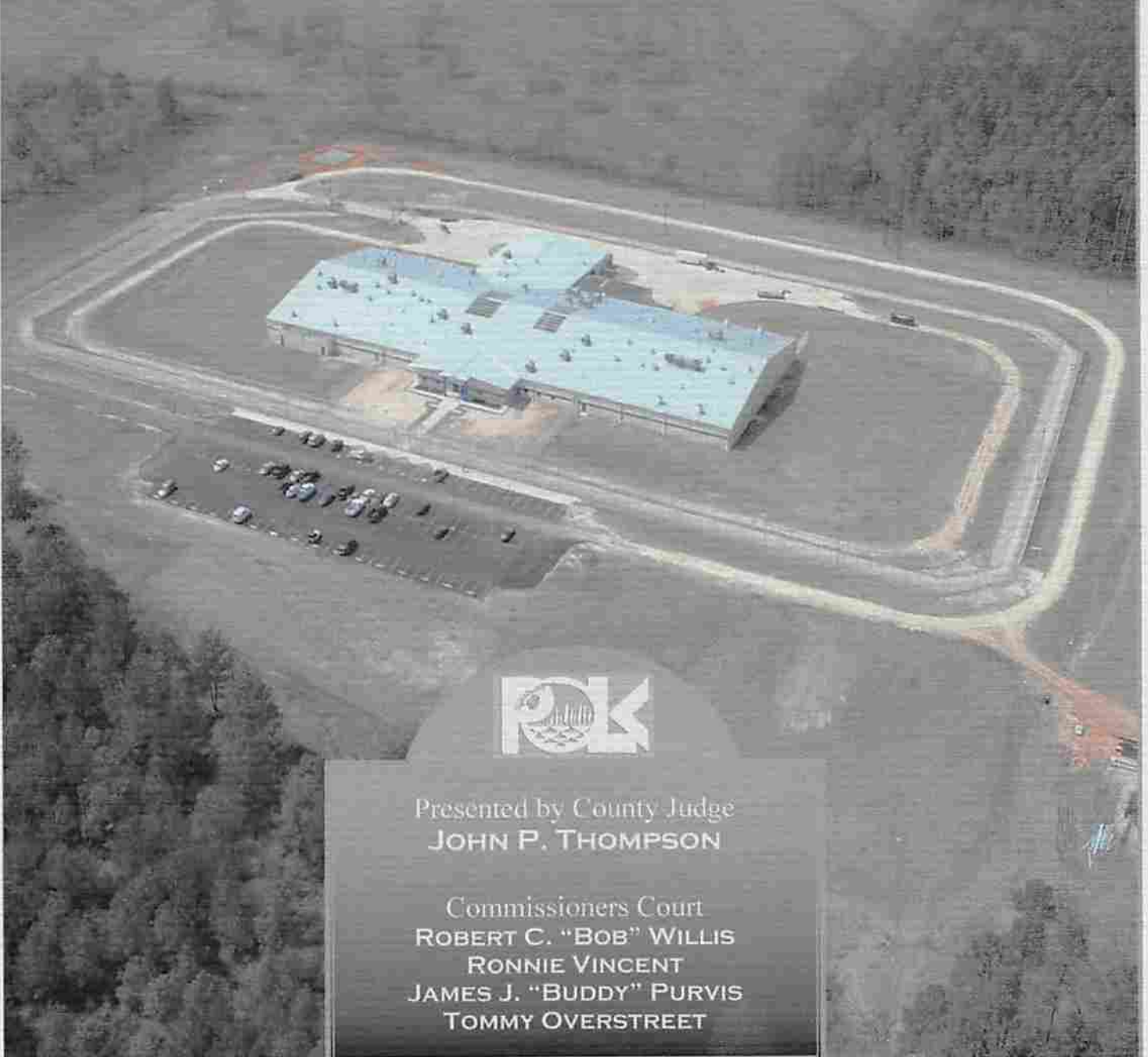


Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2006 - SEPTEMBER 30, 2007

VIEW OF IAH SECURE ADULT DETENTION FACILITY, OPENED MARCH 2006



Presented by County Judge
JOHN P. THOMPSON

Commissioners Court
ROBERT C. "BOB" WILLIS
RONNIE VINCENT
JAMES J. "BUDDY" PURVIS
TOMMY OVERSTREET



How to Read this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2006 and ending September 30, 2007. This budget has been specially designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** from which you can learn much about 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.

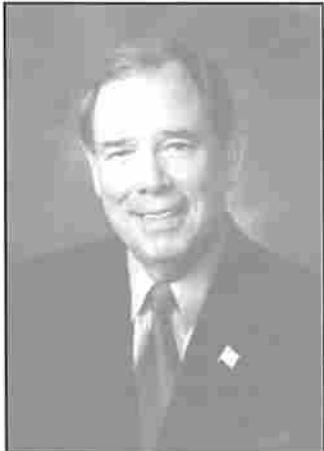
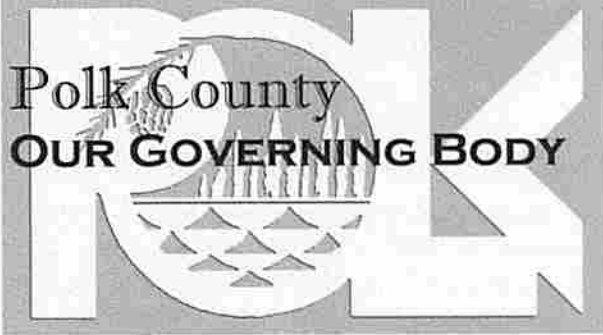
The **Executive Summary** embodies the Budget Message, beginning with the County Judge's Transmittal Letter to the Commissioners Court and the citizens of Polk County in which he provides a broad overview of the year's budget. This section explains the budget process, summarizes the year's budget planning 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 Polk County to understand the basis from which the County operates.

The **Financial/Operational** section describes various aspects of the County's organization. The information is grouped first by fund and then by department, beginning with a description of each fund. Like many governments, the County uses the fund method of accounting. For example, the **Road and Bridge Fund** is 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 many of the County's operations, such as administration, the courts and the Sheriff's department.

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 ? You may 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. 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 by visiting the County's website at www.co.polk.tx.us.



JOHN P. THOMPSON
COUNTY JUDGE



BOB WILLIS
COMMISSIONER, PCT. 1



RONNIE VINCENT
COMMISSIONER, PCT. 2

COMMISSIONERS COURT



BUDDY PURVIS
COMMISSIONER, PCT. 3



TOMMY OVERSTREET
COMMISSIONER, PCT. 4



A Quick Index

To 10 Common Questions About The Budget

What's the County's tax rate? *Page 15 and a history of rates on page 137*

What's the total budget of the County? *Page 37*

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Page 34*

What percentage of the budget is spent on law enforcement? *Page 46*

How much will Road & Bridge spend in my precinct? *Pages 90-95*

What are the reserves (or fund balances) of the County? *Page 31*

How many employees work for the County and where? *Page 19*

Does the County have a financial policy that
guides how funds are reported, invested and audited? *Page 128*

What does "GAAP" mean? *Page 140*

What's the population of Polk County? *Pages 25 & 135*

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



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JOHN P. THOMPSON
POLK COUNTY JUDGE

September 30, 2006



To the Commissioners Court and Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2007, adopted by the Commissioners Court on September 12, 2006 to account for all anticipated revenues and expenditures for the period of October 1, 2006 through September 30, 2007.

In preparation for this year's budget, our workshops focused on our ability to fund the operational needs of County departments, while maintaining the County's existing tax rate. In addition to the recurring (and steadily increasing) cost of operations, the Court recognized the need to re-evaluate county employee salary levels as they relate to comparable job markets. Periodic market studies of the County's compensation and benefits system are an important factor in attracting and retaining experienced, qualified personnel. The project is presented in more detail within our "Budget Priorities" discussion on page 14.

Several factors presented **positive revenue trends** for the 2007 Budget, making this budget year the opportune time for a compensation study to be performed and implemented.

- ❖ Certification of the County's Net Taxable Value by the Polk Central Appraisal District reflected a valuation increase of \$139,313,634.00. After consideration of tax relief given to persons over 65 or disabled and projections for delinquent tax collection, the total revenue to be received from property taxes in FY2007 will increase \$942,914.00 from the previous budget.
- ❖ After startup in March 2006, the IAH Secure Adult Detention Facility is operating at capacity and plans are underway for immediate expansion. U.S. Immigration and Customs Enforcement (ICE) is supportive of the expansion and is actively seeking contract spaces for federal detainees. Having no capital investment in the facility, the County's contractual per diem and inmate phone revenue is a "net" positive for our budget and - at \$523,000 - represents a significant alternate revenue source.
- ❖ Favorable interest earnings have allowed for an increase of \$200,000 in interest revenue for the 2007 Budget. Favorable rates will also allow for better financing opportunities for the County's capital purchase program.

We continue efforts to identify new sources of revenue - including government grant programs - to budget for a portion of the County's expanding services. The 2007 Budget includes state and federal grants and financial assistance for law enforcement, prosecution, the judiciary, emergency management, road & bridge departments, rural addressing and economic development projects.

Once again, the 2007 Budget process included continued discussion on the planning and funding of permanent road improvements throughout the County. With the responsibility for nearly 800 miles of County roads, and no tax increase to generate needed revenue, our Road & Bridge Departments have been hard pressed to cover basic maintenance and minor improvements. As an alternative funding source to address major road improvement on a countywide scale, we have worked with financial advisors and bond counsel over the last several years to develop fiscally responsible options, utilizing favorable bond markets. In June 2003, the Commissioners Court issued \$3 million in tax notes dedicated to permanent road improvements. In August, 2004, the Court took advantage of favorable interest rates and consolidated some of the County's



older, more expensive debts into less expensive refunding bonds. At that same time, the Court approved the issuance of \$805,000 in tax notes for capital purchases and improvements for law enforcement, road & bridge precincts and needed repairs to county buildings. In 2005, 54.36% of the debt issued was attributable to road & bridge improvements and of the 2006 Tax Notes issued, \$239,569 was attributable to Road & Bridge capital purchases.

The County still faces important issues relating to utilization, repair and expansion of county facilities, which must expand operations to meet the needs of a growing constituency. County facilities are presently stretched beyond their limits and will require major repairs or renovations over the next several years in order to comply with mandatory federal, state and city standards. The Commissioners Court will work throughout the year on developing cost efficient plans for rehabilitating its' facilities.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2006 and ending September 30, 2007 and was developed in accordance with the County's Financial Policies, provided in Appendix A of this document.

Net taxable values certified by the Polk Central Appraisal District at \$1,961,579,020 were \$139,313,634 higher than last year's value of \$1,822,265,386. The County's rate of collection for taxes on those values remained at 95% and projections for delinquent tax collections increased \$50,000.00, resulting in an overall increase of ad valorem tax revenue totaling \$942,914.

Revenues for the 2007 Budget total \$20,223,322 – an increase of \$2,241,226 (nearly 12.5%) from the total revenues adopted in the prior budget. The increase is a result of offsetting changes in various revenues more fully described in the listing below.

SIGNIFICANT CHANGES IN REVENUES

UP:	942,914	Ad Valorem Taxes
UP:	474,374	Fees & Charges for Service (increased activity & new statutory fees)
UP:	403,029	Other Revenue (attributable new Detention Facility contract revenues)
UP:	200,275	Interest Earnings
UP:	137,500	Sales Tax (growth in population and local economy)

2007 Budget expenditures total \$20,211,819 – representing the same increase of nearly 12.5% (\$2,240,267) from expenditures adopted for the 2006 budget. The increase is attributable to;

SIGNIFICANT CHANGES IN EXPENDITURES


UP:	769,294	Personnel costs including compensation study changes and benefits increases
UP:	1,284,426	Operating costs (\$468,932 in Road & Bridge Fund - \$773,000 in General Fund)
UP:	159,539	Debt Service requirements (1 st principal payment for 2006 Tax Notes offset by retiring debt)



The total County Tax Rate of \$.6277/\$100 valuation is adopted in two parts. The Maintenance & Operation portion of the rate (which includes Road & Bridge funding) is \$.5055 and the Debt Service rate of \$.1222. Of the Maintenance and Operation portion of the rate, \$.1376 funds the Road & Bridge Program and \$.3679 is attributed to the General Fund.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution made by our Commissioners Court, our Elected Officials, Department Heads and County Employees in our budget process. 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 the new challenges of our growing County, 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. The section titled, "About the County", offers a look into the history and structure of county government in Texas and an in-depth look at Polk County's diverse economy and environment. We hope that you enjoy the information provided and that it will illustrate to you just why Polk County is such a great place to live and work.


John P. Thompson
County Judge
Polk County, Texas



Strategic and Capital Planning

Our Mission ★ Polk County Government exists in order to provide the highest quality of public services 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 ★ Polk County is known for its role in providing superior services and ensuring a high quality of life for our citizens. A cohesive county government, committed to effective governing, we operate 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, performance and productivity measures, and the creation of various committees formed from the "Teamwork Retreat" held for all County Elected Officials and Department Heads. The group developed 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 industrial development for the creation of opportunities
- Raise public awareness of Polk County
- Develop new revenue sources
- Maximize the use of technology
- Attract, train and retain qualified Employees
- Work cooperatively with all levels of government

This will be an ongoing effort by the administration to promote teamwork between County Departments and with the general public.

Capital Project Planning

Commissioners Court cannot adopt 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. Although a detailed Plan has not yet been formalized by Commissioners Court, basic guidelines have been utilized for various projects and discussion of capital project planning has become a part of the 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 new 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 reviewed during the budget process. If determined appropriate, the purchase is funded by debt issuance for which scheduled payments are budgeted in subsequent budget years.



Statement of Goals

The overall financial and service goals of Polk County are 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, as dictated both by the growth in the County's population and related growth in the demand for the County's services. The County will ensure that budgetary growth (in excess of inflation) is balanced by increases in demand for services. Polk County 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 [Polk County will](#)

Continue implementation of infrastructure for transportation needs; Continue to evaluate acquisitions of land and completion of facilities for the County including satellite locations; Continue leadership role in economic development.

To Enhance Revenues [Polk County will](#)

Continue review of all fees collected and expand "on-line" payment capability for certain fees; Maintain or improve tax collection rate for current and delinquent taxes; Continue active pursuit of Federal/State reimbursements and Federal/State/Private grant opportunities.

To Improve Efficiency and Productivity [Polk County will](#)

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

To Improve Employee Environment [Polk County will](#)

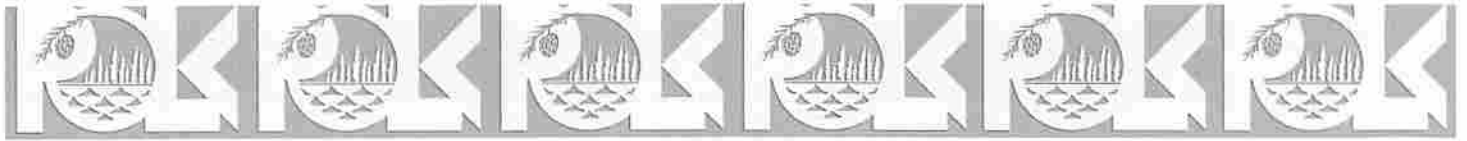
Continue periodic review and analysis of the merit pay system, including market surveys and other County benefit options. Maintain comprehensive employee handbook relating to personnel policies and procedures; Enhance information provided through Employee newsletter; promote bi-lingual incentive program.

To Ensure Financial Stability [Polk County will](#)

Maintain or improve bond rating; Ensure highest return on investments within established standards and procedures; Continue analysis of the effects of additional long-term debt.

To Increase Communications with Citizens [Polk County will](#)

Enhance all communications by utilizing available resources and technological improvements to inform the public regarding county services in the most cost-effective manner; Continue efforts to upgrade the County's web site to provide additional information and functionality to the public.



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, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners Court. Notices, budget request forms and a proposed 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 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 submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate".

Notice of the proposed tax rate is published in the local newspaper and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and/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 the County Auditor.

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

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain "budget balances" are carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and Bridge departments are probably the most effected by the "budget carry forward" issue, as larger balances may occur.

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 activities are depicted on the table found on the following page.



Budget Calendar

Date	Activity	Responsible Official
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; schedules	Tax Assessor/Collector
August	"Notice of Elected Officials" salaries, expenses or allowance proposed to be increased" must be published before the 10 th day before the Budget Hearing.	County Judge
August	Commissioners Court meets to discuss Tax Rate, take record vote to adopt specified rate at future meeting and schedule public hearing on tax rate and on budget.	Commissioners Court
August	"Notice of Public Hearing on Tax Increase" published on or before the 7 th day prior to the public hearing.	Tax Assessor/Collector
September	Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
September	Commissioners Court holds public meeting on Tax Rate and announces meeting to adopt rate 3-14 days from this date.	Commissioners Court
September	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
September	Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
September	Public hearing on Budget; budget and tax rate adopted	Commissioners Court
September	Approved budget filed with County Clerk	County Judge
October	Compilation and reproduction of budget	County Judge



Key Elements of the Budget

Budget Priorities

THIS YEAR	LAST YEAR
<ul style="list-style-type: none"> * Compensation / Benefits Study (to bring County jobs within market range) * Capital Improvements of County Facilities * Managing Law Enforcement/Judicial Costs through Technology Enhancement 	<ul style="list-style-type: none"> * Employee Wage Improvement (cost of living increase) * Permanent Road Improvement Road & Bridge Funding * Information Technology Enhancement

- **A Compensation / Benefits Study** is an important tool in attracting and retaining qualified employees and should be performed periodically to ensure that County jobs are in keeping with the comparative market. Although the previous budget included a 6% cost of living increase, a full market study of all County jobs had not been performed since 2002. In August 2006, the County contracted with Ray Associates, the Austin based firm that developed the County's first Personnel Management System, to perform the study. They were asked to compile comparative wage data and to develop a transition cost schedule to place salaries for county positions within the 50 percentile of the market. Based upon their initial review and estimates of the number of jobs not meeting the current median market range, \$300,000 was budgeted to transition county positions into the changes recommended in the Ray Associates Report. Increases resulting from this study ranged from a minimum of 2.5% to a maximum of 35%. The largest portion of expense was attributed to law enforcement, where salaries for patrol deputies were found to be over 16% below median market level. Elected officials salaries were not included in this study.
- **Capital Improvements of County Facilities** continues to be a high priority, as the Commissioners Court works to further develop and fund a comprehensive and extensive program of property management. An additional \$24,000 was included in the Maintenance Engineering 2007 Budget for the roof replacement of two County facilities; the Corrigan Sub-Courthouse and the James J. Purvis building located in Corrigan. Other capital improvements planned, such as renovations at the County office Annex and expansion of the County Jail, will be funded through the issuance of legally authorized debt, rather than budgeted for payment with current revenues.
- **Managing Law Enforcement and Judicial Costs through information technology** has become a primary topic in County budget workshop discussion. The transporting of prisoners for arraignments and other hearings places costly demands on Sheriff's Departments staff and the Courts. Technological options, such as video arraignment, represent an initial capital investment that will more than pay for itself be relieving deputies from the high volume of transports required. The County will be working with the Juvenile Probation Department and the Courts of this and neighboring counties to cost share the investment of equipment and setup during the 2007 Budget Year. Minimal funding for other capital purchases has been included in the 2007 Budget. Most critical needs will be considered individually by the Commissioners Court during the budget year and - if approved - will be purchased by the issuance of debt that must be addressed in 2007. A more detailed description of the items considered most critical can be found within the Capital Expense Plan on page 18.



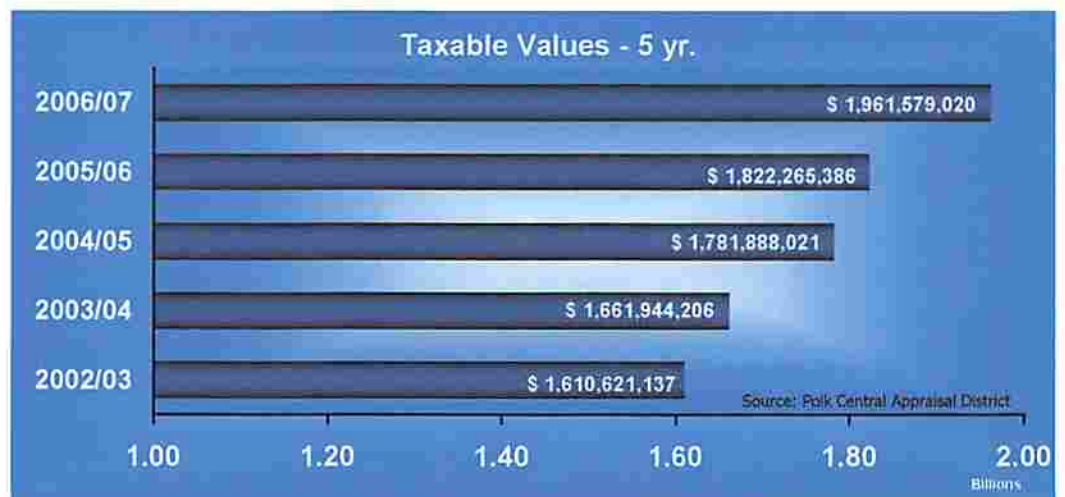
Major Revenue Sources with Forecasting & Assumptions for FY2007

Property Taxes = 60% of total County revenue

- **Property Taxes** are the County's primary revenue source. Sometimes referred to as "ad valorem" taxes, they currently represent 56% of General Fund revenue, 65% of Road & Bridge Fund revenue and the amount needed to pay the County's principal and interest payments for the budgeted year (Debt Service Fund). The County's property tax rate for the 2007 fiscal year is 62.77¢ per \$100 valuation – representing no increase from the rate for the preceding year. The law requires the County to adopt a tax rate in portions attributable to maintenance/operations (M&O) and to debt service. The County takes this requirement one step further, separating the M&O portion of the tax rate into the amount required for the General Fund and that required for the Road & Bridge Fund. Of the **total County tax rate of 62.77¢ for FY2006**, 36.79¢ is allocated for General Fund M&O, 13.76¢ for Road & Bridge Fund M&O and 12.22¢ for Debt Service. The adopted rate is 2.07¢ more than the effective tax rate calculated by the Tax Assessor Collector and 6.82¢ less than the calculated rollback rate which, if exceeded, would trigger the authority of voters in the County to petition for an election to limit the County's rate to the "rollback rate". 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.

*See 4 years of
Tax Revenues on pg. 34
and Tax Rates on pg. 137*

In projecting property tax revenues for the 2007 budget year, 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 Central Appraisal District and the second being that collection rates would be 95% of estimated taxes - the percentage verified by the Tax Assessor Collector, who reviews the projections. The certified taxable value for this budget year is \$1,961,579,020, compared to last year's value of \$1,822,269,386. The increase is attributable to adjustments in all of the three major valuation types; real property, personal property and mineral values. Current property taxes in 2007 will generate \$11,453,610 in revenues, while delinquent taxes (levied, but not collected in the prior year) are expected to generate \$700,000. In comparison to last year's projection of current and delinquent tax, combined - overall property tax revenue will realize an increase of \$942,914 in FY2007.





Fees & Fines = 14 % of total County revenue

- **Fees and Charges for services** rendered through various departments and operations of the County, such as court fines and filing fees, building/sewage permits, etc., will provide a collective total of \$1,984,375 in County revenue in 2007, an increase of nearly 36% over the last year or \$523,299. Also, the **Fines** and related fees assessed through justice, county and district courts account for significant revenue totaling \$853,000 in the General and Road & Bridge Funds – representing an increase of \$52,000.

To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are considered. Of the combined total of \$2,837,375 revenue in this category, approximately 15% (\$415,600) are revenues restricted to a specific use approved by statute; \$130,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$151,350 is projected for records management and preservation from fees collected by the County and District Clerks; \$48,250 is projected and designated for courthouse and courtroom security; \$35,000 is projected to be collected in the four Justice of the Peace Courts and may be utilized for the advancement of technology in those courts; \$20,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$17,500 is estimated for expenditures from the District Attorney's Hot Check Fund; and \$12,700 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of the revenues and expenditures for each of these special purpose funds may be found in the "Other Funds" section of this document and a description of each fund's purpose may be found on page 29 in the "Description of Funds".

Sales Tax = 7.5 % of total County revenue

- **Sales Tax** is the second largest single revenue source for the County. The County imposes an optional 1/2¢ sales tax, which is presently budgeted at \$1,510,000 for the 2007 fiscal year – nearly 12% of the General Fund revenue and an increase of \$137,500 over the preceding year. 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¢ is returned to the County on a quarterly basis. 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 data provided by the State Comptroller's office, along with information relating to the local economic climate. New business means more sales tax and 2007 Budget preparation included a review with the Polk

County Industrial Development Corporation on new business and industry potential.



Auto Reg/License Fees = 5.9 % of all County

- **Auto Registration and Vehicle License Fees** are assigned to the Road & Bridge Fund and provide the second largest revenue for the maintenance and improvement of County roads. In 2007, \$1,200,000 in auto registration and licensing revenues will account for over 29% of Road & Bridge funding and just over 5.9% of total County revenue.

Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. The State of Texas places a maximum cap of \$554,000 on the total amount of Auto Registration Fees that may be retained by the County. The remaining portion of this revenue may be minimally affected by vehicle sales, for which a 5% fee is assessed. Vehicle License Fees are affected by the number of persons obtaining their vehicle license in Polk County and this portion of the revenue has experienced a slight increase over the last year. The 2007 projection for this portion of the revenue is up minimally from last year's projection.

IAH Detention Facility = 2.6 % of total County

- Recorded in "Other" revenue within the General Fund, the contractual inmate per diem and inmate telephone revenue generated by the IAH Secure Adult Detention Facility has become a significant revenue source for the County. The County presently contracts with the Department of Homeland Security - Immigration and Customs Enforcement - for the housing of federal detainees. The County's portion of the per diem revenue from these federal detainees was projected conservatively for 2007 to be \$400,000. However, a planned expansion doubling the capacity of the facility will most likely result in higher revenues than projected. The County also contracts for a portion of the revenues derived from the inmate telephone system at the facility – realizing an estimated \$123,000.

The facility, located on FM350 South, was completed in March 2006.





Capital Expense Plan

The County does not adopt a separate budget for capital projects, opting to include the revenues and expenditures for capital spending within the associated department or fund, unless otherwise directed by law for state or federal funds granted in such a project. Capital planning for the 2007 Budget included specific attention to two major initiatives; 1) Construction of Improvements to County Buildings and 2) Road & Bridge acquisition of equipment and construction of road and bridge improvements. The following outline provides a discussion of these projects, noting the impact each is expected to have on the operating budget for FY2007 and on future budgets.

\$ Improvements to County Facilities

During the 2006 budget year, the Commissioner Court authorized the issuance of \$1,120,000 in Tax Notes, \$131,100 of which was related to the repair and renovation of certain county facilities – mostly associated with the County Jail and Animal Shelter. Payment of principal and interest on the Tax Notes issued in 2006 are budgeted in the FY2007 Debt Service.

In anticipation of renovations to begin during the 2007 Budget Year, the Capital Plan for FY2007 includes an additional \$38,000 projection for replacement of HVAC units at the Jail, \$1,052,423 in renovations of the County's Office Annex building, \$48,950 in building repairs and the installation of a security system at the Tax Office, approximately \$50,000 in renovations to vacant office space located at the Dunbar Complex for housing the Juvenile Probation Department and \$13,381 for security improvements at the main Courthouse. funding from the Texas Historical Commission for Courthouse rehabilitation, only \$4,000 has been included in the 2006 Capital Plan for repairs of the County Courthouse.

- * **Cost /Savings:** (minimal) expenses are not recouped. However, improved facilities negate much of the need for the County's renting of property and abates costlier repairs resulting from the deterioration of facilities.
- * **Budget Impact:** (minimal) Principal & interest payments for current and future budget years are offset by retiring debt.

\$ Road & Bridge Equipment Acquisition and Construction

The 2006 Tax Note issuance included \$323,432 for equipment purchases and major bridge/culvert repairs in Precincts 3 and 4, along with a vehicle purchase in Precinct 1. Capital Planning for FY2007 projects \$1,000,000 in expenditures to be made from Road and Bridge fund balance, with the costs to be included on a Reimbursement Resolution and funded by the issuance of legally authorized debt at fiscal year end. The projected expenditures include a significant amount of bridge repairs to be accomplished in Precincts 3 and 4, along with some equipment acquisition.

- * **Cost /Savings:** (moderate) Permanent road and bridge improvements provide moderate cost savings by negating constant temporary repairs by Precinct crews and protecting Road & Bridge infrastructure.
- * **Budget Impact:** (minimal) Principal & interest payments for current and future budget years are offset by retiring debt.

*See Debt Schedule
on pg. 102*



Personnel Counts & Budgeted Change

FUND	2003	2004	2005	2006	2007 Budget	Difference 2005-2006
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10	0
Veterans Service	2	2	2	2	2.10	.1
County Court at Law	3	3	3	3	3	0
District Clerk	8.5	8.33	8.33	8.33	10.2	1.87
Justice of the Peace #1	3	3	3	3	3	0
Justice of the Peace #2	2.25	2.40	2.4	2.5	2.5	0
Justice of the Peace #3	3.15	3.15	3.15	3.15	3.15	0
Justice of the Peace #4	2.25	2.57	2.57	2.5	2.5	0
Judicial	3	3	4	4	4	0
District Attorney	14	14.08	14.08	14.08	14.65	.57
County Auditor	5.29	5.29	5.29	4.29	4.29	0
County Treasurer	2.08	2.08	2.08	2.08	2.58	.50
Tax Assessor Collector	16.11	16.07	14.07	14.07	14.07	0
Delinquent Tax Collection	0	0	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Custodial	3	3	3	3	3	0
Maintenance/Engineer.	4	4	4	4	5	1
Jail	25.95	25.95	25.95	27.95	29.36	1.41
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	45.27	45.27	45.27	46.30	49.8	3.5
Social Services	2.25	2.41	2.41	2.41	2.41	0
Library/Museum	1.05	1.10	1.10	1.10	1.67	.57
Extension	4.06	4.06	4.06	4.06	4.06	0
Emergency Mgmt.	4.5	4.88	5	5.10	5.10	0
Personnel <small>(includes gen. Labor Pool)</small>	3.8	3.94	3.94	2.29	2.79	.5
Environ. Enforcement	1	1	1	1	1	0
TOTAL General Fund	180.51	181.58	183.70	184.21	194.23	10.02
ROAD & BRIDGE						
Administration	6	6	6	6	6	0
Precinct 1	8.25	8.30	8.30	8.69	8.69	0
Precinct 2	8	9.04	9.04	9.13	9.13	0
Precinct 3	14	14.5	14.5	13.6	13.6	0
Precinct 4	9	9.26	9.26	11	11	0
TOTAL Road & Bridge	45.25	47.1	47.1	48.42	48.42	0
TOTAL SECURITY FUND	2	1.65	1.65	1.65	1.65	0
TOTAL AGING FUND	11.33	8.04	7.5	7.5	6.12	-1.38
TOTAL WEBSTER TRUST <small>(moved to General Fund)</small>	.57	.57	.57	.57	0	-.57
TOTAL ALL FUNDS	239.66	238.94	240.52	242.35	250.42	8.07

All positions shown as full-time equivalent (FTE). Departmental counts include Elected 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.

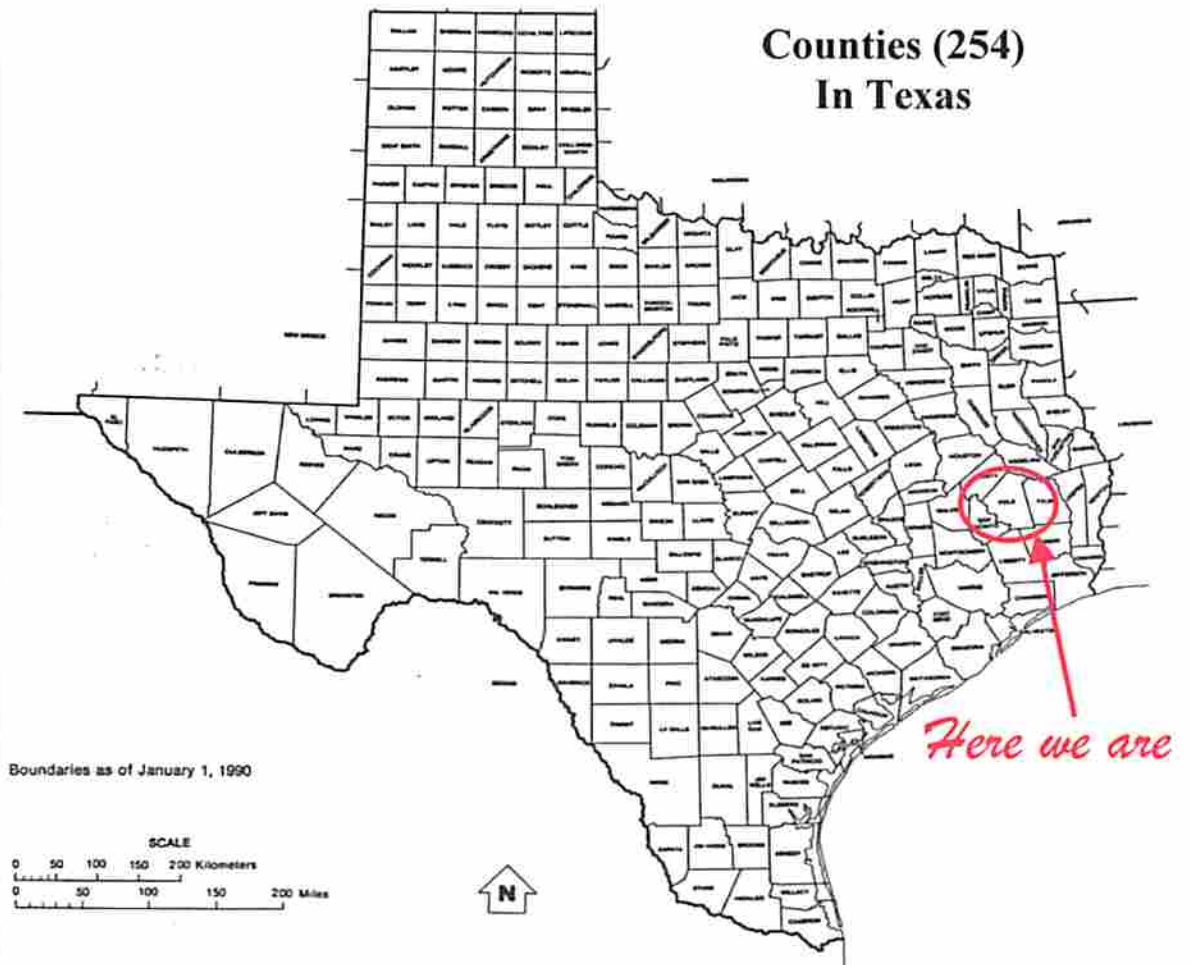
Origin of County Government

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.



