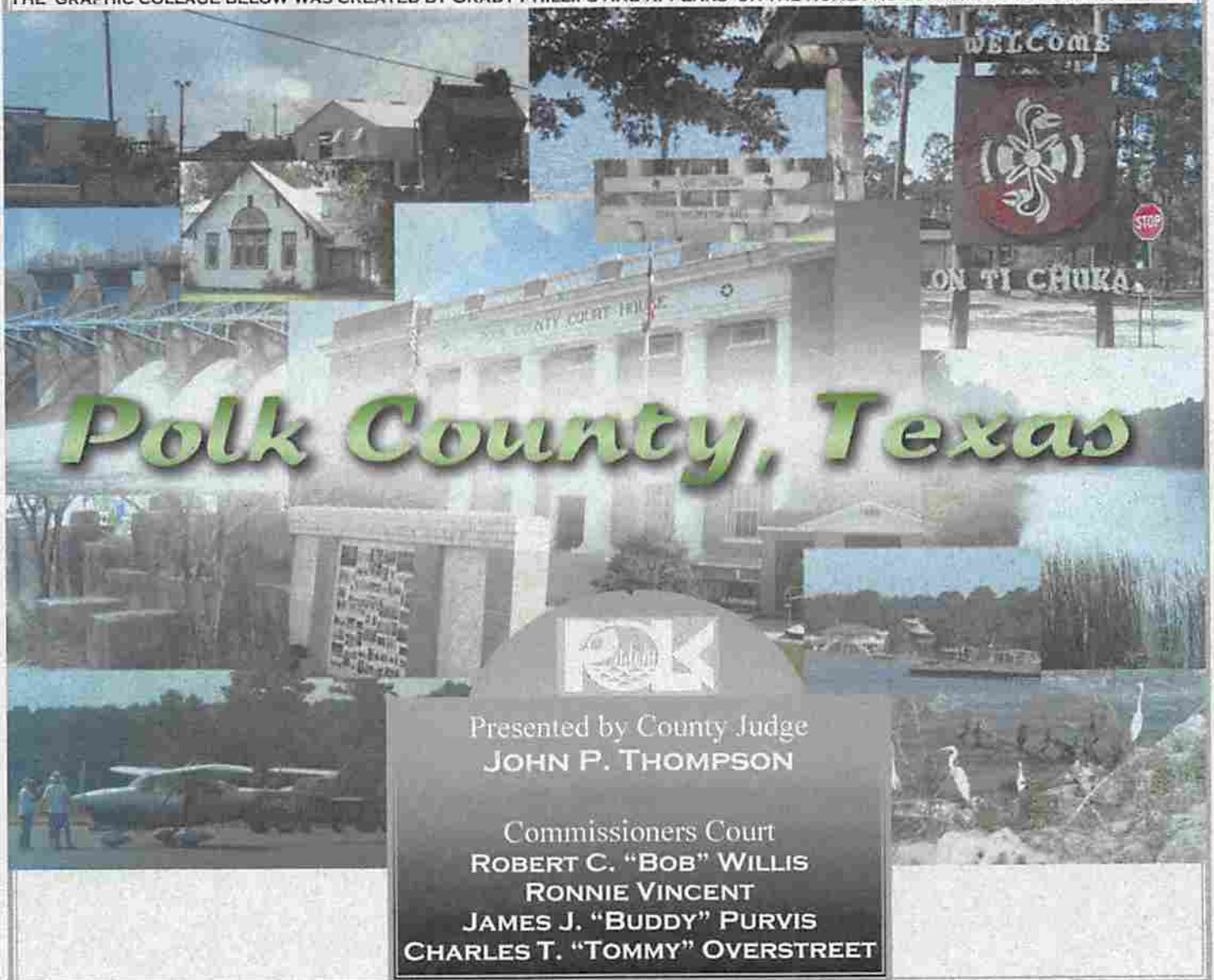


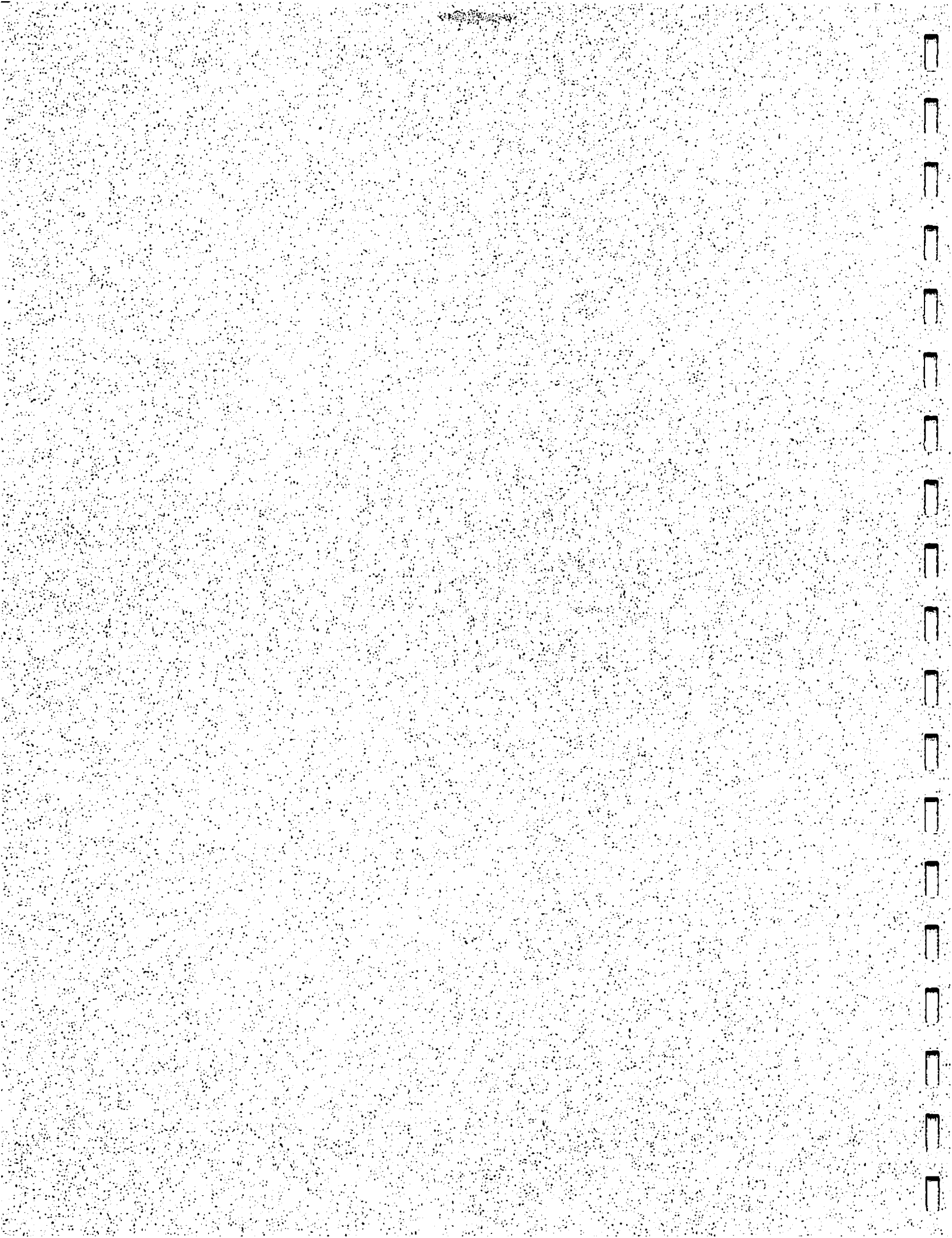
Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2007 - SEPTEMBER 30, 2008

THE GRAPHIC COLLAGE BELOW WAS CREATED BY GRADY PHILLIPS AND APPEARS ON THE HOME PAGE OF THE COUNTY'S WEBSITE







How to Read this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2007 and ending September 30, 2008. 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.

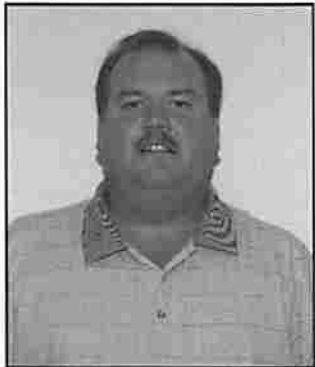
QUESTIONS ? You may contact the staff of the County Judge's office, responsible for the preparation of this document, or any of the other county offices for questions regarding their specific operations. Contacts and phone numbers for each County office are listed on the back cover. A comprehensive County 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

Top 10 Common Questions About The Budget

What's the County's tax rate? *Page 15 and a history of rates on page 139*

What's the total budget of the County? *Page 39*

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Pages 36 & 37*

What percentage of the General Fund budget is spent on
law enforcement? *Page 48*

How much will Road & Bridge spend in my precinct? *Pages 92-97*

What are the reserves (or fund balances) of the County? *Page 33*

How many employees work for the County and where? *Page 22*

Does the County have a financial policy that
guides how funds are reported, invested and audited? *Page 129*

What does "GAAP" mean? *Page 142*

What's the population of Polk County? *Pages 27 & 137*

*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, 2007



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

I am pleased to present the Polk County Budget for FY2008, adopted by the Commissioners Court on September 17, 2007 to account for all anticipated revenues and expenditures for the period beginning October 1, 2007 and ending September 30, 2008.

In preparation for this year's budget, our workshops once again 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 maintain county employee salaries at comparable job market levels and, therefore, included significant funding for compensation enhancement which is discussed in detail in the "Budget Priorities" found later in this section. Furthermore, this budget addresses the need for additional staffing in the Sheriff's Department, Jail, County Court at Law, District Attorney's Office, Justice of the Peace Pct. 4 and the Maintenance Engineering Department. A detailed list of these staffing changes can be found on page 22.

Several **positive revenue trends** made these and other changes possible in the 2008 Budget;

- ❖ Certification of the County's Net Taxable Value by the Polk Central Appraisal District reflected a valuation increase of \$150,465,832. 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 FY2008 will reflect a budget increase of \$773,486 over the previous year;
- ❖ After startup in March 2006 and completion of the Phase II expansion in July 2007, the IAH Secure Adult Detention Facility will soon be operating near capacity. U.S. Immigration and Customs Enforcement (ICE), the U.S. Marshals Service and the Bureau of Prisons are all supportive of the expansion and will be utilizing 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 represents a significant alternate revenue source totaling \$1.5 million in this budget;
- ❖ A consistent upward trend in Sales Tax allocations derived from the County's ½ cent sales tax and favorable interest earnings have resulted in an increase of \$700,000 in 2008 budgeted revenue. Favorable rates will also allow for better financing opportunities for the County's capital purchase program discussed on pages 20 and 21.

We continue efforts to identify new sources of revenue to budget for a portion of the County's expanding services, including government grant programs. The 2008 Budget includes state and federal grants and financial assistance for law enforcement, prosecution in capital trials, the judiciary, emergency management, road & bridge departments, rural addressing and economic development projects.

The 2008 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 revenues, 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 within available bond markets for permanent road improvements and the purchase and replacement of road building equipment. This budget includes an increase of \$1,398,504 in total funding for Road & Bridge operations.

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 previously appointed a citizens facility planning and study group and will work throughout the year with that group to develop cost efficient plans to address Courthouse overcrowding and security. To rehabilitate the existing Courthouse, the County will continue to seek funding from the State's Historic Courthouse Preservation Program.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2007 and ending September 30, 2008 and was developed in accordance with the County's Financial Policies, provided in Appendix A, and the Budget Process detailed later in this Summary.

Net taxable values certified by the Polk Central Appraisal District at \$2,112,044,852 are \$150,465,832 higher than last year's value of \$1,961,579,020. The County's rate of collection for taxes on those values has decreased from 95% to 92% and projections for delinquent tax collections increased \$100,000.00, resulting in an overall increase of ad valorem tax revenue of \$773,486.

Revenues for the 2008 Budget total \$23,214,250 – an increase of \$3,393,848 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:	773,486	Ad Valorem Taxes (valuation increases)
UP:	578,000	Sales Tax (growth in population and local economy)
UP:	124,710	Fees & Charges for Service (increased activity & new statutory fees)
DOWN:	-197,500	Vehicle Registration & License Fee (statutory restructuring)
UP:	123,195	Interest (favorable rates)
UP:	34,452	Fed/State Funding (including grants)
UP:	1,947,434	Other Revenue (attributable new Detention Facility contract revenues)

2008 Budget expenditures total \$23,180,665 and represent a \$3,371,765 increase over expenditures adopted for the 2007 budget. The increase is mostly attributable to;

SIGNIFICANT CHANGES IN EXPENDITURES


UP:	1,252,264	Personnel costs including cost of living/merit increases and additional positions
UP:	824,532	Operating costs (\$501,248 in Road & Bridge - \$335,604 in General
UP:	511,219	Capital Purchases included in budget (rather than issuing debt)
UP:	786,948	Debt Service requirements (principal payment & interest to be paid in FY2008)



The total County Tax Rate of \$.6277/\$100 valuation is adopted in two major parts to fund this budget. The Maintenance & Operation portion of the rate is \$.4755 and the Debt Service rate of \$.1522. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** (see page 134) to reflect the \$.1739 rate which funds the Road & Bridge Program and the \$.3016 rate attributed to the General Fund.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution to the budget process made by our Commissioners Court, our Elected Officials, Department Heads and County Employees. 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, "Texas County Government Overview", offers a look into the history and structure of county government in Texas and "About Polk County" provides an in-depth look at Polk County's diverse economy and environment. We hope that you enjoy the information provided in this publication 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 service for our citizens. In the fulfillment of this mission, an exemplary quality of life is created for all people of the County - ensuring health, safety and economic opportunity.

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

The Plan ★ The Commissioners Court has taken several steps in order to begin the development of a formal strategic plan for the County. These steps include the development of organizational goals, identification of 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 County Government
- 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 effective communication 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 regular part of each budget workshop. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible. These expenses are funded with revenues such as 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 included in the Capital Purchase Projection, approved individually by the Court and funded by debt issuance (Tax Notes) for which scheduled payments are budgeted in subsequent budget years.

page 21



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.

In this 2008 Budget Year:

- **\$1,415,134 in additional funding has been budgeted for Road & Bridge;**
- **Construction will begin in the County's Jail Expansion funded by Certificates of Obligation issued in March, 2007;**
- **The County will address Citizen Advisory Committee recommendations for construction of a Judicial Center and determine appropriate funding source;**
- **Actively pursue funding for construction of College/Conference Center is partnership with Angelina College and City of Livingston.**

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.

In this 2008 Budget Year:

- **The County projects a \$1,100,000 increase in per diem revenue generated by the IAH Secure Adult Detention Facility as a result of Phase II expansion completion and negotiated contract with Immigrations & Customs Enforcement for additional detention space.**
- **A 3% decrease in the tax collection rate is projected, offset by sales tax.**

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.

In this 2008 Budget Year:

- **\$96,493 has been included in the 2008 Capital Purchase Projections for the acquisition of computer hardware and software to further develop departmental efficiency (see listing on page 21).**
- **The Commissioners Court will utilize resources available through the County Information Resources Agency (CIRA) to oversee the development of information technology policies and program plans for County networking.**



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.

In this 2008 Budget Year:

- **3% Cost of Living increase was included;**
- **2.5% merit increase funding has been made available based on performance evaluations;**
- **The County's match of employee retirement system deposits was raised from 225% to 250% to improve pension opportunities.**

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.

In this 2008 Budget Year:

- **The County received rating upgrades from Moody's (Aaa) and Standard & Poors (AAA) for the Series 2007 Certificates of Obligation issued in March 2007 in the amount of \$19 million for the County Jail Expansion and will be seeking further upgrades for any future issuance.**
- **The County Judge will work with the County Auditor, the County's independent auditing firm, financial advisors and bond counsel to manage the County's Debt Service requirements.**

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.

In this 2008 Budget Year:

- **The County, for the first time, posted detailed budget information on the County's website during this budget process and other Departments are being encouraged to utilize the site. We will continue to work with CIRA in customizing our website design to ensure its' "user friendly" nature with the goal of maximizing its' benefit to citizens and visitors.**
- **This particular goal has also been addressed through the newspaper media with its' coverage of Commissioners Court meeting and its' highlight articles on county initiatives.**



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

A preliminary budget is 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 on the County's website 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 and revisions to the County Auditor, who shall review for conformity to statutes and appropriateness within the scope of budget objectives - making recommendations to the Commissioners Court, as required. The Commissioners Court maintains sole authority for amending the budget.

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 are 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

<u>THIS YEAR</u>	<u>LAST YEAR</u>
Capital Improvements of County Facilities	Compensation / Benefits Study (to bring County jobs within market range)
Increase Road & Bridge Funding Without Increasing County Tax Rate	Capital Improvements of County Facilities
Improving Employee Compensation, Benefits and Critical Staffing needs	Managing Law Enforcement/Judicial Costs through Technology Enhancement

- **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. Over \$45,000 was added to the Maintenance Engineering budget for minor repairs and building maintenance inspections.

The focus, however, of this budget priority will be the critical need for alleviating overcrowding in the Main Courthouse and addressing the security issues created by this overcrowding. After voters rejected previous measures to issue bonds for the construction of a new judicial center adjacent to the existing Courthouse, the Court appointed a Citizens Facility Study Group to develop a plan of action. This budget year, the County will receive the report and recommendations of the Group. One possibility initially offered has been to utilize new revenues being produced by the expansion of the IAH Detention Facility to construct a Judicial Center adjacent to the main Courthouse.

Certificates of Obligation issued in the Spring of 2007 have been earning interest at favorable rates while the remainder of property is being acquired for expansion of the County Jail. The first payment of principal on these Certificates is not scheduled until 2009 and the interest payment due in this budget year is included in the Debt Service Fund. With the critical nature of inmate overcrowding in the current facility, beginning construction of the expansion is a priority in this budget year. Additional staffing needs of the expanded facility will be addressed in the next budget cycle.

- **Increasing Road & Bridge Funding Without Increasing Tax Rate** has been a recurring budget topic and was addressed as a priority in this budget. Unlike the General Fund, the Road & Bridge Fund receives revenue from limited sources – most significantly, ad valorem taxes. Without increasing the portion of tax rate funding Road & Bridge Operations, the Commissioner Court is relegated to issuing debt in order to pay for major improvements to County roads, bridges and culverts. The considerable increase in revenue experienced and forecast for the IAH Detention Facility (\$400,000 in FY2007 - \$1,500,000 estimated for FY2008) allowed the Court to redirect 3.63¢ of the 62.77¢ tax rate from the General Fund (in which IAH revenues are recorded) to the Road & Bridge Fund. The following is a comparison of the tax rate division in the three funds supported by tax revenue;

Take a look at 5 years of Tax Rates on page 139

FUND	FY2007	FY2008
General	.3679	.3016
Road & Bridge	.1376	.1739
Debt Service	.1222	.1522
TOTAL RATE	.6277	.6277



- **Improving Employee Compensation/Benefits and Meeting Critical Staffing Needs** has been addressed in this budget with \$1.25 million in added (and/or redirected) funding for personnel. With this funding, a 3% cost of living increase has been awarded to all County Employees; funding for 2.5% merit increases (representing one payroll step) is available to be awarded based on performance evaluations by Department Heads; and the County was able to increase the match of Employee retirement system deposits from a level of 225% to 250% for past and future deposits. For Employees with longevity, this change will likely be the most significant due to the positive impact on retirement pensions. Elected officials, whose salaries are set annually by the Commissioners Court during the budget process, received a 5½% increase.

The Commissioners Court considered all requests for new positions and funded those found to be either critical in nature or capable of offsetting the added expense through by cost effectiveness. Critical staffing requirements were identified in the Sheriff's Department, Jail and District Attorney's Office where the Budget included funding for the following new positions; one (1) full-time Deputy Transport, two (2) full-time Corrections Officers, one (1) full-time Evidence Officer and one (1) full-time Secretary for the Asst. D.A. division. Cost effective staffing changes were budgeted in the County Court at Law, Security, Justice of the Peace Pct. 4, Maintenance Engineering, Sheriff's Dept., Museum, Social Services/Aging. A detailed listing of changes in departmental staffing can be found on page 20 of this section.

Major Revenue Sources with Forecasting & Assumptions for FY2008

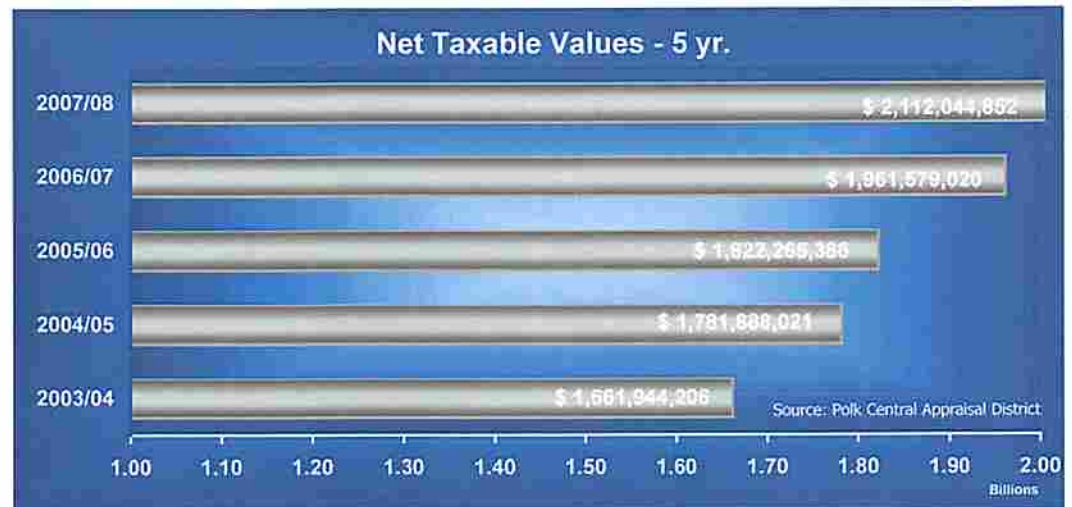
Property Taxes = 56% of total County revenue

- **Property Taxes** are the County's primary revenue source. Sometimes referred to as "ad valorem" taxes, they currently represent 44% of General Fund revenue, 66% of Road & Bridge Fund revenue and 97% of the amount needed to pay the County's principal and interest payments (Debt Service Fund) for the budgeted year. The County's property tax rate for the 2008 fiscal year is .6277 or 62.77¢ per \$100 valuation – representing no increase from the total 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 FY2008**, 30.16¢ is allocated for General Fund M&O, 17.39¢ for Road & Bridge Fund M&O and 15.22¢ for Debt Service. The adopted rate is 4.85¢ more than the effective tax rate calculated by the Tax Assessor Collector and 6.59¢ 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.

In projecting property tax revenues for the 2008 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 92% of estimated taxes - the percentage verified by the Tax Assessor Collector, who reviews the projections.



The certified taxable value for this budget year is \$2,112,044,852, compared to last year's value of \$1,961,579,020. 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 2008 will generate \$12,127,096 in revenues, while delinquent taxes (levied, but not collected in the prior year) are expected to generate \$800,000. In comparison to last year's projection of current and delinquent tax, combined - overall property tax revenue will realize an increase of \$773,486 in FY2008, after consideration of revenue lost to tax freezes afforded those over 65 and/or disabled.



Service Fees & Fines = 12 % of total County revenue

- **Fees and Charges for services** rendered through various departments and operations of the County, such as filing and records fees, building/sewage permits, etc., will provide a collective total of \$1,807,138 in County revenue in 2008, an increase of more than 7% over the last year. Also, the **Fines** and related fees assessed through justice, county and district courts account for significant revenue totaling \$965,650, slightly less than the prior years amount of \$966,450.

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 \$2,772,788 revenue in this category, approximately 15% (\$415,600) are revenues restricted to a specific use approved by statute; \$120,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$153,850 is projected for records management and preservation from fees collected by the County and District Clerks; \$43,400 is projected and designated for courthouse and courtroom security; \$25,500 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 \$15,000 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 "Description of Funds".



Sales Tax = 9 % 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 \$2,088,000 for the 2008 fiscal year – nearly 15% of the General Fund revenue and an increase of \$578,000 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%.



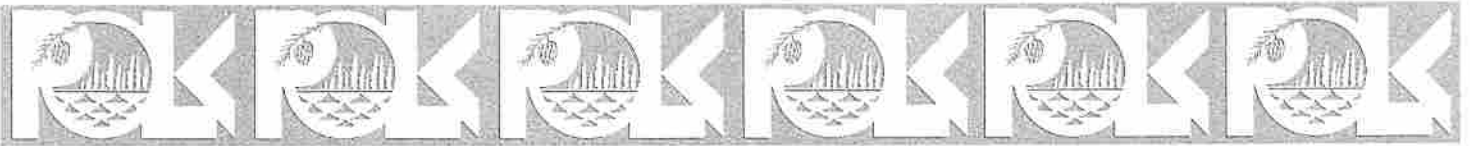
In forecasting sales tax revenue, the County Judge (as Budget Officer) considers trends in data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translates to increased sales tax and 2008 Budget preparation included a review with the Polk County Industrial

Development Corporation on new business and industry potential. In FY2007, approximately \$400,000 was collected in a "one time" special sales tax distribution that was approved by the State Comptroller for a major pipeline construction project located within the County. With the State's approval the sales tax for all materials purchased for the project was credited to Polk County as though the purchases were made in Polk County, regardless of the origin of the purchase. Without considering this special sales tax receipt, the County has experienced a consistent increase in sales tax revenue over the several years of approximately 10% and the 2008 projection was calculated on this basis.

Auto Reg/License Fees = 4 % of all County revenue

- **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 2008, \$1,002,500 in auto registration and licensing revenues will account for over 18% of Road & Bridge funding and just over 4.3% of total County revenue.

Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. However, the State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County a portion of which, under recent legislation, will gradually be shifted to the General Fund. The 2008 budget projection decreased by \$197,500 due to this and other offsetting changes. 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.



IAH Facility = 7 % of total County revenues

- 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 (ICE), the US Marshals Service and the Bureau of Prisons for the housing of federal detainees. With the recent completion of the Phase II expansion of the facility, ICE entered into a favorable contract for an additional 500 beds and the resulting revenue projection went from \$523,000 budgeted conservatively in 2007 to \$1,650,000 budgeted for 2008.

Obviously, the expanded facility, now in full operation, will have a major impact on the County's budget. This single new revenue source has allowed the County to include important expenditures in excess of \$1,000,000 within the 2008 budget without increasing the tax rate and without issuing debt – expenditures such as employee compensation enhancements and certain capital expenses for equipment budgeted within some departments.

The facility is located on FM350 South near the State Prison. Phase I construction was completed in March 2006 and Phase II opened for detainees in July 2007.

IAH Secure Adult Detention Facility - Phase I



Phase II, completed in Summer 2007



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 2008 Budget included specific attention to two major initiatives; 1) Expansion of the County Jail with renovation of supporting offices located at the Law Enforcement Center and 2) issuing 2007 Tax Notes for Road & Bridge acquisition of equipment, construction of road and bridge improvements and other departmental capital purchases. The following outline provides a discussion of these projects, noting the impact each is expected to have on the operating budget for FY2008 and on future budgets.

\$ County Jail Expansion

In March 2007, the County issued Certificates of Obligation in the amount of \$19 million for expansion of the County Jail to address overcrowding and the resulting 2007 expenditure in excess of \$200,000 for alternate inmate housing to meet state requirements. The first payment of principal will not be due until FY2009. Payment of interest is budgeted in the FY2008 Debt Service. Currently the County is in the process of acquiring property adjacent to the existing jail site and expects to begin construction of the expanded facility in 2008. The expansion will add 240 new county inmate beds to the existing 119 bed facility and will include administrative offices for the County Sheriff. The project has received the support of the Texas Commission on Jail Standards and is based on a facility needs study performed by the Commission.

- * **Cost /Savings:** (moderate) once complete, the expansion will preclude the steadily increasing expense of housing county inmates in alternate facilities and the related costs of transporting those inmates to and from other facilities for court appearances, etc.
- * **Budget Impact:** (minimal) Principal & interest payments for current and future budget years are mostly offset by retiring debt.

\$ 2007 Tax Notes

During the 2007 Budget year, certain capital purchases were made from fund balances and included on a reimbursement resolution from which the County issues tax notes (legally authorized debt) at fiscal year end. The proceeds of the tax notes are utilized to "reimburse" the fund balance from which the expenditure was made. Although the County makes every effort to identify the need for future capital purchases during the budget process and include such items on a its' Capital Purchase Projection, certain capital expenses are necessitated within the budget year because of emergencies or other reasonably unforeseen circumstances. The 2007 Tax Notes totaled \$2,530,000 including the following major expenses; \$1,212,534 in Road & Bridge equipment acquisition and permanent road/bridge/culvert improvements; \$922,000 for renovation of the Office Annex to ease overcrowding at the Courthouse; \$145,885 to upgrade the telephone; and \$48,000 to renovate offices for the County's Juvenile Probation Department.

- * **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 mostly offset by retiring debt.

*See the Debt Schedule
on pg. 104*



The following is a listing of the FY2008 Capital Purchase Projections identified during this budget process.

