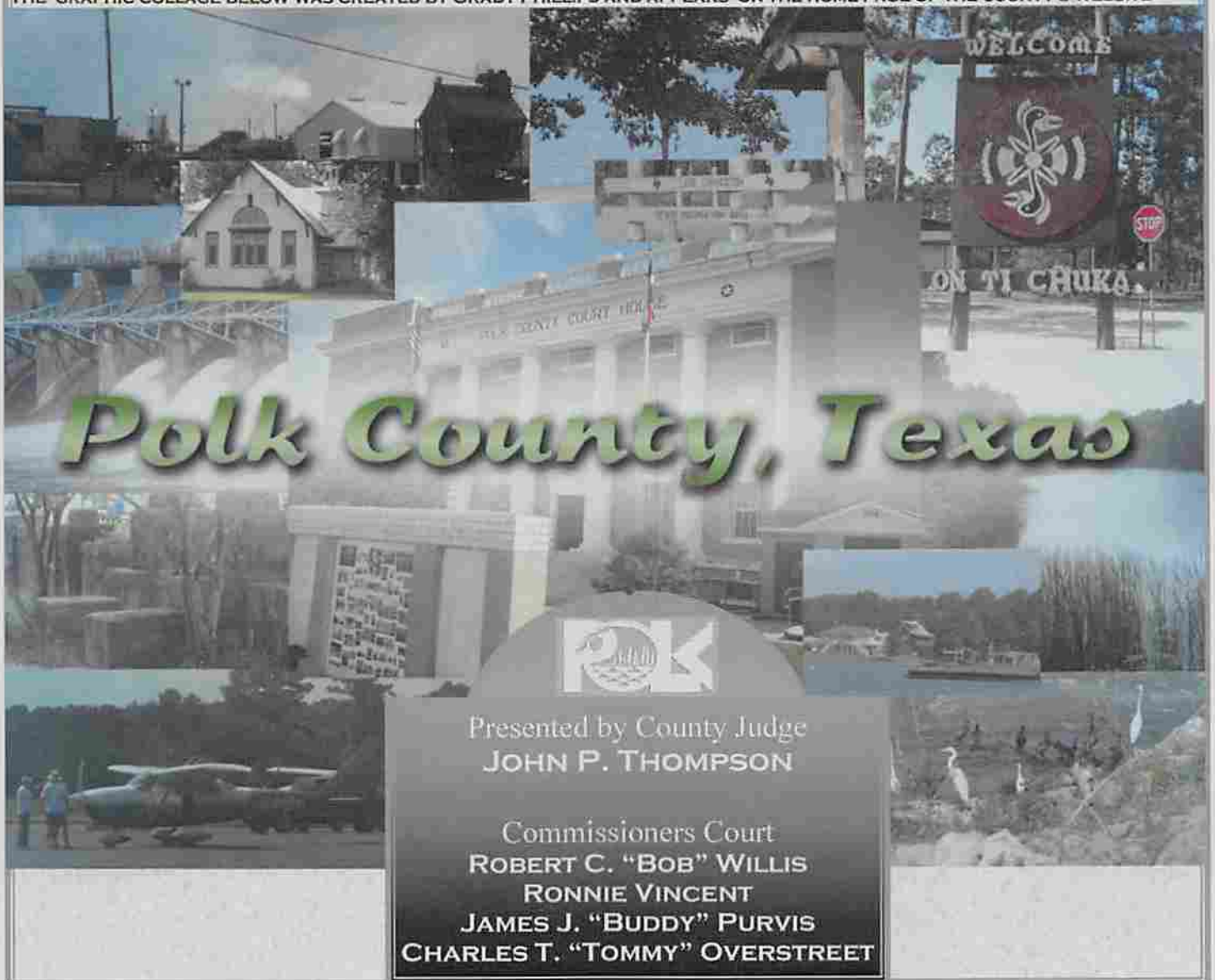


Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2008 - SEPTEMBER 30, 2009

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





Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009. 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 and summary information for fund balances, revenues and expenditures. Like many governments, the County uses the fund method of accounting. For example, the **Road and Bridge Funds** are used to account for taxes levied specifically for road and bridge purposes and related expenditures. Most people are particularly interested in the General fund, which comprises the majority of the County's operations, such as administration, the courts and 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 ? We encourage you to contact the staff of the County Judge's office, responsible for the preparation of this document, or any of the other county offices for questions regarding their specific operations. Contacts and phone numbers for each County office are listed on the back cover of this document. A comprehensive County website has been developed with the help of the County Information Resources Agency (CIRA). More information and a variety of County services are available online, by visiting 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? *See page 15 on the Order adopting the current rate on pag. 140 and a history of rates on 146*

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 and public safety? *Page 47*

How much will Road & Bridge spend in my precinct? *Pages 92-99*

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? *Pages 135-139*

What does "GAAP" mean? *Page 149*

What's the population of Polk County? *Pages 27 & 143*

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



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Directory of County Offices (Back Cover)





JOHN P. THOMPSON
POLK COUNTY JUDGE

October 1, 2008



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

I am pleased to present the Polk County Budget for FY2009, adopted by the Commissioners Court on September 23, 2008 to account for all anticipated revenues and expenditures for the period beginning October 1, 2008 and ending September 30, 2009.

The workshops held in preparation for this new budget 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 addressed the dramatic increases in fuel that we have all experienced recently and the decline in sales tax and interest earned on deposits resulting from this year's economic slow down. Still, as Texas has fared better than most of the nation in these economic times, Polk County's rate of growth – both in business and residential construction – is remarkable.

Recognizing the need to maintain county employees salary levels at comparable job markets in order to retain qualified staff, this budget includes a 2½% cost of living increase for all positions. This budget also addresses the need for additional positions in various County departments, detailed later within this document.

Certain **revenue trends** created a significant impact on this year's budget planning;

- ❖ Certification of the County's Net Taxable Value by the Polk Central Appraisal District at \$2,322,762,608 reflected a valuation increase of \$210,717,756 over the last year. After considering applicable exemptions and the County Tax Assessor Collector's certification of a 97% collection rate – as opposed to last year's 92% collection rate - current tax revenue projected for FY2009 will increase \$1,756,507;
- ❖ The ad valorem tax revenue increase will help to offset other revenues projected to decrease in FY09. The County estimates a \$38,000 decline in Sales Tax revenue from the amount collected in FY08, due mostly to the FY08 influx of sales tax from pipeline construction. Budgeted interest rates are projected to decrease by \$137,620, a trend seen throughout the country and expected to last throughout the coming years.
- ❖ The County's contract for lease of landfill equipment to Santek (the waste services operator) will end in FY09, resulting in a revenue loss of \$100,000. Federal & State funding, including grants, realized a \$168,000 increase in FY09. Other offsetting increases and decreases in projected county revenues will realize an overall FY09 increase of \$1,151,534.
- ❖ Additionally, the County's contracted per diem revenue from the IAH Secure Adult Detention Facility has been projected even more conservatively for FY2009 – at \$145,000 less than the amount budgeted for FY2008. After a full budget year of operating under the Federal contract with Immigration and Customs Enforcement, for which the majority of inmate beds at the IAH Facility are dedicated, we have been better able to identify the agency's payment schedule as it relates to the County's fiscal year and have made the appropriate adjustments for budget purposes.



Efforts continue to identify new sources of revenue to budget for a portion of the County's expanding services, including government grant programs. The 2009 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.

Funding permanent road improvements is a priority consideration during each budget planning – and difficult to accomplish without an increase in the County's tax rate. As an alternative to increasing taxes in order to fund road improvements, the Commissioners Court continues to work with financial advisors and bond counsel to utilize favorable financial markets for the purchase of road and bridge equipment and to fund bridge repair and permanent road improvement projects. The **Capital Expense Plan presented on pages 20-21** includes \$1,000,000 for Road & Bridge improvements to be funded by existing fund balances during the budget year and reimbursed to that fund balance by the issuance of authorized Tax Notes at fiscal year end.

For the FY09 Budget, funds were created for each of the four Road & Bridge Precincts to better account for expenditures and resulting fund balances. The Road & Bridge budgets previously found in Funds 015 and 017 are now individually identified in Funds 021, 022, 023 and 024 – representing Precincts 1, 2, 3 & 4, respectively. Certain administrative expenses were relocated from Road & Bridge to the General Fund and each precinct received a proportionate share of \$278,000 added to the FY09 Road & Bridge funding for increased fuel costs.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2008 and ending September 30, 2009 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 \$2,322,762,608 are \$210,717,756 higher than last year's value of \$2,112,044,852. The County's rate of collection for taxes on those values has increased from 92% to 97% and projections for delinquent tax collections increased \$50,000.00 resulting in an overall increase of ad valorem tax revenue of \$1,997,812. Total revenues for 2009 of \$24,365,784 represent an increase of \$1,151,533 from the total revenues adopted in the prior budget. The increase is a result of offsetting changes in various revenues described in the listing below; (red indicating negative impact on the Budget)

SIGNIFICANT CHANGES IN REVENUES

UP:	1,997,812	Ad Valorem Taxes (combination of valuation & collection rate increase)
DOWN:	-38,000	Sales Tax
UP:	98,000	Other Tax (relocate beverage tax from below & increase Vehicle sales tax comm.
DOWN:	-84,138	Permits & Lic. (relocated beverage tax to above)
UP:	24,000	Fines, Fees & Charges for Service (combined – all Departments)
UP:	58,000	Vehicle Registration & License Fee (statutory restructuring)
DOWN:	-137,620	Interest (declining rates attributable to economic slow down)
UP:	166,722	Fed/State Funding (including grants)
DOWN:	1,048,633	Other Revenue (\$145,000 attributed to adj. IAH revenue; \$100,00 less from Santek equip. lease; \$865,500 Buyback revenue adopted in FY08 – not 09)



2009 Budget expenditures were adopted totaling \$24,278,843 and represent a \$1,088,178 increase over expenditures adopted for the 2008 budget. The increase is mostly attributable to;

SIGNIFICANT CHANGES IN EXPENDITURES

UP:	487,416	Personnel costs including cost of living increase, additional positions and increased costs for employee benefits.
UP:	851,156	Operating costs (fuel, supplies, services, etc.)
DOWN:	777,478	Capital Purchases / Projects
UP:	411,693	Debt Service requirements (principal payment & interest to be paid in FY2009)

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 on page 134** to reflect the \$.1739 portion of the rate which funds the Road & Bridge Program and the \$.3016 portion of the rate attributed to 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, each Department Head and all of our 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 find the information provided in this publication to be useful and that it will help to illustrate the functions of Polk County government.

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

Texas law prohibits Commissioners Court from adopting a budget for more than one year. However, the Court understands that the County must link the budget process with a long term Capital Improvement Plan and capital project planning has become a regular part of each budget workshop. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible. These expenses are funded with revenues such as 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 Capital Purchase Projections which serve as an exhibit to the budget. Projects are approved individually by the Court at the time of purchase, bidding, etc. and funded by debt issuance (Tax Notes) for which scheduled payments are budgeted in subsequent budget years.

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Statement of Goals

Polk County's overall financial and service goal is to provide the full range of statutorily required services to citizens while maintaining the lowest prudent tax rate. The County intends to continue to expand non-tax revenues for budgetary growth dictated both by 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

The 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 a leadership role in economic development.

In this 2009 Budget Year:

- **Construction will proceed on the County Jail Expansion, funded by Certificates of Obligation issued in March, 2007. Current overcrowding requires that the County spend \$330,000 a year to contract for inmate housing in other facilities in order to comply with Texas Jail Commission Standards;**
- **Construction will begin on the Polk County Judicial Center, funded by Certificates of Obligation issued in January, 2008. Principal & interest costs will be offset by revenue from the IAH Secure Adult Detention Facility;**
- **The County will actively pursue funding for construction of a College/Conference Center in partnership with Angelina College and the City of Livingston.**

To Enhance Revenues and Ensure Financial Stability

The County will continue periodic review of all fees collected; Maintain or improve tax collection rate for current and delinquent taxes; Continue active pursuit of Federal/State/Private reimbursements and grant opportunities; 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 2009 Budget Year:

- **An increase of nearly \$100,000 in Court fines and fees was made available to address budget needs, partly due to the County's adoption of new fee assessments made available by legislative change. Through this process, offenders – rather than taxpayers – are paying the increase;**
- **The tax collection rate certified by the Assessor-Collector will increase from 92% to 97%, due in part to a successful on-line payment program;**
- **The County projects a \$1,380,000 in per diem revenue to be generated by the IAH Secure Adult Detention Facility as a result of Phase II expansion and a negotiated contract with the Department of Homeland Security Immigrations & Customs Enforcement (ICE) for additional detention space. The Facility was constructed using no County funds and the County has no liability for repayment of Certificates of Obligation issued through the IAH Public Facility Corporation;**
- **Polk County provides (annex) office space to the Deep East Texas Council of Governments and works closely with the designated representative in accessing all available Fed/State funding administered by the Council. In**



addition to other projects, Homeland Security Grants funds are to be utilized in the FY09 update of radio communications for local law enforcement;

- The County received A3 rating from Moody's and A+ from Standard & Poors for the Series 2008 Certificates of Obligation (\$10,120,000) issued in January, 2008 for construction of the Polk County Judicial Center.
- The County Judge will continue to 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 Improve Efficiency and Productivity

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

In this 2009 Budget Year:

- \$145,293 has been included in the 2009 Capital Purchase Projections (pg. 21) for the acquisition of computer hardware and software to further develop departmental efficiency;
- County departments will continue to expand electronic information and services through the County Information Resources Agency (CIRA);
- Utilizing GFOA educational materials, the County will hold workshops to encourage use of performance measurement.

To Improve Employee Environment

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

In this 2009 Budget Year:

- A 2½% Cost of Living increase was provided and benefit levels were maintained without assigning cost to employees;
- The County will re-evaluate leave benefits and consider changes based upon market comparisons;
- Employee information, policy changes and job opportunities will be made available on the County website for easier access.

To Increase Communications with Citizens Polk County will

The County will utilize available resources and technological improvements improve communications 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:

- Continue work with CIRA in customizing website design to ensure its' "user friendly" nature with the goal of maximizing its' benefit to citizens.



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" may be 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>
Meeting Budget Requirements Without Increasing Tax Rate	Capital Improvements of County Facilities
Providing essential Capital Improvements While Managing Debt	Increase Road & Bridge Funding Without Increasing County Tax Rate
Maintaining Employee Compensation & Benefits While Meeting Critical Staff Needs	Improving Employee Compensation, Benefits and Critical Staffing needs

Take a look at 5 years of Tax Rates on page 145

- **Meeting Budget Requirements Without Increasing the Tax Rate** has been a key element of budget planning since the last tax rate increase in 2005. The County has experienced growth in ad valorem tax revenue due to new business and industry, new residential construction and the re-appraisal of existing values by the Polk Central Appraisal District. To lessen taxpayer burden, the County makes every effort to maintain the existing tax rate when total valuation increases have occurred and can adequately support the budget. Within legal limits, portions of the overall rate may be shifted between the three tax supported funds to provide the necessary funding for the budget year where alternative funding may not be available. The table on the right shows a FY08/09 comparison of the tax rate division in the three funds supported by tax revenue.

FUND	FY2009	FY2008
General	.3237	.3016
Road & Bridge	.1541	.1739
Debt Service	.1499	.1522
TOTAL RATE	.6277	.6277

- **Providing Essential Capital Improvements While Managing Debt** requires a commitment on the part of the Commissioners Court to further develop and fund a comprehensive and extensive program of property management. The County issued Certificates of Obligation (CO's) in January 2008 in the amount of \$10,120,000 for construction of the Polk County Judicial Center - addressing the first priority issue identified in the prior year's budget - to alleviate overcrowding in the Main Courthouse and address the security issues created by the overcrowding. By working with the financial advisor and bond counsel, the principal and interest payments on these CO's were structured in consort with retiring debt to avoid the need for increasing the debt service portion of the tax rate (shown in the table above). Additional Capital Improvements have been included in the FY09 **Capital Expense Plan (pg. 20-21)**, such as the purchase of property within the City of Livingston for combining and relocating the Maintenance Engineering and Maintenance Custodial Department and the relocation of the animal shelter from the county jail site to this location.
- **Maintaining Employee Compensation & Benefits While Meeting Critical Staff Needs** has been addressed in this budget with 2½% COL for all County positions at a cost of approximately \$250,000 plus associated benefits. Additionally, the County was able to absorb in this budget the increase in premiums for County Employee health insurance, along with the Annually Determined Contribution Rate (ADCR) for the County's match of Employee deposits in the Texas County & District Retirement System (TCDRS). With the funding of these adjustments, requests for additional staff were closely reviewed and those of the most critical nature were included for FY09, including; a move from regular part-time to full-time for 1 position Justice of the Peace 2; half-time to full-



time for 1 position in the County Treasurer's office; half-time to full-time for 1 position in Human Resources; and 1 new technician position added to Maintenance Engineering. Personnel Costs in the FY09 Budget total \$12,090,449, and increase of \$487,416 from the previous year. A detailed listing of changes in departmental staffing can be found on page 20 of this section.

Major Revenue Sources with Forecasting & Assumptions for FY2009

Property Taxes = 61% of total revenue

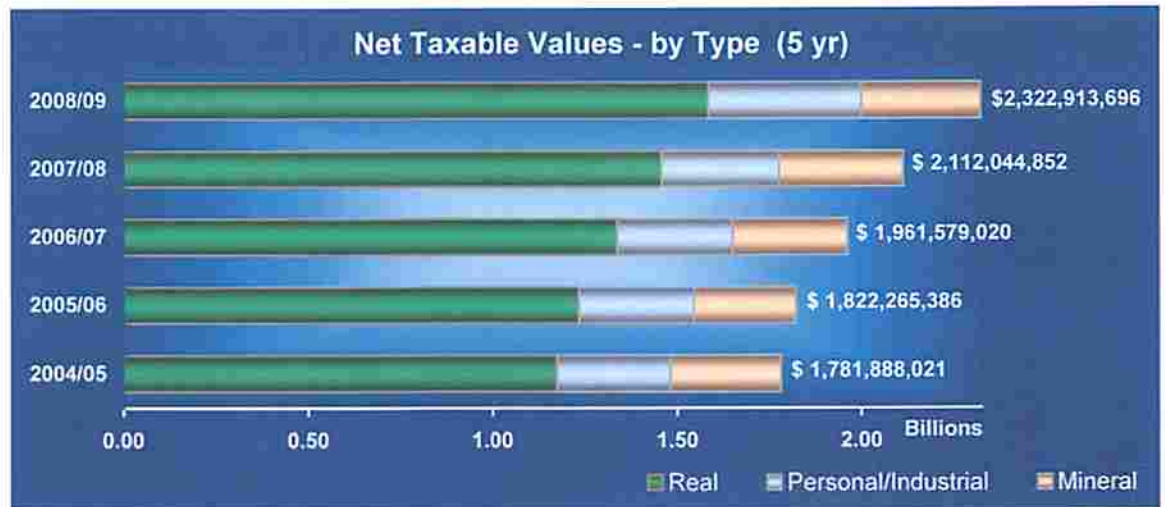
- **Property Taxes** are the County's primary revenue source. Sometimes referred to as "ad valorem" taxes, they currently represent **51% of General Fund revenue, 74% of Road & Bridge Fund revenue and 98% of the amount needed to fund the County's principal and interest payments (Debt Service Fund) for the budgeted year.** The County's property tax rate for the 2009 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 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¢ per \$100 valuation for FY2009**, 32.37¢ is allocated for General Fund M&O, 15.41¢ for Road & Bridge Fund M&O and 14.99¢ for Debt Service. The adopted rate is 5.56¢ more than the effective tax rate calculated by the Tax Assessor Collector and 3.06¢ 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 2009 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 97% of estimated taxes - the percentage verified by the Tax Assessor Collector, who reviews the projections.

The certified taxable value for this budget year is \$2,322,913,696, compared to last year's value of \$2,112,044,852. The increase is attributable to the following changes in the three major valuation types;

- an increase of \$127,623,247 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- an increase of \$95,567,019 in Personal Property/Industrial value resulting from retail and industry expansion; and
- a decrease of \$12,472,510 in Mineral value due to decrease production and annual Texas Railroad Commission estimates for quantity of remaining pools.

Current property taxes in 2009 will generate \$14,074,907 in revenues, while delinquent taxes (levied, but not collected in the prior year) are expected to generate \$850,000. In comparison to last year's projection of current and delinquent tax, combined - overall property tax revenue will realize an increase of \$1,997,812 in FY2009, after consideration of revenue lost to tax freezes afforded those over 65 and/or disabled and other exemptions.



The above chart provides a five year comparison of Certified Net Taxable Values. For detailed information regarding appraised values within Polk County, you may contact the Polk Central Appraisal District.

Service Charges, Fees & Fines = 11% of total revenue

- **Service Charges and Fees of Office** 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 \$1,526,920 in County revenue in 2009, an decrease of slightly more than 4% from the last year. Also, the **Fines and Fees** assessed through justice, county and district courts account for significant revenue totaling \$1,056,330 – an increase of 9.39% from the prior year.

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. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law.

Of the combined total of \$2,583,250 in revenue for this category, nearly 16% (\$406,650) are revenues restricted to a specific use approved by statute; \$110,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$166,320 is projected for records management and preservation from fees collected by the County and District Clerks; \$49,630 is projected and designated for courthouse and courtroom security; \$28,200 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 = 8.41 % of total 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 \$2,050,000 for the 2009 fiscal year – representing nearly 13.5% of the General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the state and .5¢ is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.



In forecasting sales tax revenue, the County Judge (as Budget Officer) considers trends in 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 2009 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 experienced a consistent increase in sales tax revenue of approximately 10% until FY08, when sales tax revenue fell \$73,000 (3.5%) short of budget projection. Two factors accounted for the shortfall. First, budget projections were based sales tax accruing from October 1 through September 30 and revenues were recorded for allocations made (representing September 1 through August 30). Second, the beginning of the economic slowdown experienced nationwide effected spending. Both of these factors were considered in forecasting sales tax revenue for 2009. and the 2008 projection was calculated on this basis.

IAH Detention Facility = 6.18 % of total revenue

- 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.

In 2004, the IAH Public Facility Corporation was formed pursuant to The Public Facility Corporation Act Chapter 303 of the Texas Local Government Code for the purpose of financing eligible criminal detention facility projects for the County. The Corporation issued Project Revenue Bonds in 2004 and in 2006 for each of the two phases of Facility construction – the principal and interest being payable solely from the revenues derived from the operation of the project.



CEC, International is the contracted operator of the Facility and 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 within the Facility. The operator is paid a fixed fee for each detainee and, in turn, pays the County a portion as an administrative fee.

The County's revenue from this administrative fee is projected at \$1,380,000 in FY09. An additional \$125,000 in revenue is received through the contract for inmate telephone services at the Facility. This alternative revenue source has allowed the County to include important expenditures in excess of \$1,000,000 within the 2009 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 (Polunsky Unit).

Auto Reg/License Fees = 4.35 % of total 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, with ad valorem tax revenue being the first largest. In 2009, \$1,060,500 in auto registration and licensing revenues will account for nearly 22% of Road & Bridge funding and 4.35 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. Still, the 2009 budget projection increased slightly, by \$58,000. 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.



Capital Expense Plan

Developing the Plan

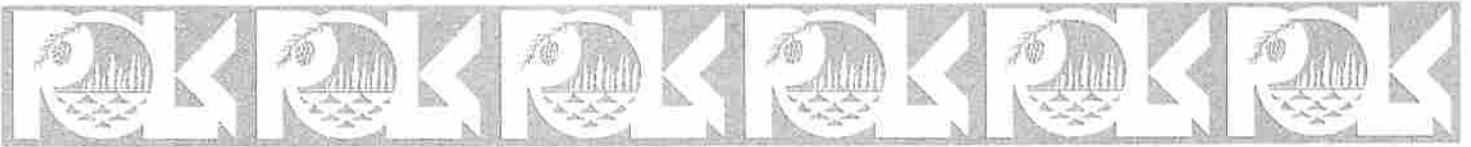
Capital Expenses refer to those purchases and projects treated as an amortizable investment in capital assets, rather than as an ordinary operating expense. The County does not adopt a separate budget for capital expenses, opting to include the revenues and expenditures for capital spending within the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

Each year, however, Departments are asked to identify and discuss capital needs as an addendum to their budget request. During budget workshops, the Commissioner Court balances the needs identified against available and projected funding sources. Capital expenses with an expected cost exceeding that which can reasonably be included in the annual budget are, instead, included in a listing of Capital Purchase Projections (shown on next page). Through a Reimbursement Resolution adopted at the beginning of each fiscal year, the Commissioners Court authorizes payment of included purchases/projects from available fund balance, which is reimbursed by proceeds of legally authorized debt (tax notes) issued at fiscal year end.

Description of Expenses Included in the Plan

Categories of expenses to be included in the Capital Expense Plan have been developed in response to and in accordance with the County's Strategic and Capital Planning and in support of the Statement of Goals discussed on pages 10 and 11 of this section. Categories included are;

- \$ Construction and improvements of permanent road & bridges in the County;**
- \$ Acquisition of road right-of-way;**
- \$ Acquisition (Purchase) of road maintenance equipment**
GOAL: To Manage Growth
OBJECTIVE: Provide quality roads and bridges for the transportation need of citizens.
- \$ Construction and improvements to County buildings;**
- \$ Acquisition of vehicles;**
GOAL: To Improve Efficiency and Productivity
OBJECTIVE: Address increased usage need functionality of County facilities.
- \$ Acquisition of Computer equipment and software;**
- \$ Special projects (such as digital imaging of County records)**
GOAL: To Increase Communications with Citizens &
To Improve Efficiency and Productivity)
OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic access of applicable County data, records and services.



Budget Impact of the Plan

Some capital expenses, such as smaller equipment purchases, may be included in the annual operating budget and will appear in the "Detail Expenditures" found later in this document - as a "Capital Outlay" for the Department.

The majority of the County's Capital Expense Plan is funded by the issuance of legally authorized debt. The management of such debt has a direct impact on future operating budgets. Debt issued in the current budget year will be payable in subsequent years and any portion of the tax rate that is required for debt service is unavailable for the support of operations in other funds, such as the General and Road & Bridge funds. As discussed earlier in this section, the Commissioners Court has been proactive in the management of the County's debt level so as not to require additional tax revenue to fund principal and interest payments.

Additionally, Capital Expenses, whether funded through the issuance of debt or funded in whole or in part in the annual operating budget, may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc. Capital planning for the 2009 Budget included specific attention to four major initiatives; 1) the funding of permanent road improvements and bridge repairs within the four County precincts; 2) the acquisition of a property within the City of Livingston for the relocation of the Maintenance Engineering Department and the Animal Shelter; 3) purchase of Sheriff's Department vehicles; and 4) County network and server enhancements. The following outline provides a discussion of these projects, noting the impact each is expected to have on this and future operating budgets;

Capital Expense Plan - Detail

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
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FY2009 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			None at this time
Precinct 1	for permanent road and bridge improvements	\$ 230,000.00	
Precinct 2	for permanent road and bridge improvements	\$ 230,000.00	
Precinct 3	for permanent road and bridge improvements	\$ 270,000.00	
Precinct 4	for permanent road and bridge improvements	\$ 270,000.00	
The Construction of Improvements to County Buildings			None at this time
Maintenance	Purchase of land & building for relocation of Maintenance Department & Animal Shelter. Project will also provide secure, climate controlled records storage	\$ 600,000.00	
Animal Shelter			
The Acquisition of Vehicles			None at this time
Sheriff's Department	Purchase of 8 patrol vehicles est. \$30,000 ea. with trade-in of older more costly models	\$ 240,000.00	
The Acquisition of Computer Equipment and Software			None at this time
Data Processing	Network/Server Enhancements (Van Dresar)	\$ 103,400.00	
Various	Security Cameras @ Office Annex	\$ 24,700.00	
County Clerk	6 - Laser Printers @ 1,100 ea	\$ 6,600.00	
District Attorney	4-Laptops (2@ \$3,312 & 2@ \$3,342)	\$ 6,654.00	
	2 - laser printers (\$1,107 & \$609)	\$ 1,716.00	
	Scanner	\$ 1,573.00	
	Fax Machine (up to)	\$ 650.00	

FY2009 Projection

TOTAL \$1,985,293.00



Personnel Counts & Budgeted Change

FUND	2005	2006	2007	2008	2009 Budget	Difference 2008-2009
<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	2.1	2.1	2.1	0
County Court at Law	3	3	3	4	4	0
District Clerk	8.3	8.3	10.2	10.2	10.5	0.3
Justice of the Peace #1	3	3	3	3	3.5	0.5
Justice of the Peace #2	2.4	2.5	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	2.5	2.5	3	3	0
Judicial	4	4	4	4	4	0
District Attorney	14.1	14.1	14.7	15.7	15.7	0
County Auditor	5.3	4.3	4.3	4.3	4.3	0
County Treasurer	2.1	2.1	2.6	2.6	3	0.4
Tax Assessor Collector	14.1	14.1	14.1	14.1	14.1	0
Delinquent Tax Collect	3	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	5	6	7	1.0
Jail	26	26	29.4	32.3	34.3	2.0
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	45.3	46.3	49.8	50.8	50.8	0
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	1.1	1.1	1.7	2.1	2.1	0
Extension	4.1	4.1	4.1	4.1	4.1	0
Emergency Mgmt.	5	5.1	5.1	5.1	5.14	.04
Personnel (incl. Labor Pool)	3.9	2.3	2.8	2.8	3.07	.27
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	183.9	182.4	194.5	202.3	206.81	4.51
<u>ROAD & BRIDGE</u>						
Administration	6	6	6	6	0	-6.0
Precinct 1	8.3	8.7	6.5	6.5	10.5	4.0
Precinct 2	9.0	9.1	9.1	7.1	9.02	1.92
Precinct 3	14.5	13.6	13.6	13.5	13.5	0
Precinct 4	9.3	11	11	11	11.8	0.8
TOTAL Road & Bridge	47.1	48.4	46.2	44.1	44.82	0.72
TOTAL SECURITY	1.7	1.7	1.7	1.5	1.5	0
TOTAL AGING FUND	7.5	7.5	6.1	6	5.52	-0.48
TOTAL ALL FUNDS	240.8	240.6	248.5	253.9	258.65	4.75

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.

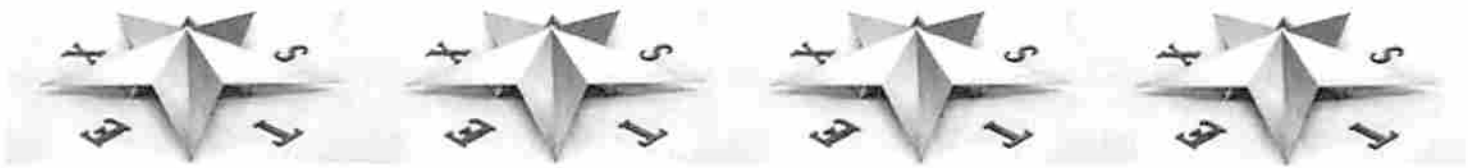
Structure of County Government

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.