Discover County Government

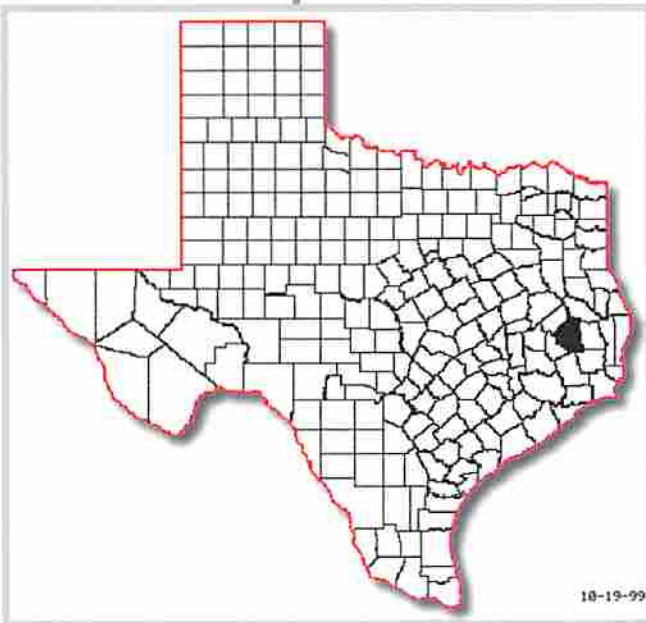


About Polk County

History, Development, and Location

In the year 1846, 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 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.



In the late 1700's, the present 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 streams bear the name of famous Alabama and Coushatta Indian chiefs. 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 Indian 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of these two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State.



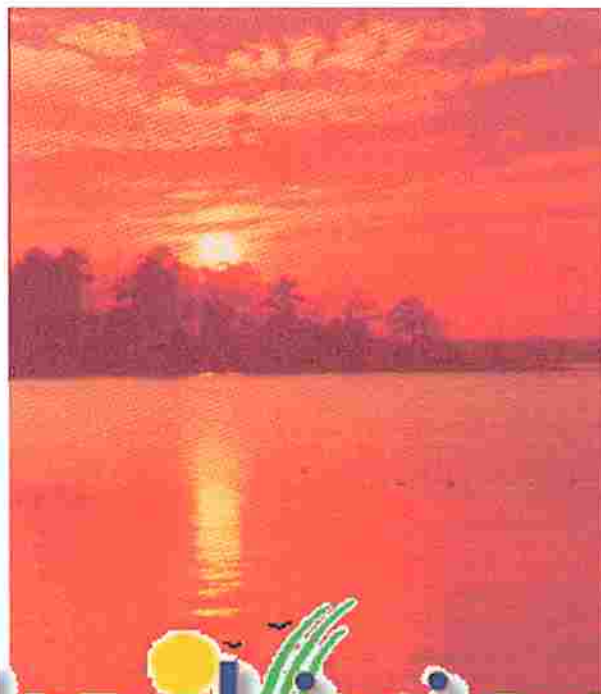
The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, the timber industry is still a vital part of the local economy and remains the largest employer in the County. Over 80 percent of the land in the County is forest land, most of it timberland (predominately pine trees). Polk County is the State's largest producer of timber and over half the land in the County is owned by the timber industry. Timber remains the County's top agricultural crop. Of the approximately \$53 million pumped into the County annually from agriculture, timber (including hardwood) accounts for \$40 million. Oil and gas also contribute to the economy, especially in the eastern and central parts of the County, where mineral values make up over 80% of the taxable value for some tax jurisdictions.





Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is slated to become I-69 (the super highway connecting Canada to Mexico), which is a project being actively promoted by the County.

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 great role in the local economy. Surrounded by some 450 miles of timbered shoreline (with Polk County having the largest amount of that perimeter) filled with vacation and primary homes, marinas, campgrounds, boat launches and fishing piers, Lake Livingston is one of the County's greatest assets. Public access to the lake is provided by the 700 acre Lake Livingston State Park (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.



Polk County is a premier destination for recreation. The lake, Lake Livingston State Park and the Alabama-Coushatta Indian Reservation are huge draws for tourism in Polk County, along with "Trade Days" held at Pedigo Park on weekends preceding third Mondays. Lake Livingston State Park alone draws over 500,000 visitors annually. The County's scenic forests and abundant deer populations also bring hunters from across the state to deer leases during the season that spans November and December. Recent reports indicated 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

Lake Livingston



on the local economy by becoming the County's second largest employer at the time. 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 32,000 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 their headquarters southeast of Livingston.

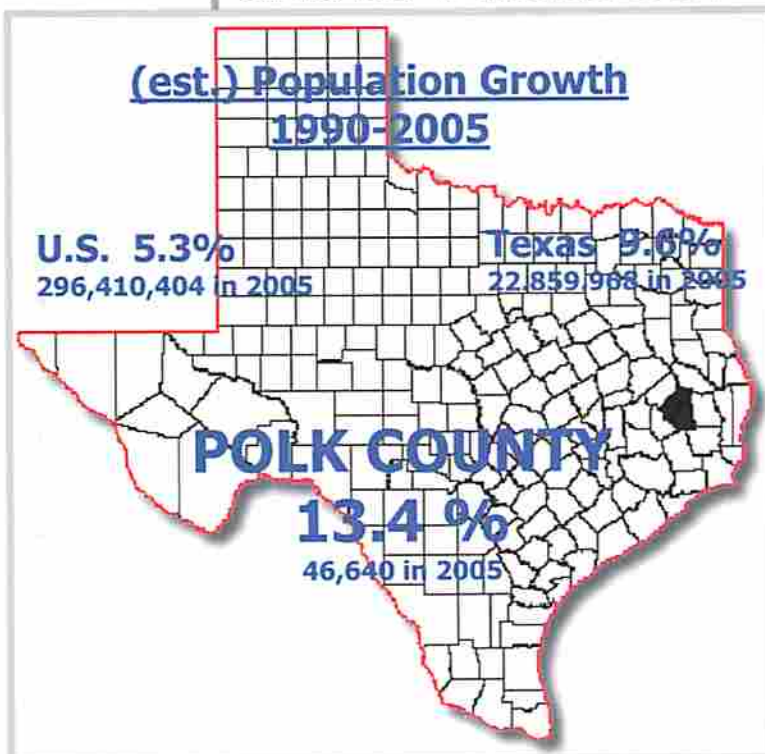
Polk County's close proximity to the greater Houston area (4th largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport, which is only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for the Houstonians wanting to escape the hustle and bustle of the city. First class medical services are available from Memorial Medical Center Livingston, which opened its' \$25 million facility in the summer of 2000 and has embarked on a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 35-bed hospital (expanding to a nearly completed 90 beds) with emergency, surgery, intensive care/critical care, cardiopulmonary, radiology and women's health departments. Additionally, Polk County is easily accessible to world class medical care at the Texas Medical Center in Houston and other services available only in major metropolitan areas, without the disadvantages associated with living in a metropolis.



The County boasts one of the most varied and 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 48 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching. Consequently, Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.

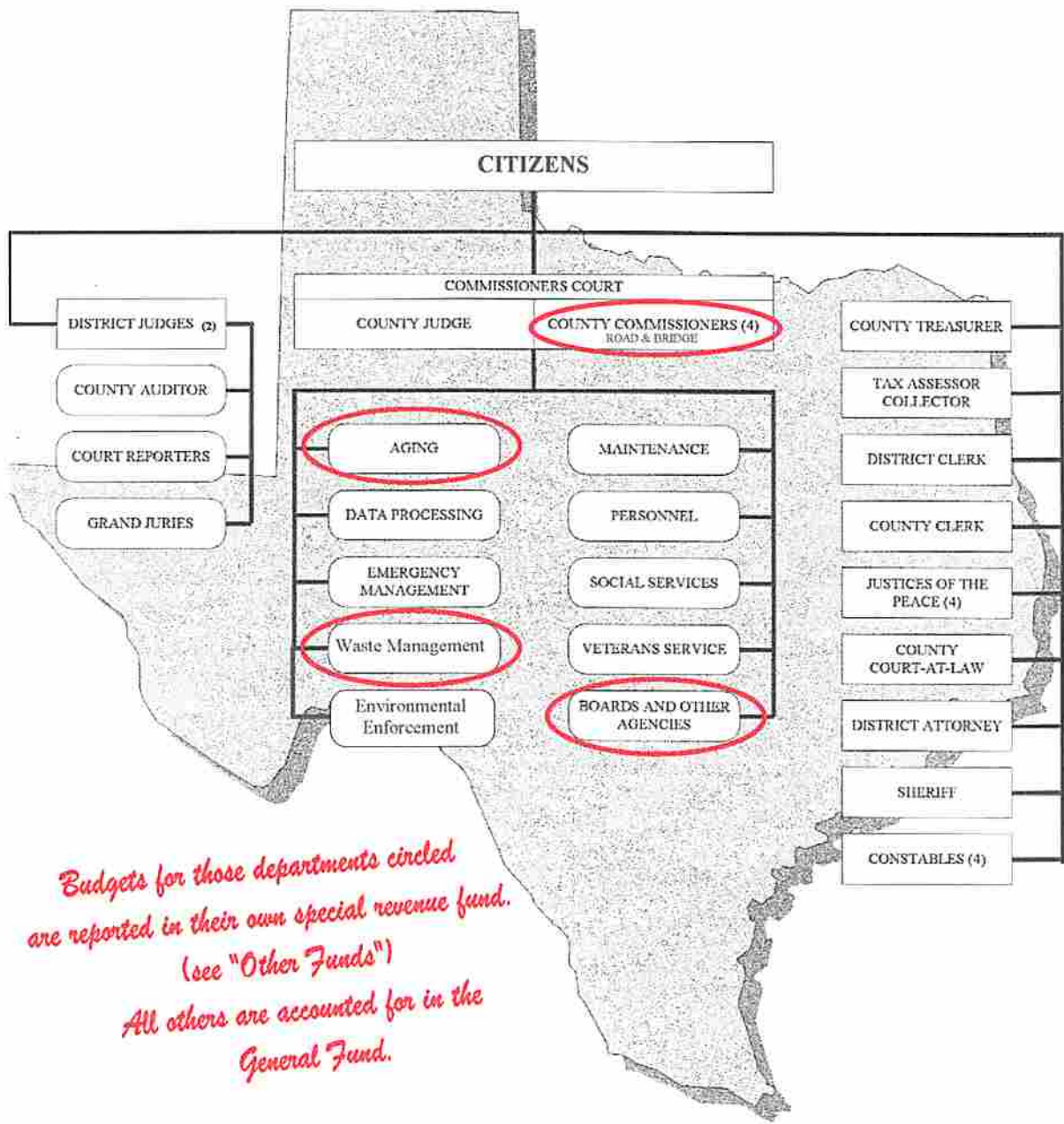
Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,640 in 2005 – another 13% growth rate in just five years and well above the state and national growth rates.

Being located in the heart of East Texas, Polk County is experiencing a reputation for being "the place to live". This is due, in part, to its unique blend of country living and urban accessibility - offering safety, convenience, recreation and "down home" quality of life. Additional information regarding the advantages of Polk County is readily available from the Polk County Chamber of Commerce by telephone at (1-800-766-LAKE) or you may visit their website at www.livingston.net/chamber.



Polk County ORGANIZATION CHART

OCTOBER 1, 2006 - SEPTEMBER 30, 2007



*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
 OCTOBER 1, 2006 - SEPTEMBER 30, 2007

County Judge John P. Thompson

County Commissioners:

Precinct 1 Robert C. "Bob" Willis

Precinct 2 Ronnie Vincent

Precinct 3 James J. "Buddy" Purvis

Precinct 4 Tommy Overstreet

County Treasurer Nola Reneau

Tax Assessor/Collector Marion A. "Bid" Smith

District Clerk Kathy Clifton

County Clerk Barbara Middleton

Justice of the Peace:

Precinct 1 Darrell Longino

Precinct 2 David Johnson

Precinct 3 Larry Whitworth

Precinct 4 Steve McEntyre

County Court at Law Judge Stephen Phillips

Criminal District Attorney John S. Holleman

District Attorney, Elect - Lee Hon (assumes office January 1, 2007)

Sheriff Kenneth Hammack

Constables:

Precinct 1 Charlie Clack

Precinct 2 Bill Cunningham

Precinct 3 Ray Myers

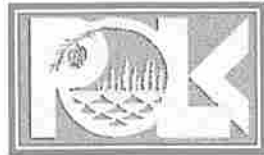
Precinct 4 Marvin Taylor

District Judges:

258th Judicial District Elizabeth Coker

411th Judicial District Robert H. Trapp

County Auditor (appointed by District Judges) Vacant





Budget Summaries

Description of Funds

Three major fund types are included within the budget, General, Debt Service and Special Revenue. The **General Fund** is used to account for resources traditionally associated the County, for which a separate fund has not been established. This fund serves as the primary operating fund of the County and accounts for departments associated with General and Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as time warrants and certificates of obligation. The County also uses **Special Revenue Funds** to account for some of its 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 Fund (one of the special revenue funds) is set out separately and presented in its own section because of the size of its operating budget in comparison to other funds and because property taxes are levied to fund its operation.

Special Revenue Funds	
Fund	Description
Road Bridge	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the four County Road & Bridge Precincts, as well as permanent road improvement and lateral road monies received from the state are accounted for in this fund.
Other : Waste Management	Fund established to account for revenues generated by the County's waste management and related services. The major source of revenue consists of payments by the contract management company.
Aging	Fund used to account for a nutritional and support services to senior citizens of Polk County, funded by participant contributions and federal monies administered by Deep East Texas Council Of Governments.
Hotel Tax	Fund used to account for revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Historical Committee	Fund used to account for monies donated for preservation of the heritage of Polk County.
Security Fee	Fund used to account for special fees collect by the District and County Clerks for purposes of providing security in County courtrooms.
Law Library	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Co. Clerks Records Management	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoration or automation of records within the County Clerk's office.
County Records Management	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.



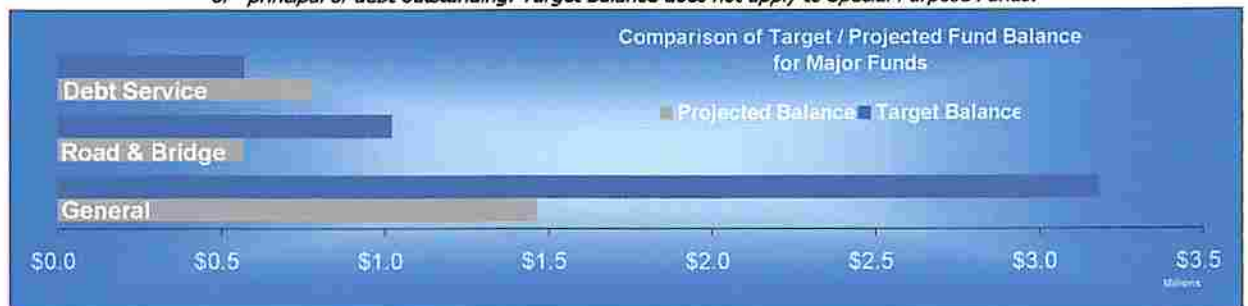
Special Revenue Funds (cont')

Fund	Description
Capital Project Funds	Fund/s which may be established in a given year for a specific capital project/s. Revenues are usually received through debt issuance or by grant from federal/state agencies.
Justice Court Technology	Fund created pursuant to Code of Criminal Procedure Art. 102.0173(a) collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County
District Attorney Special	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney to defray salaries and expenses of the office.
Sheriff – Commissary	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)
District Clerk Expendable Trust	Fund used to account for state revenues received by and expended at the discretion of the District Clerk for specifically authorized purposes.
Museum Operating	Fund previously used to account for Webster Trust contribution, from which salary and benefits of museum custodial worker was paid. The contribution ended in FY2006 and the cost was included in the General Fund (Museum) for the 2007 Budget.
Drug Forfeiture	Funds forfeited to Sheriff and/or District Attorney in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	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	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Sheriff's Federal Revenue Sharing	Fund used to account for portion of the Federal Revenue Sharing distributed to local entities. Funds are no longer received and the account reflects only expenditures from fund balance.
District Clerk Records Management	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.

FUND BALANCE SUMMARY

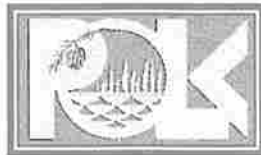
Category/Department	Beginning Fund Balance	FY2007 Revenues	FY2007 Expenditures	Ending Fund Balance	Target* Fund Balance
				<i>balance as % of expense for operating funds</i>	
GENERAL	1,452,905	12,735,641	\$12,725,687	\$1,462,859	11% \$3,181,422
ROAD & BRIDGE	\$564,015	4,079,529	4,078,719	564,825	14% 1,019,680
DEBT SERVICE	\$780,558	2,436,052	2,435,911	780,699	32% 568,369
OTHER FUNDS:					
WASTE MANAGEMET	\$26,538	220,000	220,000	26,538	55,000
AGING SERICES	\$3,128	285,630	285,619	3,139	1% 71,405
HOTEL TAX	\$11,396	33,000	33,000	11,396	n/a
HISTORICAL COMMITTEE	\$373,646	-	-	373,646	n/a
SECURITY	(16,961)	65,831	65,806	(16,936)	-26% 16,452
LAW LIBRARY	37,947	13,500	13,200	38,247	290% 3,300
CO. CLERK'S RECORDS MNG.	113,981	131,650	131,389	114,242	87% 32,847
COUNTY'S RECORDS MNG.	5,680	29,706	29,705	5,681	19% 7,426
MOSCOW SEWER PROJ. (TCDP)	-	-	-	-	n/a
JUSTICE COURT TECHNOLOGY	89,222	35,000	35,000	89,222	254% 8,750
FEMA DISASTER	2,726	-	-	2,726	n/a
DISTRICT ATTORNEY SPECIAL	-	-	-	-	n/a
DISTRICT ATTORNEY HOT CHECK	(24,004)	17,500	17,500	(24,004)	n/a
SHERIFF - COMMISSARY	-	20,000	20,000	-	n/a
DISTRICT CLERK EXPDBL. TRUST	-	-	-	-	n/a
MUSEUM OPERATING	-	-	-	-	n/a
DRUG FORFEITURE	113,954	-	-	113,954	n/a
PERMANENT SCHOOL	-	1,150	1,150	-	n/a
AVAILABLE SCHOOL	-	114,633	114,633	-	n/a
SHERIFF'S FEDERAL REV.SHARIN	114,633	-	-	114,633	n/a
DIST. CLERK RECORDS MGMT.	4,885	4,500	4,500	4,885	109% 1,125
TOTAL	3,654,249	20,223,322	20,211,819	3,665,751	4,965,775

Target fund balance for funds with operations is based on three months expenditures. The target for the Debt Service fund is 10% of principal of debt outstanding. Target Balance does not apply to Special Purpose Funds.



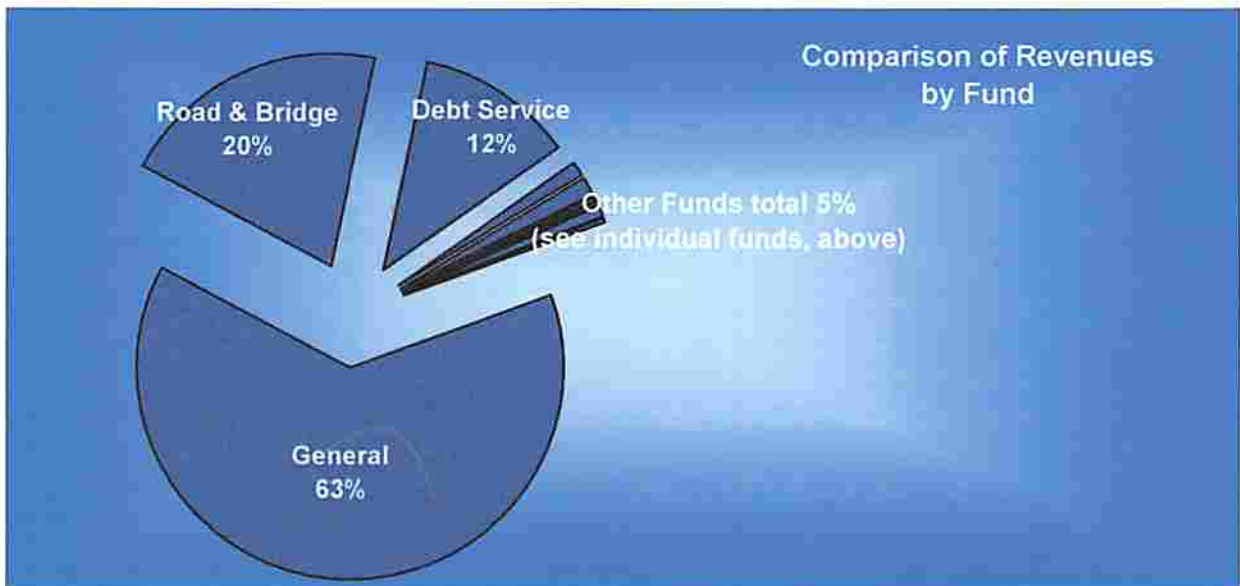
Projected fund balances for the budget year do not meet target levels in the following operating funds; General, Road & Bridge, Aging, Security and County Records Management. Although reaching target fund balances in all funds remains an important goal for the County, certain issues did not lend to this effort over the prior and currently budgeted years - such as;

- use of fund balance for revenue shortfall
- unfunded state mandates after budget is adopted requiring use of fund balance
- mid-year loss of budgeted state/federal revenues for county programs, such as Aging Services



REVENUE SUMMARY

Revenues by Fund					
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
GENERAL	\$11,026,717	\$11,362,950	\$11,212,301	\$13,215,956	\$12,735,641
ROAD & BRIDGE	2,842,817	4,712,475	3,536,341	5,344,883	4,079,529
DEBT SERVICE	2,122,974	2,051,012	2,277,069	2,471,167	2,436,052
WASTE MANAGEMET	188,256	174,210	210,000	189,991	220,000
AGING SERICES	310,026	246,693	282,000	306,747	285,630
HOTEL TAX	54,207	27,264	30,000	28,852	33,000
HISTORICAL COMMITTEE	49,286	15,897	14,438	22,808	-
SECURITY FEE	37,760	57,339	62,917	45,811	65,831
LAW LIBRARY	15,675	13,493	13,200	16,357	13,500
CO. CLERK'S RECORDS MNG.	133,639	128,895	131,109	142,450	131,650
COUNTY'S RECORDS MNG.	21,967	27,401	30,000	32,832	29,706
MOSCOW SEWER PROJ. (TCDP)	-	20,083	-	198,174	-
JUSTICE COURT TECHNOLOGY	-	26,095	35,000	24,120	35,000
FEMA DISASTER	-	-	-	711,204	-
DISTRICT ATTORNEY SPECIAL	1,044	-	-	22,957	-
DISTRICT ATTORNEY HOT CHECK	70,877	89,887	17,500	42,161	17,500
SHERIFF - COMMISSARY	-	-	-	23,897	20,000
DISTRICT CLERK EXPDBL. TRUST	362	-	-	-	-
MUSEUM OPERATING	559	530	14,438	318	-
DRUG FORFEITURE	35,580	3,404	-	47,572	-
PERMANENT SCHOOL	5,801	12,040	1,150	17,730	1,150
AVAILABLE SCHOOL	119,065	135,922	114,633	135,988	114,633
SHERIFF'S FEDERAL REV.SHARIN	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	1,010	3,425	-	4,053	4,500
TOTAL REVENUES	\$17,037,620	\$19,109,014	\$17,982,096	\$23,046,027	\$20,223,322



REVENUE SUMMARY

Revenues by Source by Fund					
Category/Department	2004 Actual <small>(per Aud. Rep.)</small>	2005 Actual <small>(per Aud. Rep.)</small>	2006 Budget <small>(as adopted)</small>	2006 Actual <small>(unaudited)</small>	2007 Budget <small>Adopted 9/12/06</small>
TAX REVENUE					
General	\$7,524,619	\$7,860,555	\$8,171,786	\$8,599,640	\$8,633,329
Road & Bridge	1,115,628	1,648,902	2,162,841	2,237,236	2,664,229
Debt Service	2,074,974	1,958,770	2,248,569	2,373,286	2,366,052
Hotel Tax	54,207	27,264	30,000	28,852	33,000
	10,769,428	11,495,491	12,613,196	13,239,014	13,696,610
LICENSE & PERMITS					
General	155,754	138,966	143,875	190,512	217,800
FINES & FORFEITURES					
General	571,361	679,708	691,000	656,511	723,000
Road & Bridge	136,664	103,364	110,000	119,207	130,000
Drug Forfeiture	34,096	726	-	34,864	-
	742,121	783,798	801,000	810,581	853,000
GRANTS & OTHER SUPPORT					
General	153,449	495,249	120,711	394,178	100,266
Aging Services	310,026	246,693	282,000	306,747	285,530
Historical Committee	45,233	6,906	14,438	6,597	-
Moscow Water Project	-	20,083	-	198,174	-
FEMA Disaster	-	-	-	711,204	-
District Attorney Special	1,044	-	-	22,957	-
District Attorney Hot Check	41,045	16,966	-	26,428	-
District Clerk Expendable Trust	362	-	-	-	-
Museum Operating	187	14	14,438	17	-
Sheriff's Federal Revenue Sharing	-	42,759	-	-	-
	551,345	828,670	431,587	1,666,303	385,796
CHARGES FOR SERVICES/FEES					
General	902,825	847,239	849,825	1,215,092	1,261,775
Road & Bridge	1,132,948	1,127,750	1,175,000	1,082,646	1,200,000
Waste Mangement	188,256	174,210	210,000	189,991	220,000
Security Fee	37,511	39,409	48,567	44,372	48,250
Law Library	15,366	12,748	12,700	15,013	12,700
Co. Clerks Records Mng.	133,639	128,895	131,109	142,450	131,650
County Records Mng.	13,049	11,968	12,500	15,332	15,200
Justice Court Technology	-	26,095	35,000	24,120	35,000
District Attorney Hot Check	19,832	16,921	17,500	15,532	17,500
Sheriff - Commissary	-	-	-	23,897	20,000
District Clerks Records Mng.	1,010	3,425	-	4,053	4,500
	2,444,436	2,388,661	2,492,201	2,772,498	2,966,575

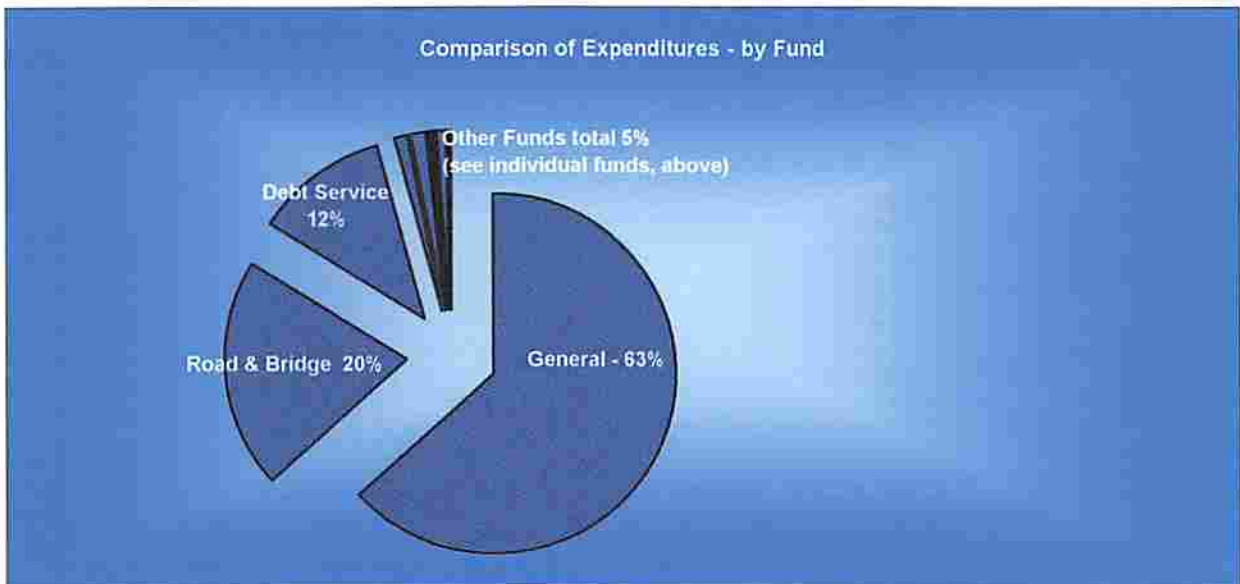
REVENUE SUMMARY (CONT')

Revenues by Source by Fund					
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
INTEREST					
General	35,297	98,921	95,000	191,540	213,300
Aging	-	-	-	-	100
Road & Bridge	20,271	15,386	-	33,207	40,000
Debt Service	10,717	29,817	28,500	62,797	70,000
Waste Mangement	-	-	-	-	-
Historical Committee	3,853	8,977	-	16,211	-
Law Library	309	745	500	1,343	800
Security Fee	249	252	150	179	225
Co. Clerks Records Mng.	-	-	-	-	-
Drug Forfeiture	1,221	2,678	-	3,330	-
Permanent School	4,233	10,034	-	17,515	-
Available School	1,250	2,785	890	5,257	890
	77,401	169,595	125,040	331,381	325,315
OTHER					
General	912,831	1,242,311	1,140,104	1,968,482	1,586,171
Road & Bridge	437,305	1,817,072	88,500	1,872,587	45,300
Waste Management	-	-	-	-	-
Debt Service	37,282	1,300	-	35,083	-
Historical Committee	200	14	-	-	-
Security Fee	-	17,678	14,200	1,260	17,356
Co. Clerks Records Mng.	-	-	-	-	-
County Records Mng.	8,918	15,433	17,500	17,500	14,506
District Attorney Hot Check	10,000	56,000	-	200	-
Drug Forfeiture	263	-	-	9,378	-
Permanent School	1,567	2,006	1,150	215	1,150
Available School	117,815	133,137	113,743	130,731	113,743
	1,526,182	3,284,951	1,375,197	4,035,436	1,778,226
OTHER SOURCES (LOAN PROCEEDS)					
General	770,580	-	-	-	-
Road & Bridge	-	-	-	-	-
Debt Service	-	61,125	-	-	-
	770,580	61,125	-	-	-
TOTAL REVENUES	17,037,248	19,151,257	17,982,096	23,045,727	20,223,322

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
GENERAL	\$10,536,595	\$11,002,674	\$11,210,998	\$12,895,067	\$12,725,687
ROAD & BRIDGE	4,250,707	4,808,487	3,535,084	4,235,639	4,078,719
DEBT SERVICE	2,107,194	1,927,549	2,276,372	2,281,535	2,435,911
WASTE MANAGEMET	173,094	198,071	210,000	155,652	220,000
AGING SERICES	292,801	256,261	274,714	276,670	285,619
HOTEL TAX	46,823	27,853	30,000	31,860	33,000
HISTORICAL COMMITTEE	19,506	13,832	14,438	8,144	-
SECURITY FEE	59,311	55,962	62,916	59,927	65,806
LAW LIBRARY	14,414	11,724	13,200	11,216	13,200
CO. CLERK'S RECORDS MGMT.	100,632	107,426	131,109	116,947	131,389
COUNTY'S RECORDS MGMT.	31,254	24,880	30,000	34,968	29,705
MOSCOW WATER PROJECT	-	20,083	-	198,174	-
JUSTICE COURT TECHNOLOGY	-	5,115	35,000	4,434	35,000
FEMA DISASTER	-	299	-	708,478	-
DISTRICT ATTORNEY SPECIAL	3,425	-	-	20,947	-
DISTRICT ATTORNEY HOT CHECK	110,017	95,418	17,500	7,844	17,500
SHERIFF - COMMISSARY	-	-	-	7,332	20,000
DISTRICT CLERK EXPDBL. TRUST	1,381	-	-	678	-
MUSEUM OPERATING	13,735	14,072	14,438	13,990	-
DRUG FORFEITURE	69,851	86,023	-	12,806	-
PERMANENT SCHOOL	4,072	9,395	1,150	15,305	1,150
AVAILABLE SCHOOL	113,743	131,876	114,633	129,573	114,633
SHERIFF'S FEDERAL REV.SHARIN	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	-	-	-	3,500	4,500
TOTAL EXPENDITURES	\$17,948,555	\$18,796,999	\$17,971,552	\$21,230,686	\$20,211,819