DEPARTMENT REQUEST ITEM AMOUNT

FY2008 Capital Purchase Projections

to be paid by and reimbursed to fund balance with issuance of leagally authorized debt

The Construction and Improvement of Roads & Bridges in the County

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The Acquisition of Road Right-Of-Way

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The Acquisition of Road Maintenance Equipment

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The Construction of Improvements to County Buildings

Onalaska Sub-Courthouse	Driveway Improvement	\$ 7,500.00
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The Acquisition of Vehicles

Maintenance Custodial	Ext. Cab Pickup Truck	\$ 25,000.00
Aging	Van - Food Delivery	\$ 16,000.00

The Acquisition of Computer Equipment and Software

(estimated)

County Court at Law	Copier	\$ 10,000.00
County Clerk	(use existing RMF balance)	\$ -
District Clerk	(1) Laptop	\$ 1,826.31
Courtrooms	(2) Computers / (2) Monitors	\$ 1,508.00
Criminal District Attorney	(6) Computers / (6) monitors	\$ 4,524.00
	(2) Printers	\$ 4,500.00
County Auditor	(4) Computers / (4) Monitors	\$ 3,016.00
County Treasurer	(2) Computers / (2) Monitors	\$ 1,508.00
	(1) HP LaserJet Printer	\$ 2,384.00
	(1) Currency Counter	\$ 2,890.00
	(1) Document Shredder	\$ 1,425.00
R&B, Pct. 3	(1) Computer	\$ 544.00
All Above	3 yr. warranty	\$ 1,083.00
All Above	MS Office for each PC	\$ 2,580.00
Sheriff's Department/Jail	(11) Computers / Monitors	\$ 8,213.00
	(11) MS Office for ea. Desktop	\$ 1,505.24
	(10) MS Office for ea. Laptop/toughbook	\$ 3,570.00
	(8) Laptops	\$ 14,611.00
	(8) Verizon Wireless AirCards	\$ 4,664.64
	(8) HP color printers	\$ 1,600.00
	(2) Panosonic Toughbooks	\$ 7,390.80
	(1) D-Link 48 Port Switch	\$ 650.00
	AFIX Fingerprint System	\$ 16,500.00

FY2008 Projection

TOTAL \$ 144,992.99



Personnel Counts & Budgeted Change

FUND	2004	2005	2006	2007	2008 Budget	Difference 2007-2008
<u>GENERAL</u>						
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	2.1	2.1	0
County Court at Law	3	3	3	3	4	1
District Clerk	8.3	8.3	8.3	10.2	10.2	0
Justice of the Peace #1	3	3	3	3	3	0
Justice of the Peace #2	2.4	2.4	2.5	2.5	2.5	0
Justice of the Peace #3	3.2	3.2	3.2	3.2	3.2	0
Justice of the Peace #4	2.6	2.6	2.5	2.5	3	.5
Judicial	3	4	4	4	4	0
District Attorney	14.1	14.1	14.1	14.7	15.7	1
County Auditor	5.3	5.3	4.3	4.3	4.3	0
County Treasurer	2.1	2.1	2.1	2.6	2.6	0
Tax Assessor Collector	16.1	14.1	14.1	14.1	14.1	0
Delinquent Tax Collect	0	3	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	5	6	1
Jail	26	26	26	29.4	32.3	2.9
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	45.3	45.3	46.3	49.8	50.8	1
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	1.1	1.1	1.1	1.7	2.1	.4
Extension	4.1	4.1	4.1	4.1	4.1	0
Emergency Mgmt.	4.9	5	5.1	5.1	5.1	0
Personnel (incl. Labor Pool)	3.9	3.9	2.3	2.8	2.8	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	181.8	183.9	182.4	194.5	202.3	7.8
<u>ROAD & BRIDGE</u>						
Administration	6	6	6	6	6	0
Precinct 1	8.3	8.3	8.7	6.5	6.5	0
Precinct 2	9.0	9.0	9.1	9.1	7.1	-2.0
Precinct 3	14.5	14.5	13.6	13.6	13.5	-.1
Precinct 4	9.3	9.3	11	11	11	0
TOTAL Road & Bridge	47.1	47.1	48.4	46.2	44.1	-2.1
TOTAL SECURITY	1.7	1.7	1.7	1.7	1.5	-.2
TOTAL AGING FUND	8.0	7.5	7.5	6.1	6	-.1
TOTAL WEBST TRUST (moved to General Fund)	.6	.6	.6	0	0	0
TOTAL ALL FUNDS	239.2	240.8	240.6	248.5	253.9	5.4

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

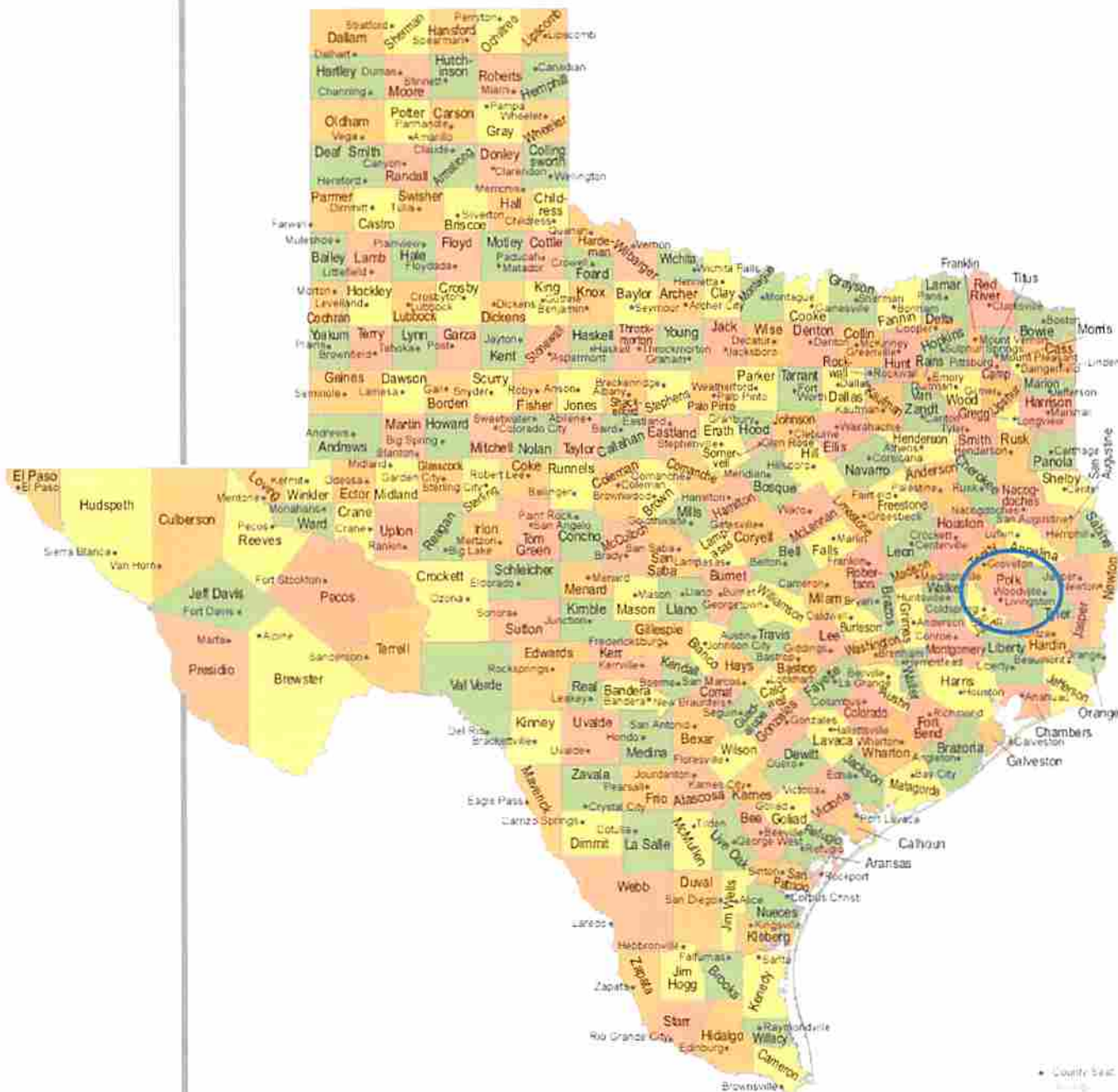
The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing



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.





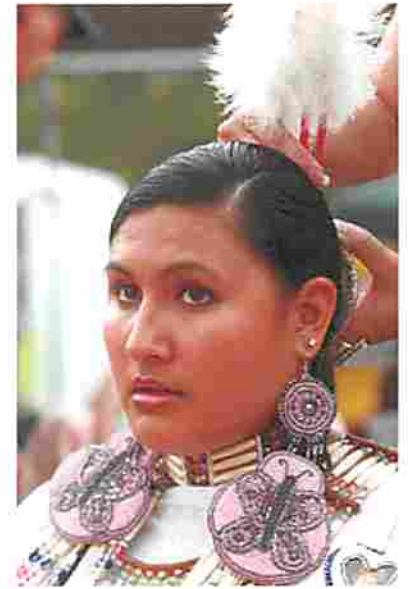
About Polk County

History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and the largest city in the County with a population of 6,430. Livingston is less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). We have the most abundant water supply in the State of Texas and an available labor force of over 200,000 within a 50-mile radius.

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.



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



The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, 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

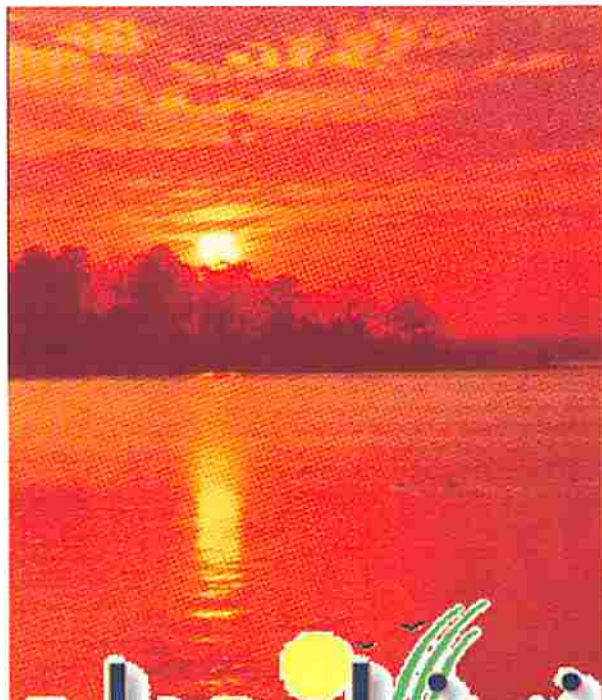
land, most of it timberland (predominately pine trees). Polk County is the State's largest producer of timber and over half the land in the County is owned by the timber industry. Timber remains the County's top agricultural crop. Of the approximately \$53 million pumped into the County annually from 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 on the local economy by becoming the County's second largest employer at the time. Construction of correctional/detention space in Texas has continued to move to the forefront

Lake Livingston

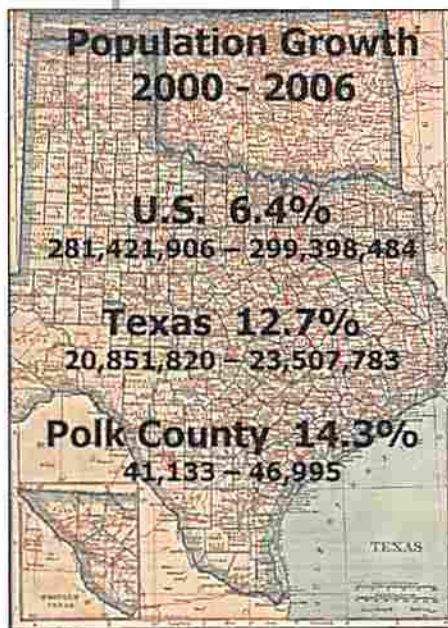


and in 2005, Phase I of the IAH Secure Adult Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (formerly INS) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility is operating at capacity, provides nearly 200 jobs and represents a steady source of new revenue to the County from per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 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 is near completion of a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 90-bed hospital 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.



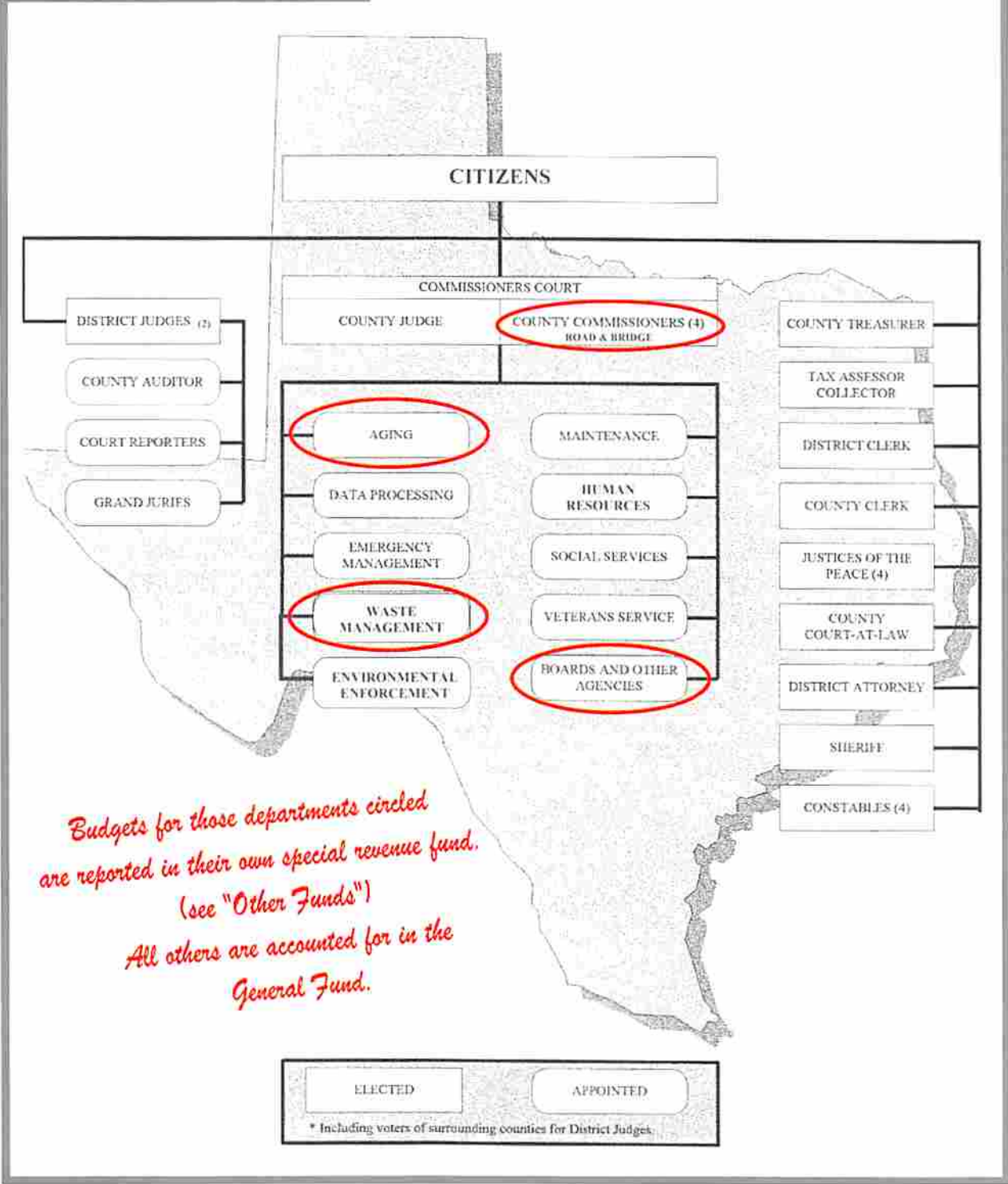
Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,995 (July 2006) – another 14% growth rate in just six years and well above the state and national 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 and opportunities in Polk County is readily available from the Livingston-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, 2007-SEPTEMBER 30, 2008



Polk County

ELECTED OFFICIALS

OCTOBER 1, 2007- SEPTEMBER 30, 2008

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 William Lee Hon

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) Ray Stelly





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.



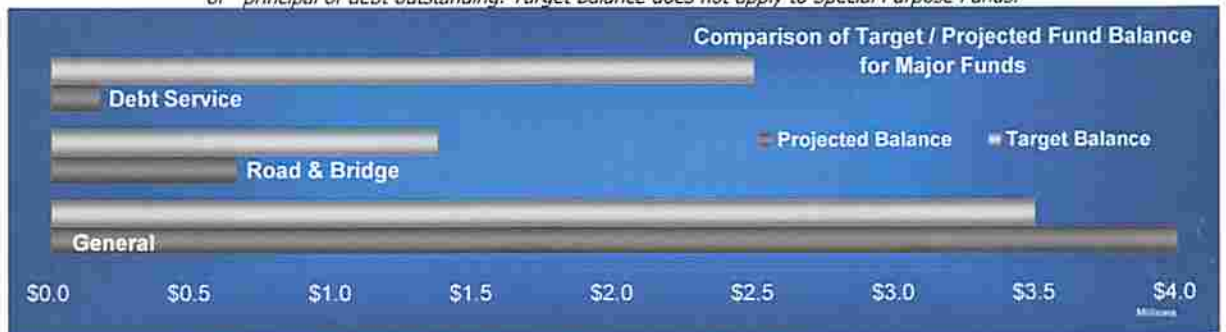
Special Revenue Funds (cont')

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	FY2008 Revenues	FY2008 Expenditures	Ending Fund Balance	Target* Fund Balance
				<i>balance as % of expense for operating funds</i> →	
GENERAL	3,996,686	13,964,589	\$13,964,587	\$3,996,689 <i>28%</i>	\$3,491,147
ROAD & BRIDGE	\$637,243	5,494,664	5,477,148	654,759 <i>12%</i>	1,369,287
DEBT SERVICE	\$170,007	3,222,859	3,222,859	170,007 <i>5%</i>	2,493,337
OTHER FUNDS:					
WASTE MANAGEMET	\$30,997	220,000	220,000	30,997	N/A
AGING SERICES	\$53,062	252,300	252,300	53,062 <i>21%</i>	63,075
HOTEL TAX	N/A	33,000	33,000	N/A	N/A
HISTORICAL COMMITTEE	\$360,855	-	-	360,855	N/A
SECURITY	(5,478)	68,565	63,083	4 <i>0%</i>	15,771
LAW LIBRARY	42,890	16,500	12,575	46,815 <i>372%</i>	3,144
CO. CLERK'S RECORDS MNG.	119,287	131,650	131,646	119,291 <i>91%</i>	32,911
COUNTY'S RECORDS MNG.	467	29,706	29,705	468 <i>2%</i>	7,426
MOSCOW SEWER PROJ. (TCDP)	-	-	-	-	N/A
JUSTICE COURT TECHNOLOGY	N/A	25,500	21,250	N/A	N/A
FEMA DISASTER	-	-	-	-	N/A
DISTRICT ATTORNEY SPECIAL	2,872	-	-	2,872	N/A
DISTRICT ATTORNEY HOT CHECK	(10,547)	17,500	17,500	(10,547)	N/A
SHERIFF - COMMISSARY	14,140	20,000	17,597	16,543	N/A
DISTRICT CLERK EXPDBL. TRUST	N/A	-	-	N/A	N/A
MUSEUM OPERATING	-	-	-	-	N/A
DRUG FORFEITURE	66,101	-	-	66,101	N/A
PERMANENT SCHOOL	378,268	1,150	1,150	378,268	N/A
AVAILABLE SCHOOL	220,468	114,633	114,633	220,468	N/A
SHERIFF'S FED. REV. SHARING	114,633	-	-	114,633	N/A
DIST. CLERK RECORDS MGMT.	8,873	4,500	4,500	8,873 <i>197%</i>	1,125
TOTAL	6,200,824	23,617,116	23,583,532	6,230,158	7,477,223

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 Road & Bridge, Aging, Security and County Records Management Funds. Although reaching all target fund balances remains an important goal, certain issues did not lend to this effort over the prior and current budgets - such as;

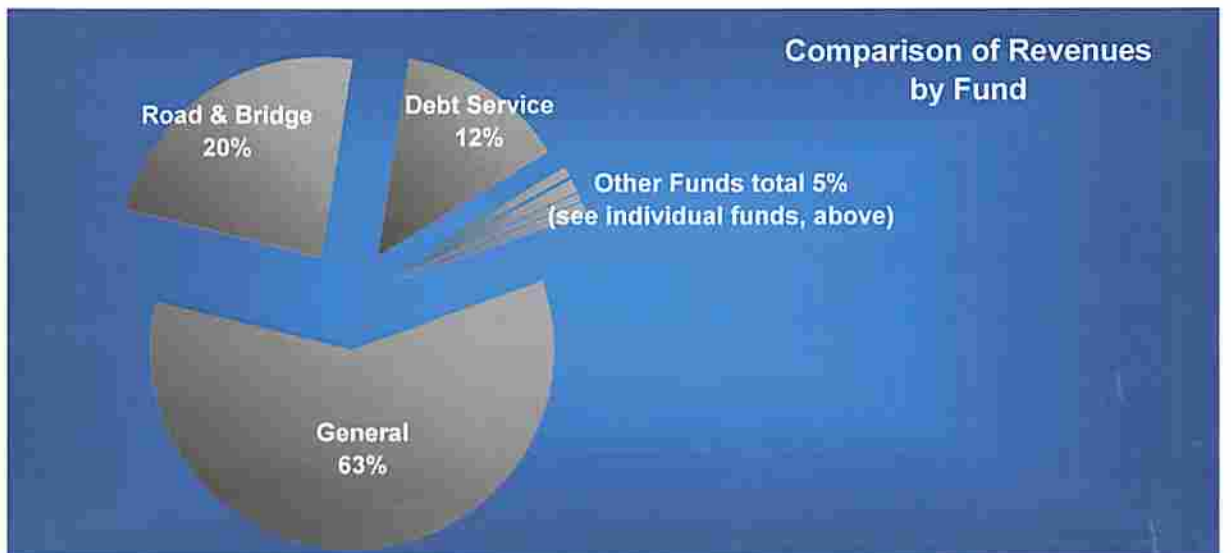
- use of fund balance for revenue shortfall
- unfunded state mandates after budget is adopted requiring use of fund balance
- mid-year loss of budgeted state/federal revenues for county programs, such as Aging Services

The County has made a concerted effort to build the General Fund Balance, which improves financial ratings for the County.



REVENUE SUMMARY

Revenues by Fund					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
GENERAL	\$11,362,950	\$13,215,956	\$12,735,641	\$16,035,573	\$13,964,589
ROAD & BRIDGE	4,712,475	5,344,883	4,079,529	6,843,388	5,494,664
DEBT SERVICE	2,051,012	2,471,167	2,436,052	2,618,156	3,222,859
WASTE MANAGEMET	174,210	189,991	220,000	255,530	220,000
AGING SERICES	246,693	306,747	285,630	311,474	252,300
HOTEL TAX	27,264	28,852	33,000	62,328	33,000
HISTORICAL COMMITTEE	15,897	22,808	-	39,376	-
SECURITY FEE	57,339	45,811	65,831	66,187	68,565
LAW LIBRARY	13,493	16,357	13,500	16,912	16,500
CO. CLERK'S RECORDS MNG.	128,895	142,450	131,650	153,137	131,650
COUNTY'S RECORDS MNG.	27,401	32,832	29,706	30,048	29,706
MOSCOW SEWER PROJ. (TCDP)	20,083	198,174	-	1,175	-
JUSTICE COURT TECHNOLOGY	26,095	24,120	35,000	24,923	25,500
FEMA DISASTER	-	711,204	-	1,780	-
DISTRICT ATTORNEY SPECIAL	-	22,957	-	28,595	-
DISTRICT ATTORNEY HOT CHECK	89,887	42,161	17,500	14,902	17,500
SHERIFF - COMMISSARY	-	23,897	20,000	8,692	20,000
DISTRICT CLERK EXPDBL. TRUST	-	-	-	213	-
MUSEUM OPERATING	530	318	-	-	-
DRUG FORFEITURE	3,404	47,572	-	15,255	-
PERMANENT SCHOOL	12,040	17,730	1,150	19,980	1,150
AVAILABLE SCHOOL	135,922	135,988	114,633	141,579	114,633
SHERIFF'S FED. REV.SHARING	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	3,425	4,053	4,500	4,517	4,500
TOTAL REVENUES	\$19,109,014	\$23,046,027	\$20,223,322	\$26,693,720	\$23,617,116



REVENUE SUMMARY

Revenues by Source by Fund					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
TAX REVENUE					
General	\$7,860,555	\$8,599,640	\$8,633,329	\$9,388,695	\$8,329,267
Road & Bridge	1,648,902	2,237,236	2,664,229	2,629,390	3,581,364
Debt Service	1,958,770	2,373,286	2,366,052	2,368,190	3,134,465
Hotel Tax	27,264	28,852	33,000	62,328	33,000
	11,495,491	13,239,014	13,696,610	14,448,602	15,078,096
LICENSE & PERMITS					
General	138,966	190,512	217,800	222,343	213,538
FINES & FORFEITURES					
General	679,708	656,511	723,000	729,755	741,000
Road & Bridge	103,364	119,207	130,000	115,194	120,000
Drug Forfeiture	726	34,864	-	7,187	-
	783,798	810,581	853,000	852,136	861,000
GRANTS & OTHER SUPPORT					
General	495,249	394,178	100,266	405,305	103,818
Aging Services	246,693	306,747	285,530	311,474	252,300
Historical Committee	6,906	6,597	-	19,819	-
Moscow Water Project	20,083	198,174	-	1,175	-
FEMA Disaster	-	711,204	-	1,780	-
District Attorney Special	-	22,957	-	28,595	-
District Attorney Hot Check	16,966	26,428	-	32	-
District Clerk Expendable Trust	-	-	-	213	-
Museum Operating	14	17	-	-	-
Sheriff's Federal Revenue Sharing	42,759	-	-	-	-
	828,670	1,666,303	385,796	768,392	356,118
CHARGES FOR SERVICES/FEES					
General	847,239	1,215,092	1,261,775	1,423,310	1,381,650
Road & Bridge	1,127,750	1,082,646	1,200,000	1,166,994	1,002,500
Waste Mangement	174,210	189,991	220,000	255,530	220,000
Security Fee	39,409	44,372	48,250	38,765	43,400
Law Library	12,748	15,013	12,700	15,310	15,000
Co. Clerks Records Mng.	128,895	142,450	131,650	153,137	131,650
County Records Mng.	11,968	15,332	15,200	16,487	17,700
Justice Court Technology	26,095	24,120	35,000	24,923	25,500
District Attorney Hot Check	16,921	15,532	17,500	14,870	17,500
Sheriff - Commissary	-	23,897	20,000	8,692	20,000
District Clerks Records Mng.	3,425	4,053	4,500	4,517	4,500
	2,388,661	2,772,498	2,966,575	3,122,535	2,879,400

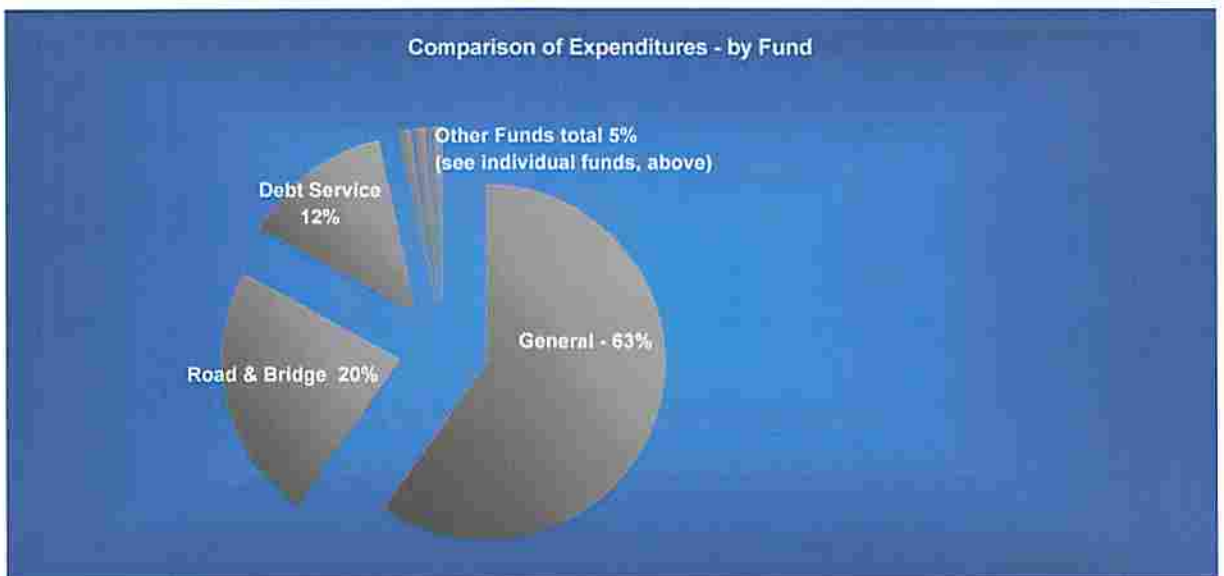
REVENUE SUMMARY (CONT')

Revenues by Source by Fund

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
INTEREST					
General	98,921	191,540	213,300	340,038	327,000
Aging	-	-	100	-	-
Road & Bridge	15,386	33,207	40,000	29,183	30,500
Debt Service	29,817	62,797	70,000	80,874	81,725
Waste Mangement	-	-	-	-	-
Historical Committee	8,977	16,211	-	19,557	-
Law Library	745	1,343	800	1,602	1,500
Security Fee	252	179	225	13	225
Co. Clerks Records Mng.	-	-	-	-	-
Drug Forfeiture	2,678	3,330	-	5,009	-
Permanent School	10,034	17,515	-	19,980	-
Available School	2,785	5,257	890	7,809	890
	169,595	331,381	325,315	504,065	441,840
OTHER					
General	1,242,311	1,968,482	1,586,171	2,219,705	2,868,317
Road & Bridge	1,817,072	1,872,587	45,300	917,713	760,300
Waste Management	-	-	-	-	-
Debt Service	1,300	35,083	-	4,952	-
Historical Committee	14	-	-	-	-
Security Fee	17,678	1,260	17,356	27,409	24,940
Co. Clerks Records Mng.	-	-	-	-	-
County Records Mng.	15,433	17,500	14,506	13,562	12,006
District Attorney Hot Check	56,000	200	-	-	-
Drug Forfeiture	-	9,378	-	3,059	-
Permanent School	2,006	215	1,150	-	1,150
Available School	133,137	130,731	113,743	133,770	113,743
	3,284,951	4,035,436	1,778,226	3,320,170	3,780,456
OTHER SOURCES (LOAN PROCEEDS)					
General	-	-	-	1,306,423	-
Road & Bridge	-	-	-	1,984,914	-
Debt Service	61,125	-	-	164,140	6,669
	61,125	-	-	3,455,476	6,669
TOTAL REVENUES	19,151,257	23,045,727	20,223,322	26,693,720	23,617,116

EXPENDITURE SUMMARY

Expenditures by Fund					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
GENERAL	\$11,972,953	\$14,148,109	\$12,725,687	\$15,054,227	\$13,964,587
ROAD & BRIDGE	4,808,486	4,235,639	4,078,719	6,565,485	5,477,148
DEBT SERVICE	1,927,549	2,281,535	2,435,911	2,700,391	3,222,859
WASTE MANAGEMET	198,071	155,652	220,000	281,362	220,000
AGING SERICES	256,261	276,670	285,619	289,318	252,300
HOTEL TAX	27,853	31,860	33,000	41,851	33,000
HISTORICAL COMMITTEE	13,832	8,144	-	9,756	-
SECURITY FEE	55,962	59,927	65,806	71,343	63,083
LAW LIBRARY	11,724	11,216	13,200	11,498	12,575
CO. CLERK'S RECORDS MGMT.	107,426	116,947	131,389	126,722	131,646
COUNTY'S RECORDS MGMT.	24,880	34,968	29,705	29,708	29,705
MOSCOW WATER PROJECT	20,083	198,174	-	1,175	-
JUSTICE COURT TECHNOLOGY	5,115	4,434	35,000	7,246	21,250
FEMA DISASTER	-	518,397	-	1,780	-
DISTRICT ATTORNEY SPECIAL	-	20,947	-	29,653	-
DISTRICT ATTORNEY HOT CHECK	95,418	7,844	17,500	(318)	17,500
SHERIFF - COMMISSARY	-	7,332	20,000	15,859	17,597
DISTRICT CLERK EXPDBL. TRUST	-	678	-	7,069	-
MUSEUM OPERATING	14,072	13,990	-	-	-
DRUG FORFEITURE	86,023	12,806	-	8,414	-
PERMANENT SCHOOL	9,395	15,305	1,150	20,024	1,150
AVAILABLE SCHOOL	131,876	129,573	114,633	14,709	114,633
SHERIFF'S FEDERAL REV.SHARIN	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	-	3,500	4,500	3,500	4,500
TOTAL EXPENDITURES	\$19,766,979	\$22,293,646	\$20,211,819	\$25,290,770	\$23,583,532