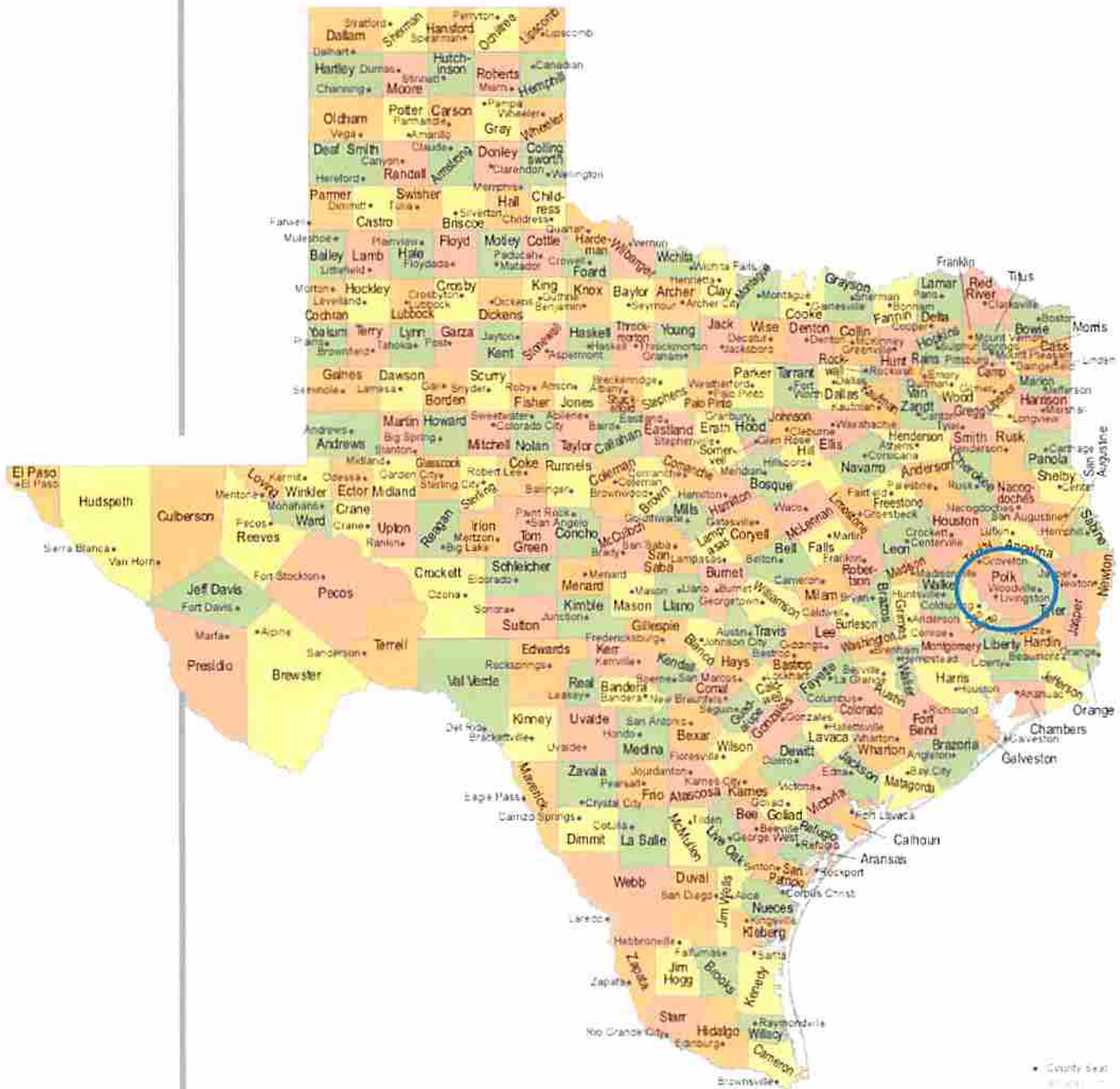
Origin of County Government

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. We have identified Polk County on the map of Texas counties shown below in order to provide you an idea of Polk County's relative size and proximity to other areas of the State.





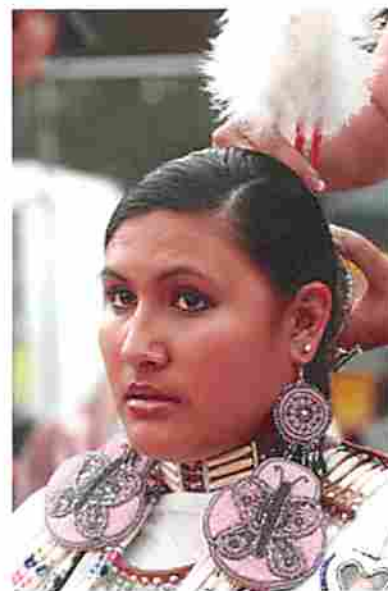
About Polk County

History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of 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.

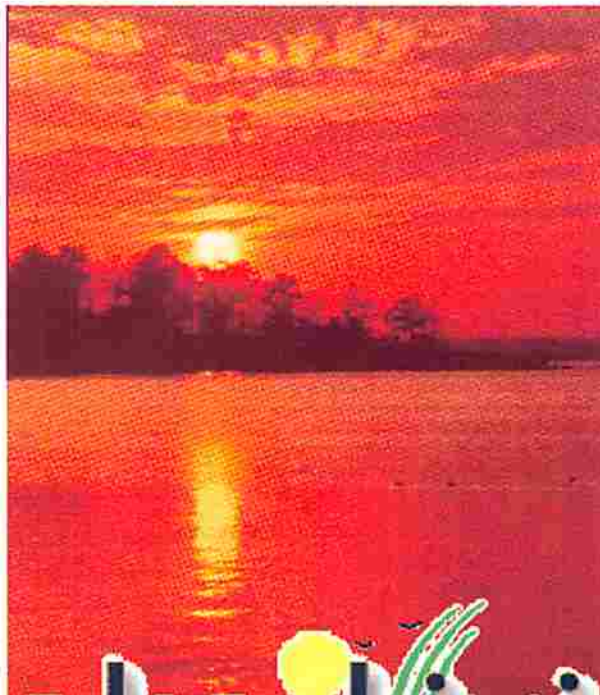


Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is slated to become I-69 (the super highway connecting Canada to Mexico),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



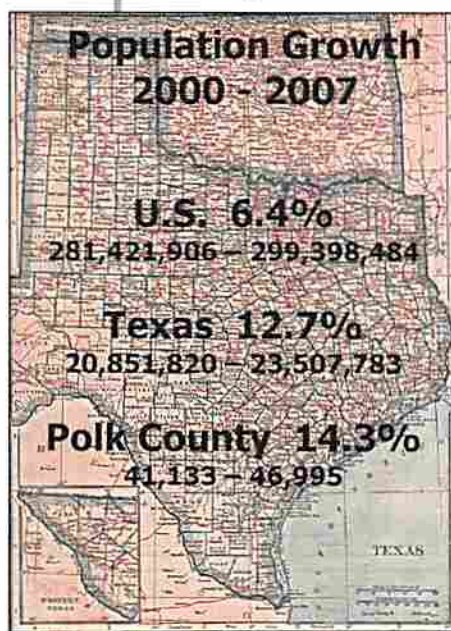
and in 2005, Phase I of the IAH Secure Adult Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (formerly INS) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility is operating at capacity, provides 235 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.



On Lake Livingston and other regional waterways, common sunfish play several variations on the same theme. One, they're excellent forage fish for resident game fish species. You get to spend five hours for breakfast. And then, when the game fish they get fed help to eat on bait, they turn into what are arguably the blood-sucking freshwater jumbos to be found.

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.



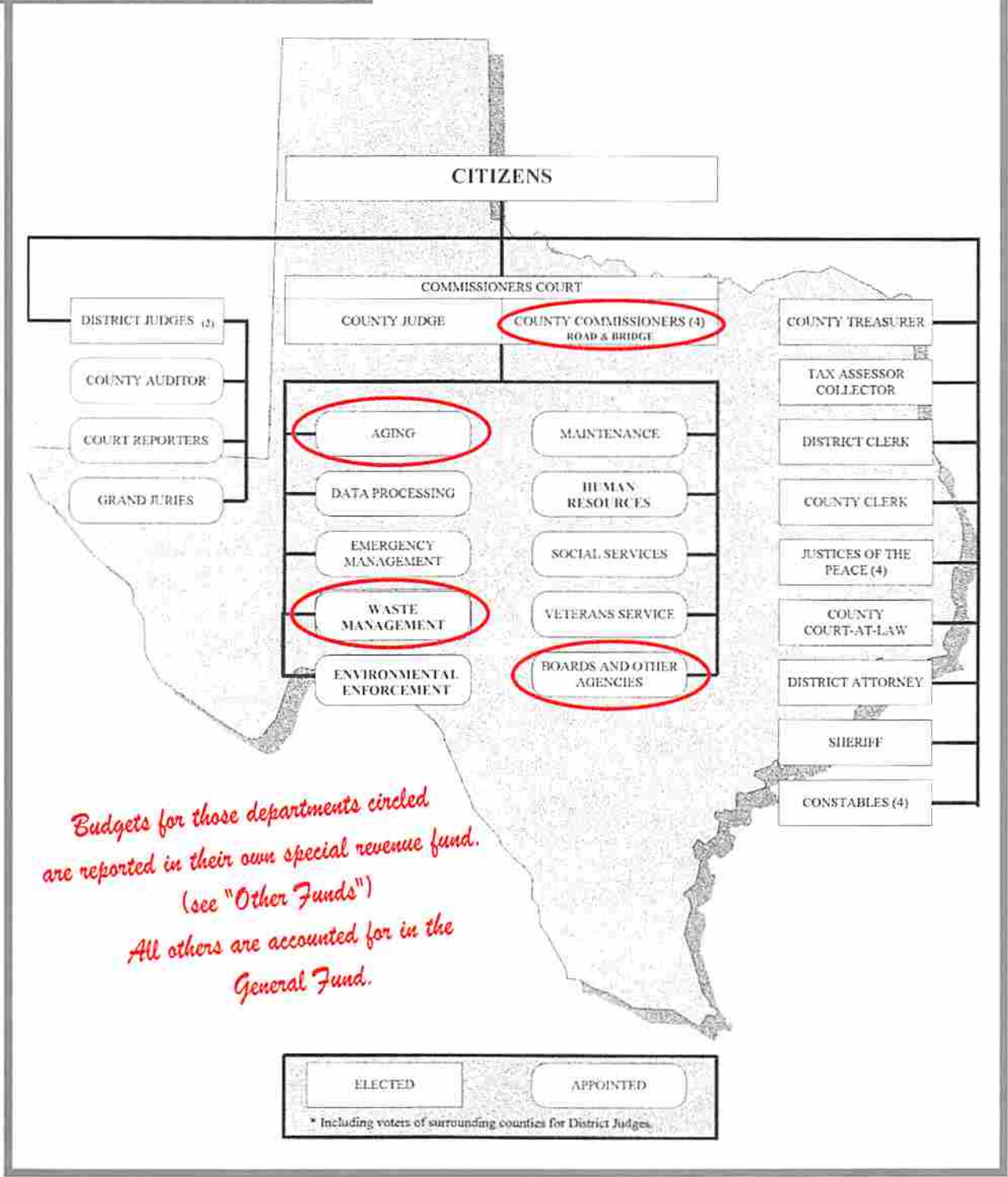
Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,995 (July 2007) a 14% growth rate in just six years and well 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, 2008- SEPTEMBER 30, 2009





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 Operating, 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 tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the Road and Bridge (Precinct) Funds (considered special revenue funds) are set out separately and presented in its own section because of the size of its (combined) operating budget in comparison to other special 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 services. The major source of revenue consists of a percent of the fees collected by the contract management company.
Aging	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
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. Although included in the accounting of the County, these expenses are not budget by the Commissioners Court.
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, restoring 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 (Grant Fund, Judicial Center, etc.)	Fund/s which may be established in a given year for a specific capital project/s. Revenues are usually received through proceeds of debt issuance or by grant from federal/state agencies.
Justice Court Technology	Fund created by statute for fees 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 TDCJ	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 used to account for monies held by the County Historical Committee and spent at the direction of the Committee for projects relating to the historical preservation, as approved by the State.
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.
Justice Court Building Security	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts not located within the County Courthouse.

FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2009 Revenues	FY2009 Expenditures	Ending Fund Balance	Target* Fund Balance
				<i>balance as % of expense for operating funds</i> ↘	
GENERAL	4,266,823	15,213,732	\$15,148,739	\$4,331,816 29%	\$3,787,185
ROAD & BRIDGE	\$938,021	4,921,214	4,919,734	939,501 19%	1,229,934
DEBT SERVICE	\$170,793	3,637,192	3,634,552	173,433 5%	3,502,069
OTHER FUNDS:					
WASTE MANAGEMET	\$37,946	120,000	120,000	37,946	N/A
AGING SERICES	\$67,325	271,700	270,242	68,783 25%	67,560
HOTEL TAX	\$25,383	35,000	35,000	\$25,383	
HISTORICAL COMMITTEE	\$387,159	-	-	387,159	
SECURITY	816	72,850	72,805	861 0.01%	18,201
LAW LIBRARY	46,768	16,500	16,500	46,768	4,125
CO. CLERK'S RECORDS MGMT.	115,817	146,170	136,327	125,660 92%	34,082
COUNTY'S RECORDS MGMT.	(6,480)	36,306	29,826	- 0%	7,457
GRANT FUND	-	-	-	-	
JUSTICE COURT TECHNOLOGY	126,026	28,200	28,200	\$25,383	
FEMA DISASTER	-	-	-	-	
DISTRICT ATTORNEY SPECIAL	(2,265)	-	-	(2,265)	
DISTRICT ATTORNEY HOT CHECK	1,020	17,500	17,500	1,020	
SHERIFF - COMMISSARY	11,246	20,000	20,000	11,246	
DISTRICT CLERK TDCJ	-	-	-	\$25,383	
MUSEUM OPERATING	-	-	-	-	
DRUG FORFEITURE	192,915	-	-	192,915	
PERMANENT SCHOOL	382,382	1,150	1,150	382,382	
AVAILABLE SCHOOL	224,221	114,633	114,633	224,221	
SHERIFF'S FED. REV. SHARING	12,600	-	-	12,600	
DIST. CLERK RECORDS MGMT.	5,920	4,500	4,500	5,920 132%	1,125
JUDICIAL CENTER CONSTRUCTION	9,847,678	-	-	9,847,678	
CONSTRUCTION FUND (JAIL EXP.)	18,640,991	-	-	18,640,991	
JUSTICE COURT BUILDING SECUR	14,290	6,530	6,530	14,290	
TOTAL	7,004,436	24,656,649	24,569,709	7,016,116	8,651,737

Target fund balances for funds with operations are based on three months expenditures. The target for the Debt Service fund is 10% of principal of debt outstanding and includes includes an amount dedicated to post closure expenses associated with the County landfill. Target Balance does not apply to Special Purpose Funds not considered to be operating accounts. The graphic below represents a comparison of the Target Balance for the three tax based funds, with the projected balance for this fiscal year.



FUND BALANCE SUMMARY (CONT')

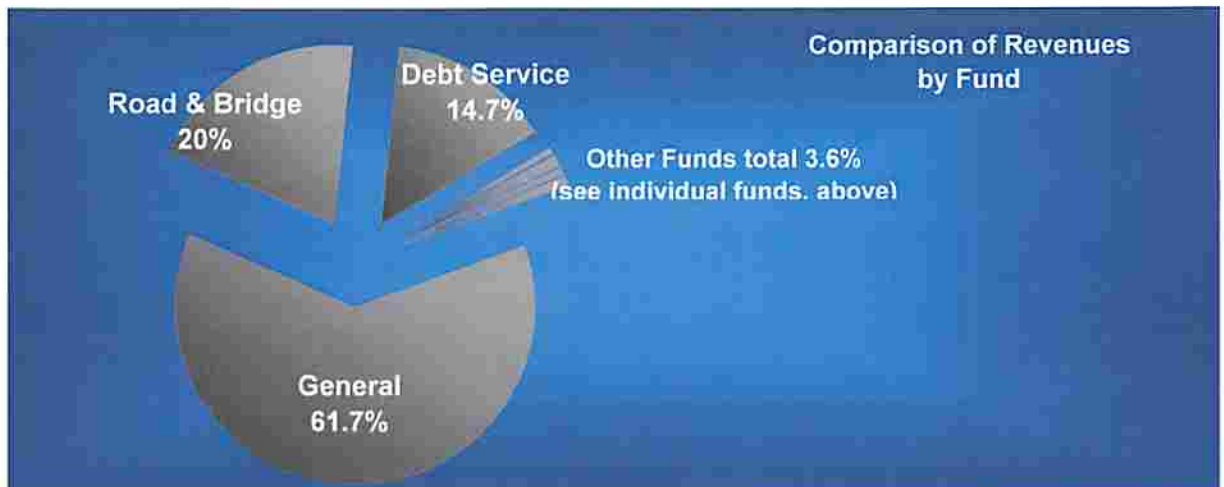
Projected fund balances for the budget year do not meet target levels in the Road & Bridge, Debt Service, Security and County Records Management Funds. Although reaching all target fund balances remains an important goal, certain issues did not lend to this effort over the prior and current budgets -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

- use of fund balance for revenue shortfall
- unfunded state mandates after budget is adopted requiring use of fund balance
- unbudgeted (mid-year) payment of initial interest for Certificate of Obligation issued on capital improvement project after budget adoption (such as the Judicial Center Construction Project)

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

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
GENERAL	\$13,215,956	\$16,035,573	\$13,964,589	\$16,490,313	\$15,213,732
ROAD & BRIDGE	6,673,812	6,843,388	5,494,664	7,180,670	4,921,214
DEBT SERVICE	2,471,167	2,618,156	3,222,859	3,455,801	3,637,192
OTHER FUNDS:					
WASTE MANAGEMET	189,991	255,530	220,000	195,902	120,000
AGING SERICES	306,747	311,474	252,300	316,963	271,700
HOTEL TAX	28,852	62,328	33,000	34,981	35,000
HISTORICAL COMMITTEE	22,823	39,376	-	20,565	-
SECURITY FEE	45,811	66,187	68,565	68,944	72,850
LAW LIBRARY	16,357	16,912	16,500	15,020	16,500
CO. CLERK'S RECORDS MGMT.	142,450	153,137	131,650	140,872	146,170
COUNTY'S RECORDS MGMT.	32,832	30,048	29,706	27,030	36,306
GRANTS FUND	198,174	1,175	-	588,600	-
JUSTICE COURT TECHNOLOGY	24,120	24,923	25,500	27,951	28,200
FEMA DISASTER	711,204	1,780	-	-	-
DISTRICT ATTORNEY SPECIAL	22,957	28,595	-	21,047	-
DISTRICT ATTORNEY HOT CHECK	42,161	14,902	17,500	12,484	17,500
SHERIFF - COMMISSARY	23,897	8,692	20,000	9,846	20,000
DISTRICT CLERK TDCJ	-	213	-	-	-
MUSEUM OPERATING	318	-	-	-	-
DRUG FORFEITURE	47,572	15,255	-	138,137	-
PERMANENT SCHOOL	17,730	19,980	1,150	14,889	1,150
AVAILABLE SCHOOL	135,988	141,579	114,633	126,553	114,633
SHERIFF'S FED. REV.SHARING	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	4,053	4,517	4,500	4,168	4,500
JUDICIAL CENTER CONSTRUCTION	-	-	-	10,453,467	-
CONSTRUCTION FUND (JAIL EXP.)	-	19,213,819	6,670	830,759	-
JUSTICE COURT BUILDING SECUR	-	9,053	3,250	6,610	6,530
TOTAL REVENUES	\$24,374,971	\$45,916,592	\$23,627,036	\$40,181,570	\$24,663,179



REVENUE SUMMARY					
Revenues by Source by Fund					
Category/Department	2006 Actual <small>(per Aud. Rep.)</small>	2007 Actual <small>(per Aud. Rep.)</small>	2008 Budget <small>(as adopted)</small>	2008 Actual <small>(unaudited)</small>	2009 Budget <small>Adopted 9/23/08</small>
TAX REVENUE					
General	\$8,632,872	\$9,442,029	\$8,387,767	\$8,592,140	\$9,872,658
Road & Bridge	2,237,236	2,629,390	3,581,364	3,610,259	3,664,056
Debt Service	2,373,286	2,368,190	3,134,465	3,180,446	3,564,192
Hotel Tax	28,852	62,328	33,000	34,981	35,000
	<u>13,272,246</u>	<u>14,501,937</u>	<u>15,136,596</u>	<u>15,417,826</u>	<u>17,135,907</u>
LICENSE & PERMITS					
General	157,280	169,009	155,038	122,681	129,400
FINES & FORFEITURES					
General	656,511	729,755	741,000	817,544	836,000
Road & Bridge	119,207	115,194	120,000	107,534	110,000
Drug Forfeiture	34,864	7,187	-	134,104	-
	<u>810,581</u>	<u>852,136</u>	<u>861,000</u>	<u>1,059,182</u>	<u>946,000</u>
GRANTS & OTHER SUPPORT					
General	394,178	405,305	103,818	828,543	177,302
Aging Services	306,747	311,474	252,300	301,006	271,700
Historical Committee	6,597	19,819	-	7,905	-
Grants Fund	198,174	1,175	-	588,600	-
FEMA Disaster	711,204	1,780	-	-	-
District Attorney Special	22,957	28,595	-	21,047	-
District Attorney Hot Check	26,428	32	-	-	-
District Clerk TDJC	-	213	-	-	-
Museum Operating	17	-	-	-	-
Sheriff's Federal Revenue Sharing	-	-	-	-	-
	<u>1,666,303</u>	<u>768,392</u>	<u>356,118</u>	<u>1,747,100</u>	<u>449,002</u>
CHARGES FOR SERVICES/FEES					
General	1,215,092	1,423,310	1,381,650	1,286,203	1,302,500
Road & Bridge	1,082,646	1,166,994	1,002,500	1,083,381	1,060,500
Waste Mangement	189,991	255,530	220,000	195,902	120,000
Security Fee	44,372	38,765	43,400	42,174	43,100
Law Library	15,013	15,310	15,000	13,990	15,000
Co. Clerks Records Mgmt.	142,450	153,137	131,650	140,872	146,170
County Records Mgmt.	15,332	16,487	17,700	15,024	15,650
Justice Court Technology	24,120	24,923	25,500	27,951	28,200
District Attorney Hot Check	15,532	14,870	17,500	12,484	17,500
Sheriff - Commissary	23,897	8,692	20,000	9,846	20,000
District Clerks Records Mgmt.	4,053	4,517	4,500	4,168	4,500
Justice Court Building Security	-	9,053	3,250	6,610	6,530
	<u>2,772,498</u>	<u>3,131,588</u>	<u>2,882,650</u>	<u>2,838,604</u>	<u>2,779,650</u>

REVENUE SUMMARY (CONT')

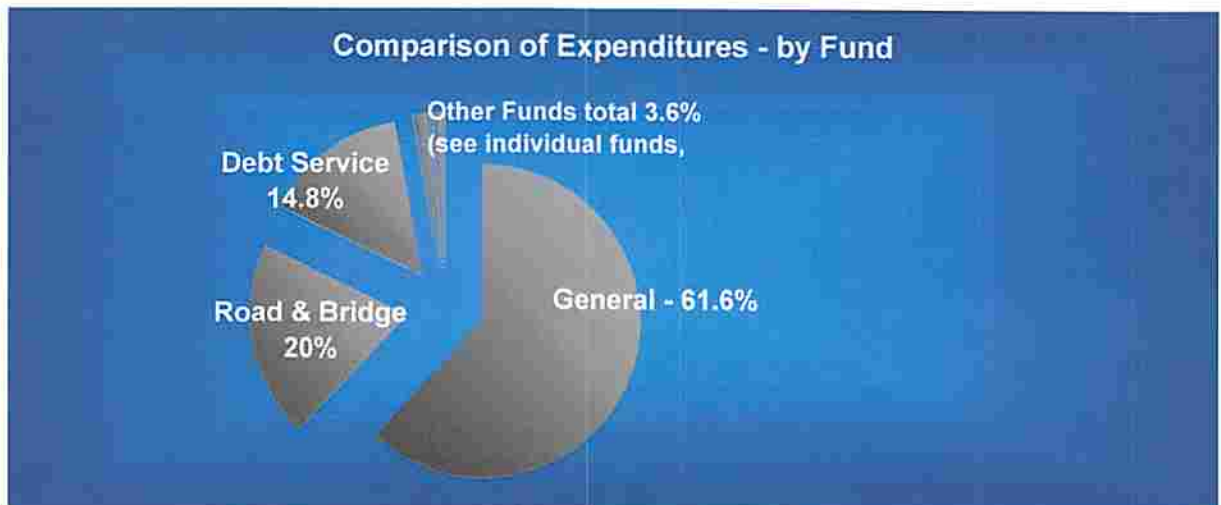
Revenues by Source by Fund

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
INTEREST					
General	191,540	340,038	327,000	198,676	200,000
Aging	-	-	-	-	-
Road & Bridge	33,207	29,183	30,500	45,425	38,000
Debt Service	62,797	80,874	81,725	74,109	73,000
Waste Mangement	-	-	-	-	-
Historical Committee	16,211	19,557	-	12,610	-
Law Library	1,343	1,602	1,500	1,030	1,500
Security Fee	179	13	225	-	-
Co. Clerks Records Mng.	-	-	-	-	-
Drug Forfeiture	3,330	5,009	-	3,222	-
Permanent School	17,515	19,980	-	14,889	-
Available School	5,257	7,809	890	4,609	890
Judicial Center Construction	-	-	-	162,031	-
Construction Fund (Jail Exp)	-	213,819	6,670	830,759	-
	331,381	717,884	448,510	1,347,359	313,390
OTHER (MISC.)					
General	1,968,482	2,219,705	2,868,317	2,852,177	2,695,871
Road & Bridge	2,283,587	917,713	760,300	1,405,182	48,658
Waste Management	-	-	-	-	-
Debt Service	35,083	4,952	-	500	-
Historical Committee	14	-	-	50	-
Security Fee	1,260	27,409	24,940	26,771	29,750
Co. Clerks Records Mng.	-	-	-	-	-
County Records Mng.	17,500	13,562	12,006	12,006	20,656
District Attorney Hot Check	200	-	-	-	-
Drug Forfeiture	9,378	3,059	-	811	-
Permanent School	215	-	1,150	-	1,150
Available School	130,731	133,770	113,743	121,944	113,743
	4,446,451	3,320,170	3,780,456	4,419,441	2,909,829
OTHER SOURCES (LOAN PROCEEDS)					
General	-	1,306,423	-	1,792,349	-
Road & Bridge	917,929	1,984,914	-	928,890	-
Debt Service	-	164,140	6,669	200,746	-
Aging	-	-	-	15,958	-
Judicial Center Construction	-	-	-	10,291,435	-
Construction Fund (Jail Exp)	-	19,000,000	-	-	-
	917,929	22,455,476	6,669	13,229,377	-
TOTAL REVENUES					
	24,374,670	45,916,592	23,627,036	40,181,570	24,663,179
LESS TRANSFERS (BETWEEN FUNDS)					
	(1,911,834)	(680,214)	(412,786)	(536,503)	(297,395)
ACTUAL					
	22,462,837	45,236,378	23,214,250	39,645,067	24,365,784

EXPENDITURE SUMMARY

Expenditures by Fund					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
GENERAL	\$14,148,109	\$15,054,227	\$13,964,587	\$15,009,491	\$15,148,739
ROAD & BRIDGE	4,235,639	6,565,485	5,477,148	7,122,121	4,919,734
DEBT SERVICE	2,281,535	2,700,391	3,222,859	3,442,090	3,634,552
WASTE MANAGEMET	155,652	281,362	220,000	227,947	120,000
AGING SERICES	276,670	289,318	252,300	282,986	270,242
HOTEL TAX	31,860	41,851	33,000	36,058	35,000
HISTORICAL COMMITTEE	8,144	9,756	-	29,053	-
SECURITY FEE	59,927	71,343	63,083	63,982	72,805
LAW LIBRARY	11,216	11,498	12,575	12,211	16,500
CO. CLERK'S RECORDS MGMT.	116,947	126,722	131,646	127,887	136,327
COUNTY'S RECORDS MGMT.	34,968	29,708	29,705	29,742	29,826
GRANTS FUND	198,174	1,175	-	586,819	-
JUSTICE COURT TECHNOLOGY	4,434	7,246	21,250	6,745	28,200
FEMA DISASTER	-	1,607	-	494,050	-
DISTRICT ATTORNEY SPECIAL	20,947	29,653	-	21,719	-
DISTRICT ATTORNEY HOT CHECK	7,844	(318)	17,500	-	17,500
SHERIFF - COMMISSARY	7,332	15,859	17,597	5,652	20,000
DISTRICT CLERK TDCJ	678	7,069	-	-	-
MUSEUM OPERATING	13,990	-	-	-	-
DRUG FORFEITURE	12,806	8,414	-	20,491	-
PERMANENT SCHOOL	15,305	20,024	1,150	12,354	1,150
AVAILABLE SCHOOL	129,573	14,709	114,633	126,198	114,633
SHERIFF'S FEDERAL REV.SHARIN	-	-	-	-	-
DIST. CLERK RECORDS MGMT.	3,500	3,500	4,500	3,500	4,500
JUDICIAL CENTER CONSTRUCTION	-	-	-	836,700	-
CONSTRUCTION FUND (JAIL EXPA	-	903,386	6,669	886,706	-
JUSTICE COURT BLDG. SECURITY	-	315	3,250	-	6,530
TOTAL EXPENDITURES	\$21,775,249	\$26,194,298	\$23,593,451	\$29,384,503	\$24,576,239

(INCLUDES TRANSFERS)



EXPENDITURE SUMMARY

Expenditures by Type by Fund

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
GENERAL & ADMINISTRATIVE					
General	\$5,922,739	\$5,943,717	\$4,543,855	\$5,233,598	\$4,998,170
Co. Clerks Record Mgmt.	116,947	126,722	131,646	127,887	136,327
Countys Record Mgmt.	34,968	29,708	29,705	29,742	29,826
District Clerk's TDCJ	678	7,069	-	-	-
District Clerk's Records Mgmt.	3,500	3,500	4,500	3,500	4,500
	<u>\$6,078,832</u>	<u>\$6,110,716</u>	<u>\$4,709,706</u>	<u>\$5,394,727</u>	<u>\$5,168,823</u>
JUSTICE AND PUBLIC SAFETY					
General	7,716,688	8,606,625	8,845,388	9,210,769	9,528,803
Security Fee	59,927	71,343	63,083	63,982	72,805
Law Library	11,216	11,498	12,575	12,211	16,500
Justice Court Technology	4,434	7,246	21,250	6,745	28,200
District Attorney Special	20,947	29,653	-	21,719	-
District Attorney Hot Check	7,844	(318)	17,500	-	17,500
Sheriff - Commissary	7,332	15,859	17,597	5,652	20,000
Drug Forfeiture	12,806	8,414	-	20,491	-
Judicial Center Construction	-	-	-	836,700	-
Construction Fund (Jail Exp)	-	903,386	6,669	886,706	-
Justice Court Building Security	-	315	3,250	-	6,530
Sheriff's Federal Revenue Sharing	-	-	-	-	-
	<u>7,841,194</u>	<u>9,654,020</u>	<u>8,987,312</u>	<u>11,064,975</u>	<u>9,690,338</u>
HEALTH & HUMAN SERVICES					
General	508,681	503,885	575,344	565,124	621,767
Aging Services	276,670	289,318	252,300	282,986	270,242
Grants Fund	198,174	1,175	-	586,819	-
FEMA Disaster	-	1,607	-	494,050	-
	<u>983,525</u>	<u>795,984</u>	<u>827,644</u>	<u>1,928,979</u>	<u>892,008</u>
ROADS & BRIDGES					
Roads & Bridges	4,235,639	6,565,485	5,477,148	7,122,121	4,919,734
WASTE MANGEMENT					
Waste Mangement	155,652	281,362	220,000	227,947	120,000
DEBT SERVICE					
Debt Service	2,281,535	2,700,391	3,222,859	3,442,090	3,634,552
OTHER					
Hotel Tax	31,860	41,851	33,000	36,058	35,000
Historical Committee	8,144	9,756	-	29,053	-
Museum Operating	13,990	-	-	-	-
Permanent School	15,305	20,024	1,150	12,354	1,150
Available School	129,573	14,709	114,633	126,198	114,633
	<u>198,872</u>	<u>86,339</u>	<u>148,783</u>	<u>203,663</u>	<u>150,783</u>
TOTAL EXPENDITURES	<u>\$21,775,249</u>	<u>\$26,194,298</u>	<u>\$23,593,451</u>	<u>\$29,384,503</u>	<u>\$24,576,239</u>
LESS TRANSFERS (BETWEEN) FUNDS		(680,214)	(412,786)	(412,786)	(297,395)
		<u>\$25,514,084</u>	<u>\$23,180,665</u>	<u>\$28,971,717</u>	<u>\$24,278,844</u>

Total County Budget for 2009

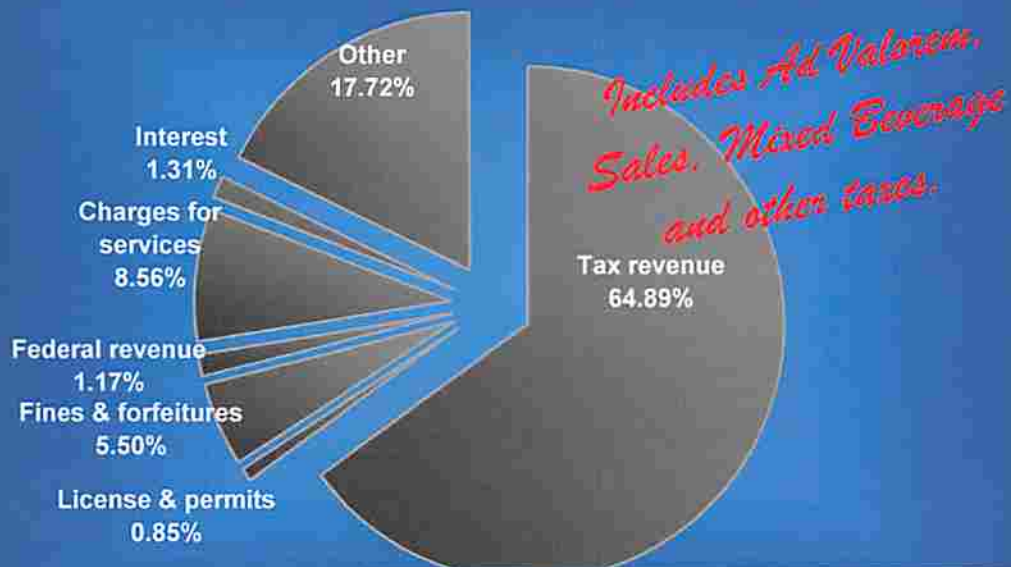


GENERAL FUND REVENUES

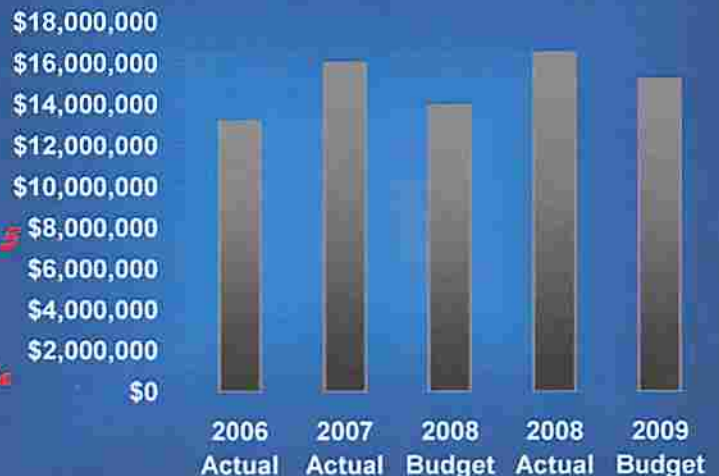
Revenues by Category

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
TAX REVENUE	\$8,632,872	\$9,442,029	\$8,387,767	\$8,592,140	\$9,872,658
LICENSE & PERMITS	157,280	169,009	155,038	122,681	129,400
FINES & FORFEITURES	656,511	729,755	741,000	817,544	836,000
FEDERAL REVENUE	394,178	405,305	103,818	828,543	177,302
CHARGES FOR SERVICES	1,215,092	1,423,310	1,381,650	1,286,203	1,302,500
INTEREST	191,540	340,038	327,000	198,676	200,000
OTHER	1,968,482	2,219,705	2,868,317	2,852,177	2,695,871
LOAN PROCEEDS	-	1,306,423	-	1,792,349	-
	\$13,215,956	\$16,035,573	\$13,964,589	\$16,490,313	\$15,213,732

SOURCE OF GENERAL REVENUE - 2009



CHANGE IN GENERAL FUND REVENUE



2008 actual revenue exceeded budget projections by \$2.5 million as a result of the recording of 2008 Tax Note proceeds of \$1,792,349 and the receipt of \$724,725 in grant funding after the start of the fiscal year.

