	33,444	27,000	29,640	26,500



# RETIREE HEALTH BENEFITS TRUST

## Fund Description

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

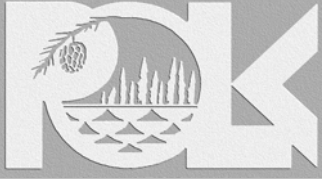
## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department		2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
	Fund Balance (year beginning)	1,022,985	1,216,985	1,555,264	1,538,293	1,901,789
083-341-100	DEPOSITORY INTEREST	4,363	12,530	10,000	27,021	25,000
083-342-202	TAC HEBP SURPLUS DISTRIB	42,171	10,754	15,000	10,964	15,000
083-342-550	DELINQ. TAX RETIREE REIMB.		14,447	-	15,497	-
083-370-010	TRANSFER FROM GEN FUND	250,000	425,000	500,000	500,000	567,500
083-370-185	JUV. PROB. REIMBURSEMENT	9,525	9,957	10,831	7,931	4,802
083-370-186	DELINQ. TAX REIMBURSEMENT					15,729
	* TOTAL FUND REVENUE	306,058	472,687	535,831	561,414	628,032

### Detail Expenditures

083-401-202	RETIREE HEALTH INSURANCE	125,694	144,583	163,621	196,117	174,086
083-401-205	ADMINISTRATIVE EXPENSE		6,797		1,800	7,000
	* TOTAL FUND EXPENSE	125,694	151,380	163,621	197,917	181,086



## DRUG FORFEITURE

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	197,381	203,080	221,692	203,248	313,597
090-340-200 SHERIFF'S ACCOUNT	23,393	27,700	9,208	105,977	766
090-340-600 DISTRICT ATTORNEY ACCT.	9,130	7,674		46,367	-
090-340-700 CONSTABLES ACCT.	-	-	-	-	-
090-360-100 DEPOSITORY INTEREST	296	715		1,774	-
090-360-102 INVEST INT. CONST. PCT. 1				133	-
* TOTAL FUND REVENUE	32,818	36,088	9,208	154,250	766

#### Detail Expenditures

090-476-499 DIST. ATTY. ACCOUNT	2,000	21,701	-	3,541	-
090-551-499 CONSTABLE PCT. 1 ACCT.				11,255	-
090-560-499 SHERIFF'S ACCOUNT	11,530	14,218	9,208	29,106	766
090-552-498 SHERIFF'S ACCT. - FEDERAL	6,300				
090-700-010 TRANSFER TO GENERAL FUND	7,289	-	-	-	-
* TOTAL FUND EXPENSE	27,119	35,920	9,208	43,902	766



## PERMANENT SCHOOL

### Fund Description

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

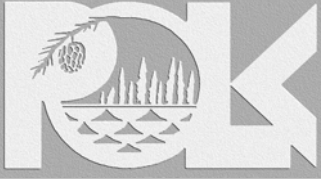
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	567,585	598,652	624,800	626,700	605,780
091-360-100 DEPOSITORY INTEREST	1,721	4,356	-	10,984	-
091-370-200 MINERAL ROYALTIES	63,295	93,313	95,000	70,767	75,000
* TOTAL FUND REVENUE	65,016	97,670	95,000	81,751	75,000

#### Detail Expenditures

091-699-489 SCHOOL DISTRIBUTIONS	32,374	65,609	95,000	93,953	75,000
091-700-092 TRANSFER TO AVAILABLE	1,575	4,012	-	10,754	-
* TOTAL FUND EXPENSE	33,950	69,622	95,000	104,708	75,000



## AVAILABLE SCHOOL

### Fund Description

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

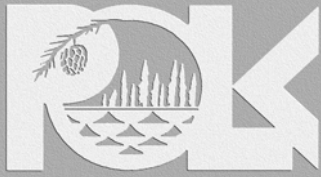
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	220,957	240,273	272,876	242,542	250,451
092-360-100 DEPOSITORY INTEREST	650	1,599	4,500	3,833	10,000
092-370-091 TRANSFER FROM PERM. SCHO	1,575	4,012	-	10,574	-
092-370-200 LEASE REVENUES	156,614	156,614	156,614	156,614	156,614
* TOTAL FUND REVENUE	158,840	162,226	161,114	171,022	166,614

