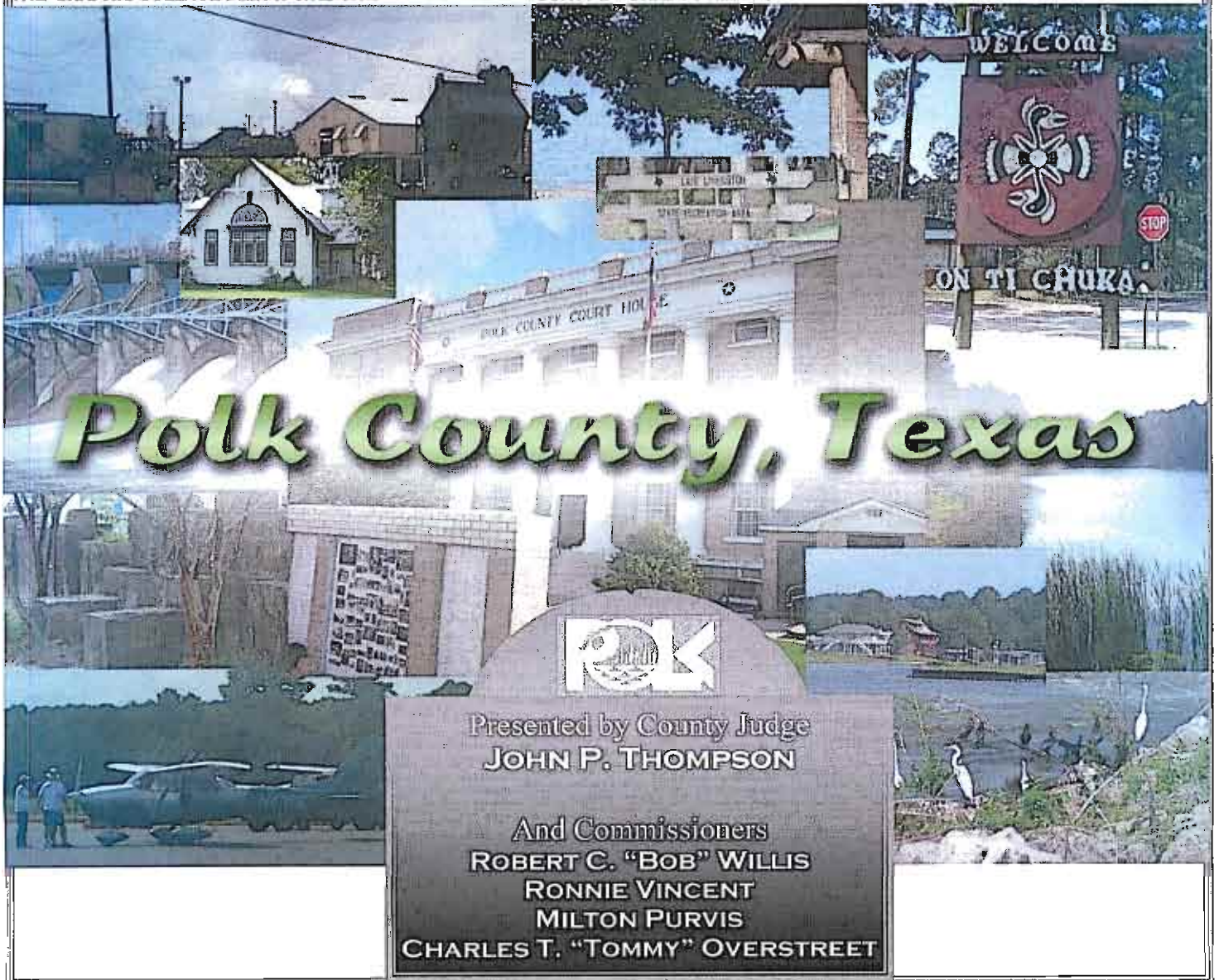


Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2009 - SEPTEMBER 30, 2010

THE GRAPHIC COLLAGE BELOW WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS





Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2009 and ending September 30, 2010. 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.

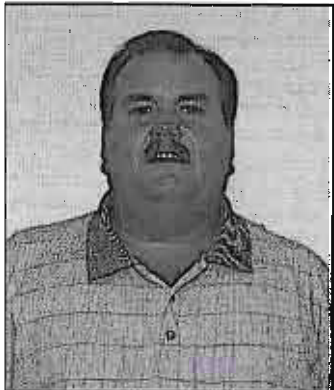
QUESTIONS ? We encourage you to contact the staff of the County Judge's office, responsible for the preparation of this document, or any of the other county offices for questions regarding their specific operations. Contacts and phone numbers for each County office are listed on the back cover of this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

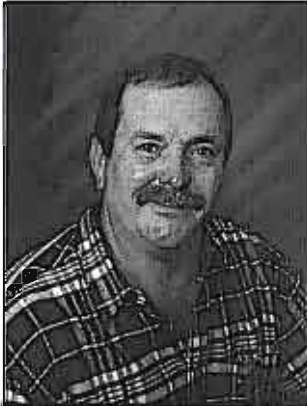


BOB WILLIS
COMMISSIONER, PCT. 1



RONNIE VINCENT
COMMISSIONER, PCT. 2

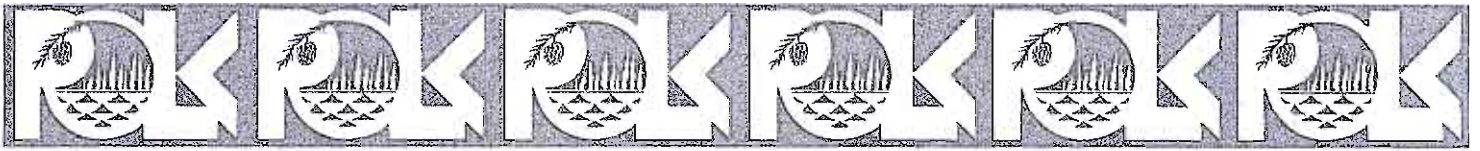
COMMISSIONERS COURT



MILT 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 pg. 148 and a history of rates on 147*

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 91-103*

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 137-141*

What does "GAAP" mean? *Page 151*

What's the population of Polk County? *Pages 27 & 145*

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

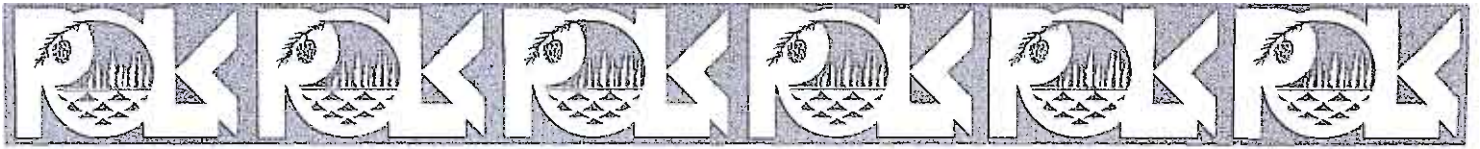


Table of Contents

Preface

How to Read this Document	1
The Commissioners Court.....	2
<u>Quick Index to Common Questions</u>	<u>3</u>
Table of Contents.....	4

Executive Summary (Budget Message)

Transmittal Letter - John P. Thompson.....	7
The Budget in Brief	8
Listing of Positive/Negative Budget Impacts (changes).....	
Strategic and Capital Planning	10
Mission Statement / Vision / Planning	
Statement of Goals	11
The Budget Process	13
(Budget Calendar).....	14
Key Elements of the Budget	
Budget Priorities	15
Major Revenue Sources (with forecasting & assumptions)	16
Capital Expense Plan	19
Personnel Counts and Budgeted Change	22

About the County

Texas County Government Overview.....	23
About Polk County	25
Organization Chart	29
Elected Officials	30

Financial/Operational

Budget Summaries	
Description of Funds	31
Fund Balance Summary	33
Revenue Summary (by Fund)	35
Revenue Summary (by Source by Fund).....	36
Expenditure Summary (by Fund).....	38
Expenditure Summary (by Type by Fund).....	39
GENERAL FUND	
Revenues by Category.....	41
Detailed Revenues	42
Expenditures by Category/Department	47
Expenditures by Department (detailed)	49
Recap (Revenues and Expenses).....	89

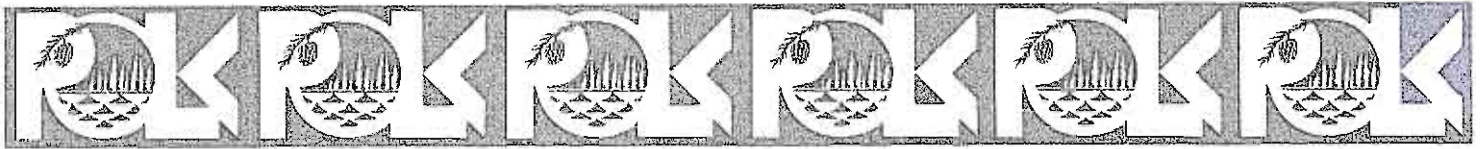


Table of Contents

(continued)

ROAD & BRIDGE FUND

Summary..... 91

Detailed Revenues 92

Precinct Funds (Revenues and Expenditures)..... 94

Other Road & Bridge
(Administration, Permanent Road, Lateral Road prior to FY09)..... 102

DEBT SERVICE FUND

Summary..... 105

Detailed Revenues 106

Detailed Expenditures 106

Statement of Legal Debt Limits 107

Use of Debt Obligation (by project) 108

Debt Service Requirements (by year) 110

OTHER FUNDS

Summary..... 113

Detailed Revenues/Expenditures (by Fund) 119

Appendices

A - Statement of Financial Policies..... 137

B - General Financial and Other Information 142

GFOA Distinguished Budget Presentation Award 144

C - Area Profile(population, income & labor statistics)..... 145

D - Top 20 Employers 146

E - Top 10 Taxpayers 147

Tax Rate (History)..... 147

Order Setting Tax Rate 148

F - Glossary of Terms 149

Graphic Illustrations

Taxable Valuations (5 year history) 16

Sales Tax Trends (5 year history)..... 18

Estimated Population Growth (U.S./Tx./Polk County)..... 27

Comparison of Target/Projected Fund Balances 33

Comparison of Revenues by Fund (% of total)..... 35

Comparison of Expenditures by Fund (% of total) 38

Source/Change in General Fund Revenue 41

Expenditures by Category – General Fund 47

Expenditures by Type (% of General Fund) 48

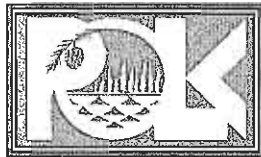
Comparison of Revenues & Expenditures – Road & Bridge Fund 91

Comparison of Revenues to Debt Payments..... 105

Debt Service Requirements by Year 110-111

Polk County Tax Rate (History – 5 year) 147

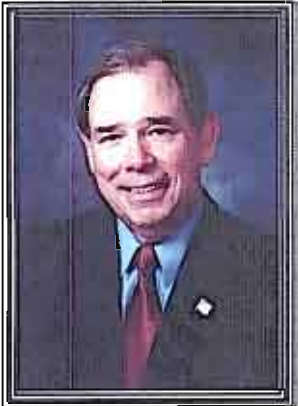
Directory of County Offices (Back Cover)





JOHN P. THOMPSON
POLK COUNTY JUDGE

September 23, 2009



To the Citizens of Polk County, Texas;

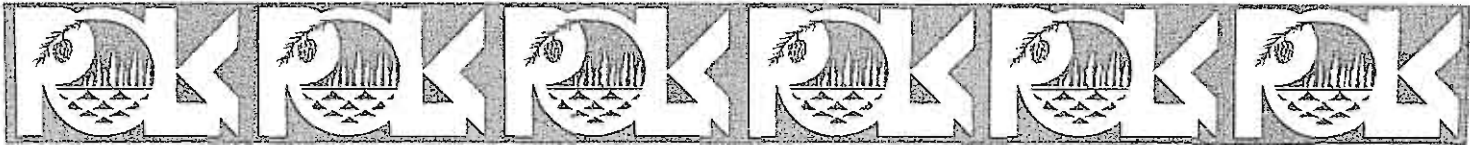
I am pleased to present the Polk County Budget for FY2010, adopted by the Commissioners Court on September 22, 2009 to account for all anticipated revenues and expenditures for the period beginning October 1, 2009 and ending September 30, 2010.

Continuing the theme of the last several years, 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 costs of operation, the Court addressed the impact of the recession experienced nationwide and the related decline in sales tax allocations, interest earned on deposits and other important County revenue sources. Alternative revenue sources have never been more important to counties and we continue to aggressively seek out state and federal funding opportunities.

The County recognizes the need to maintain county employees salary levels at comparable job markets in order to retain qualified staff. However, the general economic climate and uncertainty in the financial markets as to when recovery will begin did not lend this budget to include wage enhancements. In lieu of cost of living increases, this budget provides for the County absorbing the premium increases in employee health coverage and retirement benefits. Only those new positions funded through grant programs have been included in this budget, 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 \$2,493,804,989 reflected a valuation increase of \$171,042,381 over the last year. Values exempt from taxation for 1st year pollution control increased by \$13,036,840 this year and values subject to tax ceiling (freeze) increased by \$19,721,982. With the County Tax Assessor Collector's certification of a 95% collection rate – as opposed to last year's 97% collection rate - current tax revenue projected for FY2010 will increase \$648,697 and delinquent tax collections are expected to remain stable at \$850,000.
- ❖ The ad valorem tax revenue increase will help to offset other revenues projected to decrease in FY10. The County estimates a \$100,000 decline in Sales Tax revenue from the amount collected in FY09, consistent with state-wide trends reported by the Texas State Comptroller. Interest rates are projected to decrease by \$244,090 while we – along with the rest of the nation – wait for economic recovery to stabilize.
- ❖ An additional revenue loss of \$125,500 is projected as a result of legislation passed in 2005 which lowered the portion of Auto Registration/License Tax to be retained by the County for credit to the Road & Bridge Fund. This legislation will continue to impact County Road & Bridge revenue for the next several years, while providing some recouping of revenue lost by increasing the percentage of vehicle sales tax commission retained in the General Fund.
- ❖ Charges and Fees for Service are projected to decrease in FY2010 by \$56,473, while Federal and State Funding is estimated \$111,482 higher than last year. Combined revenue increases and decreases for FY2010 will result in a total change of \$1,138,108 in additional revenue, compared to the amount budgeted for FY09.



Efforts continue to identify new sources of revenue to budget for a portion of the County's expanding services, including government grant programs. The 2010 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 \$2,000,000 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.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2009 and ending September 30, 2010 and was developed in accordance with the County's Financial Policies, provided in Appendix A, and the Budget Process detailed later in this Summary. Total revenues for FY2010 of \$25,503,892 represent an increase of \$1,138,108 (4.67%) from the total revenues adopted in the prior budget. The increase is a result of offsetting changes in various revenues, the most significant of which are described in the listing below; (red indicating negative impact on the Budget)

SIGNIFICANT CHANGES IN REVENUES

UP:	648,697	Ad Valorem Taxes (comb. of value increase & collect. rate decrease)
DOWN:	-100,000	Sales Tax
UP:	11,000	Other Tax (Hotel/Motel & Veh. Sales Tax Commission reimb. By State)
UP:	12,980	Permits & Licenses (Bldg. / Sewer / Liquor)
UP:	9,670	Court Fines, Fees & Forfeitures
DOWN:	-56,473	Charges / Fees for Service
DOWN:	-125,500	Vehicle Registration & License Fee (statutory restructuring)
DOWN:	-244,090	Interest (declining rates attributable to economic slow down)
UP:	111,482	Fed/State Funding (including grants)
UP:	854,203	Other Revenue (includes Road & Bridge Capital Lease Buyback Revenues not adopted in previous year's budget.)

Net taxable values certified by the Polk Central Appraisal District at \$2,493,804,989 are \$171,042,381 higher than last year's value of \$2,322,762,608. The total County Tax Rate of \$.6277/\$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.4816 and Debt Service rate of \$.1461. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate on page 148** to reflect the \$.1549 portion of the rate which funds the Road & Bridge Program and the \$.3267 portion of the rate attributed to General Fund. The adopted rate is 4.35¢ more than the effective tax rate calculated by the Tax Assessor Collector and 3.49¢ 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". The County's rate of collection certified by the County Tax Assessor-Collector for taxes on those values has decreased from 97% to 95% and projections for delinquent tax collections remained steady at \$850,000.00 resulting in an overall increase of ad valorem tax revenue of \$648,697. 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. FY2010 Budget expenditures were adopted totaling \$25,427,857 and represent a \$1,149,014 (4.73%) increase over expenditures adopted for the 2009 budget. The increase is mostly attributable to Road and Bridge Capital Lease amounts not budgeted last year – but amended mid year. Other significant changes are as follows;

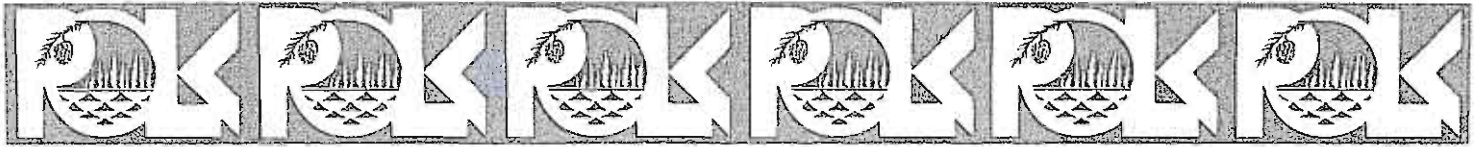
SIGNIFICANT CHANGES IN EXPENDITURES

UP:	267,068	Personnel costs including, additional positions funded by grant revenue and increased costs for employee benefits. The increase may also reflect changes (amendments) made to the FY09 budget after adoption
DOWN:	-145,478	Operating costs (supplies, services, etc.)
UP:	1,006,086	Capital Purchases / Projects (includes Road & Bridge Capital Leases)
DOWN:	-5,987	Debt Service requirements (principal payment & interest to be paid in FY2010) due to favorable bond sale on 2009 Tax Notes
	13,715	Less in Transfers between funds is attributed to this budget. The amount reflected in this category reduces the total revenue and expense of the budget by accounting for budget duplications of revenue earned originally in one fund and shown, again, as a revenue earned in another fund through transfer from the fund of origin.

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 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, continued work to identify 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

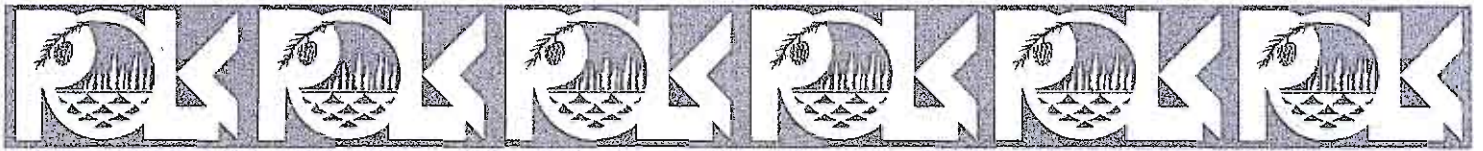
This will be an ongoing effort by the administration to promote teamwork between County Departments and effective communication the general public.

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 also reviewed during the budget process. If 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.

page 21



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 2010 Budget Year:

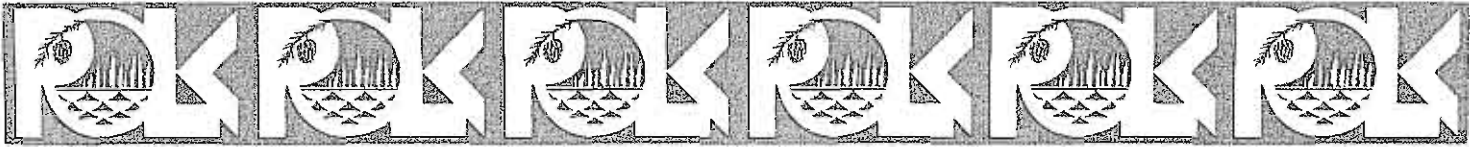
- **Construction should complete on the County Jail Expansion, funded by Certificates of Obligation issued in March, 2007 to relieve overcrowding and eliminate the \$330,000 annual expense for housing inmates in other facilities to comply with Texas Jail Commission Standards;**
- **Construction should also complete on the Polk County Judicial Center, funded by Certificates of Obligation issued in January, 2008. The new facility will relieve severe overcrowding of the Courts and supporting offices currently located in the main Courthouse and will better address court security issues;**
- **The County received an economic development grant of \$4 million for construction of a College/Conference Center in partnership with Angelina College and an additional \$1 million for road & bridge improvements was issued in the Series 2009 Tax Notes for road improvement projects beginning in 2009 and continuing into FY2010.**

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 2010 Budget Year:

- **The County will seek to bolster fine/fee revenues by the adoption of new fee assessments made available by legislative change. Through this process, offenders – rather than taxpayers – are paying the increase;**
- **The County projects \$1,380,000 in per diem revenue to be generated by the IAH Secure Adult Detention Facility. 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. The establishment of this facility in Polk County provides not only jobs and economic stimulus for supporting businesses, but also represents a stable, long term revenue source;**
- **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;**



- **The County's most recent issuance of Series 2009 Tax Notes (to fund the FY09 Capital Improvement Plan) received affirmed ratings of A3 from Moody's Investors Services and A+/Stable from Standard & Poors. Maintaining a strong rating in the financial community provides the County with access to more favorable interest rates on bonds and notes – representing substantial budget savings.**

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 2010 Budget Year:

- **County departments will continue to expand electronic information and services through the County Information Resources Agency (CIRA);**
- **A Local Data Advisory Board, established by the Commissioners Court, will assist in plan development to meet state requirements for case disposition and to enhance the efficiency of County data collection and exchange;**
- **Utilizing GFOA educational materials, the County will hold workshops to encourage the use of performance measurement by elected officials within their respective departments.**

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 2010 Budget Year:

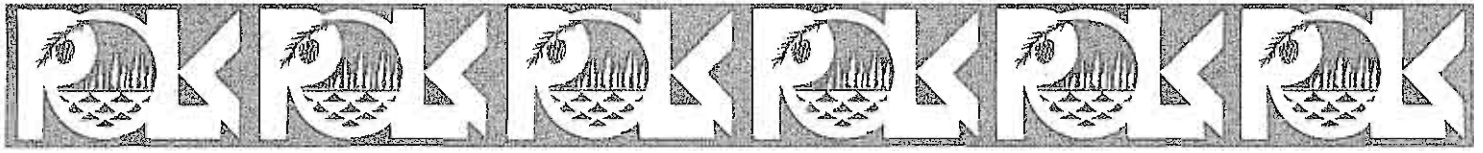
- **In partnership with the Texas Association of Counties and Blue Cross Blue Shield, the County is participating in a County Wellness Program making services and information readily available to employees and their families, while the County's Safety Committee has enhanced incentives for employees completing the year "accident free";**
- **Employee information, forms, policy changes and job opportunities are now available on the County website for easier access.**

To Increase Communications with Citizens

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

In this 2010 Budget Year:

- **The County will continue work with CIRA in customizing County website design to ensure its' "user friendly" nature with the goal of maximizing benefits to the public and County offices.**



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".

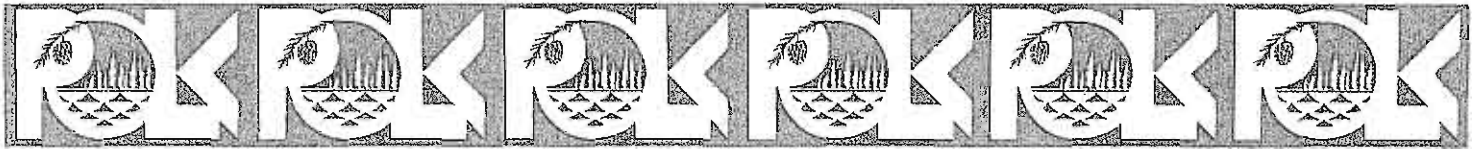
Notice of the proposed tax rate is published in the local newspaper and on the County's website and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and 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.

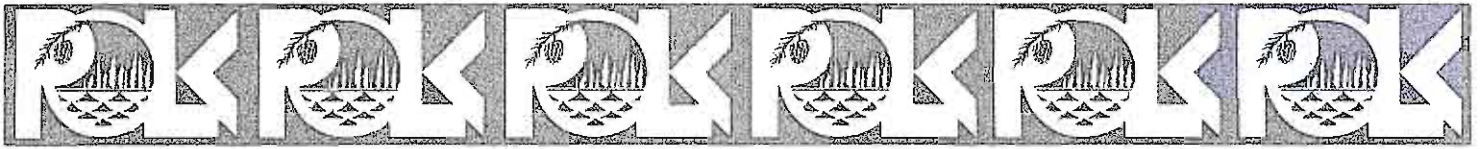
The County Auditor monitors expenditures of the various Departments and Funds (such as Debt Service) to prevent expenditures from exceeding budgeted appropriations and sends a monthly financial report, including budget to actual expenditures, to the Commissioners Court, Elected Officials, Department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



Key Elements of the Budget

Budget Priorities

THIS YEAR	LAST YEAR
Meeting Budget Requirements Without Increasing Tax Rate	Meeting Budget Requirements Without Increasing Tax Rate
Completing essential Capital Improvements Jail Expansion / Judicial Center	Providing essential Capital Improvements While Managing Debt
Securing Polk County College/Conference Center and other Economic Development	Maintaining Employee Compensation & Benefits While Meeting Critical Staff Needs

Take a look at 5 years of Tax Rates on page 147

- **Meeting Budget Requirements Without Increasing the Tax Rate** has been a key element of budget planning since the last county tax rate increase occurred 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 FY09/10 comparison of the tax rate division in the three funds supported by tax revenue.

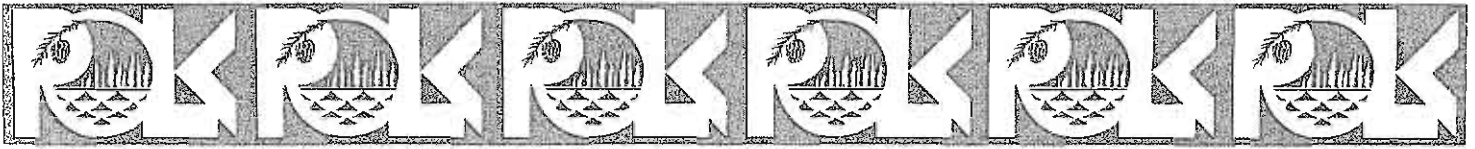
FUND	FY2010	FY2009
General	.3267	.3237
Road & Bridge	.1549	.1541
Debt Service	.1461	.1499
TOTAL RATE	.6277	.6277

- **Completing Essential Capital Improvements** will present an exciting year for the County. Certificates of Obligation (CO's) were issued in January 2008 in the amount of \$10,120,000 for construction of the Polk County Judicial Center to alleviate overcrowding in the Main Courthouse and address the security issues created by the overcrowding. Completion of the Judicial Center is expected in 2011.

Property acquisition is complete and site work has begun on County Jail Expansion – a project that will double the capacity of the existing facility. By working with the County's financial advisor and bond counsel, the principal and interest payments on these CO's were structured in consort with retiring debt to provide a positive impact to the debt service portion of the tax rate (shown in the table above).

- **Securing a Polk County College / Conference Center** and other economic development of the County will assume a significant role in the County's adjustment to these economic times. Working hand in hand with Angelina College, the Polk County Industrial Development Corporation and the City of Livingston, a \$4 million EDA grant was secured, representing the majority of funding needed for the College/Conference Center project. Work will continue to identify the remaining funding through both public and/or private foundations and grants.

Additionally, Polk County received certification in August 2009 from the State of Texas as a "Go Texan Certified Retirement Community". By meeting the State's criteria through an extensive application process, Polk County will have access to statewide marketing campaigns to attract retirees and tourists to this County. A relocating couple has an



economic impact of 3.7 new jobs and retirees spend an average of \$42,500 each year in their communities, while paying \$3,000 or more in state and local taxes, annually.

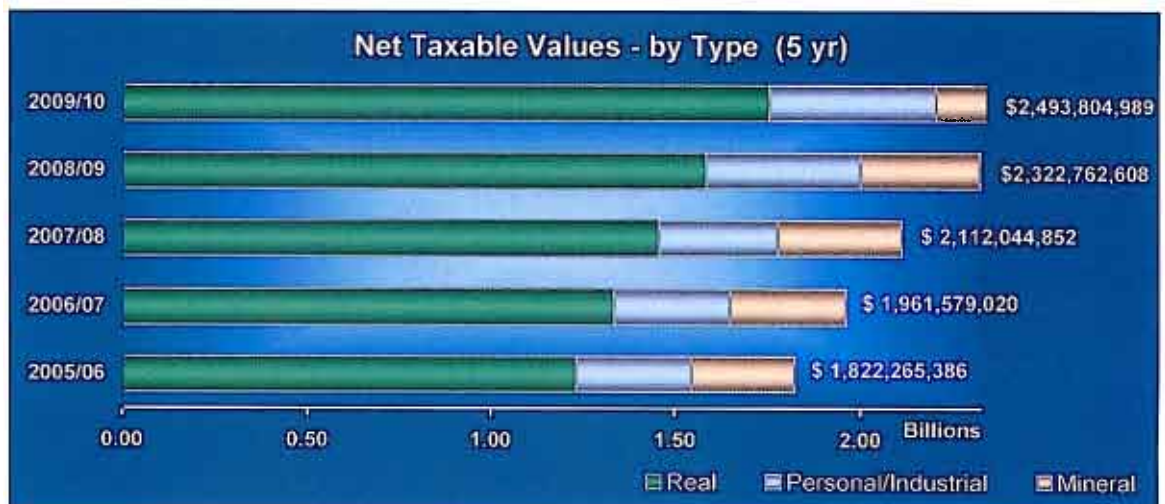
Major Revenue Sources with Forecasting & Assumptions for FY2010

Property Taxes = 61% of total revenue

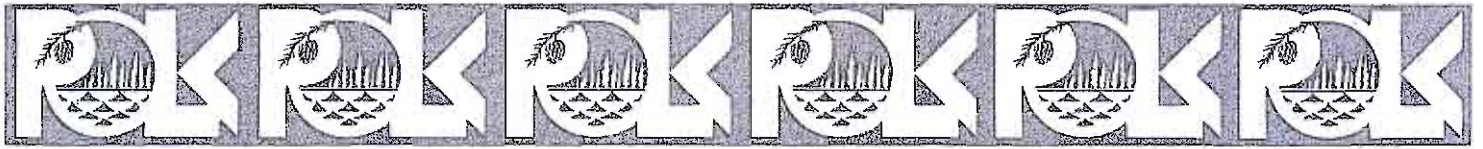
- **Property Taxes** - or "ad valorem taxes" are the County's primary revenue source, representing nearly 50% of General Fund revenue, 65% of Road & Bridge Fund revenue and 99.6% of the amount needed to fund the County's principal and interest payments (Debt Service Fund) for the budgeted year. The County's property tax rate for the 2010 fiscal year is .6277 or 62.77¢ per \$100 valuation – representing **no** increase from the total rate for the preceding year. Due to valuation increases, maintaining this rate does represent a "tax increase", as more ad valorem tax than last year will be collected with this rate. In projecting property tax revenues for the 2010 budget year, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Central Appraisal District and the second being that collection rates would be 95% of estimated taxes - the percentage verified by the Tax Assessor Collector, who reviews the projections.

The certified taxable value for this budget year is \$2,493,804,989, compared to last year's certified value of \$2,322,762,608. The increase is attributable to the following changes in the three major valuation types;

- an increase of \$170,395,370 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- an increase of \$32,037,224 in Personal Property/Industrial value resulting from retail and industry expansion; and
- a decrease of \$31,390,213 in Mineral value due to decrease production and annual Texas Railroad Commission estimates for the quantity of remaining pools.



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.



Current property taxes in 2010 will generate \$14,723,604 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. Exempt value, for which no tax will be collected in FY2010, increased by \$13,036,840. In comparison to last year's projection of current and delinquent tax, combined - overall property tax revenue will realize an increase of \$648,697 in FY2010, after consideration of revenue lost to tax freezes afforded those over 65 and/or disabled and other exemptions.

Service Charges, Fees & Fines = 10% 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 \$1,470,447 in County revenue in 2010, a decrease of slightly more than 3.5% from the amount budgeted last year. Also, the **Fines and Fees** assessed through justice, county and district courts account for significant revenue totaling \$1,066,000 – an increase of less than 1% from the prior year budget.

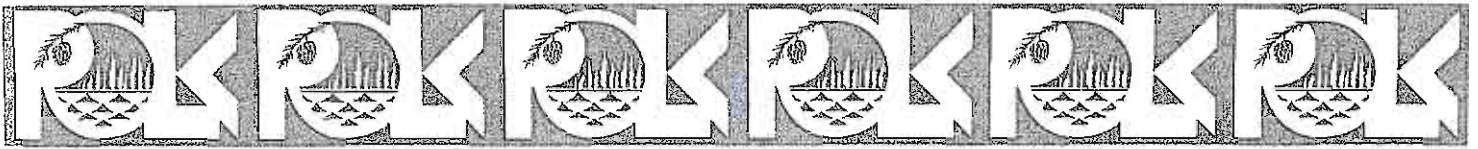
To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are considered. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law.

Of the combined total of \$2,536,447 in revenue for this category, nearly 16% (\$406,650) are revenues restricted to a specific use approved by statute; \$142,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$165,900 is projected for records management and preservation from fees collected by the County and District Clerks; \$46,800 is projected and designated for courthouse and courtroom security; \$25,400 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; \$9,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$11,500 is estimated for expenditures from the District Attorney's Hot Check Fund; and \$14,300 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 = 7.65 % 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 \$1,950,000 for the 2010 fiscal year – representing nearly 13% 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 historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to increased sales tax and 2010 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. The sales tax for all materials purchased for

the project was credited to Polk County, as point of use, rather than being credited at the point of 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 \$73,900 (3.5%) short of budget projection. Two factors accounted for the shortfall. First, budget projections were based projected sales tax receipts for 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 the FY2010 projection.

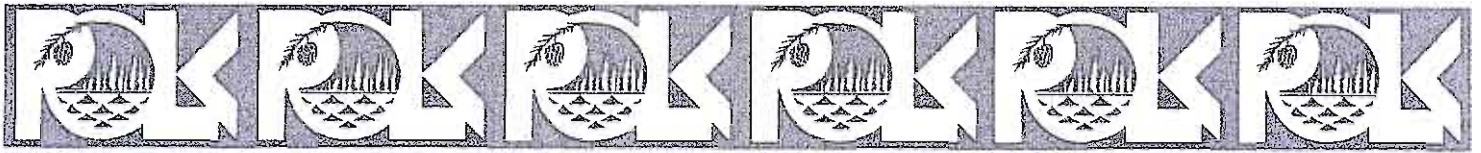
IAH Detention Facility = 5.88 % of total revenue

- 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 FY2010. An additional \$120,000 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 within the 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 = 3.67 % 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 2010, \$935,000 in auto registration and licensing revenues will account for nearly 16% of Road & Bridge funding and 4.35% of total County revenue.

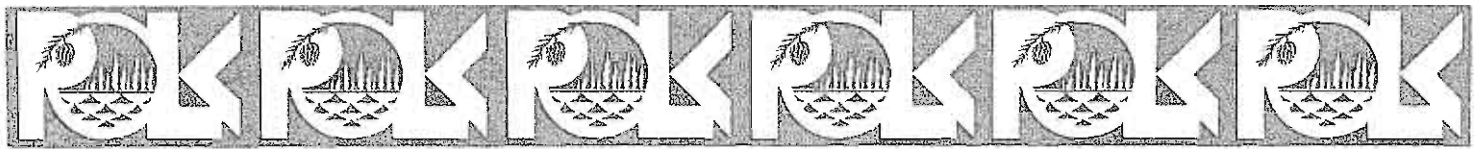
Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. However, the State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County a portion of which, under recent legislation, will gradually decrease by 10% annually – while the amount of commission received from the state on vehicle sales tax paid in Polk County will likewise increase annually to the General Fund. Still, the 2010 budget projection decreased by \$125,000 from the previous year, representing a significant revenue loss to the Road & Bridge Fund which must be met with ad valorem tax revenue. Vehicle License Fees are affected by the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and may be minimally effected by vehicle sales.

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 within their respective budget request. During budget workshops, the Commissioner Court balances the needs identified against available and projected funding sources. Capital expenses with an



expected cost exceeding that which can reasonably be included in the annual budget are included in a listing of Capital Purchase Projections (shown on next page), rather than adopted within the fiscal year budget. Through a Reimbursement Resolution adopted at the beginning of each fiscal year, the Commissioners Court considers the approval of listed purchases/projects individually and may authorize payment 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 needs of citizens.

\$ Construction and improvements to County buildings;

\$ Acquisition of vehicles;

GOAL: To Improve Efficiency and Productivity

OBJECTIVE: Address increased usage, need and functionality of County facilities and reduce repair and maintenance costs of older vehicles.