GENERAL FUND REVENUES (CONT.)

Detailed Revenues						
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08	
Fund Balance (year beginning)	2,702,905	2,975,092	3,996,686	3,956,435	4,266,823	
TAX REVENUE						
010-310-110 TAXES - CURRENT	6,401,928	6,536,857	5,826,879	5,850,761	7,258,320	
010-310-120 TAXES - DELINQUENT	696,527	560,056	384,387	586,621	438,338	
010-318-115 SHERIFF'S TAX SALE	14,500	336	-	-	-	
010-318-150 SALES TAX	1,485,179	2,283,286	2,088,000	2,014,097	2,050,000	
010-318-152 VEHICLE SALES TAX COMM.	33,232	53,334	58,500	81,987	85,000	
010-318-155 MIXED BEVERAGE TAX		8,159	30,000	37,522	30,000	
010-318-160 OTHER TAX	1,505			21,153	11,000	
* TAX REVENUE SUMMARY	8,632,872	9,442,029	8,387,767	8,592,140	9,872,658	
LICENSE & PERMITS						
010-320-100 BEER & LIQUOR	31,536	30,857	750	1,144	750	
010-321-100 SEWAGE / FLOODPLAIN	33,745	42,590	40,435	35,920	38,000	
010-321-105 COMMERCIAL (LIFE SAFETY)			20,358	2,290	2,400	
010-321-200 UTILITY / PIPELINE PERMIT FE	400	1,900	1,300	600	1,000	
010-321-500 SPECIAL LICENSE PLATE MONI	1,416	132	1,200	5,009	-	
010-321-501 CHILD SAFETY FEE	81,013	83,335	80,000	68,568	77,000	
010-321-502 HAULERS LICENSE FEE	100	50	100	250	250	
010-321-560 WRECKER PERMIT FEES	845	595	595	-	500	
010-321-800 991-ADDRESSING FEE	8,225	9,550	10,300	8,900	9,500	
* LICENSE & PERMIT FEES SUM	157,280	169,009	155,038	122,681	129,400	
FINES & FORFEITURES						
010-325-300 SERVICE FEES ON FINES	77,783	94,354	96,000	90,771	96,000	
010-325-801 JUSTICE OF PEACE, PCT #1	116,445	126,129	127,000	179,366	175,000	
010-325-802 JUSTICE OF PEACE, PCT #2	119,456	161,996	150,000	166,486	170,000	
010-325-803 JUSTICE OF PEACE, PCT #3	268,997	273,466	290,000	314,577	320,000	
010-325-804 JUSTICE OF PEACE, PCT #4	73,829	73,810	78,000	66,344	75,000	
- * FINES & FORFEITURE SUMMA	656,511	729,755	741,000	817,544	836,000	
FEDERAL REVENUE						
010-330-484 HAVA GRANT - ELECTION EQUI	270,994					
010-330-488 HOME PROGRAM GRANT				329,551		
010-330-512 SCAAP (Criminal Alien Asst.)		3,885		5,631		
010-330-561 SHERIFF'S SECURITY GRANT		22,002		28,312		
010-330-562 SHERIFF'S DEPT. STEP GRANT				57,557	69,992	
010-330-690 PENRY DEFENSE GRANT				208,500		
010-330-691 PENRY PROSECUTION GRANT		7,864		5,424		
010-330-692 FEMA GRANT -ENVIRONMENTAL		7,176				
010-330-693 DETCOG ENFORCEMENT GRAN	4,840	20,000				
010-330-695 STATE HOMELAND SECURITY	9,609	18,365		28,360		
010-330-696 EMA ASSISTANCE (SLA 50)	27,233	37,036	39,215	40,352	39,215	
010-332-110 FEDERAL PAYMENT IN LIEU OF	24,353	26,063	26,000	51,170	27,595	
010-332-560 SSA-INCENTIVE PAYMENTS	3,600	3,600	2,000	8,000	2,000	

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08	
FEDERAL (CONTINUED)						
010-333-100	UNCLAIMED CAPITAL CREDITS	24,599	16,897	10,000	8,720	8,500
010-333-426	INDIGENT DEFENSE GRANT	28,950	45,422	26,603	48,428	30,000
010-333-427	VIDEO CONF. GRANT		196,994		8,538	
-	* FEDERAL REVENUE SUMMARY	394,178	405,305	103,818	828,543	177,302
CHARGES FOR SERVICES						
010-339-500	UNCLAIMED PROPERTY	12,435				-
010-340-000	EDUCATION FEE - JUDGE	1,992	9,062	1,500	1,480	1,500
010-340-100	COUNTY JUDGE	3,371	2,838	3,000	2,807	3,000
010-340-220	SHERIFFS FEES	109,763	111,345	121,500	89,804	105,000
010-340-300	ENV. ENFORCEMENT FEES	35			10	-
010-340-310	LIFE SAFETY INSPECTION FEES	930	22,503		850	-
010-340-315	CHILD WELFARE TITLE IV-E				45	-
010-340-400	COUNTY CLERK FEES	494,160	632,587	620,000	586,091	585,000
010-340-426	COURT JUDGES FEES		28			-
010-340-450	ALT. DISPUTE RESOLUTION SY:	6,928	4,089	7,000	165	-
010-340-500	TAX COLLECTOR FEES	230,179	276,616	250,000	250,620	250,000
010-340-510	PERS. PROP. RENDITION PENAL	11,292	992			-
010-340-555	CONSTABLE SERVING FEES	19,836	19,390	18,600	15,867	18,600
010-340-600	DISTRICT ATTORNEY FEES	20,968	20,498	20,000	18,343	20,000
010-340-700	DISTRICT CLERK FEES	273,835	294,771	310,000	290,619	290,000
010-340-750	COURT REPORTER FEES	15,449	15,260	16,000	14,294	16,000
010-340-850	GROSS WEIGHT - COUNTY	156	157	200		200
010-340-910	TRAFFIC FEE	12,886	12,938	13,000	14,688	13,000
010-340-915	AUTOPSY COPY FEE				15	-
010-340-920	TRIAL FEES	497		650	-	-
010-340-930	JURY FEES	27	57		460	-
010-340-940	VISUAL RECORDING FEE	355	180	200	45	200
-	* CHARGES FOR SERVICES SUM	1,215,092	1,423,310	1,381,650	1,286,203	1,302,500
INTEREST						
010-341-100	DEPOSITORY INTEREST	191,540	340,038	327,000	198,676	200,000
-	* INTEREST SUMMARY	191,540	340,038	327,000	198,676	200,000
OTHER						
010-342-047	REIMB. - DA		263		2,426	-
010-342-391	REIMB. BY INMATE - MEDICAL	3,748	3,989	2,600	4,598	2,600
010-342-400	COUNTY JUDGE TRAVEL REIMB.		206			-
010-342-401	RURAL TRANSIT REIMB.	5,635	5,635	5,842	5,635	5,842
010-342-403	CO. CLERK REIMB.	250	2,143		407	-
010-342-404	ELECTION EXPENSE REIMB.	9,136	20,624	7,500	18,302	7,500
010-342-405	TAX STATEMENT REIMB.	-			330	-
010-342-426	REIMB. TRANSPORT OF PRISON	779	724		1,649	-
010-342-451	DIST. CLERK REIMB.	6,322			878	-

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

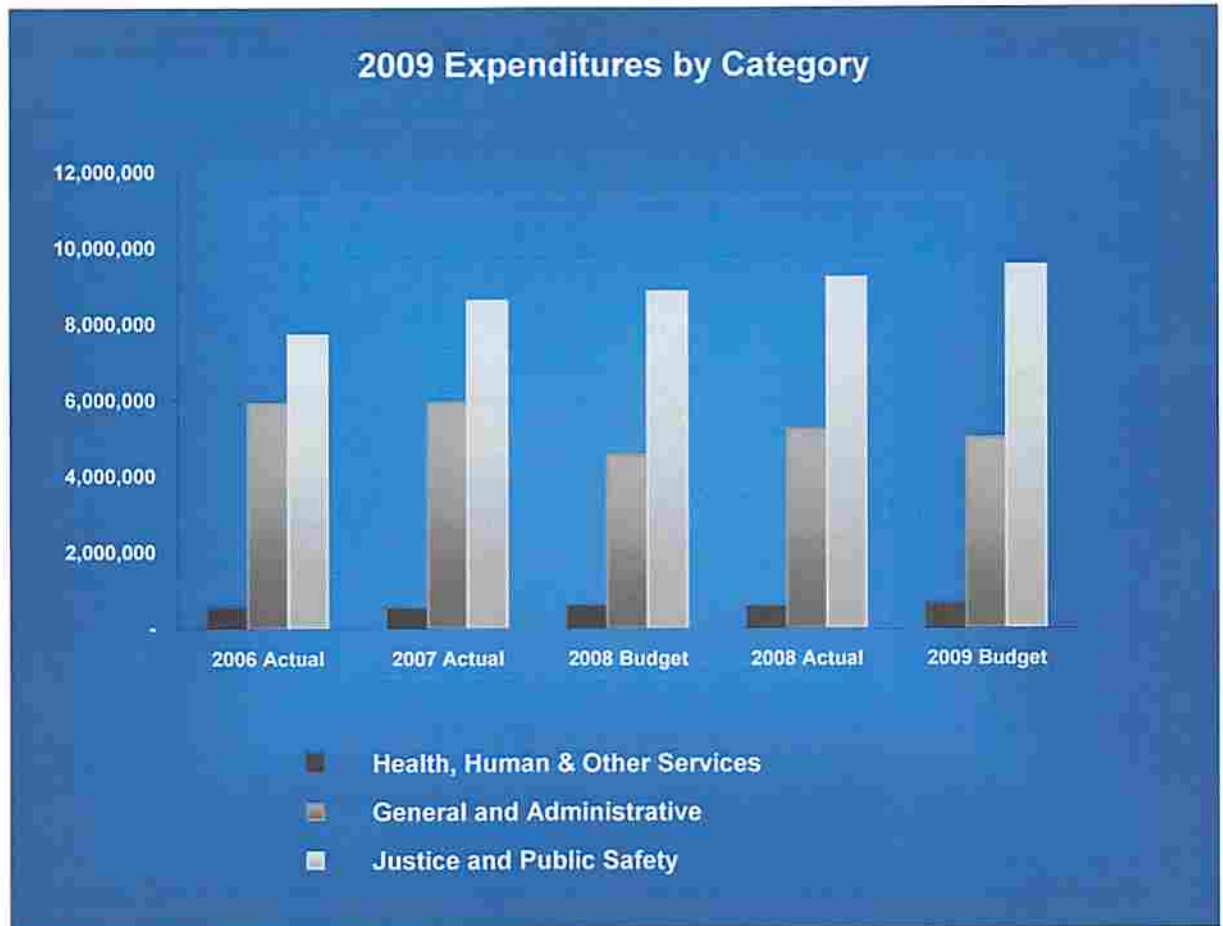
Category/Department		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
OTHER (CONTINUED)						
010-342-455	REIMB. - EXTRADITION FEE	860	710	500	600	500
010-342-465	TRINITY CO. PRO-RATA REIMB	31,137	39,797	42,666	49,345	56,330
010-342-466	SAN JAC. CO.PRO RATA REIMB	50,263	64,241	68,872	68,949	90,930
010-342-470	ASST. DA - LONGEVITY PAY	3,840	3,322	3,240	4,060	3,720
010-342-485	SB1704 JUROR FEE REIMB.	18,734	6,800	11,500		11,500
010-342-511	REIMB. MAINTENANCE ENG.	3,421			1,273	-
010-342-512	REIMB. INMATE HOUSING		1,485		2,231	-
010-342-525	SCHOLARSHIP SPONSORSHIPS	6,000	16,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	3,178	1,958	10,360	1,668	10,657
010-342-550	DELQ. TAX PERSONNEL REIMBU	114,507	156,839	145,768	145,269	149,430
010-342-551	TRA PATROL REIMBURSEMENT	169,517	223,126	240,358	229,051	240,549
010-342-552	TRA SECURITY REIMB. (ADM.FE	25,428	33,583	35,000	34,358	35,000
010-342-555	TEXAS VINE PROJECT REIMB.	15,096	17,925	17,925	17,925	17,925
010-342-560	CH19 VOTER REGIS. REIMBURS	-	1,162	2,000	2,123	10,000
010-342-565	REIMB. WORKERS COMP	-	12,705		349	-
010-342-566	REIMB.-UNEMPLOYMENT TAX	5,411	8,145		11,460	-
010-342-569	REIMB. SHERIFF'S DEPT.	623	9,116		19,687	-
010-342-570	DETCOG-REIMB. SHERIFF DEPT	850				-
010-342-571	STATE-REIMB. SHERIFF DEPT.	6,426	2,629			-
010-342-581	REIMBURSEMENT - HISTORICAL				16,469	-
010-342-600	INSURANCE CLAIMS	81,348	88,746		42,317	-
010-342-605	SHERIFF-STATE TRAINING	5,274	5,044		5,421	5,000
010-342-665	EXTENSION DONATION	52				-
010-342-695	REIMB. EMRG. MGMT. TRAVEL	238	1,491		62,613	-
010-342-700	COURT APPOINTED ATTY. REIM	42,251	59,065	60,000	70,534	65,000
010-342-900	MISCELLANEOUS REVENUE	623,429	67,167	25,500	33,156	25,500
010-342-950	HB66 - COUNTY COURT AT LAV	31,778	35,893	65,000	74,643	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	-	10,000	5,000	5,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	14,176	11,160	10,000	10,448	10,000
010-342-955	D.A. SALARY REIMB.	582				-
010-351-100	KITCHEN (EMPLY. MEALS)				3,464	-
010-367-100	LANDSCAPING COURTHOUSE	6,200				-
010-367-110	ANIMAL SHELTER	3,057	13,435	3,000	7,424	3,000
010-367-130	SHERIFF'S DONATED MONIES	3,740	5,002		388	-
010-367-135	SHERIFF - MISC. REVENUE	2,507	11,237	10,000	2,475	10,000
010-367-801	DETCOG 911 MAINTENANCE	19,175	24,900	25,000	25,000	25,000
010-370-015	TRANSFER FROM ROAD/BRIDGI	700				
010-370-032	TRANSFER FROM WASTE MGMT	116,658	281,362	220,000	195,902	120,000

GENERAL FUND REVENUES (CONT.)

Detailed Revenues					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
OTHER (CONTINUED)					
010-370-034	TRANSFER FROM FEMA DISAS	247,443	1,507		
010-370-056	TRANSFER INMATE COMMISSAI	3,361	2,403		
010-370-061	UTILITY REIMB. - AGING			600	
010-370-083	TRANSFER FROM MUSEUM FUND		1,064		
010-370-093	TRANSFER FROM C. CLK. RAP	64,810	65,040	64,171	66,989
010-370-100	RENT - COUNTY PROPERTY	30,643	33,163	35,616	27,900
010-370-150	SALE OF ASSETS	2,250			
010-370-175	COUNTY AUCTION SALE			28,310	
010-370-409	POSTAGE REIMBURSEMENT	582	896	855	
010-370-410	TELEPHONE REIMBURSEMENT		247	1,948	
010-370-420	INMATE PHONE - JAIL	20,398	52,070	47,000	50,000
010-370-425	INMATE PHONE - IAH FACILITY	57,753	265,281	150,000	125,000
010-370-426	IAH FACILITY - PER DIEM		499,054	1,500,000	1,380,000
010-370-475	DA WELFARE FRAUD RECOVER	2,240	1,120	1,500	1,500
010-370-630	INDIGENT HEALTH REIMB.	83,160	27,344	13,000	17,000
010-370-695	TOBACCO SETTLEMENT	21,521	21,064	21,000	24,000
010-370-696	SALE OF GIS/MAPPING DATA	2,000	1,825	1,800	1,500
010-370-698	WEST NILE GRANT				
	* OTHER REVENUES - SUMMAR	1,968,482	2,219,705	2,868,317	2,852,177
OTHER FINANCING SOURCES					
010-390-408	PREMIUM ON TAX NOTES		2,657	-	15,895
010-390-409	LOAN PROCEEDS / TAX NOTES		1,303,766	-	1,776,454
	* DEBT PROCEEDS SUMMARY	-	1,306,423	-	1,792,349
	** TOTAL REVENUE	13,215,956	16,035,573	13,964,589	16,490,313



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08

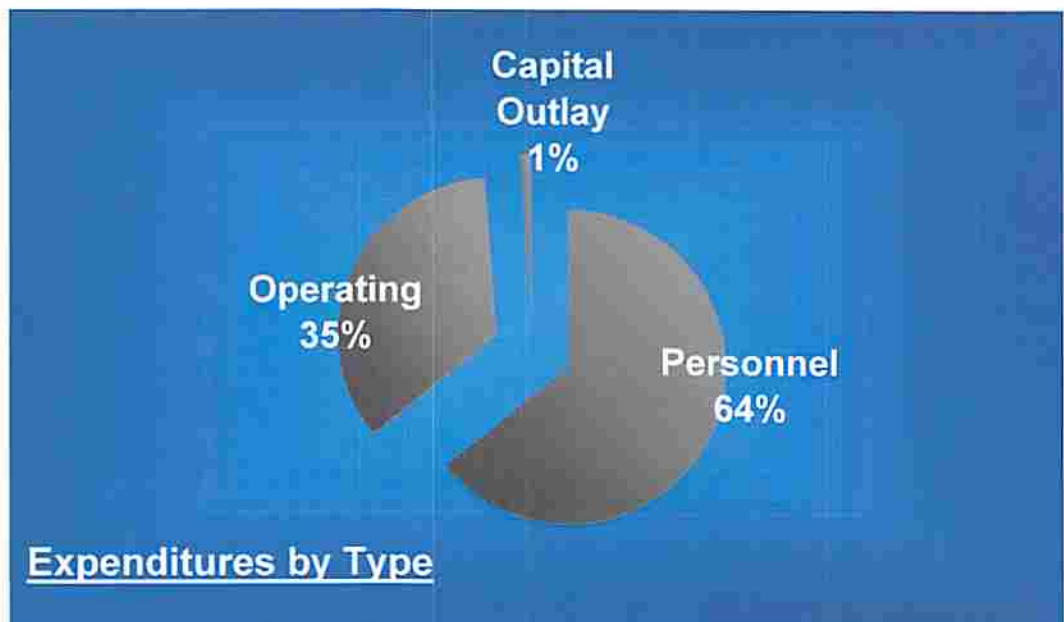
GENERAL AND ADMINISTRATIVE

County Judge	\$167,638	\$174,534	\$182,557	\$181,180	\$210,072
Commissioners Court	1,544,795	550,134	415,662	679,208	435,413
County Clerk	715,284	455,159	464,128	476,183	468,923
County Treasurer	97,681	118,366	134,405	131,129	154,733
County Auditor	222,032	191,414	266,793	253,332	266,750
Tax Assessor/Collector	528,374	559,571	604,322	568,298	620,849
Delinquent Tax Collectio	138,151	145,591	156,128	149,048	160,087
Data Processing	502,858	239,174	287,878	346,493	298,874
Human Resources	97,554	114,621	126,428	120,971	138,522
Maintenance/Custodial	132,622	130,934	144,396	157,261	152,697
Maintenance Engineerin	492,590	1,877,940	468,636	613,096	584,851
General Operating	822,978	871,231	753,151	1,021,899	848,859
Non Departmentalized	460,180	515,048	539,371	535,501	657,540
	5,922,739	5,943,717	4,543,855	5,233,598	4,998,170

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
JUSTICE AND PUBLIC SAFETY					
Jury	39,750	57,686	45,500	41,887	45,500
County Court at Law	351,338	377,310	461,633	433,133	468,690
District Clerk	364,018	403,276	425,335	403,876	473,485
Judicial	603,861	912,256	755,497	972,077	807,206
Justice of the Peace #1	119,840	129,473	137,311	135,591	159,407
Justice of the Peace #2	103,647	110,064	119,026	115,552	134,772
Justice of the Peace #3	118,434	131,296	139,020	136,272	142,620
Justice of the Peace #4	98,522	101,472	131,393	126,840	135,703
District Attorney	756,790	786,803	885,355	862,100	898,216
Sheriff	2,996,021	3,257,505	3,113,872	3,445,608	3,389,662
Jail	1,476,185	1,583,866	1,949,317	1,814,610	2,111,676
Constable Pct. #1	29,390	33,107	35,822	41,858	41,659
Constable Pct. #2	30,934	34,786	38,660	66,105	44,197
Constable Pct. #3	31,738	33,444	36,007	34,725	40,374
Constable Pct. #4	32,019	34,018	35,411	32,437	39,049
State Law Enforcement	47,845	54,819	57,720	57,166	58,785
Emergency Mng.	319,952	364,673	258,854	285,458	298,101
Vol. Fire Dept. Assist.	109,994	132,988	145,113	141,774	158,874
Environmental Enforcem	86,412	67,785	74,540	63,699	80,825
	7,716,688	8,606,625	8,845,388	9,210,769	9,528,803
HEALTH, HUMAN & OTHER SERVICES					
Social Services	316,790	279,505	329,380	308,674	335,408
Veterans Services	64,648	77,507	85,734	70,951	89,280
Library / Museum	37,577	53,477	49,785	76,429	83,845
Extension Office	89,666	93,395	110,445	109,071	113,234
	508,681	503,885	575,344	565,124	621,767
Total Expenditures	\$14,148,109	\$15,054,227	\$13,964,587	\$15,009,491	\$15,148,739



COUNTY JUDGE



JOHN P. THOMPSON

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 an efficient 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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-400-101	SALARY - COUNTY JUDGE	55,173	49,598	51,425	49,479	52,711
010-400-102	COUNTY JUDGE SUPPLEMENT	5,000	15,077	15,000	17,039	15,000
010-400-103	CELL PHONE ALLOWANCE			850	872	840
010-400-105	SALARIES	58,932	61,249	63,551	63,584	65,140
010-400-200	LONGEVITY PAY	2,820	3,000	3,120	3,120	3,240
010-400-201	SOCIAL SECURITY	9,200	9,744	10,247	9,982	11,936
010-400-202	COUNTY GROUP INSURANCE	19,454	19,796	20,810	20,400	20,810
010-400-203	RETIREMENT	8,589	9,641	11,774	11,530	14,588
010-400-204	WORKERS COMPENSATION	673	687	408	476	333
010-400-206	UNEMPLOYMENT INSURANCE	123	157	144	140	101
010-400-225	VEHICLE ALLOWANCE	(PREVIOUSLY EXPENSES IN R & B ADM)			734	19,094
	Sub-Total : Personnel	159,964	168,948	177,329	177,357	203,793
010-400-315	OFFICE SUPPLIES	1,103	911	1,500	1,295	1,500
010-400-419	CABLE (EMERG, BROADCASTS)	264	382	350	402	401
010-400-423	MOBILE PHONE/PAGER	926	1,030	DELETE		
010-400-427	TRAVEL/TRAINING	2,492	2,480	2,500	2,219	2,500
010-400-480	BONDS	71	178	178	71	178
010-400-481	DUES		200	200	(200)	200
	Sub-Total : Operating	4,856	5,181	4,728	3,788	4,779
010-400-572	OFFICE FURNISHINGS/EQUIP	2,818	405	500	35	1,500
	Sub-Total : Capital Outlay	2,818	405	500	35	1,500
	* EXP. SUMMARY - CO JUDGE	167,638	174,534	182,557	181,180	210,072

Polk County is working to develop a program for performance measurement, which will help guide the County in budget decisions and improve accountability for the spending of your tax dollars.

As we work with Elected Officials and Department Heads on this program over the next several years, we hope to present specific objectives for each department/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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-401-105	SALARIES	18,159	19,132	24,134	24,147	24,737
010-401-108	SALARIES / PART-TIME	5,320	1,231	2,639	1,429	2,705
010-401-200	LONGEVITY PAY	60		60	60	120
010-401-201	SOCIAL SECURITY	1,801	1,798	2,053	2,200	2,109
010-401-202	COUNTY GROUP INSURANCE	5,944	3,855	6,937	6,825	6,937
010-401-203	RETIREMENT	1,283	1,723	2,359	2,504	2,577
010-401-204	WORKERS COMPENSATION	164	161	82	97	67
010-401-206	UNEMPLOYMENT INSURANCE	92	56	59	62	41
	Sub-Total : Personnel	32,823	27,957	38,322	37,323	39,293
010-401-315	OFFICE SUPPLIES	1,505	1,032	1,700	1,464	1,700
010-401-334	SOUTHLAND PARK IMPROVEM	994	1,185	1,000	880	1,000
010-700-015	TRANSFER TO ROAD & BRIDC	1,283,020	6,727		-	-
010-700-090	TRANSFER TO DRUG FORFEITURE		3,055		-	-
010-401-352	CONTINGENCIES	41,134	61,117	43,000	19,229	50,000
010-401-360	RETIREE HEALTH INSURANCE		2,741	27,750	20,320	16,520
010-401-400	ATTORNEY FEES/COMM COUR	20,550	24,397	36,000	20,515	30,000
010-401-027	COURTHOUSE SECURITY SUBSIDY		27,334	24,940	26,649	29,750
010-401-401	AUDITING FEES	34,648	56,240	41,300	35,983	50,000
010-401-402	RESNET	1,800	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		1,703	10,000	10,000	10,000
010-401-425	RURAL TRANSIT	29,167	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	2,854	3,941	4,000	4,336	4,000
010-401-460	INMATE PHONE CARDS			40,000	45,086	27,000
010-401-476	FACILITY STUDY GROUP		4,300	1,500	100	1,500
010-401-479	AGING SUBSIDY	85,000	94,000	85,000	85,000	60,000
010-401-480	SCHOLARSHIP DISBURSEMEN	6,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETD/	1,575	1,600	2,100	2,500	2,100
010-401-482	SIGN LANGUAGE PROGRAM					15,000
010-401-483	MERIT POOL					35,000
010-401-486	BI-LINGUAL INCENTIVE PROG	250	200	1,500	50	2,500
010-401-487	SERVICE AWARDS BANQUET	1,915	1,925	2,000	2,722	4,500
010-401-488	HOME INVESTMENT PROGRAM		19,307		311,877	

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-401-500	SALARY TRANSITION COST		10,213			
010-401-501	CONSTABLE CLASS C SERVICE		(250)			
010-700-094	TRANSFER TO REC. MGMT		16			
	Sub-Total : Operating	1,510,663	373,831	374,840	639,759	393,620
010-401-572	OFFICE EQUIPMENT/FURNISH	1,309	1,422	2,500	2,126	2,500
010-401-573	CAPITAL OUTLAY		146,925			
	Sub-Total : Capital Outlay	1,309	148,346	2,500	2,126	2,500
	* EXP. SUMMARY - COMM COI	1,544,795	550,134	415,662	679,208	435,413

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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-403-101	SALARY - COUNTY CLERK	40,265	43,018	44,604	44,646	45,719
010-403-105	SALARIES	200,295	212,699	222,465	214,578	228,026
010-403-107	ELECTION WORK/PART-TIME				5,771	
010-403-108	SALARIES / PART-TIME	1,251	3,978		-	
010-403-200	LONGEVITY PAY	3,480	3,180	2,220	2,220	2,520
010-403-201	SOCIAL SECURITY	18,190	19,907	20,601	19,228	21,134
010-403-202	COUNTY GROUP INSURANCE	52,417	64,333	69,367	63,952	69,367
010-403-203	RETIREMENT	16,693	20,070	23,670	23,033	25,831
010-403-204	WORKERS COMPENSATION	1,554	1,450	819	872	672
010-403-206	UNEMPLOYMENT INSURANCE	604	562	492	475	344
	Sub-Total : Personnel	334,749	369,198	384,238	374,776	393,613
010-403-315	OFFICE SUPPLIES	11,414	10,182	13,000	12,943	13,000
010-403-405	CONTRACT SERVICES	8,849				
010-403-423	MOBILE PHONES/PAGERS	478	475	480	1,061	525
010-403-427	TRAVEL/TRAINING	2,825	2,992	4,650	4,250	5,000
010-403-480	BONDS/ LIABILITY INSURANCE		178			
010-403-481	DUES	135	135	210	220	285
010-403-484	ELECTION EXPENSE	72,983	71,300	60,000	80,835	56,500
010-403-495	CLERK OVER/SHORTAGE		(16)		-	
	Sub-Total : Operating	96,684	85,246	78,340	99,310	75,310
010-403-572	OFFICE EQUIPMENT	283,852	715	1,550	2,097	
	Sub-Total : Capital Outlay	283,852	715	1,550	2,097	-
	*EXP. SUMMARY-COUNTY CLE	715,284	455,159	464,128	476,183	468,923



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-497-101	SALARY -TREASURER	40,265	43,018	44,604	44,646	45,719
010-497-105	SALARIES	26,453	36,879	44,693	40,804	57,877
010-497-108	SALARIES / PART-TIME	371	788	1,367	1,357	1,401
010-497-200	LONGEVITY PAY	1,440	1,590	1,680	1,680	1,860
010-497-201	SOCIAL SECURITY	5,158	6,336	7,799	6,637	8,175
010-497-202	GROUP INSURANCE	12,954	15,924	17,342	19,991	20,810
010-497-203	RETIREMENT	4,803	6,279	8,961	7,792	9,991
010-497-204	WORKERS COMPENSATION	418	401	310	312	260
010-497-206	UNEMPLOYMENT INSURANCE	97	98	124	93	90
	Sub-Total : Personnel	91,958	111,313	126,880	123,313	146,183
010-497-315	OFFICE SUPPLIES	3,642	5,948	4,625	5,334	4,625
010-497-423	MOBILE PHONE				-	
010-497-427	TRAVEL/ TRAINING	1,981	801	2,500	2,306	2,500
010-497-480	BONDS		178	225		
010-497-481	DUES	100	125	175	175	175
	Sub-Total : Operating	5,723	7,053	7,525	7,816	7,300
010-497-572	OFFICE EQUIPMENT	-			-	1,250
	Sub-Total : Capital Outlay	-	-	-	-	1,250
	*EXP. SUMMARY - CO. TREASURER	97,681	118,366	134,405	131,129	154,733



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.