EXPENDITURE SUMMARY

Expenditures by Type by Fund

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
GENERAL & ADMINISTRATIVE					
General	\$4,591,986	\$5,922,739	\$4,470,143	\$5,943,717	\$4,543,855
Co. Clerks Record Mgmt.	107,426	116,947	131,389	126,722	131,646
Countys Record Mgmt.	24,880	34,968	29,705	29,708	29,705
District Clerk's Expendable Trust	-	678	-	7,069	-
District Clerk's Records Mgmt.	-	3,500	4,500	3,500	4,500
	<u>\$4,724,292</u>	<u>\$6,078,832</u>	<u>\$4,635,737</u>	<u>\$6,110,716</u>	<u>\$4,709,706</u>
JUSTICE AND PUBLIC SAFETY					
General	6,914,203	7,716,688	7,708,648	8,606,625	8,845,388
Security Fee	55,962	59,927	65,806	71,343	63,083
Law Library	11,724	11,216	13,200	11,498	12,575
Justice Court Technology	5,115	4,434	35,000	7,246	21,250
District Attorney Special	-	20,947	-	29,653	-
District Attorney Hot Check	95,418	7,844	17,500	(318)	17,500
Sheriff - Commissary	-	7,332	20,000	15,859	17,597
Drug Forfeiture	86,023	12,806	-	8,414	-
Sheriff's Federal Revenue Sharing	-	-	-	-	-
	<u>7,168,445</u>	<u>7,841,194</u>	<u>7,860,154</u>	<u>8,750,319</u>	<u>8,977,393</u>
HEALTH & HUMAN SERVICES					
General	466,764	508,681	546,896	503,885	575,344
Aging Services	256,261	276,670	285,619	289,318	252,300
Moscow Water Project	20,083	198,174	-	1,175	-
FEMA Disaster	-	518,397	-	1,780	-
	<u>743,107</u>	<u>1,501,922</u>	<u>832,515</u>	<u>796,157</u>	<u>827,644</u>
ROADS & BRIDGES					
Roads & Bridges	4,808,486	4,235,639	4,078,719	6,565,485	5,477,148
WASTE MANGEMENT					
Waste Mangement	198,071	155,652	220,000	281,362	220,000
DEBT SERVICE					
Debt Service	1,927,549	2,281,535	2,435,911	2,700,391	3,222,859
OTHER					
Hotel Tax	27,853	31,860	33,000	41,851	33,000
Historical Committee	13,832	8,144	-	9,756	-
Museum Operating	14,072	13,990	-	-	-
Permanent School	9,395	15,305	1,150	20,024	1,150
Available School	131,876	129,573	114,633	14,709	114,633
	<u>197,028</u>	<u>198,872</u>	<u>148,783</u>	<u>86,339</u>	<u>148,783</u>
TOTAL EXPENDITURES	<u>\$19,766,979</u>	<u>\$22,293,646</u>	<u>\$20,211,819</u>	<u>\$25,290,770</u>	<u>\$23,583,532</u>

Total County Budget for 2008

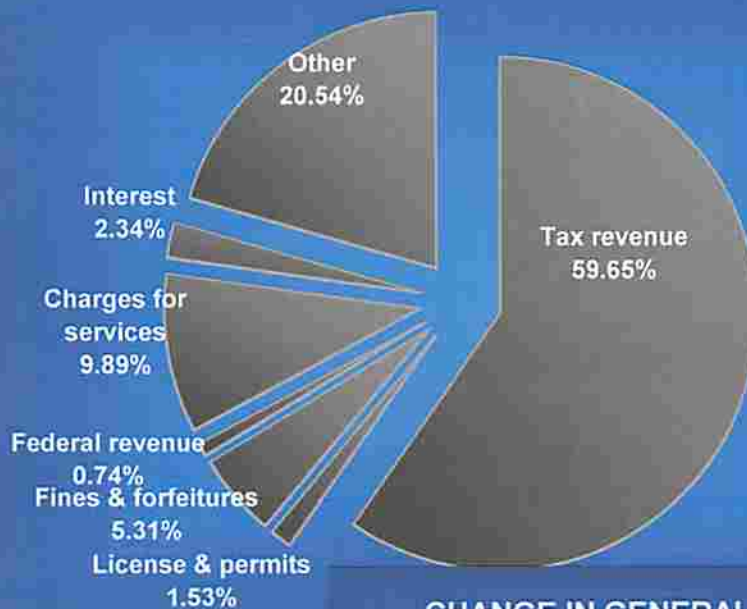


GENERAL FUND REVENUES

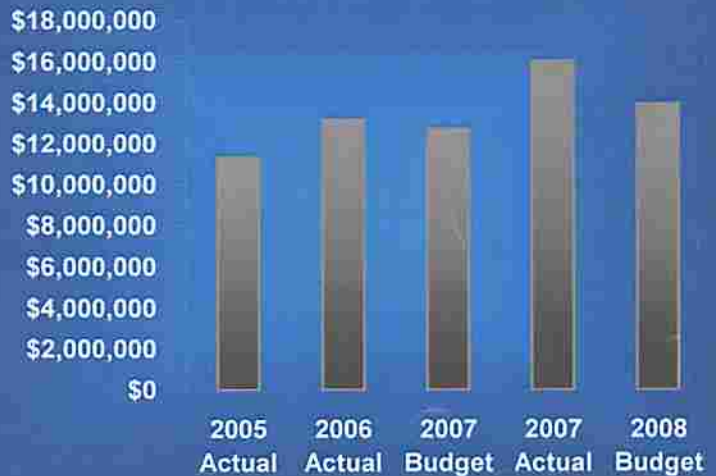
Revenues by Category					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07

TAX REVENUE	\$7,860,555	\$8,599,640	\$8,633,329	\$9,388,695	\$8,329,267
LICENSE & PERMITS	138,966	190,512	217,800	222,343	213,538
FINES & FORFEITURES	679,708	656,511	723,000	729,755	741,000
FEDERAL REVENUE	495,249	394,178	100,266	405,305	103,818
CHARGES FOR SERVICES	847,239	1,215,092	1,261,775	1,423,310	1,381,650
INTEREST	98,921	191,540	213,300	340,038	327,000
OTHER	1,242,311	1,968,482	1,586,171	2,219,705	2,868,317
LOAN PROCEEDS	-	-	-	1,306,423	-
	\$11,362,950	\$13,215,956	\$12,735,641	\$16,035,573	\$13,964,589

SOURCE OF GENERAL REVENUE - 2008



CHANGE IN GENERAL FUND REVENUE



2007 actual revenue exceeded budget projections by \$3.3 million as a result of receiving the following unbudgeted revenues:
\$773,286 sales tax (\$400k special)
\$305,039 federal funding/grants
Higher than projected fees for service & interest
\$1,306,423 2007 Tax Note proceeds
and "other" revenue variances

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)		1,707,692	2,702,905	1,452,905	2,975,092	3,996,686
TAX REVENUE						
010-310-110	TAXES - CURRENT	5,899,982	6,401,928	6,713,053	6,536,857	5,826,879
010-310-120	TAXES - DELINQUENT	570,990	696,527	410,276	560,056	384,387
010-318-115	SHERIFF'S TAX SALE		14,500		336	
010-318-150	SALES TAX	1,389,639	1,485,179	1,510,000	2,283,286	2,088,000
010-318-155	MIXED BEVERAGE TAX				8,159	30,000
010-318-160	OTHER TAX	(55)	1,505			
	* TAX REVENUE SUMMARY	7,860,555	8,599,640	8,633,329	9,388,695	8,329,267
LICENSE & PERMITS						
010-320-100	BEER & LIQUOR	21,021	31,536	45,000	30,857	750
010-321-100	SEWAGE / FLOODPLAIN	30,850	33,745	32,000	42,590	40,435
010-321-105	COMMERCIAL (LIFE SAFETY)					20,358
010-321-200	UTILITY / PIPELINE PERMIT F	-	400	400	1,900	1,300
010-321-300	VEHICLE SALES-HB3588		33,232	50,000	53,334	58,500
010-321-500	SPECIAL LICENSE PLATE MON	133	1,416	1,200	132	1,200
010-321-501	CHILD SAFETY FEE	77,352	81,013	80,000	83,335	80,000
010-321-502	HAULERS LICENSE FEE	250	100	250	50	100
010-321-560	WRECKER PERMIT FEES	960	845	950	595	595
010-321-800	991-ADDRESSING FEE	8,400	8,225	8,000	9,550	10,300
	* LICENSE & PERMIT FEES SU	138,966	190,512	217,800	222,343	213,538
FINES & FORFEITURES						
010-325-300	SERVICE FEES ON FINES	98,636	77,783	100,000	94,354	96,000
010-325-400	DELINQUENT FINE COLLECTIO	627	-			
010-325-801	JUSTICE OF PEACE, PCT #1	143,099	116,445	130,000	126,129	127,000
010-325-802	JUSTICE OF PEACE, PCT #2	106,492	119,456	125,000	161,996	150,000
010-325-803	JUSTICE OF PEACE, PCT #3	276,138	268,997	290,000	273,466	290,000
010-325-804	JUSTICE OF PEACE, PCT #4	54,717	73,829	78,000	73,810	78,000
-	* FINES & FORFEITURE SUMM	679,708	656,511	723,000	729,755	741,000
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.)				3,885	
010-330-561	SHERIFF'S SECURITY GRANT				22,002	
010-330-691	PENRY PROSECUTION GRANT				7,864	
010-330-692	FEMA GRANT -ENVIRONMENTAL				7,176	
010-330-693	DETCOG ENFORCEMENT GRANT		4,840		20,000	
010-330-694	STATE LAW ENF. TERRORISM	27,210				
010-330-695	STATE HOMELAND SECURITY	369,996	9,609		18,365	
010-330-696	EMA ASSISTANCE (SLA 50)	37,517	27,233	36,310	37,036	39,215
010-332-110	FEDERAL PAYMENT IN LIEU O	23,946	24,353	24,353	26,063	26,000
010-332-560	SSA-INCENTIVE PAYMENTS	1,600	3,600	3,000	3,600	2,000

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
FEDERAL (CONTINUED)						
010-333-100	UNCLAIMED CAPITAL CREDIT	6,822	24,599	10,000	16,897	10,000
010-333-426	INDIGENT DEFENSE GRANT	26,737	28,950	26,603	45,422	26,603
010-333-427	VIDEO CONF. GRANT				196,994	
-	* FEDERAL REVENUE SUMMARY	495,249	394,178	100,266	405,305	103,818
CHARGES FOR SERVICES						
010-339-500	UNCLAIMED PROPERTY		12,435	-		
010-340-000	EDUCATION FEE - JUDGE	1,559	1,992	2,000	9,062	1,500
010-340-100	COUNTY JUDGE	2,645	3,371	3,500	2,838	3,000
010-340-220	SHERIFFS FEES	87,665	109,763	125,000	111,345	121,500
010-340-300	ENV. ENFORCEMENT FEES	90	35	50		
010-340-310	LIFE SAFETY INSPECTION FEE	2,080	930	1,000	22,503	
010-340-400	COUNTY CLERK FEES	258,780	494,160	500,000	632,587	620,000
010-340-426	COURT JUDGES FEES				28	
010-340-450	ALT. DISPUTE RESOLUTION S	6,258	6,928	7,000	4,089	7,000
010-340-500	TAX COLLECTOR FEES	221,350	230,179	240,000	276,616	250,000
010-340-510	PERS. PROP. RENDITION PENALTY		11,292	-	992	
010-340-555	CONSTABLE SERVING FEES	8,924	19,836	29,000	19,390	18,600
010-340-600	DISTRICT ATTORNEY FEES	16,818	20,968	23,000	20,498	20,000
010-340-700	DISTRICT CLERK FEES	213,519	273,835	300,000	294,771	310,000
010-340-750	COURT REPORTER FEES	13,359	15,449	17,000	15,260	16,000
010-340-850	GROSS WEIGHT - COUNTY	347	156	200	157	200
010-340-910	TRAFFIC FEE	12,751	12,886	13,000	12,938	13,000
010-340-920	TRIAL FEES	359	497	650		650
010-340-930	JURY FEES	35	27		57	
010-340-940	VISUAL RECORDING FEE	702	355	375	180	200
-	* CHARGES FOR SERVICES SUMMARY	847,239	1,215,092	1,261,775	1,423,310	1,381,650
INTEREST						
010-341-100	DEPOSITORY INTEREST	98,921	191,540	213,300	340,038	327,000
-	* INTEREST SUMMARY	98,921	191,540	213,300	340,038	327,000
OTHER						
010-342-047	REIMB. - DA				263	
010-342-391	REIMB. BY INMATE - MEDICAL	957	3,748	2,500	3,989	2,600
010-342-400	COUNTY JUDGE TRAVEL REIMB.				206	
010-342-401	RURAL TRANSIT REIMB.	5,842	5,635	5,842	5,635	5,842
010-342-403	CO. CLERK REIMB.	225	250		2,143	
010-342-404	ELECTION EXPENSE REIMB.	596	9,136	7,500	20,624	7,500
010-342-405	TAX STATEMENT REIMB.	457	-			
010-342-426	REIMB. TRANSPORT OF PRISONER	3,224	779		724	
010-342-427	CO. CT.@LAW - TRAVEL REIMB.	186	-			
010-342-451	DIST. CLERK REIMB.	13,974	6,322			
010-342-455	REIMB. - EXTRADITION FEE	2,556	860	750	710	500

GENERAL FUND REVENUES (CONT.)

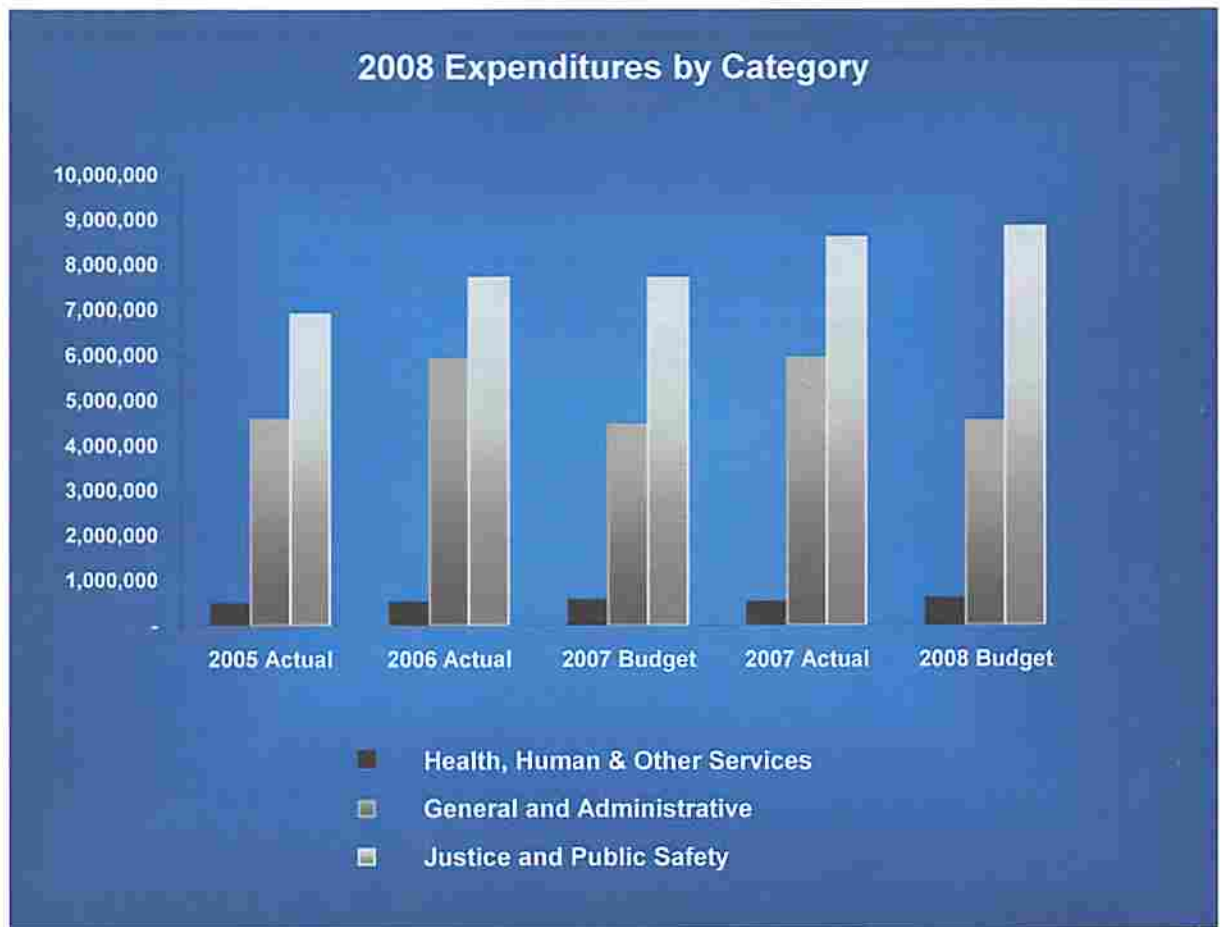
Detailed Revenues						
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07	
OTHER (CONTINUED)						
010-342-465	TRINITY CO. PRO-RATA REIMB.	28,149	31,137	39,203	39,797	42,666
010-342-466	SAN JAC. CO. PRO RATA REIMB.	45,439	50,263	63,282	64,241	68,872
010-342-470	ASST. DA - LONGEVITY PAY	3,360	3,840	5,240	3,322	3,240
010-342-477	OTHER VICTIM ASST. GRANT	17,665	-			
010-342-485	SB1704 JUROR FEE REIMB.		18,734	15,000	6,800	11,500
010-342-511	REIMB. MAINTENANCE ENG.		3,421			
010-342-512	REIMB. INMATE HOUSING				1,485	
010-342-525	SCHOLARSHIP SPONSORSHIP	2,500	6,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB.	3,221	3,178	8,120	1,958	10,360
010-342-550	DELQ. TAX PERSONNEL REIMB.	123,744	114,507	135,569	156,839	145,768
010-342-551	TRA PATROL REIMBURSEMENT	177,627	169,517	155,803	223,126	240,358
010-342-552	TRA SECURITY REIMB. (ADM.)	26,644	25,428	23,371	33,583	35,000
010-342-555	TEXAS VINE PROJECT REIMB.	29,324	15,096	17,925	17,925	17,925
010-342-560	CH19 VOTER REGIS. REIMBURSEMENT		-	2,000	1,162	2,000
010-342-565	REIMB. WORKERS COMP	668	-		12,705	
010-342-566	REIMB.-UNEMPLOYMENT TAX	5,511	5,411		8,145	
010-342-569	REIMB. SHERIFF'S DEPT.	2,855	623		9,116	
010-342-570	DETCOG-REIMB. SHERIFF DEPT.	1,495	850			
010-342-571	STATE-REIMB. SHERIFF DEPT.	2,168	6,426		2,629	
010-342-600	INSURANCE CLAIMS	2,581	81,348		88,746	
010-342-605	SHERIFF-STATE TRAINING	4,942	5,274	5,000	5,044	
010-342-665	EXTENSION DONATION		52			
010-342-695	REIMB. EMRG. MGMT. TRAVEL	1,198	238		1,491	
010-342-700	COURT APPOINTED ATTY. REIMB.	34,650	42,251	45,000	59,065	60,000
010-342-900	MISCELLANEOUS REVENUE	15,329	623,429	15,000	67,167	25,500
010-342-950	HB66 - COUNTY COURT AT LA	39,509	31,778	34,500	35,893	65,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,073	-	5,000	10,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	5,000	14,176	10,000	11,160	10,000
010-342-955	D.A. SALARY REIMB.		582			
010-367-100	LANDSCAPING COURTHOUSE		6,200			
010-367-110	ANIMAL SHELTER	2,263	3,057	2,160	13,435	3,000
010-367-130	SHERIFF'S DONATED MONIES	10,749	3,740		5,002	
010-367-135	SHERIFF - MISC. REVENUE	2,506	2,507	2,000	11,237	10,000
010-367-136	SHERIFF - COMMISSARY FUND	1,001	-			
010-367-801	DETCOG 911 MAINTENANCE	24,800	19,175	24,800	24,900	25,000
010-370-015	TRANSFER FROM ROAD/BRIDGE	1,500	700			
010-370-028	TRANSFER FROM HISTORICAL	296	-			
010-370-032	TRANSFER FROM WASTE MGMT.	198,071	116,658	220,000	281,362	220,000

GENERAL FUND REVENUES (CONT.)

Detailed Revenues					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
OTHER (CONTINUED)					
010-370-034	TRANSFER FROM FEMA DISAS	299	247,443	1,507	
010-370-056	TRANSFER INMATE COMMISSARY		3,361	2,403	
010-370-061	UTILITY REIMB. - AGING				600
010-370-083	TRANSFER FROM MUSEUM FUND			1,064	
010-370-089	TRANSFER FROM PAYROLL FU	22			
010-370-090	TRANSFER FROM DRUG FORF.	508			
010-370-093	TRANSFER FROM C. CLK. RAP	57,406	64,810	59,654	65,040
010-370-100	RENT - COUNTY PROPERTY	33,226	30,643	32,850	33,163
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. REIMBURSE	25,000			
010-370-409	POSTAGE REIMBURSEMENT	2,094	582	896	
010-370-410	TELEPHONE REIMBURSEMENT			247	
010-370-420	INMATE PHONE - JAIL	84,585	20,398	38,000	52,070
010-370-425	INMATE PHONE - IAH FACILITY		57,753	123,000	265,281
010-370-426	IAH FACILITY - PER DIEM			400,000	499,054
010-370-430	CORPLAN INFRASTRUCTURE C	100,000			
010-370-475	DA WELFARE FRAUD RECOVER	2,240	2,240	1,500	1,120
010-370-630	INDIGENT HEALTH REIMB.	38,555	83,160	50,000	27,344
010-370-695	TOBACCO SETTLEMENT	21,101	21,521	15,500	21,064
010-370-696	SALE OF GIS/MAPPING DATA	930	2,000	1,700	1,825
010-370-698	WEST NILE GRANT	-			
	* OTHER REVENUES - SUMMA	1,242,311	1,968,482	1,586,171	2,219,705
OTHER FINANCING SOURCES					
010-390-408	PREMIUM ON TAX NOTES			-	2,657
010-390-409	LOAN PROCEEDS / TAX NOTES			-	1,303,766
	* DEBT PROCEEDS SUMMARY	-	-	-	1,306,423
	** TOTAL REVENUE	11,362,950	13,215,956	12,735,641	16,035,573



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07

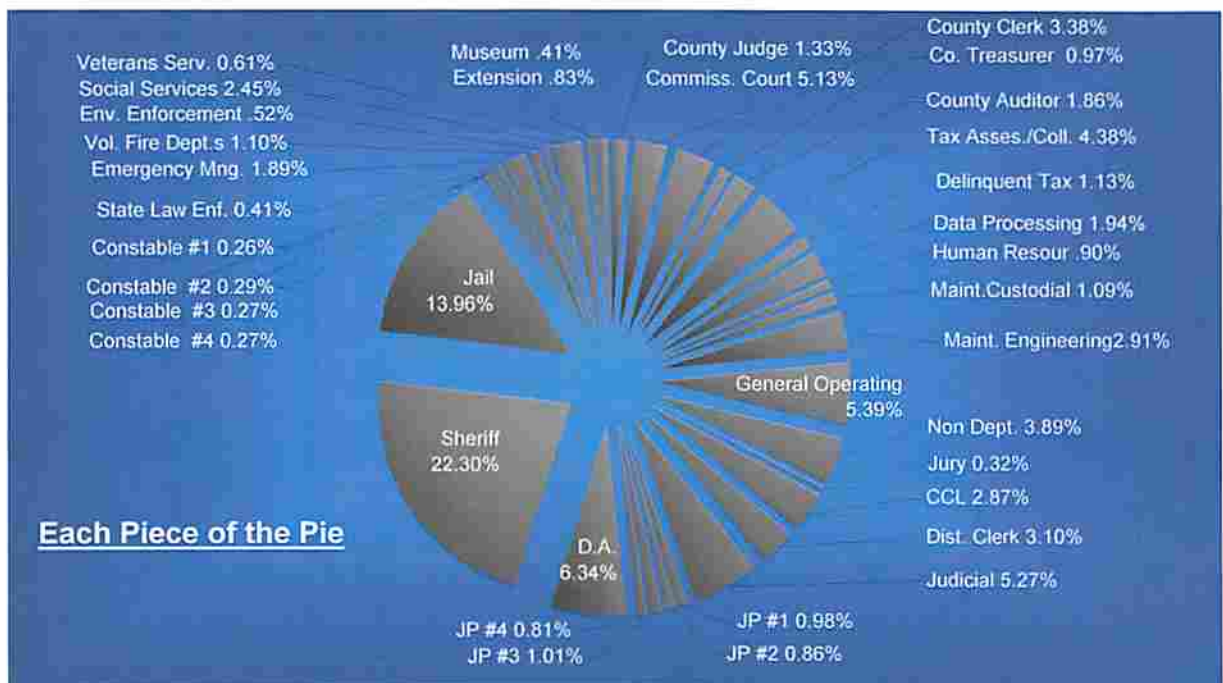
GENERAL AND ADMINISTRATIVE

County Judge	\$143,336	\$167,638	\$169,517	\$174,534	\$182,557
Commissioners Court	1,227,011	1,544,795	652,850	550,134	415,662
County Clerk	356,881	715,284	430,285	455,159	464,128
County Treasurer	90,657	97,681	123,337	118,366	134,405
County Auditor	207,842	222,032	236,290	191,414	266,793
Tax Assessor/Collector	471,038	528,374	557,844	559,571	604,322
Delinquent Tax Collectio	124,754	138,151	143,689	145,591	156,128
Data Processing	160,161	502,858	246,827	239,174	287,878
Human Resources	82,797	97,554	114,284	114,621	126,428
Maintenance/Custodial	121,848	132,622	138,807	130,934	144,396
Maintenance Engineering	228,845	492,590	370,463	1,877,940	468,636
General Operating	788,276	822,978	790,628	871,231	753,151
Non Departmentalized	588,539	460,180	495,322	515,048	539,371
	4,591,986	5,922,739	4,470,143	5,943,717	4,543,855

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
JUSTICE AND PUBLIC SAFETY					
Jury	28,111	39,750	40,500	57,686	45,500
County Court at Law	321,838	351,338	365,441	377,310	461,633
District Clerk	317,306	364,018	394,557	403,276	425,335
Judicial	714,873	603,861	670,851	912,256	755,497
Justice of the Peace #1	106,312	119,840	124,386	129,473	137,311
Justice of the Peace #2	87,724	103,647	109,050	110,064	119,026
Justice of the Peace #3	101,523	118,434	128,569	131,296	139,020
Justice of the Peace #4	82,290	98,522	103,674	101,472	131,393
District Attorney	532,231	756,790	774,515	786,803	885,355
Sheriff	2,386,406	2,996,021	2,621,151	3,257,505	3,113,872
Jail	1,318,385	1,476,185	1,739,120	1,583,866	1,949,317
Constable Pct. #1	27,340	29,390	33,299	33,107	35,822
Constable Pct. #2	25,618	30,934	36,313	34,786	38,660
Constable Pct. #3	25,809	31,738	34,495	33,444	36,007
Constable Pct. #4	23,942	32,019	34,173	34,018	35,411
State Law Enforcement	41,003	47,845	52,149	54,819	57,720
Emergency Mng.	617,660	319,952	240,278	364,673	258,854
Vol. Fire Dept. Assist.	93,173	109,994	139,512	132,988	145,113
Environmental Enforcem	62,659	86,412	66,613	67,785	74,540
	6,914,203	7,716,688	7,708,648	8,606,625	8,845,388
HEALTH, HUMAN & OTHER SERVICES					
Social Services	287,449	316,790	311,483	279,505	329,380
Veterans Services	65,679	64,648	77,312	77,507	85,734
Library / Museum	32,950	37,577	52,785	53,477	49,785
Extension Office	80,686	89,666	105,316	93,395	110,445
	466,764	508,681	546,896	503,885	575,344
Total Expenditures	\$11,972,953	\$14,148,109	\$12,725,687	\$15,054,227	\$13,964,587





JOHN P. THOMPSON

County Judge

COUNTY JUDGE

DESCRIPTION/FUNCTION

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

GOAL/S: To administer efficient an county government responsive to citizens' needs.

OBJECTIVES: 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
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-400-101	SALARY - COUNTY JUDGE	42,482	55,173	48,744	49,598	51,425
010-400-102	COUNTY JUDGE SUPPLEMENT	10,000	5,000	15,000	15,077	15,000
010-400-103	CELL PHONE ALLOWANCE					850
010-400-105	SALARIES	51,092	58,932	57,047	61,249	63,551
010-400-200	LONGEVITY PAY	2,640	2,820	3,000	3,000	3,120
010-400-201	SOCIAL SECURITY	8,227	9,200	9,470	9,744	10,247
010-400-202	COUNTY GROUP INSURANCE	17,796	19,454	19,827	19,796	20,810
010-400-203	RETIREMENT	7,580	8,589	8,727	9,641	11,774
010-400-204	WORKERS COMPENSATION	609	673	693	687	408
010-400-206	UNEMPLOYMENT INSURANCE	155	123	170	157	144
	Sub-Total : Personnel	140,580	159,964	162,679	168,948	177,329
010-400-315	OFFICE SUPPLIES	971	1,103	1,200	911	1,500
010-400-419	CABLE (EMERG, BROADCASTS)		264	350	382	350
010-400-423	MOBILE PHONE/PAGER	750	926	1,610	1,030	DELETE
010-400-427	TRAVEL/TRAINING	1,035	2,492	2,500	2,480	2,500
010-400-480	BONDS	-	71	178	178	178
010-400-481	DUES			200	200	200
	Sub-Total : Operating	2,756	4,856	6,038	5,181	4,728
010-400-572	OFFICE FURNISHINGS/EQUIP	-	2,818	800	405	500
	Sub-Total : Capital Outlay	-	2,818	800	405	500
	* EXP. SUMMARY - CO JUDGE	143,336	167,638	169,517	174,534	182,557

As you can see, we are working to develop a program for performance measurement, which will help guide the County in budget decisions and improve accountability for the spending of your tax dollars.

As we work with Elected Officials and Department Heads on this program over the next several years, we hope to present specific objectives for each department/unit and quantified measures of performance linked to those objectives.



COMMISSIONERS COURT

Department Description

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

Goal/s: Improve Citizens' support and strengthen public trust through government accountability.