\$ Acquisition of Computer equipment and software;

\$ Special projects (such as digital imaging of County records)

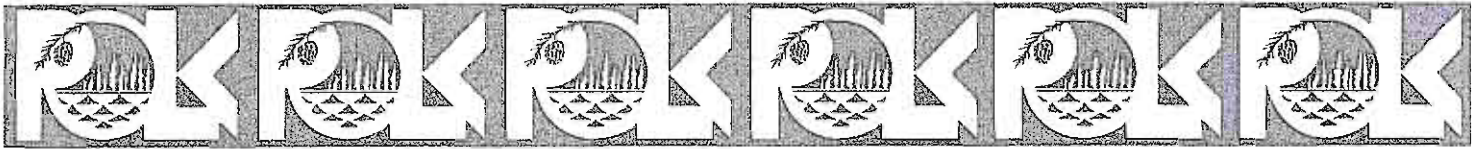
GOAL: To Increase Communications with Citizens &

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.

Future Impact of the Plan

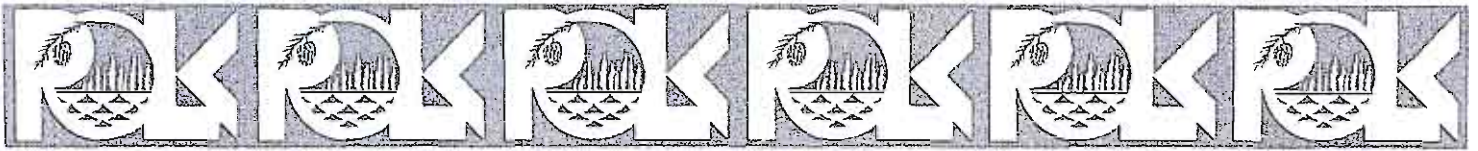
Some capital expenses, such as smaller equipment purchases, may be included in the annual operating budget and will appear in the "Detail Expenditures" found later in this document - as a "Capital Outlay" for the Department. The majority of the County's Capital Expense Plan, however, is funded by the issuance of legally authorized debt. Purchases listed on the Capital Expense Plan are considered individually by the Commissioners Court and, if approved, are paid from County fund balances. The expense is then included on a Reimbursement Resolution which allows for fund balances to be reimbursed by proceeds of Tax Notes issued at year end for the Capital Expenses approved throughout the year.



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

Additionally, Capital Expenses, whether funded through the issuance of debt or funded in whole or in part in the annual operating budget, may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc. Capital planning for the 2010 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 road maintenance equipment and materials; 3) purchase of Sheriff's Department patrol vehicles; and 4) the improvement of computer equipment, software and County networking. The listing of proposed FY2010 Capital Expenses is provided below.

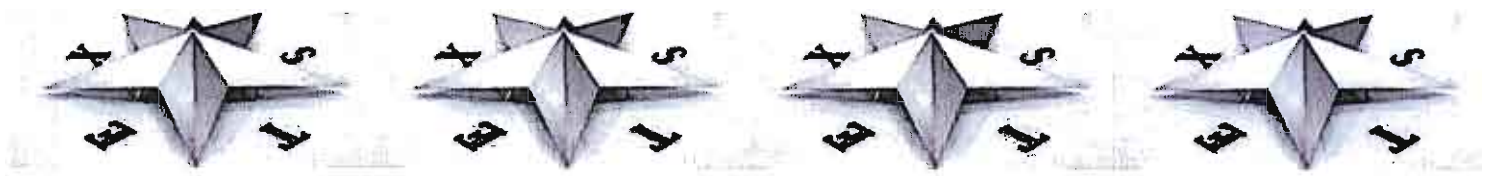
DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
FY2010 Capital Purchase Projections			
proposed to be paid by and reimbursed to fund balance with issuance of legally authorized debt			
The Construction and Improvement of Roads & Bridges in the County			\$ 1,000,000.00
Precinct 1	considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)	\$ 230,000.00	
Precinct 2	considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)	\$ 230,000.00	
Precinct 3	considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)	\$ 270,000.00	
Precinct 4	considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)	\$ 270,000.00	
The Acquisition of Road Right-Of-Way			\$ -
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ 1,000,000.00
Precinct 1	23% of \$1mil (based on % of county roads) for permanent road and bridge improvements (considered in Pct. Budget calculation - P&I for amt. issued counts against Debt Forgiveness in FY2011)	\$ 230,000.00	
Precinct 2	23% of \$1mil (based on % of county roads) for permanent road and bridge improvements (considered in Pct. Budget calculation - P&I for amt. issued counts against Debt Forgiveness in FY2011)	\$ 230,000.00	
Precinct 3	23% of \$1mil (based on % of county roads) for permanent road and bridge improvements (considered in Pct. Budget calculation - P&I for amt. issued counts against Debt Forgiveness in FY2011)	\$ 270,000.00	
Precinct 4	23% of \$1mil (based on % of county roads) for permanent road and bridge improvements (considered in Pct. Budget calculation - P&I for amt. issued counts against Debt Forgiveness in FY2011)	\$ 270,000.00	
The Acquisition of Mobile Equipment			\$ 32,000.00
Maintenance Cust.	Gravelly Mower	\$ 8,000.00	
Maintenance Eng.	Tractor w/ attachment package	\$ 24,000.00	
The Construction of Improvements to County Buildings			\$ 5,500.00
DPS	Office Renovation	\$ 5,500.00	
The Acquisition of Vehicles			\$ 240,000.00
Sheriff's Department	Purchase of 8 patrol vehicles est. \$30,000 ea. with trade-in of older more costly	\$ 240,000.00	
The Acquisition of Computer Equipment and Software			\$ 61,442.00
Game Warden	In car Video	\$ 6,000.00	
Veterans Service	Computer (Assistant)	\$ 1,500.00	
District Clerk	Media cabinet(\$4,000) - Laptop(\$1,500) - DVD Duplicator(\$400) - (3) printers(\$387)	\$ 6,287.00	
District Attorney	Scanner, hard drives, DVD dupil, monitor, comp	\$ 11,600.00	
Tax A/C	Security System	\$ 2,000.00	
Sheriff's Department	(10) Toughbooks / Keyboards / Softwr / Warranty	\$ 27,930.00	
Emergency Mgmt	Replace (3) computers	\$ 3,125.00	
Security	Computer & (2) Monitors	\$ 3,000.00	
The Acquisition of Office Furnishings/Equipment			\$ 40,900.00
Co. Judge / CC	equip. repair / audio upgrade	\$ 4,000.00	
Emergency Mgmt	AED's for County Buildings	\$ 30,600.00	
CCL	Equipment upgrade	\$ 1,800.00	
County Auditor	Equipment upgrade	\$ 1,500.00	
Tax A/C	Equipment upgrade	\$ 1,000.00	
Museum	Equipment upgrade	\$ 1,000.00	
Human Resources	Equipment upgrade	\$ 1,000.00	
The Scanning, organization and computer digital imaging of County Records			\$ 28,000.00
District Clerk	NET DATA Project (if not complete by FYE09)	\$ 8,000.00	
Maintenance Eng.	Shelving for records storage facility	\$ 20,000.00	
FY2010 Projection		TOTAL \$2,407,842.00	



Personnel Counts & Budgeted Change

FUND	2006	2007	2008	2009	2010 Budget	Difference 2009-2010
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10	0
Veterans Service	2	2.1	2.1	2.1	2.1	0
County Court at Law	3	3	4	4	4	0
District Clerk	8.3	10.2	10.2	10.5	10.25	-0.25
Justice of the Peace #1	3	3	3	3.72	3.72	0
Justice of the Peace #2	2.5	2.5	2.5	3	3	0
Justice of the Peace #3	3.2	3.2	3.2	3.05	3.05	0
Justice of the Peace #4	2.5	2.5	3	3	3	0
Judicial	4	4	4	5	5.05	0.05
District Attorney	14.1	14.7	15.7	15.7	16.12	0.42
County Auditor	4.3	4.3	4.3	5	5.18	0.18
County Treasurer	2.1	2.6	2.6	3.07	3.07	0
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	5	6	7	7	0
Jail	26	29.4	32.3	34.3	34.25	-0.05
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	46.3	49.8	50.8	51.42	52.46	1.04
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	1.1	1.7	2.1	2.1	2.1	0
Extension	4.1	4.1	4.1	4.1	4.1	0
Emergency Mgmt.	5.1	5.1	5.1	5.14	5.14	0
Personnel (incl. Labor Pool)	2.3	2.8	2.8	3.07	3.04	-0.03
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	182.4	194.5	202.3	209.77	211.13	1.36
ROAD & BRIDGE						
Administration	6	6	6	(moved to individual Precincts)		
Precinct 1	8.7	6.5	6.5	9.61	9.61	0
Precinct 2	9.1	9.1	7.1	9.02	9.02	0
Precinct 3	13.6	13.6	13.5	12.55	12.55	0
Precinct 4	11	11	11	12.32	12.32	0
TOTAL Road & Bridge	48.4	46.2	44.1	43.5	43.5	0
TOTAL Security Fund	1.7	1.7	1.5	1.32	1.32	0
TOTAL Aging Fund	7.5	6.1	6	5.52	4.63	-0.89
TOTAL ALL FUNDS	240	248.5	253.9	260.11	260.58	0.47

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.

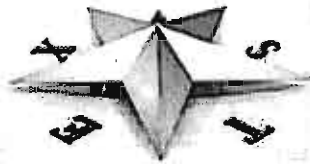
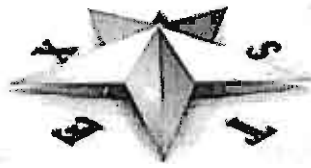
Structure of County Government

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.

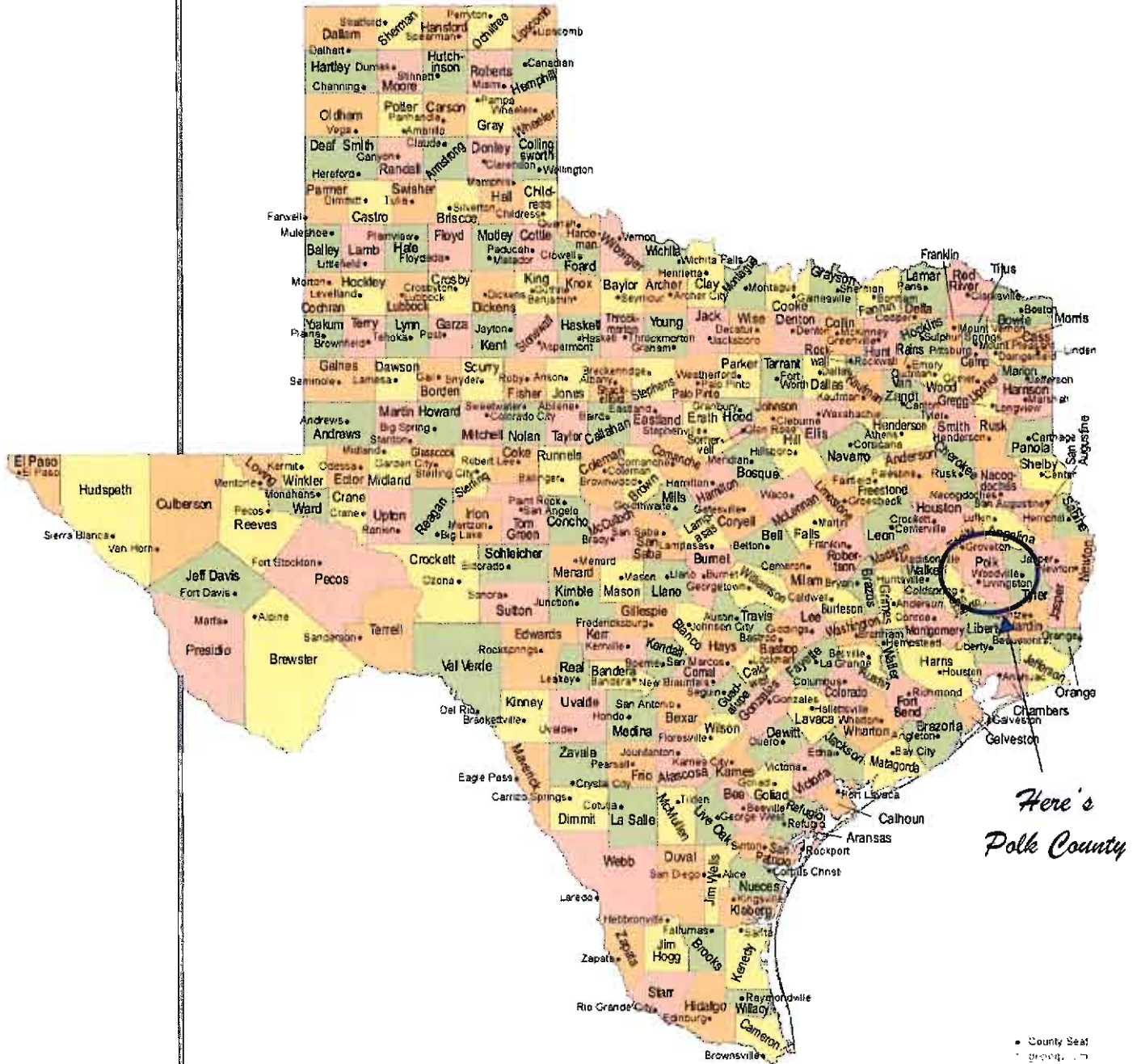
Origin of County Government

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

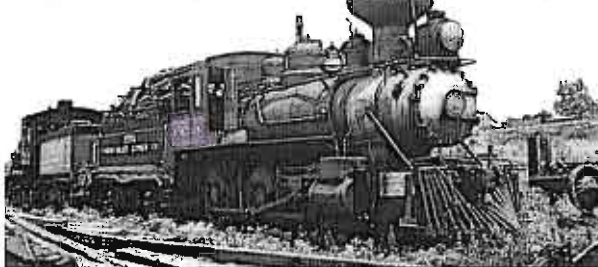
In the year 1846, approximately 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger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



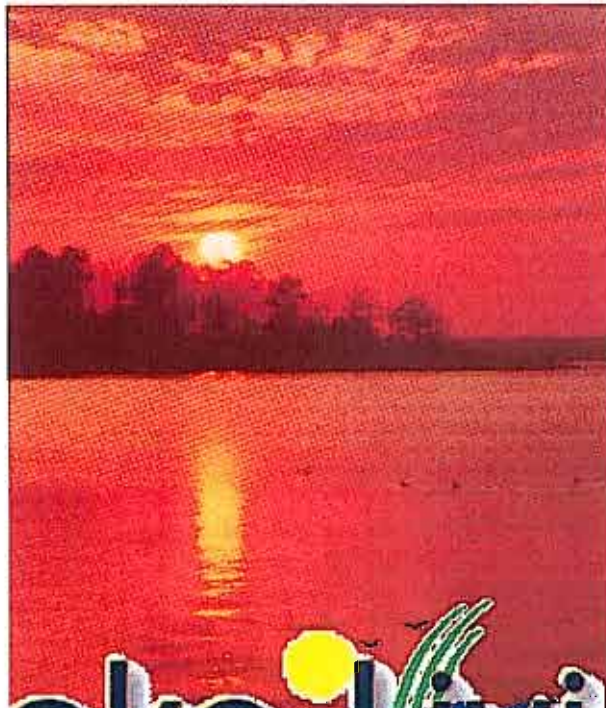
The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation.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

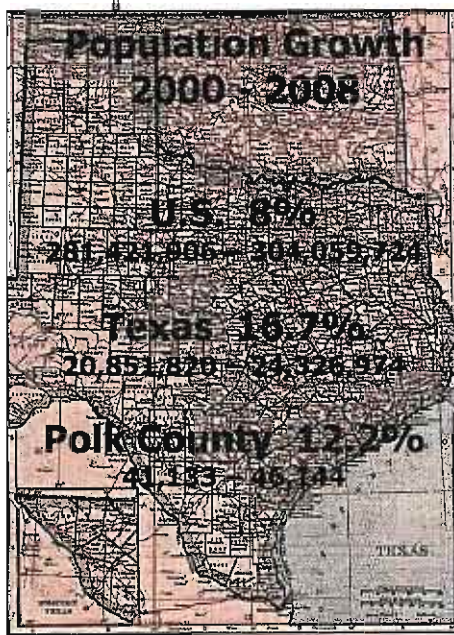


and in 2005, Phase I of the IAH Secure Adult Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted 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.

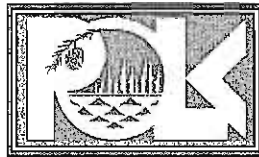


The County boasts one of the most varied and enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major 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.



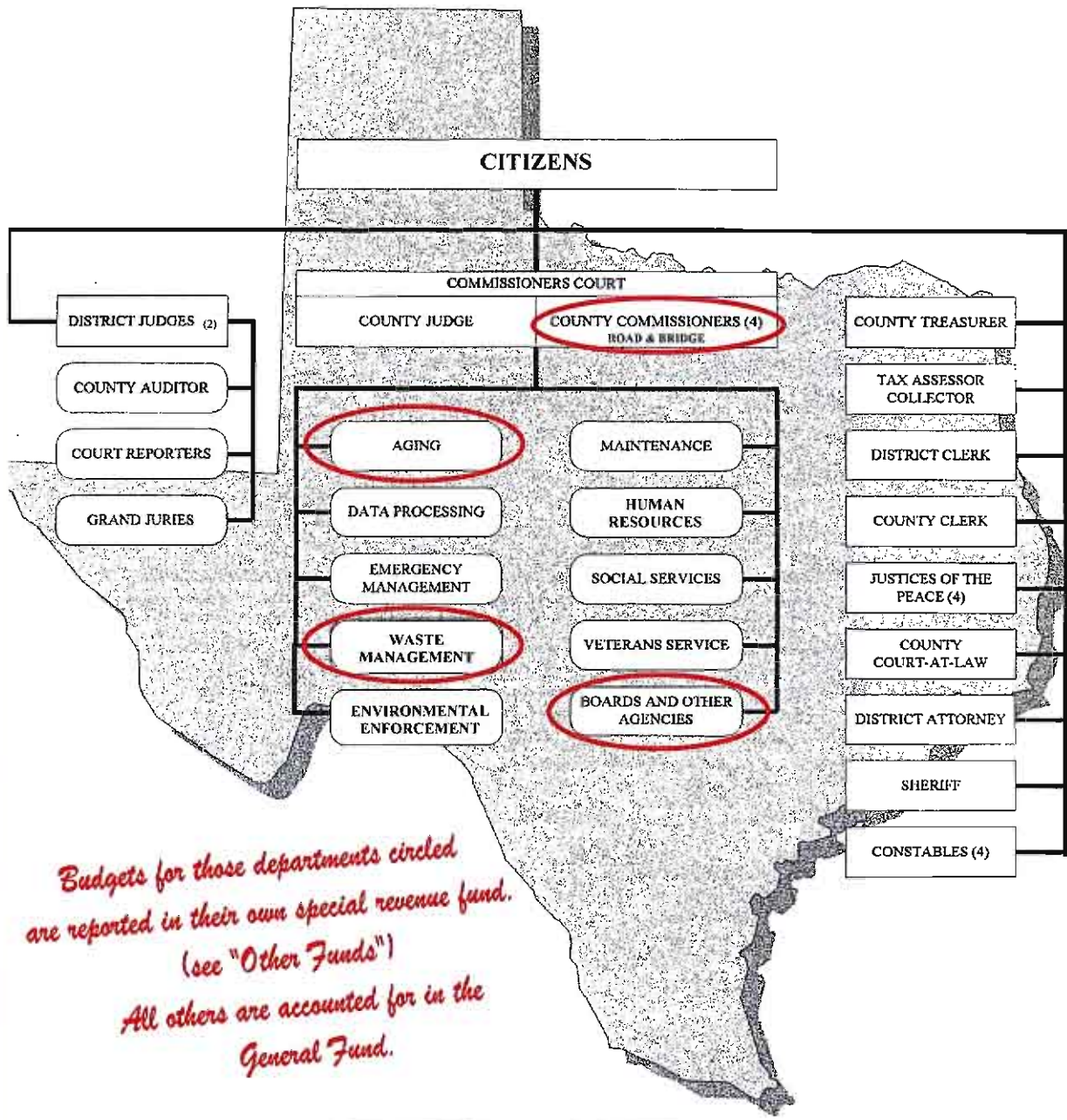
Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,144 in 2008 - a 12% growth rate in just six years and well above the national rate.

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.lpcchamber.com



Polk County ORGANIZATION CHART

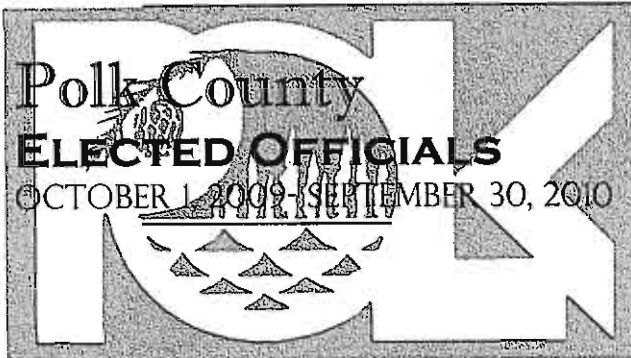
OCTOBER 1, 2009 - SEPTEMBER 30, 2010



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

ELECTED	APPOINTED
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* Including voters of surrounding counties for District Judges



County Judge John P. Thompson

County Commissioners:

Precinct 1 Robert C. "Bob" Willis

Precinct 2 Ronnie Vincent

Precinct 3 Milton Purvis

Precinct 4 Tommy Overstreet

County Treasurer Nola Reneau

Tax Assessor/Collector Marion A. "Bid" Smith

District Clerk Kathy Clifton

County Clerk Schelana Walker

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

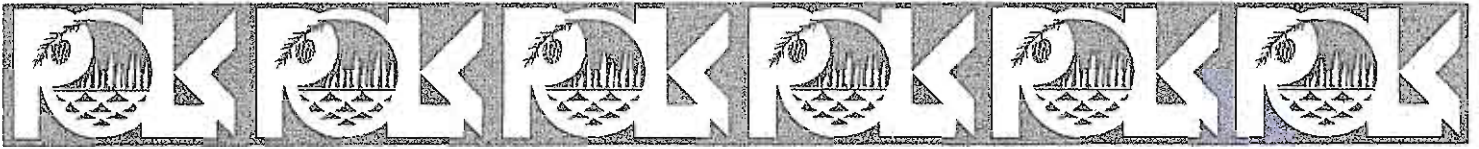
Precinct 4 Dana Glen "Bubba" Piper

District Judges:

258th Judicial District Elizabeth Coker

411th Judicial District Robert H. Trapp

County Auditor (appointed by District Judges) Ray Stelly

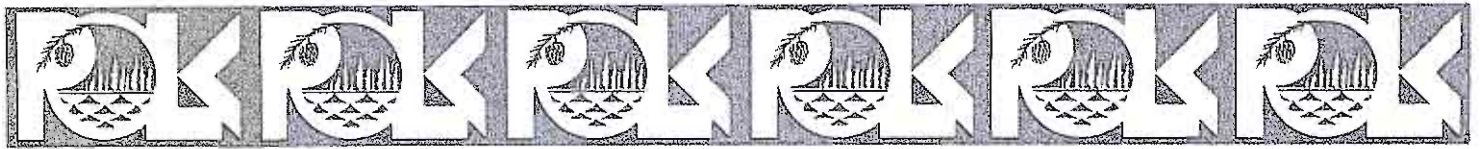


Financial

Description of Funds

Three major fund types are included within the budget, General, Debt Service and Special Revenue. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. 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 the (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, expenses are not budgeted by the Commissioners Court.
Security	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.



Special Revenue Funds (cont')

Fund	Description
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.
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. (Ex: Judicial Center Construction and Jail Construction Funds).
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).
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.
Drug Forfeiture	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	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.
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.
County & District Court Technology	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.

FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2010 Revenues	FY2010 Expenditures	Ending Fund Balance	Target* Fund Balance
	<i>(estimated)</i>			<i>balance as % of expense for operating funds</i>	
GENERAL	\$ 6,452,048	\$ 15,378,421	\$ 15,320,593	\$ 6,509,876 42 %	\$3,830,148
ROAD & BRIDGE	2,510,849	5,864,411	5,855,569	2,519,691 43 %	1,463,892
DEBT SERVICE	76,283	3,637,827	3,628,565	85,544 2 %	3,533,500
Reserved for Landfill Post Closure	749,843			759,000	
OTHER FUNDS:					
HOTEL TAX	18,595	33,000	33,000	18,595	N/A
JUSTICE COURT TECHNOLOGY	130,968	25,400	25,400	130,968	N/A
JUDICIAL CENTER CONSTRUCTION	9,564,813	-	-	9,564,813	N/A
CONSTRUCTION FUND (JAIL EXP.)	17,039,884	-	-	17,039,884	N/A
JUSTICE COURT BUILDING SECURITY	18,832	6,500	6,500	18,832	N/A
HISTORICAL COMMISSION	387,846	-	-	387,846	N/A
COLLEGE / COMMERCE CENTER	-	-	-	-	N/A
WASTE MANAGEMENT	-	135,000	135,000	-	N/A
FEMA DISASTER	-	-	-	-	N/A
GRANT FUND	-	-	-	-	N/A
LAW LIBRARY	49,267	14,600	14,500	49,367 340	3,625
DISTRICT ATTORNEY SPECIAL	(11,207)	25,000	25,000	(11,207)	N/A
DISTRICT ATTORNEY HOT CHECK	13,652	11,500	11,500	13,652	N/A
AGING SERVICES	156,690	275,081	275,078	156,693 57 %	68,770
COMMISSARY (SHERIFF)	19,738	9,000	9,000	19,738	N/A
DRUG FORFEITURE	249,405	-	-	249,405	N/A
PERMANENT SCHOOL	383,627	1,150	1,150	383,627	N/A
AVAILABLE SCHOOL	219,746	117,243	117,243	219,746	N/A
COUNTY CLERK RECORDS MGMT.	151,437	144,400	144,400	151,437	N/A
COUNTY RECORDS MGMT.	8,996	29,718	29,718	8,996	N/A
DISTRICT CLERK RECORDS MGMT	12,370	9,425	9,425	12,370	N/A
Co. & Dist. COURT TECHNOLOGY	-	-	-	-	N/A
	<i>(Less Transfers between Funds)</i>	(283,680)	(283,680)		
TOTAL	38,213,540	25,503,892	25,427,857	38,298,731	8,917,409

Target fund balances for funds with operations are based on three months of expenditures. The target balance for the Debt Service fund is 10% of principal of debt outstanding and does not include the amount dedicated to post closure expenses associated with the County landfill (listed). The FY2010 Budget increases this post closure reserve by approximately \$9,000. 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 Debt Service and Security (Courthouse) 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)
- ▶ Debt Service Fund Balance impacts Effective Tax Rate calculation

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.

SIGNIFICANT CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2010 Revenues	FY2010 Expenditures	Ending Fund Balance	Change in Fund Balance
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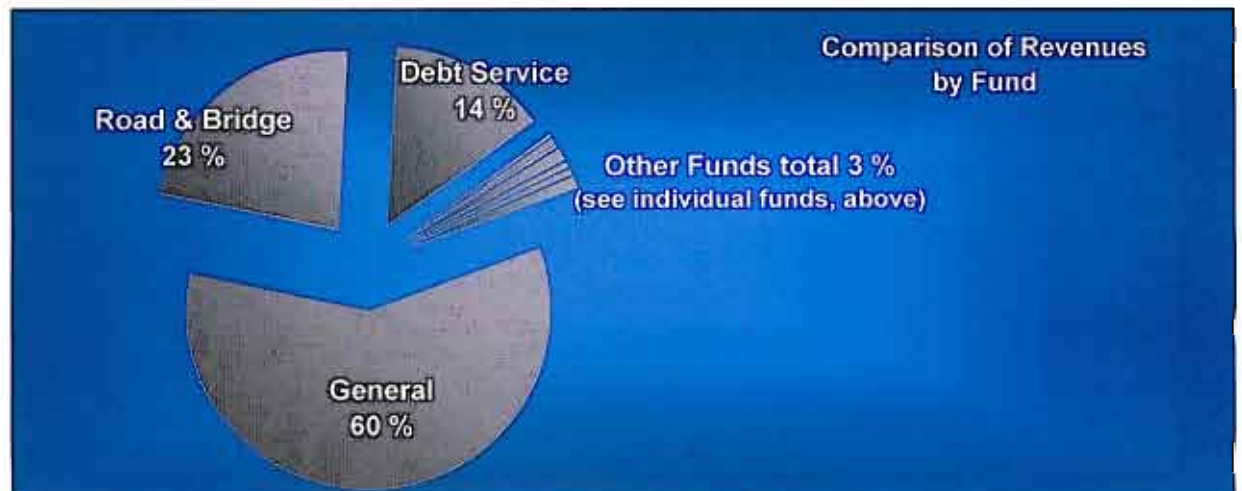
(estimated)

DEBT SERVICE	\$	76,283	\$	3,637,827	\$	3,628,565	\$	85,544	12.14%
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A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. Such a change is expected to occur in the Debt Service Fund, where the FY2010 ending balance is projected to increase by \$9,261 or 12.14% of the beginning balance. The increase is attributable to the County's commitment to address post closure costs of the County Landfill and to meet the estimated change in cost projected each year by the County's Independent Audit firm and discussed in the County's Annual Financial Report.

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
GENERAL	\$16,035,573	\$16,490,313	\$15,213,732	\$16,350,339	\$15,378,421
ROAD & BRIDGE	6,843,388	7,180,671	4,921,214	7,676,043	5,864,411
DEBT SERVICE	2,618,156	3,455,801	3,637,192	3,473,580	3,637,827
OTHER FUNDS:					
HOTEL TAX	62,328	34,981	35,000	32,513	33,000
JUSTICE COURT TECHNOLOGY	24,923	27,951	28,200	28,340	25,400
JUDICIAL CENTER CONSTRUCTION	-	10,453,467	-	78,896	-
CONSTRUCTION FUND (JAIL EXP.)	19,213,819	830,759	-	174,006	-
JUSTICE COURT BUILDING SECURITY (COURTHOUSE)	9,053	6,610	6,530	6,945	6,500
HISTORICAL COMMISSION	66,187	68,944	72,850	70,748	69,897
COLLEGE / CONFERENCE CENTER	39,376	20,565	-	10,574	-
WASTE MANAGEMENT	-	-	-	28,120	-
FEMA DISASTER	255,530	195,902	120,000	148,421	135,000
GRANT FUND	1,780	610,886	-	6,914,952	-
LAW LIBRARY	1,175	828,375	-	1,152,826	-
DISTRICT ATTORNEY SPECIAL	16,912	15,020	16,500	14,509	14,600
DISTRICT ATTORNEY HOT CHECK	28,595	21,047	-	49,524	25,000
AGING SERVICES	14,902	12,484	17,500	11,276	11,500
COMMISSARY (SHERIFF)	311,474	316,963	271,700	370,552	275,081
DRUG FORFEITURE	8,692	9,846	20,000	9,471	9,000
PERMANENT SCHOOL	15,255	138,137	-	40,607	-
AVAILABLE SCHOOL	19,980	14,889	1,150	33,430	1,150
COUNTY CLERK RECORDS MGMT.	141,579	126,553	114,633	118,268	117,243
COUNTY RECORDS MGMT.	153,137	140,872	146,170	139,583	144,400
DISTRICT CLERK RECORDS MGMT.	30,048	27,030	36,306	34,739	29,718
Co. & Dist. Court Technology	4,517	4,168	4,500	6,090	9,425
(LESS INTERFUND TRANSFERS)	(680,214)	(536,503)	(297,395)	(297,395)	(283,680)
TOTAL REVENUES	\$45,236,166	\$40,495,729	\$24,365,784	\$36,676,959	\$25,503,892



REVENUE SUMMARY

Revenues by Source by Fund

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
TAX REVENUE (AD VALOREM, SALES & HOTEL)					
General	\$9,442,029	\$8,592,140	\$9,872,658	\$9,482,484	\$10,194,618
Road & Bridge	2,629,390	3,610,259	3,664,056	3,567,818	3,843,160
Debt Service	2,368,190	3,180,446	3,564,192	3,460,319	3,624,827
Hotel Tax	62,328	34,981	35,000	32,513	33,000
	14,501,937	15,417,826	17,135,907	16,543,135	17,695,604
PERMITS & LICENSES					
General	169,009	122,681	129,400	159,036	142,380
Road & Bridge (Veh. Reg.)	1,166,994	1,083,381	1,060,500	1,006,190	935,000
	1,336,003	1,206,061	1,189,900	1,165,226	1,077,380
COURT FINES, FEES & FORFEITURES					
General	729,755	817,544	836,000	890,498	826,000
Justice Court Technology	24,923	27,951	28,200	28,340	25,400
Road & Bridge	115,194	107,534	110,000	137,495	142,000
JP Court Building Security	9,053	6,610	6,530	6,945	6,500
Security	38,765	42,174	43,100	40,998	40,300
Law Library	15,310	13,990	15,000	14,325	14,300
D.A. Hot Check	14,870	12,484	17,500	11,276	11,500
Drug Forfeiture	7,187	134,104	-	38,124	-
County & District Court Technology	-	-	-	-	-
	955,057	1,162,391	1,056,330	1,168,001	1,066,000
FEDERAL/STATE FUNDING					
General	605,388	1,071,302	430,947	648,441	484,410
Road & Bridge	48,369	48,658	48,658	62,314	48,658
College/Commerce Center	-	-	-	-	-
FEMA Disaster	1,780	610,886	-	6,914,952	-
Grants Fund	1,175	828,375	-	1,152,826	-
District Attorney Special	19,000	814	-	800	25,000
Aging Services	193,017	193,161	188,600	287,851	221,619
	868,728	2,753,196	668,205	9,067,184	779,687
CHARGES FOR SERVICES/FEES					
General	1,423,310	1,286,203	1,302,500	1,243,378	1,257,775
Aging	23,369	21,278	23,100	17,776	16,772
County Clerk Records Management	153,122	140,872	146,170	139,583	144,400
County Records Management	16,487	15,024	15,650	14,083	14,500
District Clerks Records Mgmt.	4,517	4,168	4,500	6,090	7,000
	1,620,804	1,467,544	1,491,920	1,420,909	1,440,447

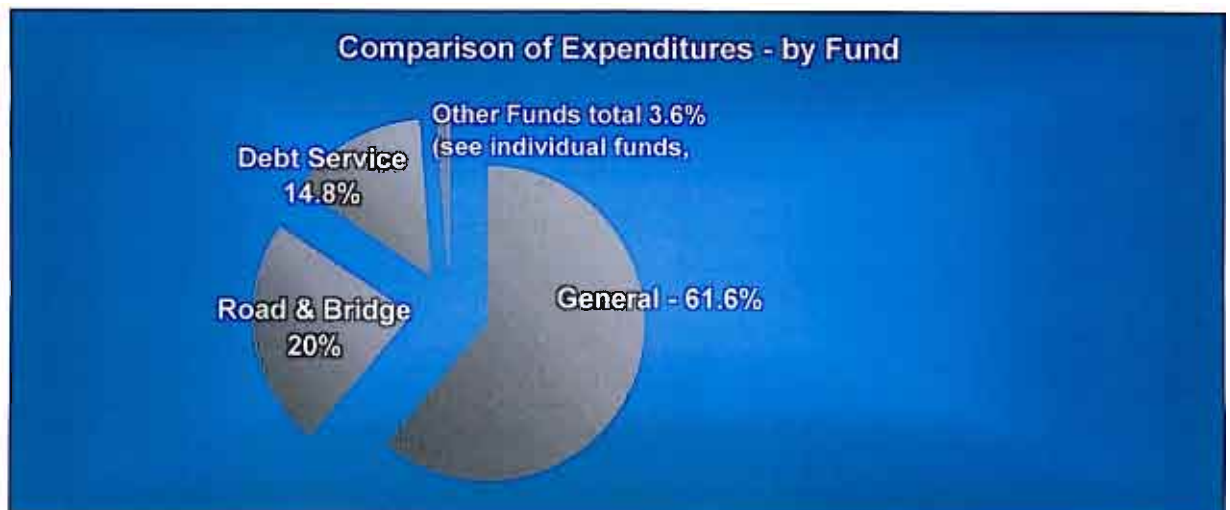
REVENUE SUMMARY (CONT')