EXPENDITURE SUMMARY

Expenditures by Type by Fund

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
GENERAL & ADMINISTRATIVE					
General	\$3,632,620	\$3,621,707	\$3,940,069	\$4,669,699	\$4,470,143
Co. Clerks Record Mgmt.	100,632	107,426	131,109	116,947	131,389
Countys Record Mgmt.	31,254	24,880	30,000	34,968	29,705
District Clerk's Expendable Trust	1,381	-	-	678	-
District Clerk's Records Mgmt.	-	-	-	3,500	4,500
	<u>\$3,765,887</u>	<u>\$3,754,013</u>	<u>\$4,101,178</u>	<u>\$4,825,792</u>	<u>\$4,635,737</u>
JUSTICE AND PUBLIC SAFETY					
General	6,315,202	6,914,203	6,779,755	7,716,687	7,708,648
Security Fee	59,311	55,962	62,916	59,927	65,806
Law Library	14,414	11,724	13,200	11,216	13,200
Justice Court Technology	-	5,115	35,000	4,434	35,000
District Attorney Special	3,425	-	-	20,947	-
District Attorney Hot Check	110,017	95,418	17,500	7,844	17,500
Sheriff - Commissary	-	-	-	7,332	20,000
Drug Forfeiture	69,851	86,023	-	12,806	-
Sheriff's Federal Revenue Sharing	-	-	-	-	-
	<u>6,572,220</u>	<u>7,168,445</u>	<u>6,908,370</u>	<u>7,841,193</u>	<u>7,860,154</u>
HEALTH & HUMAN SERVICES					
General	588,773	466,764	491,174	508,681	546,896
Aging Services	292,801	256,261	274,714	276,670	285,619
Moscow Water Project	-	20,083	-	198,174	-
FEMA Disaster	-	299	-	708,478	-
	<u>881,574</u>	<u>743,406</u>	<u>765,888</u>	<u>1,692,003</u>	<u>832,515</u>
ROADS & BRIDGES					
Roads & Bridges	4,250,707	4,808,486	3,535,084	4,235,639	4,078,719
WASTE MANGEMENT					
Waste Mangement	173,094	198,071	210,000	155,652	220,000
DEBT SERVICE					
Debt Service	2,107,194	1,927,549	2,276,372	2,281,535	2,435,911
OTHER					
Hotel Tax	46,823	27,853	30,000	31,860	33,000
Historical Committee	19,506	13,832	14,438	8,144	-
Museum Operating	13,735	14,072	14,438	13,990	-
Permanent School	4,072	9,395	1,150	15,305	1,150
Available School	113,743	131,876	114,633	129,573	114,633
	<u>197,880</u>	<u>197,028</u>	<u>174,659</u>	<u>198,872</u>	<u>148,783</u>
TOTAL EXPENDITURES	<u>\$17,948,555</u>	<u>\$18,796,998</u>	<u>\$17,971,552</u>	<u>\$21,230,685</u>	<u>\$20,211,819</u>

Total Budget of the County for 2007

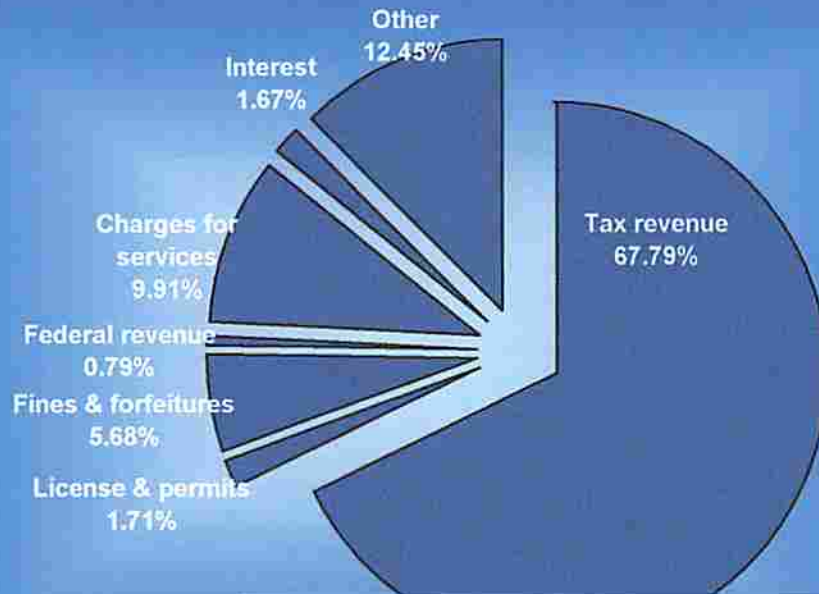


GENERAL FUND REVENUES

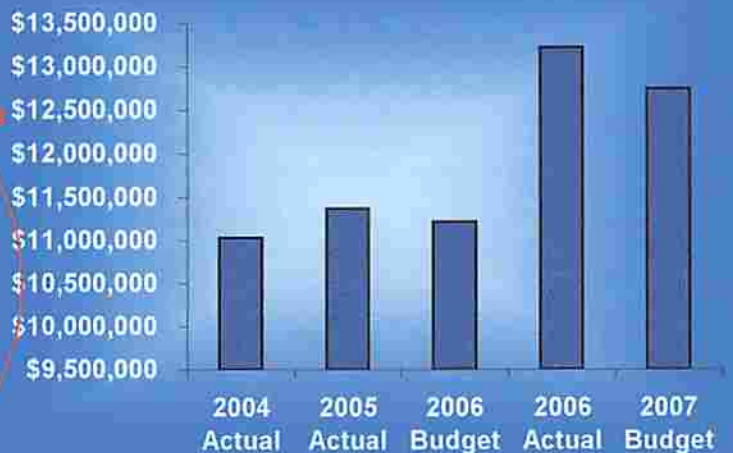
Revenues by Category

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
TAX REVENUE	\$7,524,619	\$7,860,555	\$8,171,786	\$8,599,640	\$8,633,329
LICENSE & PERMITS	155,754	138,966	143,875	190,512	217,800
FINES & FORFEITURES	571,361	679,708	691,000	656,511	723,000
FEDERAL REVENUE	153,449	495,249	120,711	394,178	100,266
CHARGES FOR SERVICES	902,825	847,239	849,825	1,215,092	1,261,775
INTEREST	35,297	98,921	95,000	191,540	213,300
OTHER	912,831	1,242,311	1,140,104	1,968,482	1,586,171
LOAN PROCEEDS	770,580	-	-	-	-
	\$11,026,717	\$11,362,950	\$11,212,301	\$13,215,956	\$12,735,641

SOURCE OF GENERAL REVENUE - 2007



CHANGE IN GENERAL FUND REVENUE



*2006 actual revenues exceeded budget projections by more than \$2million as a result of receiving:
 \$600,000 rebate from retirement system
 \$271,000 fed. HAVA compliance funds
 \$247,000 disaster relief funding and
 higher than expected tax collections
 and fees of office.*

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
	Fund Balance (year beginning)	1,761,633	1,707,692	2,702,905	2,702,905	1,452,905
TAX REVENUE						
010-310-110	TAXES - CURRENT	5,631,934	5,899,982	6,405,061	6,401,928	6,713,053
010-310-120	TAXES - DELINQUENT	506,107	570,990	394,225	696,527	410,276
010-318-115	SHERIFF'S TAX SALE				14,500	
010-318-150	SALES TAX	1,386,577	1,389,639	1,372,500	1,485,179	1,510,000
010-318-160	OTHER TAX	-	(55)	-	1,505	
	* TAX REVENUE SUMMARY	7,524,619	7,860,555	8,171,786	8,599,640	8,633,329
LICENSE & PERMITS						
010-320-100	BEER & LIQUOR	35,913	21,021	24,000	31,536	45,000
010-321-100	BUILDING & SEWAGE FEES	33,675	30,850	35,000	33,745	32,000
010-321-200	UTILITY / PIPELINE PERMIT F	400	-	100	400	400
010-321-300	COMMISSION-VEHICLE SALES				33,232	50,000
010-321-500	SPECIAL LICENSE PLATE MON	70	133	-	1,416	1,200
010-321-501	CHILD SAFETY FEE	76,022	77,352	75,000	81,013	80,000
010-321-502	HAULERS LICENSE FEE	250	250	250	100	250
010-321-560	WRECKER PERMIT FEES	850	960	950	845	950
010-321-800	991-ADDRESSING FEE	8,575	8,400	8,575	8,225	8,000
	* LICENSE & PERMIT FEES SU	155,754	138,966	143,875	190,512	217,800
FINES & FORFEITURES						
010-325-300	SERVICE FEES ON FINES	93,005	98,636	100,000	77,783	100,000
010-325-350	CRIME STOPPERS	302	-	-	-	
010-325-400	DELINQUENT FINE COLLECTION		627	(incl. In JP Fees	-	
010-325-450	USE OF JUSTICE COURT TECH	8,123	-	-	-	
010-325-801	JUSTICE OF PEACE, PCT #1	130,049	143,099	146,000	116,445	130,000
010-325-802	JUSTICE OF PEACE, PCT #2	91,188	106,492	107,000	119,456	125,000
010-325-803	JUSTICE OF PEACE, PCT #3	206,189	276,138	280,000	268,997	290,000
010-325-804	JUSTICE OF PEACE, PCT #4	42,504	54,717	58,000	73,829	78,000
-	* FINES & FORFEITURE SUMM	571,361	679,708	691,000	656,511	723,000
FEDERAL REVENUE						
010-330-455	GRANT - TRAFFIC CONV.JP1		1,420	-		
010-330-484	HAVA GRANT - ELECTION EQUIP.				270,994	
010-330-512	SCAAP (Criminal Alien Asst.)	6,200		-		
010-330-560	SHERIFF'S FEDERAL GRANT	711				
010-330-693	DETCOG ENFORCEMENT GRAN	8,239			4,840	
010-330-694	STATE LAW ENF. TERRORISM PREV.		27,210	24,000		
010-330-695	STATE HOMELAND SECURITY	39,594	369,996	-	9,609	
010-330-696	EMA ASSISTANCE (SLA 50)	49,604	37,517	36,310	27,233	36,310
010-332-110	FEDERAL PAYMENT IN LIEU OI	23,430	23,946	23,946	24,353	24,353
010-332-560	SSA-INCENTIVE PAYMENTS	2,800	1,600	2,200	3,600	3,000

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
FEDERAL (CONTINUED)						
010-333-100	UNCLAIMED CAPITAL CREDITS	7,388	6,822	6,000	24,599	10,000
010-333-426	INDIGENT DEFENSE GRANT	15,483	26,737	28,255	28,950	26,603
-	* FEDERAL REVENUE SUMMAR	153,449	495,249	120,711	394,178	100,266
CHARGES FOR SERVICES						
010-339-500	UNCLAIMED PROPERTY				12,435	-
010-340-000	EDUCATION FEE - JUDGE	1,634	1,559	1,400	1,992	2,000
010-340-100	COUNTY JUDGE	2,888	2,645	2,700	3,371	3,500
010-340-220	SHERIFFS FEES	84,086	87,665	87,000	109,763	125,000
010-340-300	ENV. ENFORCEMENT FEES	766	90	100	35	50
010-340-310	LIFE SAFETY INSPECTION FEE	300	2,080	2,100	930	1,000
010-340-400	COUNTY CLERK FEES	294,492	258,780	280,000	494,160	500,000
010-340-450	ALT. DISPUTE RESOLUTION S	7,043	6,258	6,200	6,928	7,000
010-340-500	TAX COLLECTOR FEES	262,084	221,350	210,000	230,179	240,000
010-340-510	PERS. PROP. RENDITION PENALTY				11,292	-
010-340-555	CONSTABLE SERVING FEES	8,768	8,924	7,350	19,836	29,000
010-340-600	DISTRICT ATTORNEY FEES	22,987	16,818	15,500	20,968	23,000
010-340-700	DISTRICT CLERK FEES	189,974	213,519	210,000	273,835	300,000
010-340-750	COURT REPORTER FEES	15,310	13,359	13,000	15,449	17,000
010-340-850	GROSS WEIGHT - COUNTY	2,195	347	400	156	200
010-340-910	TRAFFIC FEE	9,363	12,751	13,000	12,886	13,000
010-340-920	TRIAL FEES	454	359	375	497	650
010-340-930	JURY FEES	30	35	-	27	
010-340-940	VISUAL RECORDING FEE	452	702	700	355	375
-	* CHARGES FOR SERVICES SU	902,825	847,239	849,825	1,215,092	1,261,775
INTEREST						
010-341-100	DEPOSITORY INTEREST	35,297	98,921	95,000	191,540	213,300
-	* INTEREST SUMMARY	35,297	98,921	95,000	191,540	213,300
OTHER						
010-342-391	REIMB. BY INMATE - MEDICAL	3,800	957	900	3,748	2,500
010-342-401	RURAL TRANSIT REIMB.	5,842	5,842	5,842	5,635	5,842
010-342-403	CO. CLERK REIMB.	725	225	-	250	
010-342-404	ELECTION EXPENSE REIMB.		596	600	9,136	7,500
010-342-405	TAX STATEMENT REIMB.		457	-	-	
010-342-049	REIMB. DA HOT CHECK FUND			-	-	
010-342-426	REIMB. TRANSPORT OF PRISC	372	3,224	-	779	
010-342-427	CO. CT.@LAW - TRAVEL REIMB.		186		-	
010-342-450	DIST. CLERK REIMB. - SALARY	2,014	577		542	
010-342-451	DIST. CLERK REIMB.		13,396		5,780	
010-342-455	REIMB. - EXTRADITION FEE	100	2,556	1,000	860	750

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

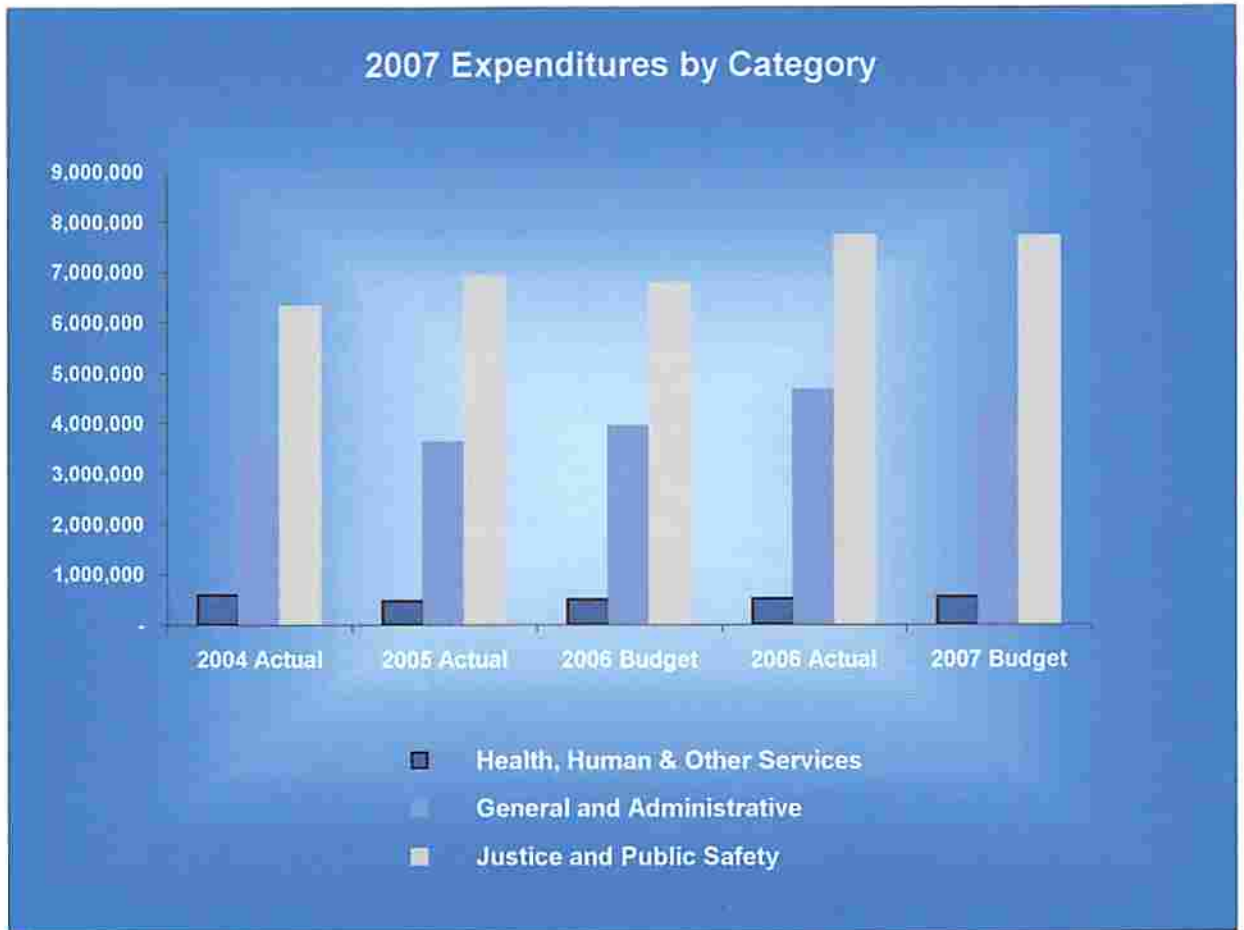
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06	
OTHER (CONTINUED)						
010-342-465	TRINITY CO. PRO-RATA REIME	27,741	28,149	31,137	31,137	39,203
010-342-466	SAN JAC. CO.PRO RATA REIME	44,781	45,439	50,263	50,263	63,282
010-342-470	ASST. DA - LONGEVITY PAY	2,271	3,360	4,477	3,840	5,240
010-342-477	OTHER VICTIM ASST. GRANT	11,783	17,665	20,000	-	
010-342-485	SB1704 JUROR FEE REIMB.			15,000	18,734	15,000
010-342-511	REIMB. MAINTENANCE ENG.				3,421	
010-342-525	DELQ. TAX ATTY. - SCHOLARS	2,500	2,500	16,000	6,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMI	5,967	3,221	8,120	3,178	8,120
010-342-550	DELQ. TAX PERSONNEL REIME	120,829	123,744	132,300	114,507	135,569
010-342-551	TRA PATROL REIMBURSEMEN	181,069	177,627	-	169,517	155,803
010-342-552	TRA SECURITY REIMB. (ADM.F	27,160	26,644	27,000	25,428	23,371
010-342-555	TEXAS VINE PROJECT REIMB.		29,324	15,096	15,096	17,925
010-342-560	CH19 VOTER REGIS. REIMBUR	912		2,000	-	2,000
010-342-565	REIMB. WORKERS COMP	9,415	668	-	-	
010-342-566	REIMB.-UNEMPLOYMENT TAX		5,511	-	5,411	
010-342-569	REIMB. SHERIFF'S DEPT.		2,855	-	623	
010-342-570	DETCOG-REIMB. SHERIFF DEF	4,549	1,495	-	850	
010-342-571	STATE-REIMB. SHERIFF DEPT.	1,827	2,168	-	6,426	
010-342-580	WORKERS COMP REFUND	17,448	-	-	-	
010-342-600	INSURANCE CLAIMS	52,610	2,581	-	81,348	
010-342-605	SHERIFF-STATE TRAINING	5,188	4,942	-	5,274	5,000
010-342-665	EXTENSION DINATION				52	
010-342-695	REIMB. EMRG. MGMT. TRAVEL	1,873	1,198	-	238	
010-342-700	COURT APPOINTED ATTY. REI	30,566	34,650	35,000	42,251	45,000
010-342-900	MISCELLANEOUS REVENUE	11,820	15,329	12,000	623,429	15,000
010-342-950	HB66 - COUNTY COURT AT LA	39,911	39,509	35,000	31,778	34,500
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,000	5,073	5,000	-	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	5,910	5,000	5,000	14,176	10,000
010-342-955	D.A. SALARY REIMB.				582	
010-367-100	LANDSCAPING COURTHOUSE				6,200	
010-367-110	ANIMAL SHELTER	1,660	2,263	2,160	3,057	2,160
010-367-130	SHERIFF'S DONATED MONIES	-	10,749	500	3,740	
010-367-135	SHERIFF - MISC. REVENUE		2,506	2,000	2,507	2,000
010-367-136	SHERIFF - COMMISSARY FUNDS		1,001		-	
010-367-801	DETCOG 911 MAINTENANCE	24,800	24,800	24,800	19,175	24,800
010-370-015	TRANSFER FROM ROAD/BRIDC	2,350	1,500	-	700	
010-370-028	TRANSFER FROM HISTORICAL		296	-	-	
010-370-032	TRANSFER FROM WASTE MGM	56,000	198,071	165,600	116,658	220,000

GENERAL FUND REVENUES (CONT.)

Detailed Revenues					
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
OTHER (CONTINUED)					
010-370-034	TRANSFER FROM FEMA DISAS	299		247,443	
010-370-048	D.A. / SALARY REIMBURSEMENT	2,648	-	-	
010-370-056	TRANSFER INMATE COMMISSARY			3,361	2,403
010-370-089	TRANSFER FROM PAYROLL FUN	1,263	22	-	
010-370-090	TRANSFER FROM DRUG FORF.	31,840	508	-	
010-370-093	TRANSFER FROM C. CLK. RAP	56,634	57,406	64,810	59,654
010-370-100	RENT - COUNTY PROPERTY	51,212	33,226	32,850	32,850
010-370-150	SALE OF ASSETS	-	15,164	-	2,250
010-370-175	COUNTY AUCTION SALE	-	13,326	-	
010-370-200	M.G. REILY BLDG. REIMBURSEMENT		25,000	-	
010-370-350	DUNBAR MONIES	5,000	-	-	
010-370-409	POSTAGE REIMBURSEMENT	2,130	2,094	-	582
010-370-420	INMATE PHONE - JAIL	28,919	84,585	58,000	20,398
010-370-425	INMATE PHONE - IAH FACILITY			100,000	57,753
010-370-426	IAH FACILITY - PER DIEM			231,200	400,000
010-370-430	CORPLAN INFRASTRUCTURE GRANT		100,000	-	
010-370-475	DA WELFARE FRAUD RECOVER	840	2,240	500	1,500
010-370-630	INDIGENT HEALTH REIMB.	14,051	38,555	25,000	83,160
010-370-693	FEMA/EMC ADM. FEES	-	-	-	
010-370-695	TOBACCO SETTLEMENT	8,149	21,101	10,000	15,500
010-370-696	SALE OF GIS/MAPPING DATA	1,355	930	950	1,700
010-370-698	WEST NILE GRANT	-	-		
	* OTHER REVENUES - SUMMARY	912,831	1,242,311	1,140,104	1,968,482
OTHER FINANCING SOURCES					
010-390-503	TIME WARRANT/LOAN PROCEEDS			-	-
010-390-400	LOAN PROCEEDS -2004 REFUND	770,580		-	-
	* DEBT PROCEEDS SUMMARY	770,580	-	-	-
	** TOTAL REVENUE	11,026,717	11,362,950	11,212,301	13,215,956



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06

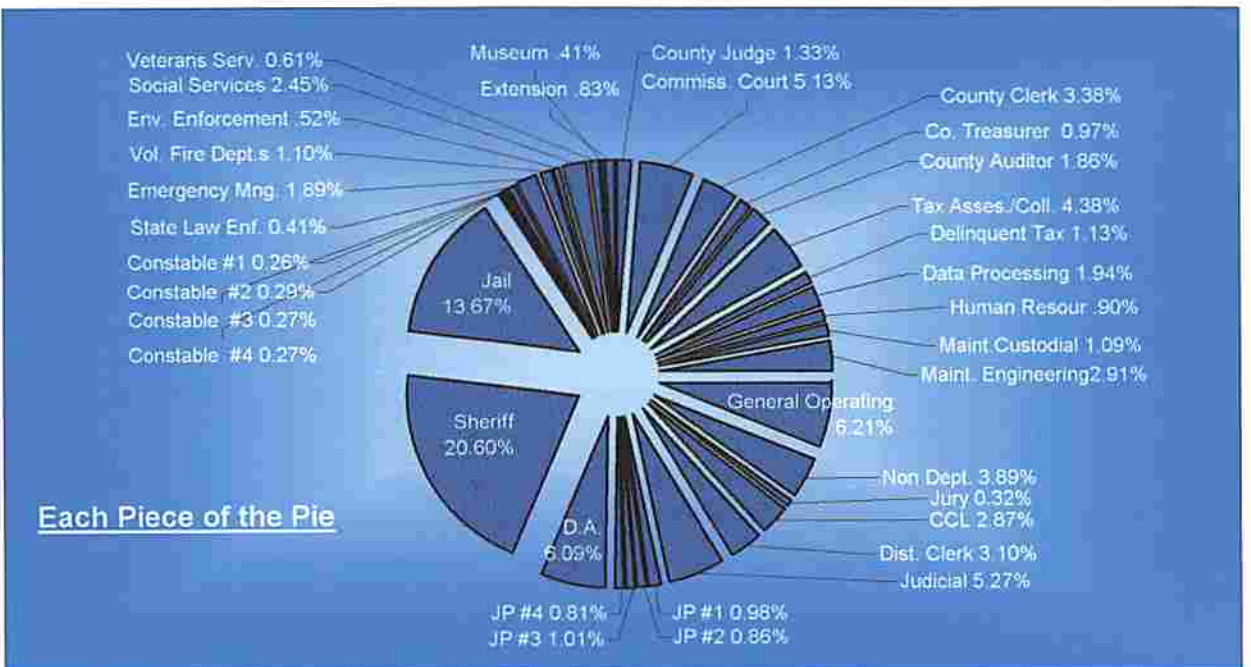
GENERAL AND ADMINISTRATIVE

County Judge	\$143,160	\$143,336	\$157,227	\$167,638	\$169,517
Commissioners Court	337,327	256,732	322,051	291,754	652,850
County Clerk	355,266	356,881	406,120	715,284	430,285
County Treasurer	90,786	90,657	104,928	97,681	123,337
County Auditor	200,269	207,842	232,969	222,032	236,290
Tax Assessor/Collector	468,082	471,038	544,469	528,374	557,844
Delinquent Tax Collection	124,866	124,754	140,420	138,151	143,689
Data Processing	136,432	160,161	242,175	502,858	246,827
Human Resources	88,098	82,797	93,395	97,554	114,284
Maintenance/Custodial	120,545	121,848	137,704	132,622	138,807
Maintenance Engineering	315,377	228,845	294,434	492,590	370,463
General Operating	768,907	788,276	802,800	822,978	790,628
Non Departmentalized	483,505	588,539	461,377	460,180	495,322
	3,632,620	3,621,707	3,940,069	4,669,699	4,470,143

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
JUSTICE AND PUBLIC SAFETY					
Jury	31,020	28,111	40,500	39,750	40,500
County Court at Law	310,916	321,838	339,336	351,338	365,441
District Clerk	289,994	317,306	354,003	364,018	394,557
Judicial	508,452	714,873	717,644	603,861	670,851
Justice of the Peace #1	106,486	106,312	119,306	119,840	124,386
Justice of the Peace #2	88,382	87,724	104,252	103,647	109,050
Justice of the Peace #3	105,652	101,523	116,566	118,433	128,569
Justice of the Peace #4	80,861	82,290	98,286	98,522	103,674
District Attorney	538,486	532,231	681,409	756,790	774,515
Sheriff	2,421,822	2,386,406	2,266,235	2,996,021	2,621,151
Jail	1,162,977	1,318,385	1,336,616	1,476,185	1,739,120
Constable Pct. #1	58,576	27,340	32,147	29,390	33,299
Constable Pct. #2	60,938	25,618	32,512	30,934	36,313
Constable Pct. #3	57,062	25,809	33,022	31,738	34,495
Constable Pct. #4	57,742	23,942	33,022	32,019	34,173
State Law Enforcement	40,368	41,003	46,868	47,845	52,149
Emergency Mng.	206,206	617,660	231,338	319,952	240,278
Vol. Fire Dept. Assist.	119,193	93,173	134,036	109,994	139,512
Environmental Enforcem	70,069	62,659	62,658	86,412	66,613
	6,315,202	6,914,203	6,779,755	7,716,687	7,708,648
HEALTH, HUMAN & OTHER SERVICES					
Social Services	418,615	287,449	285,049	316,790	311,483
Veterans Services	65,837	65,679	71,731	64,648	77,312
Library / Museum	32,435	32,950	36,460	37,577	52,785
Extension Office	71,886	80,686	97,934	89,666	105,316
	588,773	466,764	491,174	508,681	546,896
Total Expenditures	\$10,536,595	\$11,002,674	\$11,210,998	\$12,895,067	\$12,725,687



COUNTY JUDGE



JOHN P. THOMPSON
County Judge

Department Description

The County Judge is both the presiding officer of the Commissioners Court and the Judge of the County Court. As such, the County Judge is often considered the Chief Executive Officer of the County, serving as the principal source of information and assistance. The County Judge has a broad range of judicial authority in civil, criminal, juvenile, probate/guardianship and mental health cases. Statutory duties also include; administering proper notice and lawful conduct of all Commissioners Court meetings; ordering and certifying elections; serving as budget officer; serving as Chairman of the Juvenile Board; hearing requests for alcoholic beverage permits; conducting marriages; issuing delayed birth certificates; and administering grants and contracts for the County. Additionally, the County Judge appears on behalf of the County before state and federal legislative bodies and works closely with state and national county associations on legislative issues that will impact Polk and other counties.

Goal: To administer an efficient program of county government responsive to citizens' needs.

Objective/s: To improve the County budgeting process by developing a performance measurement system consistent with GFOA standards and instituting the program, by phase, over the next four years.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-400-101	SALARY - COUNTY JUDGE	42,857	42,482	46,423	55,173	48,744
010-400-102	COUNTY JUDGE SUPPLEMENT	10,000	10,000	10,000	5,000	15,000
010-400-105	SALARIES	51,495	51,092	55,656	58,932	57,047
010-400-200	LONGEVITY PAY	2,460	2,640	2,820	2,820	3,000
010-400-201	SOCIAL SECURITY	7,908	8,227	8,790	9,200	9,470
010-400-202	COUNTY GROUP INSURANCE	17,415	17,796	19,454	19,454	19,827
010-400-203	RETIREMENT	7,427	7,580	8,100	8,589	8,727
010-400-204	WORKERS COMPENSATION	489	609	644	673	693
010-400-206	UNEMPLOYMENT INSURANCE	222	155	166	123	170
	Sub-Total : Personnel	140,274	140,580	152,052	159,964	162,679
010-400-315	OFFICE SUPPLIES	959	971	1,200	1,103	1,200
010-400-419	CABLE (EMERG, BROADCASTS)			500	264	350
010-400-423	MOBILE PHONE/PAGER	942	750	900	926	1,610
010-400-427	TRAVEL/TRAINING	914	1,035	2,500	2,492	2,500
010-400-480	BONDS	71	-	75	71	178
010-400-481	DUES					200
	Sub-Total : Operating	2,887	2,756	5,175	4,856	6,038
010-400-572	OFFICE FURNISHINGS/EQUIPN	-	-	-	2,818	800
	Sub-Total : Capital Outlay	-	-	-	2,818	800
	* EXP. SUMMARY - CO JUDGE	143,160	143,336	157,227	167,638	169,517

Take a look at the new format we are developing for performance measurement. As we develop this program over the next several years, we will present specific objectives for each for each department/unit and quantified measures of performance linked to those objectives. This information will guide the County in budget decisions and improve accountability for the spending of your tax dollars.



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 and other County Officers, relating to financial management. 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 the County's responsibilities for health & human services, law enforcement, prosecution & court administration, corrections, safety and other services. The Court meets on the second & fourth Mondays of each month on the 3rd floor of the main Courthouse.