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

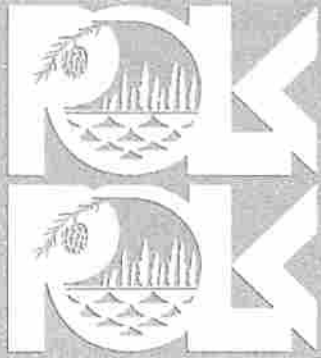
Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-401-105	SALARIES	17,943	18,159	21,048	19,132	24,134
010-401-108	SALARIES / PART-TIME	-	5,320	2,500	1,231	2,639
010-401-200	LONGEVITY PAY	-	60			60
010-401-201	SOCIAL SECURITY	1,411	1,801	1,801	1,798	2,053
010-401-202	COUNTY GROUP INSURANCE	5,932	5,944	6,609	3,855	6,937
010-401-203	RETIREMENT	1,283	1,283	1,484	1,723	2,359
010-401-204	WORKERS COMPENSATION	79	164	132	161	82
010-401-206	UNEMPLOYMENT INSURANCE	53	92	68	56	59
	Sub-Total : Personnel	26,700	32,823	33,642	27,957	38,322
010-401-315	OFFICE SUPPLIES	1,022	1,505	1,700	1,032	1,700
010-401-334	SOUTHLAND PARK IMPROVEM	1,101	994	1,000	1,185	1,000
010-700-015	TRANSFER TO ROAD & BRIDG	1,005,297	1,283,020		6,727	
010-700-090	TRANSFER TO DRUG FORFEITURE				3,055	
010-401-352	CONTINGENCIES	10,242	41,134	30,000	61,117	43,000
010-401-360	RETIREE HEALTH INSURANCE			19,827	2,741	27,750
010-401-400	ATTORNEY FEES/COMM COUR	20,525	20,550	36,000	24,397	36,000
010-401-027	COURTHOUSE SECURITY SUBS	17,626		17,356	27,334	24,940
010-401-401	AUDITING FEES	29,165	34,648	35,000	56,240	41,300
010-401-402	RESNET	1,050	1,800	1,800	1,800	1,800
010-401-403	GFOA BUDGET AWARD PRGM	250	250	250	250	250
010-401-404	COUNTYWIDE EVENTS			10,000	1,703	10,000
010-401-425	RURAL TRANSIT	35,000	29,167	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	2,206	2,854	4,000	3,941	4,000
010-401-460	INMATE PHONE CARDS					40,000
010-401-475	CAPITAL TRIAL COSTS-PENRY	5,085				
010-401-476	FACILITY STUDY GROUP				4,300	1,500
010-401-479	AGING SUBSIDY	65,000	85,000	94,000	94,000	85,000
010-401-480	SCHOLARSHIP DISBURSEMEN	2,500	6,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	1,135	1,575	1,275	1,600	2,100
010-401-485	AUCTION / TAX SALE EXPENSI	-				
010-401-486	BI-LINGUAL INCENTIVE PROG	200	250	1,500	200	1,500
010-401-487	SERVICE AWARDS	1,572	1,915	2,000	1,925	2,000
010-401-488	HOME INVESTMENT PROGRAM				19,307	

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-401-500	SALARY TRANSITION COST			300,000	10,213	
010-401-501	CONSTABLE CLASS C SERVICE			10,000	(250)	
010-700-094	TRANSFER TO REC. MGMT	350			16	
	Sub-Total : Operating	1,199,325	1,510,663	616,708	373,831	374,840
010-401-530	CAPITAL PROJECT - Courthouse	-				
010-401-565	FRONTAGE ROAD ACQUISITION					
010-401-572	OFFICE EQUIPMENT/FURNISH	987	1,309	2,500	1,422	2,500
010-401-573	CAPITAL OUTLAY	-			146,925	
010-401-575	TDH-911 EMS EXPENSE	-				
010-401-600	AUCTION SALE DISTRIB.	-				
	Sub-Total : Capital Outlay	987	1,309	2,500	148,346	2,500
	* EXP. SUMMARY - COMM COL	1,227,011	1,544,795	652,850	550,134	415,662

COUNTY CLERK



BARBARA MIDDLETON
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/s: Improve records management and accessibility.

Objective/s: Complete scanning of on-site records with digital public access.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-403-101	SALARY - COUNTY CLERK	36,963	40,265	42,278	43,018	44,604
010-403-105	SALARIES	172,405	200,295	202,172	212,699	222,465
010-403-108	SALARIES / PART-TIME	-	1,251		3,978	
010-403-200	LONGEVITY PAY	4,260	3,480	3,180	3,180	2,220
010-403-201	SOCIAL SECURITY	16,030	18,190	18,944	19,907	20,601
010-403-202	COUNTY GROUP INSURANCE	52,414	52,417	66,089	64,333	69,367
010-403-203	RETIREMENT	15,272	16,693	17,458	20,070	23,670
010-403-204	WORKERS COMPENSATION	1,192	1,554	1,387	1,450	819
010-403-206	UNEMPLOYMENT INSURANCE	502	604	587	562	492
	Sub-Total : Personnel	299,038	334,749	352,095	369,198	384,238
010-403-315	OFFICE SUPPLIES	8,702	11,414	12,000	10,182	13,000
010-403-405	CONTRACT SERVICES	122	8,849			
010-403-423	MOBILE PHONES/PAGERS	361	478	480	475	480
010-403-427	TRAVEL/TRAINING	3,575	2,825	4,650	2,992	4,650
010-403-480	BONDS/ LIABILITY INSURANC	-		200	178	
010-403-481	DUES	210	135	210	135	210
010-403-484	ELECTION EXPENSE	44,873	72,983	60,000	71,300	60,000
010-403-495	CLERK OVER/SHORTAGE				(16)	
	Sub-Total : Operating	57,843	96,684	77,540	85,246	78,340
010-403-572	OFFICE EQUIPMENT	-	283,852	650	715	1,550
	Sub-Total : Capital Outlay	-	283,852	650	715	1,550
	*EXP. SUMMARY-COUNTY CLE	356,881	715,284	430,285	455,159	464,128



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 in the Office Annex in Livingston - at 602 E. Church, Suite 101.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-497-101	SALARY -TREASURER	36,963	40,265	42,278	43,018	44,604
010-497-105	SALARIES	23,542	26,453	41,329	36,879	44,693
010-497-108	SALARIES / PART-TIME	587	371	1,295	788	1,367
010-497-200	LONGEVITY PAY	1,320	1,440	1,560	1,590	1,680
010-497-201	SOCIAL SECURITY	4,850	5,158	6,614	6,336	7,799
010-497-202	GROUP INSURANCE	11,864	12,954	16,522	15,924	17,342
010-497-203	RETIREMENT	4,419	4,803	6,004	6,279	8,961
010-497-204	WORKERS COMPENSATION	359	418	484	401	310
010-497-206	UNEMPLOYMENT INSURANCE	72	97	124	98	124
	Sub-Total : Personnel	83,975	91,958	116,212	111,313	126,880
010-497-315	OFFICE SUPPLIES	4,535	3,642	4,275	5,948	4,625
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	2,047	1,981	2,500	801	2,500
010-497-480	BONDS	-	-	225	178	225
010-497-481	DUES	100	100	125	125	175
	Sub-Total : Operating	6,682	5,723	7,125	7,053	7,525
010-497-572	OFFICE EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASURER	90,657	97,681	123,337	118,366	134,405



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 in the Office Annex in Livingston - at 602 E. Church, Suite 108.

Goal/s: Improve standards for internal controls and accounting.

Objective/s: Work with Commissioners Court, Elected Officials and Departments to develop more efficient program for budget control.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-495-102	SALARY- AUDITOR	48,071	47,425	53,782	54,932	56,780
010-495-105	SALARIES	65,633	74,650	75,980	69,331	116,071
010-495-108	SALARIES / PART-TIME	203	2,349	5,878	1,245	8,000
010-495-200	LONGEVITY PAY	420	660	480	480	660
010-495-201	SOCIAL SECURITY	9,268	9,785	10,709	9,878	14,182
010-495-202	COUNTY GROUP INSURANCE	23,706	24,827	26,436	23,072	34,684
010-495-203	RETIREMENT	8,418	8,877	9,869	9,915	16,295
010-495-204	WORKERS COMPENSATION	625	918	784	632	564
010-495-206	UNEMPLOYMENT INSURANCE	346	402	402	318	408
010-495-225	TRAVEL ALLOWANCE	3,562	3,254	3,870	3,929	3,870
	Sub-Total : Personnel	160,251	173,146	188,190	173,732	251,513
010-495-315	OFFICE SUPPLIES	6,662	5,643	5,000	7,885	6,500
010-495-390	SUBSCRIPTIONS	85	20	200	44	300
010-495-410	FXD ASSET CONTRACT SERVICE	-	-	-	-	-
010-495-423	MOBILE PHONE	1,583	1,364	1,500	2,306	-
010-495-427	TRAVEL/ TRAINING	5,237	3,974	6,000	5,152	6,000
010-495-440	OUTSIDE CONTRACT SERVICE	32,486	35,500	35,000	2,038	-
010-495-463	STORAGE LEASE	-	-	-	-	1,680
010-495-480	BONDS/ LIABILITY INSURANC	186	-	200	121	400
010-495-481	DUES	130	130	200	136	400
	Sub-Total : Operating	46,368	46,630	48,100	17,682	15,280
010-495-572	OFFICE EQUIPMENT/FURNISH	1,223	2,256	-	-	-
	Sub-Total : Capital Outlay	1,223	2,256	-	-	-
	*EXP. SUMMARY - CO. AUDIT	207,842	222,032	236,290	191,414	266,793



MARION "Bid" SMITH
Tax Assessor/Collector

TAX ASSESSOR/COLLECTOR

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-499-101	SALARY- TAX ASSESS/ COLLEC	36,963	40,265	42,278	43,018	44,604
010-499-105	SALARIES	269,674	295,190	306,676	306,813	330,587
010-499-108	SALARIES / PART-TIME	251		1,467		1,602
010-499-200	LONGEVITY PAY	6,300	7,020	7,200	7,200	7,500
010-499-201	SOCIAL SECURITY	23,743	24,937	27,358	26,419	29,398
010-499-202	GROUP INSURANCE	79,586	86,461	92,524	91,839	97,114
010-499-203	RETIREMENT	22,372	24,131	25,109	27,343	33,779
010-499-204	WORKERS COMPENSATION	1,979	2,198	2,003	2,038	1,169
010-499-206	UNEMPLOYMENT INSURANCE	807	854	903	804	745
	Sub-Total : Personnel	441,674	481,056	505,519	505,474	546,497
010-499-315	OFFICE SUPPLIES	4,485	5,358	6,475	7,485	6,475
010-499-330	FURNISHED TRANSPORTATIO	958	821	800	951	800
010-499-423	MOBILE PHONE	67	64			
010-499-427	TRAVEL/ TRAINING	2,253	2,746	2,800	2,168	2,800
010-499-481	DUES / BONDS	1,343	1,460	1,750	1,960	1,750
010-499-484	CH19 VOTER REGISTRATION	281		2,000	1,162	2,000
010-499-487	TAX STATEMENT EXPENSE	19,975	36,869	32,000	31,923	41,000
010-499-495	BANK FEES			-		
	Sub-Total : Operating	29,363	47,318	45,825	45,649	54,825
010-499-572	OFFICE EQUIPMENT	-		6,500	8,448	3,000
010-499-573	CAPITAL OUTLAY	-				
	Sub-Total : Capital Outlay	-	-	6,500	8,448	3,000
	*EXP. SUMMARY- TAX ASSESS	471,038	528,374	557,844	559,571	604,322



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/s: Improve efficiency of communications between departments, other agencies and general public

Objective/s: Develop program for consistency in IT applications and expand networking capabilities between offices.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-503-105	SALARIES	68,225	76,283	76,177	78,710	81,668
010-503-200	LONGEVITY PAY	1,920	1,980	2,040	2,040	2,100
010-503-201	SOCIAL SECURITY	5,233	5,704	5,984	6,012	6,408
010-503-202	GROUP INSURANCE	11,864	12,969	13,218	13,197	13,873
010-503-203	RETIREMENT	5,012	5,514	5,514	5,941	7,363
010-503-204	WORKERS COMPENSATION	867	702	942	897	1,028
010-503-206	UNEMPLOYMENT INSURANCE	206	222	225	208	184
	Sub-Total : Personnel	93,326	103,374	104,100	107,005	112,625
010-503-315	OFFICE SUPPLIES	611	878	1,000	361	1,000
010-503-330	FURNISHED TRANSPORTATION		342	500	260	500
010-503-352	COMPUTER EXPENSE/ SUPPLI	18,744	18,669	17,000	13,153	17,000
010-503-410	CONTRACT SERVICES					10,000
010-503-423	Mobile Phones / Pagers	104	94	1,406	166	1,406
010-503-427	TRAVEL/ TRAINING	285	791	1,500	759	3,000
010-503-428	CIRA WEBSITE SERVICE			500	240	500
010-503-452	COMPUTER MAINTENANCE/ E	40,841	120,295	120,821	117,229	141,847
	Sub-Total : Operating	60,585	141,069	142,727	132,168	175,253
010-503-571	AS-400 ADDL. EQUIP. (restrict	-				
010-503-572	OFFICE EQUIPMENT	-				
010-503-573	CAPITAL OUTLAY PURCHASES	6,250	258,415			
	Sub-Total : Capital Outlay	6,250	258,415	-	-	-
	*EXP. SUMMARY- DATA PROC	160,161	502,858	246,827	239,174	287,878



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-501-105	SALARIES- PERSONNEL	87,615	97,765	97,828	100,594	104,374
010-501-200	LONGEVITY PAY	2,040	2,220	2,340	2,340	2,460
010-501-201	SOCIAL SECURITY	6,798	7,384	7,663	7,645	8,173
010-501-202	COUNTY GROUP INSURANCE	17,796	19,454	19,827	20,052	20,810
010-501-203	RETIREMENT	6,408	7,045	7,062	7,881	9,391
010-501-204	WORKERS COMPENSATION	506	551	561	555	325
010-501-206	UNEMPLOYMENT INSURANCE	263	251	288	265	235
	Sub-Total : Personnel	121,425	134,669	135,569	139,332	145,768
010-501-315	OFFICE SUPPLIES	1,475	2,032	3,000	1,769	3,000
010-501-420	TELEPHONE	-	-	-	-	1,440
010-501-423	MOBILE PHONE	-	-	-	-	-
010-501-427	TRAVEL/TRAINING	1,734	1,034	2,000	2,692	2,800
010-501-460	LEASE/RENT	-	-	-	-	-
010-501-430	DUES	120	120	120	120	120
	Sub-Total : Operating	3,329	3,186	5,120	4,581	7,360
010-501-572	OFFICE FURNISHING/EQUIPM	-	295	3,000	1,678	3,000
	Sub-Total : Capital Outlay	-	295	3,000	1,678	3,000
	*EXP. SUMMARY - DELINQUEN	124,754	138,151	143,689	145,591	156,128



HUMAN RESOURCES

Department Description

The Personnel Department was created in 1991 when the County developed its' first Personnel Management System and instituted a written policy and procedure for County Employees, established job descriptions & performance evaluation procedures and set salaries based upon job responsibilities. As a part of a Compensation Study performed in 2006, the Department was renamed to "Human Resources". The Human Resources Director (formerly the Personnel Officer) performs most aspects of personnel administration, including employee relations, counseling, recruitment and benefits management and also serves as a member of the County's Employee Health & Safety Board. Human Resources is located in the Office Annex in Livingston.

Goal/s: Improve the form of Policy & Procedure information for employees and department heads.

Objective/s: Complete a cover to cover review and update of the County's personnel management system, making recommendations to the Commissioners Court for necessary updates and revisions.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-696-105	SALARIES- PERSONNEL	46,964	53,752	61,972	66,624	69,720
010-696-108	SALARIES / PART-TIME	2,788	4,424	1,375	1,317	1,580
010-696-200	LONGEVITY PAY	540	660	480	510	120
010-696-201	SOCIAL SECURITY	4,021	4,501	4,883	5,333	5,464
010-696-202	COUNTY GROUP INSURANCE	11,864	11,888	16,522	10,994	17,342
010-696-203	RETIREMENT	3,316	3,828	4,403	5,229	6,278
010-696-204	WORKERS COMPENSATION	503	510	358	377	217
010-696-206	UNEMPLOYMENT INSURANCE	153	145	184	174	157
	Sub-Total : Personnel	70,148	79,708	90,175	90,559	100,878
010-696-315	OFFICE SUPPLIES	1,998	1,993	2,000	1,993	3,000
010-696-405	EMPLOYEE PHYSICALS	8,649	13,053	14,000	13,999	15,000
010-696-427	TRAVEL/TRAINING	1,372	2,000	2,750	2,732	4,750
010-696-430	ADVERTISING / PUBLICATION	630	800	800	790	800
	Sub-Total : Operating	12,649	17,846	19,550	19,514	23,550
010-696-572	OFFICE FURNISHING/EQUIPM	-	-	4,559	4,548	2,000
	Sub-Total : Capital Outlay	-	-	4,559	4,548	2,000
	*EXP. SUMMARY - PERSONNEL	82,797	97,554	114,284	114,621	126,428



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/s: Maintain acceptable levels of service with available staffing by improving the efficiency of service delivery.

Objective/s: Develop schedules for maintenance workers performing recurring, routine tasks.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-510-105	SALARIES	53,606	57,991	60,438	59,416	64,660
010-510-108	SALARIES / PART-TIME	-	-	-	-	-
010-510-200	LONGEVITY PAY	1,440	1,620	1,380	1,200	1,260
010-510-201	SOCIAL SECURITY	4,249	4,552	4,729	4,668	5,043
010-510-202	GROUP INSURANCE	17,301	17,292	19,827	15,961	20,810
010-510-203	RETIREMENT	3,934	4,198	4,358	4,633	5,794
010-510-204	WORKERS COMPENSATION	5,066	3,990	5,548	2,705	3,284
010-510-206	UNEMPLOYMENT INSURANCE	161	189	178	156	145
	Sub-Total : Personnel	85,757	89,833	96,457	88,739	100,996
010-510-300	UNIFORMS /DOOR MATS	1,825	1,870	2,300	2,393	2,450
010-510-315	OFFICE SUPPLIES	17	-	250	-	250
010-510-330	FURNISHED TRANSPORTATIO	3,963	2,006	3,500	1,534	3,500
010-510-332	SUPPLIES/ REPAIRS - CUSTOD	28,852	31,492	32,000	34,643	35,000
010-510-335	PEST CONTROL	265	5,775	-	-	-
010-510-423	MOBILE PHONE/ PAGER	1,170	781	1,000	1,006	1,200
010-510-427	TRAVEL/ TRAINING	-	-	500	-	1,000
	Sub-Total : Operating	36,091	41,925	39,550	39,577	43,400
010-510-573	CAPITAL OUTLAY PURCHASES	-	865	2,800	2,619	-
	Sub-Total : Capital Outlay	-	865	2,800	2,619	-
	*EXP. SUMMARY - MAINT./CU:	121,848	132,622	138,807	130,934	144,396



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. The Maintenance Engineering office is located at the County barn in Leggett, Texas on Hwy 59.

Goal/s: Expand departmental function to provide cost savings without increasing staffing levels

Objective/s: Develop fleet maintenance program with existing mechanic & barn.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-511-105	SALARIES	93,989	112,999	135,767	122,733	175,334
010-511-108	SALARIES / PART-TIME	333				
010-511-200	LONGEVITY PAY	840	1,020	900	900	1,080
010-511-201	SOCIAL SECURITY	7,296	8,552	10,455	9,201	13,496
010-511-202	GROUP INSURANCE	21,256	24,857	33,044	24,201	41,620
010-511-203	RETIREMENT	6,788	8,028	9,635	9,440	15,507
010-511-204	WORKERS COMPENSATION	6,823	6,842	10,469	4,315	6,116
010-511-206	UNEMPLOYMENT INSURANCE	280	322	393	312	388
	Sub-Total : Personnel	137,605	162,620	200,663	171,102	253,541
010-511-300	UNIFORMS	489	448	800	803	1,500
010-511-315	OFFICE SUPPLIES	975	1,023	1,200	1,201	1,200
010-511-330	FURNISHED TRANSPORTATIO	9,694	12,718	14,000	14,924	18,500
010-511-335	PEST CONTROL			6,000	6,000	6,000
010-511-423	MOBILE PHONE/ PAGER	1,679	1,305	2,000	2,668	3,000
010-511-427	TRAVEL/ TRAINING	874	1,539	2,000	1,723	2,500
010-511-450	REPAIR/ REPLACEMENT - BUI	67,507	240,285	129,800	140,741	142,770
010-511-451	MAINTENANCE INSPECTIONS					9,500
010-511-452	SUPPLIES/ REPAIRS - OFFICE	3,359	5,365	6,500	4,892	21,500
010-511-454	AUTOMOTIVE MAINTENANCE	6,665	6,997	7,500	7,560	8,625
	Sub-Total : Operating	91,240	269,680	169,800	180,512	215,095
010-511-573	CAPITAL OUTLAY PURCHASES	-	60,289	-	87,752	
010-511-574	CAPITAL OUTLAY BUILDINGS				1,438,574	
	Sub-Total : Capital Outlay	-	60,289	-	1,526,326	-
-	*EXP. SUMMARY - MAINT./ENI	228,845	492,590	370,463	1,877,940	468,636



GENERAL OPERATING

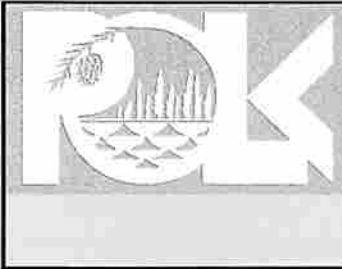
Department Description

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.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-409-105	SALARIES/ADJUSTMENT				(4,400)	
010-409-204	WORKERS COMPENSATION				6,502	
010-409-311	POSTAGE	62,346	58,407	65,000	66,210	88,000
010-409-312	OFFICE/COMPUTER SUPPLIES	90	516	5,000		5,000
010-409-331	COPY MACHINE EXPENSE	53,187	65,560	73,960	83,242	80,000
010-409-420	TELEPHONE	138,791	125,563	132,500	142,132	150,000
010-409-423	MOBILE PHONE/PAGERS				(64)	
010-409-440	ELECTRICITY	211,420	240,327	204,000	205,977	170,000
010-409-441	GAS/HEAT	31,465	28,177	28,000	24,078	20,000
010-409-442	WATER	44,548	48,462	43,100	42,084	37,500
010-409-482	PROPERTY INSURANCE	78,876	87,176	87,500	87,000	87,000
010-409-490	AUTOMOBILE INSURANCE	97,922	101,749	105,000	100,096	95,000
010-409-492	GENERAL LIABILITY INSURANCE	26,794	28,260	28,500	23,939	22,100
010-409-493	PUBLIC OFFICIALS LIABILITY	33,819	31,439	32,000	15,585	11,500
	CREDIT RENEWAL CREDIT (BUDGETARY)			(44,782)		(43,799)
010-409-494	ELECTRONIC EQUIP. INSURANCE	8,177		-		
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	850
	Sub-Total : Operating	788,276	816,475	760,628	793,221	723,151
010-409-553	BOND ISSUE COSTS	-			63,226	
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	-	6,503	30,000	14,784	30,000
010-409-573	CAPITAL OUTLAYS					
010-410-600	County Auction Distribution					
	Sub-Total : Capital Outlay	-	6,503	30,000	78,010	30,000
	*EXP. SUMMARY-GENERAL OP	788,276	822,978	790,628	871,231	753,151



NON DEPARTMENTALIZED

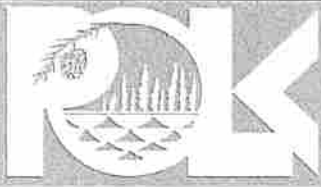
Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-691-402	CHILD WELFARE					10,000
010-691-404	MHMR CONTRIBUTION	21,407	21,407	21,407	21,407	25,377
010-691-405	AUTOPSIES	85,399	89,294	90,000	111,574	110,000
010-691-406	APPRAISAL DISTRICT	223,797	246,987	279,832	279,832	310,947
010-691-413	R S V P PROGRAM	-				
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	9,940	10,850	10,000	9,406	10,000
010-691-460	RENT	35,729	36,415	35,436	30,617	12,000
010-691-466	PARKING LOT LEASE	6,600	6,600	6,600	6,600	6,600
010-691-467	CAPITAL CREDIT EXPENDITUF	-				
010-691-470	ORGANIZATION MEMBERSHIP	20,061	20,561	20,561	20,561	20,561
010-691-480	SO. E. TX. RC&D MEMBERSHIP	-				
010-691-481	DETCOG / TAC / NACO DUES	5,297	3,965	5,386	4,105	5,386
010-691-490	MISCELLANEOUS	2,172	2,087	5,000	890	5,000
010-691-495	COURTHOUSE LANDSCAPING	9,374	11,392	17,600	26,557	20,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	423,274	453,058	495,322	515,048	539,371
010-691-572	CAPITAL OUTLAY PURCHASES	165,265	7,123			
	Sub-Total : Capital Outlay	165,265	7,123	-	-	-
	*EXP. SUMMARY - ALL OTHER	588,539	460,180	495,322	515,048	539,371



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.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,705	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	23,072	36,148	35,000	54,142	40,000
010-435-490	CONTINGENCIES	3,333	1,897	3,000	1,838	3,000
	Sub-Total : Operating	28,111	39,750	40,500	57,686	45,500
	*EXP. SUMMARY- JURY	28,111	39,750	40,500	57,686	45,500



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-426-101	SALARY - CCL JUDGE	97,854	100,700	100,700	103,145	124,000
010-426-105	SALARIES	76,366	84,984	86,011	86,887	119,564
010-426-108	SALARIES-PART TIME					5,125
010-426-200	LONGEVITY PAY	1,680	1,860	2,040	2,040	2,160
010-426-201	SOCIAL SECURITY	12,229	12,469	14,439	13,648	19,180
010-426-202	COUNTY GROUP INSURANCE	17,796	19,454	19,827	19,796	27,747
010-426-203	RETIREMENT	12,935	13,330	13,307	14,720	22,050
010-426-204	WORKERS COMPENSATION	1,032	878	1,057	964	763
010-426-206	UNEMPLOYMENT INSURANCE	226	209	250	225	276
	Sub-Total : Personnel	220,117	233,883	237,631	241,426	320,865
010-426-315	OFFICE SUPPLIES	1,550	402	1,200	1,072	1,200
010-426-352	PRODUCTIVITY ENHANCEMENT					1,100
010-426-400	ATTORNEY FEES- COUNTY CO	93,608	101,444	110,000	117,579	121,000
010-426-402	INTERPRETER FEES - CCL	300		2,000		2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	450	500	1,000	500	1,000
010-426-426	TRAVEL/TRAINING	797	2,360	2,500	1,756	2,500
010-426-481	FEES/DUES	410	285	510	768	768
010-426-485	JURY FEES	2,984	6,836	7,000	8,458	7,000
010-426-486	CONTRACT COURT REPORTER	1,621	4,644	2,400	3,750	2,400
010-426-500	STAR PROGRAM SUPPORT	-	-	-		
	Sub-Total : Operating	101,721	116,472	126,610	133,882	138,968
010-426-572	OFFICE FURNISHINGS/EQUIP	-	982	1,200	2,002	1,800
	Sub-Total : Capital Outlay	-	982	1,200	2,002	1,800
	*EXP. SUMMARY - CO CT AT	321,838	351,338	365,441	377,310	461,633



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-450-101	SALARIES- DISTRICT CLERK	36,963	40,265	42,278	43,018	44,604
010-450-105	SALARIES	148,347	164,462	191,783	188,665	209,569
010-450-108	SALARIES / PART-TIME	14,035	29,546	24,049	30,810	26,299
010-450-200	LONGEVITY PAY	2,520	3,060	3,300	3,420	3,780
010-450-201	SOCIAL SECURITY	15,560	17,849	19,998	20,431	21,731
010-450-202	COUNTY GROUP INSURANCE	47,455	50,255	59,480	53,890	62,430
010-450-203	RETIREMENT	13,446	15,837	18,429	20,191	24,959
010-450-204	WORKERS COMPENSATION	1,103	1,810	1,464	1,529	864
010-450-206	UNEMPLOYMENT INSURANCE	482	583	629	569	526
	Sub-Total : Personnel	279,911	323,668	361,410	362,522	394,763
010-450-315	OFFICE SUPPLIES	10,954	10,971	12,000	16,226	12,000
010-450-423	MOBILE PHONE/PAGER	-	102	410	331	410
010-450-425	INTERNET EXPENSE	-	540	1,206	1,146	1,206
010-450-427	TRAVEL/TRAINING	3,547	3,300	4,250	4,203	4,250
010-450-452	EQUIPMENT REPAIR	-	178	2,000	490	2,000
010-450-480	BONDS/LIABILITY INSURANCE	-	-	200	4,234	200
	Sub-Total : Operating	14,501	15,092	20,066	26,629	20,066
010-450-572	OFFICE FURNISHINGS/ EQUIP	7,812	11,259	7,075	4,063	2,000
010-450-590	TRNSF TO RMF - BOOK REPAI	15,083	14,000	6,006	10,062	8,506
	Sub-Total : Capital Outlay	22,895	25,259	13,081	14,125	10,506
	*EXP. SUMMARY- DISTRICT C	317,306	364,018	394,557	403,276	425,335



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/s: Not provided

Objective/s:

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-465-101	SALARY - JUVENILE BOARD	19,596	21,000	24,000	24,369	24,000
010-465-105	SALARIES	113,917	122,763	162,369	163,380	169,401
010-465-120	CERTIFICATE PAY				92	2,400
010-465-201	SOCIAL SECURITY	9,520	10,273	13,513	14,490	14,418
010-465-202	COUNTY GROUP INSURANCE	14,691	19,454	26,436	24,752	27,747
010-465-203	RETIREMENT	8,990	10,009	13,139	14,549	17,422
010-465-204	WORKERS COMPENSATION	396	1,097	977	966	567
010-465-206	UNEMPLOYMENT INSURANCE	332	380	467	424	383
010-465-225	TRAVEL ALLOWANCE - BAILIFF				1,851	2,400
	Sub-Total : Personnel	167,443	184,975	240,901	244,873	258,738
010-465-315	OFFICE SUPPLIES	-	7	100		100
010-465-400	ATTORNEY FEES - 411TH	108,653	133,340	140,000	139,422	160,000
010-465-401	PSYCHOLOGICAL EVAL.-411TH	7,625	8,475	7,000	7,737	10,000
010-465-402	INTERPRETER FEES - 411TH	-		1,500	4,220	3,000
010-465-403	APPEALS/TRANSCP-411TH	5,035	7,631	5,000	5,513	7,500
010-465-404	EXPERT WITNESS FEE- 411TH	4,460	1,620	2,500	2,090	2,500
010-465-405	PSYCHOLOGICAL EVAL.-258TH	3,500	900	3,000	4,900	3,000
010-465-406	INTERPRETER FEES - 258TH	145	595	1,000	120	750
010-465-407	APPEALS & TRANSCP-258TH	10,726	3,069	5,000	3,958	5,000
010-465-408	ATTORNEY FEES - 258TH	112,444	131,416	125,000	159,075	130,000
010-465-410	EXPERT WITNESS FEE- 258TH	5,480		2,500		2,000
010-465-415	VISITING JUDGE	1,985	369	1,000	1,778	1,000
010-465-416	INDG.DEF. VIDEO CONFERENCING				225,451	4,700
010-465-417	CAPITAL TRIAL COSTS	160,022	20,000			20,000
010-465-418	CAPITAL TRIAL - PENRY				18,581	
010-465-420	MEDIATION FEES	-		500		500
010-465-423	MOBILE PHONES / PAGERS	104		100		100
010-465-426	TRAVEL-258TH CRT REP	5,157	991	2,500	127	2,500
010-465-427	TRAVEL-411TH CRT REP			2,500		2,500
010-465-465	411TH PRO-RATA (TRINITY CO.)	37,769	41,003	24,700	24,660	27,273
010-465-470	258TH PRE-RATA (SJ CO.)	23,314	24,252	24,500	26,152	27,836
010-465-475	TRANSFER TO JUVENILE PROE	59,083	43,673	80,000	42,245	80,000
010-465-480	ADULT PROBATION PHONE	1,886	1,545	1,301	1,301	1,301
010-465-485	HOUSE ARREST MONITORING					5,000
010-465-490	CONTINGENCIES	43		250	52	200
	Sub-Total : Operating	547,431	418,885	429,951	667,383	496,760
	*EXP. SUMMARY- JUDICIAL	714,873	603,861	670,851	912,256	755,497