#### Detail Expenditures

092-699-450 PROPERTY TAXES	14,632	16,291	16,291	17,210	17,210
092-699-489 SCHOOL PYMTS/DISTRIBUTIO	124,892	143,664	144,823	145,934	149,404
* TOTAL FUND EXPENSE	139,524	159,956	161,114	163,144	166,614



## CO. CLERK RECORDS MANAGEMENT

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

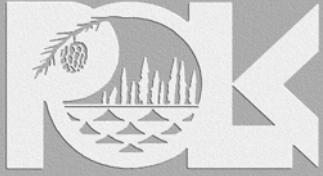
Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Fund Balance (year beginning)	292,053	443,479	584,517	548,197	700,672
093-340-400 COUNTY CLERK FEES	109,215	118,500	115,000	116,168	120,000
093-340-405 COURT RECORDS PRESERV.	1,080	1,180	1,000	1,170	1,200
093-340-410 RECORDS ARCHIVE FEE	145,831	150,309	148,000	152,365	160,000
093-340-415 PROBATE ARCHIVE FEE	1,575	1,665	1,650	1,685	1,800
093-340-420 PRESV. - VITAL STATISTIC	2,375	2,308	2,000	2,565	2,600
*FEES REVENUE SUMMARY	260,076	273,962	267,650	273,953	285,600
093-360-100 DEPOSITORY INTEREST	57	2,085	1,600	5,174	4,500
* INTEREST REVENUE SUMMA	57	2,085	1,600	5,174	4,500
** TOTAL REVENUES	260,132	276,047	269,250	279,127	290,100

(PROJECTED USE OF FUND BALANCE)

#### Detail Expenditures

093-403-410 RECORDS ARCHIVE EXPENSE	5,203	49,942	80,140	-	80,140
093-403-415 PROBATE ARCHIVE EXPENSE	-	-	-	-	-
093-403-420 PRESERVATION-VITAL STATISTICS			7,000	-	7,000
093-403-500 COMPUTER NETWORK MAINT	28,931	28,458	40,093	27,760	40,093
093-700-403 Transfer to Co. Clerk General F	74,572	92,926	98,895	98,895	134,728
** TOTAL EXPENDITURES	108,705	171,326	226,128	126,655	261,961





## COUNTY RECORDS MANAGEMENT

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	1,947	3,022	3,433	8,524	8,774
094-340-400 COUNTY CLERK FEES	6,904	8,876	7,500	6,444	8,000
094-340-700 DISTRICT CLERK FEES	7,474	10,576	8,400	8,925	10,000
094-390-450 Book Repair-Trnsf from Gen	1,100	50	-	-	-
** TOTAL REVENUES	15,478	19,502	15,900	15,369	18,000

#### Detail Expenditures

094-426-450 DIST. CLERK IMAGING	14,400	14,000	15,120	15,120	15,120
** TOTAL EXPENDITURES	14,400	14,000	15,120	15,120	15,120



## SHERIFF'S FEDERAL REV. SHARING

### Fund Description

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

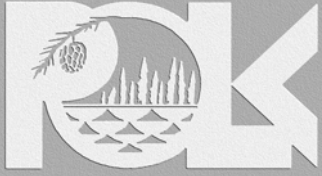
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	18,792	9,892	9,892	17,272	10,733
095-331-100 FEDERAL REVENUES	24,500	15,000	20,000	21,000	20,000
095-360-100 DEPOSITORY INTEREST	-	-	-	-	-
* TOTAL FUND REVENUE	24,500	15,000	20,000	21,000	20,000

#### Detail Expenditures

095-560-334 OPERATING EXPENSES	33,269	7,620	20,000	27,539	20,000
* TOTAL FUND EXPENSE	33,269	7,620	20,000	27,539	20,000



## DISTRICT CLERK RECORDS MGMT.

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	46,062	29,365	40,805	42,436	57,038
098-340-450 RECORDS PRESERVATION FEE	5,078	5,196	5,250	5,039	5,500
098-340-700 COURT RECORDS PRESV. FEE	8,463	8,386	8,600	8,417	9,000
098-340-410 RECORDS PASSPORT FEE				1,750	1,000
* TOTAL FUND REVENUE	13,541	13,582	13,850	15,206	15,500