Goal:

Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s:

Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-401-105	SALARIES	11,217	17,943	20,535	18,159	21,048
010-401-108	SALARIES / PART-TIME	3,908	-	-	5,320	2,500
010-401-200	LONGEVITY PAY	-	-	60	60	
010-401-201	SOCIAL SECURITY	1,179	1,411	1,576	1,801	1,801
010-401-202	COUNTY GROUP INSURANCE	2,419	5,932	6,485	5,944	6,609
010-401-203	RETIREMENT	788	1,283	1,452	1,283	1,484
010-401-204	WORKERS COMPENSATION	95	79	115	164	132
010-401-206	UNEMPLOYMENT INSURANCE	67	53	59	92	68
	Sub-Total : Personnel	19,673	26,700	30,281	32,823	33,642
010-401-315	OFFICE SUPPLIES	1,187	1,022	1,500	1,505	1,700
010-401-334	SOUTHLAND PARK IMPROVEM	851	1,101	2,000	994	1,000
010-700-015	TRANSFER TO ROAD & BRIDGE		1,005,297		1,283,020	
010-401-352	CONTINGENCIES	12,931	10,242	55,000	41,134	30,000
010-401-360	RETIREE HEALTH INSURANCE			20,000		19,827
010-401-400	ATTORNEY FEES/COMM COUR	38,956	20,525	36,000	20,550	36,000
010-401-027	COURTHOUSE SECURITY SUBSIDY		17,626	-		17,356
010-401-401	AUDITING FEES	34,430	29,165	30,093	34,648	35,000
010-401-402	RESNET	1,800	1,050	1,800	1,800	1,800
010-401-403	GFOA BUDGET AWARD PRGM	225	250	250	250	250
010-401-405	BI-LINGUAL INTERPRETER FEE	-	-	-		
010-401-404	COUNTYWIDE 4TH OF JULY					10,000
010-401-423	MOBILE PHONE / PAGERS	929				
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	29,167	35,000
010-401-427	TRAVEL/TRAINING	2,893	2,206	3,000	2,854	4,000
010-401-475	CAPITAL TRIAL COSTS-PENRY	-	5,085	-		
010-401-479	AGING SUBSIDY	112,742	65,000	85,000	85,000	94,000
010-401-480	SCHOLARSHIP DISBURSEMENT	2,500	2,500	16,000	6,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	1,135	1,135	1,135	1,575	1,275
010-401-485	AUCTION / TAX SALE EXPENSE	-	-			
010-401-486	BI-LINGUAL INCENTIVE PROGI	150	200	1,000	250	1,500
010-401-487	SERVICE AWARDS	960	1,572	2,200	1,915	2,000

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-401-500	SALARY TRANSITION COST					300,000
010-401-501	CONSTABLE CLASS C SERVICE					10,000
010-700-094	TRANSFER TO REC. MGMT		350			
	Sub-Total : Operating	158,334	114,348	145,385	128,811	616,708
010-401-530	CAPITAL PROJECT - Courthous	-	-	-		
010-401-565	FRONTAGE ROAD ACQUISITION					
010-401-572	OFFICE EQUIPMENT/FURNISH	987	987	1,000	1,309	2,500
010-401-573	CAPITAL OUTLAY	-	-	-		
010-401-575	TDH-911 EMS EXPENSE	-	-	-		
010-401-600	AUCTION SALE DISTRIB.	-	-	-		
	Sub-Total : Capital Outlay	159,320	115,685	146,385	130,120	2,500
	* EXP. SUMMARY - COMM COU	337,327	256,732	322,051	291,754	652,850

COUNTY CLERK



Department Description

The County Clerk is the clerk for the County Court, the Commissioners Court and in certain cases, for 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 office is located on the 1st floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-403-101	SALARY - COUNTY CLERK	37,255	36,963	40,265	40,265	42,278
010-403-105	SALARIES	176,465	172,405	197,241	200,295	202,172
010-403-108	SALARIES / PART-TIME	405	-	-	1,251	
010-403-200	LONGEVITY PAY	3,900	4,260	3,480	3,480	3,180
010-403-201	SOCIAL SECURITY	16,439	16,030	18,435	18,190	18,944
010-403-202	COUNTY GROUP INSURANCE	51,936	52,414	64,846	52,417	66,089
010-403-203	RETIREMENT	15,156	15,272	16,990	16,693	17,458
010-403-204	WORKERS COMPENSATION	1,059	1,192	1,350	1,554	1,387
010-403-206	UNEMPLOYMENT INSURANCE	742	502	574	604	587
	Sub-Total : Personnel	303,357	299,038	343,180	334,749	352,095
010-403-315	OFFICE SUPPLIES	9,934	8,702	10,500	11,414	12,000
010-403-405	CONTRACT SERVICES		122	7,100	8,849	
010-403-423	MOBILE PHONES/PAGERS	284	361	480	478	480
010-403-427	TRAVEL/TRAINING	4,677	3,575	4,650	2,825	4,650
010-403-480	BONDS/ LIABILITY INSURANCE		-	-		200
010-403-481	DUES	180	210	210	135	210
010-403-484	ELECTION EXPENSE	35,717	44,873	40,000	72,983	60,000
	Sub-Total : Operating	50,791	57,843	62,940	96,684	77,540
010-403-572	OFFICE EQUIPMENT	1,118	-	-	283,852	650
	Sub-Total : Capital Outlay	1,118	-	-	283,852	650
	*EXP. SUMMARY-COUNTY CLE	355,266	356,881	406,120	715,284	430,285

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 Payroll Department, issuing bi-weekly payrolls for County Employees. The Treasurer's office is located on the 1st floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-497-101	SALARY -TREASURER	37,255	36,963	40,265	40,265	42,278
010-497-105	SALARIES	23,721	23,542	31,020	26,453	41,329
010-497-108	SALARIES / PART-TIME	371	587	1,263	371	1,295
010-497-200	LONGEVITY PAY	1,200	1,320	1,440	1,440	1,560
010-497-201	SOCIAL SECURITY	4,824	4,850	5,660	5,158	6,614
010-497-202	GROUP INSURANCE	11,610	11,864	12,969	12,954	16,522
010-497-203	RETIREMENT	4,329	4,419	5,127	4,803	6,004
010-497-204	WORKERS COMPENSATION	302	359	414	418	484
010-497-206	UNEMPLOYMENT INSURANCE	109	72	94	97	124
	Sub-Total : Personnel	83,721	83,975	98,253	91,958	116,212
010-497-315	OFFICE SUPPLIES	3,778	4,535	4,275	3,642	4,275
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	1,265	2,047	2,300	1,981	2,500
010-497-480	BONDS	-	-	-	-	225
010-497-481	DUES	100	100	100	100	125
	Sub-Total : Operating	5,143	6,682	6,675	5,723	7,125
010-497-572	OFFICE EQUIPMENT	1,921	-	-	-	-
	Sub-Total : Capital Outlay	1,921	-	-	-	-
	*EXP. SUMMARY - CO. TREASURER	90,786	90,657	104,928	97,681	123,337

COUNTY AUDITOR



Department Description

The County Auditor is appointed by and reports to the 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 on the 1st floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-495-102	SALARY- AUDITOR	48,369	48,071	52,470	47,425	53,782
010-495-105	SALARIES	77,732	65,633	74,127	74,650	75,980
010-495-108	SALARIES / PART-TIME	743	203	5,735	2,349	5,878
010-495-200	LONGEVITY PAY	180	420	660	660	480
010-495-201	SOCIAL SECURITY	10,191	9,268	10,463	9,785	10,709
010-495-202	COUNTY GROUP INSURANCE	26,584	23,706	25,938	24,827	26,436
010-495-203	RETIREMENT	9,049	8,418	9,642	8,877	9,869
010-495-204	WORKERS COMPENSATION	675	625	766	918	784
010-495-206	UNEMPLOYMENT INSURANCE	546	346	393	402	402
010-495-225	TRAVEL ALLOWANCE	3,562	3,562	3,776	3,254	3,870
	Sub-Total : Personnel	177,629	160,251	183,969	173,146	188,190
010-495-315	OFFICE SUPPLIES	5,478	6,662	5,000	5,643	5,000
010-495-390	SUBSCRIPTIONS	-	85	200	20	200
010-495-410	FXD ASSET CONTRACT SERVICE	-	-			
010-495-423	MOBILE PHONE	1,775	1,583	1,500	1,364	1,500
010-495-427	TRAVEL/ TRAINING	3,427	5,237	6,300	3,974	6,000
010-495-440	OUTSIDE CONTRACT SERVICES		32,486	35,600	35,500	35,000
010-495-480	BONDS/ LIABILITY INSURANCE	71	186	200		200
010-495-481	DUES	130	130	200	130	200
	Sub-Total : Operating	10,881	46,368	49,000	46,630	48,100
010-495-572	OFFICE EQUIPMENT/FURNISH	11,758	1,223	-	2,256	
	Sub-Total : Capital Outlay	11,758	1,223	-	2,256	-
	*EXP. SUMMARY - CO. AUDITING	200,269	207,842	232,969	222,032	236,290



TAX ASSESSOR/COLLECTOR

Department Description

The Tax Assessor Collector calculates, assesses and collects taxes for the County on property within the County, including agricultural land, timberland and railroad rolling stock. 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, Big Sandy I.S.D., Goodrich I.S.D., Leggett I.S.D., Livingston I.S.D., Memorial Point Utility District and the Polk County Fresh Water Supply District #2. The Tax Assessor Collector registers and maintains a current list of voters for the County and handles the registration and transfer of registration of vehicles for the Texas Department of Transportation, 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 SubCourthouses in Onalaska and Corrigan.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-499-101	SALARY- TAX ASSESS/ COLLEC	37,255	36,963	40,265	40,265	42,278
010-499-105	SALARIES	259,645	269,674	299,196	295,190	306,676
010-499-108	SALARIES / PART-TIME	1,418	251	1,431		1,467
010-499-200	LONGEVITY PAY	5,880	6,300	7,020	7,020	7,200
010-499-201	SOCIAL SECURITY	23,254	23,743	26,615	24,937	27,358
010-499-202	GROUP INSURANCE	73,528	79,586	90,784	86,461	92,524
010-499-203	RETIREMENT	21,152	22,372	24,427	24,131	25,109
010-499-204	WORKERS COMPENSATION	1,393	1,979	1,949	2,198	2,003
010-499-206	UNEMPLOYMENT INSURANCE	1,243	807	881	854	903
	Sub-Total : Personnel	424,769	441,674	492,569	481,056	505,519
010-499-315	OFFICE SUPPLIES	6,869	4,485	6,475	5,358	6,475
010-499-330	FURNISHED TRANSPORTATIO	437	958	800	821	800
010-499-423	MOBILE PHONE	245	67	75	64	
010-499-427	TRAVEL/ TRAINING	2,606	2,253	2,800	2,746	2,800
010-499-481	DUES / BONDS	1,668	1,343	1,750	1,460	1,750
010-499-484	CH19 VOTER REGISTRATION	967	281	2,000		2,000
010-499-487	TAX STATEMENT EXPENSE	30,062	19,975	38,000	36,869	32,000
010-499-495	BANK FEES			-		-
	Sub-Total : Operating	42,854	29,363	51,900	47,318	45,825
010-499-572	OFFICE EQUIPMENT	-	-	-		6,500
010-499-573	CAPITAL OUTLAY	460	-	-		
	Sub-Total : Capital Outlay	460	-	-	-	6,500
	*EXP. SUMMARY- TAX ASSESS	468,082	471,038	544,469	528,374	557,844



DATA PROCESSING

Department Description

The Data Processing 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, the Data Processing Manager and Assistant Programmer perform a variety of technical and complex projects including; disseminating tax information, printing appraisal notices, voter card processing, report preparation and county-wide backups, while providing computer support to Officials and employees of all County departments.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

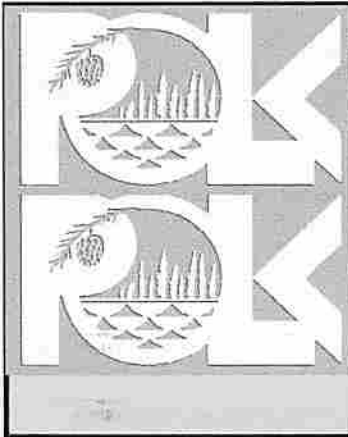
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-503-105	SALARIES	68,764	68,225	74,319	76,283	76,177
010-503-200	LONGEVITY PAY	1,800	1,920	1,980	1,980	2,040
010-503-201	SOCIAL SECURITY	5,231	5,233	5,837	5,704	5,984
010-503-202	GROUP INSURANCE	11,610	11,864	12,969	12,969	13,218
010-503-203	RETIREMENT	4,912	5,012	5,379	5,514	5,514
010-503-204	WORKERS COMPENSATION	700	867	919	702	942
010-503-206	UNEMPLOYMENT INSURANCE	294	206	219	222	225
	Sub-Total : Personnel	93,309	93,326	101,623	103,374	104,100
010-503-315	OFFICE SUPPLIES	444	611	1,000	878	1,000
010-503-330	FURNISHED TRANSPORTATION			500	342	500
010-503-352	COMPUTER EXPENSE/ SUPPLIE	15,667	18,744	20,000	18,669	17,000
010-503-423	Mobile Phones / Pagers	94	104	1,406	94	1,406
010-503-427	TRAVEL/ TRAINING	344	285	1,500	791	1,500
010-503-428	CIRA WEBSITE SERVICE					500
010-503-452	COMPUTER MAINTENANCE/ E	25,974	40,841	116,146	120,295	120,821
	Sub-Total : Operating	42,524	60,585	140,552	141,069	142,727
010-503-571	AS-400 ADDL. EQUIP. (restrict	-	-	-		
010-503-572	OFFICE EQUIPMENT	599	-	-		
010-503-573	CAPITAL OUTLAY PURCHASES	-	6,250	-	258,415	
	Sub-Total : Capital Outlay	599	6,250	-	258,415	-
	*EXP. SUMMARY- DATA PROC	136,432	160,161	242,175	502,858	246,827



DELINQUENT TAX COLLECTION

Department Description

The functions and expenses of Delinquent Tax Collection have historically been included in the Tax Assessor Collector Department. In the FY2004 Budget (by amendment), this function was separated to its' own department to more accurately reflect the costs for delinquent collection. The County contracts with an Independent law firm for the collection of delinquent taxes and - as a part of the firm's contract responsibility - all costs for the operation of this department are reimbursed to the County. The Delinquent Tax Collection Department currently has three employees and is located adjacent to the Tax Office.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-501-105	SALARIES- PERSONNEL	88,017	87,615	95,442	97,765	97,828
010-501-200	LONGEVITY PAY	1,860	2,040	2,220	2,220	2,340
010-501-201	SOCIAL SECURITY	6,656	6,798	7,471	7,384	7,663
010-501-202	COUNTY GROUP INSURANCE	17,415	17,796	19,454	19,454	19,827
010-501-203	RETIREMENT	6,139	6,408	6,885	7,045	7,062
010-501-204	WORKERS COMPENSATION	343	506	547	551	561
010-501-206	UNEMPLOYMENT INSURANCE	225	263	281	251	288
	Sub-Total : Personnel	120,655	121,425	132,300	134,669	135,569
010-501-315	OFFICE SUPPLIES	1,823	1,475	3,000	2,032	3,000
010-501-420	TELEPHONE	-	-	-	-	-
010-501-423	MOBILE PHONE	-	-	-	-	-
010-501-427	TRAVEL/TRAINING	-	1,734	2,000	1,034	2,000
010-501-460	LEASE/RENT	-	-	-	-	-
010-501-430	DUES	-	120	120	120	120
	Sub-Total : Operating	1,823	3,329	5,120	3,186	5,120
010-501-572	OFFICE FURNISHING/EQUIPM	2,388	-	3,000	295	3,000
	Sub-Total : Capital Outlay	2,388	-	3,000	295	3,000
	*EXP. SUMMARY - DELINQUEN	124,866	124,754	140,420	138,151	143,689

HUMAN RESOURCES



Department Description

The Personnel Department was created in 1991 as a part of the County's transition into a Personnel Management System, contracted in 1990 to institute a written policy and procedure for County Employees, establish job descriptions - performance evaluation procedures and to equalize salaries based upon job responsibilities. As a part of the Compensation Study performed in 2006 for this budget, the Department was renamed to "Human Resources". The Human Resources Director (formerly the Personnel Officer) performs most aspects of personnel administration, including, but not limited to, employee relations, counseling, recruitment, and benefits management. The Director also serves as a member of the County's Employee Health & Safety Board.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-696-105	SALARIES- PERSONNEL	46,462	46,964	51,159	53,752	61,972
010-696-108	SALARIES / PART-TIME	4,585	2,788	5,300	4,424	1,375
010-696-200	LONGEVITY PAY	420	540	660	660	480
010-696-201	SOCIAL SECURITY	3,631	4,021	4,370	4,501	4,883
010-696-202	COUNTY GROUP INSURANCE	11,610	11,864	12,969	11,888	16,522
010-696-203	RETIREMENT	3,313	3,316	3,653	3,828	4,403
010-696-204	WORKERS COMPENSATION	179	503	320	510	358
010-696-206	UNEMPLOYMENT INSURANCE	213	153	164	145	184
	Sub-Total : Personnel	70,413	70,148	78,595	79,708	90,175
010-696-315	OFFICE SUPPLIES	2,108	1,998	2,000	1,993	2,000
010-696-405	EMPLOYEE PHYSICALS	12,786	8,649	10,000	13,053	14,000
010-696-427	TRAVEL/TRAINING	1,518	1,372	2,000	2,000	2,750
010-696-430	ADVERTISING / PUBLICATIONS	673	630	800	800	800
	Sub-Total : Operating	17,085	12,649	14,800	17,846	19,550
010-696-572	OFFICE FURNISHING/EQUIPMENT	600	-	-	-	4,559
	Sub-Total : Capital Outlay	600	-	-	-	4,559
	*EXP. SUMMARY - PERSONNEL	88,098	82,797	93,395	97,554	114,284



MAINTENANCE/CUSTODIAL

Department Description

This department handles custodial activities related to the upkeep of buildings and grounds. Custodial personnel also administer special needs with individual offices; such as processing mail - collecting the same from Courthouse offices, generating appropriate postage at a central postage room located in the tax office and delivering posted mail to the local post office. The Custodial Department maintains and distributes a central supply of paper goods.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-510-105	SALARIES	54,085	53,606	58,963	57,991	60,438
010-510-108	SALARIES / PART-TIME	-	-	-		
010-510-115	SALARY-MAINT TECHNICIAN					
010-510-200	LONGEVITY PAY	1,260	1,440	1,620	1,620	1,380
010-510-201	SOCIAL SECURITY	4,315	4,249	4,635	4,552	4,729
010-510-202	GROUP INSURANCE	17,415	17,301	19,454	17,292	19,827
010-510-203	RETIREMENT	3,853	3,934	4,271	4,198	4,358
010-510-204	WORKERS COMPENSATION	4,127	5,066	5,437	3,990	5,548
010-510-206	UNEMPLOYMENT INSURANCE	231	161	174	189	178
	Sub-Total : Personnel	85,284	85,757	94,554	89,833	96,457
010-510-300	UNIFORMS /DOOR MATS	2,088	1,825	2,000	1,870	2,300
010-510-315	OFFICE SUPPLIES	4	17	250		250
010-510-330	FURNISHED TRANSPORTATION	1,354	3,963	3,500	2,006	3,500
010-510-332	SUPPLIES/ REPAIRS - CUSTODIAL	28,292	28,852	27,000	31,492	32,000
010-510-335	PEST CONTROL	965	265	5,800	5,775	
010-510-423	MOBILE PHONE/ PAGER	1,521	1,170	1,800	781	1,000
010-510-427	TRAVEL/ TRAINING	178	-	500		500
010-510-450	REPAIR/ REPLACEMENT - BUILDINGS					
010-510-452	SUPPLIES/ REPAIRS	-	-	DELETE	-	DELETE
010-510-533	STORAGE BUILDING	-	-	DELETE	-	DELETE
	Sub-Total : Operating	34,401	36,091	40,850	41,925	39,550
010-510-573	CAPITAL OUTLAY PURCHASES	860	-	2,300	865	2,800
	Sub-Total : Capital Outlay	860	-	2,300	865	2,800
	*EXP. SUMMARY - MAINT./CUSTODIAL	120,545	121,848	137,704	132,622	138,807



MAINTENANCE ENGINEERING

Department Description

The maintenance engineering 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; provides County road signage for Road & Bridge Installation; and administers a fleet maintenance program for County vehicles.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

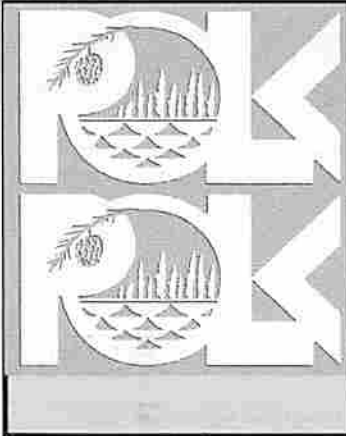
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-511-105	SALARIES	91,587	93,989	107,436	112,999	135,767
010-511-108	SALARIES / PART-TIME	160	333	-		
010-511-200	LONGEVITY PAY	1,140	840	1,020	1,020	900
010-511-201	SOCIAL SECURITY	7,109	7,296	8,297	8,552	10,455
010-511-202	GROUP INSURANCE	20,317	21,256	25,938	24,857	33,044
010-511-203	RETIREMENT	6,465	6,788	7,646	8,028	9,635
010-511-204	WORKERS COMPENSATION	6,258	6,823	7,985	6,842	10,469
010-511-206	UNEMPLOYMENT INSURANCE	395	280	312	322	393
	Sub-Total : Personnel	133,431	137,605	158,634	162,620	200,663
010-511-300	UNIFORMS	1,558	489	800	448	800
010-511-315	OFFICE SUPPLIES	913	975	1,000	1,023	1,200
010-511-330	FURNISHED TRANSPORTATION	11,426	9,694	12,500	12,718	14,000
010-511-335	PEST CONTROL					6,000
010-511-423	MOBILE PHONE/ PAGER	2,245	1,679	2,500	1,305	2,000
010-511-427	TRAVEL/ TRAINING	1,460	874	2,000	1,539	2,000
010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	117,139	67,507	105,000	240,285	129,800
	Road Signs					
010-511-452	SUPPLIES/ REPAIRS - OFFICE	6,686	3,359	5,000	5,365	6,500
010-511-454	AUTOMOTIVE MAINTENANCE	6,574	6,665	7,000	6,997	7,500
	Sub-Total : Operating	148,001	91,240	135,800	269,680	169,800
010-511-573	CAPITAL OUTLAY PURCHASES	33,945	-	-	60,289	-
	Sub-Total : Capital Outlay	33,945	-	-	60,289	-
-	*EXP. SUMMARY - MAINT./ENGINEERING	315,377	228,845	294,434	492,590	370,463



GENERAL OPERATING

Department Description

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

Goal:

Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s:

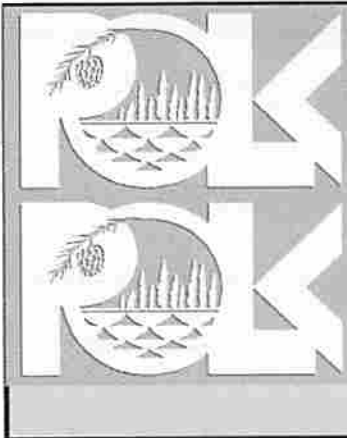
Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-409-311	POSTAGE	71,533	62,346	65,000	58,407	65,000
010-409-312	OFFICE/COMPUTER SUPPLIES	294	90	5,000	516	5,000
010-409-331	COPY MACHINE EXPENSE	48,196	53,187	55,000	65,560	73,960
010-409-405	EMPLOYEE PHYSICALS					
010-409-420	TELEPHONE	127,933	138,791	125,000	125,563	132,500
010-409-423	MOBILE PHONE/PAGERS					
010-409-440	ELECTRICITY	213,436	211,420	190,000	240,327	204,000
010-409-441	GAS/HEAT	24,854	31,465	30,000	28,177	28,000
010-409-442	WATER	42,881	44,548	37,000	48,462	43,100
010-409-482	PROPERTY INSURANCE	76,861	78,876	79,000	87,176	87,500
010-409-490	AUTOMOBILE INSURANCE	90,686	97,922	106,500	101,749	105,000
010-409-491	EQUIPMENT INSURANCE					
010-409-492	GENERAL LIABILITY INSURANCE	25,859	26,794	29,500	28,260	28,500
010-409-493	PUBLIC OFFICIALS LIABILITY	28,838	33,819	35,000	31,439	32,000
CREDIT	RENEWAL CREDIT (BUDGETARY)					(44,782)
010-409-494	ELECTRONIC EQUIP. INSURANCE	7,243	8,177			-
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	850
	Sub-Total : Operating	759,455	788,276	757,850	816,475	760,628
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	9,452	-	44,950	6,503	30,000
010-409-573	CAPITAL OUTLAYS			-		
010-410-600	County Auction Distribution					
	Sub-Total : Capital Outlay	9,452	-	44,950	6,503	30,000
	*EXP. SUMMARY-GENERAL OP	768,907	788,276	802,800	822,978	790,628



NON DEPARTMENTALIZED

Department Description

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

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

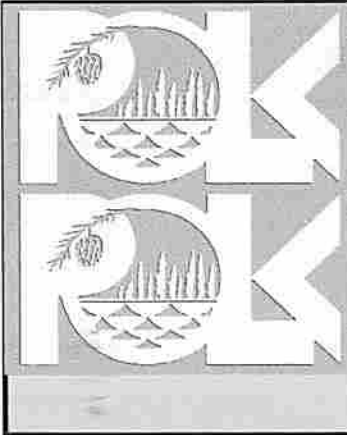
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-691-400	CRIME STOPPERS	-	-	-		
010-691-404	MHMR CONTRIBUTION	21,407	21,407	21,407	21,407	21,407
010-691-405	AUTOPSIES	70,857	85,399	90,000	89,294	90,000
010-691-406	APPRAISAL DISTRICT	221,472	223,797	246,987	246,987	279,832
010-691-413	R S V P PROGRAM	1,000	-	-		
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	6,762	9,940	10,000	10,850	10,000
010-691-460	RENT	27,624	35,729	35,436	36,415	35,436
010-691-466	PARKING LOT LEASE	6,600	6,600	6,600	6,600	6,600
010-691-467	CAPITAL CREDIT EXPENDITUR	18,644	-	-		
010-691-470	ORGANIZATION MEMBERSHIPS		20,061	20,561	20,561	20,561
010-691-480	SO. E. TX. RC&D MEMBERSHIP	500	-	-		
010-691-481	DETCOG / TAC / NACO DUES	4,553	5,297	5,386	3,965	5,386
010-691-490	MISCELLANEOUS	3,230	2,172	5,000	2,087	5,000
010-691-495	COURTHOUSE LANDSCAPING	8,085	9,374	16,500	11,392	17,600
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	394,233	423,274	461,377	453,058	495,322
010-691-572	CAPITAL OUTLAY PURCHASES	89,272	165,265	-	7,123	
	Sub-Total : Capital Outlay	89,272	165,265	-	7,123	-
	*EXP. SUMMARY - ALL OTHER	483,505	588,539	461,377	460,180	495,322



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 expense.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,705	2,500
010-435-409	APPEALS & TRANSCRIPTS	471	-	-		
010-435-426	TRAVEL-COURT REPORTERS			-		
010-435-485	JURY-PETIT, GRAND, COMMIS	26,084	23,072	35,000	36,148	35,000
010-435-490	CONTINGENCIES	2,759	3,333	3,000	1,897	3,000
	Sub-Total : Operating	31,020	28,111	40,500	39,750	40,500
	*EXP. SUMMARY- JURY	31,020	28,111	40,500	39,750	40,500



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 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 on the 2nd floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-426-101	SALARY - CCL JUDGE	98,667	97,854	100,700	100,700	100,700
010-426-105	SALARIES	68,533	76,366	83,913	84,984	86,011
010-426-108	SALARIES / PART-TIME	5,157	-	-		
010-426-110	COURT REPORTERS					
010-426-200	LONGEVITY PAY	2,460	1,680	1,860	1,860	2,040
010-426-201	SOCIAL SECURITY	12,546	12,229	14,265	12,469	14,439
010-426-202	COUNTY GROUP INSURANCE	15,480	17,796	19,454	19,454	19,827
010-426-203	RETIREMENT	12,171	12,935	13,146	13,330	13,307
010-426-204	WORKERS COMPENSATION	893	1,032	1,045	878	1,057
010-426-206	UNEMPLOYMENT INSURANCE	321	226	243	209	250
	Sub-Total : Personnel	216,227	220,117	234,626	233,883	237,631
010-426-315	OFFICE SUPPLIES	1,460	1,550	1,500	402	1,200
010-426-352	PRODUCTIVITY ENHANCEMENT					
010-426-400	ATTORNEY FEES- COUNTY CO	87,240	93,608	90,000	101,444	110,000
010-426-402	INTERPRETER FEES - CCL	330	300	2,000		2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	450	450	500	1,000
010-426-426	TRAVEL/TRAINING	870	797	1,100	2,360	2,500
010-426-481	FEES/DUES	306	410	460	285	510
010-426-485	JURY FEES	3,324	2,984	7,000	6,836	7,000
010-426-486	CONTRACT COURT REPORTER	588	1,621	1,000	4,644	2,400
010-426-500	STAR PROGRAM SUPPORT	-	-	-	-	-
	Sub-Total : Operating	94,118	101,721	103,510	116,472	126,610
010-426-572	OFFICE FURNISHINGS/EQUIPM	571	-	1,200	982	1,200
	Sub-Total : Capital Outlay	571	-	1,200	982	1,200
	*EXP. SUMMARY - CO CT AT L	310,916	321,838	339,336	351,338	365,441

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 collections of child support payments; notification of wage garnishments; and processes requests for passports. The District Clerk's office is located on the 2nd floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

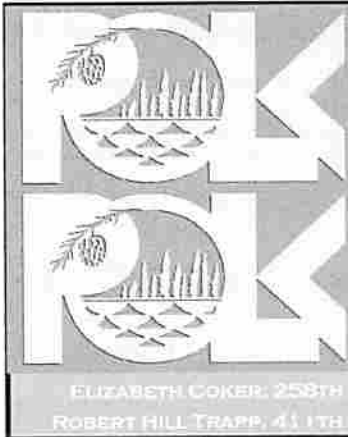
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-450-101	SALARIES- DISTRICT CLERK	37,255	36,963	40,265	40,265	42,278
010-450-105	SALARIES	149,436	148,347	167,560	164,462	191,783
010-450-108	SALARIES / PART-TIME	10,009	14,035	23,462	29,546	24,049
010-450-200	LONGEVITY PAY	2,160	2,520	3,000	3,060	3,300
010-450-201	SOCIAL SECURITY	15,250	15,560	17,923	17,849	19,998
010-450-202	COUNTY GROUP INSURANCE	46,439	47,455	51,876	50,255	59,480
010-450-203	RETIREMENT	13,162	13,446	16,517	15,837	18,429
010-450-204	WORKERS COMPENSATION	1,003	1,103	1,312	1,810	1,464
010-450-206	UNEMPLOYMENT INSURANCE	684	482	557	583	629
	Sub-Total : Personnel	275,397	279,911	322,473	323,668	361,410
010-450-315	OFFICE SUPPLIES	9,787	10,954	10,000	10,971	12,000
010-450-423	MOBILE PHONE/PAGER	607	-	250	102	410
010-450-425	INTERNET EXPENSE			1,080	540	1,206
010-450-427	TRAVEL/TRAINING	1,897	3,547	3,500	3,300	4,250
010-450-452	EQUIPMENT REPAIR	252	-	2,000	178	2,000
010-450-480	BONDS/LIABILITY INSURANCE	-	-	-		200
	Sub-Total : Operating	12,543	14,501	16,830	15,092	20,066
010-450-572	OFFICE FURNISHINGS/ EQUIP	2,053	7,812	700	11,259	7,075
010-450-590	TRNSF TO RMF - BOOK REPAIR		15,083	14,000	14,000	6,006
	Sub-Total : Capital Outlay	2,053	22,895	14,700	25,259	13,081
	*EXP. SUMMARY- DISTRICT CLERK	289,994	317,306	354,003	364,018	394,557



JUDICIAL

Department Description

This Department is used for the payment of expenses associated with the administration of the District Courts 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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-465-101	SALARY - JUVENILE BOARD	19,711	19,596	24,000	21,000	24,000
010-465-105	SALARIES	102,799	113,917	129,330	122,763	162,369
010-465-201	SOCIAL SECURITY	8,280	9,520	10,986	10,273	13,513
010-465-202	COUNTY GROUP INSURANCE	15,473	14,691	19,454	19,454	26,436
010-465-203	RETIREMENT	8,200	8,990	10,810	10,009	13,139
010-465-204	WORKERS COMPENSATION	602	396	792	1,097	977
010-465-206	UNEMPLOYMENT INSURANCE	444	332	372	380	467
	Sub-Total : Personnel	155,510	167,443	195,742	184,975	240,901
010-465-315	OFFICE SUPPLIES	-	-	100	7	100
010-465-400	ATTORNEY FEES - 411TH	110,451	108,653	110,000	133,340	140,000
010-465-401	PSYCHOLOGICAL EVAL.-411TH	3,120	7,625	10,000	8,475	7,000
010-465-402	INTERPRETER FEES - 411TH	-	-	1,500		1,500
010-465-403	APPEALS/TRANSCP-411TH	13,129	5,035	5,000	7,631	5,000
010-465-404	EXPERT WITNESS FEE- 411TH	-	4,460	3,500	1,620	2,500
010-465-405	PSYCHOLOGICAL EVAL.-258TH	2,700	3,500	3,500	900	3,000
010-465-406	INTERPRETER FEES - 258TH	77	145	1,500	595	1,000
010-465-407	APPEALS & TRANSCP-258TH	13,411	10,726	10,000	3,069	5,000
010-465-408	ATTORNEY FEES - 258TH	123,050	112,444	125,000	131,416	125,000
010-465-410	EXPERT WITNESS FEE- 258TH	565	5,480	3,500		2,500
010-465-415	VISITING JUDGE	2,040	1,985	2,000	369	1,000
010-465-417	CAPITAL TRIAL - ROBERTS		160,022	100,000	20,000	
010-465-420	MEDIATION FEES	240	-	500		500
010-465-423	MOBILE PHONES / PAGERS	94	104	100		100
010-465-426	TRAVEL-258TH CRT REP	4,152	5,157	2,500	991	2,500
010-465-427	TRAVEL-411TH CRT REP			2,500		2,500
010-465-465	411TH PRO-RATA (TRINITY CO)	26,560	37,769	40,000	41,003	24,700
010-465-470	258TH PRE-RATA (SJ CO.)	22,933	23,314	24,252	24,252	24,500
010-465-475	TRANSFER TO JUVENILE PROE	29,103	59,083	75,000	43,673	80,000
010-465-480	ADULT PROBATION PHONE	786	1,886	1,200	1,545	1,301
010-465-490	CONTINGENCIES	532	43	250		250
	Sub-Total : Operating	352,942	547,431	521,902	418,885	429,951
	*EXP. SUMMARY- JUDICIAL	508,452	714,873	717,644	603,861	670,851