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. The Precinct 1 JP is located on the first floor of the main Courthouse.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-455-101	SALARY-JP #1	25,378	27,870	29,264	29,776	30,873
010-455-105	SALARIES	39,270	44,394	43,858	48,890	50,738
010-455-108	SALARIES / PART-TIME	-				
010-455-200	LONGEVITY PAY	1,200	1,380	1,560	1,560	1,740
010-455-201	SOCIAL SECURITY	5,148	6,325	6,634	6,571	7,348
010-455-202	COUNTY GROUP INSURANCE	17,796	19,454	19,827	19,796	20,810
010-455-203	RETIREMENT	5,256	5,932	6,114	7,084	8,443
010-455-204	WORKERS COMPENSATION	424	505	486	500	292
010-455-206	UNEMPLOYMENT INSURANCE	118	118	129	128	114
010-455-225	TRAVEL ALLOWANCE	7,680	10,540	12,040	12,251	12,703
	Sub-Total : Personnel	102,269	116,519	119,913	126,555	133,061
010-455-315	OFFICE SUPPLIES	961	1,207	1,200	1,232	1,200
010-455-351	EQUIPMENT MAINTENANCE	320	297	750	40	750
010-455-390	SUBSCRIPTIONS	-			85	
010-455-425	INTERNET EXPENSE		179	650	659	650
010-455-427	TRAVEL/ TRAINING	1,499	1,093	1,500	578	1,500
010-455-480	BONDS	-	81	258	249	
010-455-481	DUES	65	85	115	75	150
010-455-495	JP#1 OVERRAGES/SHORTAGES	(222)	30			
	Sub-Total : Operating	2,623	2,971	4,473	2,918	4,250
010-455-572	OFFICE FURNISHINGS/EQUIP	1,420	350			
	Sub-Total : Capital Outlay	1,420	350	-	-	-
	*EXP. SUMMARY - JP #1	106,312	119,840	124,386	129,473	137,311



JUSTICE OF THE PEACE #2

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-456-101	SALARY JP #2	25,378	27,870	29,264	29,776	30,873
010-456-105	SALARY - SECRETARY	22,805	25,721	24,409	23,096	25,968
010-456-108	SALARIES / PART-TIME	6,865	10,970	13,745	14,992	15,805
010-456-200	LONGEVITY PAY	1,860	780	900	900	1,140
010-456-201	SOCIAL SECURITY	4,995	5,719	6,147	6,276	6,616
010-456-202	COUNTY GROUP INSURANCE	11,864	14,050	13,218	13,197	13,873
010-456-203	RETIREMENT	4,122	4,573	5,665	5,978	7,592
010-456-204	WORKERS COMPENSATION	330	482	450	449	263
010-456-206	UNEMPLOYMENT INSURANCE	90	107	110	98	93
010-456-225	TRAVEL ALLOWANCE	7,680	10,540	12,040	12,251	12,703
	Sub-Total : Personnel	85,991	100,812	105,950	107,012	114,926
010-456-315	OFFICE SUPPLIES	1,345	1,961	2,000	1,958	2,000
010-456-352	COMPUTER MAINT. EXP					
010-456-427	TRAVEL/TRAINING	388	788	1,000	830	1,000
010-456-480	BONDS	-			178	
010-456-481	DUES	-	85	100	85	100
	Sub-Total : Operating	1,733	2,835	3,100	3,052	3,100
010-456-572	FURNISHINGS/ EQUIP	-	-	-		1,000
	Sub-Total : Capital Outlay	-	-	-	-	1,000
	*EXP. SUMMARY - JP #2	87,724	103,647	109,050	110,064	119,026



JUSTICE OF THE PEACE #3

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-457-101	SALARY - JP #3	25,378	27,870	29,264	29,776	30,873
010-457-105	SALARIES	39,967	44,137	45,476	48,890	51,173
010-457-108	SALARIES / PART-TIME	739	72	899		949
010-457-200	LONGEVITY PAY	780	1,020	1,140	1,200	1,380
010-457-201	SOCIAL SECURITY	5,826	6,367	6,795	7,203	7,426
010-457-202	COUNTY GROUP INSURANCE	11,915	17,301	19,827	19,796	20,810
010-457-203	RETIREMENT	5,278	5,890	6,198	7,058	8,533
010-457-204	WORKERS COMPENSATION	444	527	498	511	295
010-457-206	UNEMPLOYMENT INSURANCE	121	136	136	128	117
010-457-225	TRAVEL ALLOWANCE	7,680	10,540	12,040	12,251	12,703
	Sub-Total : Personnel	98,127	113,860	122,272	126,813	134,260
010-457-315	OFFICE SUPPLIES	1,362	1,994	1,500	1,224	1,500
010-457-423	MOBILE PHONE	120		700		
010-457-427	TRAVEL/TRAINING	1,829	1,571	2,500	1,751	2,500
010-457-480	BONDS	-		300	249	300
010-457-481	DUES	85	115	120	115	120
010-457-495	JP3 OVER/SHORTAGE	-	(1)		(0)	
	Sub-Total : Operating	3,396	3,680	5,120	3,339	4,420
010-457-572	FURNISHINGS/ EQUIP	-	894	1,177	1,144	340
	Sub-Total : Capital Outlay	-	894	1,177	1,144	340
	*EXP. SUMMARY - JP #3	101,523	118,434	128,569	131,296	139,020



JUSTICE OF THE PEACE #4

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-458-101	SALARY- JP #4	25,378	27,870	29,264	29,776	30,873
010-458-105	SALARIES	18,529	23,717	23,233	21,578	46,642
010-458-108	SALARIES / PART-TIME	7,428	9,702	9,530	10,025	
010-458-200	LONGEVITY PAY	240	540	480	480	600
010-458-201	SOCIAL SECURITY	4,665	5,536	5,703	5,783	6,948
010-458-202	COUNTY GROUP INSURANCE	11,864	11,888	13,218	11,545	20,810
010-458-203	RETIREMENT	3,727	4,978	5,239	5,677	7,983
010-458-204	WORKERS COMPENSATION	349	478	418	413	276
010-458-206	UNEMPLOYMENT INSURANCE	72	111	95	82	103
010-458-225	TRAVEL ALLOWANCE	7,680	10,540	12,040	12,251	12,703
	Sub-Total : Personnel	79,932	95,361	99,219	97,610	126,938
010-458-315	OFFICE SUPPLIES	1,385	1,067	2,000	2,304	2,000
010-458-390	SUBSCRIPTIONS			300	116	300
010-458-427	TRAVEL TRAINING	973	1,948	2,000	1,189	2,000
010-458-480	BONDS	-	71	80	178	80
010-458-481	DUES	-	75	75	75	75
	Sub-Total : Operating	2,357	3,161	4,455	3,861	4,455
010-458-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	82,290	98,522	103,674	101,472	131,393



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-475-101	SALARY - D.A.					6,000
010-475-105	SALARIES	377,417	488,169	491,863	513,789	562,159
010-475-108	SALARIES - PART TIME	608	858	13,000	4,926	14,419
010-475-120	CERTIFICATE PAY	1,523	2,635	1,800	1,851	1,800
010-475-200	LONGEVITY PAY	4,680	4,560	5,580	5,520	5,580
010-475-201	SOCIAL SECURITY	29,711	37,525	39,187	39,819	44,056
010-475-202	COUNTY GROUP INSURANCE	63,337	82,678	85,915	80,659	97,114
010-475-203	RETIREMENT	27,384	34,921	35,197	39,995	50,621
010-475-204	WORKERS COMPENSATION	7,491	8,131	8,970	5,845	4,902
010-475-206	UNEMPLOYMENT INSURANCE	1,139	1,318	1,473	1,345	1,254
	Sub-Total : Personnel	513,289	660,796	682,984	693,749	787,905
010-475-315	OFFICE SUPPLIES	6,695	8,392	10,000	11,386	12,000
010-475-317	TRIAL SUPPLIES/EXPENSES					6,500
010-475-330	FURNISHED TRANSPORTATION			7,500	4,496	7,500
010-475-390	SUBSCRIPTIONS			2,500	88	2,500
010-475-400	SPECIAL PROSECUTION (PENF	10,090		25,000	19,317	25,000
010-475-401	ONLINE RESEARCH	1,167	2,650	4,000	3,135	4,000
010-475-406	APPELLATE EXPENSES		13,790	12,000	532	12,000
010-475-423	MOBILE PHONES/PAGERS			400	400	1,000
010-475-427	TRAVEL	-		10,000	13,801	11,000
010-475-475	DETCOG GRANT LOCAL MATC	-				
010-475-481	FEES/ DUES	989	1,869	2,037	2,775	2,500
010-475-490	MISCELLANEOUS		25,845	8,750	27,823	6,500
	Sub-Total : Operating	18,942	52,545	82,187	83,752	90,500
010-475-572	FURNISHINGS & EQUIPMENT	-	726	9,344	9,302	6,950
010-475-573	CAPITAL OUTLAYS	-	42,722	-		
	Sub-Total : Capital Outlay	-	43,448	9,344	9,302	6,950
	*EXP. SUMMARY - DIST. ATTY	532,231	756,790	774,515	786,803	885,355



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-560-101	SALARY- SHERIFF	37,986	40,265	42,278	43,018	44,604
010-560-103	CELL PHONE ALLOWANCE					850
010-560-105	SALARIES	1,180,982	1,255,088	1,308,543	1,434,971	1,575,338
010-560-106	TRA OVERTIME SALARIES		154,273	128,000	179,456	200,000
010-560-108	SALARIES / PART-TIME	39,833	52,639	42,830	36,159	33,546
010-560-120	CERTIFICATE PAY	17,078	17,309	20,100	17,632	19,200
010-560-200	LONGEVITY PAY	12,300	10,800	13,080	12,930	12,900
010-560-201	SOCIAL SECURITY	98,407	114,791	120,295	131,093	145,738
010-560-202	GROUP INSURANCE	243,304	270,190	317,226	292,559	346,836
010-560-203	RETIREMENT	89,404	105,688	110,860	132,785	167,455
010-560-204	WORKERS COMPENSATION	72,482	67,772	86,167	51,346	56,459
010-560-206	UNEMPLOYMENT INSURANCE	3,643	4,241	4,348	4,304	4,050
010-560-225	TRAVEL ALLOWANCE		14,605	17,657	17,966	18,628
	Sub-Total : Personnel	1,795,419	2,107,661	2,211,386	2,354,217	2,625,604
010-560-300	UNIFORMS	15,390	18,587	22,000	21,712	27,000
010-560-315	OFFICE SUPPLIES	5,009	8,836	9,000	8,581	12,000
010-560-330	FUEL & OIL	105,885	146,534	160,000	157,615	172,000
010-560-336	FINGERPRINT SUPPLIES/ EQU	-	2,134	2,500	2,169	2,500
010-560-337	HAZ-MAT MONIES/EQUIPMEN	27,444	23,629			
010-560-341	FILM/PHOTOS	493	3,021	3,500	2,448	3,500
010-560-354	TIRE/TUBES	8,465	8,612	10,000	13,730	15,000
010-560-360	POLK CO. CRIME WATCH				2,401	
010-560-391	SHELTER REPLACEMENT EXPENSES					18,000
010-560-392	ANIMAL SHELTER	5,757	9,843	10,000	15,818	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	18,579	69,912	25,000	31,338	27,000
010-560-394	DRUG DOG EXPENSE/SUPPLIE	1,879	4,592	4,500	4,500	4,500
010-560-395	TRAINING AIDS/SUPPLIES					10,000
010-560-400	TEXAS VINE PROJECT	6,290	15,096	17,925	17,470	17,925
010-560-422	RADIO/COMMUNICATION	666	4,778	4,000	4,452	4,000
010-560-423	MOBILE PHONES/PAGERS	18,279	20,382	20,000	19,925	22,500
010-560-427	TRAVEL/TRAINING	20,360	25,116	23,500	26,709	25,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-560-428	INVESTIGATOR SPEC. TRAINING	-		4,067	
010-560-450	REIMB. INS. - AUTO REPAIR	2,057	12,780	2,990	
010-560-454	VEHICLE REPAIR	33,848	33,029	35,000	35,000
010-560-463	TOWER RENT	3,840	3,676	3,840	3,840
010-560-480	BONDS/LIABILITY INSURANCE	45,055	43,310	47,000	31,000
010-560-490	MISCELLANEOUS	1,489	19,599	2,000	401
010-560-555	GRANT - LOCAL MATCH				7,504
	Sub-Total : Operating	320,784	473,466	399,765	414,216
010-560-572	OFFICE EQUIPMENT	-	67,940	3,000	3,000
010-560-573	CAPITAL OUTLAY PURCHASES	-	44,919	7,000	1,908
010-560-575	VEHICLES	260,090	302,035		487,163
010-560-576	DRUG DOG	10,114			
	Sub-Total : Capital Outlay	270,204	414,894	10,000	489,071
	* EXP. SUMMARY - SHERIFF	2,386,406	2,996,021	2,621,151	3,257,505
					3,113,872



JAIL

Department Description

The County Jail operates under the direction of the Sheriff, with supervision from a Jail Administrator appointed by the Sheriff. The Polk County Jail maintains interlocal agreement with cities throughout the County and other entities to house inmates.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-512-105	SALARIES	543,900	651,205	692,793	710,325	848,121
010-512-108	SALARIES / PART-TIME	21,981	22,463	30,000	28,063	10,250
010-512-120	CERTIFICATE PAY	5,839	4,939	5,400	4,874	6,600
010-512-150	Juvenile Transport	435	648	2,863		3,512
010-512-200	LONGEVITY PAY	4,980	3,000	4,320	4,500	4,920
010-512-201	SOCIAL SECURITY	44,921	52,023	56,256	57,529	66,815
010-512-202	COUNTY GROUP INSURANCE	129,702	137,308	185,049	162,817	215,038
010-512-203	RETIREMENT	39,832	46,464	49,527	56,790	76,743
010-512-204	WORKERS COMPENSATION	40,501	31,152	48,124	25,651	29,924
010-512-206	UNEMPLOYMENT INSURANCE	1,722	2,005	2,114	1,917	1,921
	Sub-Total : Personnel	833,813	951,206	1,076,446	1,052,468	1,263,845
010-512-300	UNIFORMS	1,117	5,825	3,000	4,688	5,000
010-512-315	OFFICE SUPPLIES	4,643	4,722	5,000	4,347	5,000
010-512-300	FUEL & OIL	23,866				-
010-512-333	GROCERIES	88,296	95,338	109,250	107,058	125,638
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	21,711	19,732	20,584	19,517	20,000
010-512-342	LAUNDRY SUPPLIES	2,377	5,000	5,000	2,873	5,000
010-512-391	MED SERVICES-IN COUNTY	68,787	58,849	60,000	79,860	60,000
010-512-392	MED SUPPLIES-IN COUNTY		7,727	6,000	5,614	5,000
010-512-393	MED SUPP/SERV-OUT OF CO		30,639	30,000	278	30,000
010-512-405	MEDICAL- DOCTORS/ NURSES	44,400	44,400	44,400	44,400	44,400
010-512-426	TRAVEL-TRANSP PRISONER	15,899	6,592	10,000	17,936	15,000
010-512-427	TRAVEL/TRAINING	2,793	3,730	4,500	1,264	4,500
010-512-428	Emergency Transport/Prisoner					
010-512-440	CONTRACT INMATE HOUSING		200,477	330,000	201,162	330,000
010-512-453	EQUIPMENT REPAIRS	5,067	5,862	7,500	4,491	7,500
010-512-490	MISCELLANEOUS	6,129	5,404	5,540	13,966	5,000
010-512-491	INMATE (supplies)	13,091	14,860	10,000	10,313	10,000
010-512-495	ALARM SYSTEM	3,267		3,400		6,800
	Sub-Total : Operating	301,443	509,156	654,174	517,765	678,838

JAIL (CONT.)

Detail Expenditures (Continued)

Departments		2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-512-571	CAPITAL OUTLAY - BUILDING	172,210	11,827		5,341	
010-512-572	OFFICE FURNISHINGS/ EQUIP	7,459		4,500	4,381	
010-512-573	CAPITAL OUTLAY	-				4,609
010-512-574	JAIL BEDDING ETC.	3,459	3,996	4,000	3,911	2,025
010-512-575	VEHICLES	-				
	Sub-Total : Capital Outlay	183,128	15,823	8,500	13,633	6,634
	*EXP. SUMMARY- JAIL	1,318,385	1,476,185	1,739,120	1,583,866	1,949,317



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-551-101	SALARIES	12,163	13,250	13,913	14,156	14,678
010-551-200	LONGEVITY PAY	240	60	120	120	180
010-551-201	SOCIAL SECURITY	907	1,018	1,073	1,117	1,137
010-551-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
010-551-203	RETIREMENT	887	938	989	1,094	1,306
010-551-204	WORKERS COMPENSATION	825	932	945	463	935
010-551-206	UNEMPLOYMENT INSURANCE	-	29			
	Sub-Total : Personnel	20,954	22,712	23,649	23,549	25,172
010-551-300	UNIFORMS	633				
010-551-315	OFFICE SUPPLIES	1,730	3,435	4,500	4,747	4,500
010-551-330	FURNISHED TRANSPORTATION		3,186	5,000	4,203	5,000
010-551-423	MOBILE PHONES/PAGERS	878	58			
010-551-427	TRAVEL / TRAINING	2,967				1,000
010-551-480	BONDS	178		150		150
010-551-490	MISCELLANEOUS				608	
	Sub-Total : Operating	6,386	6,678	9,650	9,558	10,650
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	-		
010-551-575	VEHICLE/S	-	-	-		
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	27,340	29,390	33,299	33,107	35,822



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-552-101	SALARIES	12,163	13,250	13,913	14,156	14,678
010-552-200	LONGEVITY PAY	300	360	420	420	480
010-552-201	SOCIAL SECURITY	979	1,041	1,096	1,140	1,160
010-552-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
010-552-203	RETIREMENT	891	959	1,010	1,116	1,332
010-552-204	WORKERS COMPENSATION	828	731	965	518	945
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	21,093	22,825	24,013	23,948	25,532
010-552-300	UNIFORMS	1,230	1,458	900	799	900
010-552-315	OFFICE SUPPLIES	947	890	1,250	1,175	1,250
010-552-330	FURNISHED TRANSPORTATION	-	2,288	5,000	5,484	5,000
010-552-423	MOBILE PHONES/PAGERS	2,036	1,587	2,500	2,308	2,500
010-552-427	TRAVEL / TRAINING	134	107	2,000	725	2,000
010-552-480	BONDS	178	-	150	100	478
	Sub-Total : Operating	4,524	6,330	11,800	10,591	12,128
010-552-572	RADIO / OFFICE EQUIPMENT	-	1,779	500	247	1,000
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	1,779	500	247	1,000
	* EXP. SUMMARY - CONSTBL,	25,618	30,934	36,313	34,786	38,660



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-553-101	SALARIES	12,163	13,250	13,913	14,156	14,678
010-553-200	LONGEVITY PAY	720	780	840	900	900
010-553-201	SOCIAL SECURITY	1,011	1,073	1,129	1,154	1,192
010-553-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
010-553-203	RETIREMENT	920	988	1,040	1,145	1,369
010-553-204	WORKERS COMPENSATION	849	763	993	534	960
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	21,596	23,339	24,523	24,488	26,035
010-553-300	UNIFORMS	751	270	1,000	885	1,000
010-553-315	OFFICE SUPPLIES	177	3,703	822	433	822
010-553-330	FURNISHED TRANSPORTATION		1,724	5,000	5,620	5,000
010-553-423	MOBILE PHONE/PAGER	1,571	1,853	1,500	1,222	1,500
010-553-427	TRAVEL / TRAINING	1,537	849	1,500	697	1,500
010-553-480	BONDS	178		150	100	150
	Sub-Total : Operating	4,214	8,399	9,972	8,957	9,972
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-553-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	25,809	31,738	34,495	33,444	36,007



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-554-101	SALARIES	12,163	13,250	13,913	14,156	14,678
010-554-200	LONGEVITY PAY	720	780	840	840	900
010-554-201	SOCIAL SECURITY	1,011	1,051	1,129	1,139	1,192
010-554-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
010-554-203	RETIREMENT	920	988	1,040	1,145	1,369
010-554-204	WORKERS COMPENSATION	849	763	993	534	685
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	21,596	23,317	24,523	24,413	25,761
010-554-315	OFFICE SUPPLIES	1,379	1,704	1,900	3,044	1,900
010-554-330	FURNISHED TRANSPORTATION	-	5,175	5,000	4,777	5,000
010-554-423	MOBILE PHONE	387	447	600	587	600
010-554-427	TRAVEL / TRAINING	402	1,375	2,000	1,098	2,000
010-554-480	BONDS	178	-	150	100	150
010-554-558	FILING FEE EXPENDITURE	-	-	-	-	-
	Sub-Total : Operating	2,347	8,701	9,650	9,605	9,650
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	23,942	32,019	34,173	34,018	35,411



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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-402-105	SALARIES	21,861	24,707	24,420	26,921	27,944
010-402-108	SALARIES / PART-TIME	-	-	-	-	-
010-402-200	LONGEVITY PAY	420	480	540	540	600
010-402-201	SOCIAL SECURITY	1,751	1,927	1,909	2,148	2,131
010-402-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
101-405-203	RETIREMENT	1,593	1,775	1,760	2,103	2,509
010-402-204	WORKERS COMPENSATION	129	145	140	133	87
010-402-206	UNEMPLOYMENT INSURANCE	65	57	72	70	63
	Sub-Total : Personnel	31,751	35,576	35,449	38,513	40,270
010-402-400	DPS OPERATING	4,380	7,358	10,900	10,628	10,650
010-402-410	GAME WARDEN OPERATING	1,233	1,344	2,000	1,833	3,000
010-402-420	LICENSE & WEIGHTS OPERAT	1,577	1,513	1,800	1,857	1,800
010-402-423	MOBILE PHONES/PAGERS	89	129	-	-	-
010-402-430	TEXAS RANGER OPERATING	1,972	1,925	2,000	1,988	2,000
	Sub-Total : Operating	9,252	12,269	16,700	16,306	17,450
010-402-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- DPS	41,003	47,845	52,149	54,819	57,720



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/s: To increase Polk County's ability to protect citizens and respond to needs in emergencies and disasters.

Objective/s: Hold County wide training and exercises to improve communications and response capabilities of all agencies and in cooperation with cities.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-695-105	SALARIES	115,947	137,357	131,433	138,987	144,836
010-695-108	SALARIES / PART-TIME	1,693	2,521	2,563	559	2,705
010-695-200	LONGEVITY PAY	1,020	1,320	1,260	1,260	1,560
010-695-201	SOCIAL SECURITY	9,200	10,737	10,347	10,915	11,406
010-695-202	GROUP INSURANCE	28,176	30,261	33,044	32,993	34,684
010-695-203	RETIREMENT	8,427	9,752	9,536	10,792	13,106
010-695-204	WORKERS COMPENSATION	1,171	1,242	1,188	1,002	640
010-695-206	UNEMPLOYMENT INSURANCE	348	429	389	361	328
	Sub-Total : Personnel	165,982	193,619	189,759	196,868	209,266
010-695-315	OFFICE SUPPLIES	3,081	4,111	3,500	3,370	3,500
010-695-321	BLDG & SEWAGE EXPENSES	301	565	500	453	500
010-695-330	FURNISHED TRANSPORTATIO	4,355	5,502	7,000	7,369	8,000
010-695-394	SAFETY/ TRAINING SUPPLIES	13,833	14,713	15,000	23,507	12,000
010-695-420	TELEPHONE/ MOBILE & SPEC	6,454	6,001	6,000	5,356	6,000
010-695-423	SATELLITE SERVICES	2,663	2,704	3,492	2,910	3,492
010-695-427	TRAVEL/TRAINING	4,333	3,104	4,831	4,020	5,000
010-695-463	TOWER RENT	396	396	396		396
010-695-490	MISCELLANEOUS	2,834	4,974	3,000	11,524	3,000
010-695-491	STATE SEWAGE FEES	1,992	1,470	2,500	980	2,500
010-695-492	911 EXPENSE	1,692	1,928	2,000	1,957	2,000
010-695-493	HURRICANE EXPENSES		74,792			
	Sub-Total : Operating	41,933	120,259	48,219	61,446	46,388
010-695-500	NOAA WEATHER RADIO	-				
010-695-571	STATE HOMELAND SECURITY	378,260	2,108		18,299	
010-695-572	OFFICE FURNISH/EQUIPMENT	-	3,967	2,300	1,872	3,200
010-695-573	CAPITAL OUTLAY PURCHASES	31,485			35,552	
010-695-574	MOSQUITO ABATEMENT GRANT				50,636	
	Sub-Total : Capital Outlay	409,745	6,075	2,300	106,359	3,200
	* EXP. SUMMARY - EMERG MC	617,660	319,952	240,278	364,673	258,854



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/s: To provide the highest quality of volunteer service to County residents.

Objective/s: Continue provision of training schools and expand opportunities for volunteer participation.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	-	6,500	2,000	6,500
010-543-485	TRAINING	886	6,025	10,000	4,975	10,000
010-543-487	FIRE DEPARTMENTS	64,788	78,367	85,012	95,013	93,513
010-543-690	LIV-ANNUAL AGREEMENT	15,500	15,500	31,000	31,000	34,100
010-543-695	VFD BRUSH TRUCKS - MATCH	12,000	10,102	6,000	-	-
	Sub-Total : Operating	93,173	109,994	139,512	132,988	145,113
	*EXP. SUMMARY- VOL. FIRE D	93,173	109,994	139,512	132,988	145,113

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, Sequo 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 and may be appointed County Fire Marshal.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-697-105	SALARIES	26,636	31,191	29,741	31,154	32,325
010-697-120	CERTIFICATE PAY	-				
010-697-108	SALARIES-PART TIME		360			
010-697-200	LONGEVITY PAY	540	600	660	660	720
010-697-201	SOCIAL SECURITY	2,135	2,442	2,326	2,050	2,468
010-697-202	GROUP INSURANCE	5,932	6,485	6,609	6,572	6,937
010-697-203	RETIREMENT	1,942	2,239	2,143	2,436	2,835
010-697-204	WORKERS COMPENSATION	261	225	2,047	204	1,135
010-697-206	UNEMPLOYMENT INSURANCE	80	67	87	82	71
	Sub-Total : Personnel	37,526	43,609	43,613	43,157	46,490
010-697-300	UNIFORMS	125		400	505	400
010-697-311	POSTAGE	146	905	750	286	500
010-697-315	OFFICE SUPPLIES	1,926	1,717	1,700	1,677	1,700
010-697-330	FUEL & OIL	2,365	3,545	4,000	2,701	4,000
010-697-354	TIRES/TUBES	416		500		500
010-697-423	MOBILE PHONES/PAGERS	977	1,027	1,500	1,012	1,500
010-697-427	TRAVEL/TRAINING	1,632	1,541	2,500	3,248	2,500
010-697-456	EQUIPMENT REPAIRS	3,460	5,639	2,500	4,396	2,500
010-697-457	SURVEYING/ENGINEERING	-		2,000	920	2,000
010-697-458	CONTRACT INSPECTIONS				3,855	6,250
010-697-460	INMATE WORKCREW EXPENSE	3,208	3,854	4,000	3,999	4,000
010-697-480	SUBSCRIPTIONS	-		450		450
010-697-481	DUES	53	231	250		250
	Sub-Total : Operating	14,309	18,460	20,550	22,599	26,550
010-697-571	DETCOG GRANT - EQUIPMENT	-	24,343			
010-697-572	OFFICE FURNISH/EQUIPMENT	10,823		2,450	2,029	1,500
010-697-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	10,823	24,343	2,450	2,029	1,500
	*EXP. SUMMARY- ENV. ENF.	62,659	86,412	66,613	67,785	74,540



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 (which determines county funded healthcare based upon state and local program guidelines), the Social Security Administration, Medicare/Medicaid. The assistance provided at this county level helps to secure services needed by County residents and saves County tax dollars by ensuring that eligible state and federal programs are utilized. The County currently contracts for administration Indigent Healthcare Department, Aging and inmate medical issues.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-645-105	SALARIES	21,831	24,038	24,409	27,763	49,848
010-645-108	SALARIES / PART-TIME	13,139	18,106	28,664	11,382	12,315
010-645-200	LONGEVITY PAY	120	180	240	240	360
010-645-201	SOCIAL SECURITY	2,749	3,238	4,078	3,016	4,783
010-645-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	13,873
010-645-203	RETIREMENT	1,565	1,707	1,738	2,830	5,496
010-645-204	WORKERS COMPENSATION	184	295	375	235	190
010-645-206	UNEMPLOYMENT INSURANCE	103	92	153	100	138
	Sub-Total : Personnel	45,623	54,140	66,267	52,163	87,003
010-645-315	OFFICE SUPPLIES	3,122	3,256	3,500	4,498	3,500
010-645-352	COMPUTER SUPP/EXPENSE	783	351	800	752	800
010-645-400	HURRICANE EVACUEES	465	2,578			
010-645-404	INDIGENT HEALTHCARE	159,021	168,546	150,000	128,747	145,000
010-645-405	CONTRACT SERV. - ADM	67,200	70,260	72,017	72,017	74,177
010-645-411	PAUPER CARE & LUNACY	11,235	16,734	18,000	19,556	18,000
010-645-423	MOBILE PHONE	-				
010-645-426	TRAVEL/ TRAINING	-		900	453	900
	Sub-Total : Operating	241,826	261,725	245,217	226,022	242,377
010-645-572	CAPITAL OUTLAY PURCHASES	-	924	-	1,320	
	Sub-Total : Capital Outlay	-	924	-	1,320	
	*EXP. SUMMARY - SOCIAL SEF	287,449	316,790	311,483	279,505	329,380



VETERANS SERVICES

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 in the Office Annex at 602 E. Church, Suite 119 in Livingston.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-405-105	SALARIES	44,028	44,090	49,356	50,456	54,174
010-405-108	SALARIES / PART-TIME	-	286	1,833	641	2,107
010-405-200	LONGEVITY PAY	840	960	360	360	480
010-405-201	SOCIAL SECURITY	3,518	3,468	3,943	4,028	4,342
010-405-202	GROUP INSURANCE	11,864	10,808	13,218	13,197	13,873
101-405-203	RETIREMENT	3,200	3,173	3,505	3,949	4,989
010-405-204	WORKERS COMPENSATION	247	273	289	297	173
010-405-206	UNEMPLOYMENT INSURANCE	131	142	148	132	125
	Sub-Total : Personnel	63,828	63,200	72,652	73,060	80,264
010-405-315	OFFICE SUPPLIES	487	495	750	743	1,000
010-405-352	COMPUTER MAINTENANCE	720	746	914	675	950
010-405-427	TRAVEL/TRAINING	583	147	500	565	900
010-405-481	BONDS/FEES	60	60	120	60	120
	Sub-Total : Operating	1,851	1,448	2,284	2,042	2,970
010-405-572	OFFICE FURNISHINGS/EQUIP	-	-	2,376	2,404	2,500
	Sub-Total : Capital Outlay	-	-	2,376	2,404	2,500
	*EXP. SUMMARY- VET SERV O	65,679	64,648	77,312	77,507	85,734