#### Detail Expenditures

098-450-450 REC. PRESERV. EXPENSE	30,238	512	3,450	604	15,500
098-450-572 EQUIPMENT / COMPUTERS			550	-	-
098-700-094 TRANSFER TO CO. REC. MGMT	-	-	-	-	-
* TOTAL FUND EXPENSE	30,238	512	4,000	604	15,500



## CO. & DIST. COURT TECHNOLOGY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2016 Actual (per Aud. Rep.)	2017 Actual (per Aud. Rep.)	2018 Budget (as adopted)	2018 Actual (unaudited)	2019 Budget Adopted
Fund Balance (year beginning)	4,530	5,296	6,549	6,531	7,117
099-340-400 COUNTY COURT & CCL FEES	646	602	700	500	600
099-340-700 DISTRICT COURT FEES	420	633	600	753	900
* TOTAL FUND REVENUE	1,066	1,235	1,300	1,253	1,500

#### Detail Expenditures

099-426-427 TECH EDUCATING / TRAINING	300	-	350	-	500
099-426-572 TECH ENHANCE/EQUIPMENT			685	668	1,000
* TOTAL FUND EXPENSE	300	-	1,035	668	1,500



Appendix A  
**Statement  
of Financial  
Policies**

## **Origin**

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

### **I. General**

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

### **II. Accounting, Auditing and Financial Planning**

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

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

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

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



### III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

## **IV. Revenues and Transfers**

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

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

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

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

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

## **V. Reserves / Fund Balance**

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

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

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



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

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

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

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

#### Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.  
Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:

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

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



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

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

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

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

## **VI. Personnel**

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

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

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

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

## **VII. Fixed Assets**

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

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

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

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



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

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

## VIII. Debt Management

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

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

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

## IX. Investment and Cash Management

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

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

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

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

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

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

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





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

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

## Appendix B

# General Financial and Other Information

## General Government Functions

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

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

## Internal Control Structure

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

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

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



## Cash Management

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

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

## Debt Administration

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

## Risk Management

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

## Independent Audit

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

## Awards

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



Polk County received the GFOA *Certificate of Achievement for Excellence in Financial Reporting* for the Comprehensive Annual Financial Report issued for the year ending September 30, 2017. This award program was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

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





Appendix C

## Area Profile for POLK COUNTY

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

### Population



	2010 (Census)	July 2017 (Estimate)	Persons per sq mile (2010)
<b>Polk County</b>	45,413	49,162	43
<b>Texas</b>	25,145,561	28,304,596	96.3
<b>United States</b>	308,745,538	325,147,121	87.4

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



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

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



November 2018– not seasonally adjusted	Polk County	Texas	United States
Labor Force	17,528	13,936,886	162,821,000
Employed	16,719	13,454,274	156,803,000
Unemployed	809	482,612	6,018,000
Unemployment Rate	4.6%	3.5%	3.7%



Appendix D

**TOP 20 POLK COUNTY EMPLOYERS**

	#employed in Polk County
1. Georgia Pacific	1000
2. Texas Department of Criminal Justice, Polunsky Unit	691
3. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	607
4. Livingston I.S.D.	575
5. Wal-Mart Super Center	454
6. Polk County (Gov't)	332
7. CHI St. Luke's Health Memorial Livingston	331
8. Brookshire Bros. (Corrigan, Livingston, Onalaska)	209
9. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	180
10. Onalaska ISD	175
11. Corrigan/Camden ISD	174
12. Corrigan OSB, LLC	165
13. Sam Houston Electric Cooperative	155
13. Lowe's Home Improvement	155
15. The Bradford	132
16. Timberwood Nursing & Rehabilitation	120
17. First National Bank (and Church Street Financial)	108
18. Pine Ridge Health Care	94
19. First State Bank	84
20. City of Livingston	79

Source: (August 2018) Current data collection from Employers as provided to Polk County Judge's Office