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

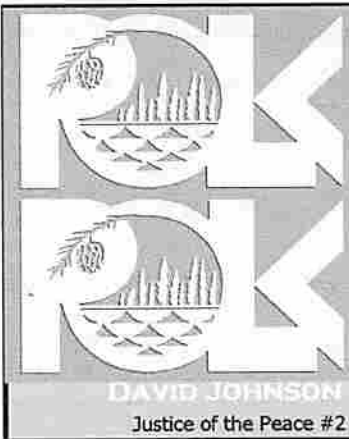
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-455-101	SALARY-JP #1	25,639	25,378	27,870	27,870	29,264
010-455-105	SALARIES	39,296	39,270	42,789	44,394	43,858
010-455-108	SALARIES / PART-TIME	-	-	-		
010-455-200	LONGEVITY PAY	1,020	1,200	1,380	1,380	1,560
010-455-201	SOCIAL SECURITY	5,174	5,148	6,317	6,325	6,634
010-455-202	COUNTY GROUP INSURANCE	17,415	17,796	19,454	19,454	19,827
010-455-203	RETIREMENT	5,128	5,256	5,822	5,932	6,114
010-455-204	WORKERS COMPENSATION	359	424	463	505	486
010-455-206	UNEMPLOYMENT INSURANCE	167	118	126	118	129
010-455-225	TRAVEL ALLOWANCE	7,680	7,680	10,540	10,540	12,040
	Sub-Total : Personnel	101,878	102,269	114,761	116,519	119,913
010-455-315	OFFICE SUPPLIES	1,382	961	1,100	1,207	1,200
010-455-351	EQUIPMENT MAINTENANCE	1,197	320	750	297	750
010-455-390	SUBSCRIPTIONS	308	-			
010-455-425	INTERNET EXPENSE			650	179	650
010-455-427	TRAVEL/ TRAINING	1,059	1,499	1,500	1,093	1,500
010-455-480	BONDS	-	-	80	81	258
010-455-481	DUES	65	65	115	85	115
010-455-495	JP#1 OVERAGES/SHORTAGES		(222)	-	30	
	Sub-Total : Operating	4,011	2,623	4,195	2,971	4,473
010-455-572	OFFICE FURNISHINGS/EQUIP	597	1,420	350	350	
	Sub-Total : Capital Outlay	597	1,420	350	350	-
	*EXP. SUMMARY - JP #1	106,486	106,312	119,306	119,840	124,386



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-456-101	SALARY JP #2	25,639	25,378	27,870	27,870	29,264
010-456-105	SALARY - SECRETARY	22,034	22,806	23,814	25,721	24,409
010-456-108	SALARIES / PART-TIME	6,343	6,866	13,410	10,970	13,745
010-456-200	LONGEVITY PAY	1,740	1,860	780	780	900
010-456-201	SOCIAL SECURITY	4,879	4,995	5,846	5,719	6,147
010-456-202	COUNTY GROUP INSURANCE	11,610	11,864	12,969	14,050	13,218
010-456-203	RETIREMENT	3,973	4,122	5,387	4,573	5,665
010-456-204	WORKERS COMPENSATION	309	330	428	482	450
010-456-206	UNEMPLOYMENT INSURANCE	124	90	107	107	110
010-456-225	TRAVEL ALLOWANCE	7,680	7,680	10,540	10,540	12,040
	Sub-Total : Personnel	84,330	85,991	101,152	100,812	105,950
010-456-315	OFFICE SUPPLIES	1,105	1,345	2,000	1,961	2,000
010-456-352	COMPUTER MAINT. EXP			-		
010-456-427	TRAVEL/TRAINING	765	388	1,000	788	1,000
010-456-480	BONDS	-	-	-		
010-456-481	DUES	25	-	100	85	100
	Sub-Total : Operating	1,895	1,733	3,100	2,835	3,100
010-456-572	FURNISHINGS/ EQUIP	2,156	-	-	-	-
	Sub-Total : Capital Outlay	2,156	-	-	-	-
	*EXP. SUMMARY - JP #2	88,382	87,724	104,252	103,647	109,050



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-457-101	SALARY - JP #3	25,639	25,378	27,870	27,870	29,264
010-457-105	SALARIES	40,461	39,967	44,367	44,137	45,476
010-457-108	SALARIES / PART-TIME	405	739	877	72	899
010-457-200	LONGEVITY PAY	600	780	960	1,020	1,140
010-457-201	SOCIAL SECURITY	5,795	5,826	6,473	6,367	6,795
010-457-202	COUNTY GROUP INSURANCE	11,672	11,915	12,969	17,301	19,827
010-457-203	RETIREMENT	5,176	5,278	5,904	5,890	6,198
010-457-204	WORKERS COMPENSATION	353	444	474	527	498
010-457-206	UNEMPLOYMENT INSURANCE	173	121	132	136	136
010-457-225	TRAVEL ALLOWANCE	7,680	7,680	10,540	10,540	12,040
	Sub-Total : Personnel	97,954	98,127	110,566	113,860	122,272
010-457-315	OFFICE SUPPLIES	943	1,362	1,500	1,994	1,500
010-457-423	MOBILE PHONE	240	120	700		700
010-457-427	TRAVEL/TRAINING	1,904	1,829	2,500	1,571	2,500
010-457-480	BONDS	71	-	-		300
010-457-481	DUES	85	85	100	115	120
010-457-495	JP3 OVER/SHORTAGE		-		(1)	
	Sub-Total : Operating	3,244	3,396	4,800	3,679	5,120
010-457-572	FURNISHINGS/ EQUIP	4,455	-	1,200	894	1,177
	Sub-Total : Capital Outlay	4,455	-	1,200	894	1,177
	*EXP. SUMMARY - JP #3	105,652	101,523	116,566	118,433	128,569



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-458-101	SALARY- JP #4	25,639	25,378	27,870	27,870	29,264
010-458-105	SALARIES	19,347	18,529	22,667	23,717	23,233
010-458-108	SALARIES / PART-TIME	6,625	7,428	9,298	9,702	9,530
010-458-200	LONGEVITY PAY	60	240	360	540	480
010-458-201	SOCIAL SECURITY	4,630	4,665	5,411	5,536	5,703
010-458-202	COUNTY GROUP INSURANCE	8,707	11,864	12,969	11,888	13,218
010-458-203	RETIREMENT	3,735	3,727	4,987	4,978	5,239
010-458-204	WORKERS COMPENSATION	296	349	396	478	418
010-458-206	UNEMPLOYMENT INSURANCE	116	72	92	111	95
010-458-225	TRAVEL ALLOWANCE	7,680	7,680	10,540	10,540	12,040
	Sub-Total : Personnel	76,835	79,932	94,591	95,361	99,219
010-458-315	OFFICE SUPPLIES	1,647	1,385	2,000	1,067	2,000
010-458-390	SUBSCRIPTIONS					300
010-458-427	TRAVEL TRAINING	430	973	1,500	1,948	2,000
010-458-480	BONDS	-	-	80	71	80
010-458-481	DUES	-	-	115	75	75
	Sub-Total : Operating	2,077	2,357	3,695	3,161	4,455
010-458-572	FURNISHINGS/EQUIP	1,950	-	-	-	-
	Sub-Total : Capital Outlay	1,950	-	-	-	-
	*EXP. SUMMARY JP #4	80,861	82,290	98,286	98,522	103,674

DISTRICT ATTORNEY



Department Description

The District Attorney is primarily an attorney for the State who prosecutes felony cases in District Court. However, Polk County had its own District Attorney's office created by the Legislature in 1987 and the D.A.'s office prosecutes for the County in County Court-at Law and Justice of the Peace Courts. The District Attorney may serve in an advisory capacity, giving written opinion to County and Precinct Officials regarding their duties. The District Attorney would receive information and institute action against any County or Precinct Official shown to have abused or neglected their duties. The District Attorney's office is located on the 3rd floor of the main Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-475-105	SALARIES	389,546	377,417	478,154	488,169	491,863
010-475-108	SALARIES - PART TIME	743	608	1,643	858	13,000
010-475-120	CERTIFICATE PAY	1,200	1,523	3,000	2,635	1,800
010-475-200	LONGEVITY PAY	4,440	4,680	4,560	4,560	5,580
010-475-201	SOCIAL SECURITY	30,219	29,711	37,283	37,525	39,187
010-475-202	COUNTY GROUP INSURANCE	67,282	63,337	84,299	82,678	85,915
010-475-203	RETIREMENT	27,587	27,384	34,243	34,921	35,197
010-475-204	WORKERS COMPENSATION	6,130	7,491	8,789	8,131	8,970
010-475-206	UNEMPLOYMENT INSURANCE	1,660	1,139	1,401	1,318	1,473
	Sub-Total : Personnel	528,807	513,289	653,372	660,796	682,984
010-475-315	OFFICE SUPPLIES	6,700	6,695	8,500	8,392	10,000
010-475-330	FURNISHED TRANSPORTATION					7,500
010-475-390	SUBSCRIPTIONS					2,500
010-475-400	SPECIAL PROSECUTION (PENRY)		10,090	-		25,000
010-475-401	ONLINE RESEARCH	1,200	1,167	2,500	2,650	4,000
010-475-406	APPELLATE EXPENSES			15,000	13,790	12,000
010-475-423	MOBILE PHONES/PAGERS					400
010-475-427	TRAVEL	-	-	-		10,000
010-475-475	DETCOG GRANT LOCAL MATCH	-	-	-		
010-475-481	FEES/ DUES	1,779	989	2,037	1,869	2,037
010-475-490	MISCELLANEOUS				25,845	8,750
	Sub-Total : Operating	9,679	18,942	28,037	52,545	82,187
010-475-572	FURNISHINGS & EQUIPMENT	-	-	-	726	9,344
010-475-573	CAPITAL OUTLAYS	-	-	-	42,722	-
	Sub-Total : Capital Outlay	-	-	-	43,448	9,344
	*EXP. SUMMARY - DIST. ATTY	538,486	532,231	681,409	756,790	774,515



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, investigating crimes and maintaining communications with other law enforcement and emergency organizations. Although the Sheriff has county-wide jurisdiction, the Sheriff's Department concentrates its activities in areas outside city limits, where municipal officers cannot operate. The Sheriff also sets the bail bond policy for the County. The Sheriff offices in the Polk County Law Enforcement Center, located at 1733 N. Washington in Livingston.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-560-101	SALARY- SHERIFF	37,221	37,986	40,265	40,265	42,278
010-560-105	SALARIES	1,227,850	1,180,982	1,202,481	1,255,088	1,308,543
010-560-106	TRA OVERTIME SALARIES				154,273	128,000
010-560-108	SALARIES / PART-TIME	24,729	39,833	31,000	52,639	42,830
-	SALARIES - BAILIFFS					
010-560-120	CERTIFICATE PAY	25,663	17,078	18,900	17,309	20,100
010-560-200	LONGEVITY PAY	12,540	12,300	11,040	10,800	13,080
010-560-201	SOCIAL SECURITY	99,841	98,407	100,849	114,791	120,295
010-560-202	GROUP INSURANCE	238,455	243,304	291,805	270,190	317,226
010-560-203	RETIREMENT	90,709	89,404	90,754	105,688	110,860
010-560-204	WORKERS COMPENSATION	54,271	72,482	70,716	67,772	86,167
010-560-206	UNEMPLOYMENT INSURANCE	5,354	3,643	3,632	4,241	4,348
010-560-225	TRAVEL ALLOWANCE			14,605	14,605	17,657
	Sub-Total : Personnel	1,816,632	1,795,419	1,876,047	2,107,661	2,211,386
010-560-300	UNIFORMS	13,061	15,390	19,500	18,587	22,000
010-560-315	OFFICE SUPPLIES	4,980	5,009	7,000	8,836	9,000
010-560-330	FUEL & OIL	116,158	105,885	140,000	146,534	160,000
010-560-336	FINGERPRINT SUPPLIES/ EQUI	2,442	-	2,500	2,134	2,500
010-560-337	HAZ-MAT MONIES/EQUIPMEN	-	27,444	24,000	23,629	
010-560-341	FILM/PHOTOS	2,882	493	3,000	3,021	3,500
010-560-354	TIRE/TUBES	7,327	8,465	10,000	8,612	10,000
010-560-367	SPECIAL MONIES- SHERIFF	-	-	-		
010-560-391	SHELTER REPLACEMENT EXPENSES					
010-560-392	ANIMAL SHELTER	3,595	5,757	10,000	9,843	10,000
010-560-393	LAW ENFORCEMENT SUPPLIES	18,809	18,579	22,050	69,912	25,000
010-560-394	DRUG DOG EXPENSE/SUPPLIE	2,165	1,879	2,250	4,592	4,500
010-560-400	TEXAS VINE PROJECT	23,034	6,290	15,096	15,096	17,925
010-560-422	RADIO/COMMUNICATION	6,871	666	4,000	4,778	4,000
010-560-423	MOBILE PHONES/PAGERS	22,465	18,279	17,500	20,382	20,000
010-560-427	TRAVEL/TRAINING	16,154	20,360	23,252	25,116	23,500

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-560-428	-	-	-		
010-560-429					
010-560-450	19,790	2,057	-	12,780	
010-560-454	35,921	33,848	35,000	33,029	35,000
010-560-463	3,840	3,840	3,840	3,676	3,840
010-560-480	44,341	45,055	49,200	43,310	47,000
010-560-490		1,489	2,000	19,599	2,000
010-560-555					
Sub-Total : Operating	343,835	320,784	390,188	473,466	399,765
010-560-572	982	-	-	67,940	3,000
010-560-573	-	-	-	44,919	7,000
010-560-575	260,372	260,090	-	302,035	
010-560-576		10,114	-		
Sub-Total : Capital Outlay	261,354	270,204	-	414,894	10,000
* EXP. SUMMARY - SHERIFF	2,421,822	2,386,406	2,266,235	2,996,021	2,621,151



JAIL

Department Description

Operates under the direction of the Sheriff, with supervision from Jail Administrator. Maintains interlocal agreement with cities throughout the County and other entities to house inmates.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-512-105	SALARIES	542,040	543,900	647,041	651,205	692,793
010-512-108	SALARIES / PART-TIME	19,570	21,981	30,000	22,463	30,000
010-512-120	CERTIFICATE PAY	3,716	5,839	5,400	4,939	5,400
010-512-NEW	JAILER CERTIFICATION PAY					
010-512-150	Juvenile Transport	1,711	435	2,961	648	2,863
010-512-200	LONGEVITY PAY	4,740	4,980	3,420	3,000	4,320
010-512-201	SOCIAL SECURITY	47,082	44,921	52,695	52,023	56,256
010-512-202	COUNTY GROUP INSURANCE	114,904	129,702	175,083	137,308	185,049
010-512-203	RETIREMENT	38,472	39,832	46,238	46,464	49,527
010-512-204	WORKERS COMPENSATION	26,403	40,501	45,174	31,152	48,124
010-512-206	UNEMPLOYMENT INSURANCE	2,330	1,722	1,980	2,005	2,114
	Sub-Total : Personnel	800,967	833,813	1,009,992	951,206	1,076,446
010-512-300	UNIFORMS	3,919	1,117	5,700	5,825	3,000
010-512-315	OFFICE SUPPLIES	3,949	4,643	5,000	4,722	5,000
010-512-300	FUEL & OIL		23,866	(see S.O.)		
010-512-333	GROCERIES	74,405	88,296	95,000	95,338	109,250
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	20,584	21,711	20,584	19,732	20,584
010-512-342	LAUNDRY SUPPLIES	4,785	2,377	5,000	5,000	5,000
010-512-391	MED SERVICES-IN COUNTY	152,807	68,787	60,000	58,849	60,000
010-512-392	MED SUPPLIES-IN COUNTY			6,000	7,727	6,000
010-512-393	MED SUPP/SERV-OUT OF CO			30,000	30,639	30,000
010-512-405	MEDICAL- DOCTORS/ NURSES	44,400	44,400	44,400	44,400	44,400
010-512-426	TRVL-TRANSP PRISONER	16,098	15,899	15,000	6,592	10,000
010-512-427	TRAVEL/TRAINING	4,741	2,793	4,500	3,730	4,500
010-512-428	Emergency Transport/Prisoner					
010-512-440	CONTRACT INMATE HOUSING				200,477	330,000
010-512-453	EQUIPMENT REPAIRS	4,991	5,067	7,500	5,862	7,500
010-512-490	MISCELLANEOUS	4,551	6,129	5,540	5,404	5,540
010-512-491	INMATE (supplies)	15,495	13,091	15,000	14,860	10,000
010-512-495	ALARM SYSTEM	1,824	3,267	3,400		3,400
	Sub-Total : Operating	352,550	301,443	322,624	509,156	654,174

JAIL (CONT.)

Detail Expenditures (Continued)

Departments		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-512-571	CAPITAL OUTLAY - BUILDING	-	172,210		11,827	
010-512-572	OFFICE FURNISHINGS/ EQUIP	-	7,459			4,500
010-512-573	CAPITAL OUTLAY	9,460	-			
010-512-574	JAIL BEDDING ETC.	-	3,459	4,000	3,996	4,000
010-512-575	VEHICLES	-	-			
	Sub-Total : Capital Outlay	9,460	183,128	4,000	15,823	8,500
	*EXP. SUMMARY- JAIL	1,162,977	1,318,385	1,336,616	1,476,185	1,739,120

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 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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

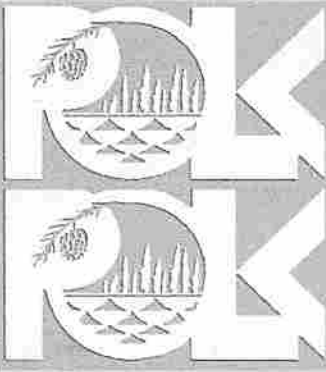
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-551-101	SALARIES	7,260	12,163	13,250	13,250	13,913
010-551-200	LONGEVITY PAY	180	240	60	60	120
010-551-201	SOCIAL SECURITY	582	907	1,018	1,018	1,073
010-551-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-551-203	RETIREMENT	866	887	938	938	989
010-551-204	WORKERS COMPENSATION	610	825	896	932	945
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	29	
010-551-225	VEHICLE ALLOWANCE	5,000	-	-		
	Sub-Total : Personnel	20,303	20,954	22,647	22,712	23,649
010-551-300	UNIFORMS	618	633	-		
010-551-315	OFFICE SUPPLIES	1,303	1,730	4,500	3,435	4,500
	FUEL & OIL					
010-551-330	FURNISHED TRANSPORTATION			5,000	3,186	5,000
010-551-423	MOBILE PHONES/PAGERS	2,220	878	-	58	
010-551-427	TRAVEL / TRAINING	52	2,967	-		
010-551-480	BONDS	50	178			150
	Sub-Total : Operating	4,243	6,386	9,500	6,678	9,650
010-551-572	RADIO / OFFICE EQUIPMENT	1,687	-	-	-	-
010-551-575	VEHICLE/S	32,343	-	-	-	-
	Sub-Total : Capital Outlay	34,030	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	58,576	27,340	32,147	29,390	33,299

CONSTABLE PCT. #2



BILL CUNNINGHAM
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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-552-101	SALARIES	7,260	12,163	13,250	13,250	13,913
010-552-200	LONGEVITY PAY	240	300	360	360	420
010-552-201	SOCIAL SECURITY	975	979	1,041	1,041	1,096
010-552-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-552-203	RETIREMENT	870	891	960	959	1,010
010-552-204	WORKERS COMPENSATION	610	828	916	731	965
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-		
010-551-225	VEHICLE ALLOWANCE	5,000	-	-		
	Sub-Total : Personnel	20,759	21,093	23,012	22,825	24,013
010-552-300	UNIFORMS	669	1,230	900	1,458	900
010-552-315	OFFICE SUPPLIES	673	947	800	890	1,250
010-552-330	FURNISHED TRANSPORTATION			5,000	2,288	5,000
010-552-423	MOBILE PHONES/PAGERS	1,534	2,036	1,500	1,587	2,500
010-552-427	TRAVEL / TRAINING	1,753	134	1,122	107	2,000
010-552-480	BONDS	-	178	178		150
	Sub-Total : Operating	4,629	4,524	9,500	6,330	11,800
010-552-572	RADIO / OFFICE EQUIPMENT	3,427	-		1,779	500
010-552-575	VEHICLE/S	32,123	-		-	
	Sub-Total : Capital Outlay	35,550	-	-	1,779	500
	* EXP. SUMMARY - CONSTBL,	60,938	25,618	32,512	30,934	36,313

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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

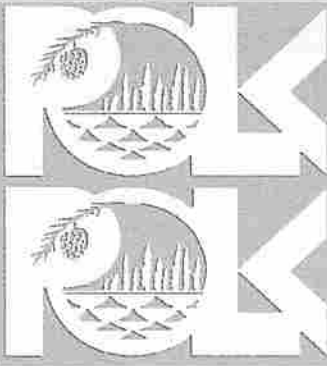
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-553-101	SALARIES	7,260	12,163	13,250	13,250	13,913
010-553-200	LONGEVITY PAY	660	720	780	780	840
010-553-201	SOCIAL SECURITY	1,007	1,011	1,073	1,073	1,129
010-553-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-553-203	RETIREMENT	898	920	989	988	1,040
010-553-204	WORKERS COMPENSATION	610	849	945	763	993
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-		
010-551-225	VEHICLE ALLOWANCE	5,000	-	-		
	Sub-Total : Personnel	21,240	21,596	23,522	23,339	24,523
010-553-300	UNIFORMS	-	751	800	270	1,000
010-553-315	OFFICE SUPPLIES	1,574	177	822	3,703	822
010-552-330	FURNISHED TRANSPORTATION			5,000	1,724	5,000
010-553-423	MOBILE PHONE/PAGER	818	1,571	1,200	1,853	1,500
010-553-427	TRAVEL / TRAINING	873	1,537	1,500	849	1,500
010-553-480	BONDS	-	178	178		150
	Sub-Total : Operating	3,264	4,214	9,500	8,399	9,972
010-553-572	RADIO / OFFICE EQUIPMENT	435	-	-	-	-
010-553-575	VEHICLE/S	32,123	-	-	-	-
	Sub-Total : Capital Outlay	32,558	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	57,062	25,809	33,022	31,738	34,495

CONSTABLE PCT. #4



MARVIN TAYLOR
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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-554-101	SALARIES	7,260	12,163	13,250	13,250	13,913
010-554-200	LONGEVITY PAY	660	720	780	780	840
010-554-201	SOCIAL SECURITY	1,007	1,011	1,073	1,051	1,129
010-554-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-554-203	RETIREMENT	898	920	989	988	1,040
010-554-204	WORKERS COMPENSATION	610	849	945	763	993
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
010-551-225	VEHICLE ALLOWANCE	5,000	-	-	-	-
	Sub-Total : Personnel	21,240	21,596	23,522	23,317	24,523
010-554-315	OFFICE SUPPLIES	285	1,379	1,722	1,704	1,900
010-552-330	FURNISHED TRANSPORTATION			5,000	5,175	5,000
010-554-423	MOBILE PHONE	506	387	600	447	600
010-554-427	TRAVEL / TRAINING	(15)	402	2,000	1,375	2,000
010-554-480	BONDS	-	178	178	-	150
010-554-558	FILING FEE EXPENDITURE	-	-	-	-	-
	Sub-Total : Operating	777	2,347	9,500	8,701	9,650
010-554-572	RADIO / OFFICE EQUIPMENT	3,603	-	-	-	-
010-554-575	VEHICLE/S	32,123	-	-	-	-
	Sub-Total : Capital Outlay	35,726	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	57,742	23,942	33,022	32,019	34,173



STATE LAW ENFORCEMENT

Department Description

This Department is utilized to provide operational support to the local Department of Public Safety Office (State Troopers & Licence & Weights Div.), the Texas Parks & Wildlife (Game Wardens) and the Texas Rangers. The County provides funding for a full-time secretary and certain equipment.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-402-105	SALARIES	22,034	21,861	23,824	24,707	24,420
010-402-108	SALARIES / PART-TIME	-	-	-		
010-402-200	LONGEVITY PAY	360	420	480	480	540
010-402-201	SOCIAL SECURITY	1,746	1,751	1,859	1,927	1,909
010-402-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
101-405-203	RETIREMENT	1,559	1,593	1,713	1,775	1,760
010-402-204	WORKERS COMPENSATION	109	129	136	145	140
010-402-206	UNEMPLOYMENT INSURANCE	93	65	70	57	72
	Sub-Total : Personnel	31,706	31,751	34,568	35,576	35,449
010-402-315	OFFICE SUPPLIES	824	-			
010-402-394	SAFETY EQUIPMENT	234	-			
010-402-400	DPS OPERATING		4,380	7,500	7,358	10,900
010-402-410	GAME WARDEN OPERATING		1,233	1,400	1,344	2,000
010-402-420	LICENSE & WEIGHTS OPERATING		1,577	1,400	1,513	1,800
010-402-423	MOBILE PHONES/PAGERS	4,804	89		129	
010-402-430	TEXAS RANGER OPERATING		1,972	2,000	1,925	2,000
	Sub-Total : Operating	5,862	9,252	12,300	12,269	16,700
010-402-572	OFFICE FURNISHINGS/EQUIPM	2,800	-		-	
	Sub-Total : Capital Outlay	2,800	-	-	-	-
	*EXP. SUMMARY- DPS	40,368	41,003	46,868	47,845	52,149

EMERGENCY MNG.



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 and 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, flood plain management, rural addressing and the permitting for building and private sewage facilities in unincorporated areas of the County.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

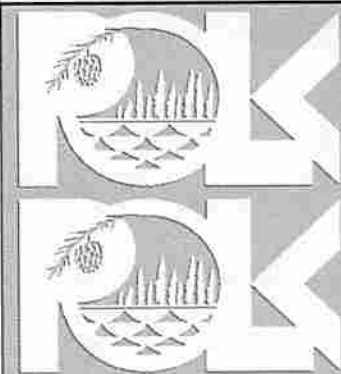
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-695-105	SALARIES	90,558	115,947	128,227	137,357	131,433
010-695-108	SALARIES / PART-TIME	22,766	1,693	2,500	2,521	2,563
010-695-200	LONGEVITY PAY	1,500	1,020	1,320	1,320	1,260
010-695-201	SOCIAL SECURITY	8,743	9,200	10,102	10,737	10,347
010-695-202	GROUP INSURANCE	19,519	28,176	32,423	30,261	33,044
010-695-203	RETIREMENT	7,880	8,427	9,309	9,752	9,536
010-695-204	WORKERS COMPENSATION	1,034	1,171	1,158	1,242	1,188
010-695-206	UNEMPLOYMENT INSURANCE	488	348	380	429	389
	Sub-Total : Personnel	152,488	165,982	185,419	193,619	189,759
010-695-315	OFFICE SUPPLIES	3,250	3,081	3,500	4,111	3,500
010-695-321	BLDG & SEWAGE EXPENSES	350	301	500	565	500
010-695-330	FURNISHED TRANSPORTATION	4,714	4,355	6,000	5,502	7,000
010-695-394	SAFETY/ TRAINING SUPPLIES	19,221	13,833	15,000	14,713	15,000
010-695-420	TELEPHONE/ MOBILE & SPEC	6,754	6,454	6,000	6,001	6,000
010-695-423	SATELLITE SERVICES	2,365	2,663	2,192	2,704	3,492
010-695-427	TRAVEL/TRAINING	5,045	4,333	4,831	3,104	4,831
010-695-463	TOWER RENT	396	396	396	396	396
010-695-490	MISCELLANEOUS	2,817	2,834	3,000	4,974	3,000
010-695-491	STATE SEWAGE FEES	1,389	1,992	2,500	1,470	2,500
010-695-492	911 EXPENSE	1,767	1,692	2,000	1,928	2,000
010-695-493	HURRICANE EXPENSES				74,792	
	Sub-Total : Operating	48,068	41,933	45,919	120,259	48,219
010-695-500	NOAA WEATHER RADIO	-	-			
010-695-571	STATE HOMELAND SECURITY GRANT		378,260	-	2,108	
010-695-572	EQUIPMENT	5,650	-		3,967	2,300
010-695-573	CAPITAL OUTLAY PURCHASES	-	31,485			
	Sub-Total : Capital Outlay	5,650	409,745	-	6,075	2,300
	* EXP. SUMMARY - EMERG MNG	206,206	617,660	231,338	319,952	240,278



VOL. FIRE DEPT. ASSIST.

Department Description

This Department is utilized to provide financial assistance to 11 Volunteer Fire Departments within the County, 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:

Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s:

Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000		1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	-	6,500		6,500
010-543-485	TRAINING	3,285	886	10,000	6,025	10,000
010-543-487	FIRE DEPARTMENTS	66,909	64,788	73,536	78,367	85,012
010-543-690	LIV-ANNUAL AGREEMENT	30,999	15,500	31,000	15,500	31,000
010-543-695	VFD BRUSH TRUCKS - MATCH	18,000	12,000	12,000	10,102	6,000
	Sub-Total : Operating	119,193	93,173	134,036	109,994	139,512
	*EXP. SUMMARY- VOL. FIRE D	119,193	93,173	134,036	109,994	139,512

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.

Your Volunteer Fire Departments are:

Alabama-Coushatta Indian Reservation VFD, Big Thicket Lake Estates 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



ENVIRONMENTAL ENFORCEMENT

Department Description

This Department is responsible to patrol rural areas of the County to locate illegal waste disposal, public nuisance defined by the Health & Safety Code and other environmental crime. The department will identify offenders and take necessary measures to alleviate the problem. The Enforcement Officer also serves as the Arson Investigator for the County.