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 geneologists in family research. Assists County Offices with historical research for grants, websites and other projects.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-650-105	SALARIES	17,943	19,898	20,034	26,921	27,933
010-650-108	SALARIES/PART-TIME	1,620	2,181	13,331	7,535	2,560
010-650-200	LONGEVITY PAY	780	840	1,440	1,380	960
010-650-201	SOCIAL SECURITY	1,594	1,753	2,663	2,817	2,406
010-650-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
010-650-203	RETIREMENT	1,337	1,461	2,321	2,724	2,765
010-650-204	WORKERS COMPENSATION	185	284	1,288	529	155
010-650-206	UNEMPLOYMENT INSURANCE	60	113	100	94	69
	Sub-Total : Personnel	29,451	33,015	47,785	48,598	43,785
010-650-315	OFFICE SUPPLIES	998	958	1,000	1,079	1,000
010-650-400	CONSERVATION & PRESERVAT	527	483	500	500	500
010-650-427	TRAVEL/TRAINING	1,474	1,763	1,500	2,414	2,500
010-650-435	PUBLISHING	500	1,000	1,000	886	1,000
	Sub-Total : Operating	3,499	4,204	4,000	4,879	5,000
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	358	1,000		1,000
	Sub-Total : Capital Outlay	-	358	1,000	-	1,000
	*EXP. SUMMARY - LIBRARY &	32,950	37,577	52,785	53,477	49,785

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/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2004	FY2005	FY2006	FY2007	FY2008
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

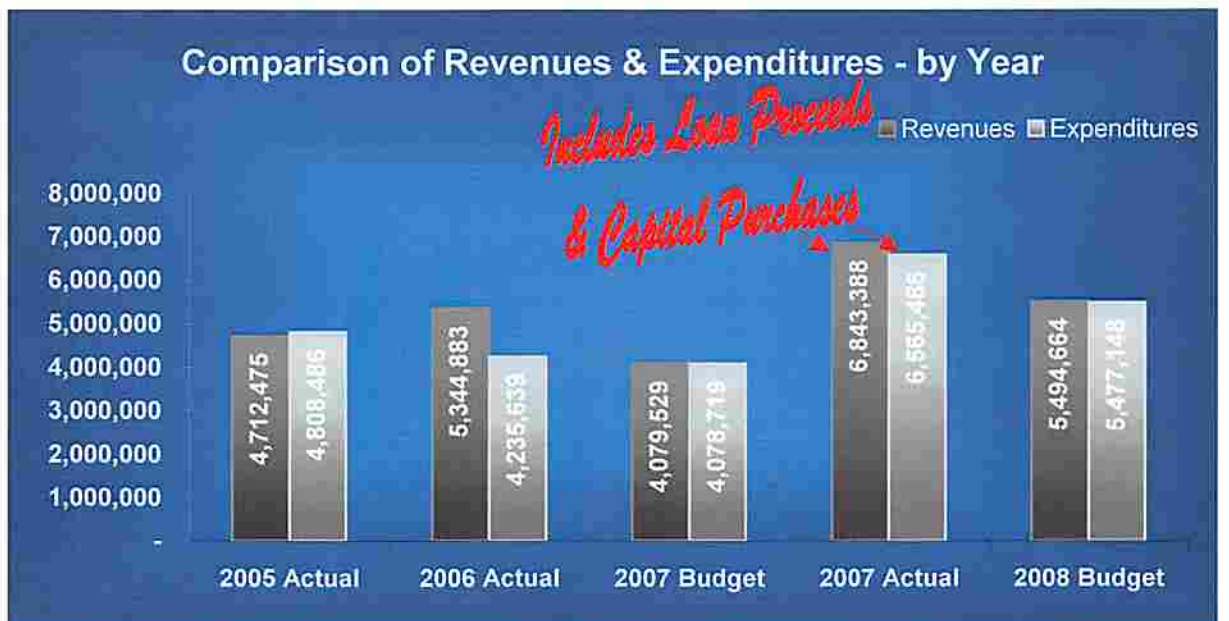
Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
010-665-105	SALARIES	43,108	50,496	57,348	51,779	61,522
010-665-108	SALARIES / PART-TIME	2,325		1,039	359	1,097
010-665-200	LONGEVITY PAY	60		60	60	120
010-665-201	SOCIAL SECURITY	4,232	4,616	4,645	4,905	4,974
010-665-202	GROUP INSURANCE	4,943	4,323	6,609	6,599	6,937
010-665-203	RETIREMENT	1,116	1,469	1,488	1,714	2,228
010-665-204	WORKERS COMPENSATION	2,962	3,015	3,245	2,074	2,723
010-665-206	UNEMPLOYMENT INSURANCE	160	134	203	160	164
010-665-225	TRAVEL ALLOWANCE	8,446	9,846	12,000	10,646	12,000
	Sub-Total : Personnel	67,353	73,900	86,636	78,295	91,765
010-665-315	OFFICE SUPPLIES	1,140	1,864	2,000	1,882	2,000
010-665-334	DEMONSTRATION SUPPLIES	287	281	500	406	500
010-665-225	CEA-AG SPECIAL TRAVEL FUNI	5,869	4,882	7,500	6,426	7,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	767	1,571	1,500	1,480	1,500
010-665-427	TRAVEL/TRAINING	153		180		180
010-665-452	COMPUTER MAINTENANCE/ E	749	2,555	500		500
010-665-454	VEHICLE MAINTENANCE			2,500	949	2,500
010-665-490	4H EQUIPMENT/ SUPPLIES	4,279	3,444	4,000	3,957	4,000
	Sub-Total : Operating	13,244	14,595	18,680	15,100	18,680
010-665-572	CAPITAL OUTLAY PURCHASES	90	1,171	-		
	Sub-Total : Capital Outlay	90	1,171	-	-	-
	*EXP. SUMMARY - EXTENSION	80,686	89,666	105,316	93,395	110,445

GENERAL FUND (RECAP)

	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>
Fund Balance (year beginning)	1,707,692	2,702,905	1,452,905	2,975,092	3,996,686
REVENUES	-	-	-	-	-
TAX REVENUE SUMMARY	7,860,555	8,599,640	8,633,329	9,388,695	8,329,267
LICENSE & PERMIT FEES SUMMARY	138,966	190,512	217,800	222,343	213,538
FINES, FEES & FORFEITURE SUMMARY	679,708	656,511	723,000	729,755	741,000
FEDERAL REVENUE SUMMARY	495,249	394,178	100,266	405,305	103,818
CHARGES FOR SERVICES SUMMARY	847,239	1,215,092	1,261,775	1,423,310	1,381,650
INTEREST SUMMARY	98,921	191,540	213,300	340,038	327,000
OTHER REVENUES SUMMARY	1,242,311	1,968,482	1,586,171	2,219,705	2,868,317
DEBT PROCEEDS SUMMARY	-	-	-	1,306,423	-
** TOTAL REVENUE	11,362,950	13,215,956	12,735,641	16,035,573	13,964,589
EXPENDITURES	-	-	-	-	-
GENERAL AND ADMINISTRATIVE	4,591,986	5,922,739	4,470,143	5,943,717	4,543,855
JUSTICE & PUBLIC SAFETY	6,914,203	7,716,688	7,708,648	8,606,625	8,845,388
HEALTH, HUMAN & OTHER SERVICES	466,764	508,681	546,896	503,885	575,344
** TOTAL EXPENDITURES	11,972,953	14,148,109	12,725,687	15,054,227	13,964,587
Projected Fund Balance (year ending)	1,097,689	1,770,752	1,462,859	3,956,438	3,996,689

ROAD & BRIDGE - SUMMARY

Summary					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
BEGINNING FUND BALANCE	\$1,990,141	(\$405,490)	\$564,015	\$1,017,087	\$637,243
TAX REVENUE	1,648,902	2,237,236	2,664,229	2,629,390	3,581,364
FEE REVENUE	1,127,750	1,082,646	1,200,000	1,166,994	1,002,500
INTEREST	15,386	33,207	40,000	29,183	30,500
OTHER	1,868,856	1,936,599	130,000	975,717	835,000
LATERAL ROAD	51,580	55,194	45,300	57,190	45,300
OTHER FINANCING SOURCES	-	-	-	1,984,914	-
TOTAL REVENUES	4,712,475	5,344,883	4,079,529	6,843,388	5,494,664
TOTAL AVAILABLE FUNDS	6,702,616	4,939,393	4,643,544	7,860,475	6,131,907
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	702,889	797,776	802,344	1,305,905	1,151,702
PRECINCT 2	620,624	624,144	819,148	1,061,382	1,066,390
PRECINCT 3	1,638,487	1,044,170	815,902	1,855,857	1,233,684
PRECINCT 4	968,109	892,734	925,500	1,564,615	1,285,800
OTHER ROAD & BRIDGE					
RESERVE TO FUND BALANCE		\$86,500			
COUNTY WIDE	385,159	425,895	470,526	481,524	494,271
PERMANENT ROAD	471,718	442,501	200,000	289,679	200,000
EMERGENCY REPAIRS	1,438	(2,000)	-	6,523	-
LATERAL ROADS	20,064	10,419	45,300	-	45,300
TOTAL EXPENDITURES	4,808,486	4,235,639	4,078,719	6,565,485	5,477,148
ENDING FUND BALANCE	\$1,894,129	\$703,754	\$564,825	\$1,294,989	\$654,759
Fund balance as a % of expenditures					
	39%	17%	14%	20%	12%



ROAD & BRIDGE - REVENUES

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
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FUND BALANCE (BEGINNING)

Undesignated	757,876	(523,238)	416,111	854,564	419,016
Designated - Perm. Rd. (Tax N	1,146,034				
Designated - Lateral Road	86,231	117,748	147,904	162,523	218,227
TOTAL FUND BALANCE	1,990,141	(405,490)	564,015	1,017,087	637,243

TAX REVENUE

015-310-110 TAXES - CURRENT	1,519,781	2,046,974	2,510,780	2,458,352	3,359,729
015-310-120 TAXES DELINQUENT	129,121	189,784	153,449	171,038	221,635
015-318-160 OTHER TAX		479			
* TAX REVENUE SUMMARY	1,648,902	2,237,236	2,664,229	2,629,390	3,581,364

FEE REVENUE

015-321-200 AUTO REGISTRATION FEES	627,035	590,484	700,000	574,383	458,000
015-321-300 LICENSE TAX	500,580	475,200	480,000	520,616	495,000
015-321-400 TXDOT GROSS WEIGHT & AXL	-	16,963	20,000	60,054	37,500
015-321-500 SPECIAL LICENSE PLATE MON	136			11,941	12,000
* FEE REVENUE SUMMARY	1,127,750	1,082,646	1,200,000	1,166,994	1,002,500

INTEREST

015-360-100 DEPOSITORY INTEREST	15,386	33,207	40,000	29,183	30,500
TOTAL INTEREST	15,386	33,207	40,000	29,183	30,500

DEBT PROCEEDS

TOTAL PROCEEDS	-	-	-	1,984,914	-
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LATERAL ROAD

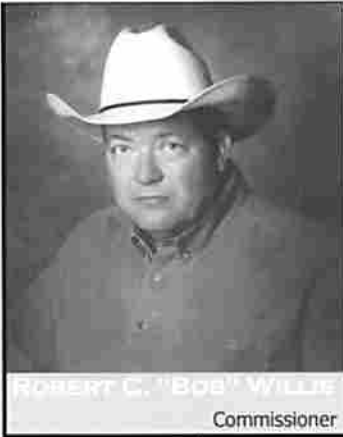
017-333-330 STATE LATERAL ROAD MONIE	48,455	48,379	42,800	48,369	42,800
017-360-100 DEPOSITORY INTEREST	3,125	6,816	2,500	8,821	2,500
* REVENUE SUMMARY - LATEF	51,580	55,194	45,300	57,190	45,300

OTHER REVENUE

015-342-566 REFUND - UNEMPLOYMENT	1,437	1,396		2,075	
015-330-600 FEMA FUNDS		219,232			
015-342-570 STATE REIMB BRIDGE PROJ.					
015-342-600 PCT. TRAVEL REIMBURSEMENT		1,444			
015-342-624 PCT. 4 ROW REIMBURSEMENT	6,668	200		400	
015-350-300 FINES	103,364	119,207	130,000	115,194	120,000
015-360-200 MISCELLANEOUS REVENUE		54,977		657	
015-364-100 SALE OF SURPLUS, PCT.1	-			286	
015-364-200 SALE OF SURPLUS, PCT. 2					
015-364-202 Sale of Timber - ROW - Pct.2					
015-364-300 SALE OF SURPLUS, PCT. 3	71,309	383		1,167	
015-364-400 SALE OF SURPLUS, PCT. 4	1,039				
015-369-100 Culvert/Material Reimbursemer	52,459	64,807		64,704	
015-369-200 Culvert/Material Reimbursemer	115,617	79,694		159,247	
015-369-300 Culvert/Material Reimbursemer	239	1,794			
015-369-400 Culvert/Material Reimbursemer	197,944	16,205		2,666	
015-370-010 Transfer from General Fund	1,005,297	1,283,020		6,727	
015-370-017 Transfer from Lateral Road	2,667				
015-370-032 Transfer from Waste Mgmt.		37,794			
015-370-034 Transfer from FEMA Fund		47,068		100	
015-370-090 Transfer from Drug Forf. -SO	1,168				

ROAD & BRIDGE - REVENUES (CONT.)

Detailed Revenues					
Category/Department	2005 Actual <small>(per Aud. Rep.)</small>	2006 Actual <small>(per Aud. Rep.)</small>	2007 Budget <small>(as adopted)</small>	2007 Actual <small>(unaudited)</small>	2008 Budget <small>Adopted 9/17/07</small>
015-370-125	Pct.1-Sale of Assets/Buyback	-	4,906		154,000
015-370-150	Pct.2-Sale of Assets/Buyback	-			78,000
015-370-200	Pct.3-Sale of Assets/Buyback	203,650		378,450	273,000
015-370-250	Pct.4-Sale of Assets/Buyback	106,000		78,000	182,000
015-370-325	Pct.3-Insurance Monies	-	4,473	3,828	
015-370-425	Pct. 4 - Insurance Monies			8,218	
	* OTHER REVENUES - SUMMA	1,868,856	1,936,599	130,000	975,717
	** TOTAL REVENUE	4,712,475	5,344,883	4,079,529	6,843,388
				5,494,664	



PRECINCT 1

Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Road & Bridge Precinct 1 office is located in Goodrich.

Goal/s: Not provided

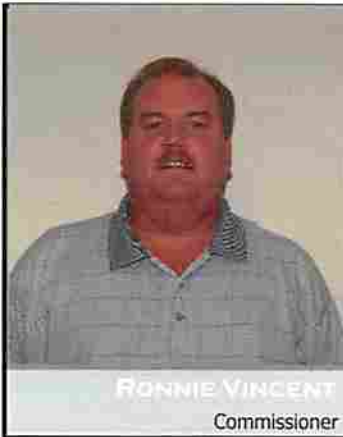
Objective/s:

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:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
015-621-105	SALARIES	175,001	172,662	227,822	194,030	241,457
015-621-108	SALARIES / PART-TIME	14,768	23,671	14,608	14,616	15,947
015-621-200	LONGEVITY PAY	2,940	2,460	2,880	2,910	2,160
015-621-201	SOCIAL SECURITY	16,988	15,912	18,766	16,334	19,857
015-621-202	GROUP INSURANCE	43,500	41,069	52,871	45,648	48,557
015-621-203	RETIREMENT	12,747	13,590	17,294	16,125	22,781
015-621-204	WORKERS COMPENSATION	25,285	22,256	36,474	14,163	14,145
015-621-206	UNEMPLOYMENT INSURANCE	566	584	705	543	571
	Sub-Total : Personnel	291,796	292,203	371,420	304,370	365,474
015-621-300	UNIFORMS	5,243	6,639	7,200	5,733	6,200
015-621-315	OFFICE SUPPLIES	1,247	2,473	3,000	1,633	1,500
015-621-330	FUEL/OIL	49,249	63,534	70,000	62,327	70,000
015-621-337	MATERIAL/SUPPLIES	-	17,169	40,000	21,415	20,000
015-621-338	CULVERTS	12,627	372	16,000	15,557	7,000
015-621-339	CONSTRUCTION CONTR & MA	202,002	311,764	170,000	303,147	363,184
015-621-343	PINE SHADOWS SUBDV/IMPRV	20,000				
015-621-354	TIRES/TUBES	14,002	3,407	15,000	14,409	15,000
015-621-420	TELEPHONE	2,951	1,878	3,000	2,638	2,500
015-621-423	MOBIL PHONE/PAGERS	1,551	1,326	4,000	1,621	2,000
015-621-427	TRAVEL/TRAINING	685	335	2,500	1,315	1,500
015-621-440	ELECTRICITY	2,209	3,042	3,500	2,929	3,500
015-621-441	GAS/HEAT	763	830	2,000		1,000
015-621-442	WATER	585	447	1,000	871	600
015-621-456	PARTS AND REPAIR	41,940	20,188	34,000	27,029	32,000
015-621-461	EQUIPMENT RENTAL	8,039		20,000	95	5,000
015-621-463	TOWER RENT	396	396	400	495	500
015-621-480	BONDS	355				
015-621-490	MISCELLANEOUS	-	2,523	39,324	26,570	50,000
	Sub-Total : Operating	363,844	436,323	430,924	487,784	581,484
015-621-573	CAPITAL OUTLAY PURCHASES	47,249	69,249		513,751	204,743
	Sub-Total : Capital Outlay	47,249	69,249	-	513,751	204,743
	* EXP. SUMMARY - PRECINCT	702,889	797,776	802,344	1,305,905	1,151,702



PRECINCT 2

Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Road & Bridge Precinct 1 office is located in Onalaska.

Goal/s: Not provided

Objective/s:

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:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
015-622-000	PRECINCT #2 - ROAD & BRIDGE					
015-622-105	SALARIES	198,942	205,692	228,330	193,778	242,454
015-622-108	SALARIES / PART-TIME	1,350	5,952	2,813	12,969	3,077
015-622-200	LONGEVITY PAY	2,580	2,880	3,600	3,600	3,060
015-622-201	SOCIAL SECURITY	15,909	16,389	17,958	16,429	19,017
015-622-202	GROUP INSURANCE	52,398	47,013	59,480	49,484	62,430
015-622-203	RETIREMENT	14,417	15,023	16,549	16,130	21,846
015-622-204	WORKERS COMPENSATION	28,043	19,213	31,834	14,084	13,621
015-622-206	UNEMPLOYMENT INSURANCE	593	579	675	545	547
	Sub-Total : Personnel	314,232	312,742	361,239	307,020	366,053
015-622-100	Pct. 2 Budget Carryover- Operating				165,584	
015-622-300	UNIFORMS	-	1,986	2,500	2,342	2,500
015-622-315	OFFICE SUPPLIES	718	592	1,500	1,344	2,470
015-622-330	FUEL/ OIL	60,608	63,926	65,000	66,200	70,000
015-622-337	MATERIAL/ SUPPLIES	19,679	22,741	25,900	20,132	22,150
015-622-338	CULVERTS	13,991	11,100	14,000	26,082	32,000
015-622-339	CONSTRUCTION CONTR & MA	103,983	131,089	257,163	327,918	349,117
015-622-354	TIRES/ TUBES	6,586	10,217	10,000	10,334	10,000
015-622-420	TELEPHONE	2,809	1,646	3,000	2,132	3,000
015-622-423	MOBILE PHONES/PAGERS	1,594	2,107	3,000	1,885	3,000
015-622-427	TRAVEL/TRAINING	4,643	1,199	2,500	3,516	3,500
015-622-440	ELECTRICITY	2,239	2,680	2,700	2,723	2,700
015-622-442	WATER	227	248	250	205	250
015-622-456	PARTS & REPAIR	78,985	61,382	70,000	43,620	70,000
015-622-463	TOWER RENT	396	396	396	495	495
015-622-480	BONDS		93			
015-622-490	MISCELLANEOUS	-				20,000
	Sub-Total : Operating	296,459	311,402	457,909	674,512	591,182
015-622-573	CAPITAL OUTLAY PURCHASES	9,933			79,850	109,156
	Sub-Total : Capital Outlay	9,933	-	-	79,850	109,156
	* EXP. SUMMARY - PRECINCT	620,624	624,144	819,148	1,061,382	1,066,390

PRECINCT 3



JAMES J. "BUDDY" PURVIE
Commissioner

Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Road & Bridge Precinct 1 office is located in Corrigan.

Goal/s: Not provided

Objective/s:

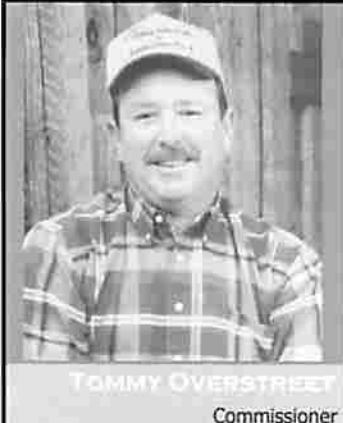
Our Department's Performance

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:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
015-623-000	PRECINCT #3 - ROAD & BRIDGE					
015-623-105	SALARIES	293,845	371,147	347,086	363,838	371,448
015-623-108	SALARIES / PART-TIME	14,758	24,208	15,457	33,542	16,784
015-623-200	LONGEVITY PAY	3,720	3,720	4,200	4,260	4,920
015-623-201	SOCIAL SECURITY	24,314	30,099	28,056	30,534	30,076
015-623-202	GROUP INSURANCE	72,193	82,138	85,915	84,679	90,177
015-623-203	RETIREMENT	21,198	26,403	24,766	30,403	34,522
015-623-204	WORKERS COMPENSATION	46,576	35,442	47,242	25,715	20,872
015-623-206	UNEMPLOYMENT INSURANCE	915	1,154	1,054	1,027	865
	Sub-Total : Personnel	477,518	574,311	553,776	573,998	569,665
015-623-300	UNIFORMS	2,068	2,100	2,100	2,100	2,175
015-623-315	OFFICE SUPPLIES	1,511	1,022	1,022	1,189	1,400
015-623-330	FUEL/OIL	65,000	100,331	93,000	102,349	107,506
015-623-337	MATERIAL SUPPLIES	9,384	7,981	8,000	6,379	6,500
015-623-338	CULVERTS	838	334	600	144	1,000
015-623-339	CONSTRUCTION CONTR & MA	24,700	56,760	58,698	52,016	95,000
015-623-354	TIRES/TUBES	15,470	8,149	9,000	9,037	9,000
015-623-420	TELEPHONE	5,090	4,493	4,700	5,754	5,700
015-623-423	MOBILE PHONES/ PAGERS	4,479	5,886	4,200	5,631	5,600
015-623-427	TRAVEL/TRAINING	2,146	2,029	2,500	2,149	2,500
015-623-440	ELECTRICITY	6,261	7,066	6,300	7,366	6,900
015-623-441	GAS/HEAT	626	457	630		630
015-623-442	WATER	1,051	1,011	980	1,230	1,180
015-623-456	PARTS & REPAIRS	151,774	59,688	60,000	108,931	90,000
015-623-461	EQUIPMENT RENTAL	1,850				
015-623-463	TOWER RENT	396	396	396	495	495
015-623-480	BONDS	178				
015-623-490	MISCELLANEOUS		11,800	10,000	22,755	
	Sub-Total : Operating	292,824	269,503	262,126	327,524	335,586
015-623-573	CAPITAL OUTLAY PURCHASES	868,144	200,356		954,336	328,433
	Sub-Total : Capital Outlay	868,144	200,356	-	954,336	328,433
	* EXP. SUMMARY - PRECINCT	1,638,487	1,044,170	815,902	1,855,857	1,233,684

PRECINCT 4



Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Road & Bridge Precinct 1 office is located on Hwy 190 West, outside of Livingston.

Goal/s: Not provided

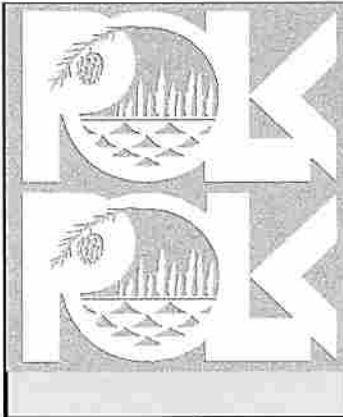
Objective/s:

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:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
015-624-000	PRECINCT #4 - ROAD & BRIDGE					
015-624-105	SALARIES	227,311	266,902	268,720	268,560	288,956
015-624-108	SALARIES / PART-TIME	13,508	16,314	29,336	27,239	31,145
015-624-200	LONGEVITY PAY	3,600	4,200	4,740	4,740	5,700
015-624-201	SOCIAL SECURITY	17,252	21,106	23,164	23,232	24,924
015-624-202	GROUP INSURANCE	51,418	58,412	66,089	59,976	69,367
015-624-203	RETIREMENT	16,516	19,097	19,279	22,575	28,571
015-624-204	WORKERS COMPENSATION	34,403	32,426	42,685	20,778	18,605
015-624-206	UNEMPLOYMENT INSURANCE	716	850	871	771	717
	Sub-Total : Personnel	364,723	419,307	454,883	427,872	467,985
015-624-300	UNIFORMS	4,495	5,760	5,500	6,372	6,500
015-624-315	OFFICE SUPPLIES	753	534	850	684	850
015-624-330	FUEL/ OIL	79,220	102,033	95,000	111,033	110,000
015-624-337	MATERIAL/ SUPPLIES	10,573	5,768	6,575	4,606	6,575
015-624-338	CULVERTS	7,884	7,214	14,600	21,846	24,500
015-624-339	CONSTRUCTION CONTR & MA	141,944	120,281	153,925	147,941	250,784
015-624-354	TIRES/ TUBES	8,309	10,623	15,500	11,412	15,500
015-624-420	TELEPHONE	1,175	743	1,450	678	1,450
015-624-423	MOBIL PHONES / PAGERS	1,300	952	2,000	700	2,000
015-624-427	TRAVEL/TRAINING	2,287	1,635	2,500	4,695	5,000
015-624-440	ELECTRICITY	2,275	3,036	3,000	3,406	4,000
015-624-442	WATER	405	419	600	629	600
015-624-456	PARTS & REPAIRS	72,486	53,953	62,000	89,945	103,437
015-624-461	EQUIPMENT RENTAL	-	9,056	9,056		10,567
015-624-463	TOWER RENT	396	396	396	495	495
015-624-490	MISCELLANEOUS	5,236	4,800	97,665	9,205	70,815
	Sub-Total : Operating	338,738	327,202	470,617	413,647	613,072
015-624-573	CAPITAL OUTLAY PURCHASES	264,648	146,225		723,096	204,743
	Sub-Total : Capital Outlay	264,648	146,225	-	723,096	204,743
	* EXP. SUMMARY - PRECINCT	968,109	892,734	925,500	1,564,615	1,285,800



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/s: Not provided

Objective/s:

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:					

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
015-610-000	ROAD & BRIDGE ADMINISTRATION					
015-610-101	SALARY- COUNTY COMMISSIC	146,612	160,263	169,113	172,073	178,414
015-610-103	CELL PHONE ALLOWANCES					3,400
015-610-105	SALARIES	53,175	63,630	61,382	54,687	65,118
015-610-120	CERTIFICATE PAY	3,600	2,631	3,600	3,269	3,600
015-610-200	LONGEVITY PAY	3,360	2,520	2,460	2,460	2,460
015-610-201	SOCIAL SECURITY	19,745	22,233	24,850	24,506	26,479
015-610-202	GROUP INSURANCE (5)	35,567	35,647	39,653	38,978	41,620
015-610-203	RETIREMENT	18,875	21,299	22,901	24,734	30,425
015-610-204	WORKERS COMPENSATION	10,835	9,482	12,694	7,121	6,763
015-610-206	UNEMPLOYMENT INSURANCE	169	189	189	154	152
015-610-225	TRAVEL ALLOWANCE	57,260	73,203	88,284	89,829	93,139
	Sub-Total : Personnel	349,198	391,098	425,126	417,810	451,571
015-610-377	ROAD SIGNAGE	11,403	9,930	10,000	13,995	10,000
015-610-456	INMATE WORK CREW EXPENS	3,929	5,551	10,000	8,335	7,500
015-610-490	MISCELLANEOUS	-	200	200	7,000	200
015-700-010	TRANSFER TO GENERAL FUND	1,500	700			
015-610-491	EQUIPMENT (MOBILE) INSURANCE	19,128	18,417	21,000	22,044	25,000
	RESERVE TO FUND BALANCE					
	Sub-Total : Operating	35,961	34,798	41,200	51,374	42,700
015-610-573	CAPITAL OUTLAY PURCHASES	-	-	4,200	12,341	
	Sub-Total : Capital Outlay	-	-	4,200	12,341	-
	* EXP. SUMMARY - ROAD & BRIDGE	385,159	425,895	470,526	481,524	494,271
015-620-621	PRECINCT #1 PERMANENT ROAD		17,624	50,000	48,376	50,000
015-611-998	PCT. 1 PERM. IMPRV.(\$3MIL)					
015-620-622	PRECINCT #2 PERMANENT ROAD	45,000	118,650	50,000	97,364	50,000
015-612-998	PCT. 2 PERM. IMPRV.(\$3MIL)	150,412				
015-620-623	PRECINCT #3 PERMANENT ROAD			50,000		50,000
015-613-998	PCT. 3 PERM. IMPRV.(\$3MIL)	100,873	236,924		(404)	
015-620-624	PRECINCT #4 PERMANENT ROAD			50,000	144,343	50,000
015-614-998	PCT. 4 PERM. IMPRV.(\$3MIL)	175,433	69,303			
	Sub-Total : Operating	471,718	442,501	200,000	289,679	200,000
	* EXP. SUMMARY - PERM. ROAD	471,718	442,501	200,000	289,679	200,000

OTHER ROAD & BRIDGE (CONT.)