Revenues by Source by Fund					
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
INTEREST					
General	340,038	198,676	200,000	49,723	36,000
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	-	162,031	-	78,896	-
Construction (Jail)	213,819	830,759	-	174,006	-
Road & Bridge	38,004	52,517	38,000	13,484	16,500
Debt Service	80,874	74,109	73,000	13,260	13,000
Justice Court Building Security	-	-	-	-	-
Security	13	-	-	-	-
Historical Commission	19,557	12,610	-	3,120	-
College / Commerce Center	-	-	-	-	-
Law Library	1,602	1,030	1,500	184	300
Aging	-	-	-	-	-
Drug Forfeiture	5,009	3,222	-	826	-
Permanent School	19,980	14,889	-	3,119	-
Available School	7,809	4,609	890	1,056	3,500
County Clerk Records Management	-	-	-	-	-
County & District Court Technology	-	-	-	-	-
	726,705	1,354,451	313,390	337,674	69,300
OTHER (MISC. - INCL. NON-GOVT' GRANTS)					
General	2,019,622	2,609,418	2,442,226	2,800,145	2,437,238
Hotel/Motel Tax	10,000	-	-	-	-
Road & Bridge	860,523	1,349,433	-	1,439,429	879,093
Security Fee	27,409	26,771	29,750	29,750	29,597
College/Commerce Center	-	-	-	28,120	-
Waste Management	255,530	195,902	120,000	148,421	135,000
District Attorney Special	9,596	20,233	-	48,723	-
District Attorney Hot Check	32	-	-	-	-
Aging	95,088	86,567	60,000	63,227	36,690
Commissary (Sheriff)	8,692	9,846	20,000	9,471	9,000
Debt Service	169,092	201,246	-	-	-
Drug Forfeiture	3,059	811	-	1,657	-
Permanent School	-	-	1,150	30,311	1,150
Available School	133,770	121,944	113,743	117,213	113,743
County Clerk Records Management	16	-	-	-	-
County Records Management	13,562	12,006	20,656	20,656	15,218
	3,605,990	4,634,177	2,807,526	4,737,125	3,656,729
OTHER SOURCES (LOAN PROCEEDS & USE OF FUND BALANCE)					
General	1,306,423	1,792,349	-	1,076,633	-
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	-	10,120,000	-	-	-
Construction Fund (Jail Exp)	19,000,000	-	-	-	-
Road & Bridge	1,984,914	928,890	-	1,449,313	-
District Clerks Records Managerer	-	-	-	-	2,425
	22,291,337	12,841,239	-	2,525,946	2,425
TOTAL REVENUES	45,906,560	40,836,885	24,663,179	36,965,200	25,787,572
LESS TRANSFERS (BETWEEN FUNDS)	(680,214)	(536,503)	(297,395)	(297,395)	(283,680)
ACTUAL	45,226,347	40,300,381	24,365,784	36,667,805	25,503,892

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
GENERAL	\$15,054,227	\$15,009,492	\$15,148,739	\$15,622,681	\$15,320,593
ROAD & BRIDGE	6,565,485	7,122,121	4,919,734	7,133,328	5,855,569
DEBT SERVICE	2,700,391	3,442,090	3,634,552	3,635,552	3,628,565
HOTEL TAX	41,851	36,058	35,000	45,676	33,000
JUSTICE COURT TECHNOLOGY	7,246	6,745	28,200	25,868	25,400
JUDICIAL CENTER CONSTRUCTION	-	836,700	-	166,955	-
CONSTRUCTION FUND (JAIL EXPAN)	903,386	886,706	-	1,637,373	-
JUSTICE COURT BUILDING SECURITY	315	-	6,530	2,856	6,500
SECURITY (COURTHOUSE)	71,343	63,982	72,805	63,050	69,897
HISTORICAL COMMISSION	9,756	29,053	-	4,640	-
COLLEGE / COMMERCE CENTER	-	-	-	13,120	-
WASTE MANAGEMENT	281,362	227,947	120,000	148,421	135,000
FEMA DISASTER	1,780	494,050	-	6,817,784	-
GRANT FUND	1,175	826,594	-	1,152,912	-
LAW LIBRARY	11,498	12,211	16,500	10,190	14,500
DISTRICT ATTORNEY SPECIAL	29,653	21,719	-	48,584	25,000
DISTRICT ATTORNEY HOT CHECK	(318)	-	17,500	144	11,500
AGING SERVICES	289,316	282,986	270,242	320,191	275,078
COMMISSARY (SHERIFF)	15,859	5,652	20,000	2,529	9,000
DRUG FORFEITURE	8,414	20,491	-	39,796	-
PERMANENT SCHOOL	20,024	12,354	1,150	3,021	1,150
AVAILABLE SCHOOL	14,709	126,198	114,633	126,059	117,243
COUNTY CLERK RECORDS MGMT	126,722	127,887	136,327	106,688	144,400
COUNTY RECORDS MANAGEMENT	29,708	29,742	29,826	29,736	29,718
DISTRICT CLERK RECORDS MGMT	3,500	3,500	4,500	-	9,425
COUNTY & DIST. COURT TECHNOLOGY	-	-	-	-	-
TOTAL EXPENDITURES	\$26,187,401	\$29,624,278	\$24,576,239	\$37,157,154	\$25,711,538
(Less Transfers Between Funds)	(680,214)	(412,786)	(297,395)	(297,395)	(283,680)
	\$25,507,187	\$29,211,493	\$24,278,844	\$36,859,759	\$25,427,857

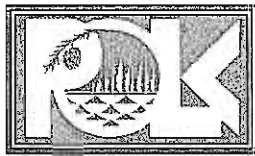


EXPENDITURE SUMMARY

Expenditures by Type by Fund

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
GENERAL & ADMINISTRATIVE					
General	\$5,943,717	\$5,233,598	\$4,998,170	\$5,513,313	\$5,063,017
County Clerk Records Management	126,722	127,887	136,327	106,688	144,400
County Records Management	29,708	29,742	29,826	29,736	29,718
District Clerk Records Mgmt.	3,500	3,500	4,500	-	9,425
County & District Court Technology	-	-	-	-	-
	\$6,103,647	\$5,394,727	\$5,168,823	\$5,649,736	\$5,246,560
JUSTICE AND PUBLIC SAFETY					
General	8,606,625	9,210,769	9,528,803	9,521,158	9,635,690
Security (Courthouse)	71,343	63,982	72,805	63,050	69,897
Law Library	11,498	12,211	16,500	10,190	14,500
Justice Court Technology	7,246	6,745	28,200	25,868	25,400
District Attorney Special	29,653	21,719	-	48,584	25,000
District Attorney Hot Check	(318)	-	17,500	144	11,500
Sheriff - Commissary	15,859	5,652	20,000	2,529	9,000
Drug Forfeiture	8,414	20,491	-	39,796	-
Judicial Center Construction	-	836,700	-	166,955	-
Construction Fund (Jail Exp)	903,386	886,706	-	1,637,373	-
Justice Court Building Security	315	-	6,530	2,856	6,500
	9,654,020	11,064,976	9,690,338	11,518,502	9,797,488
HEALTH & HUMAN SERVICES					
General	503,885	565,124	621,767	588,209	621,885
Aging Services	289,316	282,986	270,242	320,191	275,078
Grant Fund	1,175	826,594	-	1,152,912	-
FEMA Disaster	1,780	494,050	-	6,817,784	-
College / Commerce Center	-	-	-	13,120	-
	796,156	2,168,754	892,008	8,892,217	896,963
ROADS & BRIDGES					
Roads & Bridges	6,565,485	7,122,121	4,919,734	7,133,328	5,855,569
WASTE MANGEMENT					
Waste Mangement	281,362	227,947	120,000	148,421	135,000
DEBT SERVICE					
Debt Service	2,700,391	3,442,090	3,634,552	3,635,552	3,628,565
OTHER					
Hotel Tax	41,851	36,058	35,000	45,676	33,000
Historical Committee	9,756	29,053	-	4,640	-
Permanent School	20,024	12,354	1,150	3,021	1,150
Available School	14,709	126,198	114,633	126,059	117,243
	86,339	203,663	150,783	179,397	151,393
TOTAL EXPENDITURES	\$26,187,401	\$29,624,278	\$24,576,239	\$37,157,154	\$25,711,538
LESS TRANSFERS (BETWEEN) FUNDS	(680,214)	(412,786)	(297,395)	(297,395)	(283,680)
		\$29,211,493	\$24,278,844	\$36,859,759	\$25,427,857

Total County Budget for 2010

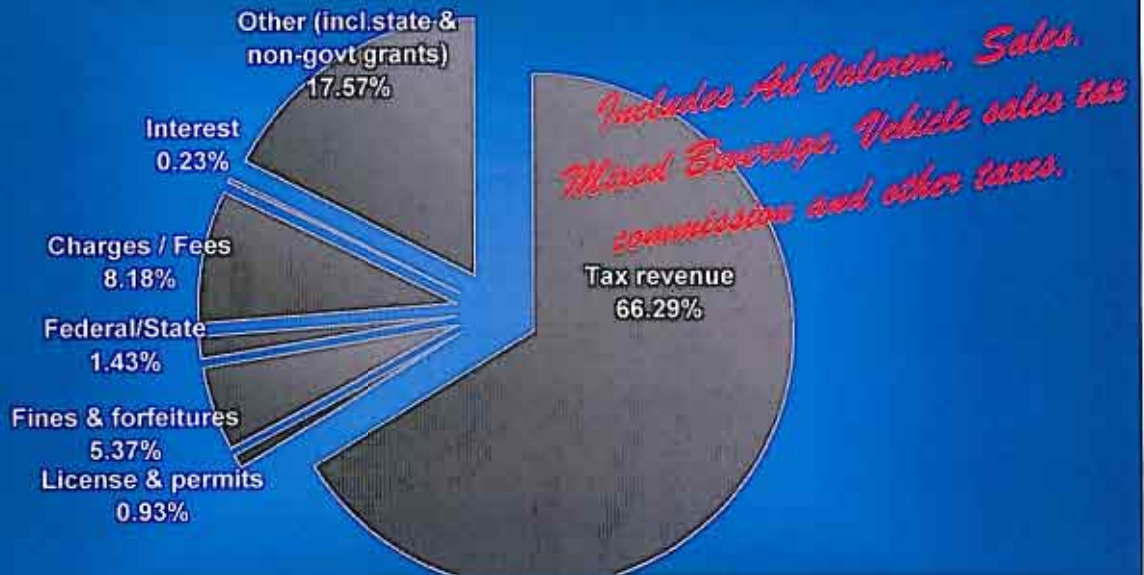


GENERAL FUND REVENUES

Revenues by Category

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
TAX REVENUE	\$9,442,029	\$8,592,140	\$9,872,658	\$9,482,484	\$10,194,618
LICENSE & PERMITS	169,009	122,681	129,400	159,036	142,380
FINES & FORFEITURES	729,755	817,544	836,000	890,498	826,000
FEDERAL FUNDING	405,305	828,543	177,302	338,112	219,445
CHARGES FOR SERVICES / FEES	1,423,310	1,286,203	1,302,500	1,243,378	1,257,775
INTEREST	340,038	198,676	200,000	49,723	36,000
OTHER (INCL. STATE & NON-GOVT G	2,219,705	2,852,177	2,695,871	3,110,474	2,702,203
LOAN PROCEEDS	1,306,423	1,792,349	-	1,076,633	-
USE OF FUND BALANCE					
	\$16,035,573	\$16,490,313	\$15,213,732	\$16,350,339	\$15,378,421

SOURCE OF GENERAL REVENUE - 2010



CHANGE IN GENERAL FUND REVENUE



2009 actual revenue exceeded budget projections by \$1.16 million as a result of the recording of 2009 Tax Note proceeds of \$1,076,633 and the receipt of additional grant funding after the start of the fiscal year.

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09	
Fund Balance (year beginning)	2,975,092	3,956,435	4,266,823	5,392,980	6,452,048 <i>(estimated)</i>	
TAX REVENUE						
010-310-110	TAXES - CURRENT	6,536,857	5,850,761	7,258,320	6,902,776	7,663,217
010-310-120	TAXES - DELINQUENT	560,056	586,621	438,338	559,255	442,401
010-318-115	SHERIFF'S TAX SALE	336	-	-		
010-318-150	SALES TAX	2,283,286	2,014,097	2,050,000	1,886,713	1,950,000
010-318-152	VEHICLE SALES TAX COMM.	53,334	81,987	85,000	92,226	100,000
010-318-155	MIXED BEVERAGE TAX	8,159	37,522	30,000	37,225	35,000
010-318-160	OTHER TAX		21,153	11,000	4,288	4,000
	* TAX REVENUE SUMMARY	9,442,029	8,592,140	9,872,658	9,482,484	10,194,618
LICENSE & PERMITS						
010-320-100	BEER & LIQUOR	30,857	1,144	750	1,042	750
010-321-100	SEWAGE / FLOODPLAIN	42,590	35,920	38,000	58,405	50,000
010-321-105	COMMERCIAL (LIFE SAFETY)		2,290	2,400	6,803	10,000
010-321-200	UTILITY / PIPELINE PERMIT FE	1,900	600	1,000	2,096	1,000
010-321-500	SPECIAL LICENSE PLATE MONI	132	5,009	-	1,259	-
010-321-501	CHILD SAFETY FEE	83,335	68,568	77,000	76,400	70,000
010-321-502	HAULERS LICENSE FEE	50	250	250	1,493	200
010-321-560	WRECKER PERMIT FEES	595	-	500	565	430
010-321-800	991-ADDRESSING FEE	9,550	8,900	9,500	10,975	10,000
	* LICENSE & PERMIT FEES SUM	169,009	122,681	129,400	159,036	142,380
FINES & FORFEITURES						
010-325-300	SERVICE FEES ON FINES	94,354	90,771	96,000	123,546	93,000
010-325-801	JUSTICE OF PEACE, PCT #1	126,129	179,366	175,000	197,679	177,000
010-325-802	JUSTICE OF PEACE, PCT #2	161,996	166,486	170,000	154,636	147,000
010-325-803	JUSTICE OF PEACE, PCT #3	273,466	314,577	320,000	360,163	352,000
010-325-804	JUSTICE OF PEACE, PCT #4	73,810	66,344	75,000	54,474	57,000
	* FINES & FORFEITURE SUMMA	729,755	817,544	836,000	890,498	826,000
FEDERAL REVENUE						
010-330-475	VCLG GRANT (Victims' Asst.)			2,666	37,241	
010-330-484	HAVA GRANT - ELECTION EQUIP.				44,100	
010-330-488	HOME PROGRAM GRANT		329,551			
010-330-512	SCAAP (Criminal Alien Asst.)	3,885	5,631		7,772	7,500
010-330-561	SHERIFF'S SECURITY GRANT	22,002	28,312			-
010-330-562	SHERIFF'S DEPT. STEP GRANT		57,557	69,992	37,348	-
010-330-690	PENRY DEFENSE GRANT		208,500			-
010-330-691	PENRY PROSECUTION GRANT	7,864	5,424			-
010-330-692	FEMA GRANT -ENVIRONMENTA	7,176				-
010-330-693	DETCOG ENFORCEMENT GRAN	20,000			19,600	-
010-330-695	STATE HOMELAND SECURITY	18,365	28,360		27,940	-
010-330-696	EMA ASSISTANCE (SLA 50)	37,036	40,352	39,215	43,764	43,764
010-332-110	FEDERAL PAYMENT IN LIEU OF	26,063	51,170	27,595	45,234	44,340

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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FEDERAL (CONTINUED)

010-332-560	SSA-INCENTIVE PAYMENTS	3,600	8,000	2,000	8,800	8,000
010-333-100	UNCLAIMED CAPITAL CREDITS	16,897	8,720	8,500	13,534	8,500
010-333-426	INDIGENT DEFENSE GRANT	45,422	48,428	30,000	95,339	26,000
010-333-427	VIDEO CONF. GRANT	196,994	8,538			-
010-333-555	OJP GRANT - SO Vehicle				36,116	-
-	* FEDERAL REVENUE SUMMARY	405,305	828,543	177,302	338,112	219,445

CHARGES FOR SERVICES

010-339-500	UNCLAIMED PROPERTY			-		
010-340-000	EDUCATION FEE - JUDGE	9,062	1,480	1,500	1,468	1,500
010-340-100	COUNTY JUDGE	2,838	2,807	3,000	2,885	3,000
010-340-220	SHERIFFS FEES	111,345	89,804	105,000	98,839	105,000
010-340-300	ENV. ENFORCEMENT FEES		10	-		-
010-340-305	FIRE REPORT FEE				55	-
010-340-310	LIFE SAFETY INSPECTION FEES	22,503	850	-	700	450
010-340-315	CHILD WELFARE TITLE IV-E		45	-		-
010-340-400	COUNTY CLERK FEES	632,587	586,091	585,000	471,694	500,000
010-340-426	COURT JUDGES FEES	28		-		-
010-340-450	ALT. DISPUTE RESOLUTION SY	4,089	165	-	201	-
010-340-500	TAX COLLECTOR FEES	276,616	250,620	250,000	267,730	225,000
010-340-510	PERS. PROP. RENDITION PENAL	992		-		
010-340-555	CONSTABLE SERVING FEES	19,390	15,867	18,600	26,432	17,725
010-340-600	DISTRICT ATTORNEY FEES	20,498	18,343	20,000	17,653	18,000
010-340-700	DISTRICT CLERK FEES	294,771	290,619	290,000	326,589	360,000
010-340-710	DIST. COURT RECORDS TECHNOLOGY					1,000
010-340-750	COURT REPORTER FEES	15,260	14,294	16,000	14,413	14,000
010-340-850	GROSS WEIGHT - COUNTY	157		200		-
010-340-910	TRAFFIC FEE	12,938	14,688	13,000	14,339	12,000
010-340-915	AUTOPSY COPY FEE		15	-	60	100
010-340-930	JURY FEES	57	460	-	290	-
010-340-940	VISUAL RECORDING FEE	180	45	200	30	-
-	* CHARGES FOR SERVICES SUM	1,423,310	1,286,203	1,302,500	1,243,378	1,257,775

INTEREST

010-341-100	DEPOSITORY INTEREST	340,038	198,676	200,000	49,723	36,000
-	* INTEREST SUMMARY	340,038	198,676	200,000	49,723	36,000

OTHER

010-342-047	REIMB. - DA	263	2,426	-	179	-
010-342-391	REIMB. BY INMATE - MEDICAL	3,989	4,598	2,600	5,584	6,000
010-342-400	COUNTY JUDGE TRAVEL REIMB	206		-		-
010-342-401	RURAL TRANSIT REIMB.	5,635	5,635	5,842	5,842	5,635
010-342-403	CO. CLERK REIMB.	2,143	407	-	1,273	-
010-342-404	ELECTION EXPENSE REIMB.	20,624	18,302	7,500	16,073	7,500

GENERAL FUND REVENUES (CONT.)

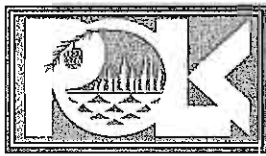
Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
OTHER (CONTINUED)					
010-342-405	TAX STATEMENT REIMB.		330	-	-
010-342-426	REIMB. TRANSPORT OF PRISON	724	1,649	-	-
010-342-451	DIST. CLERK REIMB.		878	871	-
010-342-455	REIMB. - EXTRADITION FEE	710	600	500	-
010-342-465	TRINITY CO. PRO-RATA REIMB	39,797	49,345	56,330	54,036
010-342-466	SAN JAC. CO.PRO RATA REIMB	64,241	68,949	90,930	89,574
010-342-470	ASST. DA - LONGEVITY PAY	3,322	4,060	3,720	5,140
010-342-475	REIMB - DA OFFICE				92
010-342-485	SB1704 JUROR FEE REIMB.	6,800		11,500	76,466
010-342-511	REIMB. MAINTENANCE ENG.		1,273	-	7,597
010-342-512	REIMB. INMATE HOUSING	1,485	2,231	-	1,434
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	1,958	1,668	10,657	3,607
010-342-550	DELQ. TAX PERSONNEL REIMB	156,839	145,269	149,430	137,629
010-342-551	TRA PATROL REIMBURSEMENT	223,126	229,051	240,549	236,898
010-342-552	TRA SECURITY REIMB. (ADM.FE	33,583	34,358	35,000	35,535
010-342-555	TEXAS VINE PROJECT REIMB.	17,925	17,925	17,925	17,925
010-342-560	CH19 VOTER REGIS. REIMBURS	1,162	2,123	10,000	2,084
010-342-565	REIMB. WORKERS COMP	12,705	349	-	-
010-342-566	REIMB.-UNEMPLOYMENT TAX	8,145	11,460	-	929
010-342-569	REIMB. SHERIFF'S DEPT.	9,116	19,687	-	11,720
010-342-570	DETCOG-REIMB. SHERIFF DEPT.			-	34,000
010-342-571	STATE-REIMB. SHERIFF DEPT.	2,629		-	-
010-342-581	REIMBURSEMENT - HISTORICAL		16,469	-	12
010-342-596	REIMBURSEMENT - HR				459
010-342-600	INSURANCE CLAIMS	88,746	42,317	-	45,331
010-342-605	SHERIFF-STATE TRAINING	5,044	5,421	5,000	5,273
010-342-695	REIMB. EMRG. MGMT. TRAVEL	1,491	62,613	-	9,049
010-342-700	COURT APPOINTED ATTY. REIM	59,065	70,534	65,000	68,990
010-342-900	MISCELLANEOUS REVENUE	67,167	33,156	25,500	19,251
010-342-950	HB66 - COUNTY COURT AT LAW	35,893	74,643	75,000	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	10,000	5,000	5,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	11,160	10,448	10,000	10,000
010-342-955	D.A. SALARY REIMB.			-	-
010-351-100	KITCHEN (EMPLY. MEALS)		3,464	-	3,309
010-367-100	LANDSCAPING COURTHOUSE			-	-
010-367-110	ANIMAL SHELTER	13,435	7,424	3,000	20,095
010-367-130	SHERIFF'S DONATED MONIES	5,002	388	-	-
010-367-135	SHERIFF - MISC. REVENUE	11,237	2,475	10,000	2,792
010-367-801	DETCOG 911 MAINTENANCE	24,900	25,000	25,000	18,800
010-370-032	TRANSFER FROM WASTE MGMT	281,362	195,902	120,000	148,421

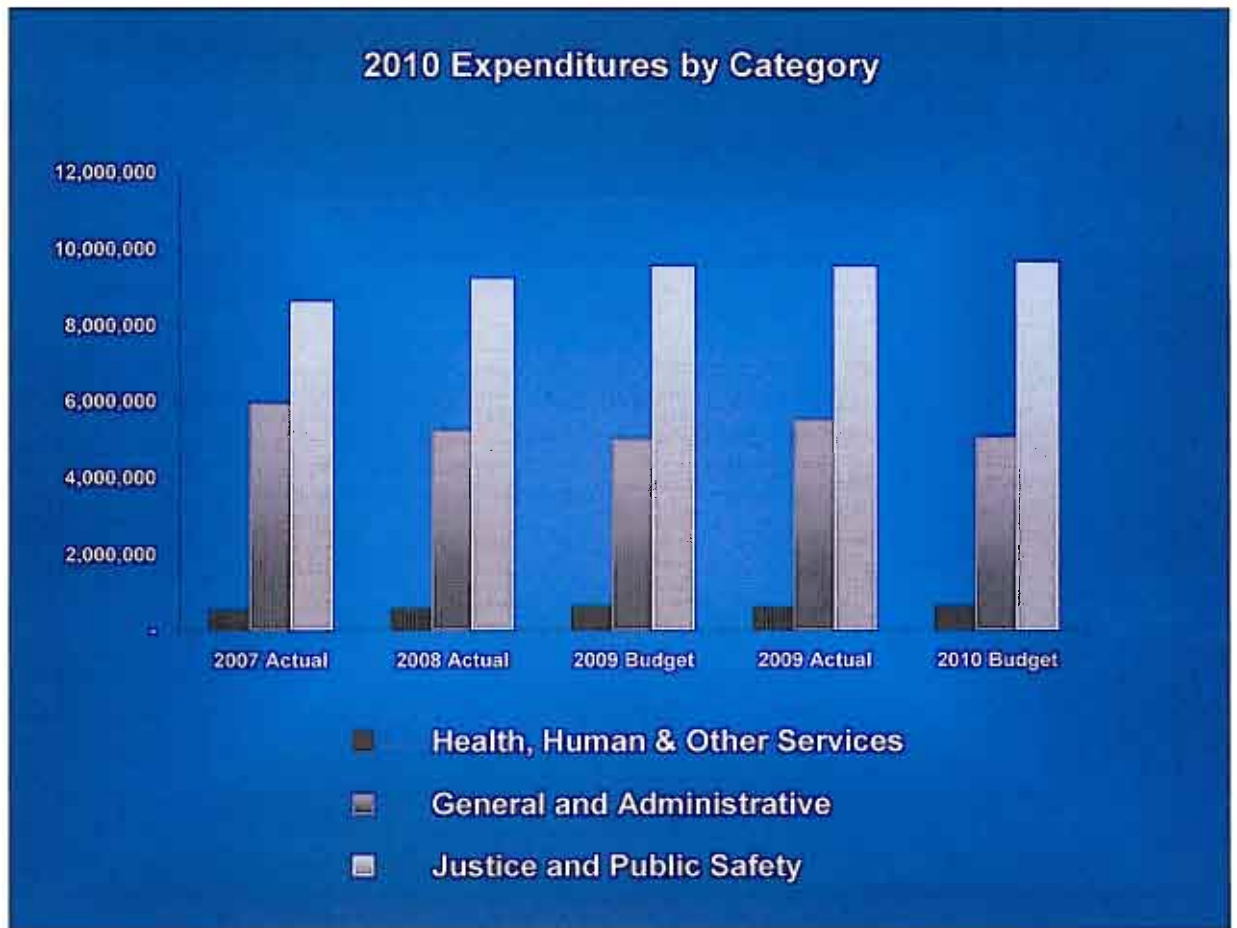
GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
OTHER (CONTINUED)						
010-370-034	TRANSFER FROM FEMA DISAS	1,507				-
010-370-056	TRANSFER INMATE COMMISSAI	2,403				-
010-370-083	TRANSFER FROM MUSEUM FUN	1,064				-
010-370-093	TRANSFER FROM C. CLK. RAP	65,040	64,171	66,989	66,989	67,175
010-370-100	RENT - COUNTY PROPERTY	33,163	25,650	27,900	26,000	25,500
010-370-150	SALE OF ASSETS					-
010-370-175	COUNTY AUCTION SALE		28,310		113,259	-
010-370-409	POSTAGE REIMBURSEMENT	896	855		1,195	-
010-370-410	TELEPHONE REIMBURSEMENT	247	1,948		1,443	-
010-370-420	INMATE PHONE - JAIL	52,070	48,394	50,000	44,173	50,000
010-370-425	INMATE PHONE - IAH FACILITY	265,281	124,269	125,000	174,613	120,000
010-370-426	IAH FACILITY - PER DIEM	499,054	1,318,376	1,380,000	1,461,903	1,380,000
010-370-475	DA WELFARE FRAUD RECOVERY	1,120	2,800	1,500	560	500
010-370-630	INDIGENT HEALTH REIMB.	27,344	17,190	17,000	1,656	1,500
010-370-695	TOBACCO SETTLEMENT	21,064	24,806	24,000	25,000	12,500
010-370-696	SALE OF GIS/MAPPING DATA	1,825	1,585	1,500	1,415	2,000
	* OTHER REVENUES - SUMMAR	2,219,705	2,852,177	2,695,871	3,110,474	2,702,203
OTHER FINANCING SOURCES						
010-390-408	PREMIUM ON TAX NOTES	2,657	15,895	-	946	-
010-390-409	LOAN PROCEEDS / TAX NOTES	1,303,766	1,776,454	-	1,075,687	-
	* DEBT PROCEEDS SUMMARY	1,306,423	1,792,349	-	1,076,633	-
** TOTAL REVENUE		16,035,573	16,490,313	15,213,732	16,350,339	15,378,421



GENERAL FUND EXPENDITURES

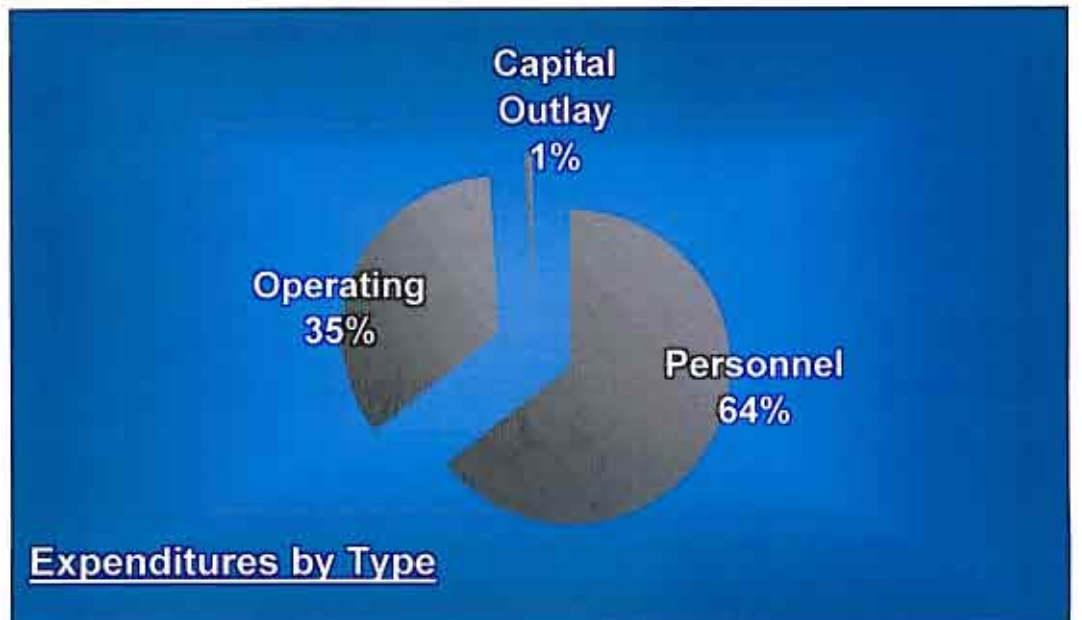


Expenditures by Department					
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
GENERAL AND ADMINISTRATIVE					
County Judge	\$174,534	\$181,180	\$210,072	\$207,954	\$211,223
Commissioners Court	550,134	679,208	435,413	340,886	466,376
County Clerk	455,159	476,183	468,923	475,222	527,809
County Treasurer	118,366	131,129	154,733	148,757	155,567
County Auditor	191,414	253,332	266,750	265,422	271,896
Tax Assessor/Collector	559,571	568,298	620,849	583,855	631,309
Delinquent Tax Collectio	145,591	149,048	160,087	156,738	162,230
Data Processing	239,174	346,493	298,874	310,768	295,830
Human Resources	114,621	120,971	138,522	133,993	138,400
Maintenance/Custodial	130,934	157,261	152,697	136,413	156,936
Maintenance Engineerin	1,877,940	613,096	584,851	1,092,874	572,455
General Operating	871,231	1,021,899	848,859	990,449	842,850
Non Departmentalized	515,048	535,501	657,540	669,982	630,137
	5,943,717	5,233,598	4,998,170	5,513,313	5,063,017

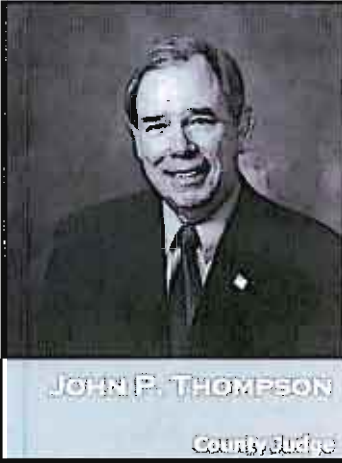
GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
JUSTICE AND PUBLIC SAFETY					
Jury	57,686	41,887	45,500	71,472	65,500
County Court at Law	377,310	433,133	468,690	489,045	471,004
District Clerk	403,276	403,876	473,485	457,891	466,211
Judicial	912,256	972,077	807,206	759,519	169,564
258th District Court	<i>Each District Court was separated from the Judicial Dept. and budgeted independently in FY2010.</i>				360,260
411th District Court	<i>Dept. and budgeted independently in FY2010.</i>				312,632
Justice of the Peace #1	129,473	135,591	159,407	154,217	163,143
Justice of the Peace #2	110,064	115,552	134,772	133,565	136,747
Justice of the Peace #3	131,296	136,272	142,620	139,597	144,242
Justice of the Peace #4	101,472	126,840	135,703	122,100	139,016
District Attorney	786,803	862,100	898,216	891,645	943,608
Sheriff	3,257,505	3,445,608	3,389,662	3,592,825	3,364,067
Jail	1,583,866	1,814,610	2,111,676	1,967,654	2,130,477
Constable Pct. #1	33,107	41,858	41,659	31,463	42,286
Constable Pct. #2	34,786	66,105	44,197	40,995	43,652
Constable Pct. #3	33,444	34,725	40,374	43,113	41,012
Constable Pct. #4	34,018	32,437	39,049	38,667	38,440
State Law Enforcement	54,819	57,166	58,785	56,074	61,414
Emergency Mng.	364,673	285,458	298,101	308,661	307,287
Vol. Fire Dept. Assist.	132,988	141,774	158,874	125,727	158,874
Environmental Enforcem	67,785	63,699	80,825	96,928	76,252
	8,606,625	9,210,769	9,528,803	9,521,158	9,635,690
HEALTH, HUMAN & OTHER SERVICES					
Social Services	279,505	308,674	335,408	306,882	336,751
Veterans Services	77,507	70,951	89,280	84,941	86,403
Library / Museum	53,477	76,429	83,845	85,314	84,172
Extension Office	93,395	109,071	113,234	111,073	114,560
	503,885	565,124	621,767	588,209	621,885
Total Expenditures	\$15,054,227	\$15,009,492	\$15,148,739	\$15,622,681	\$15,320,593



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 with 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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

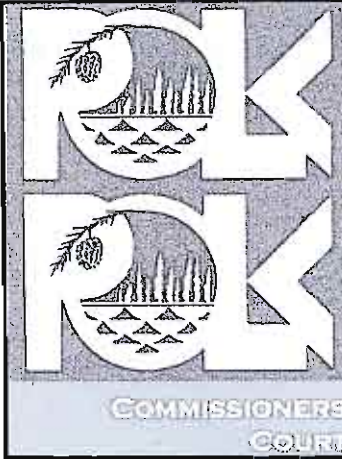
Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-400-101	SALARY - COUNTY JUDGE	49,598	49,479	52,711	52,711	52,711
010-400-102	COUNTY JUDGE SUPPLEMENT	15,077	17,039	15,000	15,000	15,000
010-400-103	CELL PHONE ALLOWANCE		872	840	840	840
010-400-105	SALARIES	61,249	63,584	65,140	65,110	65,140
010-400-200	LONGEVITY PAY	3,000	3,120	3,240	3,240	3,360
010-400-201	SOCIAL SECURITY	9,744	9,982	11,936	11,593	11,945
010-400-202	COUNTY GROUP INSURANCE	19,796	20,400	20,810	20,882	21,429
010-400-203	RETIREMENT	9,641	11,530	14,588	14,279	16,496
010-400-204	WORKERS COMPENSATION	687	476	333	312	346
010-400-206	UNEMPLOYMENT INSURANCE	157	140	101	99	83
010-400-225	VEHICLE ALLOWANCE (R & B ADM)		734	19,094	19,094	19,094
	Sub-Total : Personnel	168,948	177,357	203,793	203,161	206,444
010-400-315	OFFICE SUPPLIES	911	1,295	1,500	1,325	1,500
010-400-419	CABLE (EMERG, BROADCASTS)	382	402	401	422	401
010-400-423	MOBILE PHONE/PAGER	1,030			-	-
010-400-427	TRAVEL/TRAINING	2,480	2,219	2,500	2,344	2,500
010-400-480	BONDS	178	71	178	-	178
010-400-481	DUES	200	(200)	200	200	200
	Sub-Total : Operating	5,181	3,788	4,779	4,291	4,779
010-400-572	OFFICE FURNISHINGS/EQUIPMENT	405	35	1,500	502	-
	Sub-Total : Capital Outlay	405	35	1,500	502	-
	* EXP. SUMMARY - CO JUDGE	174,534	181,180	210,072	207,954	211,223

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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-401-105	SALARIES	19,132	24,147	24,737	24,559	24,737
010-401-108	SALARIES / PART-TIME	1,231	1,429	2,705	495	2,705
010-401-200	LONGEVITY PAY		60	120	120	-
010-401-201	SOCIAL SECURITY	1,798	2,200	2,109	2,126	2,099
010-401-202	COUNTY GROUP INSURANCE	3,855	6,825	6,937	5,184	7,143
010-401-203	RETIREMENT	1,723	2,504	2,577	2,652	2,899
010-401-204	WORKERS COMPENSATION	161	97	67	59	69
010-401-206	UNEMPLOYMENT INSURANCE	56	62	41	43	34
	Sub-Total : Personnel	27,957	37,323	39,293	35,238	39,687
010-401-315	OFFICE SUPPLIES	1,032	1,464	1,700	1,727	1,700
010-401-334	SOUTHLAND PARK IMPROVEM	1,185	880	1,000	420	1,000
010-700-015	TRANSFER TO ROAD & BRIDG	6,727	-	-	-	-
010-700-090	TRANSFER TO DRUG FORFEIT	3,055	-	-	-	-
010-401-352	CONTINGENCIES	61,117	19,229	50,000	18,765	50,000
010-401-360	RETIREE HEALTH INSURANCE	2,741	20,320	16,520	12,955	27,522
010-401-361	REDISTRICTING SERVICES					1,500
010-401-400	ATTORNEY FEES/COMM COUR	24,397	20,515	30,000	14,500	40,000
010-401-027	COURTHOUSE SECURITY SUBS	27,334	26,649	29,750	29,750	29,597
010-401-401	AUDITING FEES	56,240	35,983	50,000	55,746	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	265	280
010-401-404	COUNTYWIDE EVENTS	1,703	10,000	10,000	-	20,000
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	3,941	4,336	4,000	3,640	4,000
010-401-460	INMATE PHONE CARDS		45,086	27,000	50,531	45,000
010-401-476	FACILITY STUDY GROUP	4,300	100	1,500	-	-
010-401-479	AGING SUBSIDY	94,000	85,000	60,000	60,000	36,690
010-401-480	SCHOLARSHIP DISBURSEMENT	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	1,600	2,500	2,100	2,100	2,100
010-401-482	SIGN LANGUAGE PROGRAM			15,000	-	15,000
010-401-483	MERIT POOL			35,000	-	40,000
010-401-486	BI-LINGUAL INCENTIVE PROG	200	50	2,500	100	2,500
010-401-487	SERVICE AWARDS BANQUET	1,925	2,722	4,500	1,856	7,000
010-401-488	HOME INVESTMENT PROGRAM	19,307	311,877		-	

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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	373,831	639,759	393,620	305,156	426,689
010-401-572	OFFICE EQUIPMENT/FURNISH	1,422	2,126	2,500	492	-
010-401-573	CAPITAL OUTLAY	146,925			-	-
	Sub-Total : Capital Outlay	148,346	2,126	2,500	492	-
	* EXP. SUMMARY - COMM COI	550,134	679,208	435,413	340,886	466,376

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. On completion, the criminal and probate divisions of this office will relocate to the Judicial Center.