Goal:

Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s:

Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-697-105	SALARIES	26,846	26,636	29,015	31,191	29,741
010-697-120	CERTIFICATE PAY	-	-	-		
010-697-108	SALARIES-PART TIME				360	
010-697-200	LONGEVITY PAY	480	540	600	600	660
010-697-201	SOCIAL SECURITY	2,131	2,135	2,266	2,442	2,326
010-697-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-697-203	RETIREMENT	1,903	1,942	2,088	2,239	2,143
010-697-204	WORKERS COMPENSATION	480	261	1,994	225	2,047
010-697-206	UNEMPLOYMENT INSURANCE	114	80	85	67	87
	Sub-Total : Personnel	37,758	37,526	42,533	43,609	43,613
010-697-300	UNIFORMS	390	125	400		400
010-697-311	POSTAGE	53	146	200	905	750
010-697-315	OFFICE SUPPLIES	4,372	1,926	1,700	1,717	1,700
010-697-330	FUEL & OIL	1,706	2,365	2,500	3,545	4,000
010-697-354	TIRES/TUBES	455	416	500		500
010-697-423	MOBILE PHONES/PAGERS	1,399	977	1,500	1,027	1,500
010-697-427	TRAVEL/TRAINING	7,254	1,632	3,475	1,541	2,500
010-697-456	EQUIPMENT REPAIRS	733	3,460	2,500	5,639	2,500
010-697-457	SURVEYING/ENGINEERING		-	2,000		2,000
010-697-460	INMATE WORKCREW EXPENSE		3,208	3,900	3,854	4,000
010-697-480	SUBSCRIPTIONS	742	-	450		450
010-697-481	DUES	246	53	250	231	250
	Sub-Total : Operating	17,351	14,309	19,375	18,460	20,550
010-697-571	DETCOG GRANT - EQUIPMENT	13,080	-	-	24,343	
010-697-572	OFFICE FURNISH/EQUIPMENT	1,880	10,823	750		2,450
010-697-573	CAPITAL OUTLAY			-		
	Sub-Total : Capital Outlay	14,960	10,823	750	24,343	2,450
	*EXP. SUMMARY- ENV. ENF.	70,069	62,659	62,658	86,412	66,613

SOCIAL SERVICES

Department Description

The Social Services Department was created from a core of support services being provided from the Senior/Nutrition Centers. The Social Services Coordinator served as a liaison between citizens and various local, state and federal social service agencies including; Indigent Health Care, the Social Security Administration, Medicare/Medicaid. The assistance provided at this county level not only helps to secure the services needed by County residents, but saves County tax dollars by ensuring that eligible state and federal programs are utilized. In the 2003 Budget, this Department will continue these service, along with administration and oversight of the Indigent Healthcare Department, which determines IHC eligibility based upon state and local program guidelines.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

BARBARA HAYES

Contract Administrator

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-645-105	SALARIES	47,445	21,831	23,814	24,038	24,409
010-645-108	SALARIES / PART-TIME	9,043	13,139	15,060	18,106	28,664
010-645-200	LONGEVITY PAY	480	120	180	180	240
010-645-201	SOCIAL SECURITY	4,454	2,749	2,988	3,238	4,078
010-645-202	GROUP INSURANCE	11,610	5,932	6,485	6,485	6,609
010-645-203	RETIREMENT	3,360	1,565	1,692	1,707	1,738
010-645-204	WORKERS COMPENSATION	341	184	259	295	375
010-645-206	UNEMPLOYMENT INSURANCE	240	103	112	92	153
	Sub-Total : Personnel	76,972	45,623	50,589	54,140	66,267
010-645-315	OFFICE SUPPLIES	2,605	3,122	2,500	3,256	3,500
010-645-352	COMPUTER SUPP/EXPENSE	1,451	783	800	351	800
010-645-400	HURRICANE EVACUEES		465		2,578	
010-645-404	INDIGENT HEALTHCARE	249,387	159,021	150,000	168,546	150,000
010-645-405	CONTRACT SERV. - ADM	73,200	67,200	70,260	70,260	72,017
010-645-411	PAUPER CARE & LUNACY	13,832	11,235	10,000	16,734	18,000
010-645-423	MOBILE PHONE	-	-	-		
010-645-426	TRAVEL/ TRAINING	550	-	900		900
	Sub-Total : Operating	341,024	241,826	234,460	261,725	245,217
010-645-572	CAPITAL OUTLAY PURCHASES	618	-	-	924	-
	Sub-Total : Capital Outlay	618	-	-	924	-
	*EXP. SUMMARY - SOCIAL SER	418,615	287,449	285,049	316,790	311,483

VETERANS SERVICES



RALPH DUNN
Veterans Service Officer

Department Description

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 on the first floor of the Polk County Courthouse.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-405-105	SALARIES	43,966	44,028	48,152	44,090	49,356
010-405-108	SALARIES / PART-TIME	-	-	-	286	1,833
010-405-200	LONGEVITY PAY	720	840	960	960	360
010-405-201	SOCIAL SECURITY	3,485	3,518	3,757	3,468	3,943
010-405-202	GROUP INSURANCE	11,610	11,864	12,969	10,808	13,218
101-405-203	RETIREMENT	3,112	3,200	3,462	3,173	3,505
010-405-204	WORKERS COMPENSATION	220	247	275	273	289
010-405-206	UNEMPLOYMENT INSURANCE	187	131	141	142	148
	Sub-Total : Personnel	63,299	63,828	69,717	63,200	72,652
010-405-315	OFFICE SUPPLIES	496	487	500	495	750
010-405-352	COMPUTER MAINTENANCE	687	720	914	746	914
010-405-427	TRAVEL/TRAINING	199	583	500	147	500
010-405-480	DUES					
010-405-481	BONDS/FEES	58	60	100	60	120
	Sub-Total : Operating	1,440	1,851	2,014	1,448	2,284
010-405-572	OFFICE FURNISHINGS/EQUIPM	1,097	-	-	-	2,376
	Sub-Total : Capital Outlay	1,097	-	-	-	2,376
	*EXP. SUMMARY- VET SERV O	65,837	65,679	71,731	64,648	77,312



LIBRARY / MUSEUM

Department Description

Responsible for museum and grounds and the care and condition of artifacts therein. Plan special events, tours and educational programs. Supervise volunteers and assist genealogists in family research. Assists County Offices with historical research for grants, websites and other projects.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-650-105	SALARIES	18,084	17,943	19,545	19,898	20,034
010-650-108	SALARIES/PART-TIME	1,553	1,620	1,839	2,181	13,331
010-650-200	LONGEVITY PAY	720	780	840	840	1,440
010-650-201	SOCIAL SECURITY	1,584	1,594	1,559	1,753	2,663
010-650-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
010-650-203	RETIREMENT	1,308	1,337	1,437	1,461	2,321
010-650-204	WORKERS COMPENSATION	164	185	196	284	1,288
010-650-206	UNEMPLOYMENT INSURANCE	85	60	59	113	100
	Sub-Total : Personnel	29,303	29,451	31,960	33,015	47,785
010-650-315	OFFICE SUPPLIES	556	998	1,000	958	1,000
010-650-400	CONSERVATION & PRESERVATION	486	527	500	483	500
010-650-427	TRAVEL/TRAINING	1,990	1,474	1,500	1,763	1,500
010-650-435	PUBLISHING	100	500	1,000	1,000	1,000
010-650-490	CORRIGAN/MURPHY LIBRARIES					
	Sub-Total : Operating	3,132	3,499	4,000	4,204	4,000
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	-	500	358	1,000
	Sub-Total : Capital Outlay	-	-	500	358	1,000
	*EXP. SUMMARY - LIBRARY &	32,435	32,950	36,460	37,577	52,785



EXTENSION OFFICE

Department Description

The Texas Agricultural Extension Service of Polk County operates in cooperation with the Commissioners Court to provide reliable, current information in all aspects of agriculture, family and consumer science, 4-H and youth and community development through educational programming and activities.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
010-665-105	SALARIES	42,214	43,108	53,945	50,496	57,348
010-665-108	SALARIES / PART-TIME	-	2,325	1,013		1,039
010-665-200	LONGEVITY PAY	-	60	-		60
010-665-201	SOCIAL SECURITY	3,855	4,232	4,378	4,616	4,645
010-665-202	GROUP INSURANCE	4,837	4,943	6,485	4,323	6,609
010-665-203	RETIREMENT	1,272	1,116	1,448	1,469	1,488
010-665-204	WORKERS COMPENSATION	93	2,962	2,993	3,015	3,245
010-665-206	UNEMPLOYMENT INSURANCE	112	160	193	134	203
010-665-225	TRAVEL ALLOWANCE	7,346	8,446	12,000	9,846	12,000
	Sub-Total : Personnel	59,730	67,353	82,454	73,900	86,636
010-665-315	OFFICE SUPPLIES	987	1,140	1,500	1,864	2,000
010-665-334	DEMONSTRATION SUPPLIES	83	287	300	281	500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	5,342	5,869	7,500	4,882	7,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	-	767	1,500	1,571	1,500
010-665-427	TRAVEL/TRAINING	19	153	180		180
010-665-452	COMPUTER MAINTENANCE/ E	-	749	500	2,555	500
010-665-454	VEHICLE MAINTENANCE					2,500
010-665-490	4H EQUIPMENT/ SUPPLIES	2,591	4,279	4,000	3,444	4,000
	Sub-Total : Operating	9,022	13,244	15,480	14,595	18,680
010-665-572	CAPITAL OUTLAY PURCHASES	3,134	90	-	1,171	
	Sub-Total : Capital Outlay	3,134	90	-	1,171	-
	*EXP. SUMMARY - EXTENSION	71,886	80,686	97,934	89,666	105,316

GENERAL FUND (RECAP)

	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
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Fund Balance (year beginning)	1,761,633	1,707,692	2,702,905	2,702,905	1,452,905
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REVENUES

TAX REVENUE SUMMARY	7,524,619	7,860,555	8,171,786	8,599,640	8,633,329
LICENSE & PERMIT FEES SUMMARY	155,754	138,966	143,875	190,512	217,800
FINES, FEES & FORFEITURE SUMMAR	571,361	679,708	691,000	656,511	723,000
FEDERAL REVENUE SUMMARY	153,449	495,249	120,711	394,178	100,266
CHARGES FOR SERVICES SUMMARY	902,825	847,239	849,825	1,215,092	1,261,775
INTEREST SUMMARY	35,297	98,921	95,000	191,540	213,300
OTHER REVENUES SUMMARY	912,831	1,242,311	1,140,104	1,968,482	1,586,171
DEBT PROCEEDS SUMMARY	770,580	-	-	-	-

** TOTAL REVENUE	11,026,717	11,362,950	11,212,301	13,215,956	12,735,641
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EXPENDITURES

GENERAL AND ADMINISTRATIVE	3,632,620	3,621,707	3,940,069	4,669,699	4,470,143
JUSTICE & PUBLIC SAFETY	6,315,202	6,914,203	6,779,755	7,716,687	7,708,648
HEALTH, HUMAN & OTHER SERVICES	588,773	466,764	491,174	508,681	546,896

** TOTAL EXPENDITURES	10,536,595	11,002,674	11,210,998	12,895,067	12,725,687
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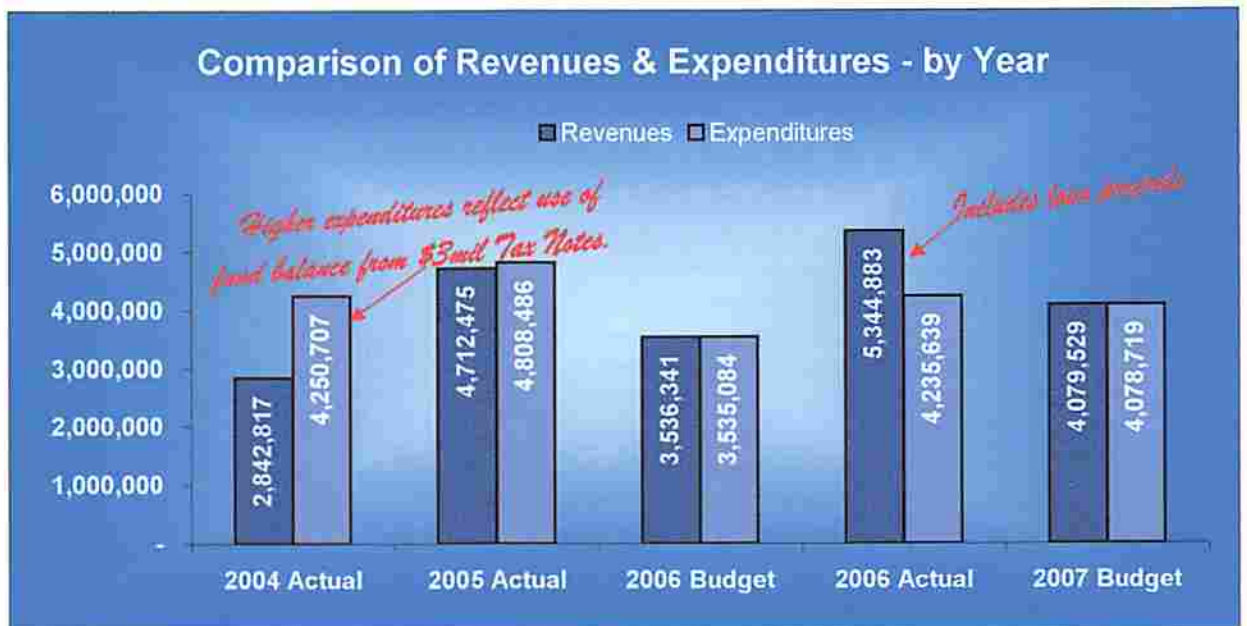
Projected Fund Balance (year ending)	2,251,755	2,067,968	2,704,208	3,023,794	1,462,859
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ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
BEGINNING FUND BALANCE	\$2,059,751	\$1,990,141	(\$123,078)	(\$405,490)	\$564,015
TAX REVENUE	1,115,628	1,648,902	2,162,841	2,237,236	2,664,229
FEE REVENUE	1,132,948	1,127,750	1,175,000	1,082,646	1,200,000
INTEREST	20,271	15,386	-	33,207	40,000
OTHER	526,237	1,868,856	153,200	1,936,599	130,000
LATERAL ROAD	47,732	51,580	45,300	55,194	45,300
OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUES	2,842,817	4,712,475	3,536,341	5,344,883	4,079,529
TOTAL AVAILABLE FUNDS	4,902,568	6,702,616	3,413,263	4,939,393	4,643,544
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	666,856	702,889	656,299	797,776	802,344
PRECINCT 2	669,113	620,624	667,101	624,144	819,148
PRECINCT 3	879,908	1,638,487	665,806	1,044,170	815,902
PRECINCT 4	781,932	968,109	782,338	892,734	925,500
OTHER ROAD & BRIDGE					
RESERVE TO FUND BALANCE			\$86,500		
COUNTY WIDE	385,813	385,159	518,240	425,895	470,526
PERMANENT ROAD	809,055	471,718	200,000	442,501	200,000
EMERGENCY REPAIRS	1,438	1,438	-	(2,000)	-
LATERAL ROADS	56,591	20,064	45,300	10,419	45,300
TOTAL EXPENDITURES	4,250,707	4,808,486	3,535,084	4,235,639	4,078,719
ENDING FUND BALANCE	\$651,861	\$1,894,129	(\$121,821)	\$703,754	\$564,825

<i>Fund balance as a % of expenditures</i>	15%	39%	-3%	17%	14%
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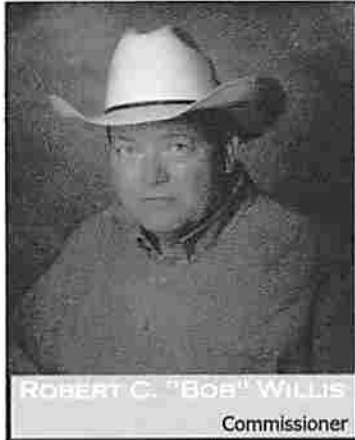
ROAD & BRIDGE - REVENUES

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
FUND BALANCE (BEGINNING)						
	Undesignated	4,018	757,876	(243,816)	(523,238)	416,111
	Designated - Perm. Rd. (Tax N	1,960,542	1,146,034			
	Designated - Lateral Road	95,191	86,231	120,738	117,748	147,904
	TOTAL FUND BALANCE	2,059,751	1,990,141	(123,078)	(405,490)	564,015
TAX REVENUE						
015-310-110	TAXES - CURRENT	1,012,640	1,519,781	2,037,439	2,046,974	2,510,780
015-310-120	TAXES DELINQUENT	102,988	129,121	125,402	189,784	153,449
015-318-160	OTHER TAX				479	
	* TAX REVENUE SUMMARY	1,115,628	1,648,902	2,162,841	2,237,236	2,664,229
FEE REVENUE						
015-321-200	AUTO REGISTRATION FEES	641,352	627,035	695,000	590,484	700,000
015-321-300	LICENSE TAX	491,550	500,580	480,000	475,200	480,000
015-321-400	TxDOT GROSS WEIGHT & AXL	-	-	-	16,963	20,000
015-321-500	SPECIAL LICENSE PLATE MONI	45	136	-		
	* FEE REVENUE SUMMARY	1,132,948	1,127,750	1,175,000	1,082,646	1,200,000
INTEREST						
015-360-100	DEPOSITORY INTEREST	20,271	15,386		33,207	40,000
	TOTAL INTEREST	20,271	15,386	-	33,207	40,000
DEBT PROCEEDS						
	TOTAL PROCEEDS	-	-	-	-	-
LATERAL ROAD						
017-333-330	STATE LATERAL ROAD MONIE	46,799	48,455	42,800	48,379	42,800
017-360-100	DEPOSITORY INTEREST	934	3,125	2,500	6,816	2,500
	* REVENUE SUMMARY - LATER	47,732	51,580	45,300	55,194	45,300
OTHER REVENUE						
015-342-566	REFUND - UNEMPLOYMENT		1,437		1,396	
015-330-600	FEMA FUNDS				219,232	
015-342-570	STATE REIMB BRIDGE PROJ.	2,125				
015-342-600	PCT. TRAVEL REIMBURSEMENT				1,444	
015-342-624	PCT. 4 ROW REIMBURSEMENT		6,668		200	
015-350-300	FINES	136,664	103,364	110,000	119,207	130,000
015-360-200	MISCELLANEOUS REVENUE	103			54,977	
015-364-300	SALE OF SURPLUS, PCT. 3	-	71,309		383	
015-364-400	SALE OF SURPLUS, PCT. 4	-	1,039			
015-369-100	Culvert/Material Reimbursemer	68,896	52,459		64,807	
015-369-200	Culvert/Material Reimbursemer	92,854	115,617		79,694	
015-369-300	Culvert/Material Reimbursemer	6,189	239		1,794	
015-369-400	Culvert/Material Reimbursemer	-	197,944		16,205	
015-370-010	Transfer from General Fund	-	1,005,297		1,283,020	
015-370-017	Transfer from Lateral Road		2,667			
015-370-032	Transfer from Waste Mgmt.	108,437		43,200	37,794	
015-370-034	Transfer from FEMA Fund				47,068	
015-370-090	Transfer from Drug Forf. -SO	4,332	1,168			

ROAD & BRIDGE - REVENUES (CONT.)

Detailed Revenues					
Category/Department	2004 Actual <small>(per Aud. Rep.)</small>	2005 Actual <small>(per Aud. Rep.)</small>	2006 Budget <small>(as adopted)</small>	2006 Actual <small>(unaudited)</small>	2007 Budget <small>Adopted 9/12/06</small>
015-370-125	Pct. 1 - Sale of Assets	-	-	4,906	
015-370-150	Pct. 2 - Sale of Assets	-	-		
015-370-200	Pct. 3 - Sale of Assets	-	203,650		
015-370-250	Pct. 4 - Sale of Assets	106,000	106,000		
015-370-325	Pct. 3 - Insurance Monies	-	-	4,473	
015-370-425	Pct. 4 - Insurance Monies	637			
	* OTHER REVENUES - SUMMA	526,237	1,868,856	153,200	1,936,599
					130,000
	** TOTAL REVENUE	2,842,817	4,712,475	3,536,341	5,344,883
					4,079,529



PRECINCT 1

Department Description

The major function of the Precinct is to maintain, improve and repair designated County roads and bridges.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

ROBERT C. "BOB" WILLIS
Commissioner

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
015-621-105	SALARIES	189,176	175,001	222,265	172,662	227,822
015-621-108	SALARIES / PART-TIME	8,532	14,768	14,251	23,671	14,608
015-621-200	LONGEVITY PAY	2,940	2,940	3,180	2,460	2,880
015-621-201	SOCIAL SECURITY	17,468	16,988	18,337	15,912	18,766
015-621-202	GROUP INSURANCE	44,988	43,500	51,876	41,069	52,871
015-621-203	RETIREMENT	13,397	12,747	16,899	13,590	17,294
015-621-204	WORKERS COMPENSATION	19,567	25,285	35,658	22,256	36,474
015-621-206	UNEMPLOYMENT INSURANCE	850	566	689	584	705
	Sub-Total : Personnel	296,918	291,796	363,155	292,203	371,420
015-621-300	UNIFORMS	5,110	5,243	6,800	6,639	7,200
015-621-315	OFFICE SUPPLIES	1,660	1,247	1,500	2,473	3,000
015-621-330	FUEL/OIL	43,715	49,249	65,000	63,534	70,000
015-621-337	MATERIAL/SUPPLIES	24,199	-	20,000	17,169	40,000
015-621-338	CULVERTS	10,816	12,627	18,000	372	16,000
015-621-339	CONSTRUCTION CONTR & MA	226,112	202,002	98,159	311,764	170,000
015-621-343	PINE SHADOWS SUBDV/IMPRV	-	20,000			
015-621-354	TIRES/TUBES	4,509	14,002	15,000	3,407	15,000
015-621-420	TELEPHONE	2,461	2,951	3,500	1,878	3,000
015-621-423	MOBIL PHONE/PAGERS	3,591	1,551	3,000	1,326	4,000
015-621-427	TRAVEL/TRAINING	1,752	685	2,500	335	2,500
015-621-440	ELECTRICITY	2,156	2,209	2,000	3,042	3,500
015-621-441	GAS/HEAT	-	763	1,300	830	2,000
015-621-442	WATER	594	586	1,000	447	1,000
015-621-456	PARTS AND REPAIR	37,964	41,940	35,000	20,188	34,000
015-621-461	EQUIPMENT RENTAL	450	8,039	19,989		20,000
015-621-463	TOWER RENT	396	396	396	396	400
015-621-480	BONDS	-	355			
015-621-490	MISCELLANEOUS	2,353	-		2,523	39,324
	Sub-Total : Operating	367,839	363,844	293,144	436,323	430,924
015-621-573	CAPITAL OUTLAY PURCHASES	2,099	47,249	-	69,249	
	Sub-Total : Capital Outlay	2,099	47,249	-	69,249	-
	* EXP. SUMMARY - PRECINCT	666,856	702,889	656,299	797,776	802,344

PRECINCT 2



RONNIE VINCENT
Commissioner

Department Description

The major function of the Precinct is to maintain, improve and repair designated County roads and bridges.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2003 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
015-622-000	PRECINCT #2 - ROAD & BRIDGE					
015-622-105	SALARIES	204,434	198,942	222,761	205,692	228,330
015-622-108	SALARIES / PART-TIME	899	1,350	2,909	5,952	2,813
015-622-200	LONGEVITY PAY	2,040	2,580	3,000	2,880	3,600
015-622-201	SOCIAL SECURITY	16,155	15,909	17,493	16,389	17,958
015-622-202	GROUP INSURANCE	52,244	52,398	58,361	47,013	59,480
015-622-203	RETIREMENT	14,378	14,417	16,121	15,023	16,549
015-622-204	WORKERS COMPENSATION	19,414	28,043	31,011	19,213	31,834
015-622-206	UNEMPLOYMENT INSURANCE	858	593	657	579	675
	Sub-Total : Personnel	310,422	314,232	352,313	312,742	361,239
015-622-300	UNIFORMS	1,802	-	1,500	1,986	2,500
015-622-315	OFFICE SUPPLIES	729	718	1,500	592	1,500
015-622-330	FUEL/ OIL	51,171	60,608	65,000	63,926	65,000
015-622-337	MATERIAL/ SUPPLIES	29,271	19,679	19,200	22,741	25,900
015-622-338	CULVERTS	17,446	13,991	12,300	11,100	14,000
015-622-339	CONSTRUCTION CONTR & MA	163,870	103,983	133,112	131,089	257,163
015-622-354	TIRES/ TUBES	9,797	6,586	6,000	10,217	10,000
015-622-420	TELEPHONE	1,823	2,809	3,500	1,646	3,000
015-622-423	MOBILE PHONES/PAGERS	1,732	1,594	3,000	2,107	3,000
015-622-427	TRAVEL/TRAINING	1,702	4,643	6,000	1,199	2,500
015-622-440	ELECTRICITY	2,258	2,239	2,550	2,680	2,700
015-622-442	WATER	223	227	230	248	250
015-622-456	PARTS & REPAIR	59,297	78,985	60,500	61,382	70,000
015-622-463	TOWER RENT	396	396	396	396	396
015-622-480	BONDS				93	
015-622-490	MISCELLANEOUS	-	-			
	Sub-Total : Operating	341,516	296,459	314,788	311,402	457,909
015-622-573	CAPITAL OUTLAY PURCHASES	17,175	9,933			
	Sub-Total : Capital Outlay	17,175	9,933	-	-	-
	* EXP. SUMMARY - PRECINCT	669,113	620,624	667,101	624,144	819,148

PRECINCT 3



JAMES J. "BUDDY" PURVIS
Commissioner

Department Description

The major function of the Precinct is to maintain, improve and repair designated County roads and bridges.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
015-623-000	PRECINCT #3 - ROAD & BRIDGE					
015-623-105	SALARIES	310,884	293,845	338,620	371,147	347,086
015-623-108	SALARIES / PART-TIME	19,680	14,758	15,080	24,208	15,457
015-623-200	LONGEVITY PAY	4,740	3,720	3,720	3,720	4,200
015-623-201	SOCIAL SECURITY	26,019	24,314	27,343	30,099	28,056
015-623-202	GROUP INSURANCE	69,175	72,193	84,299	82,138	85,915
015-623-203	RETIREMENT	21,983	21,198	24,135	26,403	24,766
015-623-204	WORKERS COMPENSATION	28,735	46,576	46,025	35,442	47,242
015-623-206	UNEMPLOYMENT INSURANCE	1,346	915	1,028	1,154	1,054
	Sub-Total : Personnel	482,561	477,518	540,250	574,311	553,776
015-623-300	UNIFORMS	1,789	2,068	2,100	2,100	2,100
015-623-315	OFFICE SUPPLIES	1,179	1,511	1,000	1,022	1,022
015-623-330	FUEL/OIL	53,977	65,000	50,000	100,331	93,000
015-623-337	MATERIAL SUPPLIES	18,588	9,384	4,000	7,981	8,000
015-623-338	CULVERTS	2,449	838	1,000	334	600
015-623-339	CONSTRUCTION CONTR & MA	17,040	24,700	20,000	56,760	58,698
015-623-354	TIRES/TUBES	9,867	15,470	6,000	8,149	9,000
015-623-420	TELEPHONE	4,102	5,090	4,700	4,493	4,700
015-623-423	MOBILE PHONES/ PAGERS	4,699	4,479	4,200	5,886	4,200
015-623-427	TRAVEL/TRAINING	1,194	2,146	2,150	2,029	2,500
015-623-440	ELECTRICITY	6,003	6,261	6,300	7,066	6,300
015-623-441	GAS/HEAT	-	626	630	457	630
015-623-442	WATER	1,079	1,051	980	1,011	980
015-623-456	PARTS & REPAIRS	86,843	151,774	22,100	59,688	60,000
015-623-461	EQUIPMENT RENTAL		1,850			
015-623-463	TOWER RENT	396	396	396	396	396
015-623-480	BONDS		178			
015-623-490	MISCELLANEOUS				11,800	10,000
	Sub-Total : Operating	209,206	292,824	125,556	269,503	262,126
015-623-573	CAPITAL OUTLAY PURCHASES	188,141	868,144		200,356	
	Sub-Total : Capital Outlay	188,141	868,144	-	200,356	-
	* EXP. SUMMARY - PRECINCT	879,908	1,638,487	665,806	1,044,170	815,902

PRECINCT 4



Department Description

The major function of the Precinct is to maintain, improve and repair designated County roads and bridges.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

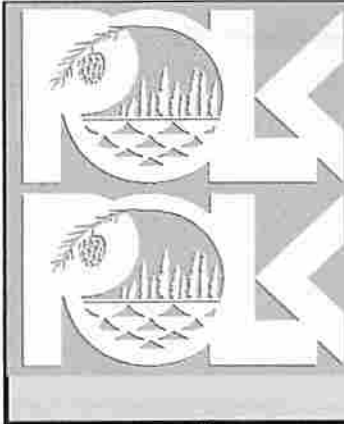
Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
015-624-000	PRECINCT #4 - ROAD & BRIDGE					
015-624-105	SALARIES	187,507	227,311	262,166	266,902	268,720
015-624-108	SALARIES / PART-TIME	27,380	13,508	28,620	16,314	29,336
015-624-200	LONGEVITY PAY	2,940	3,600	4,260	4,200	4,740
015-624-201	SOCIAL SECURITY	15,063	17,252	22,571	21,106	23,164
015-624-202	GROUP INSURANCE	45,969	51,418	64,846	58,412	66,089
015-624-203	RETIREMENT	13,282	16,516	18,783	19,097	19,279
015-624-204	WORKERS COMPENSATION	20,538	34,403	41,588	32,426	42,685
015-624-206	UNEMPLOYMENT INSURANCE	946	716	848	850	871
	Sub-Total : Personnel	313,625	364,723	443,682	419,307	454,883
015-624-300	UNIFORMS	2,907	4,495	4,000	5,760	5,500
015-624-315	OFFICE SUPPLIES	770	753	850	534	850
015-624-330	FUEL/ OIL	46,821	79,220	50,000	102,033	95,000
015-624-337	MATERIAL/ SUPPLIES	4,364	10,573	6,575	5,768	6,575
015-624-338	CULVERTS	11,756	7,884	15,000	7,214	14,600
015-624-339	CONSTRUCTION CONTR & MA	163,618	141,944	130,000	120,281	153,925
015-624-354	TIRES/ TUBES	10,021	8,309	5,000	10,623	15,500
015-624-420	TELEPHONE	750	1,175	1,450	743	1,450
015-624-423	MOBIL PHONES / PAGERS	862	1,300	2,000	952	2,000
015-624-427	TRAVEL/TRAINING	3,184	2,287	2,500	1,635	2,500
015-624-440	ELECTRICITY	2,228	2,275	3,000	3,036	3,000
015-624-442	WATER	338	405	600	419	600
015-624-456	PARTS & REPAIRS	52,354	72,486	59,000	53,953	62,000
015-624-461	EQUIPMENT RENTAL	-	-	-	9,056	9,056
015-624-463	TOWER RENT	396	396	396	396	396
015-624-490	MISCELLANEOUS	-	5,236	58,285	4,800	97,665
	Sub-Total : Operating	329,894	338,738	338,656	327,202	470,617
015-624-573	CAPITAL OUTLAY PURCHASES	138,413	264,648		146,225	
	Sub-Total : Capital Outlay	138,413	264,648	-	146,225	-
	* EXP. SUMMARY - PRECINCT	781,932	968,109	782,338	892,734	925,500



OTHER ROAD & BRIDGE

Department Description

These accounts reflect generalized expenditures which are not attributed to the operation of one particular precinct, but rather to Road & Bridge administration. Expenses are shown for the Commissioners salaries and benefits, along with those of the Corrections Officers who supervise the inmate work crews. This department also contains expenses for the county-wide road signage program, in addition to Permanent Road Improvement, Emergency Road Repair and Lateral Roads funds.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
015-610-000	ROAD & BRIDGE ADMINISTRATION					
015-610-101	SALARY- COUNTY COMMISSIO	148,135	146,612	161,060	160,263	169,113
015-610-105	SALARIES	53,402	53,175	59,885	63,630	61,382
015-610-120	CERTIFICATE PAY	3,600	3,600	3,600	2,631	3,600
015-610-200	LONGEVITY PAY	3,060	3,360	3,660	2,520	2,460
015-610-201	SOCIAL SECURITY	19,751	19,745	23,044	22,233	24,850
015-610-202	GROUP INSURANCE (5)	34,807	35,567	38,907	35,647	39,653
015-610-203	RETIREMENT	18,509	18,875	21,237	21,299	22,901
015-610-204	WORKERS COMPENSATION	9,030	10,835	11,939	9,482	12,694
015-610-206	UNEMPLOYMENT INSURANCE	242	169	185	189	189
015-610-225	TRAVEL ALLOWANCE	57,570	57,260	73,024	73,203	88,284
	Sub-Total : Personnel	348,106	349,198	396,540	391,098	425,126
015-610-377	ROAD SIGNAGE	9,585	11,403	10,000	9,930	10,000
015-610-456	INMATE WORK CREW EXPENS	9,190	3,929	4,000	5,551	10,000
015-610-490	MISCELLANEOUS	-	-	200	200	200
015-700-010	TRANSFER TO GENERAL FUND	350	1,500		700	
015-610-491	EQUIPMENT (MOBILE) INSURA	18,582	19,128	21,000	18,417	21,000
	RESERVE TO FUND BALANCE			86,500		
	Sub-Total : Operating	37,707	35,961	121,700	34,798	41,200
015-610-573	CAPITAL OUTLAY PURCHASES	-	-	-	-	4,200
	Sub-Total : Capital Outlay	-	-	-	-	4,200
	* EXP. SUMMARY - ROAD & BF	385,813	385,159	518,240	425,895	470,526
015-620-621	PRECINCT #1 PERMANENT RO	102,983		50,000	17,624	50,000
015-611-998	PCT. 1 PERM. IMPRV.(\$3MIL)	8,378				
015-620-622	PRECINCT #2 PERMANENT RO	39,693	45,000	50,000	118,650	50,000
015-612-998	PCT. 2 PERM. IMPRV.(\$3MIL)	326,814	150,412			
015-620-623	PRECINCT #3 PERMANENT RO	14,899		50,000		50,000
015-613-998	PCT. 3 PERM. IMPRV.(\$3MIL)	170,344	100,873		236,924	
015-620-624	PRECINCT #4 PERMANENT RO	8,500		50,000		50,000
015-614-998	PCT. 4 PERM. IMPRV.(\$3MIL)	137,443	175,433		69,303	
	Sub-Total : Operating	809,055	471,718	200,000	442,501	200,000
	* EXP. SUMMARY - PERM. ROF	809,055	471,718	200,000	442,501	200,000

OTHER ROAD & BRIDGE (CONT.)