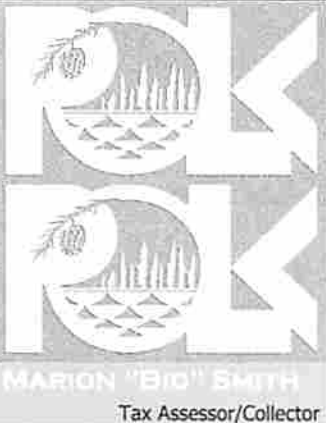
Objective/s: Work with Commissioners Court, Elected Officials and Departments to develop more efficient program for budget control.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-495-102	SALARY- AUDITOR	47,425	54,932	56,780	56,835	58,200
010-495-105	SALARIES	74,650	69,331	116,071	113,829	119,973
010-495-108	SALARIES / PART-TIME	2,349	1,245	8,000	833	-
010-495-200	LONGEVITY PAY	660	480	660	660	960
010-495-201	SOCIAL SECURITY	9,785	9,878	14,182	13,216	14,029
010-495-202	COUNTY GROUP INSURANCE	24,827	23,072	34,684	33,869	34,684
010-495-203	RETIREMENT	8,877	9,915	16,295	15,507	17,147
010-495-204	WORKERS COMPENSATION	918	632	564	635	446
010-495-206	UNEMPLOYMENT INSURANCE	402	318	408	389	275
010-495-225	TRAVEL ALLOWANCE	3,254	3,929	3,870	3,885	4,257
	Sub-Total : Personnel	173,146	173,732	251,513	239,657	249,970
010-495-315	OFFICE SUPPLIES	5,643	7,885	6,500	5,574	6,500
010-495-390	SUBSCRIPTIONS	20	44	300	20	300
010-495-423	MOBILE PHONE	1,364	2,306	-	-	-
010-495-427	TRAVEL/ TRAINING	3,974	5,152	6,000	6,000	6,000
010-495-440	OUTSIDE CONTRACT SERVICE	35,500	2,038	-	-	-
010-495-463	STORAGE LEASE			1,680	1,680	1,680
010-495-480	BONDS/ LIABILITY INSURANCE		121	400	171	400
010-495-481	DUES	130	136	400	231	400
	Sub-Total : Operating	46,630	17,682	15,280	13,675	15,280
010-495-572	OFFICE EQUIPMENT/FURNISH	2,256		-	-	1,500
	Sub-Total : Capital Outlay	2,256	-	-	-	1,500
	*EXP. SUMMARY - CO. AUDIT	222,032	191,414	266,793	253,332	266,750



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-499-101	SALARY- TAX ASSESS/ COLLEC	40,265	43,018	44,604	44,646	45,719
010-499-105	SALARIES	295,190	306,813	330,587	317,499	339,334
010-499-108	SALARIES / PART-TIME			1,602	-	1,642
010-499-200	LONGEVITY PAY	7,020	7,200	7,500	7,620	8,160
010-499-201	SOCIAL SECURITY	24,937	26,419	29,398	27,227	30,124
010-499-202	GROUP INSURANCE	86,461	91,839	97,114	91,163	97,114
010-499-203	RETIREMENT	24,131	27,343	33,779	32,530	36,818
010-499-204	WORKERS COMPENSATION	2,198	2,038	1,169	1,307	958
010-499-206	UNEMPLOYMENT INSURANCE	854	804	745	717	520
	Sub-Total : Personnel	481,056	505,474	546,497	522,708	560,389
010-499-315	OFFICE SUPPLIES	5,358	7,485	6,475	5,205	7,500
010-499-330	FURNISHED TRANSPORTATIO	821	951	800	939	1,000
010-499-423	MOBILE PHONE	64			-	
010-499-427	TRAVEL/ TRAINING	2,746	2,168	2,800	2,022	3,000
010-499-481	DUES / BONDS	1,460	1,960	1,750	960	1,960
010-499-484	CH19 VOTER REGISTRATION		1,162	2,000	997	10,000
010-499-487	TAX STATEMENT EXPENSE	36,869	31,923	41,000	34,461	33,000
	Sub-Total : Operating	47,318	45,649	54,825	44,583	56,460
010-499-572	OFFICE EQUIPMENT	-	8,448	3,000	1,006	3,000
010-499-573	CAPITAL OUTLAY	-				1,000
	Sub-Total : Capital Outlay	-	8,448	3,000	1,006	4,000
	*EXP. SUMMARY- TAX ASSESS	528,374	559,571	604,322	568,298	620,849

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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-503-105	SALARIES	76,283	78,710	81,668	81,725	83,709
010-503-200	LONGEVITY PAY	1,980	2,040	2,100	2,100	2,160
010-503-201	SOCIAL SECURITY	5,704	6,012	6,408	6,123	6,569
010-503-202	GROUP INSURANCE	12,969	13,197	13,873	13,575	13,873
010-503-203	RETIREMENT	5,514	5,941	7,363	7,368	8,029
010-503-204	WORKERS COMPENSATION	702	897	1,028	1,086	884
010-503-206	UNEMPLOYMENT INSURANCE	222	208	184	186	129
	Sub-Total : Personnel	103,374	107,005	112,625	112,163	115,353
010-503-315	OFFICE SUPPLIES	878	361	1,000	254	1,000
010-503-330	FURNISHED TRANSPORTATIO	342	260	500	387	500
010-503-352	COMPUTER EXPENSE/ SUPPLI	18,669	13,153	17,000	16,334	9,000
010-503-410	CONTRACT SERVICES			10,000	-	10,000
010-503-423	Mobile Phones / Pagers	94	166	1,406	211	750
010-503-427	TRAVEL/ TRAINING	791	759	3,000	561	3,000
010-503-428	CIRA WEBSITE SERVICE		240	500	2,350	500
010-503-429	CIRA SOFTWARE PROGRAM					15,214
010-503-452	COMPUTER MAINTENANCE/ E	120,295	117,229	141,847	135,787	125,057
	Sub-Total : Operating	141,069	132,168	175,253	155,885	165,021
010-503-571	AS-400 ADDL. EQUIP. (restricted)					18,500
010-503-572	OFFICE EQUIPMENT					
010-503-573	CAPITAL OUTLAY PURCHASES	258,415			78,445	
	Sub-Total : Capital Outlay	258,415	-	-	78,445	18,500
	*EXP. SUMMARY- DATA PROC	502,858	239,174	287,878	346,493	298,874



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-501-105	SALARIES- PERSONNEL	97,765	100,594	104,374	104,435	106,983
010-501-200	LONGEVITY PAY	2,220	2,340	2,460	2,460	2,580
010-501-201	SOCIAL SECURITY	7,384	7,645	8,173	7,827	8,382
010-501-202	COUNTY GROUP INSURANCE	19,454	20,052	20,810	20,400	20,810
010-501-203	RETIREMENT	7,045	7,881	9,391	9,399	10,244
010-501-204	WORKERS COMPENSATION	551	555	325	384	267
010-501-206	UNEMPLOYMENT INSURANCE	251	265	235	237	164
	Sub-Total : Personnel	134,669	139,332	145,768	145,141	149,430
010-501-315	OFFICE SUPPLIES	2,032	1,769	3,000	1,712	3,000
010-501-420	TELEPHONE			1,440		1,637
010-501-423	MOBILE PHONE					
010-501-427	TRAVEL/TRAINING	1,034	2,692	2,800	2,075	2,900
010-501-460	LEASE/RENT					
010-501-430	DUES	120	120	120	120	120
	Sub-Total : Operating	3,186	4,581	7,360	3,907	7,657
010-501-572	OFFICE FURNISHING/EQUIPM	295	1,678	3,000	-	3,000
	Sub-Total : Capital Outlay	295	1,678	3,000	-	3,000
	*EXP. SUMMARY - DELINQUEN	138,151	145,591	156,128	149,048	160,087



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-696-105	SALARIES- PERSONNEL	53,752	66,624	69,720	69,191	78,347
010-696-108	SALARIES / PART-TIME	4,424	1,317	1,580	2,508	1,623
010-696-200	LONGEVITY PAY	660	510	120	120	240
010-696-201	SOCIAL SECURITY	4,501	5,333	5,464	5,449	6,136
010-696-202	COUNTY GROUP INSURANCE	11,888	10,994	17,342	12,842	20,810
010-696-203	RETIREMENT	3,828	5,229	6,278	6,341	7,500
010-696-204	WORKERS COMPENSATION	510	377	217	259	195
010-696-206	UNEMPLOYMENT INSURANCE	145	174	157	156	120
	Sub-Total : Personnel	79,708	90,559	100,878	96,865	114,972
010-696-315	OFFICE SUPPLIES	1,993	1,993	3,000	3,045	3,000
010-696-405	EMPLOYEE PHYSICALS	13,053	13,999	15,000	14,241	15,000
010-696-427	TRAVEL/TRAINING	2,000	2,732	4,750	3,089	3,750
010-696-430	ADVERTISING / PUBLICATION	800	790	800	715	800
	Sub-Total : Operating	17,846	19,514	23,550	21,090	22,550
010-696-572	OFFICE FURNISHING/EQUIPM	-	4,548	2,000	3,016	1,000
	Sub-Total : Capital Outlay	-	4,548	2,000	3,016	1,000
	*EXP. SUMMARY - PERSONNEL	97,554	114,621	126,428	120,971	138,522



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-510-105	SALARIES	57,991	59,416	64,660	61,589	66,276
010-510-108	SALARIES / PART-TIME				-	-
010-510-200	LONGEVITY PAY	1,620	1,200	1,260	1,260	1,260
010-510-201	SOCIAL SECURITY	4,552	4,668	5,043	4,751	5,167
010-510-202	GROUP INSURANCE	17,292	15,961	20,810	17,556	20,810
010-510-203	RETIREMENT	4,198	4,633	5,794	5,524	6,315
010-510-204	WORKERS COMPENSATION	3,990	2,705	3,284	3,141	2,818
010-510-206	UNEMPLOYMENT INSURANCE	189	156	145	139	101
	Sub-Total : Personnel	89,833	88,739	100,996	93,961	102,747
010-510-300	UNIFORMS /DOOR MATS	1,870	2,393	2,450	2,422	2,800
010-510-315	OFFICE SUPPLIES			250	-	250
010-510-330	FURNISHED TRANSPORTATIO	2,006	1,534	3,500	2,784	3,500
010-510-332	SUPPLIES/ REPAIRS - CUSTOC	31,492	34,643	35,000	35,743	35,000
010-510-335	PEST CONTROL	5,775			-	-
010-510-423	MOBILE PHONE/ PAGER	781	1,006	1,200	1,239	1,400
010-510-427	TRAVEL/ TRAINING			1,000	683	1,000
010-510-452	SUPPLIES/ REPAIRS - EQUIP.	-			5	
	Sub-Total : Operating	41,925	39,577	43,400	42,875	43,950
010-510-573	CAPITAL OUTLAY PURCHASES	865	2,619		20,425	6,000
	Sub-Total : Capital Outlay	865	2,619	-	20,425	6,000
	*EXP. SUMMARY - MAINT./CU:	132,622	130,934	144,396	157,261	152,697



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-511-105	SALARIES	112,999	122,733	175,334	171,888	201,897
010-511-108	SALARIES / PART-TIME				-	-
010-511-200	LONGEVITY PAY	1,020	900	1,080	1,080	1,380
010-511-201	SOCIAL SECURITY	8,552	9,201	13,496	12,888	15,551
010-511-202	GROUP INSURANCE	24,857	24,201	41,620	34,117	48,557
010-511-203	RETIREMENT	8,028	9,440	15,507	15,245	19,006
010-511-204	WORKERS COMPENSATION	6,842	4,315	6,116	6,640	6,296
010-511-206	UNEMPLOYMENT INSURANCE	322	312	388	379	305
	Sub-Total : Personnel	162,620	171,102	253,541	242,238	292,992
010-511-300	UNIFORMS	448	803	1,500	1,513	2,500
010-511-315	OFFICE SUPPLIES	1,023	1,201	1,200	1,190	1,500
010-511-330	FURNISHED TRANSPORTATIO	12,718	14,924	18,500	23,727	30,000
010-511-335	PEST CONTROL		6,000	6,000	6,820	6,600
010-511-423	MOBILE PHONE/ PAGER	1,305	2,668	3,000	3,171	3,600
010-511-427	TRAVEL/ TRAINING	1,539	1,723	2,500	2,108	2,500
010-511-450	REPAIR/ REPLACEMENT - BUIL	240,285	140,741	142,770	141,147	177,500
010-511-451	MAINTENANCE INSPECTIONS			9,500	12,323	13,684
010-511-452	SUPPLIES/ REPAIRS - OFFICE	5,365	4,892	21,500	19,228	7,000
010-511-454	AUTOMOTIVE MAINTENANCE	6,997	7,560	8,625	9,526	12,000
010-511-460	BUILDING SIGNAGE					2,500
	Sub-Total : Operating	269,680	180,512	215,095	220,751	259,384
010-511-573	CAPITAL OUTLAY PURCHASES	60,289	87,752		23,979	24,000
010-511-574	CAPITAL OUTLAY BUILDINGS		1,438,574		126,128	8,475
	Sub-Total : Capital Outlay	60,289	1,526,326	-	150,107	32,475
-	*EXP. SUMMARY - MAINT./EN	492,590	1,877,940	468,636	613,096	584,851



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-409-105	SALARIES/ADJUSTMENT		(4,400)		-	
010-409-204	WORKERS COMP CREDIT		6,502		(43,448)	
010-409-311	POSTAGE	58,407	66,210	88,000	64,625	75,000
010-409-312	OFFICE/COMPUTER SUPPLIES	516		5,000	69	20,000
010-409-331	COPY MACHINE EXPENSE	65,560	83,242	80,000	89,136	83,000
010-409-420	TELEPHONE	125,563	142,132	150,000	143,762	150,000
010-409-423	MOBILE PHONE/PAGERS		(64)			
010-409-440	ELECTRICITY	240,327	205,977	170,000	263,364	230,000
010-409-441	GAS/HEAT	28,177	24,078	20,000	36,851	38,000
010-409-442	WATER	48,462	42,084	37,500	55,140	52,000
010-409-482	PROPERTY INSURANCE	87,176	87,000	87,000	162,348	148,777
010-409-490	AUTOMOBILE INSURANCE	101,749	100,096	95,000	98,227	100,000
010-409-492	GENERAL LIABILITY INSURANCE	28,260	23,939	22,100	26,248	30,000
010-409-493	PUBLIC OFFICIALS LIABILITY	31,439	15,585	11,500	18,992	23,500
	CREDIT RENEWAL CREDIT (BUDGETARY)			(43,799)		(132,268)
010-409-494	ELECTRONIC EQUIP. INSURANCE					
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	850
	Sub-Total : Operating	816,475	793,221	723,151	916,155	818,859
010-409-553	BOND ISSUE COSTS		63,226		58,559	
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	6,503	14,784	30,000	13,003	30,000
010-409-573	CAPITAL OUTLAYS				34,182	
010-410-600	County Auction Distribution					
	Sub-Total : Capital Outlay	6,503	78,010	30,000	105,744	30,000
	*EXP. SUMMARY-GENERAL OP	822,978	871,231	753,151	1,021,899	848,859



NON DEPARTMENTALIZED

Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-691-402	CHILD WELFARE			10,000	10,000	10,000
010-691-404	MHMR/BURKE CENTER	21,407	21,407	25,377	25,377	43,629
010-691-405	AUTOPSIES	89,294	111,574	110,000	105,718	110,000
010-691-406	APPRAISAL DISTRICT	246,987	279,832	310,947	308,339	386,619
010-691-407	REGIONA I WATER PLANNING					149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	10,850	9,406	10,000	9,123	10,000
010-691-460	RENT	36,415	30,617	12,000	12,000	12,000
010-691-466	PARKING LOT LEASE	6,600	6,600	6,600	6,600	6,600
010-691-470	ORGANIZATION MEMBERSHIP	20,561	20,561	20,561	20,561	24,461
010-691-471	CERTF. RETIREMENT COMMUNITY					20,082
010-691-481	DETCOG / TAC / NACO DUES	3,965	4,105	5,386	4,110	5,500
010-691-490	MISCELLANEOUS	2,087	890	5,000	2,826	5,000
010-691-495	COURTHOUSE LANDSCAPING	11,392	26,557	20,000	27,347	20,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	453,058	515,048	539,371	535,501	657,540
010-691-572	CAPITAL OUTLAY PURCHASES	7,123				
	Sub-Total : Capital Outlay	7,123	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	460,180	515,048	539,371	535,501	657,540



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,705	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	36,148	54,142	40,000	38,368	40,000
010-435-490	CONTINGENCIES	1,897	1,838	3,000	1,814	3,000
	Sub-Total : Operating	39,750	57,686	45,500	41,887	45,500
	*EXP. SUMMARY- JURY	39,750	57,686	45,500	41,887	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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-426-101	SALARY - CCL JUDGE	100,700	103,145	124,000	124,000	124,000
010-426-105	SALARIES	84,984	86,887	119,564	116,326	122,553
010-426-108	SALARIES-PART TIME			5,125	-	5,253
010-426-200	LONGEVITY PAY	1,860	2,040	2,160	2,160	2,340
010-426-201	SOCIAL SECURITY	12,469	13,648	19,180	16,904	19,442
010-426-202	COUNTY GROUP INSURANCE	19,454	19,796	27,747	24,901	27,747
010-426-203	RETIREMENT	13,330	14,720	22,050	21,383	23,763
010-426-204	WORKERS COMPENSATION	878	964	763	821	618
010-426-206	UNEMPLOYMENT INSURANCE	209	225	276	256	193
	Sub-Total : Personnel	233,883	241,426	320,865	306,750	325,910
010-426-315	OFFICE SUPPLIES	402	1,072	1,200	983	1,200
010-426-352	PRODUCTIVITY ENHANCEMENT			1,100	-	1,100
010-426-400	ATTORNEY FEES- COUNTY CO	101,444	117,579	121,000	120,036	122,500
010-426-402	INTERPRETER FEES - CCL			2,000	-	2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	500	500	1,000	240	1,000
010-426-426	TRAVEL/TRAINING	2,360	1,756	2,500	1,214	3,000
010-426-481	FEES/DUES	285	768	768	415	780
010-426-485	JURY FEES	6,836	8,458	7,000	550	7,000
010-426-486	CONTRACT COURT REPORTER	4,644	3,750	2,400	1,969	2,400
	Sub-Total : Operating	116,472	133,882	138,968	125,407	140,980
010-426-572	OFFICE FURNISHINGS/EQUIP	982	2,002	1,800	976	1,800
	Sub-Total : Capital Outlay	982	2,002	1,800	976	1,800
	*EXP. SUMMARY - CO CT AT	351,338	377,310	461,633	433,133	468,690



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-450-101	SALARIES- DISTRICT CLERK	40,265	43,018	44,604	44,646	45,719
010-450-105	SALARIES	164,462	188,665	209,569	189,399	214,809
010-450-108	SALARIES / PART-TIME	29,546	30,810	26,299	35,724	40,000
010-450-200	LONGEVITY PAY	3,060	3,420	3,780	3,780	2,700
010-450-201	SOCIAL SECURITY	17,849	20,431	21,731	20,353	23,197
010-450-202	COUNTY GROUP INSURANCE	50,255	53,890	62,430	55,484	62,430
010-450-203	RETIREMENT	15,837	20,191	24,959	24,087	28,335
010-450-204	WORKERS COMPENSATION	1,810	1,529	864	993	738
010-450-206	UNEMPLOYMENT INSURANCE	583	569	526	506	385
	Sub-Total : Personnel	323,668	362,522	394,763	374,973	418,312
010-450-315	OFFICE SUPPLIES	10,971	16,226	12,000	11,977	15,000
010-450-423	MOBILE PHONE/PAGER	102	331	410	34	410
010-450-425	INTERNET EXPENSE	540	1,146	1,206	1,342	1,206
010-450-427	TRAVEL/TRAINING	3,300	4,203	4,250	4,909	5,000
010-450-452	EQUIPMENT REPAIR	178	490	2,000		2,000
010-450-463	STORAGE LEASE					2,700
010-450-480	BONDS/LIABILITY INSURANCE		4,234	200		200
	Sub-Total : Operating	15,092	26,629	20,066	18,262	26,516
010-450-572	OFFICE FURNISHINGS/ EQUIP	11,259	4,063	2,000	2,136	
010-450-573	CAPITAL PROJECT EXPENSE					8,000
010-450-590	TRNSF TO RMF - BOOK REPAI	14,000	10,062	8,506	8,506	20,656
	Sub-Total : Capital Outlay	25,259	14,125	10,506	10,642	28,656
	*EXP. SUMMARY- DISTRICT C	364,018	403,276	425,335	403,876	473,485



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-465-101	SALARY - JUVENILE BOARD	21,000	24,369	24,000	24,154	28,000
010-465-103	CELL PHONE ALLOWANCE				60	1,551
010-465-105	SALARIES	122,763	163,380	169,401	174,172	206,751
010-465-108	SALARIES PART-TIME					2,000
010-465-120	CERTIFICATE PAY		92	2,400	2,400	2,400
010-465-201	SOCIAL SECURITY	10,273	14,490	14,418	15,101	17,821
010-465-202	COUNTY GROUP INSURANCE	19,454	24,752	27,747	27,370	34,684
010-465-203	RETIREMENT	10,009	14,549	17,422	17,941	22,842
010-465-204	WORKERS COMPENSATION	1,097	966	567	678	552
010-465-206	UNEMPLOYMENT INSURANCE	380	424	383	392	324
010-465-225	TRAVEL ALLOWANCE - BAILIFF		1,851	2,400	2,446	3,600
	Sub-Total : Personnel	184,975	244,873	258,738	264,713	320,525
010-465-311	POSTAGE					1,500
010-465-315	OFFICE SUPPLIES	7		100	1,305	1,600
010-465-400	ATTORNEY FEES - 411TH	133,340	139,422	160,000	180,335	160,000
010-465-401	PSYCHOLGICAL EVAL.-411TH	8,475	7,737	10,000	3,000	10,000
010-465-402	INTERPRETER FEES - 411TH		4,220	3,000	1,623	3,000
010-465-403	APPEALS/TRANSCP-411TH	7,631	5,513	7,500	20,533	15,000
010-465-404	EXPERT WITNESS FEE- 411TH	1,620	2,090	2,500	1,000	2,500
010-465-405	PSYCHOLGICAL EVAL.-258TH	900	4,900	3,000	6,400	5,000
010-465-406	INTERPRETER FEES - 258TH	595	120	750	1,633	750
010-465-407	APPEALS & TRANSCP-258TH	3,069	3,958	5,000	10,692	5,000
010-465-408	ATTORNEY FEES - 258TH	131,416	159,075	130,000	157,262	130,000
010-465-410	EXPERT WITNESS FEE- 258TH			2,000	-	2,000
010-465-415	VISITING JUDGE	369	1,778	1,000	491	1,000
010-465-416	INDG.DEF. VIDEO CONFERENCING		225,451	4,700	4,029	4,700
010-465-417	CAPITAL TRIAL COSTS	20,000		20,000	-	20,000
010-465-418	CAPITAL TRIAL - PENRY		18,581		208,501	-
010-465-420	MEDIATION FEES			500	-	500
010-465-423	MOBILE PHONES / PAGERS			100	210	300
010-465-426	TRAVEL-258TH CRT REP	991	127	2,500	-	5,000
010-465-427	TRAVEL-411TH CRT REP			2,500	431	2,500
010-465-465	411TH PRO-RATA (TRINITY C)	41,003	24,660	27,273	27,397	28,131
010-465-470	258TH PRE-RATA (SJ CO.)	24,252	26,152	27,836	27,836	-
010-465-475	TRANSFER TO JUVENILE PROE	43,673	42,245	80,000	53,590	77,000
010-465-480	ADULT PROBATION PHONE	1,545	1,301	1,301	931	1,301
010-465-485	HOUSE ARREST MONITORING			5,000	-	5,000
010-465-490	CONTINGENCIES		52	200	168	200
	Sub-Total : Operating	418,885	667,383	496,760	707,364	481,981
010-465-572	FURNISHINGS/EQUIP	-	-	-	-	4,700
	Sub-Total : Capital Outlay	-	-	-	-	4,700
	*EXP. SUMMARY- JUDICIAL	603,861	912,256	755,497	972,077	807,206



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

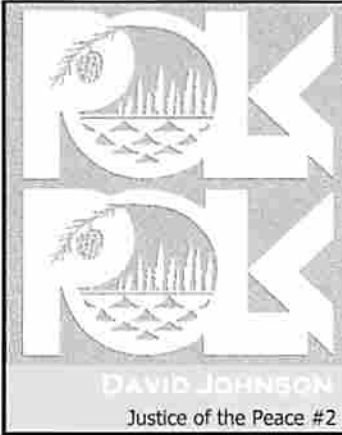
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-455-101	SALARY-JP #1	27,870	29,776	30,873	30,903	31,645
010-455-105	SALARIES	44,394	48,890	50,738	50,759	52,006
010-455-108	SALARIES / PART-TIME				-	15,763
010-455-200	LONGEVITY PAY	1,380	1,560	1,740	1,740	1,920
010-455-201	SOCIAL SECURITY	6,325	6,571	7,348	6,649	8,748
010-455-202	COUNTY GROUP INSURANCE	19,454	19,796	20,810	20,387	20,810
010-455-203	RETIREMENT	5,932	7,084	8,443	8,457	10,692
010-455-204	WORKERS COMPENSATION	505	500	292	345	278
010-455-206	UNEMPLOYMENT INSURANCE	118	128	114	115	104
010-455-225	TRAVEL ALLOWANCE	10,540	12,251	12,703	12,715	13,020
	Sub-Total : Personnel	116,519	126,555	133,061	132,070	154,987
010-455-315	OFFICE SUPPLIES	1,207	1,232	1,200	1,383	1,300
010-455-351	EQUIPMENT MAINTENANCE	297	40	750	-	750
010-455-390	SUBSCRIPTIONS		85		-	
010-455-425	INTERNET EXPENSE	179	659	650	558	700
010-455-427	TRAVEL/ TRAINING	1,093	578	1,500	1,210	1,500
010-455-480	BONDS	81	249		-	
010-455-481	DUES	85	75	150	170	170
010-455-483	PROSECUTOR PRO-TEM				200	
010-455-495	JP#1 OVERAGES/SHORTAGES	30			-	
	Sub-Total : Operating	2,971	2,918	4,250	3,521	4,420
010-455-572	OFFICE FURNISHINGS/EQUIP	350				
	Sub-Total : Capital Outlay	350	-	-	-	-
	*EXP. SUMMARY - JP #1	119,840	129,473	137,311	135,591	159,407



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-456-101	SALARY JP #2	27,870	29,776	30,873	30,903	31,645
010-456-105	SALARY - SECRETARY	25,721	23,096	25,968	24,853	48,509
010-456-108	SALARIES / PART-TIME	10,970	14,992	15,805	14,526	
010-456-200	LONGEVITY PAY	780	900	1,140	1,140	1,320
010-456-201	SOCIAL SECURITY	5,719	6,276	6,616	6,346	7,229
010-456-202	COUNTY GROUP INSURANCE	14,050	13,197	13,873	13,575	20,810
010-456-203	RETIREMENT	4,573	5,978	7,592	7,412	8,835
010-456-204	WORKERS COMPENSATION	482	449	263	304	230
010-456-206	UNEMPLOYMENT INSURANCE	107	98	93	87	73
010-456-225	TRAVEL ALLOWANCE	10,540	12,251	12,703	12,715	13,020
	Sub-Total : Personnel	100,812	107,012	114,926	111,861	131,672
010-456-315	OFFICE SUPPLIES	1,961	1,958	2,000	2,357	2,000
010-456-352	COMPUTER MAINT. EXP					
010-456-427	TRAVEL/TRAINING	788	830	1,000	380	1,000
010-456-480	BONDS		178		-	
010-456-481	DUES	85	85	100	95	100
	Sub-Total : Operating	2,835	3,052	3,100	2,832	3,100
010-456-572	FURNISHINGS/ EQUIP	-		1,000	860	
	Sub-Total : Capital Outlay	-	-	1,000	860	-
	*EXP. SUMMARY - JP #2	103,647	110,064	119,026	115,552	134,772



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-457-101	SALARY - JP #3	27,870	29,776	30,873	30,903	31,645
010-457-105	SALARIES	44,137	48,890	51,173	50,759	52,452
010-457-108	SALARIES / PART-TIME	72		949	-	972
010-457-200	LONGEVITY PAY	1,020	1,200	1,380	1,380	1,560
010-457-201	SOCIAL SECURITY	6,367	7,203	7,426	7,292	7,623
010-457-202	COUNTY GROUP INSURANCE	17,301	19,796	20,810	20,400	20,810
010-457-203	RETIREMENT	5,890	7,058	8,533	8,429	9,317
010-457-204	WORKERS COMPENSATION	527	511	295	344	242
010-457-206	UNEMPLOYMENT INSURANCE	136	128	117	115	82
010-457-225	TRAVEL ALLOWANCE	10,540	12,251	12,703	12,715	13,020
	Sub-Total : Personnel	113,860	126,813	134,260	132,338	137,725
010-457-315	OFFICE SUPPLIES	1,994	1,224	1,500	1,548	1,500
010-457-423	MOBILE PHONE				-	
010-457-427	TRAVEL/TRAINING	1,571	1,751	2,500	1,845	2,500
010-457-480	BONDS		249	300	71	
010-457-481	DUES	115	115	120	130	130
010-457-495	JP3 OVER/SHORTAGE	(1)	(0)			
	Sub-Total : Operating	3,680	3,339	4,420	3,594	4,130
010-457-572	FURNISHINGS/ EQUIP	894	1,144	340	340	765
	Sub-Total : Capital Outlay	894	1,144	340	340	765
	*EXP. SUMMARY - JP #3	118,434	131,296	139,020	136,272	142,620



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 Precint 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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-458-101	SALARY- JP #4	27,870	29,776	30,873	30,903	31,645
010-458-103	CELL PHONE ALLOWANCE				29	756
010-458-105	SALARIES	23,717	21,578	46,642	45,077	47,808
010-458-108	SALARIES / PART-TIME	9,702	10,025		82	
010-458-200	LONGEVITY PAY	540	480	600	300	480
010-458-201	SOCIAL SECURITY	5,536	5,783	6,948	6,783	7,169
010-458-202	COUNTY GROUP INSURANCE	11,888	11,545	20,810	18,714	20,810
010-458-203	RETIREMENT	4,978	5,677	7,983	7,865	8,762
010-458-204	WORKERS COMPENSATION	478	413	276	306	226
010-458-206	UNEMPLOYMENT INSURANCE	111	82	103	98	72
010-458-225	TRAVEL ALLOWANCE	10,540	12,251	12,703	12,715	13,020
	Sub-Total : Personnel	95,361	97,610	126,938	122,872	130,748
010-458-315	OFFICE SUPPLIES	1,067	2,304	2,000	2,283	2,500
010-458-390	SUBSCRIPTIONS		116	300	230	300
010-458-427	TRAVEL TRAINING	1,948	1,189	2,000	1,455	2,000
010-458-480	BONDS	71	178	80	-	80
010-458-481	DUES	75	75	75	-	75
	Sub-Total : Operating	3,161	3,861	4,455	3,968	4,955
010-458-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	98,522	101,472	131,393	126,840	135,703