Goal/s: Improve records management and accessibility.

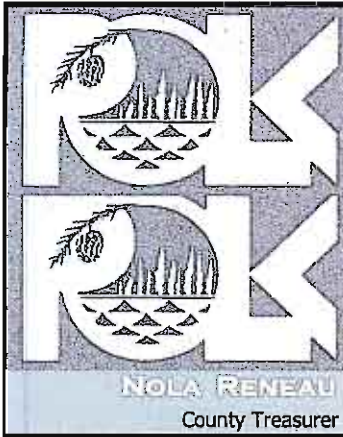
Objective/s: Complete scanning of on-site records with digital public access.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-403-101	SALARY - COUNTY CLERK	43,018	44,646	45,719	45,719	45,719
010-403-105	SALARIES	212,699	214,578	228,026	217,892	228,026
010-403-107	ELECTION WORK/PART-TIME		5,771		52,889	-
010-403-108	SALARIES / PART-TIME	3,978	-		-	-
010-403-200	LONGEVITY PAY	3,180	2,220	2,520	2,520	1,860
010-403-201	SOCIAL SECURITY	19,907	19,228	21,134	22,406	21,084
010-403-202	COUNTY GROUP INSURANCE	64,333	63,952	69,367	67,029	71,431
010-403-203	RETIREMENT	20,070	23,033	25,831	24,887	29,117
010-403-204	WORKERS COMPENSATION	1,450	872	672	546	697
010-403-206	UNEMPLOYMENT INSURANCE	562	475	344	337	281
	Sub-Total : Personnel	369,198	374,776	393,613	434,224	398,214
010-403-315	OFFICE SUPPLIES	10,182	12,943	13,000	12,775	14,000
010-403-423	MOBILE PHONES/PAGERS	475	1,061	525	871	525
010-403-427	TRAVEL/TRAINING	2,992	4,250	5,000	6,299	7,750
010-403-480	BONDS/ LIABILITY INSURANC	178			-	-
010-403-481	DUES	135	220	285	398	285
010-403-484	ELECTION EXPENSE	71,300	80,835	56,500	15,872	60,000
010-403-495	CLERK OVER/SHORTAGE	(16)	-		-	-
	Sub-Total : Operating	85,246	99,310	75,310	36,216	82,560
010-403-571	ELECTION EQUIP. - HAVA GRANT					44,100
010-403-572	OFFICE EQUIPMENT	715	2,097		4,782	2,935
	Sub-Total : Capital Outlay	715	2,097	-	4,782	47,035
	*EXP. SUMMARY-COUNTY CLE	455,159	476,183	468,923	475,222	527,809



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

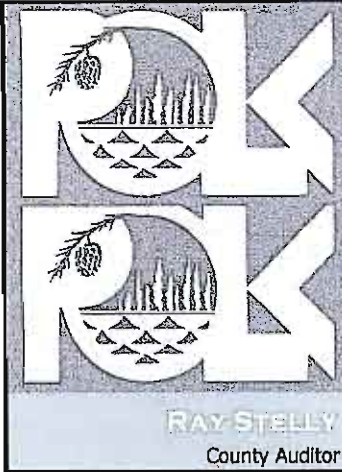
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-497-101	SALARY -TREASURER	43,018	44,646	45,719	45,719	45,719
010-497-105	SALARIES	36,879	40,804	57,877	53,450	57,877
010-497-108	SALARIES / PART-TIME	788	1,357	1,401	1,119	1,367
010-497-200	LONGEVITY PAY	1,590	1,680	1,860	1,860	2,040
010-497-201	SOCIAL SECURITY	6,336	6,637	8,175	7,654	8,186
010-497-202	GROUP INSURANCE	15,924	19,991	20,810	20,728	21,429
010-497-203	RETIREMENT	6,279	7,792	9,991	9,553	11,304
010-497-204	WORKERS COMPENSATION	401	312	260	208	270
010-497-206	UNEMPLOYMENT INSURANCE	98	93	90	84	74
	Sub-Total : Personnel	111,313	123,313	146,183	140,375	148,267
010-497-315	OFFICE SUPPLIES	5,948	5,334	4,625	5,258	4,625
010-497-423	MOBILE PHONE		-		-	-
010-497-427	TRAVEL/ TRAINING	801	2,306	2,500	1,849	2,500
010-497-480	BONDS	178			-	-
010-497-481	DUES	125	175	175	175	175
	Sub-Total : Operating	7,053	7,816	7,300	7,282	7,300
010-497-572	OFFICE EQUIPMENT		-	1,250	1,100	-
	Sub-Total : Capital Outlay	-	-	1,250	1,100	-
	*EXP. SUMMARY - CO. TREASURER	118,366	131,129	154,733	148,757	155,567



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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-495-102	SALARY- AUDITOR	54,932	56,835	58,200	58,200	58,200
010-495-105	SALARIES	69,331	113,829	119,973	119,810	119,973
010-495-108	SALARIES / PART-TIME	1,245	833	-	-	4,000
010-495-200	LONGEVITY PAY	480	660	960	960	1,260
010-495-201	SOCIAL SECURITY	9,878	13,216	14,029	13,700	14,358
010-495-202	COUNTY GROUP INSURANCE	23,072	33,869	34,684	34,546	35,716
010-495-203	RETIREMENT	9,915	15,507	17,147	17,153	19,829
010-495-204	WORKERS COMPENSATION	632	635	446	374	474
010-495-206	UNEMPLOYMENT INSURANCE	318	389	275	279	230
010-495-225	TRAVEL ALLOWANCE	3,929	3,885	4,257	4,257	4,257
	Sub-Total : Personnel	173,732	239,657	249,970	249,279	258,296
010-495-315	OFFICE SUPPLIES	7,885	5,574	6,500	6,313	6,500
010-495-390	SUBSCRIPTIONS	44	20	300	20	300
010-495-423	MOBILE PHONE	2,306			-	-
010-495-427	TRAVEL/ TRAINING	5,152	6,000	6,000	5,909	6,000
010-495-440	OUTSIDE CONTRACT SERVICE	2,038			156	-
010-495-463	STORAGE LEASE		1,680	1,680	1,680	-
010-495-480	BONDS/ LIABILITY INSURANC	121	171	400	250	400
010-495-481	DUES	136	231	400	265	400
	Sub-Total : Operating	17,682	13,675	15,280	14,593	13,600
010-495-572	OFFICE EQUIPMENT/FURNISHINGS		-	1,500	1,550	-
	Sub-Total : Capital Outlay		-	1,500	1,550	-
	*EXP. SUMMARY - CO. AUDIT	191,414	253,332	266,750	265,422	271,896



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 Sub-Courthouses in Onalaska and Corrigan.

Goal/s:	Not provided
Objective/s:	

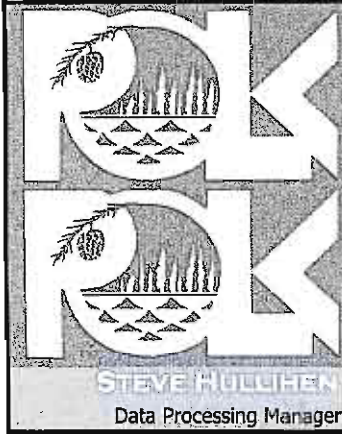
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-499-101	SALARY- TAX ASSESS/ COLLEC	43,018	44,646	45,719	45,719	45,719
010-499-105	SALARIES	306,813	317,499	339,334	330,721	339,334
010-499-108	SALARIES / PART-TIME		-	1,642	-	1,641
010-499-200	LONGEVITY PAY	7,200	7,620	8,160	8,160	8,880
010-499-201	SOCIAL SECURITY	26,419	27,227	30,124	28,283	30,176
010-499-202	GROUP INSURANCE	91,839	91,163	97,114	95,759	100,004
010-499-203	RETIREMENT	27,343	32,530	36,818	35,963	41,673
010-499-204	WORKERS COMPENSATION	2,038	1,307	958	785	997
010-499-206	UNEMPLOYMENT INSURANCE	804	717	520	516	426
	Sub-Total : Personnel	505,474	522,708	560,389	545,907	568,849
010-499-315	OFFICE SUPPLIES	7,485	5,205	7,500	5,943	7,500
010-499-330	FURNISHED TRANSPORTATIO	951	939	1,000	717	1,000
010-499-423	MOBILE PHONE		-		-	-
010-499-427	TRAVEL/ TRAINING	2,168	2,022	3,000	2,343	3,000
010-499-481	DUES / BONDS	1,960	960	1,960	2,210	1,960
010-499-484	CH19 VOTER REGISTRATION	1,162	997	10,000	1,934	10,000
010-499-487	TAX STATEMENT EXPENSE	31,923	34,461	33,000	24,499	39,000
	Sub-Total : Operating	45,649	44,583	56,460	37,645	62,460
010-499-572	OFFICE EQUIPMENT	8,448	1,006	3,000	303	-
010-499-573	CAPITAL OUTLAY			1,000	-	-
	Sub-Total : Capital Outlay	8,448	1,006	4,000	303	-
	*EXP. SUMMARY- TAX ASSESS	559,571	568,298	620,849	583,855	631,309

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. The Data Processing Department is located in the main Tax Office in Livingston.

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

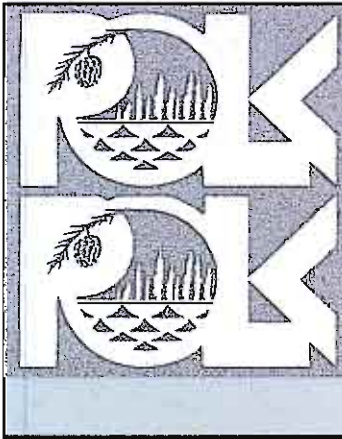
Objective/s: Develop program for consistency in IT applications and expand networking capabilities between offices.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-503-103	CELL PHONE ALLOWANCE				-	400
010-503-105	SALARIES	78,710	81,725	83,709	83,420	83,709
010-503-200	LONGEVITY PAY	2,040	2,100	2,160	2,160	2,220
010-503-201	SOCIAL SECURITY	6,012	6,123	6,569	6,264	6,604
010-503-202	GROUP INSURANCE	13,197	13,575	13,873	13,832	14,286
010-503-203	RETIREMENT	5,941	7,368	8,029	8,016	9,120
010-503-204	WORKERS COMPENSATION	897	1,086	884	741	1,054
010-503-206	UNEMPLOYMENT INSURANCE	208	186	129	131	106
	Sub-Total : Personnel	107,005	112,163	115,353	114,565	117,500
010-503-315	OFFICE SUPPLIES	361	254	1,000	501	1,000
010-503-330	FURNISHED TRANSPORTATIO	260	387	500	354	500
010-503-352	COMPUTER EXPENSE/ SUPPLI	13,153	16,334	9,000	9,312	10,500
010-503-410	CONTRACT SERVICES		-	10,000	2,953	10,000
010-503-423	Mobile Phones / Pagers	166	211	750	335	300
010-503-427	TRAVEL/ TRAINING	759	561	3,000	600	3,000
010-503-428	CIRA WEBSITE SERVICE	240	2,350	500	240	500
010-503-429	CIRA SOFTWARE PROGRAM			15,214	15,149	15,378
010-503-452	COMPUTER MAINTENANCE/ E	117,229	135,787	125,057	103,993	137,151
	Sub-Total : Operating	132,168	155,885	165,021	133,436	178,330
010-503-571	AS-400 ADDL. EQUIP. (restricted)			18,500	17,274	-
010-503-572	OFFICE EQUIPMENT				-	-
010-503-573	CAPITAL OUTLAY PURCHASES		78,445		45,494	-
	Sub-Total : Capital Outlay	-	78,445	18,500	62,768	-
	*EXP. SUMMARY- DATA PROC	239,174	346,493	298,874	310,768	295,830



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

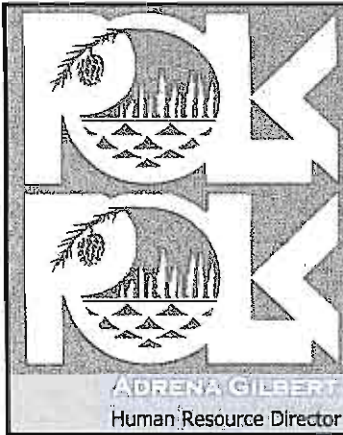
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-501-105	SALARIES- PERSONNEL	100,594	104,435	106,983	106,943	106,983
010-501-200	LONGEVITY PAY	2,340	2,460	2,580	2,580	2,700
010-501-201	SOCIAL SECURITY	7,645	7,827	8,382	8,021	8,391
010-501-202	COUNTY GROUP INSURANCE	20,052	20,400	20,810	20,748	21,429
010-501-203	RETIREMENT	7,881	9,399	10,244	10,241	11,588
010-501-204	WORKERS COMPENSATION	555	384	267	224	277
010-501-206	UNEMPLOYMENT INSURANCE	265	237	164	168	134
	Sub-Total : Personnel	139,332	145,141	149,430	148,924	151,503
010-501-315	OFFICE SUPPLIES	1,769	1,712	3,000	2,103	3,000
010-501-420	TELEPHONE			1,637	1,680	1,707
010-501-423	MOBILE PHONE				-	-
010-501-427	TRAVEL/TRAINING	2,692	2,075	2,900	3,004	2,900
010-501-460	LEASE/RENT				-	-
010-501-430	DUES	120	120	120	-	120
	Sub-Total : Operating	4,581	3,907	7,657	6,787	7,727
010-501-572	OFFICE FURNISHING/EQUIPM	1,678	-	3,000	1,027	3,000
	Sub-Total : Capital Outlay	1,678	-	3,000	1,027	3,000
	*EXP. SUMMARY - DELINQUEN	145,591	149,048	160,087	156,738	162,230



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.

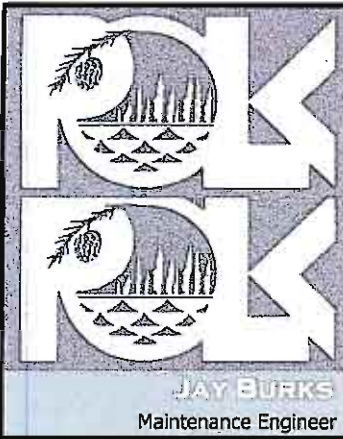
Goal/s:	Improve the form of Policy & Procedure information for employees and department heads.
Objective/s:	Complete a cover to cover review and update of the County's personnel management system, making recommendations to the Commissioners Court for necessary updates and revisions.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-696-103	CELL PHONE ALLOWANCE				346	600
010-696-105	SALARIES- PERSONNEL	66,624	69,191	78,347	77,800	78,347
010-696-108	SALARIES / PART-TIME	1,317	2,508	1,623	1,710	885
010-696-200	LONGEVITY PAY	510	120	240	240	420
010-696-201	SOCIAL SECURITY	5,333	5,449	6,136	6,072	6,139
010-696-202	COUNTY GROUP INSURANCE	10,994	12,842	20,810	19,151	21,429
010-696-203	RETIREMENT	5,229	6,341	7,500	7,493	8,478
010-696-204	WORKERS COMPENSATION	377	259	195	165	203
010-696-206	UNEMPLOYMENT INSURANCE	174	156	120	130	98
	Sub-Total : Personnel	90,559	96,865	114,972	113,107	116,600
010-696-315	OFFICE SUPPLIES	1,993	3,045	3,000	3,651	3,000
010-696-405	EMPLOYEE PHYSICALS	13,999	14,241	15,000	12,606	15,000
010-696-427	TRAVEL/TRAINING	2,732	3,089	3,750	2,973	3,000
010-696-430	ADVERTISING / PUBLICATION	790	715	800	754	800
	Sub-Total : Operating	19,514	21,090	22,550	19,984	21,800
010-696-572	OFFICE FURNISHING/EQUIPM	4,548	3,016	1,000	903	-
	Sub-Total : Capital Outlay	4,548	3,016	1,000	903	-
	*EXP. SUMMARY - PERSONNEL	114,621	120,971	138,522	133,993	138,400



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 also maintains and distributes a central supply of paper and other disposable goods. In FY2009, administration of the Custodial Department was assumed by Maintenance Engineering.

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

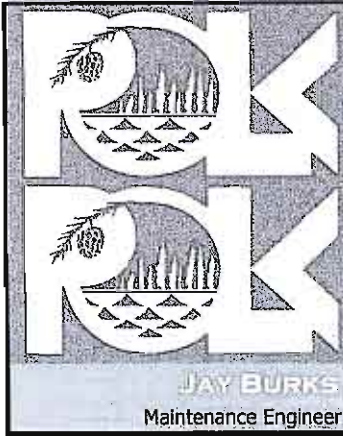
Objective/s: Develop schedules for maintenance workers performing recurring, routine tasks.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-510-105	SALARIES	59,416	61,589	66,276	59,448	65,749
010-510-108	SALARIES / PART-TIME		-	-	-	-
010-510-200	LONGEVITY PAY	1,200	1,260	1,260	1,320	1,200
010-510-201	SOCIAL SECURITY	4,668	4,751	5,167	4,598	5,122
010-510-202	GROUP INSURANCE	15,961	17,556	20,810	14,318	21,429
010-510-203	RETIREMENT	4,633	5,524	6,315	5,679	7,073
010-510-204	WORKERS COMPENSATION	2,705	3,141	2,818	2,151	3,081
010-510-206	UNEMPLOYMENT INSURANCE	156	139	101	95	82
	Sub-Total : Personnel	88,739	93,961	102,747	87,609	103,736
010-510-300	UNIFORMS /DOOR MATS	2,393	2,422	2,800	2,685	1,000
010-510-315	OFFICE SUPPLIES		-	250	201	250
010-510-330	FURNISHED TRANSPORTATIO	1,534	2,784	3,500	3,758	5,500
010-510-332	SUPPLIES/ REPAIRS - CUSTOC	34,643	35,743	35,000	34,997	45,000
010-510-335	PEST CONTROL		-	-	-	-
010-510-423	MOBILE PHONE/ PAGER	1,006	1,239	1,400	189	450
010-510-427	TRAVEL/ TRAINING		683	1,000	974	1,000
010-510-452	SUPPLIES/ REPAIRS - EQUIP.		5		-	
	Sub-Total : Operating	39,577	42,875	43,950	42,804	53,200
010-510-573	CAPITAL OUTLAY PURCHASES	2,619	20,425	6,000	6,000	-
	Sub-Total : Capital Outlay	2,619	20,425	6,000	6,000	-
	*EXP. SUMMARY - MAINT./CU	130,934	157,261	152,697	136,413	156,936



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. This Department has also assumed administration of the Custodial Department. The Maintenance Engineering office is located at 110 Allie Bean in Livingston, Texas.

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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-511-105	SALARIES	122,733	171,888	201,897	193,407	202,424
010-511-108	SALARIES / PART-TIME		-	-	506	-
010-511-200	LONGEVITY PAY	900	1,080	1,380	1,380	1,560
010-511-201	SOCIAL SECURITY	9,201	12,888	15,551	14,404	15,605
010-511-202	GROUP INSURANCE	24,201	34,117	48,557	42,145	50,002
010-511-203	RETIREMENT	9,440	15,245	19,006	18,267	21,550
010-511-204	WORKERS COMPENSATION	4,315	6,640	6,296	5,488	6,965
010-511-206	UNEMPLOYMENT INSURANCE	312	379	305	295	250
	Sub-Total : Personnel	171,102	242,238	292,992	275,892	298,355
010-511-300	UNIFORMS	803	1,513	2,500	2,407	2,500
010-511-315	OFFICE SUPPLIES	1,201	1,190	1,500	1,448	2,000
010-511-330	FURNISHED TRANSPORTATIO	14,924	23,727	30,000	23,661	25,000
010-511-335	PEST CONTROL	6,000	6,820	6,600	7,045	7,000
010-511-423	MOBILE PHONE/ PAGER	2,668	3,171	3,600	4,328	4,600
010-511-427	TRAVEL/ TRAINING	1,723	2,108	2,500	1,961	2,500
010-511-450	REPAIR/ REPLACEMENT - BUIL	140,741	141,147	177,500	187,572	185,000
010-511-451	MAINTENANCE INSPECTIONS		12,323	13,684	19,456	20,000
010-511-452	SUPPLIES/ REPAIRS - OFFICE	4,892	19,228	7,000	7,177	5,000
010-511-454	AUTOMOTIVE MAINTENANCE	7,560	9,526	12,000	11,944	16,500
010-511-460	BUILDING SIGNAGE			2,500	3,006	4,000
	Sub-Total : Operating	180,512	220,751	259,384	270,005	274,100
010-511-573	CAPITAL OUTLAY PURCHASES	87,752	23,979	24,000	29,372	-
010-511-574	CAPITAL OUTLAY BUILDINGS	1,438,574	126,128	8,475	517,605	-
	Sub-Total : Capital Outlay	1,526,326	150,107	32,475	546,977	-
-	*EXP. SUMMARY - MAINT./ENC	1,877,940	613,096	584,851	1,092,874	572,455



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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-409-105	SALARIES/ADJUSTMENT	(4,400)	-		-	-
010-409-202	RENEWAL CREDIT (BUDGETARY)			(132,268)	31,318	(100,000)
010-409-204	WORKERS COMP CREDIT	6,502	(43,448)		-	-
010-409-206	UNEMPLOYMENT INSURANCE				2,066	-
010-409-311	POSTAGE	66,210	64,625	75,000	64,361	75,000
010-409-312	OFFICE/COMPUTER SUPPLIES		69	20,000	14,577	20,000
010-409-331	COPY MACHINE EXPENSE	83,242	89,136	83,000	82,960	83,000
010-409-420	TELEPHONE	142,132	143,762	150,000	156,980	145,000
010-409-423	MOBILE PHONE/PAGERS	(64)			(46)	-
010-409-440	ELECTRICITY	205,977	263,364	230,000	225,659	230,000
010-409-441	GAS/HEAT	24,078	36,851	38,000	27,936	38,000
010-409-442	WATER	42,084	55,140	52,000	44,153	52,000
010-409-450	HURRICANE REPAIRS - INS.				18,697	-
010-409-482	PROPERTY INSURANCE	87,000	162,348	148,777	86,765	100,000
010-409-490	AUTOMOBILE INSURANCE	100,096	98,227	100,000	101,997	110,000
010-409-492	GENERAL LIABILITY INSURANCE	23,939	26,248	30,000	30,242	31,000
010-409-493	PUBLIC OFFICIALS LIABILITY	15,585	18,992	23,500	27,783	28,000
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	850
	Sub-Total : Operating	793,221	916,155	818,859	916,290	812,850
010-409-553	BOND ISSUE COSTS	63,226	58,559		64,626	-
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	14,784	13,003	30,000	9,533	30,000
010-409-573	CAPITAL OUTLAYS		34,182			-
010-410-600	County Auction Distribution					-
	Sub-Total : Capital Outlay	78,010	105,744	30,000	74,159	30,000
	*EXP. SUMMARY-GENERAL OP	871,231	1,021,899	848,859	990,449	842,850



NON DEPARTMENTALIZED

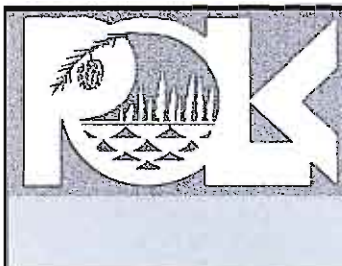
Department Description

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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-691-402	CHILD WELFARE		10,000	10,000	10,000	10,000
010-691-404	MHMR/BURKE CENTER	21,407	25,377	43,629	43,629	43,629
010-691-405	AUTOPSIES	111,574	105,718	110,000	123,759	110,000
010-691-406	APPRAISAL DISTRICT	279,832	308,339	386,619	386,619	359,298
010-691-407	REGIONAL WATER PLANNING			149	149	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	9,406	9,123	10,000	10,777	10,000
010-691-460	RENT	30,617	12,000	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	24,461	24,461	24,461
010-691-471	CERTF. RETIREMENT COMMUNITY			20,082	21,283	20,000
010-691-481	DETCOG / TAC / NACO DUES	4,105	4,110	5,500	5,475	5,500
010-691-490	MISCELLANEOUS	890	2,826	5,000	1,838	5,000
010-691-495	COURTHOUSE LANDSCAPING	26,557	27,347	20,000	19,891	20,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	515,048	535,501	657,540	669,982	630,137
010-691-572	CAPITAL OUTLAY PURCHASES				-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	515,048	535,501	657,540	669,982	630,137



JURY

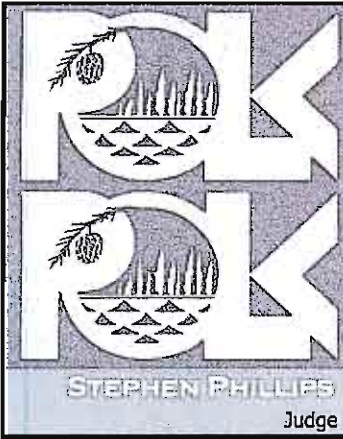
Department Description

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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,705	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	54,142	38,368	40,000	67,907	60,000
010-435-490	CONTINGENCIES	1,838	1,814	3,000	1,860	3,000
	Sub-Total : Operating	57,686	41,887	45,500	71,472	65,500
	*EXP. SUMMARY- JURY	57,686	41,887	45,500	71,472	65,500



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. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

Objective/s:

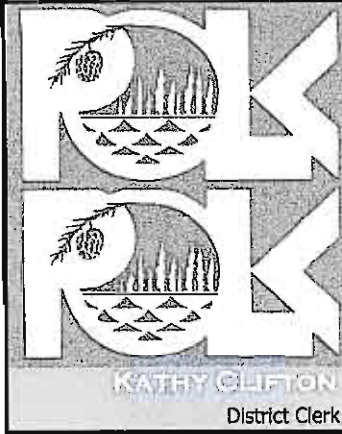
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-426-101	SALARY - CCL JUDGE	103,145	124,000	124,000	124,000	124,000
010-426-105	SALARIES	86,887	116,326	122,553	121,053	122,553
010-426-108	SALARIES-PART TIME		-	5,253	-	5,253
010-426-200	LONGEVITY PAY	2,040	2,160	2,340	2,340	2,520
010-426-201	SOCIAL SECURITY	13,648	16,904	19,442	16,602	19,456
010-426-202	COUNTY GROUP INSURANCE	19,796	24,901	27,747	27,845	28,572
010-426-203	RETIREMENT	14,720	21,383	23,763	23,139	26,869
010-426-204	WORKERS COMPENSATION	964	821	618	504	643
010-426-206	UNEMPLOYMENT INSURANCE	225	256	193	186	158
	Sub-Total : Personnel	241,426	306,750	325,910	315,669	330,024
010-426-315	OFFICE SUPPLIES	1,072	983	1,200	1,494	1,200
010-426-352	PRODUCTIVITY ENHANCEMENT		-	1,100	2,680	1,100
010-426-400	ATTORNEY FEES- COUNTY CO	117,579	120,036	122,500	158,347	122,500
010-426-402	INTERPRETER FEES - CCL		-	2,000	60	2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	500	240	1,000	200	1,000
010-426-426	TRAVEL/TRAINING	1,756	1,214	3,000	891	3,000
010-426-481	FEES/DUES	768	415	780	696	780
010-426-485	JURY FEES	8,458	550	7,000	2,770	7,000
010-426-486	CONTRACT COURT REPORTER	3,750	1,969	2,400	4,820	2,400
	Sub-Total : Operating	133,882	125,407	140,980	171,958	140,980
010-426-572	OFFICE FURNISHINGS/EQUIP	2,002	976	1,800	1,418	-
	Sub-Total : Capital Outlay	2,002	976	1,800	1,418	-
	*EXP. SUMMARY - CO CT AT	377,310	433,133	468,690	489,045	471,004

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. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

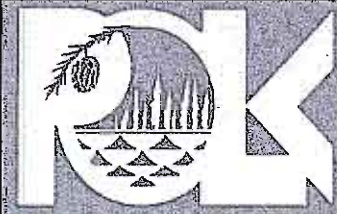
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-450-101	SALARIES- DISTRICT CLERK	43,018	44,646	45,719	45,719	45,719
010-450-103	CELL PHONE ALLOWANCE				23	600
010-450-105	SALARIES	188,665	189,399	214,809	198,312	242,741
010-450-108	SALARIES / PART-TIME	30,810	35,724	40,000	29,794	5,978
010-450-200	LONGEVITY PAY	3,420	3,780	2,700	2,700	3,060
010-450-201	SOCIAL SECURITY	20,431	20,353	23,197	20,955	22,804
010-450-202	COUNTY GROUP INSURANCE	53,890	55,484	62,430	58,235	71,431
010-450-203	RETIREMENT	20,191	24,087	28,335	25,879	31,493
010-450-204	WORKERS COMPENSATION	1,529	993	738	563	753
010-450-206	UNEMPLOYMENT INSURANCE	569	506	385	346	308
	Sub-Total : Personnel	362,522	374,973	418,312	382,525	424,887
010-450-315	OFFICE SUPPLIES	16,226	11,977	15,000	14,928	15,000
010-450-423	MOBILE PHONE/PAGER	331	34	410	-	-
010-450-425	INTERNET EXPENSE	1,146	1,342	1,206	1,118	1,206
010-450-427	TRAVEL/TRAINING	4,203	4,909	5,000	7,442	5,000
010-450-452	EQUIPMENT REPAIR	490		2,000	310	2,000
010-450-463	STORAGE LEASE			2,700	1,117	2,700
010-450-480	BONDS/LIABILITY INSURANCE	4,234		200	-	200
	Sub-Total : Operating	26,629	18,262	26,516	24,915	26,106
010-450-572	OFFICE FURNISHINGS/ EQUIP	4,063	2,136			-
010-450-573	CAPITAL PROJECT EXPENSE			8,000	29,795	-
010-450-590	TRNSF TO RMF - BOOK REPAI	10,062	8,506	20,656	20,656	15,218
	Sub-Total : Capital Outlay	14,125	10,642	28,656	50,451	15,218
	*EXP. SUMMARY- DISTRICT CLERK	403,276	403,876	473,485	457,891	466,211



JUDICIAL

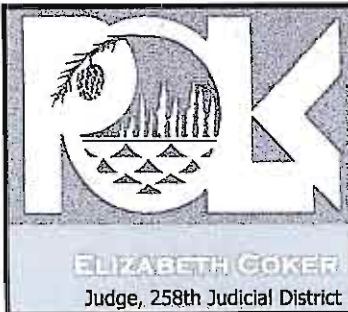
Department Description

In previous years, this Department was used for the payment of all expenses associated with the administration of the District Courts in Polk County. In FY2010, separate budgets were established for each of the two district courts serving Polk County. Certain expenses related to general court and judicial administration remain in this department

Goal/s: Not provided
Objective/s:

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-465-101	SALARY - JUVENILE BOARD	24,369	24,154	28,000	28,000	28,000
010-465-103	CELL PHONE ALLOWANCE		60	1,551	1,551	-
010-465-105	SALARIES	163,380	174,172	206,751	204,345	-
010-465-108	SALARIES PART-TIME			2,000	1,831	-
010-465-120	CERTIFICATE PAY	92	2,400	2,400	2,400	-
010-465-201	SOCIAL SECURITY	14,490	15,101	17,821	17,646	1,274
010-465-202	COUNTY GROUP INSURANCE	24,752	27,370	34,684	34,580	-
010-465-203	RETIREMENT	14,549	17,941	22,842	22,447	2,958
010-465-204	WORKERS COMPENSATION	966	678	552	461	35
010-465-206	UNEMPLOYMENT INSURANCE	424	392	324	322	-
010-465-225	TRAVEL ALLOWANCE - BAILIFF	1,851	2,446	3,600	3,600	-
	Sub-Total : Personnel	244,873	264,713	320,525	317,182	32,267
010-465-311	POSTAGE			1,500	1,295	-
010-465-315	OFFICE SUPPLIES		1,305	1,600	1,515	-
010-465-400	ATTORNEY FEES - 411TH	139,422	180,335	160,000	157,887	-
010-465-401	PSYCHOLOGICAL EVAL.-411TH	7,737	3,000	10,000	7,315	-
010-465-402	INTERPRETER FEES - 411TH	4,220	1,623	3,000	390	-
010-465-403	APPEALS/TRANSCP-411TH	5,513	20,533	15,000	11,236	-
010-465-404	EXPERT WITNESS FEE- 411TH	2,090	1,000	2,500	-	-
010-465-405	PSYCHOLOGICAL EVAL.-258TH	4,900	6,400	5,000	10,084	-
010-465-406	INTERPRETER FEES - 258TH	120	1,633	750	873	-
010-465-407	APPEALS & TRANSCP-258TH	3,958	10,692	5,000	11,410	-
010-465-408	ATTORNEY FEES - 258TH	159,075	157,262	130,000	144,286	-
010-465-410	EXPERT WITNESS FEE- 258TH		-	2,000	-	-
010-465-415	VISITING JUDGE	1,778	491	1,000	160	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	225,451	4,029	4,700	5,758	6,500
010-465-417	CAPITAL TRIAL COSTS		-	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		210	300	622	-
010-465-426	TRAVEL-258TH CRT REP	127	-	5,000	3,657	-
010-465-427	TRAVEL-411TH CRT REP		431	2,500	832	-
010-465-465	411TH PRO-RATA (TRINITY CO)	24,660	27,397	28,131	30,120	32,796
010-465-470	258TH PRE-RATA (SJ CO.)	26,152	27,836	-	-	-
010-465-475	TRANSFER TO JUVENILE PROB	42,245	53,590	77,000	48,027	42,303
010-465-476	JUVENILE DETENTION EXPENSE					27,697
010-465-480	ADULT PROBATION PHONE	1,301	931	1,301	1,013	1,301
010-465-485	HOUSE ARREST MONITORING		-	5,000	-	5,000
010-465-490	CONTINGENCIES	52	168	200	-	200
	Sub-Total : Operating	667,383	707,364	481,981	436,480	137,297
010-465-572	FURNISHINGS/EQUIP	-	-	4,700	5,856	-
	Sub-Total : Capital Outlay	-	-	4,700	5,856	-
	*EXP. SUMMARY- JUDICIAL	912,256	972,077	807,206	759,519	169,564



258TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 258th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro-rata basis from the other Counties within the District. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