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
	EMERGENCY ROAD REPAIRS					
015-625-101	Emergency Road Repairs - Pct. #1					
015-625-102	Emergency Road Repairs - Pct. #2					
015-625-103	Emergency Road Repairs - Pct. #3					
015-625-104	Emergency Road Repairs - Pct. #4					
015-625-201	Right-of-Way - Pct. #1					
015-625-202	Right-of-Way - Pct. #2					
015-625-203	Right-of-Way - Pct. #3	1,438	1,438		(2,000)	
015-625-204	Right-of-Way - Pct. #4					
	Sub-Total : Operating	1,438	1,438	-	(2,000)	-
	* EXP. SUMMARY - EMERG. RE	1,438	1,438	-	(2,000)	-
	LATERAL ROAD					
017-621-339	PRECINCT #1 LATERAL ROAD	22,159	7,344	10,419		10,419
017-622-339	PRECINCT #2 LATERAL ROAD	9,968	10,053	10,419	10,419	10,419
017-623-339	PRECINCT #3 LATERAL ROAD	24,464		12,231		12,231
017-624-339	PRECINCT #4 LATERAL ROAD			12,231		12,231
017-700-015	TRANSFER TO R&B		2,667			
	Sub-Total : Operating	56,591	20,064	45,300	10,419	45,300
	* EXPENSE SUMMARY - LATER	56,591	20,064	45,300	10,419	45,300

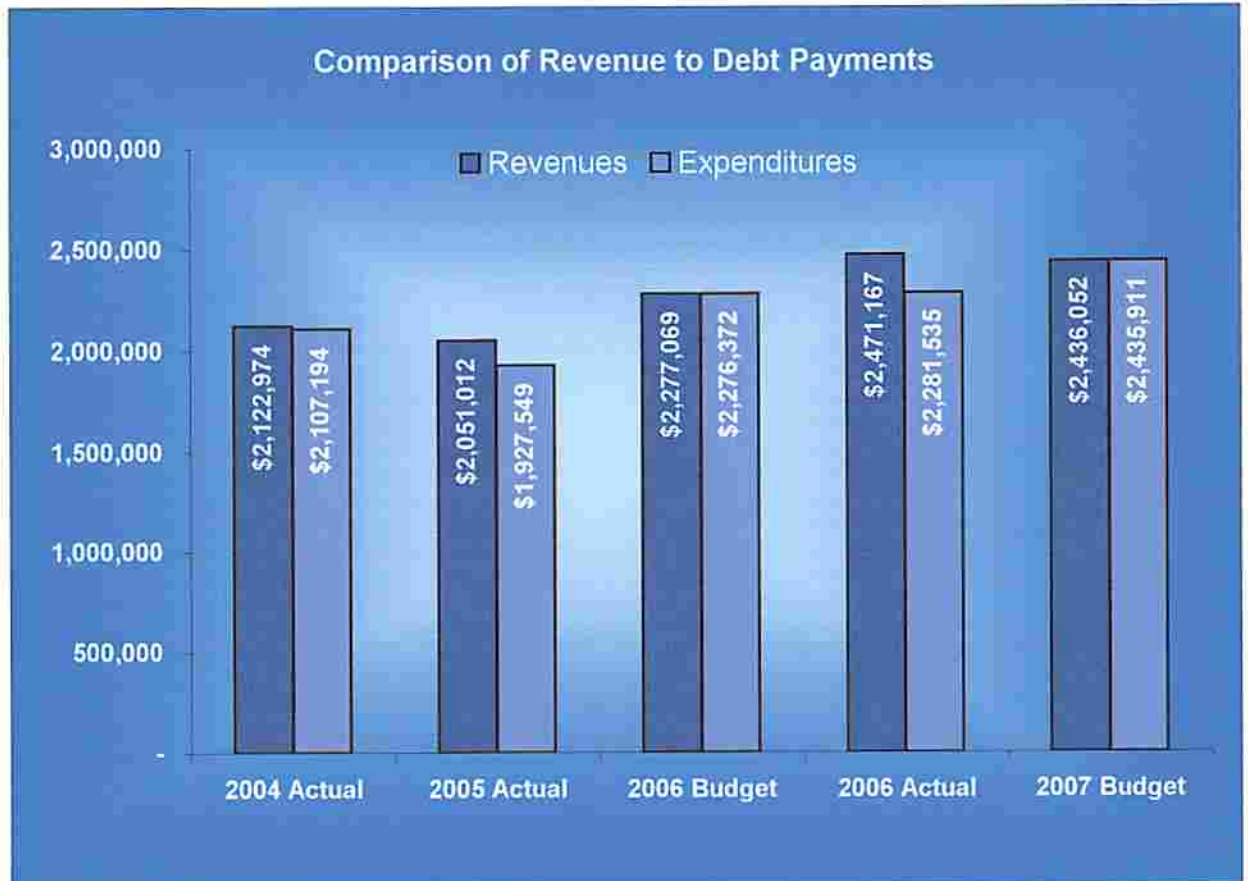


DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
BEGINNING FUND BALANCE	\$641,314	\$658,075	\$750,558	\$750,558	\$780,558
TAX REVENUE	2,074,974	1,958,770	2,248,569	2,373,286	2,366,052
INTEREST	10,717	29,817	28,500	62,797	70,000
OTHER	37,282	1,300	-	35,083	-
OTHER FINANCING SOURCES	-	61,125	-	-	-
TOTAL REVENUES	2,122,974	2,051,012	2,277,069	2,471,167	2,436,052
TOTAL FUNDS AVAILABLE	2,764,288	2,709,087	3,027,627	3,221,725	3,216,610
DEBT SERVICE					
PRINCIPAL	1,806,027	1,715,749	2,097,239	2,097,238	2,280,317
INTEREST	299,554	210,800	178,133	181,296	153,094
OTHER	1,613	1,000	1,000	3,000	2,500
TOTAL EXPENDITURES	2,107,194	1,927,549	2,276,372	2,281,535	2,435,911
ENDING FUND BALANCE	\$657,094	\$781,539	\$751,255	\$940,190	\$780,699

Fund balance as a percent of expenditures	31%	41%	33%	41%	32%
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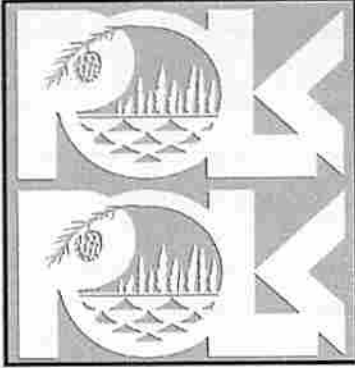
DEBT SERVICE

Detailed Revenues						
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06	
FUND BALANCE (BEGINNING)	\$641,314	\$658,075	\$780,558	\$780,558	\$256,151	
TAX REVENUE						
061-310-110 TAXES - CURRENT	1,914,385	1,779,088	2,118,196	2,153,735	2,229,777	
061-310-120 TAXES - DELINQUENT	160,590	179,682	130,373	219,551	136,275	
* TAX REVENUE SUMMARY	2,074,974	1,958,770	2,248,569	2,373,286	2,366,052	
OTHER						
061-318-160 OTHER TAX	-	-	-	498		
061-342-900 MISCELLANEOUS	37,282	1,300	-	34,586		
* MISC. REVENUE SUMMARY	37,282	1,300	-	35,083	-	
INTEREST						
061-360-100 DEPOSITORY INTEREST	10,717	29,817	28,500	62,797	70,000	
*INTEREST REVENUE SUMMARY	10,717	29,817	28,500	62,797	70,000	
OTHER FINANCING SOURCES						
061-370-010 TRANSFER FROM GENERAL FUND			-			
061-390-015 TRANSFER FROM ROAD & BRIDGE		61,125				
* TRANSFERS REVENUE SUMMARY	-	61,125	-	-	-	
061-399-999 **TOTAL REVENUE	2,122,974	2,051,012	2,277,069	2,471,167	2,436,052	

DEBT SERVICE

Detailed Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
PRINCIPAL						
061-813-510	1994 C/O- COURTHOUSE/JAIL	180,000	RETIRED			
061-814-595	1994 C/O - SUBTITLE D ISSUE	150,000	RETIRED			
061-815-580	1998 Permanent Improv. Refund	445,000	485,000	270,000	270,000	RETIRED
061-816-581	2004 GEN. OBLG. REFUNDING		265,000	265,000	265,000	260,000
061-830-016	1998/99 SERIES TIME WARRANT	20,223	RETIRED			
061-830-017	1999/00 SERIES TIME WARRANT	259,242	200,194	RETIRED		
061-830-018	2000/01 SERIES TIME WARRANT	161,062	99,421	83,941	83,941	RETIRED
061-830-019	2001/02 SERIES TIME WARRANT	201,741	201,741	88,905	88,905	78,317
061-830-020	2002/03 SERIES TIME WARRANT	213,663	194,393	194,393	194,393	36,999
061-830-509	2003 TAX NOTES		55,000	680,000	680,000	1,120,000
061-830-510	2004 TAX NOTES		215,000	215,000	215,000	215,000
061-830-511	2005 TAX NOTES			300,000	300,000	300,000
061-830-512	2006 TAX NOTES					270,000
061-831-505	RB3 - LEASE/NO. 1000096455	30,972	RETIRED			
061-831-506	BANC ONE LEASE - AS400	74,123	RETIRED			
061-831-508	2001 TAX NOTES	70,000	RETIRED			
	* PRINCIPAL PAYMENTS SUMM	1,806,027	1,715,749	2,097,239	2,097,238	2,280,317
INTEREST						
061-853-510	INTEREST - 1994 C/O COUTH/	4,500	RETIRED			
061-854-595	INTEREST - 1994 C/O SUBTITL	58,650	RETIRED			
061-855-580	INTEREST - PERM. IMPRV. REI	40,968	21,660	5,738	5,738	RETIRED
061-857-581	2004 GEN OBLG. REFUND INT		38,625	32,000	32,000	24,050
061-872-016	INTEREST - 1998/99 SERIES T	1,052	RETIRED			
061-872-017	INTEREST - 1999/00 SERIES T	25,000	10,417	RETIRED		
061-873-018	INTEREST - 2000/01 SERIES T	17,406	9,271	4,207	4,207	RETIRED
061-873-019	INTEREST - 2001/02 SERIES T	26,193	17,115	8,037	8,037	4,036
061-873-020	INTEREST - 2002/03 SERIES T	30,130	20,654	11,949	11,679	2,494
061-873-506	BANC ONE LEASE - AS400	2,141	RETIRED			
061-873-507	INT. - LEASE/1000096455	1,499	RETIRED			
061-873-508	INTEREST - 2001 TAX NOTES	17,750	RETIRED			
061-873-509	INTEREST - 2003 TAX NOTES	74,266	69,384	61,299	61,299	41,219
061-873-510	INTEREST - 2004 TAX NOTES		23,675	18,300	18,300	11,850
061-873-511	INTEREST - 2005 TAX NOTES			36,604	40,038	33,045
061-873-512	INTEREST - 2006 TAX NOTES					36,400
	* INTEREST PAYMENTS SUMM	299,554	210,800	178,133	181,296	153,094
OTHER						
061-890-690	BOND FEES	1,613	1,000	1,000	3,000	2,500
061-999-999	** TOTAL EXPENDITURES	2,107,194	1,927,549	2,276,372	2,281,535	2,435,911



STATEMENT OF LEGAL DEBT LIMITS

The County is authorized under Article 3, 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 in the County.

2006 Assessed valuation of real property: \$ 1,961,579,021

Debt Limit (25% of above value): 490,394,755

Debt issued and applicable to limit:

5,993,689

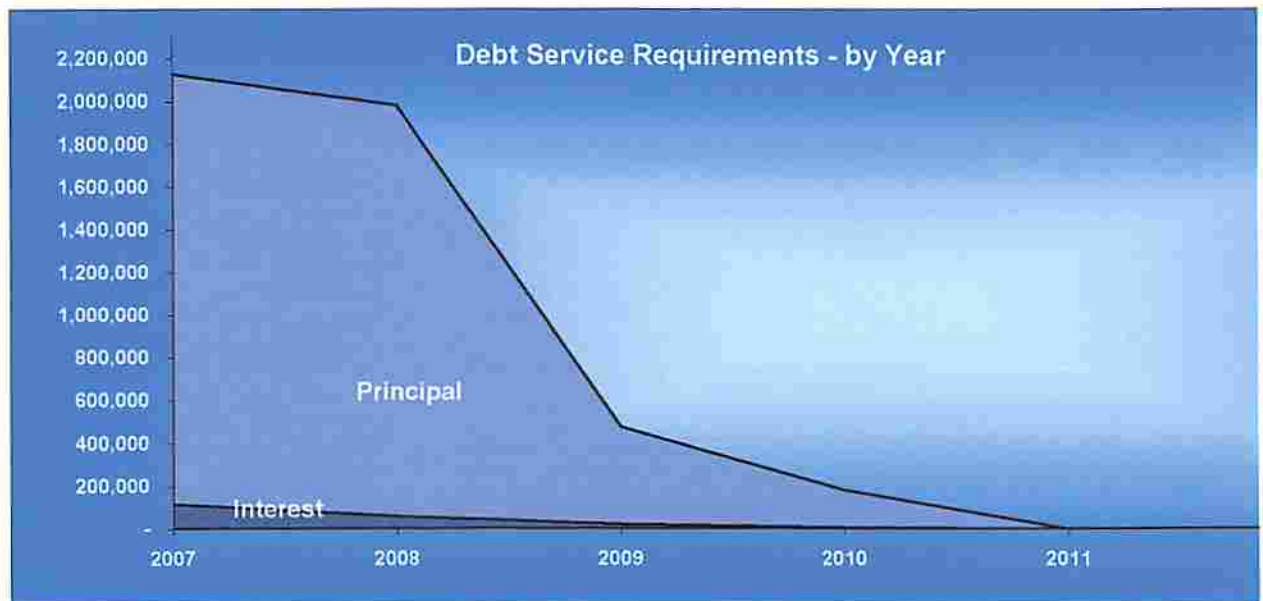
only 1.2% of legal limit

In addition to unlimited "ta" 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.

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 the provisions of such Chapter is limited in the aggregate of 5% of the assessed valuation.

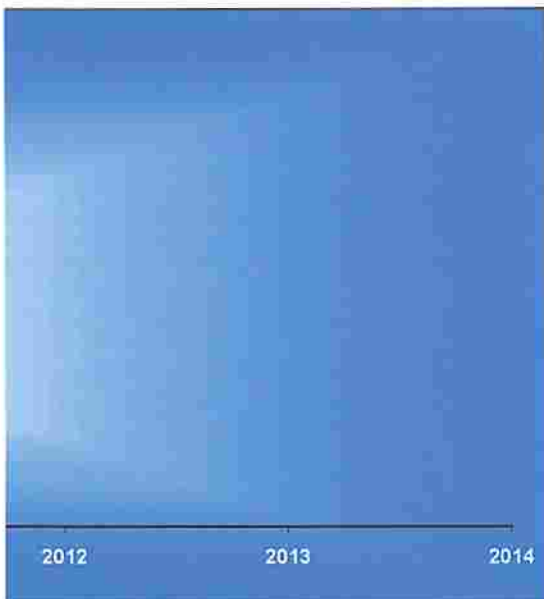


		2007	2008	2009	2010
<u>CERTIFICATES OF OBLIGATION</u>					
2004 SERIES - Gen. Obligation Refunding Bonds	Principal	260,000	290,000	195,000	
	Interest	24,050	16,250	6,825	
	Subtotal - Principal	260,000	290,000	195,000	-
	Subtotal - Interest	24,050	16,250	6,825	-
<u>TIME WARRANTS</u>					
2002 SERIES (issued 10/1/01-9/30/2002)					
	Principal	78,317	5,686	5,686	
	Interest	4,036	512	256	
2003 SERIES (issued 10/1/02-9/30/2003)					
	Principal	36,999	36,999		
	Interest	2,494	1,622		
	Subtotal - Principal	115,317	42,685	5,686	-
	Subtotal - Interest	6,530	2,134	256	-
<u>NOTES PAYABLE</u>					
SERIES 2003 TAX NOTES Permanent Road Improvements	Principal	1,120,000	1,205,000		
	Interest	41,219	14,309		
SERIES 2004 TAX NOTES Funding debt issued for Gen Op(12%) / Law En(73%) / R&B(15%)	Principal	215,000	80,000	80,000	
	Interest	11,850	5,400	2,800	
SERIES 2005 TAX NOTES	Principal	300,000	305,000	175,000	175,000
	Interest	33,045	20,895	11,288	5,688
SERIES A & B 2006 TAX NOTES	Principal	270,000	270,000	270,000	155,000
	Interest	31,875	21,750	21,750	11,625
	Subtotal - Principal	1,635,000	1,590,000	255,000	175,000
	Subtotal - Interest	86,114	40,604	14,088	5,688
	Total - Principal	2,010,317	1,922,685	455,686	175,000
	Total - Interest	116,694	58,988	21,168	5,688
	TOTAL ANNUAL DEBT SERVICE REQUIREMENTS	2,127,011	1,981,674	476,855	180,688



DEBT SERVICE REQUIREMENTS BY YEAR

2011	2012	2013	2014	TOTAL
				745,000
				47,125
-	-	-	-	745,000
-	-	-	-	47,125
				89,690
				4,804
				73,999
				4,116
-	-	-	-	163,688
-	-	-	-	8,920
				2,325,000
				55,528
				375,000
				20,050
				955,000
				70,915
155,000				1,120,000
5,813				92,813
-	-	-	-	4,775,000
-	-	-	-	239,306
-	-	-	-	5,683,688
-	-	-	-	295,350
-	-	-	-	5,979,039





OTHER FUNDS - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
WASTE MANAGEMET					
BEGINNING FUND BALANCE	\$7,717	\$22,879	\$26,538	\$26,538	\$26,538
REVENUES	188,256	174,210	210,000	189,991	220,000
TOTAL AVAILABLE FUNDS	195,973	197,089	236,538	216,529	246,538
EXPENDITURES	173,094	198,071	210,000	155,652	220,000
ENDING FUND BALANCE	\$22,879	(\$982)	\$26,538	\$60,877	\$26,538
<i>Fund balance as a % of expenditures (not applicable for non-operatinal account groups)</i>					
AGING SERICES					
BEGINNING FUND BALANCE	(\$23,333)	\$2,264	\$974	\$1,818	\$3,128
REVENUES	310,026	246,693	282,000	306,747	285,630
TOTAL AVAILABLE FUNDS	286,693	248,957	282,974	308,565	288,758
EXPENDITURES	292,801	256,261	274,714	276,670	285,619
ENDING FUND BALANCE	(\$6,109)	(\$7,304)	\$8,260	\$31,896	\$3,139
<i>Fund balance as a % of expenditures -2.09% -2.85% 3.01% 11.53% 1.10%</i>					
HOTEL TAX					
BEGINNING FUND BALANCE	\$10,273	\$8,081	\$2,860	\$7,914	\$11,396
REVENUES	54,207	27,264	30,000	28,852	33,000
TOTAL AVAILABLE FUNDS	64,480	35,345	32,860	36,766	44,396
EXPENDITURES	46,823	27,853	30,000	31,860	33,000
ENDING FUND BALANCE	\$17,657	\$7,491	\$2,860	\$4,907	\$11,396
<i>Fund balance as a % of expenditures (not applicable for non-operatinal account groups)</i>					
HISTORICAL COMMISSION / MUSEUM					
BEGINNING FUND BALANCE	\$334,671	\$364,340	\$366,405	\$358,982	\$373,646
REVENUES	49,286	15,897	14,438	22,808	-
TOTAL AVAILABLE FUNDS	383,957	380,237	380,843	381,790	373,646
EXPENDITURES	19,506	13,832	14,438	8,144	-
ENDING FUND BALANCE	\$364,451	\$366,405	\$366,405	\$373,646	\$373,646
<i>Fund balance as a % of expenditures (not applicable for non-operatinal account groups)</i>					
SECURITY FEE					
BEGINNING FUND BALANCE	37,480	14,399	13,205	14,500	(16,961)
REVENUES	37,760	57,339	62,917	45,811	65,831
TOTAL AVAILABLE FUNDS	75,240	71,738	76,122	60,311	48,870
EXPENDITURES	59,311	55,962	62,916	59,927	65,806
ENDING FUND BALANCE	\$15,929	\$15,776	\$13,206	\$384	(\$16,936)
<i>Fund balance as a % of expenditures 26.86% 28.19% 20.99% 0.64% -25.74%</i>					

OTHER FUNDS - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
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LAW LIBRARY

BEGINNING FUND BALANCE	30,038	31,061	32,142	32,288	37,947
REVENUES	15,675	13,493	13,200	16,357	13,500
TOTAL AVAILABLE FUNDS	45,713	44,554	45,342	48,645	51,447
EXPENDITURES	14,414	11,724	13,200	11,216	13,200
ENDING FUND BALANCE	\$31,299	\$32,830	\$32,142	\$37,429	\$38,247

<i>Fund balance as a % of expenditures</i>	<i>217.14%</i>	<i>280.03%</i>	<i>243.50%</i>	<i>333.72%</i>	<i>289.75%</i>
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CO. CLERK'S RECORDS MANAGEMENT

BEGINNING FUND BALANCE	648	33,638	44,517	55,107	113,981
REVENUES	133,639	128,895	131,109	142,450	131,650
TOTAL AVAILABLE FUNDS	134,287	162,533	175,626	197,557	245,631
EXPENDITURES	100,632	107,426	131,109	116,947	131,389
ENDING FUND BALANCE	\$33,655	\$55,107	\$44,517	\$80,610	\$114,242

<i>Fund balance as a % of expenditures</i>	<i>33.44%</i>	<i>51.30%</i>	<i>33.95%</i>	<i>68.93%</i>	<i>86.95%</i>
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COUNTY'S RECORDS MANAGEMENT

BEGINNING FUND BALANCE	6,813	(2,474)	100	47	5,680
REVENUES	21,967	27,401	30,000	32,832	29,706
TOTAL AVAILABLE FUNDS	28,780	24,927	30,100	32,879	35,386
EXPENDITURES	31,254	24,880	30,000	34,968	29,705
ENDING FUND BALANCE	(\$2,474)	\$47	\$100	(\$2,089)	\$5,681

<i>Fund balance as a % of expenditures</i>	<i>-7.92%</i>	<i>0.19%</i>	<i>0.33%</i>	<i>-5.97%</i>	<i>19.12%</i>
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MOSCOW WATER PROJECT (TCDP)

BEGINNING FUND BALANCE	-	-	166,470	-	-
REVENUES	-	20,083	-	198,174	-
TOTAL AVAILABLE FUNDS	-	20,083	166,470	198,174	-
EXPENDITURES	-	20,083	-	198,174	-
ENDING FUND BALANCE	\$0	\$0	\$166,470	\$0	\$0

<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
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JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	-	43,398	68,961	-	89,222
REVENUES	-	26,095	35,000	24,120	35,000
TOTAL AVAILABLE FUNDS	-	69,493	103,961	24,120	124,222
EXPENDITURES	-	5,115	35,000	4,434	35,000
ENDING FUND BALANCE	\$0	\$64,378	\$68,961	\$19,685	\$89,222

<i>Fund balance as a % of expenditures</i>	<i>1258.55%</i>	<i>197.03%</i>	<i>443.95%</i>	<i>254.92%</i>
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OTHER FUNDS - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
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FEMA DISASTER

BEGINNING FUND BALANCE	-	-	-	-	2,726
REVENUES	-	-	-	711,204	-
TOTAL AVAILABLE FUNDS	-	-	-	711,204	2,726
EXPENDITURES	-	299	-	708,478	-
ENDING FUND BALANCE	\$0	(\$299)	\$0	\$2,726	\$2,726

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	1,044	-	-	22,957	-
TOTAL AVAILABLE FUNDS	1,044	-	-	22,957	-
EXPENDITURES	3,425	-	-	20,947	-
ENDING FUND BALANCE	(\$2,381)	\$0	\$0	\$2,010	\$0

Fund balance as a % of expenditures -69.52% 9.60%

DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	-	2,879	1,565	(58,945)	(24,004)
REVENUES	70,877	89,887	17,500	42,161	17,500
TOTAL AVAILABLE FUNDS	70,877	92,766	19,065	(16,784)	(6,504)
EXPENDITURES	110,017	95,418	17,500	7,844	17,500
ENDING FUND BALANCE	(\$39,141)	(\$2,653)	\$1,565	(\$24,628)	(\$24,004)

Fund balance as a % of expenditures -35.58% -2.78% 8.94% -313.97% -137.17%

SHERIFF - COMMISSARY

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	-	23,897	20,000
TOTAL AVAILABLE FUNDS	-	-	-	23,897	20,000
EXPENDITURES	-	-	-	7,332	20,000
ENDING FUND BALANCE	\$0	\$0	\$0	\$16,566	\$0

Fund balance as a % of expenditures 225.95% 0.00%

DISTRICT CLERK EXPENDABLE TRUST

BEGINNING FUND BALANCE	-	21,975	-	21,975	-
REVENUES	362	-	-	-	-
TOTAL AVAILABLE FUNDS	362	21,975	-	21,975	-
EXPENDITURES	1,381	-	-	678	-
ENDING FUND BALANCE	(\$1,019)	\$21,975	\$0	\$21,297	\$0

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

OTHER FUNDS - SUMMARY

Summary

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
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MUSEUM OPERATING

BEGINNING FUND BALANCE	-	-	13,127	-	-
REVENUES	559	530	14,438	318	-
TOTAL AVAILABLE FUNDS	559	530	27,565	318	-
EXPENDITURES	13,735	14,072	14,438	13,990	-
ENDING FUND BALANCE	(\$13,176)	(\$13,542)	\$13,127	(\$13,672)	\$0

Fund balance as a % of expenditures -95.93% -96.23% 90.92% -97.73%

DRUG FORFEITURE

BEGINNING FUND BALANCE	-	115,259	-	88,640	113,954
REVENUES	35,580	3,404	-	47,572	-
TOTAL AVAILABLE FUNDS	35,580	118,663	-	136,212	113,954
EXPENDITURES	69,851	86,023	-	12,806	-
ENDING FUND BALANCE	(\$34,271)	\$32,640	\$0	\$123,406	\$113,954

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

PERMANENT SCHOOL

BEGINNING FUND BALANCE	-	376,504	-	379,149	-
REVENUES	5,801	12,040	1,150	17,730	1,150
TOTAL AVAILABLE FUNDS	5,801	388,544	1,150	396,879	1,150
EXPENDITURES	4,072	9,395	1,150	15,305	1,150
ENDING FUND BALANCE	\$1,729	\$379,149	\$0	\$381,574	\$0

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

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	-	87,793	-	94,058	-
REVENUES	119,065	135,922	114,633	135,988	114,633
TOTAL AVAILABLE FUNDS	119,065	223,715	114,633	230,046	114,633
EXPENDITURES	113,743	131,876	114,633	129,573	114,633
ENDING FUND BALANCE	\$5,323	\$91,839	\$0	\$100,473	\$0

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

SHERIFF'S FEDERAL REVENUE SHARING

BEGINNING FUND BALANCE	113,743	131,876	114,633	129,573	114,633
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	113,743	131,876	114,633	129,573	114,633
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$113,743	\$131,876	\$114,633	\$129,573	\$114,633

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

OTHER FUNDS - SUMMARY

Summary					
Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	-	1,010	-	4,435	4,885
REVENUES	1,010	3,425	-	4,053	4,500
TOTAL AVAILABLE FUNDS	1,010	4,435	-	8,488	9,385
EXPENDITURES	-	-	-	3,500	4,500
ENDING FUND BALANCE	\$1,010	\$4,435	\$0	\$4,988	\$4,885

<i>Fund balance as a % of expenditures</i>	<i>142.50%</i>	<i>108.56%</i>
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WASTE MANAGEMENT

Fund Description

This fund was established by the County to account for all revenues generated by the County's environmentally related services. The major source of revenue consists of fees collected for the disposal and storage of solid waste. On December 1, 2001, the County contracted with Santek Environmental for all waste operations, including the lease of equipment and facilities. Budgeted amounts reflect the receipt and use of the County's revenue from a percentage negotiated within the contract.

Goal:	Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.
Objective/s:	Improve Citizen support and strengthen public trust through government accountability.

Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
Fund Balance (year beginning)	7,717	22,879	26,538	26,538	26,538
032-342-600 INSURANCE CLAIMS					
032-344-601 SANTEK CONTRACT PYMTS.	188,256	174,210	210,000	189,991	220,000
032-344-999 MISCELLANEOUS REVENUE					
* REVENUE SUMMARY - ENV S	188,256	174,210	210,000	189,991	220,000
032-360-100 DEPOSITORY INTEREST					
032-370-071 TRANSFER FROM 91 CO ISSUE					
032-370-200 INSURANCE REIMBURSEMENT					
032-390-595 TIME WARRANT PROCEEDS					
** TOTAL REVENUES	188,256	174,210	210,000	189,991	220,000

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
032-595-206	UNEMPLOYMENT INSURANCE					
	Sub-Total : Personnel	-	-	-	-	-
032-595-403	GAS MONITORING FEES					
032-595-489	CONTINGENCIES	2,750				
032-595-490	MISCELLANEOUS	5,906				
	Sub-Total : Operating	8,656	-	-	-	-
032-700-MISC.	TRANSFER FOR SALARY ADJ.					
032-700-010	TRANSFER TO GENERAL FUND	56,000	198,071	165,600	116,658	220,000
032-700-015	TRANSFER TO ROAD & BRIDG	108,437		43,200	37,794	
032-700-027	TRANSFER TO SECURITY			1,200	1,200	
032-700-061	TRANSFER TO DEBT SERVICE					
	Sub-Total : Capital Outlay	164,438	198,071	210,000	155,652	220,000
	* EXP SUMMARY - WASTE MGI	173,094	198,071	210,000	155,652	220,000



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 Senior Centers located in Livingston, Onalaska and Corrigan.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	(23,333)	2,264	974	1,818	3,128
051-339-110	TITLE IIIB SENIOR CENTER	19,722	14,111	15,000	15,659	8,000
051-339-120	TITLE IIIC1 CONGREGATE MEA	64,043	49,290	54,500	53,679	52,424
051-339-130	TITLE IIIC2 HOME DELIVERY I	47,802	52,452	57,000	78,669	52,576
051-339-135	SRG - HOME DELIVERED	179	-	-	-	-
051-339-140	TITLE XX - DHS	10,282	17,321	17,000	36,212	40,000
051-339-150	TITLE III B TRANSPORTATION	358	-	-	-	-
051-339-170	POLK COUNTY SUBSIDY	112,742	65,000	85,000	85,000	94,000
051-370-032	TRANSFER FROM OTHER FUNI	-	-	-	-	-
051-339-180	F E M A	4,843	4,564	4,500	4,517	4,500
051-339-185	HOME DELIVERY CONTRIBUTION				82	
051-339-190	LIVINGSTON CONTRIBUTIONS	14,752	11,886	13,250	8,692	9,323
051-339-193	CORRIGAN CONTRIBUTIONS	9,551	7,586	8,250	8,172	8,766
051-339-195	ONALASKA CONTRIBUTIONS	21,633	17,721	20,500	14,284	14,306
051-342-440	UTILITY REIMBURSEMENT	4,019	6,490	7,000	1,600	1,635
051-360-100	DEPOSITORY INTEREST					100
051-360-150	MISC. REVENUES	100	274		181	
	** TOTAL REVENUES	310,026	246,693	282,000	306,747	285,630

*See Aging expenditures
on the next page*

AGING SERVICES (CONT.)