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
	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	(2,000)		2,020	
015-625-204	Right-of-Way - Pct. #4				4,503	
	Sub-Total : Operating	1,438	(2,000)	-	6,523	-
	* EXP. SUMMARY - EMERG. RE	1,438	(2,000)	-	6,523	-
	LATERAL ROAD					
017-621-339	PRECINCT #1 LATERAL ROAD	7,344		10,419		10,419
017-622-339	PRECINCT #2 LATERAL ROAD	10,053	10,419	10,419		10,419
017-623-339	PRECINCT #3 LATERAL ROAD			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	20,064	10,419	45,300	-	45,300
	* EXPENSE SUMMARY - LATER	20,064	10,419	45,300	-	45,300



DEBT SERVICE

Detailed Revenues						
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07	
FUND BALANCE (BEGINNING)	\$658,075	\$750,558	\$256,151	\$246,801	\$170,007	
Reserved for Landfill Post Closure				688,804		
TAX REVENUE						
061-310-110 TAXES - CURRENT	1,779,088	2,153,735	2,229,777	2,179,562	2,940,487	
061-310-120 TAXES - DELINQUENT	179,682	219,551	136,275	188,628	193,978	
* TAX REVENUE SUMMARY	1,958,770	2,373,286	2,366,052	2,368,190	3,134,465	
OTHER						
061-318-160 OTHER TAX	-	498		4,952		
061-342-900 MISCELLANEOUS	1,300	34,586				
* MISC. REVENUE SUMMARY	1,300	35,083	-	4,952	-	
INTEREST						
061-360-100 DEPOSITORY INTEREST	29,817	62,797	70,000	80,874	81,725	
*INTEREST REVENUE SUMMA	29,817	62,797	70,000	80,874	81,725	
OTHER FINANCING SOURCES						
061-390-020 TRANSFER IN CONST. FUND					6,669	
061-390-073 TRANSFER FROM C/O JAIL				164,140		
061-390-015 TRANSFER FROM ROAD & BR	61,125					
* TRANSFERS REVENUE SUMI	61,125	-	-	164,140	6,669	
061-399-999 **TOTAL REVENUE	2,051,012	2,471,167	2,436,052	2,618,156	3,222,859	

DEBT SERVICE

Detailed Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
PRINCIPAL						
061-813-510	1994 C/O- COURTHOUSE/JAIL	RETIRED				
061-814-595	1994 C/O - SUBTITLE D ISSU	RETIRED				
061-815-580	1998 Permanent Improv. Refu	485,000	270,000	RETIRED		
061-816-581	2004 GEN. OBLG. REFUNDING	265,000	265,000	260,000	260,000	290,000
061-830-016	1998/99 SERIES TIME WARRA	RETIRED				
061-830-017	1999/00 SERIES TIME WARRA	200,194				
061-830-018	2000/01 SERIES TIME WARRA	99,421	83,941	RETIRED		
061-830-019	2001/02 SERIES TIME WARRA	201,741	88,905	78,317	78,317	5,686
061-830-020	2002/03 SERIES TIME WARRA	194,393	194,393	36,999	36,999	36,999
061-830-509	2003 TAX NOTES	55,000	680,000	1,120,000	1,120,000	1,205,000
061-830-510	2004 TAX NOTES	215,000	215,000	215,000	215,000	80,000
061-830-511	2005 TAX NOTES		300,000	300,000	300,000	305,000
061-830-512	2006 TAX NOTES			270,000	270,000	270,000
061-830-514	2007 TAX NOTES					50,000
061-831-505	RB3 - LEASE/NO. 1000096455	RETIRED				
061-831-506	BANC ONE LEASE - AS400	RETIRED				
061-831-508	2001 TAX NOTES	RETIRED				
	* PRINCIPAL PAYMENTS SUM	1,715,749	2,097,238	2,280,317	2,280,317	2,242,685
INTEREST						
061-853-510	INTEREST - 1994 C/O COUTH	RETIRED				
061-854-595	INTEREST - 1994 C/O SUBTIT	RETIRED				
061-855-580	INTEREST - PERM. IMPRV. RE	21,660	5,738	RETIRED		
061-857-581	2004 GEN OBLG. REFUND INT	38,625	32,000	24,050	24,050	16,250
061-857-582	INTEREST - 2007 C/O JAIL				262,730	788,191
061-872-016	INTEREST - 1998/99 SERIES	RETIRED				
061-872-017	INTEREST - 1999/00 SERIES	10,417				
061-873-018	INTEREST - 2000/01 SERIES	9,271	4,207	RETIRED		
061-873-019	INTEREST - 2001/02 SERIES	17,115	8,037	4,036	4,036	512
061-873-020	INTEREST - 2002/03 SERIES	20,654	11,679	2,494	3,244	1,622
061-873-506	BANC ONE LEASE - AS400	RETIRED				
061-873-507	INT. - LEASE/1000096455	RETIRED				
061-873-508	INTEREST - 2001 TAX NOTES	RETIRED				
061-873-509	INTEREST - 2003 TAX NOTES	69,384	61,299	41,219	41,219	14,309
061-873-510	INTEREST - 2004 TAX NOTES	23,675	18,300	11,850	11,850	5,400
061-873-511	INTEREST - 2005 TAX NOTES		40,038	33,045	33,045	20,895
061-873-512	INTEREST - 2006 TAX NOTES			36,400	36,400	31,875
061-873-514	INTEREST - 2007 TAX NOTES					99,619
	* INTEREST PAYMENTS SUM	210,800	181,296	153,094	416,574	978,673
OTHER						
061-890-690	BOND FEES	1,000	3,000	2,500	3,500	1,500
061-999-999	** TOTAL EXPENDITURES	1,927,549	2,281,535	2,435,911	2,700,391	3,222,859

STATEMENT OF LEGAL DEBT LIMITS

**As of September 1, 2007 - the beginning of this budget year
the County's outstanding debt obligation (principal and
interest) totals
\$36,221,472**

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.

2007 Assessed valuation of real property: \$ 1,457,157,616

Debt Limit (25% of above value): \$ 364,289,404

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 Assessed valuation of all property (real, personal, mineral): \$ 2,112,044,852

Debt Limit (5% of above value): \$ 105,602,243

USE OF DEBT OBLIGATIONS

Cetificates of Obligation

Bonds and Certificates of Obligation (often called CO's) are financing methods utilized for large capital projects. Currently the County has two outstanding debts of this type;

2004 Series: Represents General Obligation Refunding Bonds which were issued in 2004 in the amount of \$1,275,000 to retire older debts, Time Warrants and other bank notes with less favorable interest rates. \$485,000 in principal remains and is scheduled to mature in 2009.

2007 Series: In March, 2007, the County issued CO's in the amount of \$19,000,000 for the expansion of the County Jail Facility to relieve inmate overcrowding which is strictly enforced by the Texas Commission on Jail Standards and to eliminate the cost of housing excess inmates at alternate locations (\$330,000 this year).

Time Warrants

2002 Series: Once the most common method of financing smaller projects and capital improvements, Polk County
2003 Series: has replaced this method with the use of Tax Notes. The two remaining Series of Time Warrants were originally issued to finance the purchase of Road & Bridge Equipment. The majority of the outstanding balance of approximately \$50,000 will retire this year.

Tax Notes

2003 Series: \$3,060,000 was issued in FY2003 for Permanent Road Improvement in the four County Precincts.

2004 Series: \$805,000 issued to reimburse the General and Road & Bridge Funds for the purchase of patrol vehicles as a part of the Sheriff's Dept. annual vehicle replacement program, road maintenance equipment and the repair of county buildings.

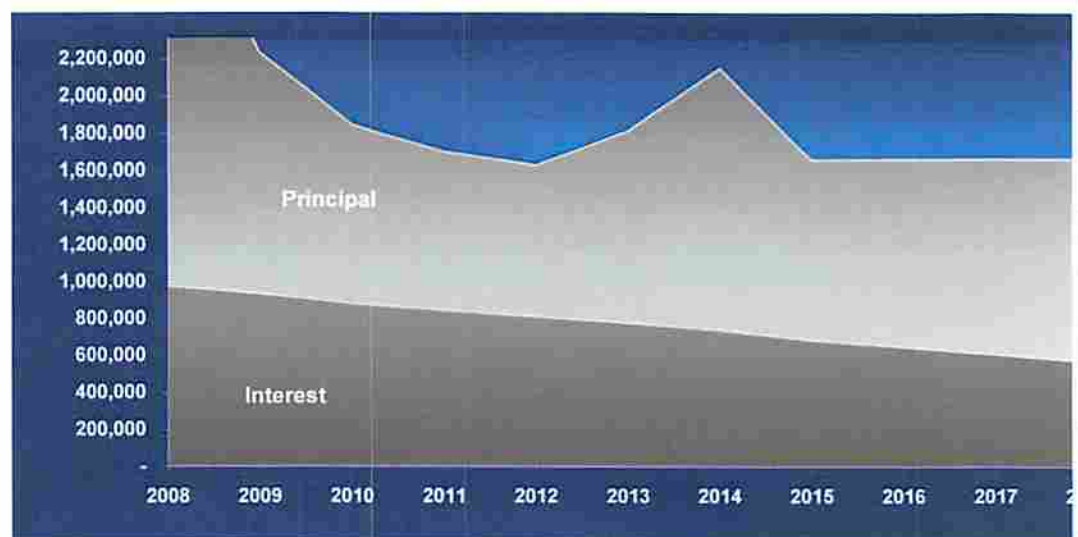
2005 Series: \$1,255,000 issued to reimburse the General & Road & Bridge Funds for the purchase of and internet server, Sheriff's Dept. vehicles, road maintenance equipment, road and bridge improvements, and renovations at the Law Enforcement Center and M.G. Reily Building.

2006 Series: This Tax Note Series was split into two parts (A & B) for purchase by local banks in the amount of \$560,000 each for a total of \$1,120,000. The Tax Notes were issued to reimburse the General and Road & Bridge Funds for the purchase of patrol vehicles, other departmental vehicles, mainframe computer hardware, road & bridge maintenance equipment, county building repairs & renovations and road, bridge & culvert improvements.

2007 Series: \$2,530,000 was issued at 2007 fiscal year end to reimburse the General and Road & Bridge Funds for capital purchases made from fund balance during the year. \$1million of this issue was used for major renovations to the County's Office Annex (formerly the old hospital building). Repairs and smaller renovations were also made to the main Courthouse and the Burke Center. Over \$588,000 of the issue represents Road & Bridge construction and improvements and \$576,728 was used for purchasing road maintenance equipment.

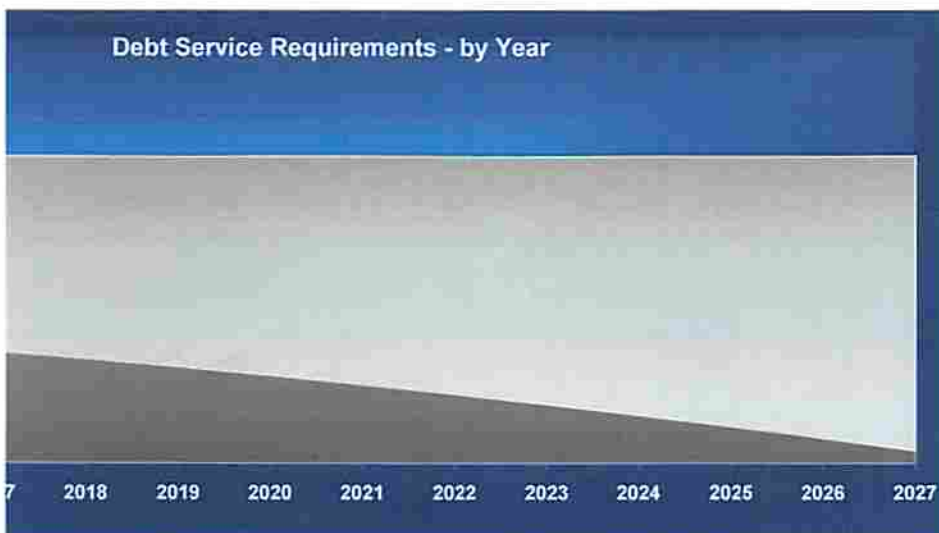
*View a detailed maturity schedule of the County's Debt Obligations
on the following pages.*

		2008	2009	2010	2011	2012
<u>CERTIFICATES OF OBLIGATION</u>						
2004 SERIES - Gen. Obligation Refunding Bonds	Principal	290,000	195,000			
	Interest	16,250	6,825			
2007 SERIES - Certif. of Obligation Jail Expansion	Principal		200,000	250,000	300,000	400,000
	Interest	788,191	788,191	780,191	770,191	758,191
Subtotal - Principal		290,000	395,000	250,000	300,000	400,000
Subtotal - Interest		804,441	795,016	780,191	770,191	758,191
<u>TIME WARRANTS</u>						
2002 SERIES (issued 10/1/01-9/30/2002)	Principal	5,686	5,686			
	Interest	512	256			
2003 SERIES (issued 10/1/02-9/30/2003)	Principal	36,999				
	Interest	1,622				
Subtotal - Principal		42,685	5,686	-	-	-
Subtotal - Interest		2,134	256	-	-	-
<u>TAX NOTES</u>						
SERIES 2003 TAX NOTES Permanent Road Improvements	Principal	1,205,000				
	Interest	14,309				
SERIES 2004 TAX NOTES Funding debt issued for Gen Op(12%) / Law Enf(73%) / R&B(15%)	Principal	80,000	80,000			
	Interest	5,400	2,800			
SERIES 2005 TAX NOTES	Principal	305,000	175,000	175,000		
	Interest	20,895	11,288	5,688		
SERIES A & B 2006 TAX NOTES	Principal	270,000	270,000	155,000	155,000	
	Interest	31,875	21,750	11,625	5,813	
SERIES 2007 TAX NOTES	Principal	50,000	370,000	385,000	405,000	420,000
	Interest	99,619	105,675	84,400	69,000	52,800
Subtotal - Principal		1,910,000	895,000	715,000	560,000	420,000
Subtotal - Interest		172,098	141,513	101,713	74,813	52,800
Total - Principal		2,242,685	1,295,686	965,000	860,000	820,000
Total - Interest		978,673	936,785	881,904	845,004	810,991
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,221,359	2,232,471	1,846,904	1,705,004	1,630,991



DEBT SERVICE REQUIREMENT (BY YEAR)

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
600,000	950,000	975,000	1,015,000	1,055,000	1,095,000	1,135,000	1,185,000	1,235,000	1,285,000
742,191	720,441	685,291	648,729	610,159	569,541	525,741	478,923	429,153	376,665
600,000	950,000	975,000	1,015,000	1,055,000	1,095,000	1,135,000	1,185,000	1,235,000	1,285,000
742,191	720,441	685,291	648,729	610,159	569,541	525,741	478,923	429,153	376,665
440,000	460,000								
36,000	18,400								
440,000	460,000	-	-	-	-	-	-	-	-
36,000	18,400	-	-	-	-	-	-	-	-
1,040,000	1,410,000	975,000	1,015,000	1,055,000	1,095,000	1,135,000	1,185,000	1,235,000	1,285,000
778,191	738,841	685,291	648,729	610,159	569,541	525,741	478,923	429,153	376,665
1,818,191	2,148,841	1,660,291	1,663,729	1,665,159	1,664,541	1,660,741	1,663,923	1,664,153	1,661,665



DEBT SERVICE REQUIREMENTS (CONTINUED)

2023	2024	2025	2026	2027	TOTAL
					485,000
					23,075
1,340,000	1,400,000	1,460,000	1,525,000	1,595,000	19,000,000
321,410	263,120	201,520	137,280	70,180	10,665,300
1,340,000	1,400,000	1,460,000	1,525,000	1,595,000	19,485,000
321,410	263,120	201,520	137,280	70,180	10,688,375
					11,372
					768
					36,999
					1,622
				-	48,372
				-	2,390
					1,205,000
					14,309
					160,000
					8,200
					655,000
					37,870
					850,000
					71,063
					2,530,000
					465,894
-	-	-	-	-	5,400,000
-	-	-	-	-	597,336
1,340,000	1,400,000	1,460,000	1,525,000	1,595,000	24,933,372
321,410	263,120	201,520	137,280	70,180	11,288,101
1,661,410	1,663,120	1,661,520	1,662,280	1,665,180	36,221,472

OTHER FUNDS - SUMMARY

Summary

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
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WASTE MANAGEMET

BEGINNING FUND BALANCE	\$22,879	\$26,538	\$26,538	\$57,877	\$30,997
REVENUES	174,210	189,991	220,000	255,530	220,000
TOTAL AVAILABLE FUNDS	197,089	216,529	246,538	313,407	250,997
EXPENDITURES	198,071	155,652	220,000	281,362	220,000
ENDING FUND BALANCE	(\$982)	\$60,877	\$26,538	\$32,045	\$30,997

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

AGING SERVICES

BEGINNING FUND BALANCE	\$2,264	\$1,818	\$3,128	\$30,999	\$53,062
REVENUES	246,693	306,747	285,630	311,474	252,300
TOTAL AVAILABLE FUNDS	248,957	308,565	288,758	342,473	305,362
EXPENDITURES	256,261	276,670	285,619	289,318	252,300
ENDING FUND BALANCE	(\$7,304)	\$31,896	\$3,139	\$53,155	\$53,062

Fund balance as a % of expenditures -2.85% 11.53% 1.10% 18.37% 21.03%

HOTEL TAX

BEGINNING FUND BALANCE	\$8,081	\$7,914	\$11,396	\$4,906	N/A
REVENUES	27,264	28,852	33,000	62,328	33,000
TOTAL AVAILABLE FUNDS	35,345	36,766	44,396	67,234	33,000
EXPENDITURES	27,853	31,860	33,000	41,851	33,000
ENDING FUND BALANCE	\$7,491	\$4,907	\$11,396	\$25,383	\$0

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

HISTORICAL COMMISSION / MUSEUM

BEGINNING FUND BALANCE	\$364,340	\$358,982	\$373,646	\$360,855	\$360,855
REVENUES	15,897	22,808	-	39,376	-
TOTAL AVAILABLE FUNDS	380,237	381,790	373,646	400,231	360,855
EXPENDITURES	13,832	8,144	-	9,756	-
ENDING FUND BALANCE	\$366,405	\$373,646	\$373,646	\$390,475	\$360,855

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

SECURITY FEE

BEGINNING FUND BALANCE	14,399	14,500	(16,961)	419	(5,478)
REVENUES	57,339	45,811	65,831	66,187	68,565
TOTAL AVAILABLE FUNDS	71,738	60,311	48,870	66,606	63,087
EXPENDITURES	55,962	59,927	65,806	71,343	63,083
ENDING FUND BALANCE	\$15,776	\$384	(\$16,936)	(\$4,736)	\$4

Fund balance as a % of expenditures 28.19% 0.64% -25.74% -6.64% 0.01%

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
LAW LIBRARY					
BEGINNING FUND BALANCE	31,061	32,288	37,947	37,429	42,890
REVENUES	13,493	16,357	13,500	16,912	16,500
TOTAL AVAILABLE FUNDS	44,554	48,645	51,447	54,341	59,390
EXPENDITURES	11,724	11,216	13,200	11,498	12,575
ENDING FUND BALANCE	\$32,830	\$37,429	\$38,247	\$42,843	\$46,815
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
CO. CLERK'S RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	33,638	55,107	113,981	80,610	119,287
REVENUES	128,895	142,450	131,650	153,137	131,650
TOTAL AVAILABLE FUNDS	162,533	197,557	245,631	233,747	250,937
EXPENDITURES	107,426	116,947	131,389	126,722	131,646
ENDING FUND BALANCE	\$55,107	\$80,610	\$114,242	\$107,025	\$119,291
<i>Fund balance as a % of expenditures 51.30% 68.93% 86.95% 84.46% 90.62%</i>					
COUNTY'S RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	(2,474)	47	5,680	(2,439)	467
REVENUES	27,401	32,832	29,706	30,048	29,706
TOTAL AVAILABLE FUNDS	24,927	32,879	35,386	27,609	30,173
EXPENDITURES	24,880	34,968	29,705	29,708	29,705
ENDING FUND BALANCE	\$47	(\$2,089)	\$5,681	(\$2,098)	\$468
<i>Fund balance as a % of expenditures 0.19% -5.97% 19.12% -7.06% 1.58%</i>					
MOSCOW WATER PROJECT (TCDP)					
BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	20,083	198,174	-	1,175	-
TOTAL AVAILABLE FUNDS	20,083	198,174	-	1,175	-
EXPENDITURES	20,083	198,174	-	1,175	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
JUSTICE COURT TECHNOLOGY					
BEGINNING FUND BALANCE	43,398	-	89,222	-	N/A
REVENUES	26,095	24,120	35,000	24,923	25,500
TOTAL AVAILABLE FUNDS	69,493	24,120	124,222	24,923	25,500
EXPENDITURES	5,115	4,434	35,000	7,246	21,250
ENDING FUND BALANCE	\$64,378	\$19,685	\$89,222	\$17,677	\$4,250
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
FEMA DISASTER					
BEGINNING FUND BALANCE	-	-	2,726	-	-
REVENUES	-	711,204	-	1,780	-
TOTAL AVAILABLE FUNDS	-	711,204	2,726	1,780	-
EXPENDITURES	-	518,397	-	1,780	-
ENDING FUND BALANCE	\$0	\$192,808	\$2,726	\$0	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
DISTRICT ATTORNEY SPECIAL					
BEGINNING FUND BALANCE	N/A	-	N/A	2,169	2,872
REVENUES	-	22,957	-	28,595	-
TOTAL AVAILABLE FUNDS	-	22,957	-	30,764	2,872
EXPENDITURES	-	20,947	-	29,653	-
ENDING FUND BALANCE	\$0	\$2,010	\$0	\$1,112	\$2,872
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
DISTRICT ATTORNEY HOT CHECK					
BEGINNING FUND BALANCE	2,879	(58,945)	(24,004)	(24,829)	(10,547)
REVENUES	89,887	42,161	17,500	14,902	17,500
TOTAL AVAILABLE FUNDS	92,766	(16,784)	(6,504)	(9,927)	6,953
EXPENDITURES	95,418	7,844	17,500	(318)	17,500
ENDING FUND BALANCE	(\$2,653)	(\$24,628)	(\$24,004)	(\$9,609)	(\$10,547)
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
SHERIFF - COMMISSARY					
BEGINNING FUND BALANCE	-	-	N/A	16,566	14,140
REVENUES	-	23,897	20,000	8,692	20,000
TOTAL AVAILABLE FUNDS	-	23,897	20,000	25,258	34,140
EXPENDITURES	-	7,332	20,000	15,859	17,597
ENDING FUND BALANCE	\$0	\$16,566	\$0	\$9,399	\$16,543
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
DISTRICT CLERK EXPENDABLE TRUST					
BEGINNING FUND BALANCE	21,975	21,975	N/A	21,296	N/A
REVENUES	-	-	-	213	-
TOTAL AVAILABLE FUNDS	21,975	21,975	-	21,509	-
EXPENDITURES	-	678	-	7,069	-
ENDING FUND BALANCE	\$21,975	\$21,297	\$0	\$14,440	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
MUSEUM OPERATING					
BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	530	318	-	-	-
TOTAL AVAILABLE FUNDS	530	318	-	-	-
EXPENDITURES	14,072	13,990	-	-	-
ENDING FUND BALANCE	(\$13,542)	(\$13,672)	\$0	\$0	\$0
<i>Fund balance as a % of expenditures</i>					
	-96.23%	-97.73%	#DIV/0!	#DIV/0!	
DRUG FORFEITURE					
BEGINNING FUND BALANCE	115,259	88,640	98,875	120,076	66,101
REVENUES	3,404	47,572	-	15,255	-
TOTAL AVAILABLE FUNDS	118,663	136,212	98,875	135,331	66,101
EXPENDITURES	86,023	12,806	-	8,414	-
ENDING FUND BALANCE	\$32,640	\$123,406	\$98,875	\$126,918	\$66,101
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
PERMANENT SCHOOL					
BEGINNING FUND BALANCE	376,504	379,149	N/A	379,891	378,268
REVENUES	12,040	17,730	1,150	19,980	1,150
TOTAL AVAILABLE FUNDS	388,544	396,879	1,150	399,871	379,418
EXPENDITURES	9,395	15,305	1,150	20,024	1,150
ENDING FUND BALANCE	\$379,149	\$381,574	\$0	\$379,847	\$378,268
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
AVAILABLE SCHOOL					
BEGINNING FUND BALANCE	87,793	94,058	N/A	100,473	220,468
REVENUES	135,922	135,988	114,633	141,579	114,633
TOTAL AVAILABLE FUNDS	223,715	230,046	114,633	242,052	335,101
EXPENDITURES	131,876	129,573	114,633	14,709	114,633
ENDING FUND BALANCE	\$91,839	\$100,473	\$0	\$227,342	\$220,468
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
SHERIFF'S FEDERAL REVENUE SHARING					
BEGINNING FUND BALANCE	131,876	129,573	114,633	14,709	114,633
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	131,876	129,573	114,633	14,709	114,633
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$131,876	\$129,573	\$114,633	\$14,709	\$114,633
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2005 Actual <small>(per Aud. Rep.)</small>	2006 Actual <small>(per Aud. Rep.)</small>	2007 Budget <small>(as adopted)</small>	2007 Actual <small>(unaudited)</small>	2008 Budget <small>Adopted 9/17/07</small>

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	1,010	4,435	4,885	4,988	8,873
REVENUES	3,425	4,053	4,500	4,517	4,500
TOTAL AVAILABLE FUNDS	4,435	8,488	9,385	9,505	13,373
EXPENDITURES	-	3,500	4,500	3,500	4,500
ENDING FUND BALANCE	\$4,435	\$4,988	\$4,885	\$6,005	\$8,873

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

CONSTRUCTION FUND

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

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

JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	-	9,053	3,250
TOTAL AVAILABLE FUNDS	-	-	-	9,053	3,250
EXPENDITURES	-	-	-	315	3,250
ENDING FUND BALANCE	\$0	\$0	\$0	\$8,738	\$0

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



WASTE MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	22,879	26,538	26,538	57,877	30,997
032-342-600 INSURANCE CLAIMS					
032-344-601 SANTEK CONTRACT PYMTS.	174,210	189,991	220,000	255,530	220,000
032-344-999 MISCELLANEOUS REVENUE					
* REVENUE SUMMARY - ENV S	174,210	189,991	220,000	255,530	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	174,210	189,991	220,000	255,530	220,000

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
032-595-206	UNEMPLOYMENT INSURANCE					
	Sub-Total : Personnel	-	-	-	-	-
032-595-403	GAS MONITORING FEES					
032-595-489	CONTINGENCIES					
032-595-490	MISCELLANEOUS					
	Sub-Total : Operating	-	-	-	-	-
032-700-MISC.	TRANSFER FOR SALARY ADJ.					
032-700-010	TRANSFER TO GENERAL FUND	198,071	116,658	220,000	281,362	220,000
032-700-015	TRANSFER TO ROAD & BRIDGE		37,794			
032-700-027	TRANSFER TO SECURITY		1,200			
032-700-061	TRANSFER TO DEBT SERVICE					
	Sub-Total : Capital Outlay	198,071	155,652	220,000	281,362	220,000
	* EXP SUMMARY - WASTE MG	198,071	155,652	220,000	281,362	220,000



Administered by
Social Services

AGING SERVICES

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	2,264	1,818	3,128	30,999	53,062
051-339-110 TITLE IIIB SENIOR CENTER	14,111	15,659	8,000	8,174	8,000
051-339-120 TITLE IIIC1 CONGREGATE ME.	49,290	53,679	52,424	67,891	52,000
051-339-130 TITLE IIIC2 HOME DELIVERY I	52,452	78,669	52,576	56,869	47,000
051-339-135 SRG - HOME DELIVERED	-	-	-	-	-
051-339-140 TITLE XX - DHS	17,321	36,212	40,000	55,756	33,000
051-339-150 TITLE III B TRANSPORTATION	-	-	-	-	-
051-339-170 POLK COUNTY SUBSIDY	65,000	85,000	94,000	94,000	85,000
051-370-032 TRANSFER FROM OTHER FUNI	-	-	-	-	-
051-339-180 F E M A	4,564	4,517	4,500	4,328	4,200
051-339-185 HOME DELIVERY CONTRIBUTION	-	82	-	690	-
051-339-190 LIVINGSTON CONTRIBUTIONS	11,886	8,692	9,323	5,294	5,500
051-339-193 CORRIGAN CONTRIBUTIONS	7,586	8,172	8,766	5,077	5,600
051-339-195 ONALASKA CONTRIBUTIONS	17,721	14,284	14,306	12,309	12,000
051-342-440 UTILITY REIMBURSEMENT	6,490	1,600	1,635	850	-
051-360-100 DEPOSITORY INTEREST	-	-	100	-	-
051-360-150 MISC. REVENUES	274	181	-	238	-
** *TOTAL REVENUES	246,693	306,747	285,630	311,474	252,300

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
051-645-105	SALARIES	49,494	56,630	55,386	49,211	38,341
051-645-108	SALARIES / PART-TIME	79,616	83,684	90,709	89,444	89,459
051-645-200	LONGEVITY PAY	2,400	2,820	3,240	3,240	3,000
051-645-201	SOCIAL SECURITY	10,337	10,933	11,424	11,181	10,006
051-645-202	GROUP INSURANCE	11,864	12,969	13,218	11,545	6,937
051-645-203	RETIREMENT	9,120	9,887	10,044	10,879	11,306
051-645-204	WORKER'S COMPENSATION	(228)	3,765	2,733	2,146	2,463
051-645-206	UNEMPLOYMENT COMPENSAT	386	397	429	368	288
	Sub-Total : Personnel	162,989	181,086	187,182	178,013	161,800

(Continued)

AGING SERVICES (CONT.)

Detail Expenditures						
Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
051-645-315	OFFICE SUPPLIES	675	286	500	775	504
051-645-330	VAN GAS/ OIL	-	1,832		727	
051-645-331	COUNTY CAR OIL/GAS	5,766	7,278	8,000	8,781	10,000
051-645-332	MAINTENANCE - CUSTODIAL	-	1,744	2,616	2,392	
051-645-333	RAW FOOD	42,181	36,774	50,000	37,902	63,696
051-645-343	PAPER GOODS/SUPPLIES	11,109	10,383	11,689	12,722	12,000
051-645-344	KITCHEN SUPPLIES	-				
051-645-350	MAINTENANCE - BLDG.	1,882	85			
051-645-351	EQUIPMENT MAINTENANCE /	1,935	2,628	500	2,184	500
051-645-353	COMPUTER SOFTWARE EXP.	1,200	500	500	377	200
051-645-394	SAFETY & MEDICAL SUPPLIES	-				
051-645-419	CABLE TV	386	412	426	326	500
051-645-420	TELEPHONE EXPENSE	1,974	2,129	2,223	2,461	500
051-645-423	MOBIL PHONE/ PAGERS	-				
051-645-427	TRAVEL - SEMINARS	35				
051-645-440	ELECTRICITY	13,048	15,816	12,772	14,381	600
051-645-441	GAS/ HEAT	3,349	3,173	3,398	3,499	
051-645-442	WATER	1,384	1,536	1,611	1,349	
051-645-443	GARBAGE & SEWER	2,992	3,264	3,203	2,976	
051-645-454	AUTO REPAIRS	1,243	4,332	1,000	1,892	2,000
051-645-463	STORAGE- EQUIPMENT LEASE	-				
	Sub-Total : Operating	89,160	92,172	98,437	92,746	90,500
051-645-572	OFFICE FURNISHINGS/EQUIP	4,112	3,412		18,559	
	Sub-Total : Capital Outlay	4,112	3,412	-	18,559	-
051-999-990	** TOTAL EXPENDITURES	256,261	276,670	285,619	289,318	252,300



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.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	8,081	7,914	11,396	4,906	N/A
011-318-140 HOTEL OCCUPANCY TAX	27,264	28,852	33,000	52,328	33,000
011-365-200 OTHER (Contrib.) REVENUE	-	-	-	10,000	-
011-399-999 **TOTAL REVENUE	27,264	28,852	33,000	62,328	33,000

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
011-401-488	HOTEL TAX DISTRIBUTION	20,460	23,082	26,400	34,543	26,400
011-401-489	PRO-RATA HOTEL TAX SHARE	7,393	8,778	6,600	7,308	6,600
011-999-999	**TOTAL EXPENDITURES	27,853	31,860	33,000	41,851	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.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
REVENUE	Fund Balance (year beginning)	364,340	358,982	373,646	360,855	360,855
028-318-140	HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-360-100	DEPOSITORY INTEREST	8,977	16,211		19,557	
	* TAX/INT REVENUE SUMMAR	13,977	21,211	-	24,557	-
028-367-100	CONTRIBUTIONS	1,390	1,597		14,819	
083-347-100	WEBSTER TRUST CONTRIB	516				
	* CONTRIBUTIONS REVENUE	1,906	1,597	-	14,819	-
028-370-500	Miscellaneous Income	14				
	OTHER REVENUE	14	-	-	-	-
	**TOTAL REVENUES	15,897	22,808	-	39,376	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
083-662-010	TRANSFER TO GENERAL				1,064	
083-662-108	SALARIES - PART TIME	10,689			(300)	
083-662-200	LONGEVITY PAY	420				
083-662-201	SOCIAL SECURITY	873				
083-662-203	RETIREMENT	794				
083-662-204	WORKERS COMPENSATION	1,025			(16)	
083-662-206	UNEMPLOYMENT	33				
	Sub-Total : Personnel	13,832	-	-	748	-
083-662-334	WEBSTER OPERATING				(278)	
028-661-334	OPERATING EXPENSE	-	8,144		9,286	
	Sub-Total : Operating	-	8,144	-	9,008	-
028-661-531	CAPITAL PROJECTS - BUILDIN	-	-	-		
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	13,832	8,144	-	9,756	-



George Bigler
Courthouse Security Bailiff

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.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	14,399	14,500	(16,961)	419	(5,478)
027-340-010 TRANSFER FROM GENERAL	17,626		17,356	27,334	24,940
027-340-271 USE OF FUND BALANCE					
027-340-400 COUNTY CLERK FEES	15,022	16,586	16,500	17,480	17,000
027-340-700 DISTRICT CLERK FEES	4,653	5,708	5,600	5,831	5,500
027-340-800.. JP #1-#4 FEES	19,734	22,078	21,150	15,455	20,900
027-342-566 MISCELLANEOUS	52	60		75	
027-340-850 JP COURT BLDG. SECURITY FEES			5,000		
027-360-100 DEPOSITORY INTEREST	252	179	225	13	225
027-370-032 TRANSFER FROM WASTE MANAGEMENT		1,200			
**TOTAL REVENUES	57,339	45,811	65,831	66,187	68,565

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
027-580-105	SALARIES - BAILIFFS	23,542	26,958	26,286	31,860	32,325
027-580-108	SALARIES / PART-TIME	16,967	15,766	15,273	18,333	8,457
027-580-200	LONGEVITY	540	600	660	660	720
027-580-201	SOCIAL SECURITY	3,261	3,314	3,230	4,377	3,175
027-580-202	GROUP INSURANCE	5,932	6,485	6,609	6,599	6,937
027-580-203	RETIREMENT	2,541	2,623	2,791	4,203	3,648
027-580-204	WORKERS COMPENSATION	245	821	236	270	126
027-580-206	UNEMPLOYMENT INSURANCE	122	126	121	141	91
	Sub-Total : Personnel	53,149	56,693	55,206	66,442	55,478
027-580-300	UNIFORMS					1,005
027-580-315	OFFICE SUPPLIES	341	323	400	382	400
027-580-423	MOBILE PHONES/PAGER	450	445	500	464	500
027-580-427	TRAVEL/TRAINING	823	1,302	1,500	86	2,000
027-580-495	SECURITY EXPENSES	1,198	1,164	1,200	1,377	3,700
	Sub-Total : Operating	2,813	3,234	3,600	2,309	7,605
027-580-573	CAPITAL PURCHASES			7,000	2,592	-
	Sub-Total : Operating	-	-	7,000	2,592	-
	**TOTAL EXPENSES	55,962	59,927	65,806	71,343	63,083



LAW LIBRARY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	31,061	32,288	37,947	37,429	42,890
040-340-400 COUNTY COURT FEES	2,628	3,480	2,700	2,950	3,000
040-340-700 DISTRICT COURT FEES	10,120	11,533	10,000	12,360	12,000
* COURT FEES REVENUE SUMM	12,748	15,013	12,700	15,310	15,000
040-360-100 DEPOSITORY INTEREST	745	1,343	800	1,602	1,500
* INTEREST REVENUE SUMMA	745	1,343	800	1,602	1,500
**TOTAL REVENUES	13,493	16,357	13,500	16,912	16,500

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
040-650-334	OPERATING EXPENSE	11,724	11,216	13,200	11,498	11,475
	Sub-Total : Operating	11,724	11,216	13,200	11,498	11,475
040-650-573	CAPITAL OUTLAY	-	-	-	-	1,100
	Sub-Total : Capital Outlay	-	-	-	-	1,100
	** TOTAL EXPENDITURES	11,724	11,216	13,200	11,498	12,575



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.