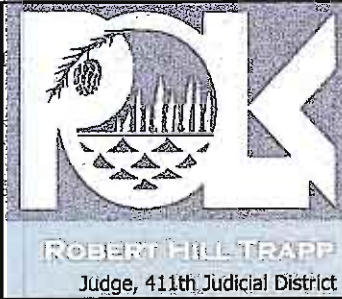
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-466-103	CELL PHONE ALLOWANCE					776
010-466-105	SALARIES					119,933
010-466-108	SALARIES / PART-TIME					1,000
010-466-120	CERTIFICATE PAY					600
010-466-201	SOCIAL SECURITY					9,494
010-466-202	COUNTY GROUP INSURANCE					21,429
010-466-203	RETIREMENT					13,112
010-466-204	WORKERS COMPENSATION					314
010-466-206	UNEMPLOYMENT INSURANCE					152
010-466-225	TRAVEL ALLOWANCE-BAILIFF					1,800
	Sub-Total : Personnel	-	-	-	-	168,610
010-466-311	POSTAGE					1,000
010-466-315	OFFICE SUPPLIES					2,500
010-466-400	ATTORNEY FEES					160,000
010-466-402	INTERPRETER FEES					1,500
010-466-404	EXPERT WITNESS					1,000
010-466-405	PSYCHOLOGICAL EVALUATION					6,500
010-466-407	APPEALS & TRANSCRIPTS					12,000
010-466-420	TELEPHONE/MOBILE/SPEC. LINE					400
010-466-427	TRAVEL/TRAINING					5,000
010-466-465	PRO-RATA 258TH COURT					-
	Sub-Total : Operating	-	-	-	-	189,900
010-466-572	CAPITAL OUTLAY					1,750
	Sub-Total : Capital Outlay	-	-	-	-	1,750
	*EXP. SUMMARY - 258TH CRT	-	-	-	-	360,260



411TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 411th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro-rata basis from the other Counties within the District. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-467-103	CELL PHONE ALLOWANCE					776
010-467-105	SALARIES					86,818
010-467-108	SALARIES / PART-TIME					-
010-467-120	CERTIFICATE PAY					1,800
010-467-201	SOCIAL SECURITY					6,976
010-467-202	COUNTY GROUP INSURANCE					14,286
010-467-203	RETIREMENT					9,634
010-467-204	WORKERS COMPENSATION					231
010-467-206	UNEMPLOYMENT INSURANCE					112
010-467-225	TRAVEL ALLOWANCE-BAILIFF					1,800
	Sub-Total : Personnel	-	-	-	-	122,432
010-467-311	POSTAGE					-
010-467-315	OFFICE SUPPLIES					100
010-467-400	ATTORNEY FEES					160,000
010-467-402	INTERPRETER FEES					2,000
010-467-404	EXPERT WITNESS					1,500
010-467-405	PSYCHOLOGICAL EVALUATION					12,000
010-467-407	APPEALS & TRANSCRIPTS					12,000
010-467-420	TELEPHONE/MOBILE/SPEC. LINE					100
010-467-427	TRAVEL/TRAINING					2,500
010-467-465	PRO-RATA 411TH COURT					-
	Sub-Total : Operating	-	-	-	-	190,200
010-467-572	CAPITAL OUTLAY					-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	-	-	-	-	312,632



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. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

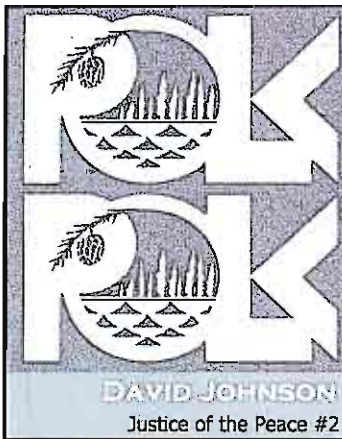
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-455-101	SALARY-JP #1	29,776	30,903	31,645	31,645	31,645
010-455-105	SALARIES	48,890	50,759	52,006	51,978	52,006
010-455-108	SALARIES / PART-TIME		-	15,763	12,226	15,763
010-455-200	LONGEVITY PAY	1,560	1,740	1,920	2,220	2,520
010-455-201	SOCIAL SECURITY	6,571	6,649	8,748	7,771	8,794
010-455-202	COUNTY GROUP INSURANCE	19,796	20,387	20,810	20,728	21,429
010-455-203	RETIREMENT	7,084	8,457	10,692	10,388	12,145
010-455-204	WORKERS COMPENSATION	500	345	278	226	291
010-455-206	UNEMPLOYMENT INSURANCE	128	115	104	100	85
010-455-225	TRAVEL ALLOWANCE	12,251	12,715	13,020	13,020	13,020
	Sub-Total : Personnel	126,555	132,070	154,987	150,303	157,698
010-455-315	OFFICE SUPPLIES	1,232	1,383	1,300	1,092	1,300
010-455-351	EQUIPMENT MAINTENANCE	40	-	750	547	750
010-455-390	SUBSCRIPTIONS	85	-		-	-
010-455-425	INTERNET EXPENSE	659	558	700	623	700
010-455-427	TRAVEL/ TRAINING	578	1,210	1,500	1,482	1,500
010-455-480	BONDS	249	-		-	225
010-455-481	DUES	75	170	170	170	170
010-455-483	PROSECUTOR PRO-TEM		200		-	-
010-455-495	JP#1 OVERAGES/SHORTAGES		-		-	-
	Sub-Total : Operating	2,918	3,521	4,420	3,914	4,645
010-455-572	OFFICE FURNISHINGS/EQUIP				-	800
	Sub-Total : Capital Outlay	-	-	-	-	800
	*EXP. SUMMARY - JP #1	129,473	135,591	159,407	154,217	163,143



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

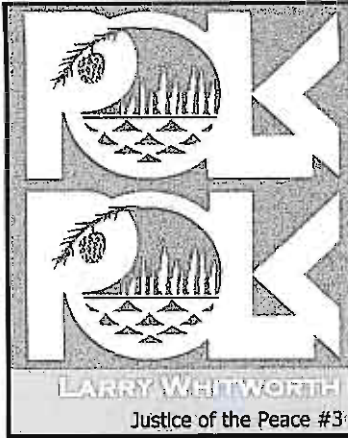
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-456-101	SALARY JP #2	29,776	30,903	31,645	31,645	31,645
010-456-105	SALARIES	23,096	24,853	48,509	48,182	48,509
010-456-108	SALARIES / PART-TIME	14,992	14,526		-	-
010-456-200	LONGEVITY PAY	900	1,140	1,320	1,320	1,500
010-456-201	SOCIAL SECURITY	6,276	6,346	7,229	7,081	7,243
010-456-202	COUNTY GROUP INSURANCE	13,197	13,575	20,810	19,684	21,429
010-456-203	RETIREMENT	5,978	7,412	8,835	8,807	10,002
010-456-204	WORKERS COMPENSATION	449	304	230	192	239
010-456-206	UNEMPLOYMENT INSURANCE	98	87	73	74	60
010-456-225	TRAVEL ALLOWANCE	12,251	12,715	13,020	13,020	13,020
	Sub-Total : Personnel	107,012	111,861	131,672	130,004	133,647
010-456-315	OFFICE SUPPLIES	1,958	2,357	2,000	1,966	2,000
010-456-427	TRAVEL/TRAINING	830	380	1,000	1,480	1,000
010-456-480	BONDS	178	-		-	-
010-456-481	DUES	85	95	100	95	100
010-456-495	JP#2 OVER/SHORTAGE				20	-
	Sub-Total : Operating	3,052	2,832	3,100	3,560	3,100
010-456-572	FURNISHINGS/ EQUIP		860		-	-
	Sub-Total : Capital Outlay	-	860	-	-	-
	*EXP. SUMMARY - JP #2	110,064	115,552	134,772	133,565	136,747



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 Corrigan.

Goal/s: Not provided

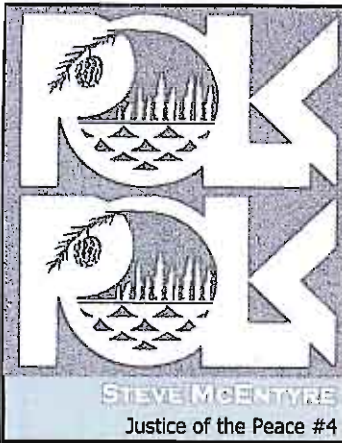
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-457-101	SALARY - JP #3	29,776	30,903	31,645	31,645	31,645
010-457-105	SALARIES	48,890	50,759	52,452	51,978	52,452
010-457-108	SALARIES / PART-TIME		-	972	-	972
010-457-200	LONGEVITY PAY	1,200	1,380	1,560	1,560	1,740
010-457-201	SOCIAL SECURITY	7,203	7,292	7,623	7,480	7,637
010-457-202	COUNTY GROUP INSURANCE	19,796	20,400	20,810	20,739	21,429
010-457-203	RETIREMENT	7,058	8,429	9,317	9,184	10,547
010-457-204	WORKERS COMPENSATION	511	344	242	201	252
010-457-206	UNEMPLOYMENT INSURANCE	128	115	82	81	67
010-457-225	TRAVEL ALLOWANCE	12,251	12,715	13,020	13,020	13,020
	Sub-Total : Personnel	126,813	132,338	137,725	135,888	139,762
010-457-315	OFFICE SUPPLIES	1,224	1,548	1,500	1,315	1,500
010-457-423	MOBILE PHONE		-		-	-
010-457-427	TRAVEL/TRAINING	1,751	1,845	2,500	1,886	2,500
010-457-480	BONDS	249	71		-	-
010-457-481	DUES	115	130	130	130	355
010-457-495	JP3 OVER/SHORTAGE	(0)			-	-
	Sub-Total : Operating	3,339	3,594	4,130	3,331	4,355
010-457-572	FURNISHINGS/ EQUIP	1,144	340	765	379	125
	Sub-Total : Capital Outlay	1,144	340	765	379	125
	*EXP. SUMMARY - JP #3	131,296	136,272	142,620	139,597	144,242



JUSTICE OF THE PEACE #4

Department Description

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

Goal/s: Not provided

Objective/s:

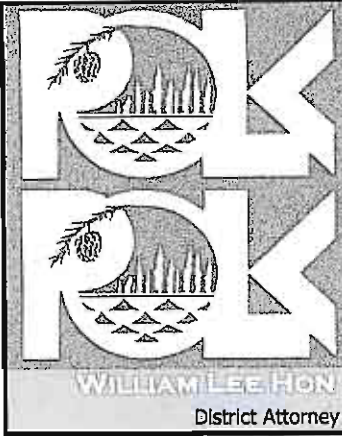
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-458-101	SALARY- JP #4	29,776	30,903	31,645	31,645	31,645
010-458-103	CELL PHONE ALLOWANCE		29	756	756	756
010-458-105	SALARIES	21,578	45,077	47,808	35,155	47,808
010-458-108	SALARIES / PART-TIME	10,025	82		5,212	-
010-458-200	LONGEVITY PAY	480	300	480	420	480
010-458-201	SOCIAL SECURITY	5,783	6,783	7,169	6,565	7,169
010-458-202	COUNTY GROUP INSURANCE	11,545	18,714	20,810	16,540	21,429
010-458-203	RETIREMENT	5,677	7,865	8,762	8,060	9,900
010-458-204	WORKERS COMPENSATION	413	306	226	176	235
010-458-206	UNEMPLOYMENT INSURANCE	82	98	72	61	59
010-458-225	TRAVEL ALLOWANCE	12,251	12,715	13,020	13,020	13,020
	Sub-Total : Personnel	97,610	122,872	130,748	117,610	132,501
010-458-315	OFFICE SUPPLIES	2,304	2,283	2,500	2,127	2,500
010-458-390	SUBSCRIPTIONS	116	230	300	294	500
010-458-427	TRAVEL TRAINING	1,189	1,455	2,000	1,993	2,500
010-458-480	BONDS	178	-	80	-	80
010-458-481	DUES	75	-	75	75	75
	Sub-Total : Operating	3,861	3,968	4,955	4,490	5,655
010-458-572	FURNISHINGS/EQUIP		-		-	860
	Sub-Total : Capital Outlay	-	-	-	-	860
	*EXP. SUMMARY JP #4	101,472	126,840	135,703	122,100	139,016

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. On completion, this office will relocate to the Judicial Center.

Goal/s: Not provided

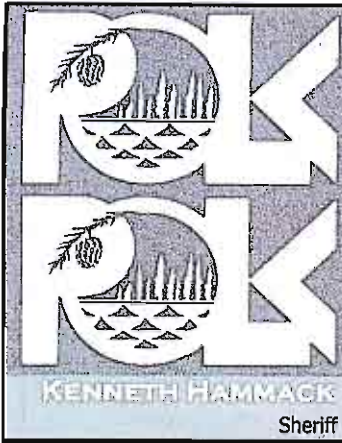
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-475-101	SALARY - D.A.		6,269	7,000	7,000	7,000
010-475-105	SALARIES	513,789	558,500	576,362	571,993	601,598
010-475-108	SALARIES - PART TIME	4,926	2,514	14,780	6,029	6,000
010-475-120	CERTIFICATE PAY	1,851	2,400	4,200	2,400	4,800
010-475-200	LONGEVITY PAY	5,520	5,220	5,940	6,480	7,020
010-475-201	SOCIAL SECURITY	39,819	44,827	46,534	48,052	47,921
010-475-202	COUNTY GROUP INSURANCE	80,659	90,924	97,114	95,225	107,147
010-475-203	RETIREMENT	39,995	52,699	56,874	60,080	66,179
010-475-204	WORKERS COMPENSATION	5,845	5,838	4,510	3,944	4,886
010-475-206	UNEMPLOYMENT INSURANCE	1,345	1,357	902	954	759
	Sub-Total : Personnel	693,749	770,548	814,216	802,159	853,309
010-475-315	OFFICE SUPPLIES	11,386	11,051	15,000	15,075	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES		6,288	7,000	6,959	7,000
010-475-330	FURNISHED TRANSPORTATIO	4,496	6,718	8,500	6,329	8,500
010-475-390	SUBSCRIPTIONS	88	2,006	2,500	2,446	2,500
010-475-400	SPECIAL PROSECUTION (PENF	19,317	-		-	-
010-475-401	ONLINE RESEARCH	3,135	3,315	4,000	3,495	4,000
010-475-406	APPELLATE EXPENSES	532	4,421	12,000	11,660	12,000
010-475-412	VCLG GRANT TRAVEL					1,350
010-475-413	VCLG GRANT EQUIPMENT				1,131	1,400
010-475-414	VCLG GRANT SUPPLIES					1,379
010-475-423	MOBILE PHONES/PAGERS	400	865	1,500	4,307	2,500
010-475-427	TRAVEL	13,801	8,507	15,000	14,815	17,000
010-475-475	DETCOG GRANT LOCAL MATCH		-	-	-	-
010-475-481	FEES/ DUES	2,775	2,721	3,500	2,825	3,500
010-475-490	MISCELLANEOUS	27,823	15,657	11,500	6,364	11,500
	Sub-Total : Operating	83,752	61,549	80,500	75,405	87,629
010-475-572	FURNISHINGS & EQUIPMENT	9,302	6,914	3,500	7,364	2,670
010-475-573	CAPITAL OUTLAYS		23,088		6,717	-
	Sub-Total : Capital Outlay	9,302	30,002	3,500	14,081	2,670
	*EXP. SUMMARY - DIST. ATTY	786,803	862,100	898,216	891,645	943,608



SHERIFF

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

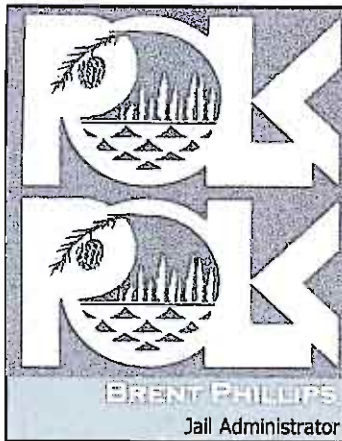
Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-560-101	SALARY- SHERIFF	43,018	44,646	45,719	45,719	45,719
010-560-103	CELL PHONE ALLOWANCE		1,810	24,730	24,893	26,520
010-560-104	STEP GRANT SALARIES		43,894	52,267	26,971	-
010-560-105	SALARIES	1,434,971	1,540,672	1,614,721	1,590,441	1,614,721
010-560-106	TRA OVERTIME SALARIES	179,456	191,592	200,000	196,517	200,000
010-560-108	SALARIES / PART-TIME	36,159	50,338	34,385	61,352	59,385
010-560-120	CERTIFICATE PAY	17,632	18,370	22,800	22,616	26,400
010-560-200	LONGEVITY PAY	12,930	12,660	14,280	14,340	17,100
010-560-201	SOCIAL SECURITY	131,093	140,479	155,081	146,106	153,684
010-560-202	GROUP INSURANCE	292,559	317,536	346,836	338,926	357,156
010-560-203	RETIREMENT	132,785	169,419	189,544	187,280	212,236
010-560-204	WORKERS COMPENSATION	51,346	60,834	54,884	44,309	59,176
010-560-206	UNEMPLOYMENT INSURANCE	4,304	4,091	2,906	2,924	2,380
010-560-225	TRAVEL ALLOWANCE	17,966	18,646	19,094	19,094	19,094
	Sub-Total : Personnel	2,354,217	2,614,989	2,777,246	2,721,488	2,793,571
010-560-300	UNIFORMS	21,712	23,545	27,000	21,529	27,000
010-560-315	OFFICE SUPPLIES	8,581	12,225	12,000	11,474	12,000
010-560-330	FUEL & OIL	157,615	243,134	269,622	176,635	238,381
010-560-331	STEP - TRAVEL/FUEL			14,329	-	-
010-560-332	STEP - SUPPLIES			600	598	-
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,169	2,320	2,500	2,500	2,500
010-560-337	HAZ-MAT MONIES/EQUIPMENT					
010-560-341	FILM/PHOTOS	2,448	3,404	3,500	3,365	3,500
010-560-354	TIRE/TUBES	13,730	14,761	26,250	26,084	26,250
010-560-360	POLK CO. CRIME WATCH	2,401				
010-560-391	SHELTER REPLACEMENT EXPENSES		12	18,000	18,000	18,000
010-560-392	ANIMAL SHELTER	15,818	18,254	20,000	33,089	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	31,338	41,817	37,500	44,387	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	4,500	4,131	4,500	4,514	4,500
010-560-395	TRAINING AIDS/SUPPLIES		6,125	10,000	10,000	10,000
010-560-400	TEXAS VINE PROJECT	17,470	17,925	17,925	17,925	17,925
010-560-422	RADIO/COMMUNICATION	4,452	2,843	7,000	3,472	7,000
010-560-423	MOBILE PHONES/PAGERS	19,925	21,176	7,100	13,827	7,100
010-560-427	TRAVEL/TRAINING	26,709	26,981	30,000	31,481	30,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09	
010-560-428	INVESTIGATOR SPEC. TRAINII	4,067	400	5,000	4,766	5,000
010-560-450	REIMB. INS. - AUTO REPAIR	2,990	12,849		12,044	-
010-560-454	VEHICLE REPAIR	43,645	33,898	40,000	34,722	40,000
010-560-463	TOWER RENT	4,004	3,840	3,840	3,676	3,840
010-560-480	BONDS/LIABILITY INSURANCE	30,239	28,623	25,750	29,238	30,000
010-560-490	MISCELLANEOUS	401	11,297	11,500	6,377	11,500
010-560-555	GRANT - LOCAL MATCH		618		-	
	Sub-Total : Operating	414,216	530,178	593,916	509,704	551,996
010-560-555	OJP GRANT				36,116	-
010-560-571	HOMELAND SECURITY GRANT		30,027		-	-
010-560-572	OFFICE EQUIPMENT		1,984	3,000	622	3,000
010-560-573	CAPITAL OUTLAY PURCHASES	1,908	16,015	15,500	53,019	15,500
010-560-575	VEHICLES	487,163	252,414		271,876	(CAPITAL LIST)
010-560-576	DRUG DOG		-		-	-
	Sub-Total : Capital Outlay	489,071	300,441	18,500	361,633	18,500
	* EXP. SUMMARY - SHERIFF	3,257,505	3,445,608	3,389,662	3,592,825	3,364,067



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. To address overcrowding and to meet the requirements of the Texas Commission on Jail Standards, the Polk County Jail is currently undergoing an expansion which will double the existing capacity of 110-114 inmates.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

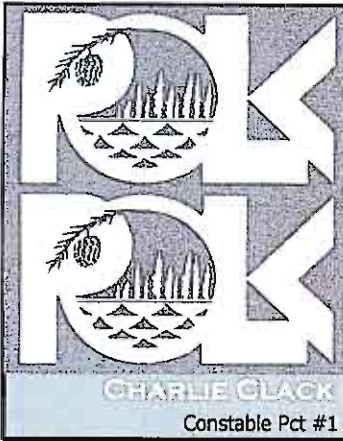
Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-512-105	SALARIES	710,325	802,104	935,455	894,807	938,456
010-512-108	SALARIES / PART-TIME	28,063	12,745	10,506	22,464	29,809
010-512-120	CERTIFICATE PAY	4,874	6,231	7,200	6,277	6,000
010-512-150	Juvenile Transport		-	3,600	-	-
010-512-200	LONGEVITY PAY	4,500	4,680	5,880	4,680	6,300
010-512-201	SOCIAL SECURITY	57,529	61,772	73,642	69,711	75,013
010-512-202	COUNTY GROUP INSURANCE	162,817	167,370	228,912	196,840	235,723
010-512-203	RETIREMENT	56,790	72,865	90,007	86,915	103,593
010-512-204	WORKERS COMPENSATION	25,651	29,562	29,277	23,671	32,585
010-512-206	UNEMPLOYMENT INSURANCE	1,917	1,806	1,444	1,412	1,201
	Sub-Total : Personnel	1,052,468	1,159,133	1,385,924	1,306,777	1,428,680
010-512-300	UNIFORMS	4,688	5,000	5,000	4,755	5,000
010-512-315	OFFICE SUPPLIES	4,347	4,665	7,500	6,627	7,500
010-512-300	FUEL & OIL		(EXPENSED FROM SHERIFF'S DEPARTMENT)			-
010-512-333	GROCERIES	107,058	121,238	140,638	137,423	140,638
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	19,517	16,217	20,000	19,876	20,000
010-512-342	LAUNDRY SUPPLIES	2,873	3,209	6,500	7,194	6,500
010-512-391	MED SERVICES-IN COUNTY	79,860	91,176	60,000	96,665	60,000
010-512-392	MED SUPPLIES-IN COUNTY	5,614	4,156	5,000	4,056	5,000
010-512-393	MED SUPP/SERV-OUT OF CO	278	1,100	30,000	1,793	30,000
010-512-405	MEDICAL- DOCTORS/ NURSES	44,400	44,400	56,400	56,400	56,400
010-512-426	TRAVEL-TRANSP PRISONER	17,936	17,054	20,490	16,811	20,490
010-512-427	TRAVEL/TRAINING	1,264	3,983	7,700	3,778	7,700
010-512-428	Emergency Transport/Prisoner		-		-	-
010-512-440	CONTRACT INMATE HOUSING	201,162	300,208	330,000	258,541	306,045
010-512-453	EQUIPMENT REPAIRS	4,491	4,811	7,500	6,199	7,500
010-512-456	INMATE WORKCREW EXPENSE			3,500	3,317	3,500
010-512-490	MISCELLANEOUS	13,966	21,882	5,000	3,724	5,000
010-512-491	INMATE (supplies)	10,313	8,093	18,500	18,485	18,500
010-512-495	ALARM SYSTEM		350		13,218	-
	Sub-Total : Operating	517,765	647,542	723,728	658,861	699,772

JAIL (CONT.)

Detail Expenditures (Continued)

Departments	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-512-571	CAPITAL OUTLAY - BUILDING	5,341	1,442		-
010-512-572	OFFICE FURNISHINGS/ EQUIP	4,381	-	(SEE CAPITAL LISTING, PG. 21)	
010-512-573	CAPITAL OUTLAY		4,609		-
010-512-574	JAIL BEDDING ETC.	3,911	1,884	2,025	2,025
010-512-575	VEHICLES		-		
	Sub-Total : Capital Outlay	13,633	7,934	2,025	2,025
	*EXP. SUMMARY- JAIL	1,583,866	1,814,610	2,111,676	1,967,654
				2,130,477	



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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-551-101	SALARIES	14,156	14,692	15,045	15,045	15,045
010-551-103	CELL PHONE ALLOWANCE				323	840
010-551-200	LONGEVITY PAY	120	180	240	240	300
010-551-201	SOCIAL SECURITY	1,117	1,138	1,169	1,194	1,238
010-551-202	GROUP INSURANCE	6,599	6,326	6,937	6,961	7,143
010-551-203	RETIREMENT	1,094	1,310	1,429	1,460	1,710
010-551-204	WORKERS COMPENSATION	463	559	889	408	1,082
010-551-206	UNEMPLOYMENT INSURANCE		-		-	-
	Sub-Total : Personnel	23,549	24,204	25,709	25,631	27,358
010-551-300	UNIFORMS		-	300	-	500
010-551-315	OFFICE SUPPLIES	4,747	4,652	4,500	2,638	4,500
010-551-330	FURNISHED TRANSPORTATIO	4,203	12,859	10,000	2,667	5,000
010-551-423	MOBILE PHONES/PAGERS		93		477	1,440
010-551-427	TRAVEL / TRAINING		-	1,000	-	300
010-551-480	BONDS		50	150	50	150
010-551-490	MISCELLANEOUS	608			-	2,738
	Sub-Total : Operating	9,558	17,654	15,950	5,832	14,628
010-551-572	RADIO / OFFICE EQUIPMENT		-		-	300
010-551-575	VEHICLE/S		-		-	-
	Sub-Total : Capital Outlay	-	-	-	-	300
	* EXP. SUMMARY - CONSTBL,	33,107	41,858	41,659	31,463	42,286

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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-552-101	SALARIES	14,156	14,692	15,045	15,045	15,045
010-552-103	CELL PHONE ALLOWANCE				323	840
010-552-200	LONGEVITY PAY	420	480	540	540	600
010-552-201	SOCIAL SECURITY	1,140	1,161	1,192	1,217	1,261
010-552-202	GROUP INSURANCE	6,599	7,012	6,937	6,916	7,143
010-552-203	RETIREMENT	1,116	1,333	1,457	1,487	1,742
010-552-204	WORKERS COMPENSATION	518	569	899	417	915
010-552-206	UNEMPLOYMENT INSURANCE		-		-	-
	Sub-Total : Personnel	23,948	25,245	26,069	25,945	27,546
010-552-300	UNIFORMS	799	1,051	900	1,954	900
010-552-315	OFFICE SUPPLIES	1,175	945	1,250	1,162	1,250
010-552-330	FURNISHED TRANSPORTATIO	5,484	1,694	10,000	8,016	10,000
010-552-423	MOBILE PHONES/PAGERS	2,308	2,457	2,500	1,929	1,478
010-552-427	TRAVEL / TRAINING	725	324	2,000	1,712	2,000
010-552-480	BONDS	100	100	478	278	478
	Sub-Total : Operating	10,591	6,571	17,128	15,051	16,106
010-552-572	RADIO / OFFICE EQUIPMENT	247	-	1,000	-	-
010-552-575	VEHICLE/S		34,288		-	-
	Sub-Total : Capital Outlay	247	34,288	1,000	-	-
	* EXP. SUMMARY - CONSTBL,	34,786	66,105	44,197	40,995	43,652



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

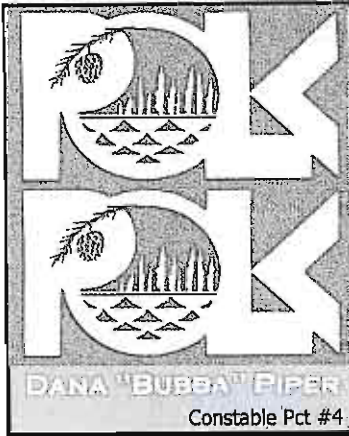
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-553-101	SALARIES	14,156	14,692	15,045	15,045	15,045
010-553-200	LONGEVITY PAY	900	900	960	960	1,020
010-553-201	SOCIAL SECURITY	1,154	1,175	1,224	1,207	1,229
010-553-202	GROUP INSURANCE	6,599	7,012	6,937	6,916	7,143
010-553-203	RETIREMENT	1,145	1,365	1,496	1,495	1,697
010-553-204	WORKERS COMPENSATION	534	582	912	421	1,078
010-553-206	UNEMPLOYMENT INSURANCE		-		-	-
	Sub-Total : Personnel	24,488	25,726	26,574	26,044	27,212
010-553-300	UNIFORMS	885	560	1,200	1,238	1,200
010-553-315	OFFICE SUPPLIES	433	1,619	1,000	5,199	1,000
010-553-330	FURNISHED TRANSPORTATIO	5,620	4,308	8,500	6,608	8,500
010-553-423	MOBILE PHONE/PAGER	1,222	1,108	1,500	2,542	1,500
010-553-427	TRAVEL / TRAINING	697	1,304	1,500	1,254	1,500
010-553-480	BONDS	100	100	100	228	100
	Sub-Total : Operating	8,957	8,999	13,800	17,069	13,800
010-553-572	RADIO / OFFICE EQUIPMENT		-		-	-
010-553-575	VEHICLE/S		-		-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	33,444	34,725	40,374	43,113	41,012



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

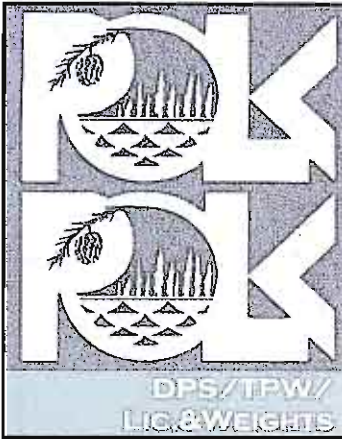
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-554-101	SALARIES	14,156	14,692	15,045	15,045	15,045
010-554-200	LONGEVITY PAY	840	900	960	960	60
010-554-201	SOCIAL SECURITY	1,139	1,171	1,224	1,228	1,156
010-554-202	GROUP INSURANCE	6,599	7,007	6,937	6,912	7,143
010-554-203	RETIREMENT	1,145	1,365	1,496	1,495	1,596
010-554-204	WORKERS COMPENSATION	534	582	637	421	691
010-554-206	UNEMPLOYMENT INSURANCE		-		-	-
	Sub-Total : Personnel	24,413	25,717	26,299	26,062	25,690
010-554-315	OFFICE SUPPLIES	3,044	2,674	2,000	1,908	2,000
010-554-330	FURNISHED TRANSPORTATIO	4,777	3,120	8,000	7,947	8,000
010-554-423	MOBILE PHONE	587	622	600	600	600
010-554-427	TRAVEL / TRAINING	1,098	255	2,000	1,872	2,000
010-554-480	BONDS	100	50	150	278	150
	Sub-Total : Operating	9,605	6,720	12,750	12,605	12,750
010-554-572	RADIO / OFFICE EQUIPMENT		-		-	-
010-554-575	VEHICLE/S		-		-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	34,018	32,437	39,049	38,667	38,440



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 Ranger stationed in Polk County. The County provides funding for a full-time secretary and certain equipment.

Goal/s: Not provided

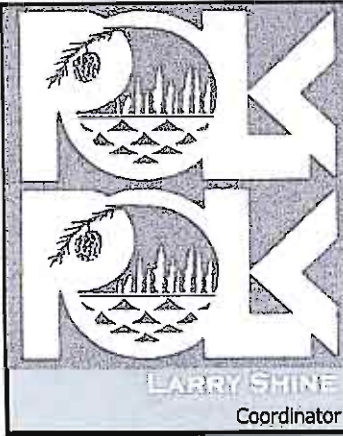
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-402-105	SALARIES	26,921	27,942	28,642	28,613	28,642
010-402-108	SALARIES / PART-TIME		-	-	-	-
010-402-200	LONGEVITY PAY	540	600	660	660	720
010-402-201	SOCIAL SECURITY	2,148	2,184	2,242	2,238	2,246
010-402-202	GROUP INSURANCE	6,599	6,825	6,937	6,734	7,143
101-405-203	RETIREMENT	2,103	2,510	2,740	2,737	3,102
010-402-204	WORKERS COMPENSATION	133	102	71	60	74
010-402-206	UNEMPLOYMENT INSURANCE	70	63	44	45	36
	Sub-Total : Personnel	38,513	40,227	41,335	41,088	41,964
010-402-400	DPS OPERATING	10,628	10,414	10,650	10,326	10,650
010-402-410	GAME WARDEN OPERATING	1,833	2,925	3,000	2,994	3,000
010-402-420	LICENSE & WEIGHTS OPERAT	1,857	1,590	1,800	1,667	1,800
010-402-430	TEXAS RANGER OPERATING	1,988	2,010	2,000	-	4,000
	Sub-Total : Operating	16,306	16,940	17,450	14,986	19,450
010-402-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- DPS	54,819	57,166	58,785	56,074	61,414



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. The Department is located at the Office Annex.

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

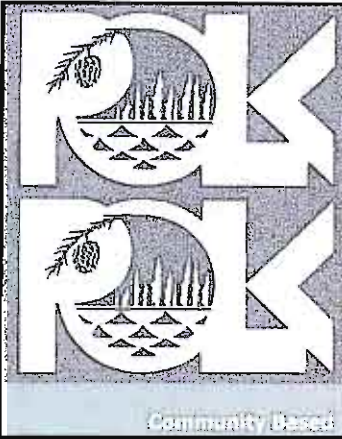
Objective/s: Hold County wide training and exercises to improve communications and response capabilities of all agencies and in cooperation with cities.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-695-105	SALARIES	138,987	144,744	148,457	153,030	148,457
010-695-108	SALARIES / PART-TIME	559	2,782	3,452	2,198	3,452
010-695-200	LONGEVITY PAY	1,260	1,560	1,860	1,620	1,080
010-695-201	SOCIAL SECURITY	10,915	11,279	11,763	11,659	11,704
010-695-202	GROUP INSURANCE	32,993	33,900	34,684	32,312	35,716
010-695-203	RETIREMENT	10,792	13,142	14,377	14,663	16,163
010-695-204	WORKERS COMPENSATION	1,002	752	589	505	641
010-695-206	UNEMPLOYMENT INSURANCE	361	327	231	246	187
	Sub-Total : Personnel	196,868	208,486	215,413	216,233	217,399
010-695-300	UNIFORMS				636	500
010-695-315	OFFICE SUPPLIES	3,370	3,456	4,000	4,600	3,500
010-695-321	BLDG & SEWAGE EXPENSES	453	285	500	4,027	500
010-695-330	FURNISHED TRANSPORTATIO	7,369	6,445	10,000	8,042	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	23,507	11,759	15,000	14,470	16,500
010-695-420	TELEPHONE/ MOBILE & SPEC	5,356	6,382	6,000	6,137	7,200
010-695-423	SATELLITE SERVICES	2,910	3,106	3,492	4,091	3,492
010-695-427	TRAVEL/TRAINING	4,020	3,958	5,000	6,969	10,000
010-695-428	CERT CONF/TRAINING			1,800	-	1,800
010-695-463	TOWER RENT		-	396	-	396
010-695-490	MISCELLANEOUS	11,524	5,919	3,000	3,002	3,000
010-695-491	STATE SEWAGE FEES	980	2,470	2,500	7,267	2,500
010-695-492	911 EXPENSE	1,957	2,003	2,000	2,412	2,000
010-695-493	DISASTER EXPENSES			25,000	2,449	25,000
	Sub-Total : Operating	61,446	45,782	78,688	64,101	86,388
010-695-500	NOAA WEATHER RADIO		-		-	-
010-695-571	STATE HOMELAND SECURITY	18,299	23,909		8,060	-
010-695-572	OFFICE FURNISH/EQUIPMENT	1,872	2,289	2,000	6,170	3,500
010-695-573	CAPITAL OUTLAY PURCHASES	35,552		2,000	14,098	(CAPITAL LIST)
010-695-574	MOSQUITO ABATEMENT GRAM	50,636			-	-
010-695-695	HAZ-MAT CLEANUP		4,991		-	-
	Sub-Total : Capital Outlay	106,359	31,189	4,000	28,328	3,500
	* EXP. SUMMARY - EMERG MNG	364,673	285,458	298,101	308,661	307,287



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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

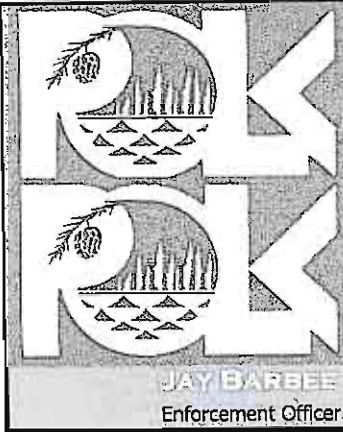
Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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	4,975	2,420	11,000	2,110	11,000
010-543-487	FIRE DEPARTMENTS	95,013	93,703	102,864	95,484	102,864
010-543-690	LIV-ANNUAL AGREEMENT	31,000	34,100	37,510	28,133	37,510
010-543-695	VFD BRUSH TRUCKS - MATCH		11,551		-	
	Sub-Total : Operating	132,988	141,774	158,874	125,727	158,874
	*EXP. SUMMARY- VOL. FIRE D	132,988	141,774	158,874	125,727	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. The Enforcement Officer is located at the Office Annex 602 E. Church St. in Livingston.