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-475-101	SALARY - D.A.			6,000	6,269	7,000
010-475-105	SALARIES	488,169	513,789	562,159	558,500	576,362
010-475-108	SALARIES - PART TIME	858	4,926	14,419	2,514	14,780
010-475-120	CERTIFICATE PAY	2,635	1,851	1,800	2,400	4,200
010-475-200	LONGEVITY PAY	4,560	5,520	5,580	5,220	5,940
010-475-201	SOCIAL SECURITY	37,525	39,819	44,056	44,827	46,534
010-475-202	COUNTY GROUP INSURANCE	82,678	80,659	97,114	90,924	97,114
010-475-203	RETIREMENT	34,921	39,995	50,621	52,699	56,874
010-475-204	WORKERS COMPENSATION	8,131	5,845	4,902	5,838	4,510
010-475-206	UNEMPLOYMENT INSURANCE	1,318	1,345	1,254	1,357	902
	Sub-Total : Personnel	660,796	693,749	787,905	770,548	814,216
010-475-315	OFFICE SUPPLIES	8,392	11,386	12,000	11,051	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES			6,500	6,288	7,000
010-475-330	FURNISHED TRANSPORTATION		4,496	7,500	6,718	8,500
010-475-390	SUBSCRIPTIONS		88	2,500	2,006	2,500
010-475-400	SPECIAL PROSECUTION (PENRY)		19,317	25,000	-	
010-475-401	ONLINE RESEARCH	2,650	3,135	4,000	3,315	4,000
010-475-406	APPELLATE EXPENSES	13,790	532	12,000	4,421	12,000
010-475-423	MOBILE PHONES/PAGERS		400	1,000	865	1,500
010-475-427	TRAVEL		13,801	11,000	8,507	15,000
010-475-475	DETCOG GRANT LOCAL MATCH				-	-
010-475-481	FEES/ DUES	1,869	2,775	2,500	2,721	3,500
010-475-490	MISCELLANEOUS	25,845	27,823	6,500	15,657	11,500
	Sub-Total : Operating	52,545	83,752	90,500	61,549	80,500
010-475-572	FURNISHINGS & EQUIPMENT	726	9,302	6,950	6,914	3,500
010-475-573	CAPITAL OUTLAYS	42,722			23,088	
	Sub-Total : Capital Outlay	43,448	9,302	6,950	30,002	3,500
	*EXP. SUMMARY - DIST. ATTY	756,790	786,803	885,355	862,100	898,216

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:

KENNETH HAMMACK
Sheriff

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-560-101	SALARY- SHERIFF	40,265	43,018	44,604	44,646	45,719
010-560-103	CELL PHONE ALLOWANCE			850	1,810	24,730
010-560-104	STEP GRANT SALARIES				43,894	52,267
010-560-105	SALARIES	1,255,088	1,434,971	1,575,338	1,540,672	1,614,721
010-560-106	TRA OVERTIME SALARIES	154,273	179,456	200,000	191,592	200,000
010-560-108	SALARIES / PART-TIME	52,639	36,159	33,546	50,338	34,385
010-560-120	CERTIFICATE PAY	17,309	17,632	19,200	18,370	22,800
010-560-200	LONGEVITY PAY	10,800	12,930	12,900	12,660	14,280
010-560-201	SOCIAL SECURITY	114,791	131,093	145,738	140,479	155,081
010-560-202	GROUP INSURANCE	270,190	292,559	346,836	317,536	346,836
010-560-203	RETIREMENT	105,688	132,785	167,455	169,419	189,544
010-560-204	WORKERS COMPENSATION	67,772	51,346	56,459	60,834	54,884
010-560-206	UNEMPLOYMENT INSURANCE	4,241	4,304	4,050	4,091	2,906
010-560-225	TRAVEL ALLOWANCE	14,605	17,966	18,628	18,646	19,094
	Sub-Total : Personnel	2,107,661	2,354,217	2,625,604	2,614,989	2,777,246
010-560-300	UNIFORMS	18,587	21,712	27,000	23,545	27,000
010-560-315	OFFICE SUPPLIES	8,836	8,581	12,000	12,225	12,000
010-560-330	FUEL & OIL	146,534	157,615	172,000	243,134	269,622
010-560-331	STEP - TRAVEL/FUEL					14,329
010-560-332	STEP - SUPPLIES					600
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,134	2,169	2,500	2,320	2,500
010-560-337	HAZ-MAT MONIES/EQUIPMEN	23,629			-	
010-560-341	FILM/PHOTOS	3,021	2,448	3,500	3,404	3,500
010-560-354	TIRE/TUBES	8,612	13,730	15,000	14,761	26,250
010-560-360	POLK CO. CRIME WATCH		2,401		-	
010-560-391	SHELTER REPLACEMENT EXPENSES			18,000	12	18,000
010-560-392	ANIMAL SHELTER	9,843	15,818	20,000	18,254	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	69,912	31,338	27,000	41,817	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	4,592	4,500	4,500	4,131	4,500
010-560-395	TRAINING AIDS/SUPPLIES			10,000	6,125	10,000
010-560-400	TEXAS VINE PROJECT	15,096	17,470	17,925	17,925	17,925
010-560-422	RADIO/COMMUNICATION	4,778	4,452	4,000	2,843	7,000
010-560-423	MOBILE PHONES/PAGERS	20,382	19,925	22,500	21,176	7,100
010-560-427	TRAVEL/TRAINING	25,116	26,709	25,000	26,981	30,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-560-428		4,067		400	5,000
010-560-450	12,780	2,990		12,849	
010-560-454	33,029	43,645	35,000	33,898	40,000
010-560-463	3,676	4,004	3,840	3,840	3,840
010-560-480	43,310	30,239	31,000	28,623	25,750
010-560-490	19,599	401	11,500	11,297	11,500
010-560-555			7,504	618	
	Sub-Total : Operating	473,466	414,216	469,769	530,178
					593,916
010-560-571				30,027	
010-560-572	67,940		3,000	1,984	3,000
010-560-573	44,919	1,908	15,500	16,015	15,500
010-560-575	302,035	487,163		252,414	
010-560-576				-	
	Sub-Total : Capital Outlay	414,894	489,071	18,500	300,441
					18,500
	* EXP. SUMMARY - SHERIFF	2,996,021	3,257,505	3,113,872	3,445,608
					3,389,662



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-512-105	SALARIES	651,205	710,325	848,121	802,104	935,455
010-512-108	SALARIES / PART-TIME	22,463	28,063	10,250	12,745	10,506
010-512-120	CERTIFICATE PAY	4,939	4,874	6,600	6,231	7,200
010-512-150	Juvenile Transport	648		3,512	-	3,600
010-512-200	LONGEVITY PAY	3,000	4,500	4,920	4,680	5,880
010-512-201	SOCIAL SECURITY	52,023	57,529	66,815	61,772	73,642
010-512-202	COUNTY GROUP INSURANCE	137,308	162,817	215,038	167,370	228,912
010-512-203	RETIREMENT	46,464	56,790	76,743	72,865	90,007
010-512-204	WORKERS COMPENSATION	31,152	25,651	29,924	29,562	29,277
010-512-206	UNEMPLOYMENT INSURANCE	2,005	1,917	1,921	1,806	1,444
	Sub-Total : Personnel	951,206	1,052,468	1,263,845	1,159,133	1,385,924
010-512-300	UNIFORMS	5,825	4,688	5,000	5,000	5,000
010-512-315	OFFICE SUPPLIES	4,722	4,347	5,000	4,665	7,500
010-512-300	FUEL & OIL	(SEE SHERIFF'S DEPT ACCT. # 010-560-300)				
010-512-333	GROCERIES	95,338	107,058	125,638	121,238	140,638
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	19,732	19,517	20,000	16,217	20,000
010-512-342	LAUNDRY SUPPLIES	5,000	2,873	5,000	3,209	6,500
010-512-391	MED SERVICES-IN COUNTY	58,849	79,860	60,000	91,176	60,000
010-512-392	MED SUPPLIES-IN COUNTY	7,727	5,614	5,000	4,156	5,000
010-512-393	MED SUPP/SERV-OUT OF CO	30,639	278	30,000	1,100	30,000
010-512-405	MEDICAL- DOCTORS/ NURSES	44,400	44,400	44,400	44,400	56,400
010-512-426	TRAVEL-TRANSP PRISONER	6,592	17,936	15,000	17,054	20,490
010-512-427	TRAVEL/TRAINING	3,730	1,264	4,500	3,983	7,700
010-512-428	Emergency Transport/Prisoner				-	
010-512-440	CONTRACT INMATE HOUSING	200,477	201,162	330,000	300,208	330,000
010-512-453	EQUIPMENT REPAIRS	5,862	4,491	7,500	4,811	7,500
010-512-456	INMATE WORKCREW EXPENSE					3,500
010-512-490	MISCELLANEOUS	5,404	13,966	5,000	21,882	5,000
010-512-491	INMATE (supplies)	14,860	10,313	10,000	8,093	18,500
010-512-495	ALARM SYSTEM			6,800	350	
	Sub-Total : Operating	509,156	517,765	678,838	647,542	723,728

JAIL (CONT.)

Detail Expenditures (Continued)

Departments	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-512-571	CAPITAL OUTLAY - BUILDING	11,827	5,341	1,442	
010-512-572	OFFICE FURNISHINGS/ EQUIPMENT		4,381	-	
010-512-573	CAPITAL OUTLAY			4,609	
010-512-574	JAIL BEDDING ETC.	3,996	3,911	2,025	2,025
010-512-575	VEHICLES			-	
	Sub-Total : Capital Outlay	15,823	13,633	7,934	2,025
	*EXP. SUMMARY- JAIL	1,476,185	1,583,866	1,814,610	2,111,676



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-551-101	SALARIES	13,250	14,156	14,678	14,692	15,045
010-551-200	LONGEVITY PAY	60	120	180	180	240
010-551-201	SOCIAL SECURITY	1,018	1,117	1,137	1,138	1,169
010-551-202	GROUP INSURANCE	6,485	6,599	6,937	6,326	6,937
010-551-203	RETIREMENT	938	1,094	1,306	1,310	1,429
010-551-204	WORKERS COMPENSATION	932	463	935	559	889
010-551-206	UNEMPLOYMENT INSURANCE	29			-	
	Sub-Total : Personnel	22,712	23,549	25,172	24,204	25,709
010-551-300	UNIFORMS				-	300
010-551-315	OFFICE SUPPLIES	3,435	4,747	4,500	4,652	4,500
010-551-330	FURNISHED TRANSPORTATIO	3,186	4,203	5,000	12,859	10,000
010-551-423	MOBILE PHONES/PAGERS	58			93	
010-551-427	TRAVEL / TRAINING			1,000	-	1,000
010-551-480	BONDS			150	50	150
010-551-490	MISCELLANEOUS		608			
	Sub-Total : Operating	6,678	9,558	10,650	17,654	15,950
010-551-572	RADIO / OFFICE EQUIPMENT	-			-	
010-551-575	VEHICLE/S	-			-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	29,390	33,107	35,822	41,858	41,659



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-552-101	SALARIES	13,250	14,156	14,678	14,692	15,045
010-552-200	LONGEVITY PAY	360	420	480	480	540
010-552-201	SOCIAL SECURITY	1,041	1,140	1,160	1,161	1,192
010-552-202	GROUP INSURANCE	6,485	6,599	6,937	7,012	6,937
010-552-203	RETIREMENT	959	1,116	1,332	1,333	1,457
010-552-204	WORKERS COMPENSATION	731	518	945	569	899
010-552-206	UNEMPLOYMENT INSURANCE				-	
	Sub-Total : Personnel	22,825	23,948	25,532	25,245	26,069
010-552-300	UNIFORMS	1,458	799	900	1,051	900
010-552-315	OFFICE SUPPLIES	890	1,175	1,250	945	1,250
010-552-330	FURNISHED TRANSPORTATIO	2,288	5,484	5,000	1,694	10,000
010-552-423	MOBILE PHONES/PAGERS	1,587	2,308	2,500	2,457	2,500
010-552-427	TRAVEL / TRAINING	107	725	2,000	324	2,000
010-552-480	BONDS		100	478	100	478
	Sub-Total : Operating	6,330	10,591	12,128	6,571	17,128
010-552-572	RADIO / OFFICE EQUIPMENT	1,779	247	1,000	-	1,000
010-552-575	VEHICLE/S				34,288	
	Sub-Total : Capital Outlay	1,779	247	1,000	34,288	1,000
	* EXP. SUMMARY - CONSTBL,	30,934	34,786	38,660	66,105	44,197



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-553-101	SALARIES	13,250	14,156	14,678	14,692	15,045
010-553-200	LONGEVITY PAY	780	900	900	900	960
010-553-201	SOCIAL SECURITY	1,073	1,154	1,192	1,175	1,224
010-553-202	GROUP INSURANCE	6,485	6,599	6,937	7,012	6,937
010-553-203	RETIREMENT	988	1,145	1,369	1,365	1,496
010-553-204	WORKERS COMPENSATION	763	534	960	582	912
010-553-206	UNEMPLOYMENT INSURANCE				-	
	Sub-Total : Personnel	23,339	24,488	26,035	25,726	26,574
010-553-300	UNIFORMS	270	885	1,000	560	1,200
010-553-315	OFFICE SUPPLIES	3,703	433	822	1,619	1,000
010-553-330	FURNISHED TRANSPORTATIO	1,724	5,620	5,000	4,308	8,500
010-553-423	MOBILE PHONE/PAGER	1,853	1,222	1,500	1,108	1,500
010-553-427	TRAVEL / TRAINING	849	697	1,500	1,304	1,500
010-553-480	BONDS		100	150	100	100
	Sub-Total : Operating	8,399	8,957	9,972	8,999	13,800
010-553-572	RADIO / OFFICE EQUIPMENT	-			-	
010-553-575	VEHICLE/S	-			-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	31,738	33,444	36,007	34,725	40,374



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-554-101	SALARIES	13,250	14,156	14,678	14,692	15,045
010-554-200	LONGEVITY PAY	780	840	900	900	960
010-554-201	SOCIAL SECURITY	1,051	1,139	1,192	1,171	1,224
010-554-202	GROUP INSURANCE	6,485	6,599	6,937	7,007	6,937
010-554-203	RETIREMENT	988	1,145	1,369	1,365	1,496
010-554-204	WORKERS COMPENSATION	763	534	685	582	637
010-554-206	UNEMPLOYMENT INSURANCE				-	
	Sub-Total : Personnel	23,317	24,413	25,761	25,717	26,299
010-554-315	OFFICE SUPPLIES	1,704	3,044	1,900	2,674	2,000
010-554-330	FURNISHED TRANSPORTATIO	5,175	4,777	5,000	3,120	8,000
010-554-423	MOBILE PHONE	447	587	600	622	600
010-554-427	TRAVEL / TRAINING	1,375	1,098	2,000	255	2,000
010-554-480	BONDS		100	150	50	150
010-554-558	FILING FEE EXPENDITURE	-				
	Sub-Total : Operating	8,701	9,605	9,650	6,720	12,750
010-554-572	RADIO / OFFICE EQUIPMENT	-			-	
010-554-575	VEHICLE/S	-			-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	32,019	34,018	35,411	32,437	39,049



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-402-105	SALARIES	24,707	26,921	27,944	27,942	28,642
010-402-108	SALARIES / PART-TIME				-	-
010-402-200	LONGEVITY PAY	480	540	600	600	660
010-402-201	SOCIAL SECURITY	1,927	2,148	2,131	2,184	2,242
010-402-202	GROUP INSURANCE	6,485	6,599	6,937	6,825	6,937
101-405-203	RETIREMENT	1,775	2,103	2,509	2,510	2,740
010-402-204	WORKERS COMPENSATION	145	133	87	102	71
010-402-206	UNEMPLOYMENT INSURANCE	57	70	63	63	44
	Sub-Total : Personnel	35,576	38,513	40,270	40,227	41,335
010-402-400	DPS OPERATING	7,358	10,628	10,650	10,414	10,650
010-402-410	GAME WARDEN OPERATING	1,344	1,833	3,000	2,925	3,000
010-402-420	LICENSE & WEIGHTS OPERAT	1,513	1,857	1,800	1,590	1,800
010-402-423	MOBILE PHONES/PAGERS	129				
010-402-430	TEXAS RANGER OPERATING	1,925	1,988	2,000	2,010	2,000
	Sub-Total : Operating	12,269	16,306	17,450	16,940	17,450
010-402-572	OFFICE FURNISHINGS/EQUIP	-	-		-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- DPS	47,845	54,819	57,720	57,166	58,785



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-695-105	SALARIES	137,357	138,987	144,836	144,744	148,457
010-695-108	SALARIES / PART-TIME	2,521	559	2,705	2,782	3,452
010-695-200	LONGEVITY PAY	1,320	1,260	1,560	1,560	1,860
010-695-201	SOCIAL SECURITY	10,737	10,915	11,406	11,279	11,763
010-695-202	GROUP INSURANCE	30,261	32,993	34,684	33,900	34,684
010-695-203	RETIREMENT	9,752	10,792	13,106	13,142	14,377
010-695-204	WORKERS COMPENSATION	1,242	1,002	640	752	589
010-695-206	UNEMPLOYMENT INSURANCE	429	361	328	327	231
	Sub-Total : Personnel	193,619	196,868	209,266	208,486	215,413
010-695-315	OFFICE SUPPLIES	4,111	3,370	3,500	3,456	4,000
010-695-321	BLDG & SEWAGE EXPENSES	565	453	500	285	500
010-695-330	FURNISHED TRANSPORTATIO	5,502	7,369	8,000	6,445	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	14,713	23,507	12,000	11,759	15,000
010-695-420	TELEPHONE/ MOBILE & SPEC	6,001	5,356	6,000	6,382	6,000
010-695-423	SATELLITE SERVICES	2,704	2,910	3,492	3,106	3,492
010-695-427	TRAVEL/TRAINING	3,104	4,020	5,000	3,958	6,800
010-695-463	TOWER RENT	396		396	-	396
010-695-490	MISCELLANEOUS	4,974	11,524	3,000	5,919	3,000
010-695-491	STATE SEWAGE FEES	1,470	980	2,500	2,470	2,500
010-695-492	911 EXPENSE	1,928	1,957	2,000	2,003	2,000
010-695-493	DISASTER EXPENSES	74,792				25,000
	Sub-Total : Operating	120,259	61,446	46,388	45,782	78,688
010-695-500	NOAA WEATHER RADIO				-	
010-695-571	STATE HOMELAND SECURITY	2,108	18,299		23,909	
010-695-572	OFFICE FURNISH/EQUIPMENT	3,967	1,872	3,200	2,289	2,000
010-695-573	CAPITAL OUTLAY PURCHASES		35,552			2,000
010-695-574	MOSQUITO ABATEMENT GRANT		50,636			
010-695-695	HAZ-MAT CLEANUP				4,991	
	Sub-Total : Capital Outlay	6,075	106,359	3,200	31,189	4,000
	* EXP. SUMMARY - EMERG MC	319,952	364,673	258,854	285,458	298,101



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-543-330	COMMAND VEHICLE/FUEL-OIL			1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD		2,000	6,500	-	6,500
010-543-485	TRAINING	6,025	4,975	10,000	2,420	11,000
010-543-487	FIRE DEPARTMENTS	78,367	95,013	93,513	93,703	102,864
010-543-690	LIV-ANNUAL AGREEMENT	15,500	31,000	34,100	34,100	37,510
010-543-695	VFD BRUSH TRUCKS - MATCH	10,102			11,551	
	Sub-Total : Operating	109,994	132,988	145,113	141,774	158,874
	*EXP. SUMMARY- VOL. FIRE D	109,994	132,988	145,113	141,774	158,874

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

Your Volunteer Fire Departments are:

Alabama-Coushatta Indian Reservation VFD. Big Thicket Lake Estates VFD. Corrigan VFD. Goodrich VFD. Holiday Lake Estates VFD. Indian Springs VFD. Livingston VFD. Onalaska VFD. Scenic Loop VFD. Segno VFD. South Polk County VFD



ENVIRONMENTAL ENFORCEMENT

Department Description

This Department is responsible to patrol rural areas of the County to locate illegal waste disposal, public nuisance defined by the Health & Safety Code and other environmental crime. The department will identify offenders and take necessary measures to alleviate the problem. The Enforcement Officer also serves as the Arson Investigator for the County 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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-697-105	SALARIES	31,191	31,154	32,325	32,338	33,133
010-697-108	SALARIES-PART TIME	360			-	-
010-697-120	CERIFICATE PAY				-	-
010-697-200	LONGEVITY PAY	600	660	720	720	780
010-697-201	SOCIAL SECURITY	2,442	2,050	2,468	2,145	2,594
010-697-202	GROUP INSURANCE	6,485	6,572	6,937	6,807	6,937
010-697-203	RETIREMENT	2,239	2,436	2,835	2,907	3,171
010-697-204	WORKERS COMPENSATION	225	204	1,135	184	1,060
010-697-206	UNEMPLOYMENT INSURANCE	67	82	71	73	51
	Sub-Total : Personnel	43,609	43,157	46,490	45,175	47,725
010-697-300	UNIFORMS		505	400	478	500
010-697-311	POSTAGE	905	286	500	127	250
010-697-315	OFFICE SUPPLIES	1,717	1,677	1,700	1,497	1,700
010-697-330	FUEL & OIL	3,545	2,701	4,000	3,580	6,000
010-697-354	TIRES/TUBES			500	434	500
010-697-423	MOBILE PHONES/PAGERS	1,027	1,012	1,500	614	1,700
010-697-427	TRAVEL/TRAINING	1,541	3,248	2,500	1,383	2,500
010-697-456	EQUIPMENT REPAIRS	5,639	4,396	2,500	2,451	2,500
010-697-457	SURVEYING/ENGINEERING		920	2,000	650	2,000
010-697-458	CONTRACT INSPECTIONS		3,855	6,250	1,785	6,250
010-697-460	INMATE WORKCREW EXPENSE	3,854	3,999	4,000	4,394	4,500
010-697-480	SUBSCRIPTIONS			450	-	450
010-697-481	DUES	231		250	201	250
	Sub-Total : Operating	18,460	22,599	26,550	17,595	29,100
010-697-571	DETCOG GRANT - EQUIPMENT	24,343				
010-697-572	OFFICE FURNISH/EQUIPMENT		2,029	1,500	929	4,000
010-697-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	24,343	2,029	1,500	929	4,000
	*EXP. SUMMARY- ENV. ENF.	86,412	67,785	74,540	63,699	80,825



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-645-105	SALARIES	24,038	27,763	49,848	49,924	52,747
010-645-108	SALARIES / PART-TIME	18,106	11,382	12,315	10,497	12,622
010-645-200	LONGEVITY PAY	180	240	360	360	480
010-645-201	SOCIAL SECURITY	3,238	3,016	4,783	4,608	5,037
010-645-202	GROUP INSURANCE	6,485	6,599	13,873	13,012	13,873
010-645-203	RETIREMENT	1,707	2,830	5,496	5,366	6,157
010-645-204	WORKERS COMPENSATION	295	235	190	206	160
010-645-206	UNEMPLOYMENT INSURANCE	92	100	138	131	99
	Sub-Total : Personnel	54,140	52,163	87,003	84,104	91,176
010-645-315	OFFICE SUPPLIES	3,256	4,498	3,500	4,021	3,500
010-645-352	COMPUTER SUPP/EXPENSE	351	752	800	587	800
010-645-400	HURRICANE EVACUEES	2,578			-	
010-645-404	INDIGENT HEALTHCARE	168,546	128,747	145,000	131,322	145,000
010-645-405	CONTRACT SERV. - ADM	70,260	72,017	74,177	74,177	76,031
010-645-411	PAUPER CARE & LUNACY	16,734	19,556	18,000	14,030	18,000
010-645-423	MOBILE PHONE				-	
010-645-426	TRAVEL/ TRAINING		453	900	433	900
	Sub-Total : Operating	261,725	226,022	242,377	224,570	244,231
010-645-572	CAPITAL OUTLAY PURCHASES	924	1,320		-	
	Sub-Total : Capital Outlay	924	1,320	-	-	-
	*EXP. SUMMARY - SOCIAL SEF	316,790	279,505	329,380	308,674	335,408



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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-405-105	SALARIES	44,090	50,456	54,174	46,803	55,529
010-405-108	SALARIES / PART-TIME	286	641	2,107	206	2,160
010-405-200	LONGEVITY PAY	960	360	480	480	480
010-405-201	SOCIAL SECURITY	3,468	4,028	4,342	3,632	4,450
010-405-202	GROUP INSURANCE	10,808	13,197	13,873	10,762	13,873
101-405-203	RETIREMENT	3,173	3,949	4,989	4,158	5,439
010-405-204	WORKERS COMPENSATION	273	297	173	180	141
010-405-206	UNEMPLOYMENT INSURANCE	142	132	125	106	87
	Sub-Total : Personnel	63,200	73,060	80,264	66,326	82,160
010-405-315	OFFICE SUPPLIES	495	743	1,000	958	1,000
010-405-352	COMPUTER MAINTENANCE	746	675	950	897	2,200
010-405-427	TRAVEL/TRAINING	147	565	900	311	1,300
010-405-481	BONDS/FEES	60	60	120	131	120
	Sub-Total : Operating	1,448	2,042	2,970	2,297	4,620
010-405-572	OFFICE FURNISHINGS/EQUIP	-	2,404	2,500	2,328	2,500
	Sub-Total : Capital Outlay	-	2,404	2,500	2,328	2,500
	*EXP. SUMMARY- VET SERV O	64,648	77,507	85,734	70,951	89,280



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:

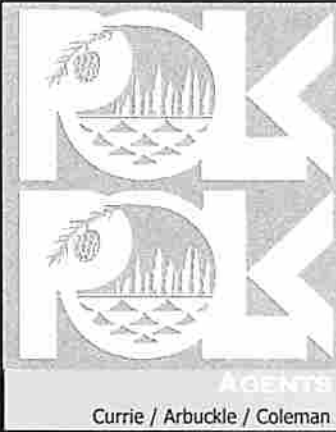
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-650-105	SALARIES	19,898	26,921	27,933	46,020	50,020
010-650-108	SALARIES/PART-TIME	2,181	7,535	2,560	3,434	2,624
010-650-200	LONGEVITY PAY	840	1,380	960	960	1,080
010-650-201	SOCIAL SECURITY	1,753	2,817	2,406	3,837	4,110
010-650-202	GROUP INSURANCE	6,485	6,599	6,937	10,688	13,873
010-650-203	RETIREMENT	1,461	2,724	2,765	4,473	5,023
010-650-204	WORKERS COMPENSATION	284	529	155	866	1,034
010-650-206	UNEMPLOYMENT INSURANCE	113	94	69	109	81
	Sub-Total : Personnel	33,015	48,598	43,785	70,387	77,845
010-650-315	OFFICE SUPPLIES	958	1,079	1,000	1,424	1,000
010-650-400	CONSERVATION & PRESERVA	483	500	500	269	500
010-650-427	TRAVEL/TRAINING	1,763	2,414	2,500	1,466	2,500
010-650-435	PUBLISHING	1,000	886	1,000	1,960	1,000
	Sub-Total : Operating	4,204	4,879	5,000	5,120	5,000
010-650-572	FURNISHINGS OFFICE/ EQUIP	358		1,000	922	1,000
	Sub-Total : Capital Outlay	358	-	1,000	922	1,000
	*EXP. SUMMARY - LIBRARY &	37,577	53,477	49,785	76,429	83,845

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
	FY2005	FY2006	FY2007	FY2008	FY2009
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
010-665-105	SALARIES	50,496	51,779	61,522	61,572	63,061
010-665-108	SALARIES / PART-TIME		359	1,097	411	1,124
010-665-200	LONGEVITY PAY		60	120	120	180
010-665-201	SOCIAL SECURITY	4,616	4,905	4,974	5,612	5,098
010-665-202	GROUP INSURANCE	4,323	6,599	6,937	6,704	6,937
010-665-203	RETIREMENT	1,469	1,714	2,228	2,177	2,435
010-665-204	WORKERS COMPENSATION	3,015	2,074	2,723	2,643	2,606
010-665-206	UNEMPLOYMENT INSURANCE	134	160	164	163	115
010-665-225	TRAVEL ALLOWANCE	9,846	10,646	12,000	12,000	12,000
	Sub-Total : Personnel	73,900	78,295	91,765	91,402	93,554
010-665-315	OFFICE SUPPLIES	1,864	1,882	2,000	1,481	2,000
010-665-334	DEMONSTRATION SUPPLIES	281	406	500	480	500
010-665-424	CEA-4H					3,750
010-665-225	CEA-AG SPECIAL TRAVEL FUN	4,882	6,426	7,500	8,235	3,750
010-665-226	CEA-FAM. CONSUMER TRAVEL	1,571	1,480	1,500	2,990	2,500
010-665-427	TRAVEL/TRAINING			180	62	180
010-665-452	COMPUTER MAINTENANCE/ E	2,555		500	-	500
010-665-454	VEHICLE MAINTENANCE		949	2,500	420	2,500
010-665-490	4H EQUIPMENT/ SUPPLIES	3,444	3,957	4,000	3,999	4,000
	Sub-Total : Operating	14,595	15,100	18,680	17,669	19,680
010-665-572	CAPITAL OUTLAY PURCHASES	1,171			-	
	Sub-Total : Capital Outlay	1,171	-	-	-	-
	*EXP. SUMMARY - EXTENSION	89,666	93,395	110,445	109,071	113,234

GENERAL FUND (RECAP)

	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	2,702,905	2,975,092	3,996,686	3,956,435	4,266,823
REVENUES	-	-	-	-	-
TAX REVENUE SUMMARY	8,632,872	9,442,029	8,387,767	8,592,140	9,872,658
LICENSE & PERMIT FEES SUMMARY	157,280	169,009	155,038	122,681	129,400
FINES, FEES & FORFEITURE SUMMARY	656,511	729,755	741,000	817,544	836,000
FEDERAL REVENUE SUMMARY	394,178	405,305	103,818	828,543	177,302
CHARGES FOR SERVICES SUMMARY	1,215,092	1,423,310	1,381,650	1,286,203	1,302,500
INTEREST SUMMARY	191,540	340,038	327,000	198,676	200,000
OTHER REVENUES SUMMARY	1,968,482	2,219,705	2,868,317	2,852,177	2,695,871
DEBT PROCEEDS SUMMARY	-	1,306,423	-	1,792,349	-
** TOTAL REVENUE	13,215,956	16,035,573	13,964,589	16,490,313	15,213,732
EXPENDITURES	-	-	-	-	-
GENERAL AND ADMINISTRATIVE	5,922,739	5,943,717	4,543,855	5,233,598	4,998,170
JUSTICE & PUBLIC SAFETY	7,716,688	8,606,625	8,845,388	9,210,769	9,528,803
HEALTH, HUMAN & OTHER SERVICES	508,681	503,885	575,344	565,124	621,767
** TOTAL EXPENDITURES	14,148,109	15,054,227	13,964,587	15,009,491	15,148,739
Projected Fund Balance (year ending)	1,770,752	3,956,438	3,996,689	5,437,256	4,331,816

ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
BEGINNING FUND BALANCE	(\$405,490)	\$1,017,087	\$637,243	\$1,294,990	\$938,021
TAX REVENUE	2,237,236	2,629,390	3,581,364	3,610,259	3,664,056
FEE REVENUE	1,082,646	1,166,994	1,002,500	1,083,381	1,060,500
INTEREST	33,207	29,183	30,500	45,425	38,000
OTHER	2,347,599	975,717	835,000	1,456,966	110,000
LATERAL ROAD	55,194	57,190	45,300	55,750	48,658
OTHER FINANCING SOURCES	917,929	1,984,914	-	928,890	-
TOTAL REVENUES	6,673,812	6,843,388	5,494,664	7,180,670	4,921,214
TOTAL AVAILABLE FUNDS	6,268,322	7,860,475	6,131,907	8,475,660	5,859,235
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	797,776	1,305,905	1,151,702	1,469,490	1,165,494
PRECINCT 2	624,144	1,061,382	1,066,390	1,351,627	1,186,278
PRECINCT 3	1,044,170	1,855,857	1,233,684	1,694,770	1,237,889
PRECINCT 4	892,734	1,564,615	1,285,800	1,680,789	1,330,073
OTHER ROAD & BRIDGE					
RESERVE TO FUND BALANCE	\$86,500				
COUNTY WIDE (ADM.)	425,895	481,524	494,271	449,404	
PERMANENT ROAD	442,501	289,679	200,000	434,632	
EMERGENCY REPAIRS	(2,000)	6,523	-	-	
LATERAL ROADS	10,419	-	45,300	41,410	
TOTAL EXPENDITURES	4,235,639	6,565,485	5,477,148	7,122,121	4,919,734
ENDING FUND BALANCE	\$2,032,684	\$1,294,989	\$654,759	\$1,353,539	\$939,501

<i>Fund balance as a % of expenditures</i>	48%	20%	12%	19%	19%
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ROAD & BRIDGE - REVENUES

Detailed Revenues

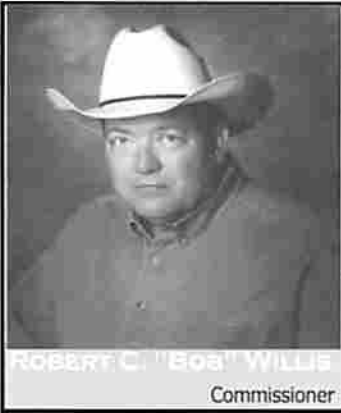
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
FUND BALANCE (BEGINNING)					
Undesignated	(523,238)	854,564	419,016	1,075,277	664,123
Designated - Perm. Rd. (Tax Notes)					
Designated - Lateral Road	117,748	162,523	218,227	219,713	273,898
TOTAL FUND BALANCE	(405,490)	1,017,087	637,243	1,294,990	938,021
TAX REVENUE					
015-310-110 TAXES - CURRENT	2,046,974	2,458,352	3,359,729	3,415,275	3,455,382
015-310-120 TAXES DELINQUENT	189,784	171,038	221,635	194,984	208,675
015-318-160 OTHER TAX	479			-	
* TAX REVENUE SUMMARY	2,237,236	2,629,390	3,581,364	3,610,259	3,664,056
FEE REVENUE					
015-321-200 AUTO REGISTRATION FEES	590,484	574,383	458,000	554,503	537,500
015-321-300 LICENSE TAX	475,200	520,616	495,000	487,952	490,000
015-321-400 TxDOT GROSS WEIGHT & AXL	16,963	60,054	37,500	38,416	33,000
015-321-500 SPECIAL LICENSE PLATE MONEY		11,941	12,000	2,510	-
* FEE REVENUE SUMMARY	1,082,646	1,166,994	1,002,500	1,083,381	1,060,500
INTEREST					
015-360-100 DEPOSITORY INTEREST	33,207	29,183	30,500	45,425	38,000
TOTAL INTEREST	33,207	29,183	30,500	45,425	38,000
DEBT PROCEEDS					
015-390-400 Adm. Loan(Tax Note) Proceeds		12,341		9,726	
015-390-621 Pct1 Loan(Tax Note) Proceeds	167,322	390,537		295,696	-
015-390-622 Pct2 Loan(Tax Note) Proceeds	104,365	79,850		176,718	
015-390-623 Pct3 Loan(Tax Note) Proceeds	238,205	809,471		165,258	
015-390-624 Pct4 Loan(Tax Note) Proceeds	408,037	692,715		281,492	
TOTAL PROCEEDS	917,929	1,984,914	-	928,890	-
LATERAL ROAD					
017-333-330 STATE LATERAL ROAD MONIE	48,379	48,369	42,800	48,658	48,658
017-360-100 DEPOSITORY INTEREST	6,816	8,821	2,500	7,091	
* REVENUE SUMMARY - LATERAL ROAD	55,194	57,190	45,300	55,750	48,658
OTHER REVENUE					
015-330-621 PCT 1 FEMA FUNDS	-	-	-		
015-330-622 PCT 2 FEMA FUNDS	-	-	-		
015-330-623 PCT 3 FEMA FUNDS	1,442	-	-		
015-330-624 PCT 4 FEMA FUNDS	2,648	-	-		
015-342-566 REFUND - UNEMPLOYMENT	1,396	2,075		2,538	
015-342-600 ADM INSURANCE REIMB.				868	
015-342-620 REIMB TRAVEL - PCT. 1	194	-	-		
015-342-622 REIMB TRAVEL - PCT. 2	1,250				
015-342-623 REIMB TRAVEL - PCT. 3				225	
015-342-624 PCT. 4 ROW REIMBURSEMENT	200	400			
015-350-300 FINES	119,207	115,194	120,000	107,534	110,000
015-360-200 MISCELLANEOUS REVENUE	54,977	657		1,368	
015-364-100 SALE OF SURPLUS, PCT.1		286			
015-364-300 SALE OF SURPLUS, PCT. 3		1,167			
015-364-400 SALE OF SURPLUS, PCT. 4	383	-			
015-369-100 Culvert/Material Reimbursemer	64,807	64,704		16,919	
015-369-200 Culvert/Material Reimbursemer	79,694	159,247		131,146	
015-369-300 Culvert/Material Reimbursemer	1,794			6,119	
015-369-400 Culvert/Material Reimbursemer	16,205	2,666		-	
015-370-010 Transfer from General Fund	1,283,020	6,727			

ROAD & BRIDGE - REVENUES (CONT.)