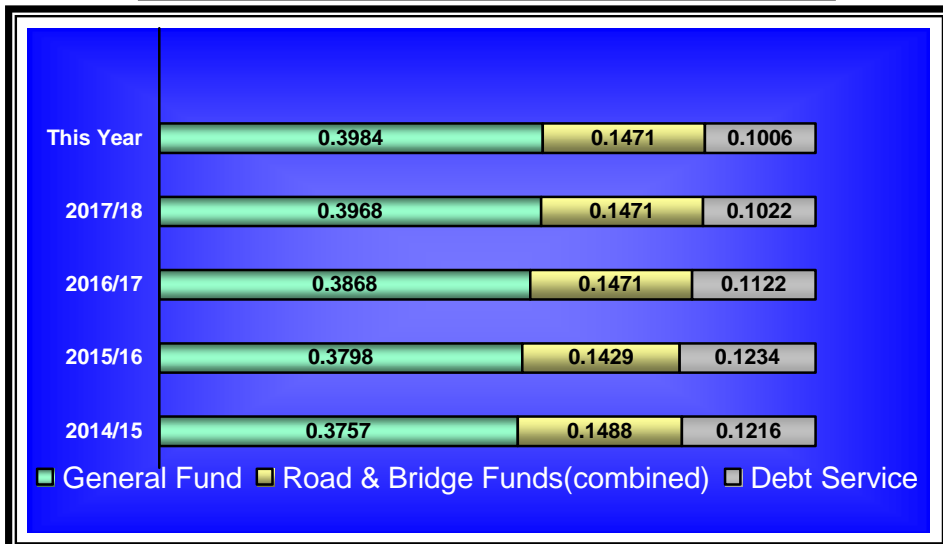
Appendix E

**TOP 10 POLK COUNTY TAXPAYERS**

TAXPAYER	2018 Market Value	2018 Taxable Value	% of Net Taxable Value (\$3,425,701,890)
Georgia Pacific LCC (Timberland/Plant)	136,814,690	117,971,927	3.44%
Unit Petroleum Company (Oil & Gas)	96,591,720	96,574,440	2.82%
TransCanada Keystone Pipeline LP (Oil & Gas)	91,424,807	91,424,807	2.67%
Union Pacific Railroad Co. (Railroad)	28,362,120	28,362,120	0.83%
RMS Texas Timberlands I LP (Timberland)	381,80,497	27,568,367	0.80%
Enbridge Pipelines (East Texas) (Oil & Gas)	22,681,050	22,681,050	0.66%
Black Stone Minerals Company LP (Oil & Gas)	19,367,363	19,367,363	0.57%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	18,613,590	18,613,590	0.54%
Amplify Energy Operating LLC (Oil & Gas)	18,125,076	18,125,076	0.53%
ETC Katy Pipeline LTD (Oil & Gas)	16,663,470	15,156,330	0.44%

Source: Polk Central Appraisal District – August 2018

**POLK COUNTY TAX RATE (History)**





**ORDER**

**OF THE POLK COUNTY COMMISSIONERS COURT**  
Setting the 2018 Tax Rate (to fund the FY2019 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 2018 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 11<sup>th</sup> day of September, 2018 in a properly called session with the following Members present;

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

And the following Members absent;

NONE


considered a motion made by Bob Willis, Commissioner Precinct 1 and second by Ronnie Vincent, Commissioner Precinct 2 that the 2018 property tax rate be adopted as 0.6461, which is more than the 2018 Effective Tax Rate of 0.6453.

IN FAVOR; Sydney Murphy, Bob Willis, Ronnie Vincent, Milton Purvis, Tommy Overstreet  
OPPOSED; NONE

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

**THEREFORE, BE IT ORDERED** that the Polk County 2018 Tax Rate is set as follows;

General Fund	0.3984
Road & Bridge (combined)	<u>0.1471</u>
<b>Maintenance &amp; Operation Rate</b>	<b>0.5455</b>
<b>Debt (Service) Rate</b>	<b><u>0.1006</u></b>
<b>TOTAL COUNTY TAX RATE</b>	<b>0.6461</b>

  
Sydney Murphy, County Judge  
Polk County, Texas

Attest;  
BY:   
Schelana Hock, County Clerk  
Date: September 11, 2018

(SEAL)