Goal/s: Not provided

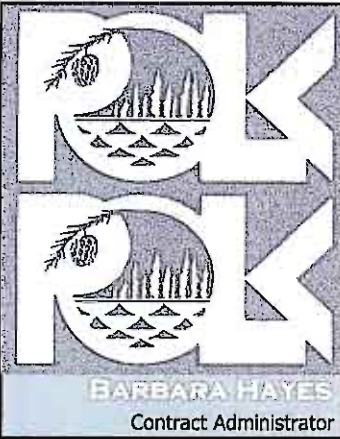
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-697-105	SALARIES	31,154	32,338	33,133	33,115	33,133
010-697-108	SALARIES-PART TIME		-	-	-	-
010-697-120	CERIFICATE PAY		-	-	-	-
010-697-200	LONGEVITY PAY	660	720	780	780	840
010-697-201	SOCIAL SECURITY	2,050	2,145	2,594	2,593	2,599
010-697-202	GROUP INSURANCE	6,572	6,807	6,937	6,896	7,143
010-697-203	RETIREMENT	2,436	2,907	3,171	3,169	3,589
010-697-204	WORKERS COMPENSATION	204	184	1,060	112	1,157
010-697-206	UNEMPLOYMENT INSURANCE	82	73	51	58	42
	Sub-Total : Personnel	43,157	45,175	47,725	46,723	48,502
010-697-300	UNIFORMS	505	478	500	516	500
010-697-311	POSTAGE	286	127	250	125	150
010-697-315	OFFICE SUPPLIES	1,677	1,497	1,700	2,421	1,700
010-697-330	FUEL & OIL	2,701	3,580	6,000	2,630	4,500
010-697-354	TIRES/TUBES		434	500	252	500
010-697-423	MOBILE PHONES/PAGERS	1,012	614	1,700	1,129	1,700
010-697-427	TRAVEL/TRAINING	3,248	1,383	2,500	644	2,500
010-697-456	EQUIPMENT REPAIRS	4,396	2,451	2,500	11,017	2,500
010-697-457	SURVEYING/ENGINEERING	920	650	2,000	-	2,000
010-697-458	CONTRACT INSPECTIONS	3,855	1,785	6,250	2,910	5,000
010-697-460	INMATE WORKCREW EXPENSE	3,999	4,394	4,500	4,991	4,500
010-697-480	SUBSCRIPTIONS		-	450	-	450
010-697-481	DUES		201	250	70	250
	Sub-Total : Operating	22,599	17,595	29,100	26,706	26,250
010-697-571	DETCOG GRANT - EQUIPMENT				19,600	-
010-697-572	OFFICE FURNISH/EQUIPMENT	2,029	929	4,000	3,898	1,500
010-697-573	CAPITAL OUTLAY					-
	Sub-Total : Capital Outlay	2,029	929	4,000	23,498	1,500
	*EXP. SUMMARY- ENV. ENF.	67,785	63,699	80,825	96,928	76,252



SOCIAL SERVICES

Department Description

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

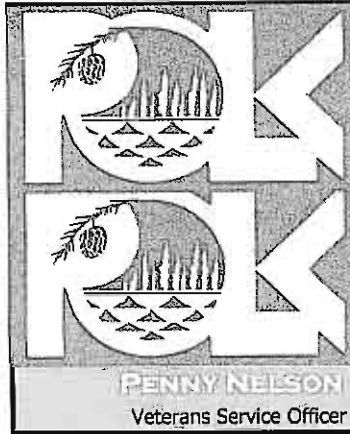
Goal/s:	Not provided
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-645-105	SALARIES	27,763	49,924	52,747	52,747	52,747
010-645-108	SALARIES / PART-TIME	11,382	10,497	12,622	13,779	12,622
010-645-200	LONGEVITY PAY	240	360	480	480	600
010-645-201	SOCIAL SECURITY	3,016	4,608	5,037	5,084	5,047
010-645-202	GROUP INSURANCE	6,599	13,012	13,873	13,832	14,286
010-645-203	RETIREMENT	2,830	5,366	6,157	6,270	6,969
010-645-204	WORKERS COMPENSATION	235	206	160	149	167
010-645-206	UNEMPLOYMENT INSURANCE	100	131	99	102	81
	Sub-Total : Personnel	52,163	84,104	91,176	92,444	92,519
010-645-315	OFFICE SUPPLIES	4,498	4,021	3,500	3,580	3,500
010-645-352	COMPUTER SUPP/EXPENSE	752	587	800	1,231	800
010-645-400	HURRICANE EVACUEES		-		-	-
010-645-404	INDIGENT HEALTHCARE	128,747	131,322	145,000	117,927	145,000
010-645-405	CONTRACT SERV. - ADM	72,017	74,177	76,031	76,031	76,031
010-645-411	PAUPER CARE & LUNACY	19,556	14,030	18,000	14,230	18,000
010-645-423	MOBILE PHONE		-		-	-
010-645-426	TRAVEL/ TRAINING	453	433	900	1,438	900
	Sub-Total : Operating	226,022	224,570	244,231	214,438	244,231
010-645-572	CAPITAL OUTLAY PURCHASES	1,320	-		-	-
	Sub-Total : Capital Outlay	1,320	-		-	-
	*EXP. SUMMARY - SOCIAL SEF	279,505	308,674	335,408	306,882	336,751



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

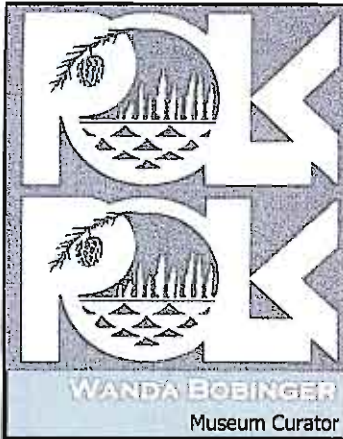
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-405-105	SALARIES	50,456	46,803	55,529	54,921	55,529
010-405-108	SALARIES / PART-TIME	641	206	2,160	343	1,686
010-405-200	LONGEVITY PAY	360	480	480	480	600
010-405-201	SOCIAL SECURITY	4,028	3,632	4,450	4,225	4,423
010-405-202	GROUP INSURANCE	13,197	10,762	13,873	13,832	14,286
101-405-203	RETIREMENT	3,949	4,158	5,439	5,214	6,108
010-405-204	WORKERS COMPENSATION	297	180	141	113	146
010-405-206	UNEMPLOYMENT INSURANCE	132	106	87	84	71
	Sub-Total : Personnel	73,060	66,326	82,160	79,212	82,849
010-405-315	OFFICE SUPPLIES	743	958	1,000	1,107	1,500
010-405-352	COMPUTER MAINTENANCE	675	897	2,200	1,817	1,054
010-405-427	TRAVEL/TRAINING	565	311	1,300	660	900
010-405-481	BONDS/FEES	60	131	120	40	100
	Sub-Total : Operating	2,042	2,297	4,620	3,624	3,554
010-405-572	OFFICE FURNISHINGS/EQUIPMENT	2,404	2,328	2,500	2,104	-
	Sub-Total : Capital Outlay	2,404	2,328	2,500	2,104	-
	*EXP. SUMMARY- VET SERV O	77,507	70,951	89,280	84,941	86,403



LIBRARY / MUSEUM

Department Description

Responsible for museum and grounds and the care and condition of artifacts therein. Plan special events, tours and educational programs. Supervise volunteers and assist genealogists in family research. Assists County Offices with historical research for grants, websites and other projects. The Museum is located in Livingston - 514 W. Mill.

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-650-105	SALARIES	26,921	46,020	50,020	50,002	50,020
010-650-108	SALARIES/PART-TIME	7,535	3,434	2,624	2,530	2,624
010-650-200	LONGEVITY PAY	1,380	960	1,080	1,080	1,200
010-650-201	SOCIAL SECURITY	2,817	3,837	4,110	4,069	4,119
010-650-202	GROUP INSURANCE	6,599	10,688	13,873	13,832	14,286
010-650-203	RETIREMENT	2,724	4,473	5,023	5,014	5,688
010-650-204	WORKERS COMPENSATION	529	866	1,034	866	1,169
010-650-206	UNEMPLOYMENT INSURANCE	94	109	81	81	66
	Sub-Total : Personnel	48,598	70,387	77,845	77,474	79,172
010-650-315	OFFICE SUPPLIES	1,079	1,424	1,000	1,402	1,000
010-650-400	CONSERVATION & PRESERVAT	500	269	500	324	500
010-650-427	TRAVEL/TRAINING	2,414	1,466	2,500	1,736	2,500
010-650-435	PUBLISHING	886	1,960	1,000	631	1,000
	Sub-Total : Operating	4,879	5,120	5,000	4,094	5,000
010-650-572	FURNISHINGS OFFICE/ EQUIPMENT		922	1,000	3,746	-
	Sub-Total : Capital Outlay	-	922	1,000	3,746	-
	*EXP. SUMMARY - LIBRARY &	53,477	76,429	83,845	85,314	84,172



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. The Extension Office is located in the Office Annex - 602 E. Church - Livingston.

Goal/s: Not provided

Objective/s:

Currie / Arbuckle / Coleman

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
010-665-105	SALARIES	51,779	61,572	63,061	62,391	63,061
010-665-108	SALARIES / PART-TIME	359	411	1,124	1,096	1,124
010-665-200	LONGEVITY PAY	60	120	180	180	60
010-665-201	SOCIAL SECURITY	4,905	5,612	5,098	5,696	5,089
010-665-202	GROUP INSURANCE	6,599	6,704	6,937	5,896	7,143
010-665-203	RETIREMENT	1,714	2,177	2,435	2,371	2,738
010-665-204	WORKERS COMPENSATION	2,074	2,643	2,606	1,794	2,321
010-665-206	UNEMPLOYMENT INSURANCE	160	163	115	114	93
010-665-225	TRAVEL ALLOWANCE	10,646	12,000	12,000	12,000	12,000
	Sub-Total : Personnel	78,295	91,402	93,554	91,538	93,630
010-665-315	OFFICE SUPPLIES	1,882	1,481	2,000	1,996	2,000
010-665-334	DEMONSTRATION SUPPLIES	406	480	500	500	500
010-665-424	CEA-4H			3,750	3,849	3,750
010-665-225	CEA-AG SPECIAL TRAVEL FUN	6,426	8,235	3,750	3,497	3,750
010-665-226	CEA-FAM. CONSUMER TRAVEL	1,480	2,990	2,500	2,728	3,750
010-665-427	TRAVEL/TRAINING		62	180	180	180
010-665-452	COMPUTER MAINTENANCE/ EXPENSE		-	500	203	500
010-665-454	VEHICLE MAINTENANCE	949	420	2,500	2,428	2,500
010-665-490	4H EQUIPMENT/ SUPPLIES	3,957	3,999	4,000	4,155	4,000
	Sub-Total : Operating	15,100	17,669	19,680	19,535	20,930
010-665-572	CAPITAL OUTLAY PURCHASES		-		-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	93,395	109,071	113,234	111,073	114,560

GENERAL FUND (RECAP)

	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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Fund Balance (year beginning)	2,975,092	3,956,435	4,266,823	5,392,980	6,452,048
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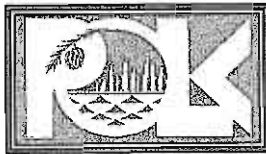
REVENUES

TAX REVENUE SUMMARY	9,442,029	8,592,140	9,872,658	9,482,484	10,194,618
LICENSE & PERMIT FEES SUMMARY	169,009	122,681	129,400	159,036	142,380
FINES, FEES & FORFEITURE SUMMAF	729,755	817,544	836,000	890,498	826,000
FEDERAL REVENUE SUMMARY	405,305	828,543	177,302	338,112	219,445
CHARGES FOR SERVICES SUMMARY	1,423,310	1,286,203	1,302,500	1,243,378	1,257,775
INTEREST SUMMARY	340,038	198,676	200,000	49,723	36,000
OTHER REVENUES SUMMARY	2,219,705	2,852,177	2,695,871	3,110,474	2,702,203
DEBT PROCEEDS SUMMARY	1,306,423	1,792,349	-	1,076,633	-
** TOTAL REVENUE	16,035,573	16,490,313	15,213,732	16,350,339	15,378,421

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,943,717	5,233,598	4,998,170	5,513,313	5,063,017
JUSTICE & PUBLIC SAFETY	8,606,625	9,210,769	9,528,803	9,521,158	9,635,690
HEALTH, HUMAN & OTHER SERVICES	503,885	565,124	621,767	588,209	621,885
** TOTAL EXPENDITURES	15,054,227	15,009,492	15,148,739	15,622,681	15,320,593

Projected Fund Balance (year ending)	3,956,438	5,437,256	4,331,816	6,120,638	6,509,876
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ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
BEGINNING FUND BALANCE	\$1,017,087	\$1,294,990	-	-	2,510,849
TAX REVENUE	2,629,390	3,610,259	3,664,056	3,567,818	3,843,160
PERMITS/LICENSE	1,166,994	1,083,381	1,060,500	1,006,190	935,000
FINE/FORFEITURES	115,194	107,534	110,000	137,495	142,000
FED/STATE (LATERAL ROAD)	48,369	48,658	48,658	62,314	48,658
CHARGES FOR SERVICE / FEES					
INTEREST	38,004	52,517	38,000	13,484	16,500
OTHER (MISC. & REIMBURSEMENT)	860,523	1,349,433	-	1,439,429	879,093
LOAN PROCEEDS	1,984,914	928,890	-	1,449,313	-
TOTAL REVENUES	6,843,388	7,180,671	4,921,214	7,676,043	5,864,411
TOTAL AVAILABLE FUNDS	7,860,475	8,475,661	4,921,214	7,676,043	8,375,260
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,305,905	1,469,490	1,165,494	1,583,270	1,342,259
PRECINCT 2	1,061,382	1,351,627	1,186,278	1,950,382	1,358,677
PRECINCT 3	1,855,857	1,694,770	1,237,889	1,672,818	1,601,113
PRECINCT 4	1,564,615	1,680,789	1,330,073	1,926,858	1,553,520
OTHER ROAD & BRIDGE					
RESERVE TO FUND BALANCE					
COUNTY WIDE (ADM.)	481,524	449,404	-	-	
PERMANENT ROAD	289,679	434,632	-	-	
EMERGENCY REPAIRS	6,523	-	-	-	
LATERAL ROADS	-	41,410	-	-	
TOTAL EXPENDITURES	6,565,485	7,122,121	4,919,734	7,133,328	5,855,569
ENDING FUND BALANCE	\$1,294,989	\$1,353,540	\$1,480	\$542,715	\$2,519,691

<i>Fund balance as a % of expenditures</i>	20%	19%	0%	8%	43%
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ROAD & BRIDGE - REVENUES

Detailed Revenues

Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
FUND BALANCE (BEGINNING)						
	Undesignated	854,564	1,075,277	664,123		
	Designated - Perm. Rd. (Tax Notes)					
	Designated - Lateral Road	162,523	219,713	273,898		
	TOTAL FUND BALANCE	1,017,087	1,294,990	938,021		
				<i>(to be distributed to Pcts.)</i>		
TAX REVENUE						
015-310-110	TAXES - CURRENT	2,458,352	3,415,275			
015-310-120	TAXES DELINQUENT	171,038	194,984			
	* TAX REVENUE SUMMARY	2,629,390	3,610,259	-	-	-
FEE REVENUE						
015-321-200	AUTO REGISTRATION FEES	574,383	554,503			
015-321-300	LICENSE TAX	520,616	487,952			
015-321-400	TxDOT GROSS WEIGHT & AXL	60,054	38,416			
015-321-500	SPECIAL LICENSE PLATE MON	11,941	2,510			
	* FEE REVENUE SUMMARY	1,166,994	1,083,381	-	-	-
INTEREST						
015-360-100	DEPOSITORY INTEREST	29,183	45,425			
	TOTAL INTEREST	29,183	45,425	-	-	-
DEBT PROCEEDS						
015-390-400	Adm. Loan(Tax Note) Proceeds	12,341	9,726			
015-390-621	Pct1 Loan(Tax Note) Proceeds	390,537	295,696			
015-390-622	Pct2 Loan(Tax Note) Proceeds	79,850	176,718			
015-390-623	Pct3 Loan(Tax Note) Proceeds	809,471	165,258			
015-390-624	Pct4 Loan(Tax Note) Proceeds	692,715	281,492			
	TOTAL PROCEEDS	1,984,914	928,890	-	-	-
LATERAL ROAD						
017-333-330	STATE LATERAL ROAD MONIE	48,369	48,658			
017-360-100	DEPOSITORY INTEREST	8,821	7,091			
	* REVENUE SUMMARY - LATERAL ROAD	57,190	55,750	-	-	-
OTHER REVENUE						
015-330-621	PCT 1 FEMA FUNDS	-				
015-330-622	PCT 2 FEMA FUNDS	-				
015-330-623	PCT 3 FEMA FUNDS	-				
015-330-624	PCT 4 FEMA FUNDS	-				
015-342-566	REFUND - UNEMPLOYMENT	2,075	2,538			
015-342-600	ADM INSURANCE REIMB.		868			
015-342-620	REIMB TRAVEL - PCT. 1	-				
015-342-622	REIMB TRAVEL - PCT. 2					
015-342-623	REIMB TRAVEL - PCT. 3		225			
015-342-624	PCT. 4 ROW REIMBURSEMENT	400				
015-350-300	FINES	115,194	107,534			
015-360-200	MISCELLANEOUS REVENUE	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	-				
015-369-100	Culvert/Material Reimbursement	64,704	16,919			
015-369-200	Culvert/Material Reimbursement	159,247	131,146			
015-369-300	Culvert/Material Reimbursement-Pct.3		6,119			
015-369-400	Culvert/Material Reimbursement	2,666	-			
015-370-010	Transfer from General Fund	6,727				

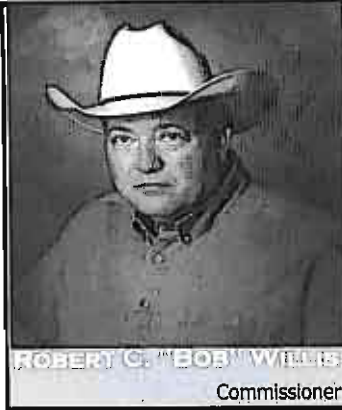
See individual Precinct Funds for 2009 and forward

ROAD & BRIDGE - REVENUES (CONT.)

Detailed Revenues					
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
015-370-034	Transfer from FEMA Fund	100			
015-370-125	Pct.1-SALE OF ASSETS		12,208		
015-370-150	Pct.2-SALE OF ASSETS		33,676		
015-370-174	Pct.1-SALE OF ASSETS		998		
015-370-200	Pct.3-SALE OF ASSETS	141,450	682,015		
015-370-250	Pct.4-SALE OF ASSETS		15,344		
015-370-325	Pct.3-Insurance Monies	3,828	609		
015-370-425	Pct. 4 - Insurance Monies	8,218			
015-390-611	PCT1 BUY BACK PROCEEDS	154,000	183,200		
015-390-612	PCT2 BUY BACK PROCEEDS		79,000		
015-390-613	PCT3 BUY BACK PROCEEDS	237,000			
015-390-614	PCT4 BUY BACK PROCEEDS	78,000	183,200		
	* OTHER REVENUES - SUMMA	975,717	1,456,967	-	-
	** TOTAL REVENUE	6,843,388	7,180,671	-	-

Note the following change made in the 2009 Budget:

Historically, the Road and Bridge Fund 015 had been used to account for all (combined) Road & Bridge Revenues as shown above. Precinct expenditures had been represented individually as a "department" within this single fund (as shown in FY07 & 08). Using this method, it was 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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

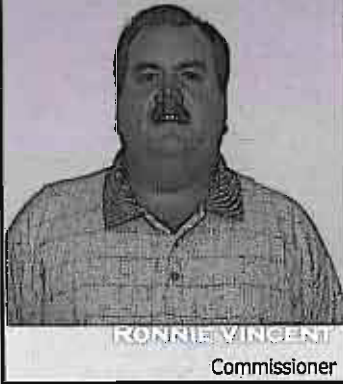
Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by Auditor in FY09)</i>				608,658
021-310-110	TAXES - CURRENT			826,772	790,831	837,872
021-310-120	TAXES - DELINQUENT			49,930	62,815	48,371
	* A/V TAX REVENUE SUMMAR	-	-	876,702	853,646	886,243
021-319-300	FINES			25,300	33,959	32,660
021-321-200	AUTO REGISTRATION FEES			123,625	115,705	103,500
021-321-300	LICENSE TAX FEE			112,700	107,272	103,500
021-321-400	TXDOT GROSS WEIGHT			7,590	8,447	8,050
021-321-500	SPECIAL LICENSE PLATE FEE					
	* FINE/FEE REVENUE SUMMAR	-	-	269,215	265,383	247,710
021-333-330	LATERAL ROAD (STATE) REVENUE			11,191	14,332	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				210	
021-360-100	DEPOSITORY INTEREST			8,740	3,040	3,800
021-360-102	INTEREST - LATERAL ROAD				57	
021-360-200	MISCELLANEOUS REVENUE				227	
021-364-100	SALE OF SURPLUS				4,513	
021-369-100	CULVERT/MATERIAL REIMB				6,896	
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				437,140	
021-390-611	BUYBACK PROCEEDS (EQUIP)				183,200	195,354
021-390-621	LEASE PROCEEDS					
	OTHER REVENUE	-	-	19,931	649,614	210,345
	**TOTAL REVENUES	-	-	1,165,848	1,768,643	1,344,298

Detail Expenditures						
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
021-621-101	SALARY - COMMISSIONERS	See "Other-Road & Bridge"		45,719	45,719	45,719
021-621-103	CELL PHONE ALLOWANCE/S			840	2,520	2,520
021-621-105	SALARIES	194,030	183,901	247,493	235,070	260,000
021-621-108	SALARIES / PART-TIME	14,616	12,462	16,345	9,607	16,345
021-621-200	LONGEVITY PAY	2,910	2,160	2,580	2,580	3,120
021-621-201	SOCIAL SECURITY	16,334	15,238	25,403	23,893	26,530
021-621-202	GROUP INSURANCE	45,648	37,076	55,494	53,335	64,288
021-621-203	RETIREMENT	16,125	17,701	31,049	29,429	36,638
021-621-204	WORKERS COMPENSATION	14,163	12,391	14,593	11,193	17,929
021-621-206	UNEMPLOYMENT INSURANCE	543	438	399	373	344
021-621-225	COMM -VEHICLE ALLOWANCE	See "Other-Road & Bridge"		19,094	19,094	19,094
	Sub-Total : Personnel	304,370	281,368	459,009	432,813	492,526
021-621-100	BUDGET CARRYOVER		169,798		170,286	
021-621-300	UNIFORMS	5,733	4,699		5,525	6,000
021-621-315	OFFICE SUPPLIES	1,633	1,498		1,600	1,500
021-621-330	FUEL/OIL	62,327	70,256		68,218	70,000
021-621-337	MATERIAL/SUPPLIES	21,415	3,854		1,842	1,500
021-621-338	CULVERTS	15,557	3,133		6,827	7,000
021-621-339	ROAD MATERIAL	303,147	328,299		319,122	427,712
021-621-354	TIRES/TUBES	14,409	5,031		10,138	10,000
021-621-377	ROAD SIGNAGE	See "Other-Road & Bridge"		3,220	1,815	3,000
021-621-420	TELEPHONE	2,638	3,215		2,613	3,500
021-621-423	MOBIL PHONE/PAGERS	1,621	115		-	-
021-621-427	TRAVEL/TRAINING	1,315	550		3,059	3,000
021-621-440	ELECTRICITY	2,929	3,526		3,776	4,000
021-621-441	GAS/HEAT		468		436	700
021-621-442	WATER	871	477		505	600
021-621-456	PARTS AND REPAIR	27,029	22,462		36,703	30,000
021-621-461	EQUIPMENT RENTAL	95	3,906		3,814	5,000
021-621-463	TOWER RENT	495	495	495	495	495
021-621-480	BONDS				-	-
021-621-481	DUES & FEES				-	-
021-621-490	MISCELLANEOUS	26,570	55,191	694,441	46,996	54,857
021-621-491	EQUIPMENT INSURANCE	See "Other-Road & Bridge"		8,330	4,062	3,200
	Sub-Total : Operating	487,784	676,973	706,485	687,832	632,064
021-621-561	BRIDGE REPAIR/S					
021-621-569	LEASE INTEREST PAYMENTS		11,630		11,630	-
021-621-570	LEASE PAYMENTS		194,680		194,680	10,316
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE		207,354		170,346	207,354
021-621-572	OFFICE FURNISHINGS/EQUIP				-	-
021-621-573	CAPITAL OUTLAYS	513,751	54,900		-	-
021-621-575	CAPITAL OUTLAY - BRIDGE		42,586		35,970	-
021-621-622	PERMANENT ROAD EXPENSE	See "Other-Road & Bridge"			50,000	-
021-621-623	RIGHT-OF-WAY					-
	Sub-Total : Capital Outlay	513,751	511,149	-	462,625	217,670
	* EXP. SUMMARY - PRECINCT	1,305,905	1,469,490	1,165,494	1,583,270	1,342,259

Projected Fund Balance - Precinct 1

610,697

PRECINCT 2



Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The 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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

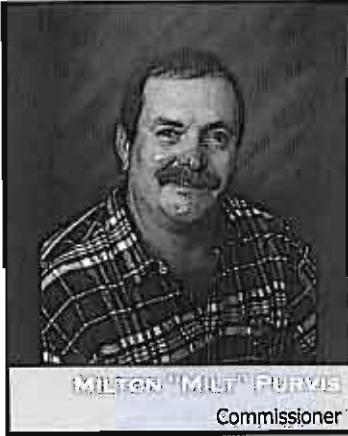
Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by Auditor in FY09)</i>				463,293
022-310-110	TAXES - CURRENT			846,380	809,291	853,524
022-310-120	TAXES - DELINQUENT			51,114	64,277	49,274
	* A/V TAX REVENUE SUMMARY	-	-	897,494	873,568	902,798
022-319-300	FINES			25,300	32,257	32,660
022-321-200	AUTO REGISTRATION FEES			123,625	115,705	103,500
022-321-300	LICENSE TAX FEE			112,700	107,272	103,500
022-321-400	TXDOT GROSS WEIGHT			7,590	8,447	8,050
022-321-500	SPECIAL LICENSE PLATE FEE					-
	* FINE/FEE REVENUE SUMMARY	-	-	269,215	263,680	247,710
022-333-330	LATERAL ROAD (STATE) REVENUE			11,191	14,332	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	2,872	3,700
022-360-102	INTEREST - LATERAL ROAD					
022-360-200	MISCELLANEOUS REVENUE				454	
022-364-100	SALE OF SURPLUS					
022-369-100	CULVERT/MATERIAL REIMB				150,295	
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				460,284	
022-390-611	BUYBACK PROCEEDS (EQUIP)				91,600	195,354
022-390-621	LEASE PROCEEDS				207,354	
	OTHER REVENUE	-	-	19,931	927,192	210,245
	**TOTAL REVENUES	-	-	1,186,640	2,064,440	1,360,754

Detail Expenditures						
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
022-622-101	SALARY - COMMISSIONERS			45,719	45,719	45,719
022-622-103	CELL PHONE ALLOWANCE/S			840	840	840
022-622-105	SALARIES	193,778	199,096	248,516	242,177	248,516
022-622-108	SALARIES / PART-TIME	12,969	11,197	3,154	6,493	3,154
022-622-200	LONGEVITY PAY	3,600	3,060	3,720	3,720	4,140
022-622-201	SOCIAL SECURITY	16,429	16,299	24,560	24,013	24,592
022-622-202	GROUP INSURANCE	49,484	43,078	62,430	61,146	64,288
022-622-203	RETIREMENT	16,130	19,097	30,006	29,612	33,961
022-622-204	WORKERS COMPENSATION	14,084	12,988	14,354	11,678	16,695
022-622-206	UNEMPLOYMENT INSURANCE	545	463	383	384	313
022-622-225	COMM -VEHICLE ALLOWANCE			19,094	19,094	19,094
	Sub-Total : Personnel	307,020	305,278	452,775	444,875	461,310
022-622-100	Pct. 2 Budget Carryover- Oper	165,584	81,223		33,680	
022-622-300	UNIFORMS	2,342	2,239		2,458	2,500
022-622-315	OFFICE SUPPLIES	1,344	773		663	2,100
022-622-330	FUEL/ OIL	66,200	98,080		70,486	70,000
022-622-337	MATERIAL/ SUPPLIES	20,132	22,853		24,848	20,000
022-622-338	CULVERTS	26,082	24,806		32,380	30,000
022-622-339	ROAD MATERIAL	327,918	419,492		668,699	461,612
022-622-354	TIRES/ TUBES	10,334	3,580		9,412	10,000
022-622-377	ROAD SIGNAGE			3,220	1,554	3,000
022-622-420	TELEPHONE	2,132	1,709		1,775	2,500
022-622-423	MOBILE PHONES/PAGERS	1,885	612		405	500
022-622-427	TRAVEL/TRAINING	3,516	2,326		4,328	3,000
022-622-440	ELECTRICITY	2,723	2,613		2,641	2,700
022-622-441	GAS & HEAT				-	1,000
022-622-442	WATER	205	358		666	700
022-622-456	PARTS & REPAIR	43,620	55,656		87,055	65,000
022-622-463	TOWER RENT	495	495	495	495	495
022-622-480	BONDS		-		-	-
022-622-490	MISCELLANEOUS		43,106	723,631	670	990
022-622-491	EQUIPMENT INSURANCE			6,157	4,806	3,600
	Sub-Total : Operating	674,512	759,920	733,503	947,019	679,697
022-622-561	BRIDGE REPAIR/S					-
022-622-569	LEASE INTEREST PAYMENTS		4,791		4,967	10,316
022-622-570	LEASE PAYMENTS		104,365		97,617	207,354
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE				18,265	-
022-622-572	OFFICE FURNISHINGS/EQUIP				-	-
022-622-573	CAPITAL OUTLAYS	79,850	176,718		437,638	-
022-622-575	CAPITAL OUTLAY - BRIDGE		555		-	-
022-622-622	PERMANENT ROAD EXPENSE				-	-
022-622-623	RIGHT-OF-WAY				-	-
	Sub-Total : Capital Outlay	79,850	286,429	-	558,487	217,670
	* EXP. SUMMARY - PRECINCT	1,061,382	1,351,627	1,186,278	1,950,382	1,358,677

Projected Fund Balance - Precinct 2

465,370

PRECINCT 3



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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

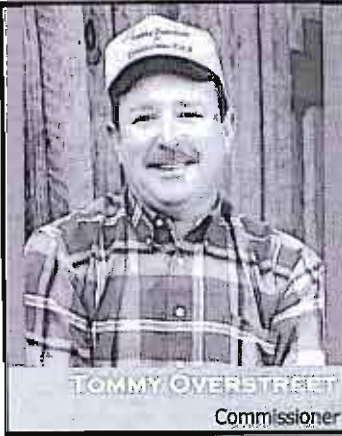
Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by Auditor in FY09)</i>				781,017
023-310-110	TAXES - CURRENT			847,630	811,022	947,747
023-310-120	TAXES - DELINQUENT			51,189	64,500	54,714
	* A/V TAX REVENUE SUMMARY	-	-	898,820	875,522	1,002,460
023-319-300	FINES			29,700	36,239	38,340
023-321-200	AUTO REGISTRATION FEES			145,125	135,827	121,500
023-321-300	LICENSE TAX FEE			132,300	125,928	121,500
023-321-400	TXDOT GROSS WEIGHT			8,910	9,916	9,450
023-321-500	SPECIAL LICENSE PLATE FEE				-	-
	* FINE/FEE REVENUE SUMMARY	-	-	316,035	307,911	290,790
023-333-330	LATERAL ROAD (STATE) REVENUE			13,138	16,825	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	3,726	4,000
023-360-102	INTEREST - LATERAL ROAD				-	-
023-360-200	MISCELLANEOUS REVENUE				-	-
023-364-100	SALE OF SURPLUS				2,100	-
023-369-100	CULVERT/MATERIAL REIMB				-	-
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				270,000	-
023-390-611	BUYBACK PROCEEDS (EQUIP)				274,800	293,031
023-390-621	LEASE PROCEEDS				311,031	-
	OTHER REVENUE	-	-	23,398	878,481	310,169
	**TOTAL REVENUES	-	-	1,238,252	2,061,913	1,603,419

Detail Expenditures						
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
023-623-101	SALARY - COMMISSIONERS	See "Other-Road & Bridge"		45,719	45,719	45,719
023-623-103	CELL PHONE ALLOWANCE/S			840	840	840
023-623-105	SALARIES	363,838	360,469	380,735	329,145	357,938
023-623-108	SALARIES / PART-TIME	33,542	21,340	17,203	38,335	40,000
023-623-200	LONGEVITY PAY	4,260	4,920	6,120	6,120	5,640
023-623-201	SOCIAL SECURITY	30,534	29,016	35,933	32,556	35,896
023-623-202	GROUP INSURANCE	84,679	73,933	97,114	87,561	100,004
023-623-203	RETIREMENT	30,403	34,280	43,918	41,076	49,572
023-623-204	WORKERS COMPENSATION	25,715	25,209	21,652	16,734	24,980
023-623-206	UNEMPLOYMENT INSURANCE	1,027	858	604	569	494
023-623-225	COMM -VEHICLE ALLOWANCE	See "Other-Road & Bridge"		19,094	19,094	19,094
	Sub-Total : Personnel	573,998	550,025	668,931	617,749	680,176
023-623-100	Pct. #3 Budget Carryover				-	
023-623-300	UNIFORMS	2,100	2,175		2,542	3,000
023-623-315	OFFICE SUPPLIES	1,189	2,334		2,469	3,000
023-623-330	FUEL/OIL	102,349	167,315		120,425	150,000
023-623-337	MATERIAL SUPPLIES	6,379	10,600		7,706	15,000
023-623-338	CULVERTS	144	952		8,548	40,000
023-623-339	ROAD MATERIAL	52,016	104,529		77,273	140,000
023-623-354	TIRES/TUBES	9,037	12,077		13,096	20,000
023-623-377	ROAD SIGNAGE	See "Other-Road & Bridge"		3,780	2,120	4,000
023-623-420	TELEPHONE	5,754	4,377		4,864	5,000
023-623-423	MOBILE PHONES/ PAGERS	5,631	3,185		2,780	3,000
023-623-427	TRAVEL/TRAINING	2,149	2,172		5,277	4,000
023-623-440	ELECTRICITY	7,366	7,317		5,289	6,000
023-623-441	GAS/HEAT		-		-	-
023-623-442	WATER	1,230	1,177		1,003	1,000
023-623-456	PARTS & REPAIRS	108,931	87,309		111,637	75,000
023-623-461	EQUIPMENT RENTAL		-		-	10,000
023-623-463	TOWER RENT	495	495	495	495	495
023-623-480	BONDS		-		-	-
023-623-490	MISCELLANEOUS	22,755	268	553,456	7,720	34,054
023-623-491	EQUIPMENT INSURANCE	See "Other-Road & Bridge"		11,227	5,776	3,900
	Sub-Total : Operating	327,524	406,282	568,958	379,023	517,449
023-623-561	BRIDGE REPAIR/S				2,219	-
023-623-569	LEASE INTEREST PAYMENTS		3,272		14,836	20,463
023-623-570	LEASE PAYMENTS		18,711		313,563	328,024
023-623-571	ROAD MACHINERY/EQUIP/VEHICLE		599,967		15,958	10,000
023-623-572	OFFICE FURNISHINGS/EQUIP				3,540	2,500
023-623-573	CAPITAL OUTLAYS	954,336	82,795		311,031	-
023-623-574	ROCK CRUSHER - REPAIRS				14,899	20,000
023-623-575	CAPITAL OUTLAY - BRIDGE		33,718			22,500
023-623-622	PERMANENT ROAD EXPENSE	See "Other-Road & Bridge"				
023-623-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	954,336	738,463	-	676,046	403,488
	* EXP. SUMMARY - PRECINCT	1,855,857	1,694,770	1,237,889	1,672,818	1,601,113

Projected Fund Balance - Precinct 3

783,323

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
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