Detailed Revenues					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
015-370-032	Transfer from Waste Mgmt.	37,794	-		
015-370-034	Transfer from FEMA Fund	262,211	100		
015-370-125	Pct.1-SALE OF ASSETS	148,906		12,208	
015-370-150	Pct.2-SALE OF ASSETS			33,676	
015-370-171	Pct.1-SALE OF ASSETS				
015-370-172	Pct.1-SALE OF ASSETS				
015-370-173	Pct.1-SALE OF ASSETS				
015-370-174	Pct.1-SALE OF ASSETS			998	
015-370-200	Pct.3-SALE OF ASSETS	191,000	141,450	682,015	
015-370-250	Pct.4-SALE OF ASSETS	76,000		15,344	
015-370-325	Pct.3-Insurance Monies	4,473	3,828	609	
015-370-425	Pct. 4 - Insurance Monies		8,218		
015-390-611	PCT1 BUY BACK PROCEEDS		154,000	182,000	183,200
015-390-612	PCT2 BUY BACK PROCEEDS			78,000	79,000
015-390-613	PCT3 BUY BACK PROCEEDS		237,000	273,000	
015-390-614	PCT4 BUY BACK PROCEEDS		78,000	182,000	183,200
	* OTHER REVENUES - SUMMA	2,347,599	975,717	835,000	1,456,966
	** TOTAL REVENUE	6,673,812	6,843,388	5,494,664	7,180,670
				4,921,214	

Note the following change in the 2009 Budget:

Historically, the Road and Bridge Fund 015 has been used to account for all (combined) Road & Bridge Revenues as shown above. Precinct expenditures have been represented individually as a "department" within this single fund (as shown on the following pages). Using this method, it has been difficult to determine each Precinct's individual portion of fund balance at fiscal year end. In preparing for the FY09 Budget, the County Auditor suggested that separate funds be established for each Road & Bridge Precinct to better account for the Precinct's accrual of any fund balance. Beginning in the 2009 Budget, Road and Bridge Revenues will be proportionately presented on the following pages in Funds 021, 022, 023 and 024 for Precinct 1, 2, 3 and 4 respectively - along with related expenditures for the Precinct.



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. D217 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:					

Detailed Revenues

Category/Department		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
REVENUE	Fund Balance (year beginning)					
021-310-110	TAXES - CURRENT					826,772
021-310-120	TAXES - DELINQUENT					49,930
	* A/V TAX REVENUE SUMMARY	-	-	-	-	876,702
021-319-300	FINES					25,300
021-321-200	AUTO REGISTRATION FEES					123,625
021-321-300	LICENSE TAX FEE					112,700
021-321-400	TXDOT GROSS WEIGHT					7,590
021-321-500	SPECIAL LICENSE PLATE FEE					
	* FINE/FEE REVENUE SUMMARY	-	-	-	-	269,215
021-333-330	LATERAL ROAD (STATE) REVENUE					11,191
021-342-566	REFUND - UNEMPLOYMENT					
021-342-570	STATE REIMB. BRIDGE					
021-342-620	REIMBURSE TRAVEL EXP					
021-342-621	ROAD REPAIR REIMBURSEMENT					
021-360-100	DEPOSITORY INTEREST					8,740
021-360-200	MISCELLANEOUS REVENUE					
021-364-100	SALE OF SURPLUS					
021-369-100	CULVERT REIMBURSEMENT					
021-370-010	TRANSFER FROM GENERAL FUND					
021-370-032	TRANSFER FROM WASTE MGMT					
021-370-034	TRANSFER FROM FEMA					
021-370-100	INSURANCE MONIES					
021-390-400	TAX NOTE PROCEEDS					
021-390-611	BUYBACK PROCEEDS (EQUIP)					
021-390-621	LEASE PROCEEDS					
	OTHER REVENUE	-	-	-	-	19,931
	**TOTAL REVENUES	-	-	-	-	1,165,848

Detail Expenditures						
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
021-621-101	SALARY - COMMISSIONERS	Previously recorded in 015-610 "Other-Road & Bridge"				45,719
021-621-103	CELL PHONE ALLOWANCE/S					2,520
021-621-105	SALARIES	172,662	194,030	241,457	183,901	247,493
021-621-108	SALARIES / PART-TIME	23,671	14,616	15,947	12,462	16,345
021-621-200	LONGEVITY PAY	2,460	2,910	2,160	2,160	2,580
021-621-201	SOCIAL SECURITY	15,912	16,334	19,857	15,238	25,403
021-621-202	GROUP INSURANCE	41,069	45,648	48,557	37,076	55,494
021-621-203	RETIREMENT	13,590	16,125	22,781	17,701	31,049
021-621-204	WORKERS COMPENSATION	22,256	14,163	14,145	12,391	14,593
021-621-206	UNEMPLOYMENT INSURANCE	584	543	571	438	399
021-621-225	COMM -VEHICLE ALLOWANCE	Previously recorded in 015-610 "Other-Road & Bridge"				19,094
	Sub-Total : Personnel	292,203	304,370	365,474	281,368	460,689
021-621-100	BUDGET CARRYOVER				169,798	
021-621-300	UNIFORMS	6,639	5,733	6,200	4,699	6,200
021-621-315	OFFICE SUPPLIES	2,473	1,633	1,500	1,498	1,500
021-621-330	FUEL/OIL	63,534	62,327	70,000	70,256	80,000
021-621-337	MATERIAL/SUPPLIES	17,169	21,415	20,000	3,854	2,000
021-621-338	CULVERTS	372	15,557	7,000	3,133	7,000
021-621-339	CONSTRUCTION & MATERIAL	311,764	303,147	363,184	328,299	446,961
021-621-354	TIRES/TUBES	3,407	14,409	15,000	5,031	1,000
021-621-377	ROAD SIGNAGE	Previously recorded in 015-610 "Other-Road & Bridge"				3,220
021-621-420	TELEPHONE	1,878	2,638	2,500	3,215	3,500
021-621-423	MOBIL PHONE/PAGERS	1,326	1,621	2,000	115	-
021-621-427	TRAVEL/TRAINING	335	1,315	1,500	550	1,500
021-621-440	ELECTRICITY	3,042	2,929	3,500	3,526	4,500
021-621-441	GAS/HEAT	830		1,000	468	1,000
021-621-442	WATER	447	871	600	477	600
021-621-456	PARTS AND REPAIR	20,188	27,029	32,000	22,462	32,000
021-621-461	EQUIPMENT RENTAL		95	5,000	3,906	5,000
021-621-463	TOWER RENT	396	495	500	495	495
021-621-480	BONDS					-
021-621-481	DUES & FEES					-
021-621-490	MISCELLANEOUS	2,523	26,570	50,000	55,191	50,000
021-621-491	EQUIPMENT INSURANCE	Previously recorded in 015-610 "Other-Road & Bridge"				8,330
	Sub-Total : Operating	436,323	487,784	581,484	676,973	654,805
021-621-561	BRIDGE REPAIR/S					
021-621-569	LEASE INTEREST PAYMENTS				11,630	
021-621-570	LEASE PAYMENTS				194,680	
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE				207,354	
021-621-572	OFFICE FURNISHINGS/EQUIP					
021-621-573	CAPITAL OUTLAYS	69,249	513,751	204,743	54,900	
021-621-575	CAPITAL OUTLAY - BRIDGE				42,586	
021-621-622	PERMANENT ROAD EXPENSE	Previously recorded in 015-610 "Other-Road & Bridge"				50,000
021-621-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	69,249	513,751	204,743	511,149	50,000
	* EXP. SUMMARY - PRECINCT	797,776	1,305,905	1,151,702	1,469,490	1,165,494

Projected Fund Balance - Precinct 1

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PRECINCT 2



RONNIE VINCENT
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 Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 2 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:					

Detailed Revenues

Category/Department		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
REVENUE	Fund Balance (year beginning)					
022-310-110	TAXES - CURRENT					846,380
022-310-120	TAXES - DELINQUENT					51,114
	* A/V TAX REVENUE SUMMAR	-	-	-	-	897,494
022-319-300	FINES					25,300
022-321-200	AUTO REGISTRATION FEES					123,625
022-321-300	LICENSE TAX FEE					112,700
022-321-400	TXDOT GROSS WEIGHT					7,590
022-321-500	SPECIAL LICENSE PLATE FEE					
	* FINE/FEE REVENUE SUMMAR	-	-	-	-	269,215
022-333-330	LATERAL ROAD (STATE) REVENUE					11,191
022-342-566	REFUND - UNEMPLOYMENT					
022-342-570	STATE REIMB. BRIDGE					
022-342-620	REIMBURSE TRAVEL EXP					
022-342-621	ROAD REPAIR REIMBURSEMENT					
022-360-100	DEPOSITORY INTEREST					8,740
022-360-200	MISCELLANEOUS REVENUE					
022-364-100	SALE OF SURPLUS					
022-369-100	CULVERT REIMBURSEMENT					
022-370-010	TRANSFER FROM GENERAL FUND					
022-370-032	TRANSFER FROM WASTE MGMT					
022-370-034	TRANSFER FROM FEMA					
022-370-100	INSURANCE MONIES					
022-390-400	TAX NOTE PROCEEDS					
022-390-611	BUYBACK PROCEEDS (EQUIP)					
022-390-621	LEASE PROCEEDS					
	OTHER REVENUE	-	-	-	-	19,931
	**TOTAL REVENUES	-	-	-	-	1,186,640

Detail Expenditures						
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
022-622-101	SALARY - COMMISSIONERS	Previously recorded in 015-610 "Other-Road & Bridge"				45,719
022-622-103	CELL PHONE ALLOWANCE/S					840
022-622-105	SALARIES	205,692	193,778	242,454	199,096	248,516
022-622-108	SALARIES / PART-TIME	5,952	12,969	3,077	11,197	3,154
022-622-200	LONGEVITY PAY	2,880	3,600	3,060	3,060	3,720
022-622-201	SOCIAL SECURITY	16,389	16,429	19,017	16,299	24,560
022-622-202	GROUP INSURANCE	47,013	49,484	62,430	43,078	62,430
022-622-203	RETIREMENT	15,023	16,130	21,846	19,097	30,006
022-622-204	WORKERS COMPENSATION	19,213	14,084	13,621	12,988	14,354
022-622-206	UNEMPLOYMENT INSURANCE	579	545	547	463	383
022-622-225	COMM -VEHICLE ALLOWANCE	Previously recorded in 015-610 "Other-Road & Bridge"				19,094
	Sub-Total : Personnel	312,742	307,020	366,053	305,278	452,775
022-622-100	Pct. 2 Budget Carryover- Operating		165,584		81,223	
022-622-300	UNIFORMS	1,986	2,342	2,500	2,239	2,500
022-622-315	OFFICE SUPPLIES	592	1,344	2,470	773	2,470
022-622-330	FUEL/ OIL	63,926	66,200	70,000	98,080	90,000
022-622-337	MATERIAL/ SUPPLIES	22,741	20,132	22,150	22,853	22,150
022-622-338	CULVERTS	11,100	26,082	32,000	24,806	40,000
022-622-339	CONSTRUCTION & MATERIAL	131,089	327,918	349,117	419,492	472,911
022-622-354	TIRES/ TUBES	10,217	10,334	10,000	3,580	10,000
022-622-377	ROAD SIGNAGE	Previously recorded in 015-610 "Other-Road & Bridge"				3,220
022-622-420	TELEPHONE	1,646	2,132	3,000	1,709	3,000
022-622-423	MOBILE PHONES/PAGERS	2,107	1,885	3,000	612	2,000
022-622-427	TRAVEL/TRAINING	1,199	3,516	3,500	2,326	3,500
022-622-440	ELECTRICITY	2,680	2,723	2,700	2,613	2,700
022-622-441	GAS & HEAT					2,000
022-622-442	WATER	248	205	250	358	400
022-622-456	PARTS & REPAIR	61,382	43,620	70,000	55,656	70,000
022-622-463	TOWER RENT	396	495	495	495	495
022-622-480	BONDS	93				-
022-622-490	MISCELLANEOUS			20,000	43,106	-
022-622-491	EQUIPMENT INSURANCE	Previously recorded in 015-610 "Other-Road & Bridge"				6,157
	Sub-Total : Operating	311,402	674,512	591,182	759,920	733,503
022-622-561	BRIDGE REPAIR/S					
022-622-569	LEASE INTEREST PAYMENTS				4,791	
022-622-570	LEASE PAYMENTS				104,365	
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE					
022-622-572	OFFICE FURNISHINGS/EQUIP					
022-622-573	CAPITAL OUTLAYS		79,850	109,156	176,718	
022-622-575	CAPITAL OUTLAY - BRIDGE				555	
022-622-622	PERMANENT ROAD EXPENSE	Previously recorded in 015-610 "Other-Road & Bridge"				
022-622-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	-	79,850	109,156	286,429	-
	* EXP. SUMMARY - PRECINCT	624,144	1,061,382	1,066,390	1,351,627	1,186,278

Projected Fund Balance - Precinct 2

363

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 Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 3 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:					

Detailed Revenues

Category/Department		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
REVENUE	Fund Balance (year beginning)					
023-310-110	TAXES - CURRENT					847,630
023-310-120	TAXES - DELINQUENT					51,189
	* A/V TAX REVENUE SUMMARY	-	-	-	-	898,820
023-319-300	FINES					29,700
023-321-200	AUTO REGISTRATION FEES					145,125
023-321-300	LICENSE TAX FEE					132,300
023-321-400	TXDOT GROSS WEIGHT					8,910
023-321-500	SPECIAL LICENSE PLATE FEE					
	* FINE/FEE REVENUE SUMMARY	-	-	-	-	316,035
023-333-330	LATERAL ROAD (STATE) REVENUE					13,138
023-342-566	REFUND - UNEMPLOYMENT					
023-342-570	STATE REIMB. BRIDGE					
023-342-620	REIMBURSE TRAVEL EXP					
023-342-621	ROAD REPAIR REIMBURSEMENT					
023-360-100	DEPOSITORY INTEREST					10,260
023-360-200	MISCELLANEOUS REVENUE					
023-364-100	SALE OF SURPLUS					
023-369-100	CULVERT REIMBURSEMENT					
023-370-010	TRANSFER FROM GENERAL FUND					
023-370-032	TRANSFER FROM WASTE MGMT					
023-370-034	TRANSFER FROM FEMA					
023-370-100	INSURANCE MONIES					
023-390-400	TAX NOTE PROCEEDS					
023-390-611	BUYBACK PROCEEDS (EQUIP)					
023-390-621	LEASE PROCEEDS					
	OTHER REVENUE	-	-	-	-	23,398
	**TOTAL REVENUES	-	-	-	-	1,238,252

Detail Expenditures						
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
023-623-101	SALARY - COMMISSIONERS					45,719
023-623-103	CELL PHONE ALLOWANCE/S					840
023-623-105	SALARIES	371,147	363,838	371,448	360,469	380,735
023-623-108	SALARIES / PART-TIME	24,208	33,542	16,784	21,340	17,203
023-623-200	LONGEVITY PAY	3,720	4,260	4,920	4,920	6,120
023-623-201	SOCIAL SECURITY	30,099	30,534	30,076	29,016	35,933
023-623-202	GROUP INSURANCE	82,138	84,679	90,177	73,933	97,114
023-623-203	RETIREMENT	26,403	30,403	34,522	34,280	43,918
023-623-204	WORKERS COMPENSATION	35,442	25,715	20,872	25,209	21,652
023-623-206	UNEMPLOYMENT INSURANCE	1,154	1,027	865	858	604
023-623-225	COMM -VEHICLE ALLOWANCE					19,094
	Sub-Total : Personnel	574,311	573,998	569,665	550,025	668,931
023-623-300	UNIFORMS	2,100	2,100	2,175	2,175	2,175
023-623-315	OFFICE SUPPLIES	1,022	1,189	1,400	2,334	3,000
023-623-330	FUEL/OIL	100,331	102,349	107,506	167,315	150,000
023-623-337	MATERIAL SUPPLIES	7,981	6,379	6,500	10,600	16,500
023-623-338	CULVERTS	334	144	1,000	952	4,000
023-623-339	CONSTRUCTION & MATERIAL	56,760	52,016	95,000	104,529	130,000
023-623-354	TIRES/TUBES	8,149	9,037	9,000	12,077	16,000
023-623-377	ROAD SIGNAGE					3,780
023-623-420	TELEPHONE	4,493	5,754	5,700	4,377	5,200
023-623-423	MOBILE PHONES/ PAGERS	5,886	5,631	5,600	3,185	3,000
023-623-427	TRAVEL/TRAINING	2,029	2,149	2,500	2,172	3,000
023-623-440	ELECTRICITY	7,066	7,366	6,900	7,317	6,900
023-623-441	GAS/HEAT	457		630		
023-623-442	WATER	1,011	1,230	1,180	1,177	1,180
023-623-456	PARTS & REPAIRS	59,688	108,931	90,000	87,309	85,000
023-623-461	EQUIPMENT RENTAL					78,501
023-623-463	TOWER RENT	396	495	495	495	495
023-623-480	BONDS					
023-623-490	MISCELLANEOUS	11,800	22,755		268	
023-623-491	EQUIPMENT INSURANCE					11,227
	Sub-Total : Operating	269,503	327,524	335,586	406,282	519,958
023-623-561	BRIDGE REPAIR/S					
023-623-569	LEASE INTEREST PAYMENTS				3,272	
023-623-570	LEASE PAYMENTS				18,711	
023-623-571	ROAD MACHINERY/EQUIP/VEHICLE				599,967	
023-623-572	OFFICE FURNISHINGS/EQUIP					4,000
023-623-573	CAPITAL OUTLAYS	200,356	954,336	328,433	82,795	45,000
023-623-575	CAPITAL OUTLAY - BRIDGE				33,718	
023-623-622	PERMANENT ROAD EXPENSE					
023-623-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	200,356	954,336	328,433	738,463	49,000
	* EXP. SUMMARY - PRECINCT	1,044,170	1,855,857	1,233,684	1,694,770	1,237,889

Projected Fund Balance - Precinct 3

363

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 Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 4 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:					

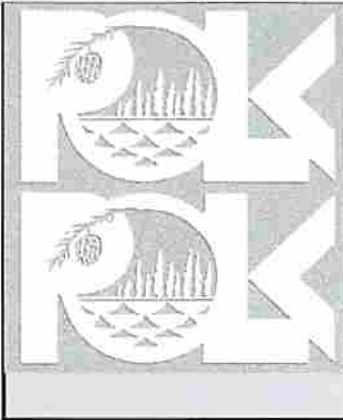
Detailed Revenues

Category/Department		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
REVENUE	Fund Balance (year beginning)					
024-310-110	TAXES - CURRENT					934,599
024-310-120	TAXES - DELINQUENT					56,442
	* A/V TAX REVENUE SUMMARY	-	-	-	-	991,041
024-319-300	FINES					29,700
024-321-200	AUTO REGISTRATION FEES					145,125
024-321-300	LICENSE TAX FEE					132,300
024-321-400	TXDOT GROSS WEIGHT					8,910
024-321-500	SPECIAL LICENSE PLATE FEE					
	* FINE/FEE REVENUE SUMMARY	-	-	-	-	316,035
024-333-330	LATERAL ROAD (STATE) REVENUE					13,138
024-342-566	REFUND - UNEMPLOYMENT					
024-342-570	STATE REIMB. BRIDGE					
024-342-620	REIMBURSE TRAVEL EXP					
024-342-621	ROAD REPAIR REIMBURSEMENT					
024-360-100	DEPOSITORY INTEREST					10,260
024-360-200	MISCELLANEOUS REVENUE					
024-364-100	SALE OF SURPLUS					
024-369-100	CULVERT REIMBURSEMENT					
024-370-010	TRANSFER FROM GENERAL FUND					
024-370-032	TRANSFER FROM WASTE MGMT					
024-370-034	TRANSFER FROM FEMA					
024-370-100	INSURANCE MONIES					
024-390-400	TAX NOTE PROCEEDS					
024-390-611	BUYBACK PROCEEDS (EQUIP)					
024-390-621	LEASE PROCEEDS					
	OTHER REVENUE	-	-	-	-	23,398
	**TOTAL REVENUES	-	-	-	-	1,330,474

Detail Expenditures						
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
024-624-101	SALARY - COMMISSIONERS					45,719
024-624-103	CELL PHONE ALLOWANCE/S					840
024-624-105	SALARIES	266,902	268,560	288,956	278,999	296,180
024-624-108	SALARIES / PART-TIME	16,314	27,239	31,145	18,952	31,923
024-624-200	LONGEVITY PAY	4,200	4,740	5,700	5,760	5,580
024-624-201	SOCIAL SECURITY	21,106	23,232	24,924	22,745	30,549
024-624-202	GROUP INSURANCE	58,412	59,976	69,367	60,183	76,304
024-624-203	RETIREMENT	19,097	22,575	28,571	26,906	37,338
024-624-204	WORKERS COMPENSATION	32,426	20,778	18,605	20,488	19,206
024-624-206	UNEMPLOYMENT INSURANCE	850	771	717	674	500
024-624-225	COMM -VEHICLE ALLOWANCE					19,094
	Sub-Total : Personnel	419,307	427,872	467,985	434,706	563,232
024-624-300	UNIFORMS	5,760	6,372	6,500	6,575	6,500
024-624-315	OFFICE SUPPLIES	534	684	850	1,158	1,850
024-624-330	FUEL/ OIL	102,033	111,033	110,000	166,884	190,000
024-624-337	MATERIAL/ SUPPLIES	5,768	4,606	6,575	9,002	9,575
024-624-338	CULVERTS	7,214	21,846	24,500	16,253	24,500
024-624-339	CONSTRUCTION & MATERIAL	120,281	147,941	250,784	259,541	320,000
024-624-354	TIRES/ TUBES	10,623	11,412	15,500	9,468	15,500
024-624-377	ROAD SIGNAGE					3,780
024-624-420	TELEPHONE	743	678	1,450	592	1,450
024-624-423	MOBIL PHONES / PAGERS	952	700	2,000	437	-
024-624-427	TRAVEL/TRAINING	1,635	4,695	5,000	3,212	5,000
024-624-440	ELECTRICITY	3,036	3,406	4,000	3,575	4,000
024-624-442	WATER	419	629	600	585	600
024-624-456	PARTS & REPAIRS	53,953	89,945	103,437	81,839	103,000
024-624-461	EQUIPMENT RENTAL	9,056		10,567	8,750	15,500
024-624-463	TOWER RENT	396	495	495	495	495
024-624-490	MISCELLANEOUS	4,800	9,205	70,815	10,249	44,589
024-624-491	EQUIPMENT INSURANCE					10,503
	Sub-Total : Operating	327,202	413,647	613,072	578,615	756,841
024-624-561	BRIDGE REPAIR/S					
024-624-569	LEASE INTEREST PAYMENTS				11,630	10,000
024-624-570	LEASE PAYMENTS				193,570	
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE				207,354	
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS	146,225	723,096	204,743	254,914	
024-624-575	CAPITAL OUTLAY - BRIDGE					
024-624-622	PERMANENT ROAD EXPENSE					
024-624-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	146,225	723,096	204,743	667,467	10,000
	* EXP. SUMMARY - PRECINCT	892,734	1,564,615	1,285,800	1,680,789	1,330,073

Projected Fund Balance - Precinct 4

400



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 show 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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
015-610-000	ROAD & BRIDGE ADMINISTRATION					
015-610-101	SALARY- COUNTY COMMISSIC	160,263	172,073	178,414	178,586	
015-610-103	CELL PHONE ALLOWANCES			3,400	3,489	
015-610-105	SALARIES	63,630	54,687	65,118	49,914	
015-610-120	CERTIFICATE PAY	2,631	3,269	3,600	1,823	
015-610-200	LONGEVITY PAY	2,520	2,460	2,460	2,460	
015-610-201	SOCIAL SECURITY	22,233	24,506	26,479	23,638	
015-610-202	GROUP INSURANCE (5)	35,647	38,978	41,620	34,547	
015-610-203	RETIREMENT	21,299	24,734	30,425	28,017	
015-610-204	WORKERS COMPENSATION	9,482	7,121	6,763	(19,176)	
015-610-206	UNEMPLOYMENT INSURANCE	189	154	152	118	
015-610-225	TRAVEL ALLOWANCE	73,203	89,829	93,139	92,495	
	Sub-Total : Personnel	391,098	417,810	451,571	395,911	-
015-610-377	ROAD SIGNAGE	9,930	13,995	10,000	23,212	
015-610-456	INMATE WORK CREW EXPENS	5,551	8,335	7,500	8,277	
015-610-490	MISCELLANEOUS	200	7,000	200		
015-700-010	TRANSFER TO GENERAL FUNC	700				
015-610-491	EQUIPMENT (MOBILE) INSUR/	18,417	22,044	25,000	22,004	
	RESERVE TO FUND BALANCE					
	Sub-Total : Operating	34,798	51,374	42,700	53,493	-
015-610-573	CAPITAL OUTLAY PURCHASES	-	12,341			
	Sub-Total : Capital Outlay	-	12,341	-	-	-
	* EXP. SUMMARY - ROAD & BF	425,895	481,524	494,271	449,404	-
015-620-621	PRECINCT #1 PERMANENT RC	17,624	48,376	50,000	23,219	
015-611-998	PCT. 1 PERM. IMPRV.(\$3MIL)					
015-620-622	PRECINCT #2 PERMANENT RC	118,650	97,364	50,000	47,726	
015-612-998	PCT. 2 PERM. IMPRV.(\$3MIL)					
015-620-623	PRECINCT #3 PERMANENT ROAD			50,000	106,920	
015-613-998	PCT. 3 PERM. IMPRV.(\$3MIL)	236,924	(404)			
015-620-624	PRECINCT #4 PERMANENT ROAD		144,343	50,000	256,767	
015-614-998	PCT. 4 PERM. IMPRV.(\$3MIL)	69,303				
	Sub-Total : Operating	442,501	289,679	200,000	434,632	-
	* EXP. SUMMARY - PERM. ROF	442,501	289,679	200,000	434,632	-

See Precinct (and General) Funds for 2009 expenses

OTHER ROAD & BRIDGE (CONT.)