## Appendix F

# Glossary of Terms

## A

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

## B

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



## C

<b>Capital Lease</b>	A lease considered to have the economic characteristic of asset ownership.
<b>Capital Outlay (Expenditure)</b>	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
<b>Cash Basis</b>	<b>(Accounting)</b> Revenues are recognized when collected and expenditures are recognized when paid.
<b>Certificate of Obligation</b>	An alternative form of financing to bonds or time warrants. Interest rates of Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to the Prison construction, etc.
<b>CIRA</b>	Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 791. The purpose of the Agency is "to provide central, cooperative and coordinated assistance and services to Members in all matters relating to information resources and technologies in order to increase efficiencies and improve the quality, reliability and interoperability of their information resources, technologies and services.
<b>Contingency</b>	A budgetary reserve set aside for emergencies and unforeseen expenditures.
<b>Contractual Obligation</b>	A constitutionally authorized debt issued in accordance with Texas Local Government Code, Chapter 271, for the purpose of paying an obligation incurred by contract in connection with the acquisition or purchase of real property and to pay professional services.
<b>Cost of Living (COL)</b>	An "across-the-board" increase in wages for all positions, which is set on a percentage basis within the budget established by the Commissioners Court.
<b>Current Taxes</b>	Property taxes that are levied and due within one year.

## D

<b>Debt Service</b>	The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
<b>Dedicated Funds</b>	Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.
<b>Delinquent Taxes</b>	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
<b>Department</b>	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
<b>DETCOG</b>	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.



## E

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

## F

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

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

## G

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



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

**General Fund** The County's primary operating fund.

**GFOA** Acronym for Government Finance Officers Association.

## H

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

## I

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

**ICE** Immigration and Customs Enforcement (a federal agency).

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

## J

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

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

## L

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

## M

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

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



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

## N

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

## O

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

## P

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

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

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

## R

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

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

**Revenue** Monies collected or received by the County.

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

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



## S

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

## T

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

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

**THC** Texas Historical Commission.

**TxDOT** Texas Department of Transportation.

## U

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





## COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICES OF THE PEACE:	MUSEUM..... 327-8192
COMMISSIONERS:	PRECINCT # 1 ..... 327-6841	INFORMATION
PRECINCT # 1 .....327-2866	PRECINCT # 2..... 646-3674	TECHNOLOGY ..... 327-6888
OR 365-2222	PRECINCT # 3..... 398-4114	LANDFILL (SANTEK) ..... 327-6829
PRECINCT # 2 ..... 646-5929	PRECINCT # 4..... 327-6865	<u>(OFFICE SPACE PROVIDED TO):</u>
PRECINCT # 3 .....398-4171	AGING SERVICES: 327-6844	TEXAS AGRILIFE
PRECINCT # 4 .....327-6866	HUMAN RESOURCE .. 327-6802	EXTENSION ..... 327-6828
TAX OFFICE (MAIN) .....327-6801	EMERGENCY MANAGEMENT	TEXAS RANGER ..... 327-6836
CORRIGAN BRANCH.....327-6835	(& RURAL ADDRESSING) 327-6809	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH.....646-3211	PERMITS/INSPEC./FLOODPLAIN	(JUVENILE) .... 327-6850
DELINQUENT TAX .....327-6842	..... 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK.....327-6804	MAINTENANCE (ENG.)327-6808	..... 327-6858
CRIMINAL RECORDS ..... 327-6805	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE ..... 327-6806
COUNTY TREASURER 327-6816	SOCIAL SERVICES .... 327-6830	LICENSE & WEIGHTS ..... 327-6831
DISTRICT CLERK .....327-6814	INDIGENT HEALTH CARE	GAME WARDEN ..... 327-6839
SHERIFF .....327-6810	ENVIRONMENTAL (ENFORCEMENT)	SAAFE HOUSE ..... 327-6427
JAIL ..... 327-6822	..... 327-6820	DETCOG ..... 327-6825
CO. COURT-AT-LAW ...327-6856	DISTRICT COURTS;	<u>OTHER CONTACTS:</u>
DISTRICT ATTORNEY.327-6868	258TH JUDICIAL DIST. .... 327-6847	POLK CENTRAL
CONSTABLES:	411TH JUDICIAL DIST ..... 327-6848	APPRAISAL DISTRICT ..... 327-2174
(CONTACT SHERIFF).....327-6810	(OR CONTACT DISTRICT CLERK)	
COUNTY AUDITOR .....327-6811	PRE-TRIAL SERVICES 327-6834	