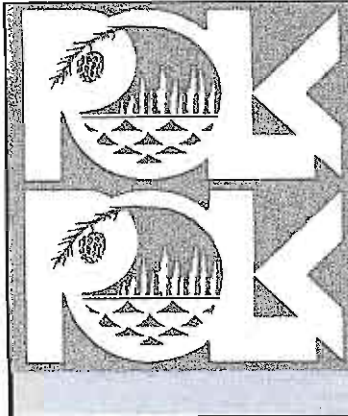
Detailed Revenues

Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by Auditor in FY09)</i>				657,881
024-310-110	TAXES - CURRENT			934,599	894,046	994,259
024-310-120	TAXES - DELINQUENT			56,442	71,037	57,399
	* A/V TAX REVENUE SUMMAR	-	-	991,041	965,083	1,051,658
024-318-165	SPECIAL TAX - BIG THICKET LAKE ESTATES				30,750	-
024-319-300	FINES			29,700	35,040	38,340
024-321-200	AUTO REGISTRATION FEES			145,125	135,827	121,500
024-321-300	LICENSE TAX FEE			132,300	125,928	121,500
024-321-400	TXDOT GROSS WEIGHT			8,910	9,916	9,450
024-321-500	SPECIAL LICENSE PLATE FEE				-	-
	* FINE/FEE REVENUE SUMMAR	-	-	316,035	337,461	290,790
024-333-330	LATERAL ROAD (STATE) REVENUE			13,138	16,825	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				12,000	-
024-360-100	DEPOSITORY INTEREST			10,260	3,846	5,000
024-360-102	INTEREST - LATERAL ROAD				143	-
024-360-200	MISCELLANEOUS REVENUE				(50)	-
024-364-100	SALE OF SURPLUS				-	-
024-369-100	CULVERT/MATERIAL REIMB				6,598	-
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				5,002	-
024-390-400	TAX NOTE PROCEEDS				281,889	-
024-390-611	BUYBACK PROCEEDS (EQUIP)				183,200	195,354
024-390-621	LEASE PROCEEDS				-	-
	OTHER REVENUE	-	-	23,398	509,453	213,492
	**TOTAL REVENUES	-	-	1,330,474	1,811,997	1,555,940

Detail Expenditures						
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
024-624-101	SALARY - COMMISSIONERS	See "Other-Road & Bridge"		45,719	45,719	45,719
024-624-103	CELL PHONE ALLOWANCE/S			840	1,616	1,680
024-624-105	SALARIES	268,560	278,999	296,180	278,679	300,385
024-624-108	SALARIES / PART-TIME	27,239	18,952	31,923	22,707	31,923
024-624-200	LONGEVITY PAY	4,740	5,760	5,580	5,340	5,940
024-624-201	SOCIAL SECURITY	23,232	22,745	30,549	27,734	30,963
024-624-202	GROUP INSURANCE	59,976	60,183	76,304	73,092	78,574
024-624-203	RETIREMENT	22,575	26,906	37,338	33,518	42,759
024-624-204	WORKERS COMPENSATION	20,778	20,488	19,206	14,646	22,899
024-624-206	UNEMPLOYMENT INSURANCE	771	674	500	1,849	415
024-624-225	COMM -VEHICLE ALLOWANCE	See "Other-Road & Bridge"		19,094	19,094	19,094
	Sub-Total : Personnel	427,872	434,706	563,232	523,992	580,351
024-624-100	Pct. #4 Carryover - Operating Money					
024-624-300	UNIFORMS	6,372	6,575		6,215	6,500
024-624-315	OFFICE SUPPLIES	684	1,158		1,381	1,850
024-624-330	FUEL/ OIL	111,033	166,884		105,811	120,000
024-624-337	MATERIAL/ SUPPLIES	4,606	9,002		6,996	9,575
024-624-338	CULVERTS	21,846	16,253		27,370	50,000
024-624-339	ROAD MATERIAL	147,941	259,541		355,486	346,000
024-624-354	TIRES/ TUBES	11,412	9,468		23,457	30,500
024-624-377	ROAD SIGNAGE	See "Other-Road & Bridge"		3,780	1,821	3,780
024-624-420	TELEPHONE	678	592		626	1,000
024-624-423	MOBIL PHONES / PAGERS	700	437		-	-
024-624-427	TRAVEL/TRAINING	4,695	3,212		2,805	5,000
024-624-440	ELECTRICITY	3,406	3,575		3,911	4,450
024-624-442	WATER	629	585		496	600
024-624-456	PARTS & REPAIRS	89,945	81,839		81,049	103,000
024-624-461	EQUIPMENT RENTAL		8,750		250	15,500
024-624-463	TOWER RENT	495	495	495	495	495
024-624-490	MISCELLANEOUS	9,205	10,249	752,064	46,858	53,099
024-624-491	EQUIPMENT INSURANCE	See "Other-Road & Bridge"		10,503	5,603	4,150
	Sub-Total : Operating	413,647	578,615	766,841	670,629	755,499
024-624-561	BRIDGE REPAIR/S					
024-624-569	LEASE INTEREST PAYMENTS		11,630		11,630	10,316
024-624-570	LEASE PAYMENTS		193,570		193,570	207,354
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE		207,354		-	-
024-624-572	OFFICE FURNISHINGS/EQUIP				-	-
024-624-573	CAPITAL OUTLAYS	723,096	254,914		-	-
024-624-575	CAPITAL OUTLAY - BRIDGE				11,889	-
024-624-576	CAPITAL PROJECT BIG THICKET LAKE ESTATES				30,750	-
024-624-622	PERMANENT ROAD EXPENSE	See "Other-Road & Bridge"			484,399	-
024-624-623	RIGHT-OF-WAY					-
	Sub-Total : Capital Outlay	723,096	667,467	-	732,237	217,670
	* EXP. SUMMARY - PRECINCT	1,564,615	1,680,789	1,330,073	1,926,858	1,553,520

Projected Fund Balance - Precinct 4

660,300



OTHER ROAD & BRIDGE

Department Description

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

Goal/s: Not provided

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	2007 Projected
	FY2006	FY2007	FY2008	FY2009	FY2010
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
015-610-000	ROAD & BRIDGE ADMINISTRATION					
015-610-101	SALARY- COUNTY COMMISSIC	172,073	178,586			
015-610-103	CELL PHONE ALLOWANCES		3,489			
015-610-105	SALARIES	54,687	49,914			
015-610-120	CERTIFICATE PAY	3,269	1,823			
015-610-200	LONGEVITY PAY	2,460	2,460			
015-610-201	SOCIAL SECURITY	24,506	23,638			
015-610-202	GROUP INSURANCE (5)	38,978	34,547			
015-610-203	RETIREMENT	24,734	28,017			
015-610-204	WORKERS COMPENSATION	7,121	(19,176)			
015-610-206	UNEMPLOYMENT INSURANCE	154	118			
015-610-225	TRAVEL ALLOWANCE	89,829	92,495			
	Sub-Total : Personnel	417,810	395,911	-	-	-
015-610-377	ROAD SIGNAGE	13,995	23,212			
015-610-456	INMATE WORK CREW EXPENS	8,335	8,277			
015-610-490	MISCELLANEOUS	7,000				
015-700-010	TRANSFER TO GENERAL FUND					
015-610-491	EQUIPMENT (MOBILE) INSURA	22,044	22,004			
	RESERVE TO FUND BALANCE					
	Sub-Total : Operating	51,374	53,493	-	-	-
015-610-573	CAPITAL OUTLAY PURCHASES	12,341				
	Sub-Total : Capital Outlay	12,341	-	-	-	-
	* EXP. SUMMARY - ROAD & BR	481,524	449,404	-	-	-
015-620-621	PRECINCT #1 PERMANENT RO	48,376	23,219			
015-611-998	PCT. 1 PERM. IMPRV.(\$3MIL)					
015-620-622	PRECINCT #2 PERMANENT RO	97,364	47,726			
015-612-998	PCT. 2 PERM. IMPRV.(\$3MIL)					
015-620-623	PRECINCT #3 PERMANENT ROAD		106,920			
015-613-998	PCT. 3 PERM. IMPRV.(\$3MIL)	(404)				
015-620-624	PRECINCT #4 PERMANENT RO	144,343	256,767			
015-614-998	PCT. 4 PERM. IMPRV.(\$3MIL)					
	Sub-Total : Operating	289,679	434,632	-	-	-
	* EXP. SUMMARY - PERM. ROA	289,679	434,632	-	-	-

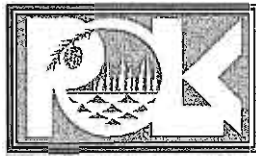
See individual Precinct Funds for 2009 and forward

OTHER ROAD & BRIDGE (CONT.)

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
	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	2,020				
015-625-204	Right-of-Way - Pct. #4	4,503				
	Sub-Total : Operating	6,523	-	-	-	-
	* EXP. SUMMARY - EMERG. RD	6,523	-	-	-	-
	LATERAL ROAD					
017-621-339	PRECINCT #1 LATERAL ROAD					
017-622-339	PRECINCT #2 LATERAL ROAD					
017-623-339	PRECINCT #3 LATERAL ROAD					
017-624-339	PRECINCT #4 LATERAL ROAD		41,410			
017-700-015	TRANSFER TO R&B					
	Sub-Total : Operating	-	41,410	-	-	-
	* EXPENSE SUMMARY - LATER	-	41,410	-	-	-

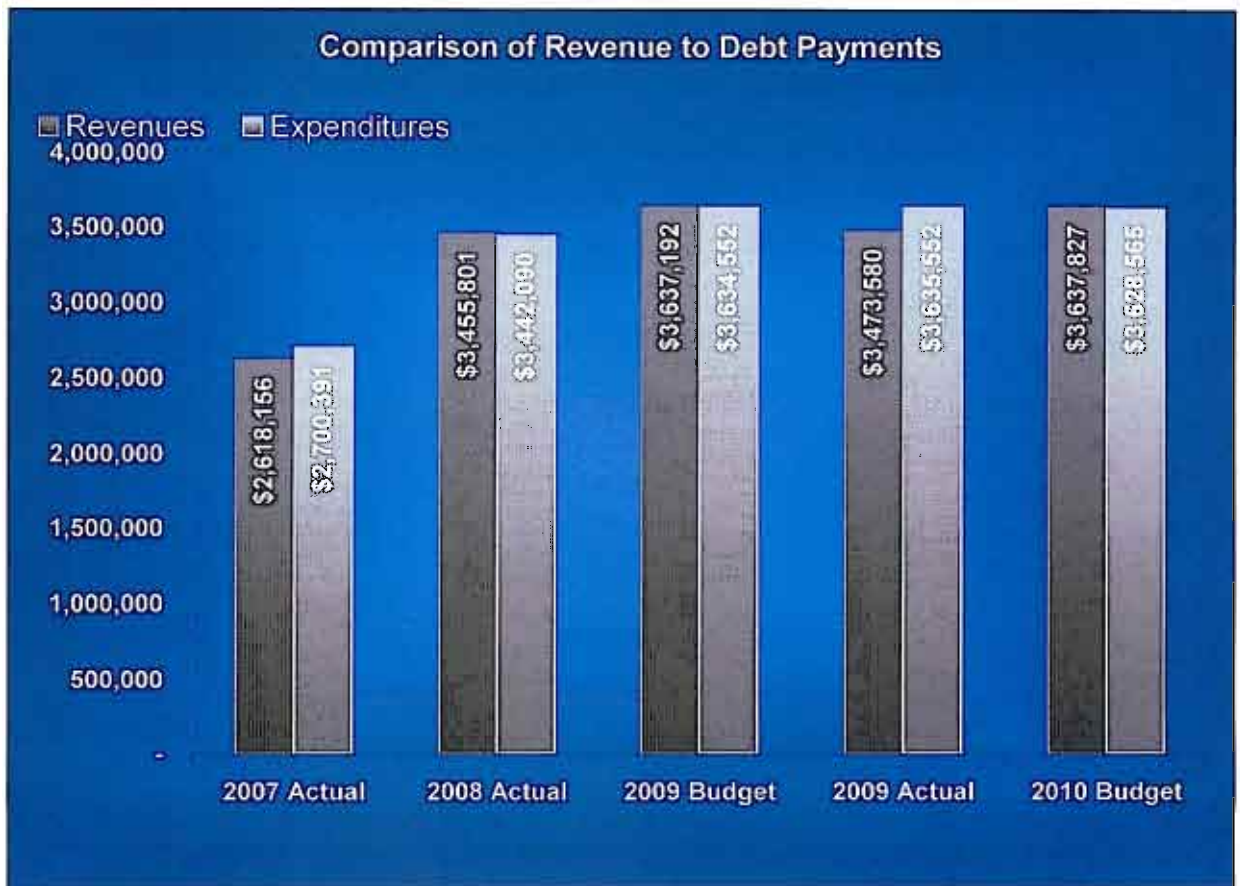
See individual Precinct Funds for 2009 and forward



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
BEGINNING FUND BALANCE	\$246,801	\$127,419	\$170,793	\$78,924	\$76,283
<i>Reserved for Landfill Post Closure</i>	688,804	725,951	725,951	749,843	752,483
TAX REVENUE	2,368,190	3,180,446	3,564,192	3,460,319	3,624,827
INTEREST	80,874	74,109	73,000	13,260	13,000
OTHER	4,952	500	-	-	-
OTHER FINANCING SOURCES	164,140	200,746	-	-	-
TOTAL REVENUES	2,618,156	3,455,801	3,637,192	3,473,580	3,637,827
TOTAL FUNDS AVAILABLE	2,864,957	3,583,220	3,807,985	3,552,504	3,714,109
DEBT SERVICE					
PRINCIPAL	2,280,317	2,242,685	2,210,686	2,210,686	2,235,000
INTEREST	416,574	1,197,405	1,422,366	1,422,366	1,391,065
OTHER	3,500	2,000	1,500	2,500	2,500
TOTAL EXPENDITURES	2,700,391	3,442,090	3,634,552	3,635,552	3,628,565
ENDING FUND BALANCE	\$164,566	\$141,129	\$173,433	(\$83,048)	\$85,544
<i>(Post closure reserve not included)</i>					
Fund balance as a percent of expenditures	6%	4%	5%	-2%	2%



DEBT SERVICE

Detailed Revenues						
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09	
FUND BALANCE (BEGINNING)	\$246,801	\$127,419	\$170,793	\$78,924	\$76,283	
<i>Reserved for Landfill Post Closure</i>	688,804	725,951	725,951	749,843	752,483	
TAX REVENUE						
061-310-110 TAXES - CURRENT	2,179,562	2,984,318	3,361,205	3,249,104	3,426,985	
061-310-120 TAXES - DELINQUENT	188,628	196,127	202,987	211,215	197,841	
* TAX REVENUE SUMMARY	2,368,190	3,180,446	3,564,192	3,460,319	3,624,827	
OTHER						
061-318-160 OTHER TAX	4,952			-	-	
061-342-900 MISCELLANEOUS		500		-	-	
* MISC. REVENUE SUMMARY	4,952	500	-	-	-	
INTEREST						
061-360-100 DEPOSITORY INTEREST	80,874	74,109	73,000	13,260	13,000	
*INTEREST REVENUE SUMMA	80,874	74,109	73,000	13,260	13,000	
OTHER FINANCING SOURCES						
061-390-019 TRANSFER IN - JUDICIAL CNTR		168,701			-	
061-390-032 TRANSFER IN - ENV. SERV.		32,044			-	
061-390-073 TRANSFER FROM C/O JAIL	164,140				-	
* TRANSFERS REVENUE SUMI	164,140	200,746	-	-	-	
061-399-999 **TOTAL REVENUE	2,618,156	3,455,801	3,637,192	3,473,580	3,637,827	

Detailed Expenditures						
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
PRINCIPAL						
061-816-581	2004 GEN. OBLG. REFUNDING	260,000	290,000	195,000	195,000	
061-830-019	2001/02 SERIES TIME WARRANTS	78,317	5,686	5,686	5,686	
061-830-020	2002/03 SERIES TIME WARRANTS	36,999	36,999	RETIRED		
061-830-509	2003 TAX NOTES	1,120,000	1,205,000	RETIRED		
061-830-510	2004 TAX NOTES	215,000	80,000	80,000	80,000	
061-830-511	2005 TAX NOTES	300,000	305,000	175,000	175,000	175,000
061-830-512	2006 TAX NOTES	270,000	270,000	270,000	270,000	155,000
061-830-513	C.O. SERIES 2007-JAIL EXPANSION			200,000	200,000	250,000
061-830-514	2007 TAX NOTES		50,000	370,000	370,000	385,000
061-830-515	C.O. SERIES 2008-JUDICIAL CNTR			505,000	505,000	525,000
061-830-516	2008 TAX NOTES			410,000	410,000	425,000
061-830-517	2009 TAX NOTES					320,000
* PRINCIPAL SUMMARY		2,280,317	2,242,685	2,210,686	2,210,686	2,235,000
INTEREST						
061-857-581	INT - 2004 GEN OBLG. REFUNDING	24,050	16,250	6,825	6,825	
061-873-019	INT - 2001/02 SERIES T/W	4,036	512	256	256	
061-873-020	INT - 2002/03 SERIES T/W	3,244	1,622	RETIRED		
061-873-509	INT - 2003 TAX NOTES	41,219	14,309	RETIRED		

DEBT SERVICE (CONTINUED)

Detailed Expenditures (continued)

Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
061-873-510	INT - 2004 TAX NOTES	11,850	5,400	2,800	2,800	
061-873-511	INT - 2005 TAX NOTES	33,045	20,895	11,288	11,288	5,688
061-873-512	INT - 2006 TAX NOTES	36,400	31,875	21,750	21,750	11,625
061-873-513	INT - CO SERIES 2007-JAIL	262,730	788,191	788,191	788,191	780,191
061-873-514	INT - 2007 TAX NOTES		99,619	105,675	105,675	84,400
061-873-515	INT - CO SERIES 2008-JUDICIAL		218,732	405,894	405,894	385,694
061-873-516	INT - 2008 TAX NOTES			79,688	79,688	65,338
061-873-517	INT - 2009 TAX NOTES					58,130
	* INTEREST SUMMARY	416,574	1,197,405	1,422,366	1,422,366	1,391,065
OTHER						
061-890-690	BOND FEES	3,500	2,000	1,500	2,500	2,500
061-999-999	** TOTAL EXPENDITURES	2,700,391	3,442,090	3,634,552	3,635,552	3,628,565

STATEMENT OF LEGAL DEBT LIMITS

**As of October 1, 2009 - the beginning of this budget year -
the County's outstanding debt obligation (principal and
interest) totals \$48,271,855**

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.

2009 Assessed valuation of Real Property: \$ 1,755,176,233

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.

2009 Assessed valuation of all property (real, personal, mineral): \$ 2,493,804,989

Debt Limit (5% of above value): \$ 124,690,249

USE OF DEBT OBLIGATIONS

Cetificates of Obligation

Bonds and Certificates of Obligation (often called CO's) are financing methods utilized for large capital projects. Currently the County has 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 locatlons (\$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.

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.

USE OF DEBT OBLIGATIONS (CONTINUED)

Tax Notes (continued)

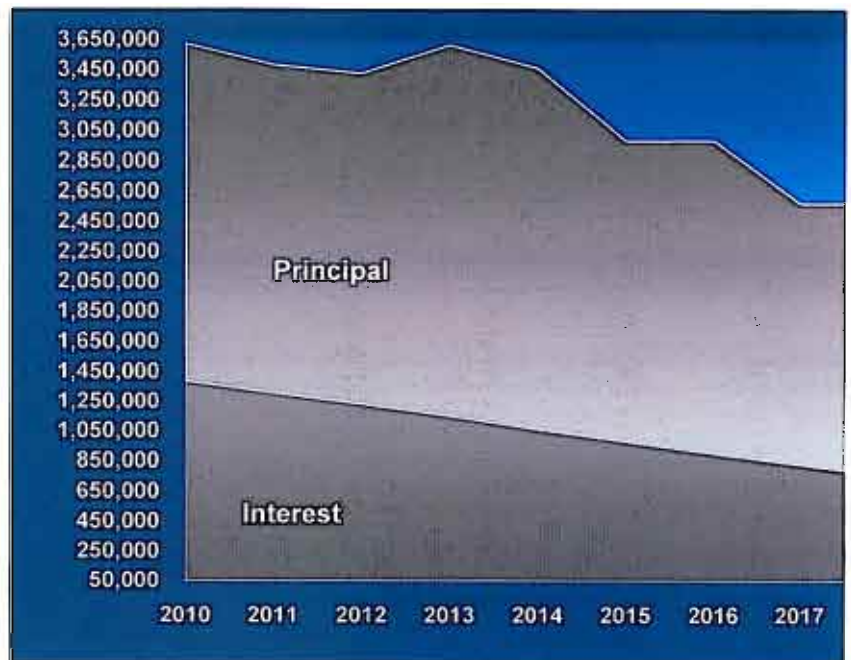
2008 Series: This Tax Note series was issued in the amount of \$2,210,000 in August of 2008 to reimburse the General, Road & Bridge and Aging Funds for capital purchases made from fund balance during the fiscal year. Approximately \$517,380 of this issue was used to complete major renovations to the 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.

2009 Series: This Tax Note series was issued in the amount of \$2,525,000 in August, 2009 to reimburse the General Fund and Road & Bridge Funds for capital purchases made from fund balances during Fiscal Year 2009. \$459,377 of this issue represents the County's purchase and renovation of property and building for the relocation of the County's Maintenance Department (Engineering & Custodial) to a facility centrally located within the County. The improved facility will provide office and shop space for the Maintenance Dept., along with climate controlled records storage for the County, fleet maintenance for county vehicles with an access controlled fueling station, and warehousing and centralized distribution for disaster supplies. \$271,876 of the issue was utilized for the purchase of patrol vehicles for the Sheriff's Department, retiring older vehicles from service. An additional \$26,600 provided Sheriff's Department computer and server upgrades. The County's main network server received a \$75,400 upgrade, along with \$10,000 for laptop computers, software and printers in the District Attorney's office and \$4,800 in computer upgrades for the County Clerk's office. Finally, \$40,300 was included in this issue for roof replacement at the Dunbar Complex and \$9,800 for the removal of trees presenting a safety hazard at the County's Emergency Operations Center.

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

DEBT SERVICE REQUIREMENT (BY YEAR)

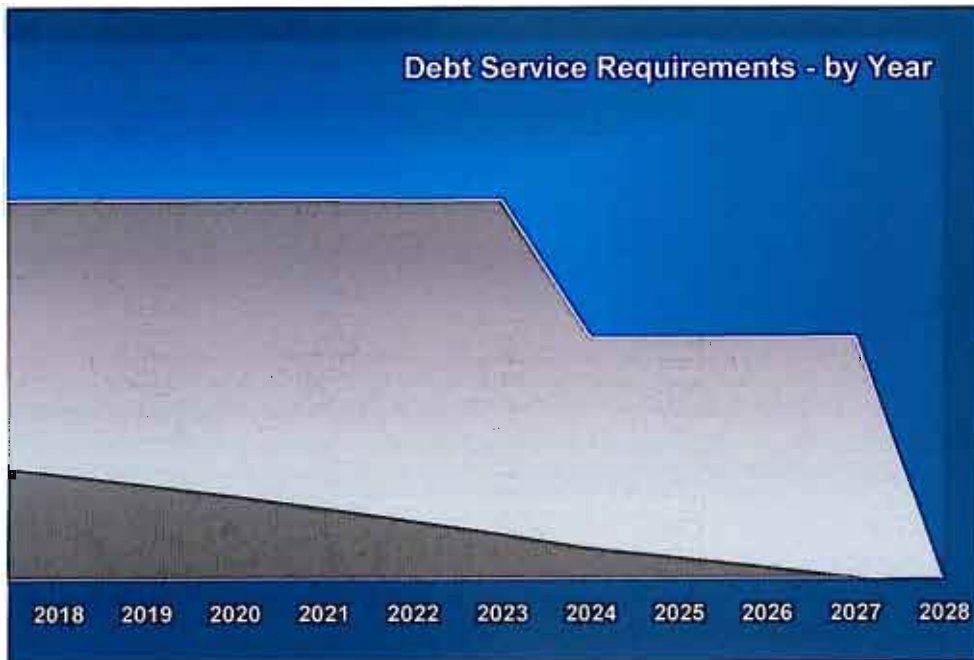
		2010	2011	2012	2013	2014
<i>CERTIFICATES OF OBLIGATION</i>						
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	250,000	300,000	400,000	600,000	950,000
	Interest	780,191	770,191	758,191	742,191	720,441
2008 SERIES - Certif. of Obligation Judicial Center	Principal	525,000	545,000	570,000	590,000	615,000
	Interest	385,694	364,694	342,894	320,094	296,494
Subtotal - Principal		775,000	845,000	970,000	1,190,000	1,565,000
Subtotal - Interest		1,165,885	1,134,885	1,101,085	1,062,285	1,016,935
<i>TAX NOTES</i>						
SERIES 2005 TAX NOTES	Principal	175,000				
	Interest	5,688				
SERIES A & B 2006 TAX NOTES	Principal	155,000	155,000			
	Interest	11,625	5,813			
SERIES 2007 TAX NOTES	Principal	385,000	405,000	420,000	440,000	460,000
	Interest	84,400	69,000	52,800	36,000	18,400
SERIES 2008 TAX NOTES	Principal	425,000	440,000	460,000	475,000	
	Interest	65,338	50,463	35,063	17,813	
SERIES 2009 TAX NOTES	Principal	320,000	330,000	345,000	360,000	375,000
	Interest	58,130	51,630	44,880	36,930	27,555
Subtotal - Principal		1,460,000	1,330,000	1,225,000	1,275,000	835,000
Subtotal - Interest		225,180	176,905	132,743	90,743	45,955
Total - Principal		2,235,000	2,175,000	2,195,000	2,465,000	2,400,000
Total - Interest		1,391,065	1,311,790	1,233,828	1,153,028	1,062,890
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,626,065	3,486,790	3,428,828	3,618,028	3,462,890



2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
975,000	1,015,000	1,055,000	1,095,000	1,135,000	1,185,000	1,235,000	1,285,000	1,340,000	1,400,000
685,291	648,729	610,159	569,541	525,741	478,923	429,153	376,665	321,410	263,120
640,000	665,000	690,000	720,000	750,000	780,000	810,000	840,000	875,000	-
271,894	246,294	219,694	192,094	163,294	133,294	102,094	69,694	36,094	-
1,615,000	1,680,000	1,745,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000	2,215,000	1,400,000
957,185	895,023	829,853	761,635	689,035	612,216	531,246	446,359	357,504	263,120

390,000	405,000								
24,000	8,100								
390,000	405,000	-	-	-	-	-	-	-	-
24,000	8,100	-	-	-	-	-	-	-	-

2,005,000	2,085,000	1,745,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000	2,215,000	1,400,000
981,185	903,123	829,853	761,635	689,035	612,216	531,246	446,359	357,504	263,120
2,986,185	2,988,123	2,574,853	2,576,635	2,574,035	2,577,216	2,576,246	2,571,359	2,572,504	1,663,120



DEBT SERVICE (CONTINUED)

2025	2026	2027	2028	TOTAL
1,460,000	1,525,000	1,595,000	-	18,800,000
201,520	137,280	70,180	-	9,088,918
			-	9,615,000
			-	3,144,313
1,460,000	1,525,000	1,595,000	-	28,415,000
201,520	137,280	70,180	-	12,233,230
				175,000
				5,688
				310,000
				17,438
				2,110,000
				260,600
				1,800,000
				168,675
				2,525,000
				251,225
-	-	-		6,920,000
-	-	-		703,625
1,460,000	1,525,000	1,595,000	-	35,335,000
201,520	137,280	70,180	-	12,936,855
1,661,520	1,662,280	1,665,180	-	48,271,855

OTHER FUNDS - SUMMARY

By Category

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
TAX REVENUE	\$ 52,328	\$ 34,981	\$ 35,000	\$ 32,513	\$ 33,000
LICENSE & PERMITS					
FINES & FORFEITURES	7,187	134,104	-	38,124	-
FEDERAL/STATE FUNDING	225,257	1,653,673	188,600	8,406,852	246,619
CHARGES FOR SERVICES / FEES	532,577	459,175	396,650	410,062	398,900
INTEREST	267,789	1,029,149	2,390	261,207	3,800
OTHER (INCL. NON-GOVT GRANTS)	334,126	458,409	268,399	325,635	224,595
LOAN PROCEEDS	19,000,000	10,135,958	-	-	-
	<u>20,419,263</u>	<u>13,905,448</u>	<u>891,039</u>	<u>9,474,392</u>	<u>906,914</u>

By Fund (with Beginning & Ending Balances)

HOTEL TAX

BEGINNING FUND BALANCE	\$4,906	\$25,383	\$25,383	\$24,306	\$18,595
REVENUES	62,328	34,981	35,000	32,513	33,000
TOTAL AVAILABLE FUNDS	<u>67,234</u>	<u>60,364</u>	<u>60,383</u>	<u>56,819</u>	<u>51,595</u>
EXPENDITURES	41,851	36,058	35,000	45,676	33,000
ENDING FUND BALANCE	<u>\$25,383</u>	<u>\$24,306</u>	<u>\$25,383</u>	<u>\$11,143</u>	<u>\$18,595</u>

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

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	-	104,927	126,026	126,134	130,968
REVENUES	24,923	27,951	28,200	28,340	25,400
TOTAL AVAILABLE FUNDS	<u>24,923</u>	<u>132,878</u>	<u>154,226</u>	<u>154,474</u>	<u>156,368</u>
EXPENDITURES	7,246	6,745	28,200	25,868	25,400
ENDING FUND BALANCE	<u>\$17,677</u>	<u>\$126,134</u>	<u>\$126,026</u>	<u>\$128,606</u>	<u>\$130,968</u>

Fund balance as a % of expenditures 243.95% 1870.13% 446.90% 497.16% 515.62%

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE	-	-	9,847,678	9,655,080	9,564,813
REVENUES	-	10,453,467	-	78,896	-
TOTAL AVAILABLE FUNDS	<u>-</u>	<u>10,453,467</u>	<u>9,847,678</u>	<u>9,733,977</u>	<u>9,564,813</u>
EXPENDITURES	-	836,700	-	166,955	-
ENDING FUND BALANCE	<u>\$0</u>	<u>\$9,616,767</u>	<u>\$9,847,678</u>	<u>\$9,567,022</u>	<u>\$9,564,813</u>

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

CONSTRUCTION FUND (JAIL EXPANSION)

BEGINNING FUND BALANCE	-	18,310,433	18,640,991	18,254,485	17,039,884
REVENUES	19,213,819	830,759	-	174,006	-
TOTAL AVAILABLE FUNDS	<u>19,213,819</u>	<u>19,141,192</u>	<u>18,640,991</u>	<u>18,428,491</u>	<u>17,039,884</u>
EXPENDITURES	903,386	886,706	-	1,637,373	-
ENDING FUND BALANCE	<u>\$18,310,433</u>	<u>\$18,254,485</u>	<u>\$18,640,991</u>	<u>\$16,791,118</u>	<u>\$17,039,884</u>

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
JUSTICE COURT BUILDING SECURITY					
BEGINNING FUND BALANCE	-	8,738	14,290	15,348	18,832
REVENUES	9,053	6,610	6,530	6,945	6,500
TOTAL AVAILABLE FUNDS	9,053	15,348	20,820	22,292	25,332
EXPENDITURES	315	-	6,530	2,856	6,500
ENDING FUND BALANCE	\$8,738	\$15,348	\$14,290	\$19,436	\$18,832
<i>Fund balance as a % of expenditures</i>	<i>2773.92%</i>		<i>218.84%</i>	<i>680.52%</i>	<i>289.72%</i>
SECURITY (COURTHOUSE)					
BEGINNING FUND BALANCE	419	(4,737)	816	226	9,858
REVENUES	66,187	68,944	72,850	70,748	69,897
TOTAL AVAILABLE FUNDS	66,606	64,207	73,666	70,975	79,755
EXPENDITURES	71,343	63,982	72,805	63,050	69,897
ENDING FUND BALANCE	(\$4,736)	\$225	\$861	\$7,925	\$9,858
<i>Fund balance as a % of expenditures</i>	<i>-6.64%</i>	<i>0.35%</i>	<i>1.18%</i>	<i>12.57%</i>	<i>14.10%</i>
HISTORICAL COMMISSION					
BEGINNING FUND BALANCE	\$360,855	\$390,475	\$387,159	\$381,987	\$387,846
REVENUES	39,376	20,565	-	10,574	-
TOTAL AVAILABLE FUNDS	400,231	411,040	387,159	392,561	387,846
EXPENDITURES	9,756	29,053	-	4,640	-
ENDING FUND BALANCE	\$390,475	\$381,987	\$387,159	\$387,920	\$387,846
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
COLLEGE / COMMERCE CENTER					
BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	-	28,120	-
TOTAL AVAILABLE FUNDS	-	-	-	28,120	-
EXPENDITURES	-	-	-	13,120	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$15,000	\$0
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
WASTE MANAGEMET					
BEGINNING FUND BALANCE	\$57,877	\$32,045	\$37,946	\$0	\$0
REVENUES	255,530	195,902	120,000	148,421	135,000
TOTAL AVAILABLE FUNDS	313,407	227,947	157,946	148,421	135,000
EXPENDITURES	281,362	227,947	120,000	148,421	135,000
ENDING FUND BALANCE	\$32,045	\$1	\$37,946	\$0	\$0
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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FEMA DISASTER

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	1,780	610,886	-	6,914,952	-
TOTAL AVAILABLE FUNDS	1,780	610,886	-	6,914,952	-
EXPENDITURES	1,780	494,050	-	6,817,784	-
ENDING FUND BALANCE	\$0	\$116,836	\$0	\$97,167	\$0

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

GRANT FUND

BEGINNING FUND BALANCE	-	5,948	-	-	-
REVENUES	1,175	828,375	-	1,152,826	-
TOTAL AVAILABLE FUNDS	1,175	834,323	-	1,152,826	-
EXPENDITURES	1,175	826,594	-	1,152,912	-
ENDING FUND BALANCE	\$0	\$7,729	\$0	(\$86)	\$0

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

LAW LIBRARY

BEGINNING FUND BALANCE	37,429	42,843	46,768	-	49,267
REVENUES	16,912	15,020	16,500	14,509	14,600
TOTAL AVAILABLE FUNDS	54,341	57,863	63,268	14,509	63,867
EXPENDITURES	11,498	12,211	16,500	10,190	14,500
ENDING FUND BALANCE	\$42,843	\$45,652	\$46,768	\$4,320	\$49,367

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	2,169	1,112	(2,265)	-	(11,207)
REVENUES	28,595	21,047	-	49,524	25,000
TOTAL AVAILABLE FUNDS	30,764	22,159	(2,265)	49,524	13,793
EXPENDITURES	29,653	21,719	-	48,584	25,000
ENDING FUND BALANCE	\$1,112	\$440	(\$2,265)	\$940	(\$11,207)

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

DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	(24,829)	(9,610)	1,020	-	13,652
REVENUES	14,902	12,484	17,500	11,276	11,500
TOTAL AVAILABLE FUNDS	(9,927)	2,874	18,520	11,276	25,152
EXPENDITURES	(318)	-	17,500	144	11,500
ENDING FUND BALANCE	(\$9,609)	\$2,874	\$1,020	\$11,133	\$13,652

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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AGING SERVICES

BEGINNING FUND BALANCE	\$30,999	\$66,855	\$67,325	\$0	\$156,690
REVENUES	311,474	316,963	271,700	370,552	275,081
TOTAL AVAILABLE FUNDS	342,473	383,818	339,025	370,552	431,771
EXPENDITURES	289,316	282,986	270,242	320,191	275,078
ENDING FUND BALANCE	\$53,156	\$100,832	\$68,783	\$50,362	\$156,693

Fund balance as a % of expenditures **18.37%** **35.63%** **25.45%** **15.73%** **56.96%**

COMMISSARY (SHERIFF)

BEGINNING FUND BALANCE	16,566	9,400	11,246	-	19,738
REVENUES	8,692	9,846	20,000	9,471	9,000
TOTAL AVAILABLE FUNDS	25,258	19,246	31,246	9,471	28,738
EXPENDITURES	15,859	5,652	20,000	2,529	9,000
ENDING FUND BALANCE	\$9,399	\$13,594	\$11,246	\$6,943	\$19,738

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

DRUG FORFEITURE

BEGINNING FUND BALANCE	120,076	126,917	192,915	-	249,405
REVENUES	15,255	138,137	-	40,607	-
TOTAL AVAILABLE FUNDS	135,331	265,054	192,915	40,607	249,405
EXPENDITURES	8,414	20,491	-	39,796	-
ENDING FUND BALANCE	\$126,918	\$244,563	\$192,915	\$811	\$249,405

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

PERMANENT SCHOOL

BEGINNING FUND BALANCE	379,891	379,847	382,382	-	383,627
REVENUES	19,980	14,889	1,150	33,430	1,150
TOTAL AVAILABLE FUNDS	399,871	394,736	383,532	33,430	384,777
EXPENDITURES	20,024	12,354	1,150	3,021	1,150
ENDING FUND BALANCE	\$379,847	\$382,382	\$382,382	\$30,409	\$383,627

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

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	100,473	227,343	224,221	-	219,746
REVENUES	141,579	126,553	114,633	118,268	117,243
TOTAL AVAILABLE FUNDS	242,052	353,896	338,854	118,268	336,989
EXPENDITURES	14,709	126,198	114,633	126,059	117,243
ENDING FUND BALANCE	\$227,342	\$227,698	\$224,221	(\$7,791)	\$219,746

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
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COUNTY CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	80,610	107,026	115,817	-	151,437
REVENUES	153,137	140,872	146,170	139,583	144,400
TOTAL AVAILABLE FUNDS	233,747	247,898	261,987	139,583	295,837
EXPENDITURES	126,722	127,887	136,327	106,688	144,400
ENDING FUND BALANCE	\$107,025	\$120,011	\$125,660	\$32,895	\$151,437

<i>Fund balance as a % of expenditures</i>	<i>84.46%</i>	<i>93.84%</i>	<i>92.18%</i>	<i>30.83%</i>	<i>104.87%</i>
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COUNTY RECORDS MANAGEMENT

BEGINNING FUND BALANCE	(2,439)	(2,098)	(6,480)	-	8,996
REVENUES	30,048	27,030	36,306	34,739	29,718
TOTAL AVAILABLE FUNDS	27,609	24,932	29,826	34,739	38,714
EXPENDITURES	29,708	29,742	29,826	29,736	29,718
ENDING FUND BALANCE	(\$2,098)	(\$4,810)	\$0	\$5,004	\$8,996

<i>Fund balance as a % of expenditures</i>	<i>-7.06%</i>	<i>-16.17%</i>	<i>0.00%</i>	<i>16.83%</i>	<i>30.27%</i>
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DISTRICT CLERK RECORDS MANAGEMENT

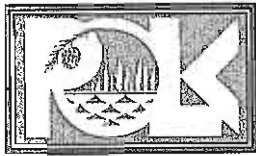
BEGINNING FUND BALANCE	4,988	6,005	5,920	-	12,370
REVENUES	4,517	4,168	4,500	6,090	9,425
TOTAL AVAILABLE FUNDS	9,505	10,173	10,420	6,090	21,795
EXPENDITURES	3,500	3,500	4,500	-	9,425
ENDING FUND BALANCE	\$6,005	\$6,673	\$5,920	\$6,090	\$12,370

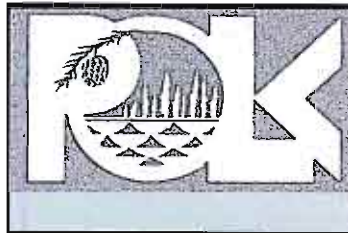
<i>Fund balance as a % of expenditures</i>	<i>171.57%</i>	<i>190.66%</i>	<i>131.56%</i>	<i>100.00%</i>	<i>131.25%</i>
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COUNTY & DISTRICT COURT TECHNOLOGY

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

<i>Fund balance as a % of expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
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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.