Detail Expenditures

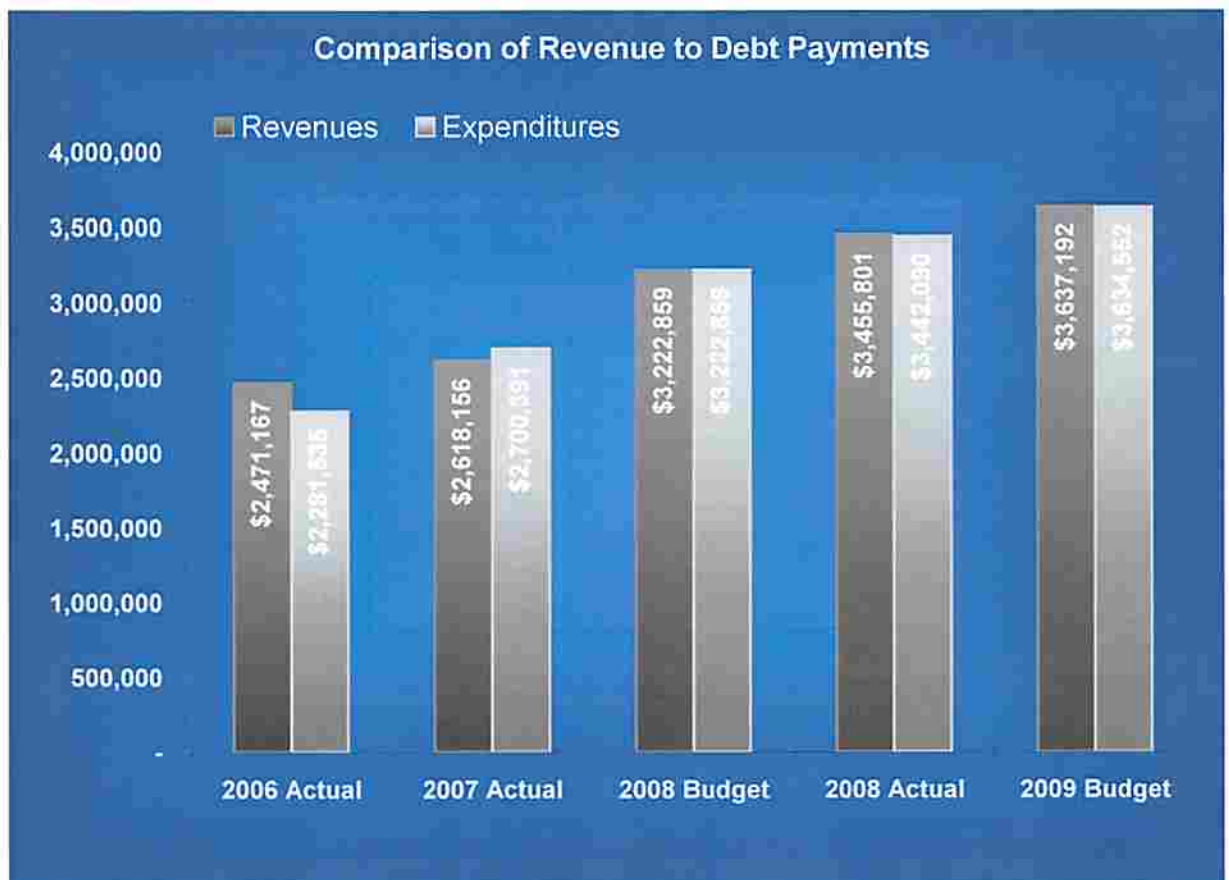
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
	EMERGENCY ROAD REPAIRS					
015-625-101	Emergency Road Repairs - Pct. #1					
015-625-102	Emergency Road Repairs - Pct. #2					
015-625-103	Emergency 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	(2,000)	2,020			
015-625-204	Right-of-Way - Pct. #4		4,503			
	Sub-Total : Operating	(2,000)	6,523	-	-	-
	* EXP. SUMMARY - EMERG. RE	(2,000)	6,523	-	-	-
	LATERAL ROAD					
017-621-339	PRECINCT #1 LATERAL ROAD			10,419		
017-622-339	PRECINCT #2 LATERAL ROAD	10,419		10,419		
017-623-339	PRECINCT #3 LATERAL ROAD			12,231		
017-624-339	PRECINCT #4 LATERAL ROAD			12,231	41,410	
017-700-015	TRANSFER TO R&B					
	Sub-Total : Operating	10,419	-	45,300	41,410	-
	* EXPENSE SUMMARY - LATER	10,419	-	45,300	41,410	-



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
BEGINNING FUND BALANCE	\$158,526	\$246,801	\$170,007	\$127,419	\$170,793
Reserved for Landfill Post Closure	622,032	688,804	700,000	725,951	725,951
TAX REVENUE	2,373,286	2,368,190	3,134,465	3,180,446	3,564,192
INTEREST	62,797	80,874	81,725	74,109	73,000
OTHER	35,083	4,952	-	500	-
OTHER FINANCING SOURCES	-	164,140	6,669	200,746	-
TOTAL REVENUES	2,471,167	2,618,156	3,222,859	3,455,801	3,637,192
TOTAL FUNDS AVAILABLE	2,629,693	2,864,957	3,392,866	3,583,220	3,807,985
DEBT SERVICE					
PRINCIPAL	2,097,238	2,280,317	2,242,685	2,242,685	2,210,686
INTEREST	181,296	416,574	978,673	1,197,405	1,422,366
OTHER	3,000	3,500	1,500	2,000	1,500
TOTAL EXPENDITURES	2,281,535	2,700,391	3,222,859	3,442,090	3,634,552
ENDING FUND BALANCE	\$348,158	\$164,566	\$170,007	\$141,129	\$173,433
<small>(post closure reserve not included)</small>					
Fund balance as a percent of expenditures	15%	6%	5%	4%	5%



DEBT SERVICE

Detailed Revenues						
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08	
FUND BALANCE (BEGINNING)	\$158,526	\$246,801	\$170,007	\$127,419	\$170,793	
Reserved for Landfill Post Closure	622,032	688,804	700,000	725,951	725,951	
TAX REVENUE						
061-310-110 TAXES - CURRENT	2,153,735	2,179,562	2,940,487	2,984,318	3,361,205	
061-310-120 TAXES - DELINQUENT	219,551	188,628	193,978	196,127	202,987	
* TAX REVENUE SUMMARY	2,373,286	2,368,190	3,134,465	3,180,446	3,564,192	
OTHER						
061-318-160 OTHER TAX	498	4,952				
061-342-900 MISCELLANEOUS	34,586			500		
* MISC. REVENUE SUMMARY	35,083	4,952	-	500	-	
INTEREST						
061-360-100 DEPOSITORY INTEREST	62,797	80,874	81,725	74,109	73,000	
*INTEREST REVENUE SUMMA	62,797	80,874	81,725	74,109	73,000	
OTHER FINANCING SOURCES						
061-390-019 TRANSFER IN - JUDICIAL CNTR.			6,669	168,701		
061-390-032 TRANSFER IN - ENV. SERV.				32,044		
061-390-073 TRANSFER FROM C/O JAIL		164,140				
061-390-015 TRANSFER FROM ROAD & BRIDGE						
* TRANSFERS REVENUE SUMI	-	164,140	6,669	200,746	-	
061-399-999 **TOTAL REVENUE	2,471,167	2,618,156	3,222,859	3,455,801	3,637,192	

DEBT SERVICE

Detailed Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
PRINCIPAL						
061-815-580	1998 Permanent Improv. Refu	270,000	RETIRED			
061-816-581	2004 GEN. OBLG. REFUNDING	265,000	260,000	290,000	290,000	195,000
061-830-018	2000/01 SERIES TIME WARRA	83,941	RETIRED			
061-830-019	2001/02 SERIES TIME WARRA	88,905	78,317	5,686	5,686	5,686
061-830-020	2002/03 SERIES TIME WARRA	194,393	36,999	36,999	36,999	RETIRED
061-830-509	2003 TAX NOTES	680,000	1,120,000	1,205,000	1,205,000	RETIRED
061-830-510	2004 TAX NOTES	215,000	215,000	80,000	80,000	80,000
061-830-511	2005 TAX NOTES	300,000	300,000	305,000	305,000	175,000
061-830-512	2006 TAX NOTES		270,000	270,000	270,000	270,000
061-830-513	C.O. SERIES 2007-JAIL EXPANSION					200,000
061-830-514	2007 TAX NOTES			50,000	50,000	370,000
061-830-515	C.O. SERIES 2008-JUDICIAL CNTR					505,000
061-830-516	2008 TAX NOTES					410,000
	* PRINCIPAL SUMMARY	2,097,238	2,280,317	2,242,685	2,242,685	2,210,686
INTEREST						
061-855-580	INT - 1998 Perm Improv. Refu	5,738	RETIRED			
061-857-581	INT - 2004 GEN OBLG. REFUN	32,000	24,050	16,250	16,250	6,825
061-873-018	INT - 2000/01 SERIES T/W	4,207	RETIRED			
061-873-019	INT - 2001/02 SERIES T/W	8,037	4,036	512	512	256
061-873-020	INT - 2002/03 SERIES T/W	11,679	3,244	1,622	1,622	RETIRED
061-873-509	INT - 2003 TAX NOTES	61,299	41,219	14,309	14,309	RETIRED
061-873-510	INT - 2004 TAX NOTES	18,300	11,850	5,400	5,400	2,800
061-873-511	INT - 2005 TAX NOTES	40,038	33,045	20,895	20,895	11,288
061-873-512	INT - 2006 TAX NOTES		36,400	31,875	31,875	21,750
061-873-513	INT - CO SERIES 2007-JAIL		262,730	788,191	788,191	788,191
061-873-514	INT - 2007 TAX NOTES			99,619	99,619	105,675
061-873-515	INT - CO SERIES 2008-JUDICIAL				218,732	405,894
061-873-516	INT - 2008 TAX NOTES					79,688
	* INTEREST SUMMARY	181,296	416,574	978,673	1,197,405	1,422,366
OTHER						
061-890-690	BOND FEES	3,000	3,500	1,500	2,000	1,500
061-999-999	** TOTAL EXPENDITURES	2,281,535	2,700,391	3,222,859	3,442,090	3,634,552

STATEMENT OF LEGAL DEBT LIMITS

**As of September 1, 2008 - the beginning of this budget year
the County's outstanding debt obligation (principal and
interest) totals
\$49,128,682**

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.

2008 Assessed valuation of real property: \$ 1,584,780,863

Debt Limit (25% of above value): \$ 396,195,216

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.

2008 Assessed valuation of all property (real, personal, mineral): \$ 2,322,762,608

Debt Limit (5% of above value): \$ 116,138,130

USE OF DEBT OBLIGATIONS

Certificates of Obligation

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

Series 2004: 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.

Series 2007: 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).

Series 2008: In January, 2008, the County issued CO's in the amount of \$10,120,000 for the construction and equipping of a new Polk County Judicial Center to be located at 109 West Mill, adjacent to the County Courthouse. The project will also include incorporation of existing buildings which hold historic significance. The Judicial Center will service and provide better security for the Courts and supporting offices.

USE OF DEBT OBLIGATIONS (CONTINUED)

Time Warrants

2002 Series: Issuing Time Warrants was once the most common method of financing smaller projects and capital improvements. Polk County has replaced this method with the use of Tax Notes. The 2002 Series of Time Warrants were originally issued to finance the purchase of Road & Bridge Equipment. This last remaining time warrant balance will be retired in this budget year.

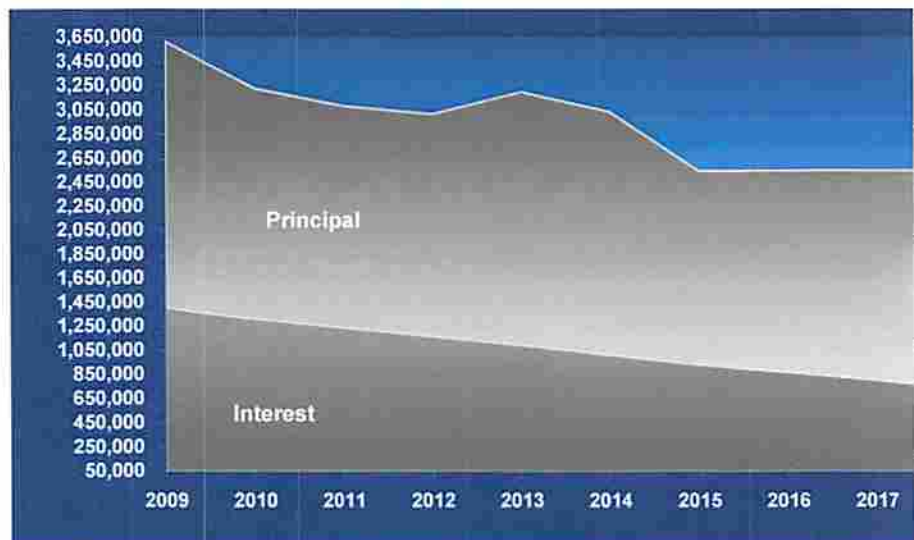
Tax Notes

- 2003 Series: \$3,060,000 was issued in FY2003 for Permanent Road Improvement in the four County Precincts. The series was retired with the final payment made in FY08.
- 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, for road maintenance equipment and for the repair of county buildings.
- 2005 Series: \$1,255,000 issued to reimburse the General & Road & Bridge Funds for the purchase of an 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.
- 2008 Series: This Tax Note series was issued in the amount of \$2,210,000 in August of 2008 to reimburse the General, Road & Bridge and Aging Funds for capital purchases made from fund balance during the fiscal year. Approximately \$517,380 of this issue was used to complete major renovations to the County's Office Annex. \$713,634 represents capital purchases of vehicles and communications upgrades for the Sheriff's Department. \$84,562 of the total represented the County's 25% cost share of a federal grant for major culvert/bridge repairs and another \$434,871 is attributable to Road & Bridge improvement projects and equipment acquisition. Other smaller building improvements, the purchase of a meal delivery van for the senior nutrition program and \$10,000 for the District Clerk's records imaging make up the balance of the issue.

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

DEBT SERVICE REQUIREMENT (BY YEAR)

		2009	2010	2011	2012
<u>CERTIFICATES OF OBLIGATION</u>					
2004 SERIES - Gen. Obligation Refunding Bonds	Principal	195,000			
	Interest	6,825			
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	200,000	250,000	300,000	400,000
	Interest	788,191	780,191	770,191	758,191
2008 SERIES - Certif. of Obligation Judicial Center	Principal	505,000	525,000	545,000	570,000
	Interest	405,894	385,694	364,694	342,894
Subtotal - Principal		900,000	775,000	845,000	970,000
Subtotal - Interest		1,180,710	1,144,885	1,113,085	1,078,285
<u>TIME WARRANTS</u>					
2002 SERIES (issued 10/1/01-9/30/2002)	Principal	5,686			
	Interest	256			
Subtotal - Principal		5,686	-	-	-
Subtotal - Interest		256	-	-	-
<u>TAX NOTES</u>					
SERIES 2004 TAX NOTES <small>Funding debt issued for Gen Op(12%) / Law Enf(73%) / R&B(15%)</small>	Principal	80,000			
	Interest	2,800			
SERIES 2005 TAX NOTES	Principal	175,000	175,000		
	Interest	11,288	5,688		
SERIES A & B 2006 TAX NOTES	Principal	270,000	155,000	155,000	
	Interest	21,750	11,625	5,813	
SERIES 2007 TAX NOTES	Principal	370,000	385,000	405,000	420,000
	Interest	105,675	84,400	69,000	52,800
SERIES 2008 TAX NOTES	Principal	410,000	425,000	440,000	460,000
	Interest	79,688	65,338	50,463	35,063
Subtotal - Principal		1,305,000	1,140,000	1,000,000	880,000
Subtotal - Interest		221,200	167,050	125,275	87,863
Total - Principal		2,210,686	1,915,000	1,845,000	1,850,000
Total - Interest		1,402,166	1,311,935	1,238,360	1,166,148
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,612,852	3,226,935	3,083,360	3,016,148



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
590,000	615,000	640,000	665,000	690,000	720,000	750,000	780,000	810,000	840,000
320,094	296,494	271,894	246,294	219,694	192,094	163,294	133,294	102,094	69,694
1,190,000	1,565,000	1,615,000	1,680,000	1,745,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000
1,038,685	992,335	931,585	868,423	802,253	732,835	689,035	612,216	531,246	446,359

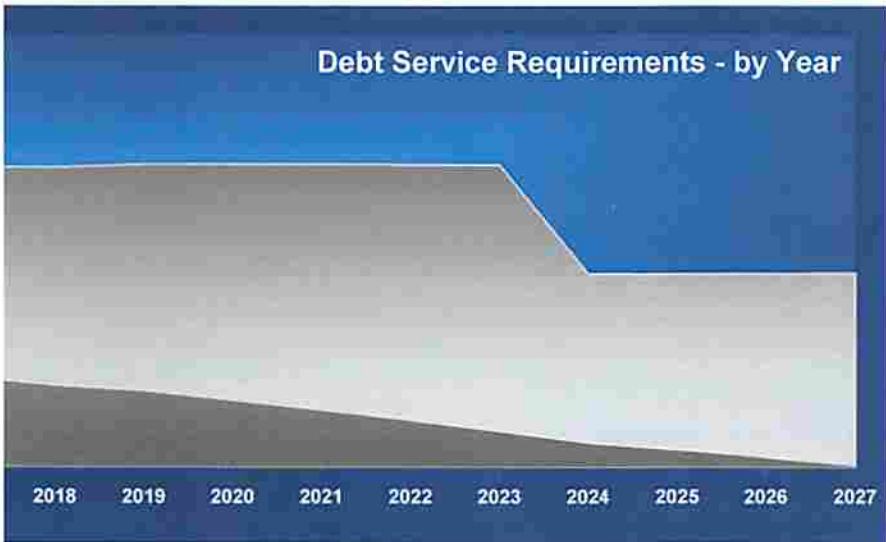
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440,000	460,000	-	-	-	-	-	-	-	-
36,000	18,400	-	-	-	-	-	-	-	-

475,000	-	-	-	-	-	-	-	-	-
17,813	-	-	-	-	-	-	-	-	-
915,000	460,000	-	-	-	-	-	-	-	-
53,813	18,400	-	-	-	-	-	-	-	-

2,105,000	2,025,000	1,615,000	1,680,000	1,745,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000
1,092,498	1,010,735	931,585	868,423	802,253	732,835	689,035	612,216	531,246	446,359
3,197,498	3,035,735	2,546,585	2,548,423	2,547,253	2,547,835	2,574,035	2,577,216	2,576,246	2,571,359



DEBT SERVICE (CONTINUED)

2023	2024	2025	2026	2027	TOTAL
					195,000
					6,825
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	9,877,109
875,000					10,120,000
36,094					3,550,206
2,215,000	1,400,000	1,460,000	1,525,000	1,595,000	29,315,000
357,504	263,120	201,520	137,280	70,180	13,434,140
					5,686
					256
				-	5,686
				-	256
					80,000
					2,800
					350,000
					16,975
					580,000
					39,188
					2,480,000
					366,275
					2,210,000
					248,363
-	-	-	-	-	5,700,000
-	-	-	-	-	673,600
2,215,000	1,400,000	1,460,000	1,525,000	1,595,000	35,020,686
357,504	263,120	201,520	137,280	70,180	14,107,996
2,572,504	1,663,120	1,661,520	1,662,280	1,665,180	49,128,682

OTHER FUNDS - SUMMARY

Summary					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
WASTE MANAGEMENT					
BEGINNING FUND BALANCE	\$26,538	\$57,877	\$30,997	\$32,045	\$37,946
REVENUES	189,991	255,530	220,000	195,902	120,000
TOTAL AVAILABLE FUNDS	216,529	313,407	250,997	227,947	157,946
EXPENDITURES	155,652	281,362	220,000	227,947	120,000
ENDING FUND BALANCE	\$60,877	\$32,045	\$30,997	\$1	\$37,946
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
AGING SERVICES					
BEGINNING FUND BALANCE	\$1,818	\$30,999	\$53,062	\$66,855	\$67,325
REVENUES	306,747	311,474	252,300	316,963	271,700
TOTAL AVAILABLE FUNDS	308,565	342,473	305,362	383,818	339,025
EXPENDITURES	276,670	289,318	252,300	282,986	270,242
ENDING FUND BALANCE	\$31,896	\$53,155	\$53,062	\$100,832	\$68,783
<i>Fund balance as a % of expenditures 11.53% 18.37% 21.03% 35.63% 25.45%</i>					
HOTEL TAX					
BEGINNING FUND BALANCE	\$7,914	\$4,906	\$11,396	\$25,383	\$25,383
REVENUES	28,852	62,328	33,000	34,981	35,000
TOTAL AVAILABLE FUNDS	36,766	67,234	44,396	60,364	60,383
EXPENDITURES	31,860	41,851	33,000	36,058	35,000
ENDING FUND BALANCE	\$4,907	\$25,383	\$11,396	\$24,306	\$25,383
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
HISTORICAL COMMISSION / MUSEUM					
BEGINNING FUND BALANCE	\$358,982	\$360,855	\$360,855	\$390,475	\$387,159
REVENUES	22,823	39,376	-	20,565	-
TOTAL AVAILABLE FUNDS	381,805	400,231	360,855	411,040	387,159
EXPENDITURES	8,144	9,756	-	29,053	-
ENDING FUND BALANCE	\$373,661	\$390,475	\$360,855	\$381,987	\$387,159
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
SECURITY FEE					
BEGINNING FUND BALANCE	14,500	419	(5,478)	(4,737)	816
REVENUES	45,811	66,187	68,565	68,944	72,850
TOTAL AVAILABLE FUNDS	60,311	66,606	63,087	64,207	73,666
EXPENDITURES	59,927	71,343	63,083	63,982	72,805
ENDING FUND BALANCE	\$384	(\$4,736)	\$4	\$225	\$861
<i>Fund balance as a % of expenditures 0.64% -6.64% 0.01% 0.35% 1.18%</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
LAW LIBRARY					
BEGINNING FUND BALANCE	32,288	37,429	42,890	42,843	46,768
REVENUES	16,357	16,912	16,500	15,020	16,500
TOTAL AVAILABLE FUNDS	48,645	54,341	59,390	57,863	63,268
EXPENDITURES	11,216	11,498	12,575	12,211	16,500
ENDING FUND BALANCE	\$37,429	\$42,843	\$46,815	\$45,652	\$46,768
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
CO. CLERK'S RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	55,107	80,610	119,287	107,026	115,817
REVENUES	142,450	153,137	131,650	140,872	146,170
TOTAL AVAILABLE FUNDS	197,557	233,747	250,937	247,898	261,987
EXPENDITURES	116,947	126,722	131,646	127,887	136,327
ENDING FUND BALANCE	\$80,610	\$107,025	\$119,291	\$120,011	\$125,660
<i>Fund balance as a % of expenditures 68.93% 84.46% 90.62% 93.84% 92.18%</i>					
COUNTY'S RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	47	(2,439)	467	(2,098)	(6,480)
REVENUES	32,832	30,048	29,706	27,030	36,306
TOTAL AVAILABLE FUNDS	32,879	27,609	30,173	24,932	29,826
EXPENDITURES	34,968	29,708	29,705	29,742	29,826
ENDING FUND BALANCE	(\$2,089)	(\$2,098)	\$468	(\$4,810)	\$0
<i>Fund balance as a % of expenditures -5.97% -7.06% 1.58% -16.17% 0.00%</i>					
GRANTS FUND					
BEGINNING FUND BALANCE	-	-	-	5,948	-
REVENUES	198,174	1,175	-	588,600	-
TOTAL AVAILABLE FUNDS	198,174	1,175	-	594,548	-
EXPENDITURES	198,174	1,175	-	586,819	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$7,729	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
JUSTICE COURT TECHNOLOGY					
BEGINNING FUND BALANCE	-	-	104,927	104,927	126,026
REVENUES	24,120	24,923	25,500	27,951	28,200
TOTAL AVAILABLE FUNDS	24,120	24,923	130,427	132,878	154,226
EXPENDITURES	4,434	7,246	21,250	6,745	28,200
ENDING FUND BALANCE	\$19,685	\$17,677	\$109,177	\$126,134	\$126,026
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
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FEMA DISASTER

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	711,204	1,780	-	-	-
TOTAL AVAILABLE FUNDS	711,204	1,780	-	-	-
EXPENDITURES	-	1,607	-	494,050	-
ENDING FUND BALANCE	\$711,204	\$173	\$0	(\$494,050)	\$0

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	-	2,169	2,872	1,112	(2,265)
REVENUES	22,957	28,595	-	21,047	-
TOTAL AVAILABLE FUNDS	22,957	30,764	2,872	22,159	(2,265)
EXPENDITURES	20,947	29,653	-	21,719	-
ENDING FUND BALANCE	\$2,010	\$1,112	\$2,872	\$440	(\$2,265)

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

DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	(58,945)	(24,829)	(10,547)	(9,610)	1,020
REVENUES	42,161	14,902	17,500	12,484	17,500
TOTAL AVAILABLE FUNDS	(16,784)	(9,927)	6,953	2,874	18,520
EXPENDITURES	7,844	(318)	17,500	-	17,500
ENDING FUND BALANCE	(\$24,628)	(\$9,609)	(\$10,547)	\$2,874	\$1,020

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

SHERIFF - COMMISSARY

BEGINNING FUND BALANCE	-	16,566	14,140	9,400	11,246
REVENUES	23,897	8,692	20,000	9,846	20,000
TOTAL AVAILABLE FUNDS	23,897	25,258	34,140	19,246	31,246
EXPENDITURES	7,332	15,859	17,597	5,652	20,000
ENDING FUND BALANCE	\$16,566	\$9,399	\$16,543	\$13,594	\$11,246

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

DISTRICT CLERK TDCJ FUND

BEGINNING FUND BALANCE	21,975	21,296	14,400	14,439	-
REVENUES	-	213	-	-	-
TOTAL AVAILABLE FUNDS	21,975	21,509	14,400	14,439	-
EXPENDITURES	678	7,069	-	-	-
ENDING FUND BALANCE	\$21,297	\$14,440	\$14,400	\$14,439	\$0

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
MUSEUM OPERATING					
BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	318	-	-	-	-
TOTAL AVAILABLE FUNDS	318	-	-	-	-
EXPENDITURES	13,990	-	-	-	-
ENDING FUND BALANCE	(\$13,672)	\$0	\$0	\$0	\$0
<i>Fund balance as a % of expenditures -97.73% #DIV/0! #DIV/0! #DIV/0!</i>					
DRUG FORFEITURE					
BEGINNING FUND BALANCE	88,640	120,076	66,101	126,917	192,915
REVENUES	47,572	15,255	-	138,137	-
TOTAL AVAILABLE FUNDS	136,212	135,331	66,101	265,054	192,915
EXPENDITURES	12,806	8,414	-	20,491	-
ENDING FUND BALANCE	\$123,406	\$126,918	\$66,101	\$244,563	\$192,915
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
PERMANENT SCHOOL					
BEGINNING FUND BALANCE	379,149	379,891	378,268	379,847	382,382
REVENUES	17,730	19,980	1,150	14,889	1,150
TOTAL AVAILABLE FUNDS	396,879	399,871	379,418	394,736	383,532
EXPENDITURES	15,305	20,024	1,150	12,354	1,150
ENDING FUND BALANCE	\$381,574	\$379,847	\$378,268	\$382,382	\$382,382
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
AVAILABLE SCHOOL					
BEGINNING FUND BALANCE	94,058	100,473	220,468	227,343	224,221
REVENUES	135,988	141,579	114,633	126,553	114,633
TOTAL AVAILABLE FUNDS	230,046	242,052	335,101	353,896	338,854
EXPENDITURES	129,573	14,709	114,633	126,198	114,633
ENDING FUND BALANCE	\$100,473	\$227,342	\$220,468	\$227,698	\$224,221
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
SHERIFF'S FEDERAL REVENUE SHARING					
BEGINNING FUND BALANCE	-	-	-	-	12,600
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	-	-	-	-	12,600
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$12,600
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	4,435	4,988	8,873	6,005	5,920
REVENUES	4,053	4,517	4,500	4,168	4,500
TOTAL AVAILABLE FUNDS	8,488	9,505	13,373	10,173	10,420
EXPENDITURES	3,500	3,500	4,500	3,500	4,500
ENDING FUND BALANCE	\$4,988	\$6,005	\$8,873	\$6,673	\$5,920

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

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE					9,847,678
REVENUES				10,453,467	-
TOTAL AVAILABLE FUNDS				10,453,467	9,847,678
EXPENDITURES				836,700	-
ENDING FUND BALANCE				\$9,616,767	\$9,847,678

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

CONSTRUCTION FUND

BEGINNING FUND BALANCE	-	-	18,210,860	18,310,433	18,640,991
REVENUES	-	19,213,819	6,670	830,759	-
TOTAL AVAILABLE FUNDS	-	19,213,819	18,217,530	19,141,192	18,640,991
EXPENDITURES	-	903,386	6,669	886,706	-
ENDING FUND BALANCE	\$0	\$18,310,433	\$18,210,861	\$18,254,485	\$18,640,991

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

JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	-	-	2,102	8,738	14,290
REVENUES	-	9,053	3,250	6,610	6,530
TOTAL AVAILABLE FUNDS	-	9,053	5,352	15,348	20,820
EXPENDITURES	-	315	3,250	-	6,530
ENDING FUND BALANCE	\$0	\$8,738	\$2,102	\$15,348	\$14,290

Fund balance as a % of expenditures (not applicable for non-operatinal 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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	26,538	57,877	30,997	32,045	37,946
032-342-600 INSURANCE CLAIMS					
032-344-601 SANTEK CONTRACT PYMTS.	189,991	255,530	220,000	195,902	120,000
032-344-999 MISCELLANEOUS REVENUE					
* REVENUE SUMMARY - ENV S	189,991	255,530	220,000	195,902	120,000
** TOTAL REVENUES	189,991	255,530	220,000	195,902	120,000

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
032-700-010	TRANSFER TO GENERAL FUND	116,658	281,362	220,000	195,902	120,000
032-700-015	TRANSFER TO ROAD & BRIDGE	37,794				
032-700-027	TRANSFER TO SECURITY	1,200				
032-700-061	TRANSFER TO DEBT (POST CLOSURE)				32,044	
	Sub-Total : Capital Outlay	155,652	281,362	220,000	227,947	120,000
	* EXP SUMMARY - WASTE MGT	155,652	281,362	220,000	227,947	120,000



AGING SERVICES

Fund Description

The Aging Fund is used to account for a program created by the County and funded by the County, Deep East Texas Area Agency on Aging and, in part, by federal program funds. The program provides nutritional and support services to senior citizens in Polk County through Senior Centers located in Livingston, Onalaska and Corrigan. 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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	1,818	30,999	53,062	66,855	67,325
051-330-051 GRANT MONIES					15,000
051-339-110 TITLE IIIIB SENIOR CENTER	15,659	8,174	8,000	7,550	5,400
051-339-120 TITLE IIIC1 CONGREGATE ME	53,679	67,891	52,000	43,279	45,000
051-339-130 TITLE IIIC2 HOME DELIVERY I	78,669	56,869	47,000	70,226	55,000
051-339-140 TITTLE XX - DHS	36,212	55,756	33,000	67,437	64,000
051-339-170 POLK COUNTY SUBSIDY	85,000	94,000	85,000	85,000	60,000
051-339-180 F E M A	4,517	4,328	4,200	4,670	4,200
051-339-185 HOME DELIVERY CONTRIBUTI	82	690		260	
051-339-190 LIVINGSTON CONTRIBUTIONS	8,692	5,294	5,500	5,067	5,500
051-339-193 CORRIGAN CONTRIBUTIONS	8,172	5,077	5,600	2,629	3,000
051-339-195 ONALASKA CONTRIBUTIONS	14,284	12,309	12,000	13,322	14,600
051-342-440 UTILITY REIMBURSEMENT	1,600	850		-	
051-360-100 DEPOSITORY INTEREST					
051-342-566 REFUND - UNEMPLOYMENT				295	
051-360-150 MISC. REVENUES / REFUNDS	181	238		1,272	
051-390-409 LOAN PROCEEDS				15,958	
** TOTAL REVENUES	306,747	311,474	252,300	316,963	271,700

Detail Expenditures

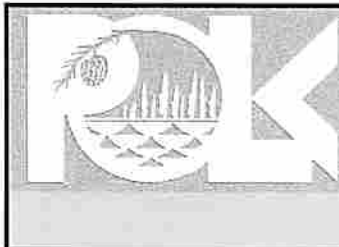
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
051-645-105	SALARIES	56,630	49,211	38,341	71,615	78,879
051-645-108	SALARIES / PART-TIME	83,684	89,444	89,459	56,216	43,603
051-645-200	LONGEVITY PAY	2,820	3,240	3,000	1,860	2,220
051-645-201	SOCIAL SECURITY	10,933	11,181	10,006	9,825	9,540
051-645-202	GROUP INSURANCE	12,969	11,545	6,937	15,536	20,810
051-645-203	RETIREMENT	9,887	10,879	11,306	11,416	11,660
051-645-204	WORKER'S COMPENSATION	3,765	2,146	2,463	1,296	1,843
051-645-206	UNEMPLOYMENT COMPENSAT	397	368	288	290	187
	Sub-Total : Personnel	181,086	178,013	161,800	168,053	168,742

(Continued)

AGING SERVICES (CONT.)