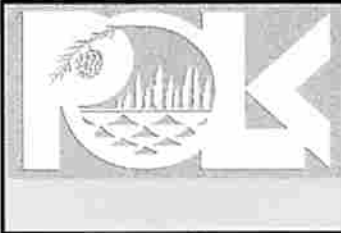
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	33,638	55,107	113,981	80,610	119,287
093-370-010 TRANSFER FROM GENERAL				16	
093-340-400 COUNTY CLERK FEES	64,796	70,659	66,000	77,689	66,000
093-340-410 ARCHIVAL FEE	59,406	66,011	60,000	71,031	60,000
093-340-415 PROBATE ARCHIVAL FEE	1,337	1,745	1,650	1,646	1,650
093-340-420 PRESV. - VITAL STATISTIC	3,356	4,035	4,000	2,756	4,000
*FEES REVENUE SUMMARY	128,895	142,450	131,650	153,137	131,650
093-360-100 DEPOSITORY INTEREST					
* INTEREST REVENUE SUMMA	-	-	-	-	-
093-370-150 SALE OF ASSETS					
** TOTAL REVENUES	128,895	142,450	131,650	153,137	131,650

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
093-403-410	RECORDS ARCHIVE FEE	27,970	35,445	38,000	35,599	36,475
093-403-415	PROBATE ARCHIVE FEE					
093-403-420	PRESERVATION-VITAL STATIS	1,257		5,000	2,927	5,000
093-403-435	MICROFILM & REPAIR	486	3,197	3,000	2,294	3,000
093-403-500	Computer Imaging System (Ma	13,806	8,800	15,035	10,400	13,000
093-403-572	EQUIPMENT/COMPUTERS	6,502	4,695	10,700	10,462	10,000
093-403-573	CAPITAL OUTLAYS					
093-700-403	Transfer to Co. Clerk General F	57,406	64,810	59,654	65,040	64,171
	* EXPENSE SUMMARY	107,426	116,947	131,389	126,722	131,646
	** TOTAL EXPENDITURES	107,426	116,947	131,389	126,722	131,646



COUNTY RECORDS MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	(2,474)	47	5,680	(2,439)	467
094-340-400 COUNTY CLERK FEES	5,763	7,370	7,000	7,070	7,500
094-340-700 DISTRICT CLERK FEES	6,205	7,962	8,200	9,417	10,200
USE OF FUND BALANCE			5,000		
094-370-098 TRANSFER DIST CLK REC. MGMT		3,500	3,500	3,500	3,500
094-390-450 Transfer from General	15,433	14,000	6,006	10,062	8,506
* CLERK FEES REVENUE SUMM	27,401	32,832	29,706	30,048	29,706
** TOTAL REVENUES	27,401	32,832	29,706	30,048	29,706

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
094-426-450	DIST. CLERK IMAGING	24,880	34,968	29,705	29,708	29,705
	* EXPENSE SUMMARY	24,880	34,968	29,705	29,708	29,705
	** TOTAL EXPENDITURES	24,880	34,968	29,705	29,708	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	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)					
085-331-100 TCDP Grant Revenue	20,083	198,174		1,175	
**TOTAL REVENUE	20,083	198,174	-	1,175	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
085-409-590	Construction Expenditures	20,083	198,174		1,175	
**TOTAL EXPENDITURES		20,083	198,174	-	1,175	-

Following the initial grant award in 2005, revenues & expenditures are determined by actual project costs and budget is amended during fiscal year based on "draw-downs" from state.



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	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	43,398		89,222		N/A
013-340-800 Justice Court Technology Fees	26,095	24,120	35,000	24,923	25,500
**TOTAL REVENUE	26,095	24,120	35,000	24,923	25,500

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
013-451-350	JP1 Technology Expense		1,983	8,750	696	8,750
013-452-350	JP2 Technology Expense	3,039	713	8,750	3,412	1,000
013-453-350	JP3 Technology Expense	2,076		8,750	281	9,000
013-452-350	JP4 Technology Expense		1,738	8,750	2,856	2,500
**TOTAL EXPENDITURES		5,115	4,434	35,000	7,246	21,250



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	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)			2,726		
034-330-105 HURRICANE RITA-COUNTY		512,030		1,780	
034-330-110 HURRICANE RITA-OTHER		190,081			
034-330-210 WILDFIRE DISASTER RELIEF		9,092			
*TOTAL FUND REVENUE	-	711,204	-	1,780	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
034-330-110	HURRICANE RITA-COMMUNITY		75,036		173	
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 FUNC	299	247,443		1,507	
034-700-015	TRANSFER TO ROAD & BRIDGE		262,211		100	
**TOTAL FUND EXPENDITURES			518,397	-	1,780	-



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

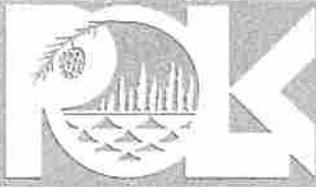
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	N/A	-	N/A	2,169	2,872
048-333-000 STATE MONIES		7,653		19,000	
048-332-400 SALARY SUPPLEMENT REIMB.		15,304		9,596	
*TOTAL FUND REVENUE	-	22,957	-	28,595	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
048-476-105	SALARY SUPP/BENEFITS		20,947		29,653	
*TOTAL FUND EXPENSE		-	20,947	-	29,653	-



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	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	2,879	(58,945)	(24,004)	(24,829)	(10,547)
049-340-600 FEES	16,921	15,532	17,500	14,870	17,500
049-342-400 SALARY SUPP/REFUND	16,046	26,228			
049-342-425 TRAVEL REIMB. TDCCA/EM	920	200			
049-342-566 REFUND - UNEMPLOYMENT				32	
049-370-090 TRANSFER FROM FORFEITURE	56,000	200			
* TOTAL FUND REVENUE	89,887	42,161	17,500	14,902	17,500

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
049-476-105	SALARY SUPP/BENEFITS	73,274	6,957			
049-476-334	OPERATING	22,144	887	17,500	(318)	17,500
	* TOTAL FUND EXPENSE	95,418	7,844	17,500	(318)	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	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)		-	N/A	16,566	14,140
056-367-135 COMMISSION ON COMMISSARY		23,897	20,000	8,692	20,000
* TOTAL FUND REVENUE		23,897	20,000	8,692	20,000

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
056-512-491	INMATE SUPPLIES		3,971	17,597	13,455	17,597
056-700-010	TRANSFER TO GENERAL		3,361	2,403	2,403	
	* TOTAL FUND EXPENSE		7,332	20,000	15,859	17,597



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.

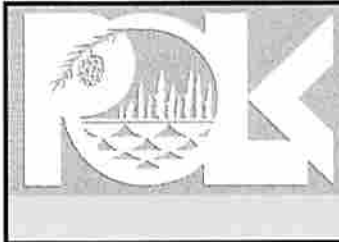
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	21,975	21,975	N/A	21,296	N/A
080-360-250 TDCJ REVENUES				213	
* TOTAL FUND REVENUE	-	-	-	213	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
080-450-250	TDCJ EXPENDITURES		678		7,069	
	* TOTAL FUND EXPENSE	-	678	-	7,069	-



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

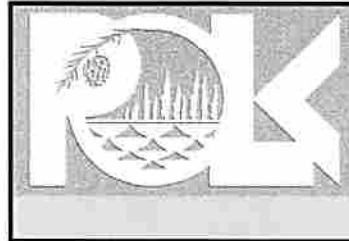
Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)					
083-342-566 REFUND - UNEMPLOYMENT	14	17			
083-347-100 WEBSTER TRUST CONTRIBUTION					
083-360-100 DEPOSITORY INTEREST	516	301			
* TOTAL FUND REVENUE	530	318	-	-	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
083-662-100	SALARY / BENEFITS	14,072	13,990			
	* TOTAL FUND EXPENSE	14,072	13,990			

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



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.

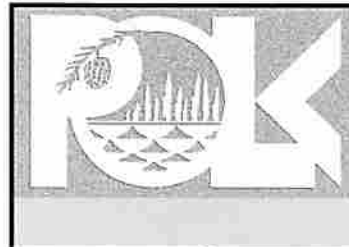
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	115,259	88,640	98,875	120,076	66,101
090-340-200 SHERIFF'S ACCOUNT	508	24,160		894	
090-340-600 DISTRICT ATTORNEY ACCOUNT	218	10,704		6,293	
090-342-476 REIMB/REFUND - D.A.		6,048		4	
090-360-100 DEPOSITORY INTEREST	2,678	3,330		5,009	
090-370-010 TRANSFER FROM GENERAL		3,330		3,055	
* TOTAL FUND REVENUE	3,404	47,572	-	15,255	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
090-476-100	SALARIES/BENEFITS - D.A.		3,235		5,914	
090-476-499	DIST. ATTY. ACCOUNT	28,347	808			
090-560-499	SHERIFF'S ACCOUNT		8,763		2,500	
090-700-049	TRANSFER TO DA HOT CHECK	56,000				
090-700-560	TRANSFER TO SO GENERAL	508				
090-700-610	TRANSFER TO SO R&B	1,168				
* TOTAL FUND EXPENSE		86,023	12,806	-	8,414	-



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.

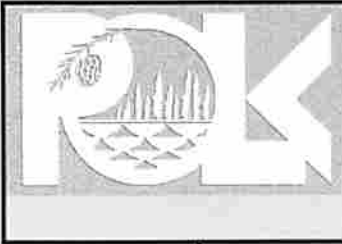
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	376,504	379,149	N/A	379,891	378,268
091-360-100 DEPOSITORY INTEREST	10,034	17,515		19,980	
091-370-200 MINERAL ROYALTIES	2,006	215	1,150		1,150
* TOTAL FUND REVENUE	12,040	17,730	1,150	19,980	1,150

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
091-700-092	TRANSFER TO AVAILABLE FUN	9,395	15,305	1,150	20,024	1,150
* TOTAL FUND EXPENSE		9,395	15,305	1,150	20,024	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.

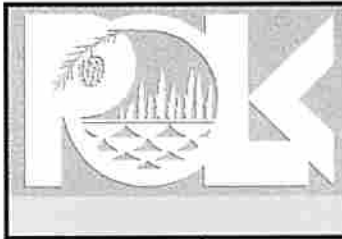
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	87,793	94,058	N/A	100,473	220,468
092-360-100 DEPOSITORY INTEREST	2,785	5,257	890	7,809	890
092-370-091 TRANSFER FROM PERM. SCHC	9,395	16,988		20,024	
092-370-200 LEASE REVENUES	123,743	113,743	113,743	113,746	113,743
* TOTAL FUND REVENUE	135,922	135,988	114,633	141,579	114,633

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
092-699-489	SCHOOL PYMTS/DISTRIBUTIC	131,876	129,573	114,633	14,709	114,633
	* TOTAL FUND EXPENSE	131,876	129,573	114,633	14,709	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.

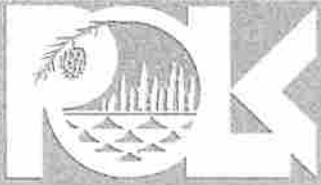
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)			6,595		
095-331-100 FEDERAL REVENUES	42,759	-			
095-360-100 DEPOSITORY INTEREST					
* TOTAL FUND REVENUE	42,759	-	-	-	-

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
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 official documents set out by statute are accounted in this fund for the purpose of preservation, restoration and automation of records within the District Clerk's Office.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)	1,010	4,435	4,885	4,988	8,873
098-340-450 RECORDS PRESERVATION FEE	3,425	4,053	4,500	4,517	4,500
* TOTAL FUND REVENUE	3,425	4,053	4,500	4,517	4,500

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
098-450-450	REC. PRESERV. EXPENSE		-	1,000		1,000
098-700-094	TRANSFER TO CO. REC. MGMT.		3,500	3,500	3,500	3,500
	* TOTAL FUND EXPENSE	-	3,500	4,500	3,500	4,500



CONSTRUCTION FUND

Fund Description

This fund was created at the request of the County Auditor and will be utilized to account for activities of major capital projects.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)					18,210,860
020-340-100 INTEREST-2007 C/O SERIES				213,819	6,670
020-000-000 PROCEEDS-2007C/O SERIES				19,000,000	
* TOTAL FUND REVENUE	-	-	-	19,213,819	6,670

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
020-512-550	ARCHITECT/ENG. FEE				80,385	
020-512-551	PRECONSTRUCTION EXPENSE				4,721	
020-512-552	CONST. MGR. FEE					
020-512-553	BOND ISSUE COSTS				416,263	
020-512-554	DISCOUNT -2007 C/O ISSUE				237,877	
020-512-555	CONSTRUCTION COSTS					
020-700-061	TRANSFER TO DEBT SERVICE				164,140	6,669
	* TOTAL FUND EXPENSE	-	-	-	903,386	6,669



JUSTICE COURT BUILDING SECURITY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
Fund Balance (year beginning)			-	-	
026-340-801 JP Court Bldg Security JP#1				888	1,000
026-340-802 JP Court Bldg Security JP#2				1,684	500
026-340-803 JP Court Bldg Security JP#3				5,166	1,400
026-340-804 JP Court Bldg Security JP#4				1,315	350
* TOTAL FUND REVENUE	-	-	-	9,053	3,250

Detail Expenditures

Account #	Account Name	2005 Actual (per Aud. Rep.)	2006 Actual (per Aud. Rep.)	2007 Budget (as adopted)	2007 Actual (unaudited)	2008 Budget Adopted 9/17/07
026-580-456	JP#2 SECURITY EXPENSES					
026-580-457	JP#3 SECURITY EXPENSES					
026-580-458	JP#4 SECURITY EXPENSES					
	Sub-Total : Operating	-	-	-	-	3,250
026-580-572	JP#2 CAPITAL OUTLAY					
026-580-573	JP#3 CAPITAL OUTLAY					
026-580-574	JP#4 CAPITAL OUTLAY				315	
	Sub-Total : Capital Outlay	-	-	-	315	-
	* TOTAL FUND EXPENSE	-	-	-	315	3,250



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.

PK
ORDER

OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2007 Tax Rate (to fund the FY2008 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 2007 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 17th day of September, 2007 in a properly called session with all members of the Court present, considered a motion made by James J. "Buddy" Purvis and second by Tommy Overstreet that property taxes be increased by the adoption of a tax rate of \$0.4755 for Maintenance and Operation and a Debt rate of \$0.1522 for a total County Tax Rate of \$0.6277/\$valuation. The vote on said motion was recorded as follows;

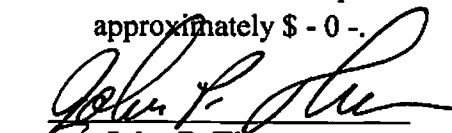
AYE Ronnie Vincent, James J. Purvis, Tommy Overstreet, John P. Thompson
NO NONE
ABSENT Bob Willis

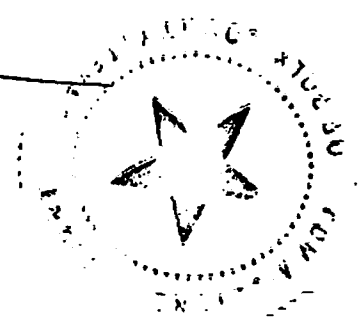
THEREFORE, BE IT ORDERED that the Polk County 2007 Tax Rate is set as follows;

Maintenance & Operation	.3016 (General Fund)
	<u>.1739 (Road & Bridge Fund)</u>
Sub-Total M&O	<u>.4755</u>
Debt Service (I&S)	<u>.1522</u>
TOTAL COUNTY TAX RATE	<u>.6277</u>

**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;


by *BM*

Barbara Middleton, County Clerk

Date: September 17, 2007



Appendix B
**General
Financial
and Other
Information**

General Government Functions

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

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

Internal Control Structure

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

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

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

Cash Management

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

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



Debt Administration

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

Risk Management

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

Independent Audit

The County engages a firm of certified public accountants annually to perform an audit of the general purpose financial statements. Certain funds not budgeted by the County and for which the County has no regulatory authority are reported within the annual audit, such as; the District Attorney's and District Clerk's Special (State) Funds.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* for the County's comprehensive annual financial report (CAFR) for the fiscal years ended September 30, 1995 through 2001. Since 2001, the County Auditor's Office has undergone several staffing changes which have precluded participation in this award program. However, the County Judge has discussed with the current County Auditor the importance of this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

GFOA has also presented a *Distinguished Budget Presentation Award* to Polk County for its annual budget for the fiscal years beginning October 1, 1999 - 2006. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



Appendix C

Area Profile for POLK COUNTY

Sources: Texas Workforce Commission & U.S. Census Bureau

Population estimates for 2006 (U.S. Census)

Polk County	46,995
Texas	23,507,783
United States	299,398,484

Grown over 14% in just 6 years!

Income

	Polk County	Texas	United States
Per Capita Personal Income(BEA) 2006	\$27,432	\$32,460	\$34,685

Labor Force Statistics (LAUS) for October, 2007

	Polk County	Texas	United States (not adjusted)
Labor Force	16,728	11,572,256	153,516,000
Employed	15,841	11,123,864	146,743,000
Unemployed	887	448,392	6,773,000
Unemployment Rate	5.3%	3.9%	4.4

Employment and Wages in the 1st Quarter, 2007

	Polk County	Texas	United States
Average Weekly Wage	\$563	\$871	No Data
Total Wages Paid	\$75,120,237	\$113,835,664,427	No Data



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific (acquired from International Paper)	1050
Texas Department of Criminal Justice	900
Livingston I.S.D.	600
Wal-Mart Super Center	500
Polk County	300
Corrigan/Camden ISD	178
Pine Ridge Nursing Center	175
Cho-Yeh Camp & Conference Center	170 (seasonal)
Alabama Coushatta Indian Reservation	158
Sam Houston Electric Cooperative	153
Brookshire Bros. Grocery	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

Sources: Texas Municipal Reports, July 2007
Polk County Industrial Development Corp. (Fall 2006)



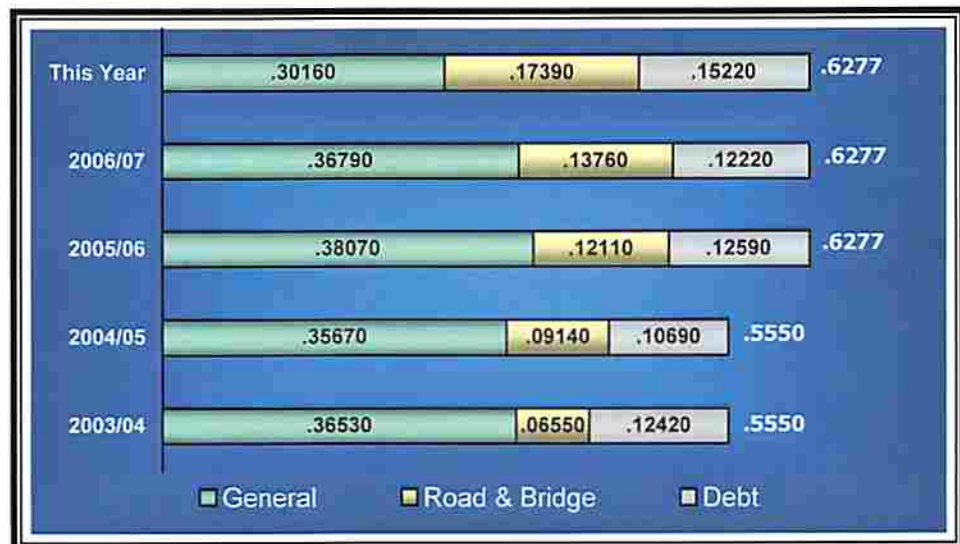
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	2006 Assessed Value	% of Total AV
		\$2,112,044,852
Comstock Oil & Gas Inc (Oil & Gas)	\$ 139,292,549	6.60%
Georgia Pacific (Timberland/Plant)	63,132,990	2.99%
Unit Petroleum Company (Oil & Gas)	39,376,130	1.86%
Blackstone Minerals/Energy (Mineral)	29,724,730	1.41%
RMS Texas Timberlands, LP (Oil & Gas)	28,817,407	1.36%
Devon Energy Production Co. LP (Oil & Gas)	16,375,700	0.78%
Wal-Mart Stores (Retail)	16,126,772	0.76%
Sam Houston Electric Cooperative (Utility)	14,744,255	0.70%
Eastex Telephone Cooperative (Telephone Utility)	14,258,490	0.68%
Natural Gas Pipeline Company (Oil & Gas)	13,549,680	0.64%

Source: Polk Central Appraisal District – July, 2007

POLK COUNTY TAX RATE (History)





Appendix F

Glossary of Terms

A

Ad Valorem Tax	The tax levied against real property and certain personal property based on the value of said property within the County. (For cost effectiveness, most other taxing entities located within the County contract with the County for collection of their taxes - i.e.; School Districts, Water & Utility Districts, etc. - and all taxes are billed on a single statement.)
Allowances	Monies budgeted either as a part of an Employee's or an Elected Official's salary or as a separate line item within a Department to compensate that individual for the use of personal property in performing job duties. (Such as a travel allowance for use of a personal vehicle while performing job).
Amendment	(Budget Amendment) A change to the adopted Budget. 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.
CIRA	Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 791. The purpose of the Agency is "to provide central, cooperative and coordinated assistance and services to Members in all matters relating to information resources and technologies in order to increase efficiencies and improve the quality, reliability and interoperability of their information resources, technologies and services.
Contingency	A budgetary reserve set aside for emergencies and unforeseen expenditures.
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.
- 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.
- Moody's** refers to Moody's Investor Services, one of the world's most widely utilized sources for credit ratings, research and risk analysis on commercial and government entities. The company also ranks the credit-worthiness of borrowers using a standardized ratings scale (see also, Standard & Poor's).

N

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

P

- PCAD** Acronym for the Polk Central Appraisal District located in Livingston, Tx.
- 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

Standard & Poor's one of the top three companies publishing financial research and analysis and ratings on stocks and bonds, along with Moody's Investor Service and Fitch Ratings

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.

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, 2006

President

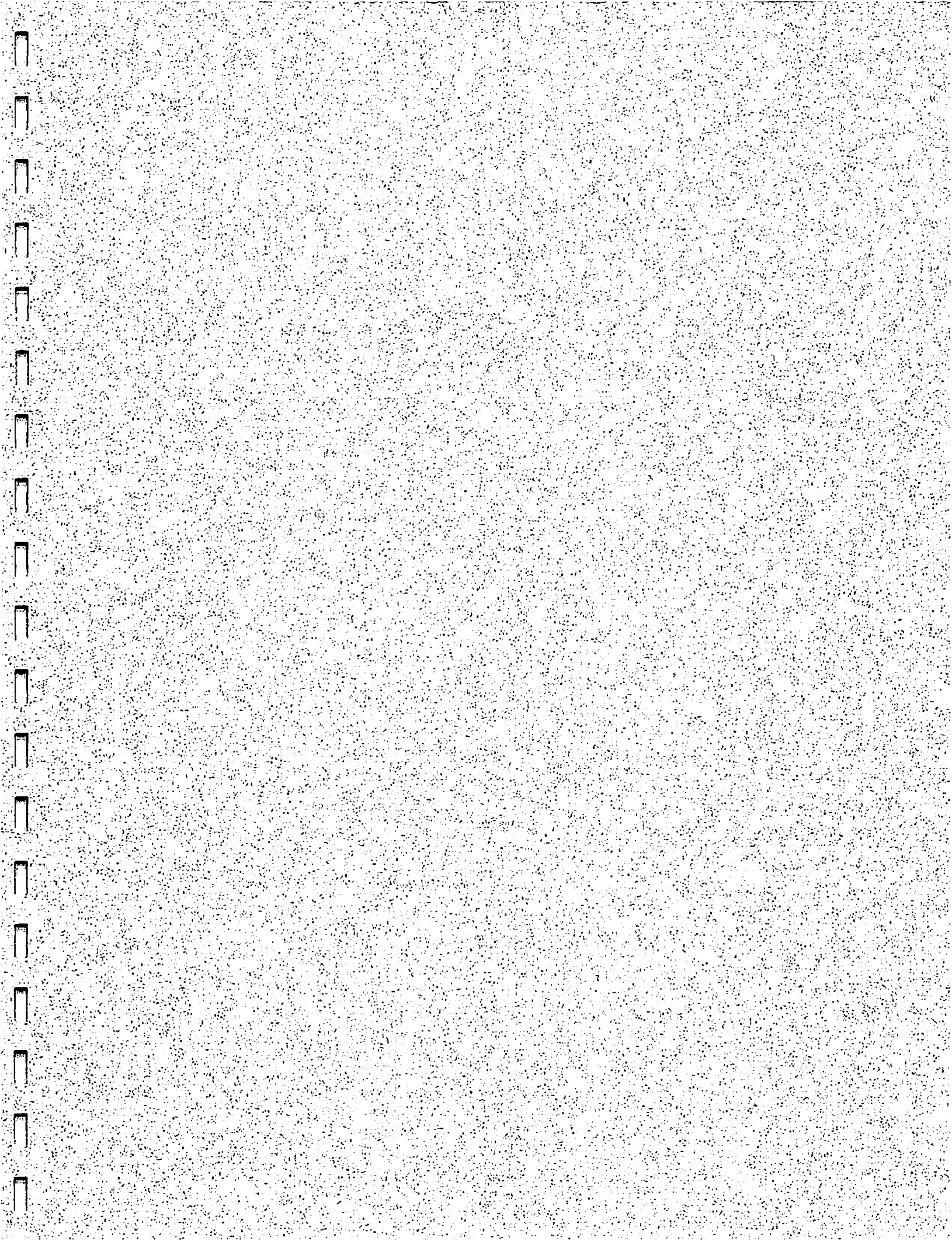
Executive Director

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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.







Polk County, Texas

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE 327-6813

COMMISSIONERS:

PRECINCT # 1 327-2866
 OR 365-2222
 PRECINCT # 2 646-5929
 PRECINCT # 3 398-4171
 PRECINCT # 4 327-6866

TAX OFFICE (LIV.) 327-6801
 CORRIGAN BRANCH 327-6835
 ONALASKA BRANCH 646-3211

DATA PROCESSING... 327-6888

COUNTY CLERK 327-6804
 CRIMINAL RECORDS..... 327-6805

COUNTY TREASURER 327-6816

DISTRICT CLERK 327-6814

SHERIFF 327-6810

CO. COURT-AT-LAW... 327-6856

DISTRICT ATTORNEY 327-6868

MUSEUM 327-8192

JUSTICE OF THE PEACE:

PRECINCT # 1 327-6841
 PRECINCT # 2 646-3674
 PRECINCT # 3 398-4114
 PRECINCT # 4 327-6865

CONSTABLES:

(CONTACT SHERIFF) 327-6810

AGING SERVICES: 327-6830
 LIVINGSTON CENTER 327-6844
 ONALASKA CENTER 646-5914
 CORRIGAN CENTER 398-4090

HUMAN RESOURCES..... 327-6802

EMERGENCY MANAGEMENT
 (PERMITS/INSP./FLOODPLAIN)
 327-6826
 RURAL ADDRESSING..... 327-6809

MAINTENANCE (ENG.) 327-6808

VETERANS SERVICE . 327-6838

SOCIAL SERVICES..... 327-6830
 INDIGENT HEALTH

ENVIRONMENTAL ENF./
 FIRE MARSHAL..... 327-6820

DISTRICT JUDGES

(CONTACT DIST CLERK) 327-6814

COUNTY AUDITOR 327-6811

LANDFILL (SANTEK) 327-6829

(OFFICE SPACE PROVIDED TO:)

TEXAS COOPERATIVE
 EXTENSION 327-6828

TEXAS RANGER 327-6836

PROBATION (ADULT)... 327-6872
 (JUVENILE) ... 327-6850

DEPT. PUBLIC SAFETY
 327-6858
 (LICENSE & WEIGHTS) ... 327-6826

GAME WARDEN 327-6839

RED CROSS 327-6867

SAAFE HOUSE 327-6427

DETCOG 327-6825