Detail Expenditures						
Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
051-645-105	SALARIES	48,887	49,494	50,976	56,630	55,386
051-645-108	SALARIES / PART-TIME	88,539	79,616	88,087	83,684	90,709
051-645-200	LONGEVITY PAY	2,220	2,400	2,400	2,820	3,240
051-645-201	SOCIAL SECURITY	10,920	10,337	10,822	10,933	11,424
051-645-202	GROUP INSURANCE	11,610	11,864	11,864	12,969	13,218
051-645-203	RETIREMENT	8,991	9,120	3,716	9,887	10,044
051-645-204	WORKER'S COMPENSATION	4,710	(228)	4,346	3,765	2,733
051-645-206	UNEMPLOYMENT COMPENSAT	591	386	403	397	429
	Sub-Total : Personnel	176,469	162,989	172,614	181,086	187,182
051-645-315	OFFICE SUPPLIES	995	675	1,000	286	500
051-645-330	VAN GAS/ OIL	-	-	-	1,832	
051-645-331	COUNTY CAR OIL/GAS	4,953	5,766	5,000	7,278	8,000
051-645-332	MAINTENANCE - CUSTODIAL S	-	-	-	1,744	2,616
051-645-333	RAW FOOD	55,250	42,181	65,000	36,774	50,000
051-645-334	FOOD DELIVERY	2,268	-	-		
051-645-343	PAPER GOODS/SUPPLIES	9,756	11,109	9,500	10,383	11,689
051-645-344	KITCHEN SUPPLIES	2,588	-	-		
051-645-350	MAINTENANCE - BLDG.	1,393	1,882	950	85	
051-645-351	EQUIPMENT MAINTENANCE /	3,077	1,935	2,000	2,628	500
051-645-353	COMPUTER SOFTWARE EXP.	-	1,200	-	500	500
051-645-394	SAFETY & MEDICAL SUPPLIES	78	-	-		
051-645-419	CABLE TV	-	386	-	412	426
051-645-420	TELEPHONE EXPENSE	2,121	1,974	1,500	2,129	2,223
051-645-423	MOBIL PHONE/ PAGERS	312	-	-		
051-645-427	TRAVEL - SEMINARS	-	35	200		
051-645-440	ELECTRICITY	13,884	13,048	10,000	15,816	12,772
051-645-441	GAS/ HEAT	2,411	3,349	3,000	3,173	3,398
051-645-442	WATER	792	1,384	600	1,536	1,611
051-645-443	GARBAGE & SEWER	2,712	2,992	2,300	3,264	3,203
051-645-454	AUTO REPAIRS	1,097	1,243	1,000	4,332	1,000
051-645-463	STORAGE- EQUIPMENT LEASE	50	-	50		
	Sub-Total : Operating	103,737	89,160	102,100	92,172	98,437
051-645-572	OFFICE FURNISHINGS/EQUIPM	12,596	4,112	-	3,412	
	Sub-Total : Capital Outlay	12,596	4,112	-	3,412	-
051-999-990	** TOTAL EXPENDITURES	292,801	256,261	274,714	276,670	285,619

HOTEL TAX



Fund Description

Revenues generated by a hotel/motel occupancy tax established by the County are distributed to the Chamber of Commerce and Tourism Council for the promotion of tourism within the County. The County retains a portion for certain expenditures related to the County-wide Fourth of July Celebration attended by thousands at Lake Livingston.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Performance

Performance Indicators	Prior Year Actuals			Current Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	10,273	8,081	2,860	7,914	11,396
011-318-140	HOTEL OCCUPANCY TAX	49,207	27,264	30,000	28,852	33,000
011-365-200	OTHER (Contrib.) REVENUE	5,000	-			
011-399-999	**TOTAL REVENUE	54,207	27,264	30,000	28,852	33,000

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
011-401-488	HOTEL TAX DISTRIBUTION	33,967	20,460	24,000	23,082	26,400
011-401-489	PRO-RATA HOTEL TAX SHARE	7,857	7,393	6,000	8,778	6,600
011-401-500	OTHER EXPENSE (from contrib	5,000	-			
011-999-999	**TOTAL EXPENDITURES	46,823	27,853	30,000	31,860	33,000



HISTORICAL COMMISSION/MUSEUM

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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	334,671	364,340	366,405	358,982	373,646
028-318-140	HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-360-100	DEPOSITORY INTEREST	3,853	8,977		16,211	
	* TAX/INT REVENUE SUMMAR	8,853	13,977	-	21,211	-
028-367-100	CONTRIBUTIONS	20,233	1,390		1,597	
028-342-200	WEBSTER TRUST REIMBURSEI	20,000	-			
083-347-100	WEBSTER TRUST CONTRIB		516	14,438		
028-367-200	POLK COUNTY CONTRIBUTION					
	* CONTRIBUTIONS REVENUE S	40,233	1,906	14,438	1,597	-
028-370-500	Miscellaneous Income	200	14			
083-370-032	TRANSFERS FROM OTHER FUNDS					
	OTHER REVENUE	200	14	-	-	-
	**TOTAL REVENUES	49,286	15,897	14,438	22,808	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
083-662-108	SALARIES - PART TIME	10,845	10,689	11,167		
083-662-200	LONGEVITY PAY	360	420	480		
083-662-201	SOCIAL SECURITY	874	873	891		
083-662-203	RETIREMENT	780	794	821		
083-662-204	WORKERS COMPENSATION	831	1,025	1,045		
083-662-206	UNEMPLOYMENT	46	33	33		
	Sub-Total : Personnel	13,735	13,832	14,438		
028-661-334	OPERATING EXPENSE	5,771	-		8,144	
	Sub-Total : Operating	5,771	-	-	8,144	-
	**TOTAL EXPENDITURES	19,506	13,832	14,438	8,144	-

2007 Operating Expenses moved to General Fund "Library & Museum"



SECURITY FEE

Fund / Department Description

This fund is used to account for special fees collect by the District and County Clerks for the purposes of defraying cost related to providing security in County courtrooms.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

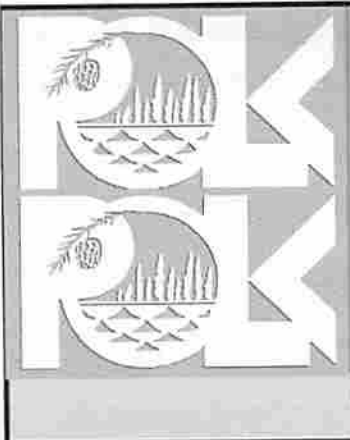
Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	37,480	14,399	13,205	14,500	(16,961)
027-340-010	GEN. SUBSDY/USE OF BALANCE		17,626	-		17,356
027-340-271	USE OF FUND BALANCE			13,000		
027-340-400	COUNTY CLERK FEES	16,036	15,022	18,717	16,586	16,500
027-340-700	DISTRICT CLERK FEES	4,752	4,653	4,650	5,708	5,600
027-340-800..	JP #1-#4 FEES	16,723	19,734	20,200	22,078	21,150
027-342-566	MISCELLANEOUS		52		60	
NEW	JP COURT BLDG. SECURITY FEES			5,000		5,000
027-360-100	DEPOSITORY INTEREST	249	252	150	179	225
027-370-032	TRANSFER FROM WASTE MANAGEMENT			1,200	1,200	
	**TOTAL REVENUES	37,760	57,339	62,917	45,811	65,831

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
027-580-105	SALARIES - BAILIFFS	23,728	23,542	25,645	26,958	26,286
027-580-108	SALARIES / PART-TIME	20,419	16,967	15,794	15,766	15,273
027-580-200	LONGEVITY	480	540	600	600	660
027-580-201	SOCIAL SECURITY	3,476	3,261	3,216	3,314	3,230
027-580-202	GROUP INSURANCE	5,805	5,932	6,485	6,485	6,609
027-580-203	RETIREMENT	2,667	2,541	2,719	2,623	2,791
027-580-204	WORKERS COMPENSATION	198	245	235	821	236
027-580-206	UNEMPLOYMENT INSURANCE	179	122	121	126	121
	Sub-Total : Personnel	56,953	53,149	54,816	56,693	55,206
027-580-315	OFFICE SUPPLIES	222	341	400	323	400
027-580-423	MOBILE PHONES/PAGER	264	450	500	445	500
027-580-427	TRAVEL/TRAINING	870	823	1,000	1,302	1,500
027-580-495	SECURITY EXPENSES	1,002	1,198	1,200	1,164	1,200
027-580-573	CAPITAL PURCHASES			5,000		7,000
	Sub-Total : Operating	2,358	2,813	8,100	3,234	10,600
027-999-999	**TOTAL EXPENSES	59,311	55,962	62,916	59,927	65,806



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Performance					
Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues						
Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	30,038	31,061	32,142	32,288	37,947
040-340-400	COUNTY COURT FEES	3,360	2,628	2,700	3,480	2,700
040-340-700	DISTRICT COURT FEES	12,007	10,120	10,000	11,533	10,000
	* COURT FEES REVENUE SUMM	15,366	12,748	12,700	15,013	12,700
040-360-100	DEPOSITORY INTEREST	309	745	500	1,343	800
	* INTEREST REVENUE SUMMA	309	745	500	1,343	800
	**TOTAL REVENUES	15,675	13,493	13,200	16,357	13,500

Detail Expenditures						
Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
040-650-334	OPERATING EXPENSE	14,414	11,724	13,200	11,216	13,200
	Sub-Total : Operating	14,414	11,724	13,200	11,216	13,200
040-650-573	CAPITAL OUTLAY		-	-	-	-
	Sub-Total : Capital Outlay		-	-	-	-
	** TOTAL EXPENDITURES	14,414	11,724	13,200	11,216	13,200



Co. CLERKS 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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Performance

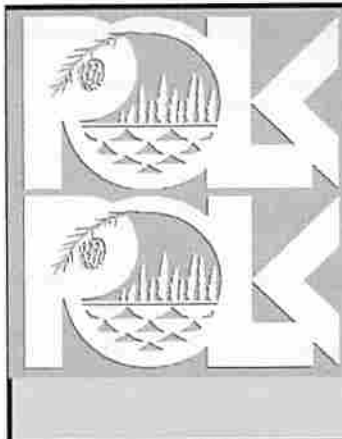
Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	648	33,638	44,517	55,107	113,981
093-340-271	USE OF FUND BALANCE			137		
093-340-400	COUNTY CLERK FEES	69,390	64,796	66,000	70,659	66,000
093-340-410	ARCHIVAL FEE	59,710	59,406	59,522	66,011	60,000
093-340-415	PROBATE ARCHIVAL FEE	1,400	1,337	1,450	1,745	1,650
093-340-420	PRESV. - VITAL STATISTIC	3,139	3,356	4,000	4,035	4,000
	*FEES REVENUE SUMMARY	133,639	128,895	131,109	142,450	131,650
093-360-100	DEPOSITORY INTEREST					
	* INTEREST REVENUE SUMMA	-	-	-	-	-
093-370-150	SALE OF ASSETS					
093-399-999	** TOTAL REVENUES	133,639	128,895	131,109	142,450	131,650

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
093-403-410	RECORDS ARCHIVE FEE		27,970	37,000	35,445	38,000
093-403-415	PROBATE ARCHIVE FEE					
093-403-420	PRESERVATION-VITAL STATISTICS		1,257	9,900		5,000
093-403-435	MICROFILM & REPAIR	12,255	486	500	3,197	3,000
093-403-500	Computer Imaging System (Me	12,820	13,806	14,500	8,800	15,035
093-403-572	EQUIPMENT/COMPUTERS	18,922	6,502	4,399	4,695	10,700
093-403-573	CAPITAL OUTLAYS					
093-700-403	Transfer to Co. Clerk General F	56,634	57,406	64,810	64,810	59,654
	* EXPENSE SUMMARY	100,632	107,426	131,109	116,947	131,389
093-999-999	** TOTAL EXPENDITURES	100,632	107,426	131,109	116,947	131,389



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.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Performance

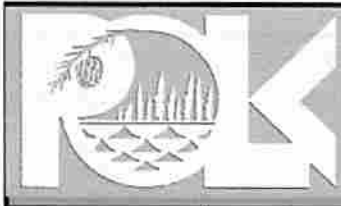
Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)	6,813	(2,474)	100	47	5,680
094-340-400	COUNTY CLERK FEES	6,324	5,763	6,000	7,370	7,000
094-340-700	DISTRICT CLERK FEES	6,725	6,205	6,500	7,962	8,200
	USE OF FUND BALANCE					5,000
094-370-098	TRANSFER DIST CLK REC. MGMT			3,500	3,500	3,500
094-390-450	Transfer from General	8,918	15,433	14,000	14,000	6,006
	* CLERK FEES REVENUE SUMM	21,967	27,401	30,000	32,832	29,706
094-399-999	** TOTAL REVENUES	21,967	27,401	30,000	32,832	29,706

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
094-426-450	DIST. CLERK IMAGING	31,254	24,880	30,000	34,968	29,705
	* EXPENSE SUMMARY	31,254	24,880	30,000	34,968	29,705
094-999-999	** TOTAL EXPENDITURES	31,254	24,880	30,000	34,968	29,705



MOSCOW SEWER PROJECT (TCDP)

Fund Description

This fund is a Capital Project fund used to account for revenues received through a Texas Community Development Program Block Grant #72488 for community sewer improvements in a designated low income area serviced by the Moscow Water/Sewer Supply Corporation. This fund is not performance related

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)			166,470		
085-331-100	TCDP Grant Revenue		20,083		198,174	
085-399-990	**TOTAL REVENUE	-	20,083	-	198,174	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
085-409-590	Construction Expenditures		20,083		198,174	
085-999-990	**TOTAL EXPENDITURES	-	20,083	-	198,174	-

Following the initial grant award in 2005, revenues & expenditures are determined by actual project costs and budget is amended during fiscal year



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. The Fund, by statute is to be administered by the Commissioners Court a may be spent only for the purchase of technological enhancements in the justice courts. This fund is not performance related

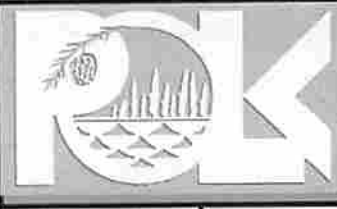
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		43,398	68,961		89,222
013-340-800	Justice Court Technology Fees		26,095	35,000	24,120	35,000
013-399-990	**TOTAL REVENUE	-	26,095	35,000	24,120	35,000

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
013-451-350	JP1 Technology Expense			8,750	1,983	8,750
013-452-350	JP2 Technology Expense		3,039	8,750	713	8,750
013-453-350	JP3 Technology Expense		2,076	8,750		8,750
013-452-350	JP4 Technology Expense			8,750	1,738	8,750
013-999-990	**TOTAL EXPENDITURES	-	5,115	35,000	4,434	35,000



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.

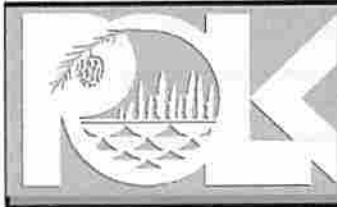
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)					2,726
034-330-105	HURRICANE RITA-COUNTY				512,030	
034-330-110	HURRICANE RITA-OTHER				190,081	
034-330-210	WILDFIRE DISASTER RELIEF				9,092	
	*TOTAL FUND REVENUE	-	-	-	711,204	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
034-330-110	HURRICANE RITA-COMMUNITY				75,036	
034-300-120	HURRICANE RITA-VFD				51,197	
034-330-130	HURRICANE RITA-FAITH BASED				11,853	
034-300-200	HURRICANE RITA - SALV. ARMY				51,995	
034-330-210	WILDFIRE DISASTER RELIEF				8,743	
034-700-010	TRANSFER TO GENERAL FUND		299		247,443	
034-700-015	TRANSFER TO ROAD & BRIDGE				262,211	
	**TOTAL FUND EXPENDITURES		299	-	708,478	-



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.

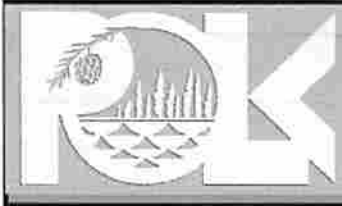
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)					
048-333-000	STATE MONIES	1,044			7,653	
048-332-400	SALARY SUPPLEMENT REIMB.				15,304	
	*TOTAL FUND REVENUE	1,044	-	-	22,957	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
048-476-105	SALARY SUPP/BENEFITS	3,425			20,947	
	*TOTAL FUND EXPENSE	3,425	-	-	20,947	-



DISTRICT ATTORNEY HOT CHECK

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. Expenditures are made at the discretion of the District Attorney. This fund is not performance related.

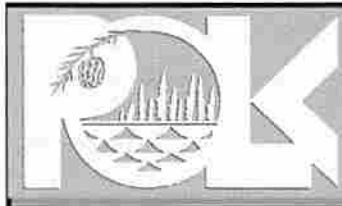
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		2,879	1,565	(58,945)	(24,004)
049-340-600	FEES	19,832	16,921	17,500	15,532	17,500
049-342-400	SALARY SUPP/REFUND	33,630	16,046		26,228	
049-342-425	TRAVEL REIMB. TDCCA/EM	2,033	920		200	
049-342-477	OTHER VICTIMS ASSISTANCE	5,382				
049-370-090	TRANSFER FROM FORFEITURE	10,000	56,000		200	
	* TOTAL FUND REVENUE	70,877	89,887	17,500	42,161	17,500

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
049-476-105	SALARY SUPP/BENEFITS	89,227	73,274		6,957	
049-476-334	OPERATING	20,790	22,144	17,500	887	17,500
	* TOTAL FUND EXPENSE	110,017	95,418	17,500	7,844	17,500



SHERIFF - COMMISSARY

Fund Description

This fund was created by budget amendment in FY2006 and is 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.

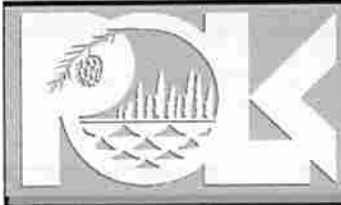
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)					
056-367-135	COMMISSION ON COMMISSARY				23,897	20,000
	* TOTAL FUND REVENUE	-	-	-	23,897	20,000

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
056-512-491	INMATE SUPPLIES				3,971	17,597
056-700-010	TRANSFER TO GENERAL				3,361	2,403
	* TOTAL FUND EXPENSE	-	-	-	7,332	20,000



DISTRICT CLERK EXPENDABLE TRUST

Fund Description

This fund is created, by statute, to account for funds received in trust by the District Clerk and utilized at the discretion of the office for authorized purposes. This fund is not performance related.

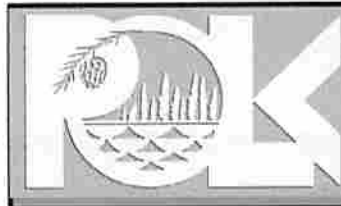
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		21,975		21,975	
080-360-250	TDCJ REVENUES	362				
	* TOTAL FUND REVENUE	362	-	-	-	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
080-450-250	TDCJ EXPENDITURES	1,381			678	
	* TOTAL FUND EXPENSE	1,381	-	-	678	-



MUSEUM OPERATING

Fund Description

This fund has been utilized to account for an annual contribution received through a trust for operating the Polk County Memorial Museum - a private residence donated to the County for this purpose. FY2005 was the last year that the contribution was received. The associated operating costs were incorporated into the General Fund "Library & Museum" 2007 Budget. The revenues and expenditures shown below represent final use of fund balance in 2006.

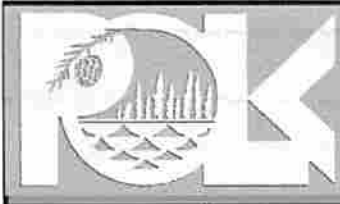
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)			13,127		
083-342-566	REFUND - UNEMPLOYMENT		14		17	
083-347-100	WEBSTER TRUST CONTRIBUT.	187		14,438		
083-360-100	DEPOSITORY INTEREST	372	516		301	
	* TOTAL FUND REVENUE	559	530	14,438	318	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
083-662-100	SALARY / BENEFITS	13,735	14,072	14,438	13,990	
	* TOTAL FUND EXPENSE	13,735	14,072	14,438	13,990	-



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.

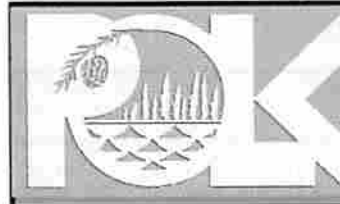
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		115,259		88,640	113,954
090-340-200	SHERIFF'S ACCOUNT	24,432	508		24,160	
090-340-600	DISTRICT ATTORNEY ACCOUN	9,664	218		10,704	
090-342-476	REIMB/REFUND - D.A.				6,048	
090-360-100	DEPOSITORY INTEREST	1,221	2,678		3,330	
090-370-010	TRANSFER FROM GENERAL	263			3,330	
	* TOTAL FUND REVENUE	35,580	3,404	-	47,572	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
090-476-100	SALARIES/BENEFITS - D.A.				3,235	
090-476-499	DIST. ATTY. ACCOUNT	18,932	28,347		808	
090-560-499	SHERIFF'S ACCOUNT	1,597			8,763	
090-581-499	DRUG SEIZURE PENDING	13,150				
090-700-049	TRANSFER TO DA HOT CHECK		56,000			
090-700-560	TRANSFER TO SO GENERAL	31,840	508			
090-700-610	TRANSFER TO SO R&B	4,332	1,168			
	* TOTAL FUND EXPENSE	69,851	86,023	-	12,806	-



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. Any funds to be distributed to the schools are transferred to the Available School Fund for that purpose.

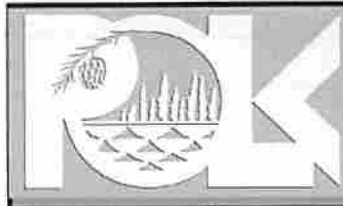
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		376,504		379,149	
091-360-100	DEPOSITORY INTEREST	4,233	10,034		17,515	
091-370-200	MINERAL ROYALTIES	1,567	2,006	1,150	215	1,150
	* TOTAL FUND REVENUE	5,801	12,040	1,150	17,730	1,150

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
091-700-092	TRANSFER TO AVAILABLE FUN	4,072	9,395	1,150	15,305	1,150
	* TOTAL FUND EXPENSE	4,072	9,395	1,150	15,305	1,150



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.

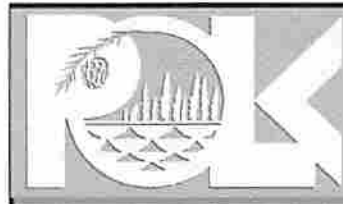
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		87,793		94,058	
092-360-100	DEPOSITORY INTEREST	1,250	2,785	890	5,257	890
092-370-091	TRANSFER FROM PERM. SCHC	4,072	9,395		16,988	
092-370-200	LEASE REVENUES	113,743	123,743	113,743	113,743	113,743
	* TOTAL FUND REVENUE	119,065	135,922	114,633	135,988	114,633

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
092-699-489	SCHOOL PYMTS/DISTRIBUTIO	113,743	131,876	114,633	129,573	114,633
	* TOTAL FUND EXPENSE	113,743	131,876	114,633	129,573	114,633



SHERIFF'S FEDERAL REV. SHARING

Fund Description

Federal Revenue Sharing is no longer provided to the Sheriff's Department. However, this fund continues to be utilized to account for expenditures of remaining fund balance.

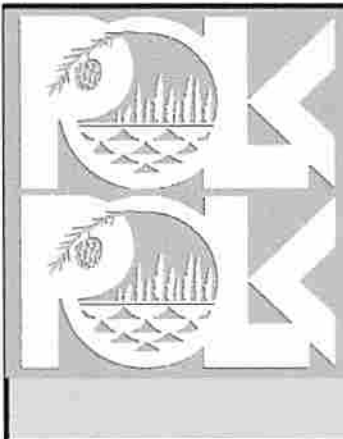
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)			12,182		6,595
095-331-100	FEDERAL REVENUES		42,759		-	
095-360-100	DEPOSITORY INTEREST				-	
	* TOTAL FUND REVENUE	-	42,759	-	-	-

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
095-560-334	OPERATING EXPENSES		37,587		3,374	
	* TOTAL FUND EXPENSE	-	37,587	-	3,374	-



DISTRICT CLERK RECORDS MGMT.

Fund Description

Fees collected by the District Clerk for filing officials documents described by statute are accounted in this fund for the purpose of preservation, restoration and automation of records within the District Clerk's office.

Goal: Identify goals, objectives and indicators that are meaningful and relevant to the development of performance measurement.

Objective/s: Improve Citizen support and strengthen public trust through government accountability.

Our Department's Performance

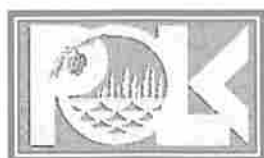
Performance Indicators	Prior Year Actuals			Current Estimate	2007 Projected
	FY2003	FY2004	FY2005	FY2006	FY2007
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detailed Revenues

Category/Department		2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
REVENUE	Fund Balance (year beginning)		1,010		4,435	4,885
098-340-450	RECORDS PRESERVATION FEE	1,010	3,425		4,053	4,500
000-000-000						
	* TOTAL FUND REVENUE	1,010	3,425	-	4,053	4,500

Detail Expenditures

Account #	Account Name	2004 Actual (per Aud. Rep.)	2005 Actual (per Aud. Rep.)	2006 Budget (as adopted)	2006 Actual (unaudited)	2007 Budget Adopted 9/12/06
EXPENSE						
098-450-450	REC. PRESERV. EXPENSE				-	1,000
098-700-094	TRANSFER TO CO. REC. MGMT.				3,500	3,500
	* TOTAL FUND EXPENSE	-	-	-	3,500	4,500





**ORDER
OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2006 Tax Rate (to fund the FY2007 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 2006 Tax Rate have been satisfied; and

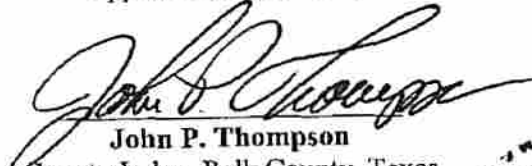
THE COMMISSIONERS COURT, meeting on this the 12th day of September, 2006 in a properly called session with all members of the Court present, considered a motion by John P. Thompson and second by Ronnie Vincent that property taxes be increased by the adoption of a tax rate of \$0.6277 with John P. Thompson, Ronnie Vincent, James J. "Buddy" Purvis and C.T. "Tommy" Overstreet voting YES and Robert C. "Bob" Willis voting NO.

THEREFORE, BE IT ORDERED that the Polk County 2006 Tax Rate is set as follows:


Maintenance & Operation	
	. 3679 (General Fund)
	<u>.1376</u> (Road & Bridge Fund)
Sub-Total M&O	.5055
<u>Debt Service</u>	<u>.1222</u>
TOTAL COUNTY TAX RATE	.6277

**THIS TAX RATE WILL RAISE MORE TAXES FOR
MAINTENANCE AND OPERATION THAN LAST YEAR'S RATE.**

The tax rate will raise taxes for maintenance and operations on a \$100,000 home by approximately \$ - 0 - .


John P. Thompson
County Judge, Polk County, Texas

Attest;


Barbara Middleton, County Clerk
Date: September 12, 2006





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 Statement 34, as determined by Government Accounting Standards Board.

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 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 they are cash 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 Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas. The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas. 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 Article 115.045 of the Revised Statutes of Texas.

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 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 includes 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** 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 Article 111.091 – 111.093 of the Revised Statutes of Texas.

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

The County will support the majority of operations of the Road and Bridge districts from the vehicle registration fee authorized by the Texas Legislature, and will credit fines and forfeitures from Court operations to the general fund.

V. Reserve

The County will maintain an unappropriated contingency 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, road and bridge and waste management 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.

VI. Personnel

The number of permanent 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.

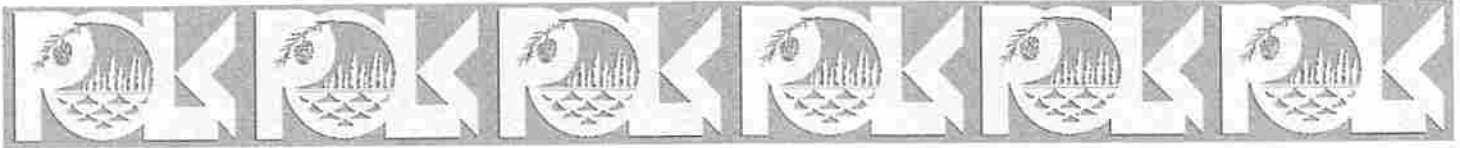
The County will maintain these assets at a level adequate to protect Polk County's capital investment and to minimize future maintenance and replacement costs by:

- 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 Article 113.043, 113.065, 113.901, 113.001-005, 113.021-024, and 113.041-047 of the Revised Statutes of Texas.

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 the by State law and shall invest the funds of Polk County to achieve the highest and best yield, while at the same time maintaining the security and integrity of said funds.

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 Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas.

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.



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

International Paper	1050
Texas Department of Criminal Justice	900
Livingston I.S.D.	600
Wal-Mart Super Center	450
Polk County	282
Corrigan/Camden ISD	178
Pine Ridge Nursing Center	175
Alabama Coushatta Indian Reservation	158
Sam Houston Electric Cooperative	153
Brookshire Bros.	148
Memorial Medical Center Livingston	139
Lowe's Home Improvement	123
Escapees, Inc.	90
First State Bank	75
First National Bank	75
City of Livingston	75
American Railcar Coatings	70
Eastex Telephone Cooperative	60
Bounds Chevrolet/Chrysler	60
Cho-Yeh Camp & Conference Center	170 (seasonal)

Sources: Texas Municipal Reports, Dec. 2006
Polk County Industrial Development Corp. (Fall 2006)



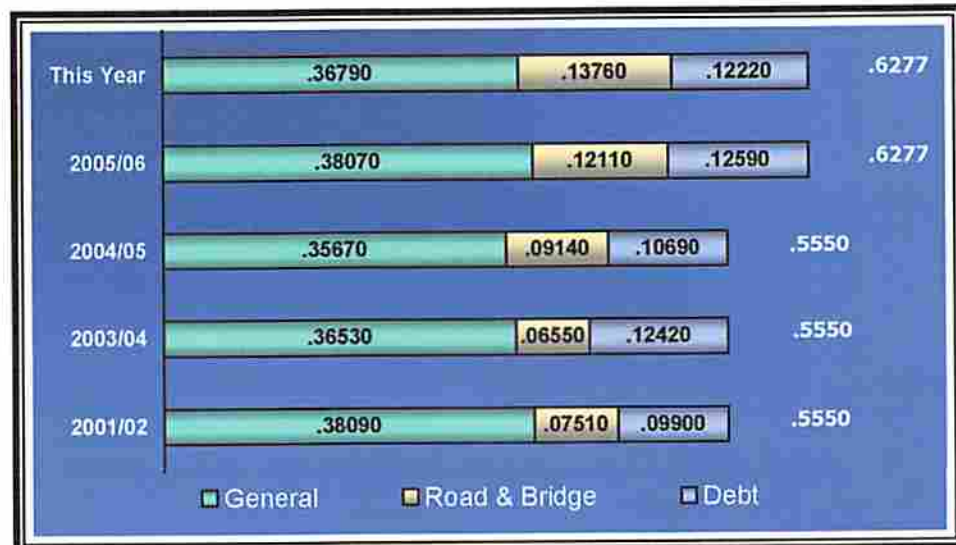
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	2006 Assessed Value	% of AV
Comstock Oil & Gas Inc (Oil & Gas)	\$ 153,932,330	7.85%
International Paper (Timberland/Plant)	102,335,737	5.22%
Blackstone Minerals (Mineral)	21,270,220	1.08%
Unit Petroleum Company (Oil & Gas)	17,430,670	0.89%
Wal-Mart Stores (Retail)	16,817,149	0.86%
Devon Energy Production Co. LP (Oil & Gas)	15,081,380	0.77%
Eastex Telephone Cooperative (Telephone Utility)	14,302,320	0.73%
Natural Gas Pipeline Company (Oil & Gas)	13,540,705	0.69%
Corrigan Timberlands, LP (Timberland)	11,953,616	0.61%
Lowe's Home Centers, Inc. (Retail)	11,588,993	0.59%

Source: Polk Central Appraisal District – July, 2006

POLK COUNTY TAX RATE (History)





Appendix F

Glossary of Terms

A

- ADA** (Americans with Disabilities Act) - refers to federal legislation regulating the construction, renovation and certain repairs to public buildings in an effort to make these buildings and the services provided therein available to disabled persons.
- 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. 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.
- 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.

C

Capital Lease A lease considered to have the economic characteristic of asset ownership.

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

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

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

COPS FAST A Federal program providing matching funds to the County for the provision of new patrol deputy positions in an effort to enhance law enforcement.

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

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

Current Taxes Property taxes that are levied and due within one year.

D

Debt Service The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.

Delinquent Taxes Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.

DETCOG Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.

E

Effective Tax Rate The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year



Encumbrance A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.

EPA Environmental Protection Agency (Federal).

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.

Expenditure The cost of goods and services rendered.

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.

*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 34 Statement 34, issued in June 1999 by the Government Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB34 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. (Incl. buildings, vehicles & mobile equipment, other equipment, furnishings, etc.).

General Fund The County's primary operating fund.



GFOA Acronym for Government Finance Officers Association.

I

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

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 combination of counties designated by the state legislature to be served by a specific District Court.

Judicial Management County's effort to enhance the effective management of data from arrest to final disposition for related departments, such as; Law Enforcement, D.A., JP Courts, County Court at Law & District Courts (and respective clerks). The project includes purchase, installation & 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.

N

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

P

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.

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

S

Special Revenue Fund A Fund used to account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

T

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

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

Tax Rate The total amount of tax levied for each \$100 of assessed value.

TCEQ Acronym for Texas Commission on Environmental Quality (formerly TNRCC-Texas Natural Resource Conservation Commission).

Time Warrant An alternative form of financing, Time warrants were once the most commonly used method of issuing debt for small projects/purchases for short periods of time. This method has been replaced by the use of tax notes.

U

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Polk County
Texas**

For the Fiscal Year Beginning

October 1, 2005

President

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, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets GFOA 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. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine eligibility for another award.



VIEW OF IAH SECURE ADULT DETENTION FACILITY IN POLK COUNTY, TEXAS



"We encourage public involvement in the government process and value the input that Citizens can provide to help us carry out our duties as elected officials."

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE327-6813
 COMMISSIONERS:
 PRECINCT # 1327-2866
 PRECINCT # 2646-5929
 PRECINCT # 3398-4171
 PRECINCT # 4327-6866
 TAX OFFICE (Liv.)327-6801
 CORRIGAN BRANCH327-6835
 ONALASKA BRANCH646-3211
 DATA PROCESSING ...327-6888
 COUNTY CLERK327-6804
 CRIMINAL RECORDS327-6805
 COUNTY TREASURER 327-6816
 DISTRICT CLERK327-6814
 SHERIFF327-6810
 CO. COURT-AT-LAW ...327-6856
 DISTRICT ATTORNEY 327-6868
 MUSEUM327-8192

JUSTICE OF THE PEACE:
 PRECINCT # 1327-6841
 PRECINCT # 2646-3674
 PRECINCT # 3398-4114
 PRECINCT # 4327-6865
 CONSTABLES:
 (CONTACT SHERIFF'S DEPT.)
327-6810
 AGING SERVICES:
 LIVINGSTON CENTER327-6844
 ONALASKA CENTER646-5914
 CORRIGAN CENTER398-4090
 PERSONNEL327-6802
 EMERGENCY MANAGEMENT
 (PERMITS/INSP./FLOODPLAIN)
327-6826
 RURAL ADDRESSING327-6809
 MAINTENANCE (ENG.) 327-6808
 LANDFILL (SANTEK) ...327-6829
 VETERANS SERVICE ..327-6836

DISTRICT JUDGES
 (CONTACT DIST CLERK) 327-6814
 COUNTY AUDITOR327-6811
 SOCIAL SERVICES ...327-6830
 INDIGENT HEALTH
 (OFFICE SPACE PROVIDED TO):
 TEXAS COOPERATIVE
 EXTENSION327-6828
 TEXAS RANGER327-6836
 PROBATION (ADULT).. 327-6872
 (JUVENILE)... 327-6850
 DEPT. PUBLIC SAFETY
327-6858
 (LICENSE & WEIGHTS).. 327-6826
 GAME WARDEN..... 327-6839
 RED CROSS327-6867