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
051-645-315	OFFICE SUPPLIES	286	775	504	2,517	1,000
051-645-330	VAN GAS/ OIL	1,832	727		3,180	6,000
051-645-331	COUNTY CAR OIL/GAS	7,278	8,781	10,000	5,063	
051-645-332	MAINTENANCE - CUSTODIAL S	1,744	2,392		231	
051-645-333	RAW FOOD	36,774	37,902	63,696	56,975	65,000
051-645-343	PAPER GOODS/SUPPLIES	10,383	12,722	12,000	16,908	20,000
051-645-344	KITCHEN SUPPLIES				5,884	1,000
051-645-350	MAINTENANCE - BLDG.	85				
051-645-351	EQUIPMENT MAINTENANCE /	2,628	2,184	500		
051-645-353	COMPUTER SOFTWARE EXP.	500	377	200	140	3,000
051-645-394	SAFETY & MEDICAL SUPPLIES					
051-645-396	STATE NUTRITIONIST GUIDE				1,500	1,500
051-645-419	CABLE TV	412	326	500	277	
051-645-420	TELEPHONE EXPENSE	2,129	2,461	500	861	1,000
051-645-427	TRAVEL - SEMINARS				753	1,000
051-645-440	ELECTRICITY	15,816	14,381	600	2,991	
051-645-441	GAS/ HEAT	3,173	3,499			
051-645-442	WATER	1,536	1,349			
051-645-443	GARBAGE & SEWER	3,264	2,976			
051-645-454	AUTO REPAIRS	4,332	1,892	2,000	1,695	2,000
	Sub-Total : Operating	92,172	92,746	90,500	98,975	101,500
051-645-573	CAPITAL OUTLAY	3,412	18,559		15,958	
	Sub-Total : Capital Outlay	3,412	18,559	-	15,958	-
051-999-990	** TOTAL EXPENDITURES	276,670	289,318	252,300	282,986	270,242



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08	
	Fund Balance (year beginning)	7,914	4,906	11,396	25,383	25,383
011-318-140	HOTEL OCCUPANCY TAX	28,852	52,328	33,000	34,981	35,000
011-365-200	OTHER (Contrib.) REVENUE		10,000			
011-399-999	**TOTAL REVENUE	28,852	62,328	33,000	34,981	35,000

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
011-401-488	HOTEL TAX DISTRIBUTION	23,082	34,543	26,400	21,550	28,000
011-401-489	PRO-RATA HOTEL TAX SHARE	8,778	7,308	6,600	14,508	7,000
011-999-999	**TOTAL EXPENDITURES	31,860	41,851	33,000	36,058	35,000



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		2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
REVENUE	Fund Balance (year beginning)	358,982	360,855	360,855	390,475	387,159
028-318-140	HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-360-100	DEPOSITORY INTEREST	16,211	19,557		12,610	
	* TAX/INT REVENUE SUMMAR	21,211	24,557	-	17,610	-
028-367-100	CONTRIBUTIONS	1,597	14,819		2,905	
	* CONTRIBUTIONS REVENUE	1,597	14,819	-	2,905	-
028-370-500	Miscellaneous Income	14			50	
	OTHER REVENUE	14	-	-	50	-
	**TOTAL REVENUES	22,823	39,376	-	20,565	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
083-662-010	TRANSFER TO GENERAL		1,064			
083-662-108	SALARIES - PART TIME		(300)			
083-662-200	LONGEVITY PAY					
083-662-201	SOCIAL SECURITY					
083-662-203	RETIREMENT					
083-662-204	WORKERS COMPENSATION		(16)			
083-662-206	UNEMPLOYMENT					
	Sub-Total : Personnel	-	748	-	-	-
083-662-334	WEBSTER OPERATING		(278)			
028-661-334	OPERATING EXPENSE	8,144	9,286		29,053	
	Sub-Total : Operating	8,144	9,008	-	29,053	-
028-661-531	CAPITAL PROJECTS - BUILDIN	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	8,144	9,756	-	29,053	-



George Bigler
Courthouse Security Bailiff

SECURITY FEE

Fund / Department Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	14,500	419	(5,478)	(4,737)	816
027-340-010 TRANSFER FROM GENERAL		27,334	24,940	26,649	29,750
027-340-271 USE OF FUND BALANCE					
027-340-400 COUNTY CLERK FEES	16,586	17,480	17,000	16,099	16,500
027-340-700 DISTRICT CLERK FEES	5,708	5,831	5,500	5,101	5,500
027-340-800 JP #1-#4 FEES	22,078	15,455	20,900	20,974	21,100
027-342-566 MISCELLANEOUS	60	75		121	
027-360-100 DEPOSITORY INTEREST	179	13	225		
027-370-032 TRANSFER FROM WASTE MAN	1,200				
**TOTAL REVENUES	45,811	66,187	68,565	68,944	72,850

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
027-580-105	SALARIES - BAILIFFS	26,958	31,860	32,325	32,338	33,133
027-580-108	SALARIES / PART-TIME	15,766	18,333	8,457	9,552	9,500
027-580-200	LONGEVITY	600	660	720	720	780
027-580-201	SOCIAL SECURITY	3,314	4,377	3,175	3,243	3,321
027-580-202	GROUP INSURANCE	6,485	6,599	6,937	6,750	6,937
027-580-203	RETIREMENT	2,623	4,203	3,648	3,737	4,059
027-580-204	WORKERS COMPENSATION	821	270	126	112	106
027-580-206	UNEMPLOYMENT INSURANCE	126	141	91	98	65
	Sub-Total : Personnel	56,693	66,442	55,478	56,550	57,900
027-580-300	UNIFORMS			1,005	877	1,005
027-580-315	OFFICE SUPPLIES	323	382	400	272	400
027-580-423	MOBILE PHONES/PAGER	445	464	500	825	500
027-580-427	TRAVEL/TRAINING	1,302	86	2,000	1,767	2,000
027-580-495	SECURITY EXPENSES	1,164	1,377	3,700	3,691	6,000
	Sub-Total : Operating	3,234	2,309	7,605	7,431	9,905
027-580-573	CAPITAL PURCHASES		2,592	-		5,000
	Sub-Total : Operating	-	2,592	-	-	5,000
	**TOTAL EXPENSES	59,927	71,343	63,083	63,982	72,805



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	32,288	37,429	42,890	42,843	46,768
040-340-400 COUNTY COURT FEES	3,480	2,950	3,000	2,990	3,000
040-340-700 DISTRICT COURT FEES	11,533	12,360	12,000	11,000	12,000
* COURT FEES REVENUE SUMI	15,013	15,310	15,000	13,990	15,000
040-360-100 DEPOSITORY INTEREST	1,343	1,602	1,500	1,030	1,500
* INTEREST REVENUE SUMMA	1,343	1,602	1,500	1,030	1,500
**TOTAL REVENUES	16,357	16,912	16,500	15,020	16,500

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
040-650-334	OPERATING EXPENSE	11,216	11,498	11,475	12,211	15,400
	Sub-Total : Operating	11,216	11,498	11,475	12,211	15,400
040-650-573	CAPITAL OUTLAY	-	-	1,100	-	1,100
	Sub-Total : Capital Outlay	-	-	1,100	-	1,100
	** TOTAL EXPENDITURES	11,216	11,498	12,575	12,211	16,500



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	55,107	80,610	119,287	107,026	115,817
093-370-010 TRANSFER FROM GENERAL		16			
093-340-400 COUNTY CLERK FEES	70,659	77,689	66,000	69,442	74,000
093-340-410 RECORDS ARCHIVE FEE	66,011	71,031	60,000	66,768	67,700
093-340-415 PROBATE ARCHIVE FEE	1,745	1,646	1,650	1,304	1,470
093-340-420 PRESV. - VITAL STATISTIC	4,035	2,756	4,000	3,358	3,000
*FEES REVENUE SUMMARY	142,450	153,137	131,650	140,872	146,170
093-360-100 DEPOSITORY INTEREST					
* INTEREST REVENUE SUMMA	-	-	-	-	-
093-370-150 SALE OF ASSETS					
** TOTAL REVENUES	142,450	153,137	131,650	140,872	146,170

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
093-403-410	RECORDS ARCHIVE FEE	35,445	35,599	36,475	35,153	15,000
093-403-415	PROBATE ARCHIVE FEE					
093-403-420	PRESERVATION-VITAL STATISTICS		2,927	5,000	1,994	7,500
093-403-435	MICROFILM & REPAIR	3,197	2,294	3,000	2,670	5,800
093-403-500	Computer Imaging System (Ma	8,800	10,400	13,000	9,600	29,038
093-403-572	EQUIPMENT/COMPUTERS	4,695	10,462	10,000	14,299	12,000
093-403-573	CAPITAL OUTLAYS					
093-700-403	Transfer to Co. Clerk General F	64,810	65,040	64,171	64,171	66,989
	* EXPENSE SUMMARY	116,947	126,722	131,646	127,887	136,327
	** TOTAL EXPENDITURES	116,947	126,722	131,646	127,887	136,327



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	47	(2,439)	467	(2,098)	(6,480)
094-340-400 COUNTY CLERK FEES	7,370	7,070	7,500	6,164	6,250
094-340-700 DISTRICT CLERK FEES	7,962	9,417	10,200	8,860	9,400
USE OF FUND BALANCE					
094-370-098 TRANSFER DIST CLK REC. MG	3,500	3,500	3,500	3,500	
094-390-450 Transfer from General	14,000	10,062	8,506	8,506	20,656
* CLERK FEES REVENUE SUMM	32,832	30,048	29,706	27,030	36,306
** TOTAL REVENUES	32,832	30,048	29,706	27,030	36,306

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
094-426-450	DIST. CLERK IMAGING	34,968	29,708	29,705	29,742	29,826
	* EXPENSE SUMMARY	34,968	29,708	29,705	29,742	29,826
	** TOTAL EXPENDITURES	34,968	29,708	29,705	29,742	29,826

GRANT FUND



Fund Description

Various grants received by the County which are not reported in a separate fund are included in the Grant Fund and identified by a descriptive Account Name and associated Account number, such as "TCDP #72488", which refers to 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. In FY2008 & 2009, the fund will account for disaster relief/mitigation grants. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)				5,948	
085-331-100 TCDP Grant Revenue	198,174	1,175			
035-331-100 DISASTER PROJECT (GENERATORS)				481,198	
035-331-200 FLOOD PROJECT #7271				105,621	
035-331-300 HOME PROGRAM #1000762				1,781	
**TOTAL REVENUE	198,174	1,175	-	588,600	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
085-409-590	Construction Expenditures	198,174	1,175			
035-409-600	DISASTER PROJECT (GENERATORS)				481,198	
035-409-601	FLOOD PROJECT #7271				105,621	
035-409-602	HOME PROGRAM #1000762					
**TOTAL EXPENDITURES		198,174	1,175	-	586,819	-

Following the initial grant award, revenues & expenditures are determined by actual project costs and the budget is amended during the fiscal year based on payments from the state or grant agency.



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 and may be spent only for the purchase of technological enhancements in the justice courts. This fund is not performance related

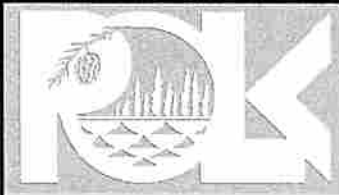
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)			104,927	104,927	126,026
013-340-800 Justice Court Technology Fees	24,120	24,923	25,500	27,951	
013-340-801 JUSTICE COURT TECH FEES - PCT. 1					8,600
013-340-802 JUSTICE COURT TECH FEES - PCT. 2					4,800
013-340-803 JUSTICE COURT TECH FEES - PCT. 3					12,000
013-340-804 JUSTICE COURT TECH FEES - PCT. 4					2,800
**TOTAL REVENUE	24,120	24,923	25,500	27,951	28,200

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
013-450-350	JP SOFTWARE MAINTENANCE					17,655
013-451-350	JP1 Technology Expense	1,983	696	8,750	2,574	3,216
013-452-350	JP2 Technology Expense	713	3,412	1,000	824	1,793
013-453-350	JP3 Technology Expense		281	9,000	975	4,482
013-452-350	JP4 Technology Expense	1,738	2,856	2,500	2,371	1,055
**TOTAL EXPENDITURES		4,434	7,246	21,250	6,745	28,200



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)					
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				
034-330-694 HURR. IKE DISASTER REIMB.					
034-330-695 HURR. GUSTAV DISASTER REIMB.					
*TOTAL FUND REVENUE	711,204	1,780	-	-	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
034-330-110	HURRICANE RITA-COMMUNIT	75,036	173			
034-300-120	HURRICANE RITA-VFD	51,197				
034-330-130	HURRICANCE RITA-FAITH BAS	11,853				
034-300-200	HURRICANE RITA - SALV. ARM	51,995				
034-330-210	WILDFIRE DISASTER RELIEF	8,743				
034-694-999	HURR. IKE DISASTER EXPENSE				475,345	
034-695-999	HURR. GUSTAV DISASTER EXPENSE				18,705	
034-700-010	TRANSFER TO GENERAL FUNC	247,443	1,507			
034-700-015	TRANSFER TO ROAD & BRIDG	262,211	100			
	**TOTAL FUND EXPENDITURES		1,607	-	494,050	-



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	-	2,169	2,872	1,112	(2,265)
048-333-300 STATE MONIES	7,653	19,000			
048-333-400 LEOSE INVESTIG. TRAINING				814	
048-342-400 SALARY SUPPLEMENT REIMB.	15,304	9,596		20,177	
048-342-566 UNEMPLOYMENT REIMB				56	
*TOTAL FUND REVENUE	22,957	28,595	-	21,047	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
048-476-105	SALARY SUPP/BENEFITS	20,947	29,653		19,464	
048-476-334	INVESTIGATOR TRAVEL/TRAINING				2,255	
*TOTAL FUND EXPENSE		20,947	29,653	-	21,719	-



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	(58,945)	(24,829)	(10,547)	(9,610)	1,020
049-340-600 FEES	15,532	14,870	17,500	12,484	17,500
049-342-400 SALARY SUPP/REFUND	26,228				
049-342-425 TRAVEL REIMB. TDCCA/EM	200				
049-342-566 REFUND - UNEMPLOYMENT		32			
049-370-090 TRANSFER FROM FORFEITURE	200				
* TOTAL FUND REVENUE	42,161	14,902	17,500	12,484	17,500

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
049-476-105	SALARY SUPP/BENEFITS	6,957				
049-476-334	OPERATING	887	(318)	17,500	-	17,500
* TOTAL FUND EXPENSE		7,844	(318)	17,500	-	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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	-	16,566	14,140	9,400	11,246
056-367-135 COMMISSION ON COMMISSAF	23,897	8,692	20,000	9,363	20,000
056-367-426 WORK RELEASE PROGRAM				295	
056-367-512 REFUNDS / REIMB				187	
* TOTAL FUND REVENUE	23,897	8,692	20,000	9,846	20,000

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
056-512-491	INMATE SUPPLIES	3,971	13,455	17,597	5,652	20,000
056-700-010	TRANSFER TO GENERAL	3,361	2,403			
* TOTAL FUND EXPENSE		7,332	15,859	17,597	5,652	20,000



DISTRICT CLERK TDCJ FUND

Fund Description

This fund is created to account for monies contributed by the Texas Department of Criminal Justice to assist in offsetting the additional costs incurred by the District Clerk's office relating to a state prison unit located within the County. Funds received are utilized at the discretion of the office for authorized purposes. This fund is not performance related.

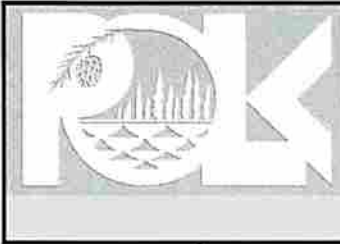
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	21,975	21,296	14,400	14,439	
080-360-250 TDCJ REVENUES		213		-	-
* TOTAL FUND REVENUE	-	213	-	-	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
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.

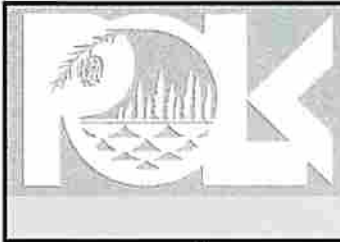
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)					
083-342-566 REFUND - UNEMPLOYMENT	17				
083-347-100 WEBSTER TRUST CONTRIBUTION					
083-360-100 DEPOSITORY INTEREST	301				
* TOTAL FUND REVENUE	318	-	-	-	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
083-662-100	SALARY / BENEFITS	13,990				
			<i>In 2007, Operating Expenses were moved to General Fund "Library & Museum"</i>			
	* TOTAL FUND EXPENSE	13,990				



DRUG FORFEITURE

Fund Description

This fund is utilized to account for special purpose revenues generated by seizures of cash, property and other assets in cases involving illegal drugs. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	88,640	120,076	66,101	126,917	192,915
090-340-200 SHERIFF'S ACCOUNT	24,160	894		101,880	
090-340-600 DISTRICT ATTORNEY ACCOUNT	10,704	6,293		31,848	
090-340-700 CONSTABLES ACCT.				375	
090-342-476 REIMB/REFUND - D.A.	6,048	4		811	
090-360-100 DEPOSITORY INTEREST	3,330	5,009		3,222	
090-370-010 TRANSFER FROM GENERAL	3,330	3,055			
* TOTAL FUND REVENUE	47,572	15,255	-	138,137	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
090-476-100	SALARIES/BENEFITS - D.A.	3,235	5,914			
090-476-499	DIST. ATTY. ACCOUNT	808			8,795	
090-560-499	SHERIFF'S ACCOUNT	8,763	2,500		11,695	
	* TOTAL FUND EXPENSE	12,806	8,414	-	20,491	-



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	379,149	379,891	378,268	379,847	382,382
091-360-100 DEPOSITORY INTEREST	17,515	19,980		14,889	
091-370-200 MINERAL ROYALTIES	215		1,150		1,150
* TOTAL FUND REVENUE	17,730	19,980	1,150	14,889	1,150

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
091-700-092	TRANSFER TO AVAILABLE FUN	15,305	20,024	1,150	12,354	1,150
	* TOTAL FUND EXPENSE	15,305	20,024	1,150	12,354	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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	94,058	100,473	220,468	227,343	224,221
092-360-100 DEPOSITORY INTEREST	5,257	7,809	890	4,609	890
092-370-091 TRANSFER FROM PERM. SCHC	16,988	20,024		8,202	
092-370-200 LEASE REVENUES	113,743	113,746	113,743	113,743	113,743
* TOTAL FUND REVENUE	135,988	141,579	114,633	126,553	114,633

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
092-699-450	PROPERTY TAXES					12,600
092-699-489	SCHOOL PYMTS/DISTRIBUTIC	129,573	14,709	114,633	126,198	102,033
	* TOTAL FUND EXPENSE	129,573	14,709	114,633	126,198	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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)					
* TOTAL FUND REVENUE	-	-	-	-	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
095-560-334	OPERATING EXPENSES	3,374				
	* TOTAL FUND EXPENSE	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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)	4,435	4,988	8,873	6,005	5,920
098-340-450	RECORDS PRESERVATION FEE	4,053	4,517	4,500	4,500
	* TOTAL FUND REVENUE	4,053	4,517	4,500	4,500

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
098-450-450	REC. PRESERV. EXPENSE	-		1,000		4,500
098-700-094	TRANSFER TO CO. REC. MGMT	3,500	3,500	3,500	3,500	
	* TOTAL FUND EXPENSE	3,500	3,500	4,500	3,500	4,500



JUDICIAL CENTER CONSTRUCTION

Fund Description

This fund was created at the request of the County Auditor to be utilized to account for the construction of the Polk County Judicial Center and related activities for which the Series 2008 Certificates of Obligation were issued in the amount of \$10,120,000.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)		9,847,678
019-341-100 INTEREST-2007 C/O SERIES	162,031	
019-390-400 PROCEEDS FROM FUND BALANCE		
019-390-408 PREMIUM ON CO'S	171,435	
019-390-409 CO PROCEEDS	10,120,000	
* TOTAL FUND REVENUE	-	-

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
019-465-550	ARCHITECT/ENG. FEE				283,204	
019-465-551	PRECONSTRUCTION EXPENSE				12,795	
019-465-552	CONST. MGR. FEE				94,553	
019-465-553	BOND ISSUE COSTS				284,116	
019-465-554	DISCOUNT - C/O ISSUE					
019-465-555	CONSTRUCTION COSTS					
019-700-061	TRANSFER TO DEBT SERVICE				162,031	
* TOTAL FUND EXPENSE		-	-	-	836,700	-



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. Currently, the fund relates to the Jail expansion projects for which series 2007 Certificates of Obligation were issued in the amount of \$19,000,000.

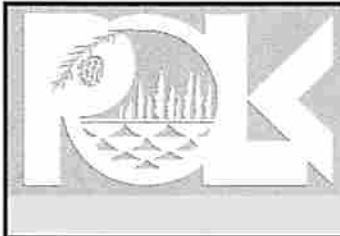
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)			18,210,860	18,310,433	18,640,991
020-340-100 INTEREST-2007 C/O SERIES		213,819	6,670	830,759	
020-000-000 PROCEEDS-2007C/O SERIES		19,000,000			
* TOTAL FUND REVENUE	-	19,213,819	6,670	830,759	-

(Continued)

Detail Expenditures						
Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
020-512-550	ARCHITECT/ENG. FEE		80,385		290,864	
020-512-551	PRECONSTRUCTION EXPENSE		4,721		62,904	
020-512-552	CONST. MGR. FEE				15,875	
020-512-553	BOND ISSUE COSTS		416,263			
020-512-554	DISCOUNT -2007 C/O ISSUE		237,877			
020-512-555	CONSTRUCTION COSTS				11,528	
020-512-556	LAND ACQUISITION				493,899	
020-512-573	CAPITAL OUTLAY				4,966	
020-700-061	TRANSFER TO DEBT SERVICE		164,140	6,669	6,670	
	* TOTAL FUND EXPENSE	-	903,386	6,669	886,706	-



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	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
Fund Balance (year beginning)		-	2,102	8,738	14,290
026-340-801 JP Court Bldg Security JP#1		888	1,000	1,993	2,000
026-340-802 JP Court Bldg Security JP#2		1,684	500	1,206	1,200
026-340-803 JP Court Bldg Security JP#3		5,166	1,400	2,827	2,700
026-340-804 JP Court Bldg Security JP#4		1,315	350	584	630
* TOTAL FUND REVENUE	-	9,053	3,250	6,610	6,530

Detail Expenditures

Account #	Account Name	2006 Actual (per Aud. Rep.)	2007 Actual (per Aud. Rep.)	2008 Budget (as adopted)	2008 Actual (unaudited)	2009 Budget Adopted 9/23/08
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				-	1,867
026-580-573	JP#3 CAPITAL OUTLAY				-	3,367
026-580-574	JP#4 CAPITAL OUTLAY		315		-	1,297
	Sub-Total : Capital Outlay	-	315	-	-	6,530
* TOTAL FUND EXPENSE		-	315	3,250	-	6,530



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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



Only the Commissioners Court shall have authority to transfer expenditure appropriations from any department category of object codes to any other department or non-departmental major object code category. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

Any transfer shall ONLY be made when it is submitted on a Request for a Budget Amendment Form initiated and signed by the department head. Those transfer requests are then submitted to the Commissioners Court for final approval.

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

IV. Revenues and Transfers

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

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

Polk County will pay for all current expenditures with current resources as required by Article XI, Section 7 of the Constitution, and by 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 regular full time employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

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

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

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

VII. Fixed Assets

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

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

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

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

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

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



VIII. Debt Management

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

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

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

IX. Investment and Cash Management

The Treasurer's Office will continue to collect, disburse and deposit all funds on a schedule which ensures optimum cash availability, in accordance with 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.



OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2008 Tax Rate (to fund the FY2009 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 2008 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 23rd day of September, 2008 in a properly called session with all members of the Court present, considered a motion made by C.T. "Tommy" Overstreet and second by Ronnie Vincent that property taxes be increased by the adoption of a tax rate of \$0.4778 for Maintenance and Operation and a Debt rate of \$0.1499 for a total County Tax Rate of \$0.6277/\$100 valuation. The vote on said motion was recorded as follows:
AYES; John P. Thompson, Ronnie Vincent and C.T. "Tommy" Overstreet
NAYS; Robert C. "Bob" Willis and James J. "Buddy" Purvis

THEREFORE, BE IT ORDERED that the Polk County 2008 Tax Rate is set as follows;

Maintenance & Operation	. 3237	(General Fund)
	. 1541	(Road & Bridge Fund)
Sub-Total M&O	.4778	
Debt Service (I&S)	.1499	
TOTAL COUNTY TAX RATE	.6277	

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

This rate will raise taxes for Maintenance & Operation on a \$100,000 home by \$2.30.


John P. Thompson
County Judge, Polk County, Texas

Attest:

Barbara Middleton, County Clerk
Date: September 23, 2008





Appendix B

General Financial and Other Information

General Government Functions

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

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

Internal Control Structure

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

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

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

Cash Management

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

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



Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

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 - 2007. 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 2007 (July 1, U.S. Census)

	2000 (Census)	2007 (estimate)
Polk County	41,133	46,995
Texas	20,851,820	23,507,783
United States	281,421,906	299,398,484

*14% County growth
compared to
6% US growth!*

Income (2007 Annual)

	Polk County	Texas	United States
Per Capita Personal Income(BEA) 2007	\$30,498	\$34,257	\$36,629

Labor Force Statistics (LAUS) for (2007 Annual)

	Polk County	Texas	United States
Labor Force	16,700	11,492,422	153,124,000
Employed	15,693	10,992,828	146,047,000
Unemployed	1,007	499,594	7,078,000
Unemployment Rate	6.0%	4.3%	4.6



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific	1000
Texas Department of Criminal Justice	787
Livingston I.S.D.	623
Wal-Mart Super Center	467
Memorial Medical Center Livingston	412
Polk County	300
Corrigan/Camden ISD	240
CEC Int'l (IAH Detention Facility)	235
Alabama Coushatta Indian Reservation	175
Sam Houston Electric Cooperative	155
Brookshire Bros.	148
Lowe's Home Improvement	132
Onalaska ISD	125
Timberwood Nursing & Rehabilitation	120
Pine Ridge Health Care	115
First National Bank	112
The Bradford (formerly Livingston Convalescent)	108
First State Bank	89
City of Livingston	79
Big Sandy ISD	73

Sources: Current data collection – Co. Judge's office



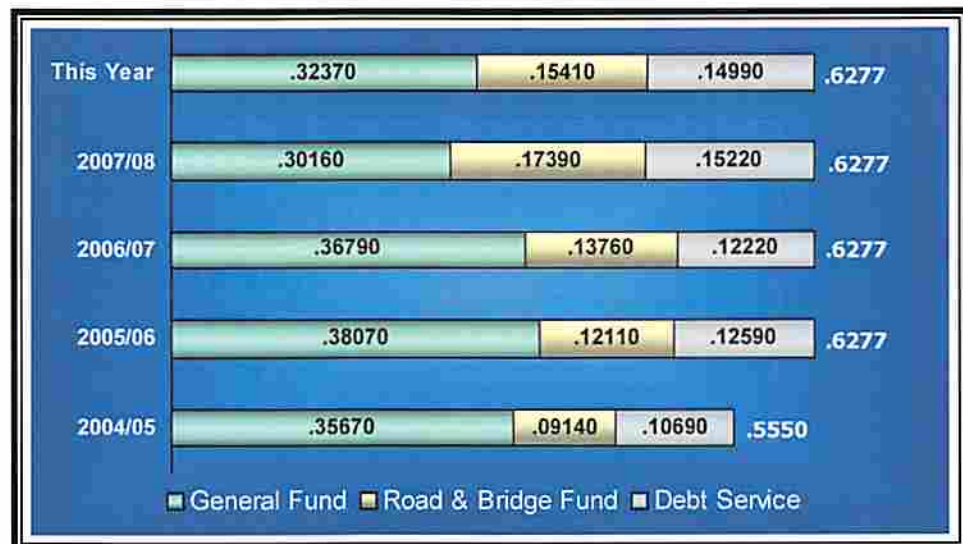
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	Taxable Value	% of Total Taxable Value \$2,322,762,608
Comstock Oil & Gas Inc (Oil & Gas)	\$ 118,542,720	5.10%
Georgia Pacific (Timberland/Plant)	65,252,630	2.81%
Enbridge Pipelines (East Texas) (Oil & Gas)	32,322,470	1.39%
RMS Texas Timberlands I, LP (Oil & Gas)	31,247,670	1.35%
Unit Petroleum Company (Oil & Gas)	28,055,516	1.21%
Blackstone Minerals (Oil & Gas)	21,022,300	0.91%
Devon Energy Production Co. LP (Oil & Gas)	20,875,300	0.90%
ETC Katy Pipeline Limited (Oil & Gas)	20,579,830	0.89%
Delta Exploration Co., Inc. (Oil & Gas)	17,752,400	0.76%
Famcor Oil, Inc. (Oil & Gas)	16,589,984	0.71%

Source: Polk Central Appraisal District – July, 2008

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. **(Balanced Budget)** refers to a budget for which expenditures do not exceed revenues.



C

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

D

Debt Service	The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
Delinquent Taxes	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
Department	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
DETCOG	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.

E

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



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

Estimated Revenue The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years' experience and changes that may occur in fees, rates, etc.

F

FEMA Federal Emergency Management Agency.

Fiscal Year The period signifying the beginning and ending of an accounting period. Polk County's fiscal year (Budget Year) begins October 1 and ends September 30.

FTE Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts. Funds segregate resources and appropriations according to their intended purpose. In some instances, legal and/or contractual provisions require fund accounting in order for the County to demonstrate compliance contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.

Fund Balance The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.

*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 subject period.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Polk County
Texas**

For the Fiscal Year Beginning

October 1, 2007

Handwritten signature of Clinton S. Cox in cursive.

President

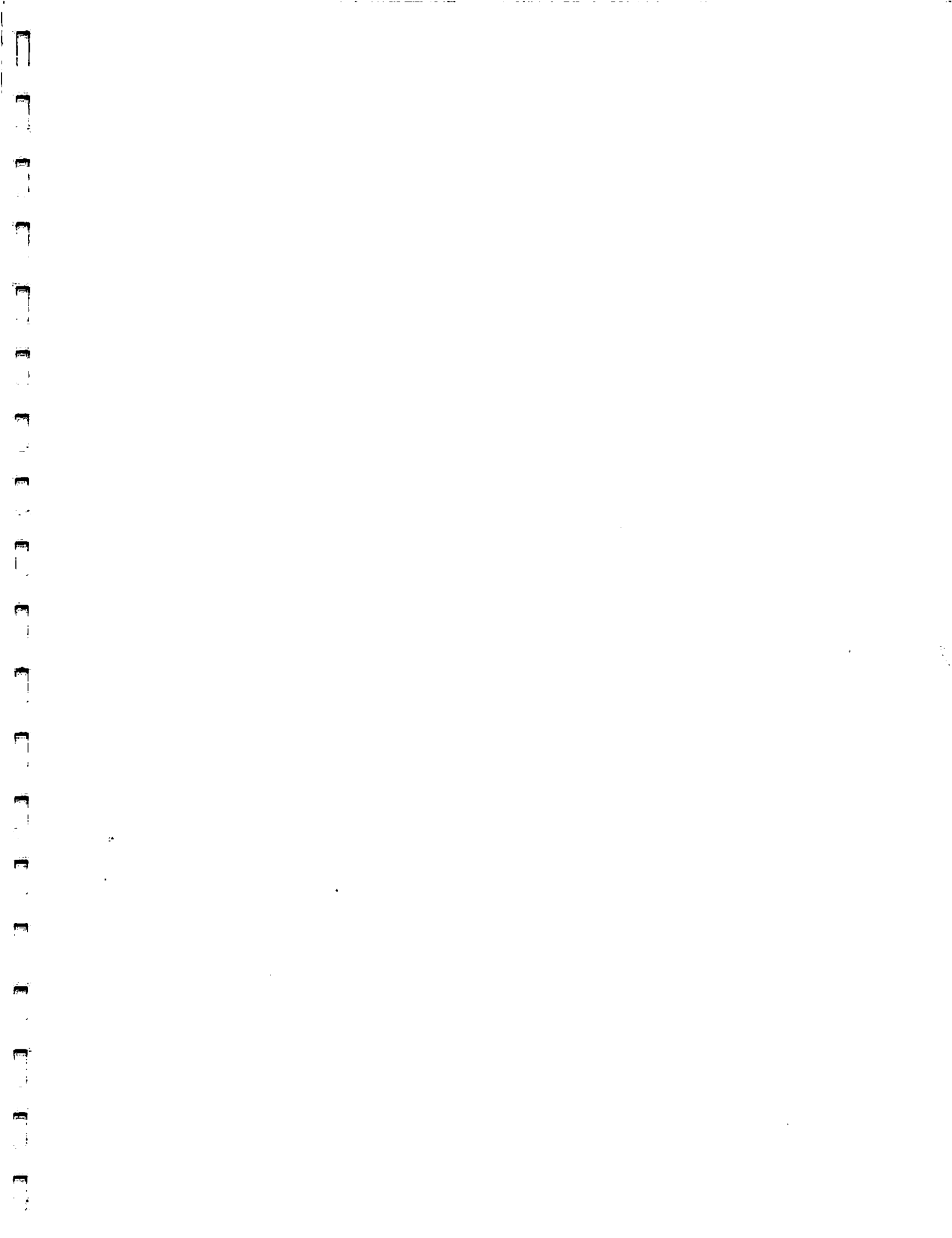
Handwritten signature of Jeffrey R. Emswiler in cursive.

Executive Director

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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 # 1327-2866
 OR 365-2222
 PRECINCT # 2646-5929
 PRECINCT # 3398-4171
 PRECINCT # 4327-6866

TAX OFFICE (Liv.)327-6801
 CORRIGAN BRANCH327-6835
 ONALASKA BRANCH.....646-3211

DATA PROCESSING...327-6888

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

COUNTY TREASURER327-6816

DISTRICT CLERK.....327-6814

SHERIFF327-6810

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

DISTRICT ATTORNEY 327-6868

MUSEUM327-8192

JUSTICE OF THE PEACE:

PRECINCT # 1327-6841
 PRECINCT # 2646-3674
 PRECINCT # 3398-4114
 PRECINCT # 4327-6865

CONSTABLES:

(CONTACT SHERIFF)327-6810

AGING SERVICES: 327-6844

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^(ORCEMENT)
 FIRE MARSHAL.....327-6820

DISTRICT JUDGES
 (CONTACT DIST CLERK).327-6814

COUNTY AUDITOR327-6811

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 WARDEN327-6839

RED CROSS327-6867

SAAFE HOUSE.....327-6427

DETCOG327-6825