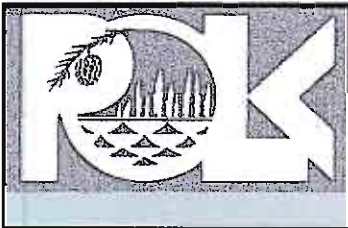
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	4,906	25,383	25,383	24,306	18,595
011-318-140 HOTEL OCCUPANCY TAX	52,328	34,981	35,000	32,513	33,000
011-365-200 OTHER (Contrib.) REVENUE	10,000				
011-399-999 **TOTAL REVENUE	62,328	34,981	35,000	32,513	33,000

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
011-401-488	HOTEL TAX DISTRIBUTION	34,543	21,550	28,000	39,281	26,400
011-401-489	PRO-RATA HOTEL TAX SHARE	7,308	14,508	7,000	6,396	6,600
011-401-500	OTHER EXPENSE (from contrib)	-				
011-999-999	**TOTAL EXPENDITURES	41,851	36,058	35,000	45,676	33,000



JUSTICE COURT TECHNOLOGY

Fund Description

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

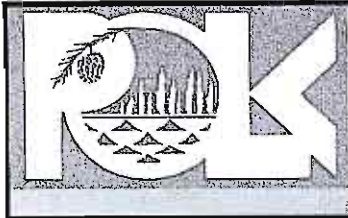
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)		104,927	126,026	126,134	130,968
013-340-800 Justice Court Technology Fees	24,923	27,951			
013-340-801 JUSTICE COURT TECH FEES - PCT. 1			8,600	7,813	7,500
013-340-802 JUSTICE COURT TECH FEES - PCT. 2			4,800	4,979	4,000
013-340-803 JUSTICE COURT TECH FEES - PCT. 3			12,000	13,616	12,000
013-340-804 JUSTICE COURT TECH FEES - PCT. 4			2,800	1,932	1,900
INTEREST					
**TOTAL REVENUE	24,923	27,951	28,200	28,340	25,400

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
013-450-350	JP SOFTWARE MAINTENANCE			17,655	17,655	19,420
013-451-350	JP1 Technology Expense	696	2,574	3,216	4,408	1,824
013-452-350	JP2 Technology Expense	3,412	824	1,793	2,339	1,017
013-453-350	JP3 Technology Expense	281	975	4,482	-	2,542
013-452-350	JP4 Technology Expense	2,856	2,371	1,055	1,466	598
	**TOTAL EXPENDITURES	7,246	6,745	28,200	25,868	25,400



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.

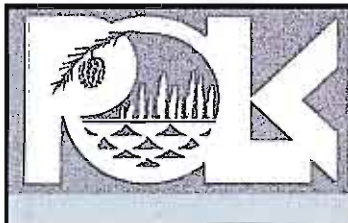
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)		9,847,678	9,655,080	9,564,813
019-341-100 INTEREST-2007 C/O SERIES	162,031		78,896	
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	-	10,453,467	-	78,896

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
019-465-550	ARCHITECT/ENG. FEE	283,204		148,743	
019-465-551	PRECONSTRUCTION EXPENSE	12,795		18,212	
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	-	166,955



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.

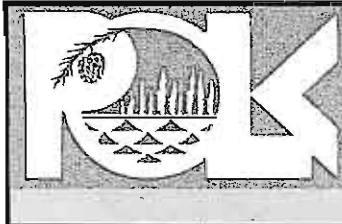
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
	Fund Balance (year beginning)		18,310,433	18,640,991	18,254,485	17,039,884
020-340-100	INTEREST-2007 C/O SERIES	213,819	830,759		174,006	
020-000-000	PROCEEDS-2007C/O SERIES	19,000,000			-	
	* TOTAL FUND REVENUE	19,213,819	830,759	-	174,006	-

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
020-512-550	ARCHITECT/ENG. FEE	80,385	290,864		905,408	
020-512-551	PRECONSTRUCTION EXPENSE	4,721	62,904		153,945	
020-512-552	CONST. MGR. FEE		15,875		22,011	
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		440,249	
020-512-556	LAND ACQUISITION		493,899		115,761	
020-512-573	CAPITAL OUTLAY		4,966			
020-700-061	TRANSFER TO DEBT SERVICE	164,140	6,670		-	
	* TOTAL FUND EXPENSE	903,386	886,706	-	1,637,373	-



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 and 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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	-	8,738	14,290	15,348	18,832
026-340-801 JP Court Bldg Security JP#1	888	1,993	2,000	2,054	1,900
026-340-802 JP Court Bldg Security JP#2	1,684	1,206	1,200	1,180	1,100
026-340-803 JP Court Bldg Security JP#3	5,166	2,827	2,700	3,240	3,000
026-340-804 JP Court Bldg Security JP#4	1,315	584	630	471	500
INTEREST					
* TOTAL FUND REVENUE	9,053	6,610	6,530	6,945	6,500

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
026-580-456	JP#2 SECURITY EXPENSES		-		-	
026-580-457	JP#3 SECURITY EXPENSES		-		-	
026-580-458	JP#4 SECURITY EXPENSES		-		-	
	Sub-Total : Operating	-	-	-	-	-
026-580-572	JP#2 CAPITAL OUTLAY		-	1,867	2,856	1,733
026-580-573	JP#3 CAPITAL OUTLAY		-	3,367	-	3,633
026-580-574	JP#4 CAPITAL OUTLAY	315	-	1,297	-	1,133
	Sub-Total : Capital Outlay	315	-	6,530	2,856	6,500
	* TOTAL FUND EXPENSE	315	-	6,530	2,856	6,500



SECURITY (COURTHOUSE)

Fund / Department Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	419	(4,737)	816	226	9,858
027-340-010 TRANSFER FROM GENERAL	27,334	26,649	29,750	29,750	29,597
027-340-400 COUNTY CLERK FEES	17,480	16,099	16,500	14,360	15,000
027-340-700 DISTRICT CLERK FEES	5,831	5,101	5,500	4,802	5,000
027-340-800 JP #1-#4 FEES	15,455	20,974			
027-340-801 JP #1 Security Fees			6,500	6,364	5,800
027-340-802 JP #2 Security Fees			3,900	3,749	3,400
027-340-803 JP #3 Security Fees			8,700	10,282	9,700
027-340-804 JP #4 Security Fees			2,000	1,441	1,400
027-342-566 MISCELLANEOUS	75	121			
027-360-100 DEPOSITORY INTEREST	13				
**TOTAL REVENUES	66,187	68,944	72,850	70,748	69,897

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
027-580-105	SALARIES - BAILIFFS	31,860	32,338	33,133	33,115	33,133
027-580-108	SALARIES / PART-TIME	18,333	9,552	9,500	9,088	9,500
027-580-120	CERTIFICATE PAY				-	-
027-580-200	LONGEVITY	660	720	780	780	840
027-580-201	SOCIAL SECURITY	4,377	3,243	3,321	3,157	3,326
027-580-202	GROUP INSURANCE	6,599	6,750	6,937	6,994	7,143
027-580-203	RETIREMENT	4,203	3,737	4,059	4,010	4,593
027-580-204	WORKERS COMPENSATION	270	112	106	86	110
027-580-206	UNEMPLOYMENT INSURANCE	141	98	65	65	53
	Sub-Total : Personnel	66,442	56,550	57,900	57,295	58,697
027-580-300	UNIFORMS		877	1,005	1,005	850
027-580-315	OFFICE SUPPLIES	382	272	400	349	400
027-580-423	MOBILE PHONES/PAGER	464	825	500	861	850
027-580-427	TRAVEL/TRAINING	86	1,767	2,000	80	2,500
027-580-495	SECURITY EXPENSES	1,377	3,691	6,000	3,460	3,800
	Sub-Total : Operating	2,309	7,431	9,905	5,755	8,400
027-580-573	CAPITAL PURCHASES	2,592		5,000		2,800
	Sub-Total : Operating	2,592	-	5,000	-	2,800
	**TOTAL EXPENSES	71,343	63,982	72,805	63,050	69,897



HISTORICAL COMMISSION

Fund Description

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

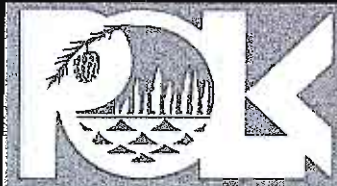
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	360,855	390,475	387,159	381,987	387,846
028-318-140 HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-342-105 WEBSTER TRUST / SALARY REIMB.				-	
028-360-100 DEPOSITORY INTEREST	19,557	12,610		3,120	
* TAX/INT REVENUE SUMMAR	24,557	17,610	-	8,120	-
028-367-100 CONTRIBUTIONS	14,819	2,905		2,454	
028-342-200 WEBSTER TRUST REIMBURSEMENT				-	
083-347-100 WEBSTER TRUST CONTRIB				-	
028-367-200 POLK COUNTY CONTRIBUTION				-	
* CONTRIBUTIONS REVENUE	14,819	2,905	-	2,454	-
028-370-010 DUE FROM GENERAL FUND	-	-	-	-	-
028-370-500 Miscellaneous Income		50		-	
083-370-032 TRANSFERS FROM OTHER FUNDS				-	
OTHER REVENUE	-	50	-	-	-
**TOTAL REVENUES	39,376	20,565	-	10,574	-

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
083-662-010	TRANSFER TO GENERAL	1,064				
083-662-108	SALARIES - PART TIME	(300)				
083-662-204	WORKERS COMPENSATION	(16)				
	Sub-Total : Personnel	748	-	-	-	-
083-662-334	WEBSTER OPERATING	(278)				
028-661-334	OPERATING EXPENSE	9,286	29,053		4,640	
	Sub-Total : Operating	9,008	29,053	-	4,640	-
028-661-531	CAPITAL PROJECTS - BUILDING	-				
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	9,756	29,053	-	4,640	-



COLLEGE & COMMERCE CENTER

Fund Description

This fund was created to account for the construction of the Polk County Commerce Center. In 2009, Polk County received a \$4million grant from the Texas Economic Development Administration (EDA) for the purpose of building a college/conference center in coordination with Angelina College to provide management and full course curriculum. The Center will also serve as a shelter facility in the event of a major disaster. Additional funding to complete the project is to be received through donations from local individuals and foundations.

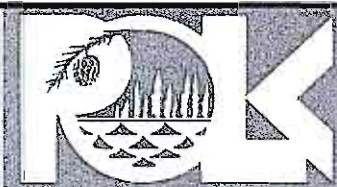
Not Subject to Performance Measurement

Detailed Revenues

Category/Department				2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
	Fund Balance (year beginning)				
030-341-100	INTEREST				
030-367-100	CONTRIBUTIONS			28,120	
030-367-200	EDA GRANT FUNDS				
030-370-500	MISCELLANEOUS				
	* TOTAL FUND REVENUE	-	-	28,120	-

Detail Expenditures

Account #	Account Name			2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
030-651-435	PUBLISHING				
030-651-550	ARCHITECT/ENG. FEE				
030-651-551	PRECONSTRUCTION EXPENSE			13,120	
030-651-552	CONST. MGR. FEE				
030-651-555	CONSTRUCTION COSTS				
	* TOTAL FUND EXPENSE	-	-	13,120	-



Santek Environmental

WASTE MANAGEMENT

Fund Description

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

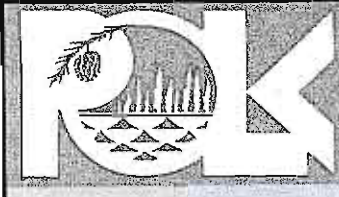
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
	Fund Balance (year beginning)	57,877	32,045	37,946	
032-344-601	SANTEK CONTRACT PYMTS.	255,530	195,902	120,000	148,421
	** TOTAL REVENUES	255,530	195,902	120,000	148,421

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
032-700-010	TRANSFER TO GENERAL FUND	281,362	195,902	120,000	148,421	135,000
032-700-061	TRANSFER TO DEBT (POST CLOSURE)		32,044			
	Sub-Total : Capital Outlay	281,362	227,947	120,000	148,421	135,000
	* EXP SUMMARY - WASTE MGT	281,362	227,947	120,000	148,421	135,000



FEMA DISASTER

Fund Description

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

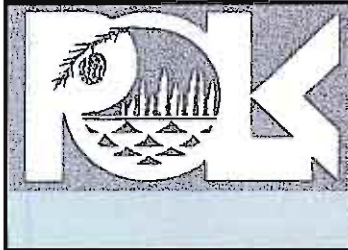
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)					
034-330-100 OTHER FEMA REVENUES				51,384	
034-330-105 HURRICANE RITA-COUNTY	1,780				
034-330-610 GENERAL FEMA - REIMB.				6,666,805	
034-330-621 PCT #1 FEMA REVENUES				40,516	
034-330-622 PCT #2 FEMA REVENUES				76,781	
034-330-623 PCT #3 FEMA REVENUES				31,873	
034-330-624 PCT #4 FEMA REVENUES				34,615	
034-330-627 CHS FEMA REVENUES				-	
034-330-651 AGING FEMA REVENUE				5,578	
034-330-694 HURR. IKE DISASTER REIMB.		582,216		7,400	
034-330-695 HURR. GUSTAV DISASTER REIMB.		28,670		-	
*TOTAL FUND REVENUE	1,780	610,886	-	6,914,952	-

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
034-694-105	SALARIES		257,102		25,143	
034-694-108	SALARIES - PART TIME		26,243		277,188	
034-694-201	SOCIAL SECURITY		21,552		23,023	
034-694-202	GROUP INSURANCE				1,734	
034-694-203	RETIREMENT		26,064		2,390	
034-694-204	WORKERS COMPENSATION		6,212		3,986	
034-694-206	UNEMPLOYMENT		520		679	
	SALARIES & BENEFITS SUMMARY		337,693	-	334,143	-
034-694-339	CONSTRUCTION		8,900			
034-694-427	MILEAGE REIMB - DEBRIS MONITORS/OTHER				66,990	
034-694-489	DEBRIS REMOVAL				6,131,025	
034-694-490	PROJECT EXPENDITURES		82		-	
034-694-491	COUNTY DISASTER EXP (GEN)		77,368		204,996	
034-694-543	VFD DISASTER EXPENSES				50,712	
034-694-544	AGING DISASTER EXPENSE		17,418		-	
034-694-621	PCT. #1 DISASTER EXPENSES		9,000		6,299	
034-694-622	PCT. #2 DISASTER EXPENSES		12,627		20,792	
034-694-623	PCT. #3 DISASTER EXPENSES		7,519		2,827	
034-694-624	PCT. #4 DISASTER EXPENSES		4,737			
034-695-110	HURRICANE RITA-COMMUNIT	173				
034-695-999	HURR. GUSTAV DISASTER EXPENSE		18,705			
034-700-010	TRANSFER TO GENERAL FUND	1,507				
034-700-015	TRANSFER TO ROAD & BRIDG	100				
**TOTAL FUND EXPENDITURE		1,780	494,050	-	6,817,784	-



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 "Memorial Point Sewer (TCDP)" which refers to a Texas Community Development Program Block Grant for community sewer improvements in a designated low income area. 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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)		5,948			
035-331-100 DISASTER PROJECT (DRS)		655,597		235,022	
035-331-200 FLOOD DISASTER PROJECT		170,997		175,274	
035-331-201 DISASTER RELIEF GRANT 216280				17,237	
035-331-300 HOME PROGRAM #1000762		1,781		675,113	
035-331-400 MEMORIAL POINT SEWER (TC	1,175			50,180	
**TOTAL REVENUE	1,175	828,375	-	1,152,826	-

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
035-409-590	Construction Expenditures	1,175				
035-409-600	DISASTER PROJECT (DRS)		655,597		235,022	
035-409-601	FLOOD PROJECT		170,997		175,274	
035-409-602	HOME PROGRAM #1000762				674,838	
035-409-603	MEMORIAL POINT SEWER (TCDP)				50,180	
035-409-612	DISASTER RELIEF GRANT 216280				17,598	
	**TOTAL EXPENDITURES	1,175	826,594	-	1,152,912	-

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

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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	37,429	42,843	46,768		49,267
040-340-400 COUNTY COURT FEES	2,950	2,990	3,000	2,970	3,200
040-340-700 DISTRICT COURT FEES	12,360	11,000	12,000	11,355	11,100
* COURT FEES REVENUE SUM	15,310	13,990	15,000	14,325	14,300
040-360-100 DEPOSITORY INTEREST	1,602	1,030	1,500	184	300
* INTEREST REVENUE SUMMA	1,602	1,030	1,500	184	300
**TOTAL REVENUES	16,912	15,020	16,500	14,509	14,600

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
040-650-334	OPERATING EXPENSE	11,498	12,211	15,400	10,190	14,500
	Sub-Total : Operating	11,498	12,211	15,400	10,190	14,500
040-650-573	CAPITAL OUTLAY	-	-	1,100	-	-
	Sub-Total : Capital Outlay	-	-	1,100	-	-
	** TOTAL EXPENDITURES	11,498	12,211	16,500	10,190	14,500

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

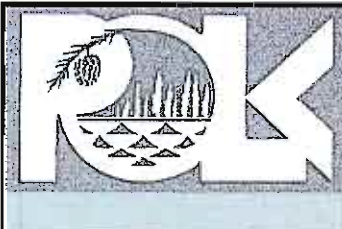
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	2,169	1,112	(2,265)		(11,207)
048-333-300 STATE MONIES	19,000			-	25,000
048-333-400 LEOSE INVESTIG. TRAINING		814		800	
048-342-400 SALARY SUPPLEMENT REIMB.	9,596	20,177		48,723	
048-342-566 UNEMPLOYMENT REIMB		56		-	
*TOTAL FUND REVENUE	28,595	21,047	-	49,524	25,000

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
048-476-105	SALARY SUPP/BENEFITS	29,653	19,464		48,584	25,000
048-476-334	INVESTIGATOR TRAVEL/TRAINING		2,255		-	
	*TOTAL FUND EXPENSE	29,653	21,719	-	48,584	25,000



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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	(24,829)	(9,610)	1,020		13,652
049-340-600 FEES	14,870	12,484	17,500	11,276	11,500
049-342-400 SALARY SUPP/REFUND					
049-342-566 REFUND - UNEMPLOYMENT	32				
* TOTAL FUND REVENUE	14,902	12,484	17,500	11,276	11,500

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
049-476-105	SALARY SUPP/BENEFITS					
049-476-334	OPERATING	(318)	-	17,500	144	11,500
	* TOTAL FUND EXPENSE	(318)	-	17,500	144	11,500

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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	30,999	66,855	67,325		156,690
051-330-051 AGRI-GRANT MONIES			15,000	22,277	15,000
051-330-451 DETCOG REIMBURSEMENT				1,699	-
051-339-110 TITLE III B SENIOR CENTER	8,174	7,550	5,400	14,903	6,410
051-339-120 TITLE III C1 CONGREGATE ME	67,891	43,279	45,000	68,085	45,000
051-339-130 TITLE III C2 HOME DELIVERY	56,869	70,226	55,000	65,660	50,000
051-339-140 TITLE XX - DHS	55,756	67,437	64,000	105,377	100,000
051-339-170 POLK COUNTY SUBSIDY	94,000	85,000	60,000	60,000	31,690
051-339-180 F E M A	4,328	4,670	4,200	11,550	5,209
051-339-185 HOME DELIVERY CONTRIBUTI	690	260		-	-
051-339-190 LIVINGSTON CONTRIBUTIONS	5,294	5,067	5,500	3,236	2,893
051-339-193 CORRIGAN CONTRIBUTIONS	5,077	2,629	3,000	2,672	2,422
051-339-195 ONALASKA CONTRIBUTIONS	12,309	13,322	14,600	11,869	11,457
051-342-440 UTILITY REIMBURSEMENT	850	-		-	-
051-360-100 DEPOSITORY INTEREST				-	-
051-342-566 REFUND - UNEMPLOYMENT		295		-	-
051-360-150 MISC. REVENUES / REFUNDS	238	1,272		3,227	-
051-370-010 AGRI-GRANT MATCH					5,000
051-390-409 LOAN PROCEEDS		15,958			
** TOTAL REVENUES	311,474	316,963	271,700	370,552	275,081

Detail Expenditures

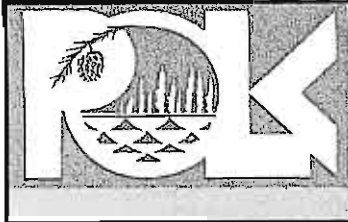
Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
051-645-105	SALARIES	49,211	71,615	78,879	94,895	99,477
051-645-108	SALARIES / PART-TIME	89,444	56,216	43,603	28,313	11,843
051-645-200	LONGEVITY PAY	3,240	1,860	2,220	2,220	1,560
051-645-201	SOCIAL SECURITY	11,181	9,825	9,540	9,496	8,635
051-645-202	GROUP INSURANCE	11,545	15,536	20,810	24,361	28,572
051-645-203	RETIREMENT	10,879	11,416	11,660	11,683	11,925
051-645-204	WORKER'S COMPENSATION	2,146	1,296	1,843	1,180	1,046
051-645-206	UNEMPLOYMENT COMPENSAT	368	290	187	195	138
	Sub-Total : Personnel	178,013	168,053	168,742	172,342	163,197

(Continued)

AGING SERVICES (CONT.)

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
051-645-315	OFFICE SUPPLIES	775	2,517	1,000	3,681	1,000
051-645-330	VAN GAS/ OIL	727	3,180	6,000	4,346	4,473
051-645-331	COUNTY CAR OIL/GAS	8,781	5,063		-	-
051-645-332	MAINTENANCE - CUSTODIAL S	2,392	231		94	-
051-645-333	RAW FOOD	37,902	56,975	65,000	35,150	65,000
051-645-340	FEMA FOOD RELATED ITEMS				9,955	5,209
051-645-343	PAPER GOODS/SUPPLIES	12,722	16,908	20,000	14,492	16,454
051-645-344	KITCHEN SUPPLIES		5,884	1,000	752	610
051-645-351	EQUIPMENT MAINT/REPAIR	2,184			2,299	-
051-645-353	COMPUTER SOFTWARE EXP.	377	140	3,000	2,935	-
051-645-360	RAW FOOD - AGRI GRANT				8,831	5,000
051-645-361	PAPER GOODS/PCKG AGRI GRANT				6,626	5,000
051-645-362	VAN GAS/ OIL AGRI GRANT				1,206	5,000
051-645-396	STATE NUTRITIONIST GUIDE		1,500	1,500	-	-
051-645-419	CABLE TV	326	277		-	-
051-645-420	TELEPHONE EXPENSE	2,461	861	1,000	1,171	1,135
051-645-427	TRAVEL - SEMINARS		753	1,000	1,137	1,000
051-645-440	ELECTRICITY	14,381	2,991		-	-
051-645-441	GAS/ HEAT	3,499			-	-
051-645-442	WATER	1,349			-	-
051-645-443	GARBAGE & SEWER	2,976			-	-
051-645-454	AUTO REPAIRS	1,892	1,695	2,000	2,183	1,000
051-645-470	COUNTY SUBSIDY EXPENSES				256	1,000
	Sub-Total : Operating	92,744	98,975	101,500	95,113	111,881
051-645-572	EQUIPMENT				2,265	-
051-645-573	CAPITAL OUTLAY	18,559	15,958		50,470	-
	Sub-Total : Capital Outlay	18,559	15,958	-	52,735	-
051-999-990	** TOTAL EXPENDITURES	289,316	282,986	270,242	320,191	275,078



COMMISSARY (SHERIFF)

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.

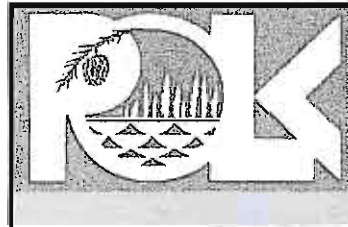
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	16,566	9,400	11,246		19,738
056-367-135 COMMISSION ON COMMISSAR	8,692	9,363	20,000	9,471	9,000
056-367-426 WORK RELEASE PROGRAM		295			
056-367-512 REFUNDS / REIMB		187			
* TOTAL FUND REVENUE	8,692	9,846	20,000	9,471	9,000

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
056-512-491	INMATE SUPPLIES	13,455	5,652	20,000	2,529	9,000
056-700-010	TRANSFER TO GENERAL	2,403				
* TOTAL FUND EXPENSE		15,859	5,652	20,000	2,529	9,000



DRUG FORFEITURE

Fund Description

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

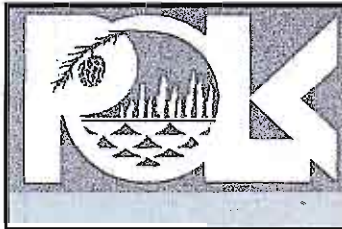
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	120,076	126,917	192,915		249,405
090-340-200 SHERIFF'S ACCOUNT	894	101,880		27,396	
090-340-600 DISTRICT ATTORNEY ACCOUN	6,293	31,848		10,728	
090-340-700 CONSTABLES ACCT.		375			
090-342-476 REIMB/REFUND - D.A.	4	811		1,657	
090-360-100 DEPOSITORY INTEREST	5,009	3,222		826	
090-370-010 TRANSFER FROM GENERAL	3,055				
* TOTAL FUND REVENUE	15,255	138,137	-	40,607	-

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
090-476-100	SALARIES/BENEFITS - D.A.	5,914				
090-476-499	DIST. ATTY. ACCOUNT		8,795		15,714	
090-560-499	SHERIFF'S ACCOUNT	2,500	11,695		24,082	
* TOTAL FUND EXPENSE		8,414	20,491	-	39,796	-



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.

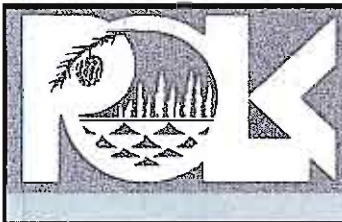
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	379,891	379,847	382,382		383,627
091-360-100 DEPOSITORY INTEREST	19,980	14,889		3,119	
091-370-200 MINERAL ROYALTIES			1,150	30,311	1,150
* TOTAL FUND REVENUE	19,980	14,889	1,150	33,430	1,150

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
091-700-092	TRANSFER TO AVAILABLE FUN	20,024	12,354	1,150	3,021	1,150
	* TOTAL FUND EXPENSE	20,024	12,354	1,150	3,021	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	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	100,473	227,343	224,221		219,746
092-360-100 DEPOSITORY INTEREST	7,809	4,609	890	1,056	3,500
092-370-091 TRANSFER FROM PERM. SCHC	20,024	8,202		3,470	-
092-370-200 LEASE REVENUES	113,746	113,743	113,743	113,743	113,743
* TOTAL FUND REVENUE	141,579	126,553	114,633	118,268	117,243

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
092-699-450	PROPERTY TAXES			12,600	12,317	12,400
092-699-489	SCHOOL PYMTS/DISTRIBUTIC	14,709	126,198	102,033	113,743	104,843
	* TOTAL FUND EXPENSE	14,709	126,198	114,633	126,059	117,243



Co. CLERK RECORDS MANAGEMENT

Fund Description

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

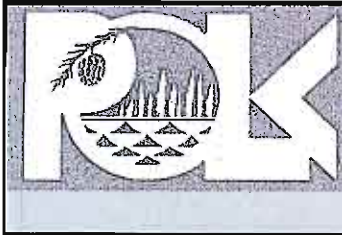
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	80,610	107,026	115,817		151,437
093-370-010 TRANSFER FROM GENERAL	16				
093-340-400 COUNTY CLERK FEES	77,689	69,442	74,000	61,627	60,000
093-340-410 RECORDS ARCHIVE FEE	71,031	66,768	67,700	73,421	80,000
093-340-415 PROBATE ARCHIVE FEE	1,646	1,304	1,470	1,455	1,500
093-340-420 PRESV. - VITAL STATISTIC	2,756	3,358	3,000	3,080	2,900
*FEES REVENUE SUMMARY	153,137	140,872	146,170	139,583	144,400
093-360-100 DEPOSITORY INTEREST					
* INTEREST REVENUE SUMMA	-	-	-	-	-
** TOTAL REVENUES	153,137	140,872	146,170	139,583	144,400

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
093-403-410	RECORDS ARCHIVE FEE	35,599	35,153	15,000		5,000
093-403-415	PROBATE ARCHIVE FEE					5,000
093-403-420	PRESERVATION-VITAL STATIS	2,927	1,994	7,500		5,000
093-403-435	MICROFILM & REPAIR	2,294	2,670	5,800	4,888	5,000
093-403-500	Computer Imaging System (Ma	10,400	9,600	29,038	30,939	40,851
093-403-572	EQUIPMENT/COMPUTERS	10,462	14,299	12,000	3,872	16,374
093-403-573	CAPITAL OUTLAYS					
093-700-403	Transfer to Co. Clerk General F	65,040	64,171	66,989	66,989	67,175
	* EXPENSE SUMMARY	126,722	127,887	136,327	106,688	144,400
	** TOTAL EXPENDITURES	126,722	127,887	136,327	106,688	144,400



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.

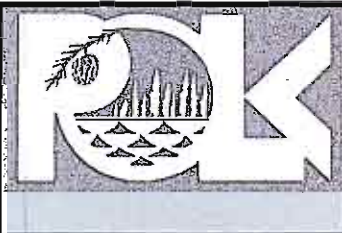
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	(2,439)	(2,098)	(6,480)		8,996
094-340-400 COUNTY CLERK FEES	7,070	6,164	6,250	6,088	6,000
094-340-700 DISTRICT CLERK FEES	9,417	8,860	9,400	7,996	8,500
094-370-098 TRANSFER DIST CLK REC. MGMT	3,500	3,500			
094-390-450 Transfer from General	10,062	8,506	20,656	20,656	15,218
* CLERK FEES REVENUE SUMMARY	30,048	27,030	36,306	34,739	29,718
** TOTAL REVENUES	30,048	27,030	36,306	34,739	29,718

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
094-426-450	DIST. CLERK IMAGING	29,708	29,742	29,826	29,736	29,718
	* EXPENSE SUMMARY	29,708	29,742	29,826	29,736	29,718
	** TOTAL EXPENDITURES	29,708	29,742	29,826	29,736	29,718



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.

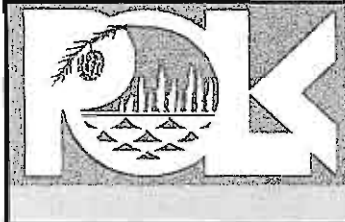
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
Fund Balance (year beginning)	4,988	6,005	5,920		12,370
098-340-450 RECORDS PRESERVATION FEE	4,517	4,168	4,500	6,090	7,000
Use of Fund Balance					2,425
* TOTAL FUND REVENUE	4,517	4,168	4,500	6,090	9,425

Detail Expenditures

Account #	Account Name	2007 Actual (per Aud. Rep.)	2008 Actual (per Aud. Rep.)	2009 Budget (as adopted)	2009 Actual (unaudited)	2010 Budget Adopted 9/22/09
098-450-450	REC. PRESERV. EXPENSE			4,500	-	9,425
098-700-094	TRANSFER TO CO. REC. MGMT	3,500	3,500		-	
	* TOTAL FUND EXPENSE	3,500	3,500	4,500	-	9,425



Co. & DISTRICT COURT TECHNOLOGY

Fund Description

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

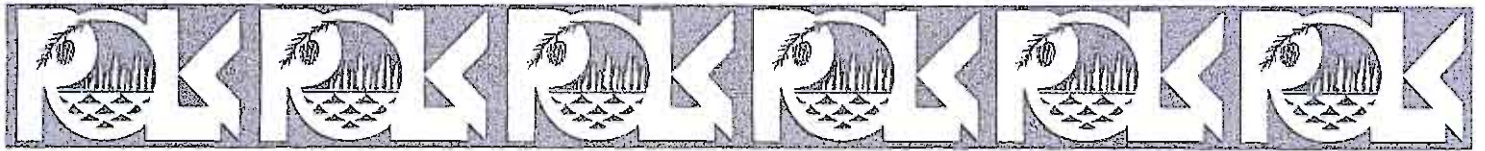
Not Subject to Performance Measurement

Detailed Revenues

Category/Department					New Legislation	2010 Budget Adopted 9/22/09	
	Fund Balance (year beginning)						
099-340-700	COURT TECHNOLOGY FEES	<i>Fees will be collected beginning in late 2009 and will be included in future budgets based on historical collection over the next year.</i>					
099-360-100	DEPOSITORY INTEREST						
	* TOTAL FUND REVENUE						-

Detail Expenditures

Account #	Account Name					2010 Budget Adopted 9/22/09
099-450-300	OPERATING EXPENSES					
	* TOTAL FUND EXPENSE	-	-	-	-	-



Appendix A Statement of Financial Policies

Origin

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

I. General

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

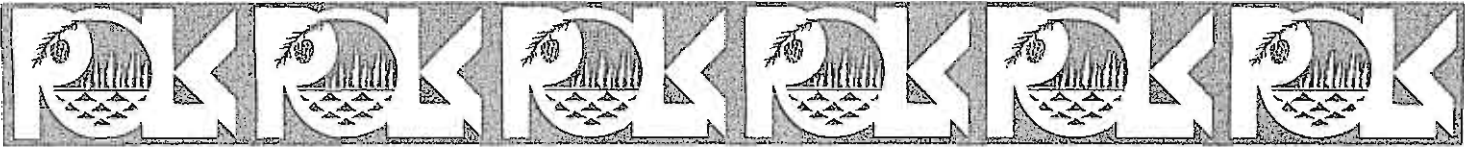
II. Accounting, Auditing and Financial Planning

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

The County's accounts are maintained on the basis of (governmental) funds and account groups which segregate funds according to the intended purpose. Consistent with its' basis of budgeting, 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 cash is received and earnings on investments are recorded when earned. Fund expenditures are recognized when the liability is incurred by utilization of encumbrance accounting, under which the issuance of purchase orders and other expenditure commitments are recorded in order to reserve the required portion of the appropriation. Principal and interest on the County's general long-term debt is recorded when due.

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

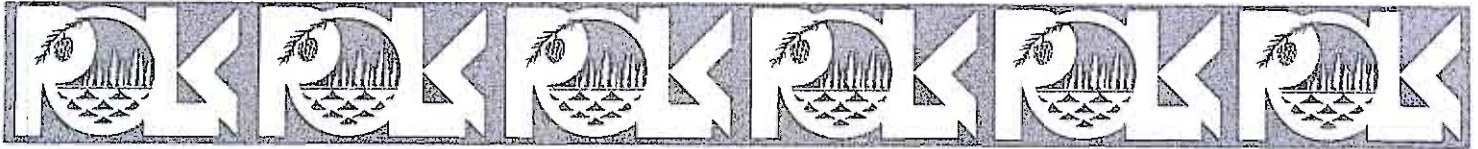
The proposed budgeted revenues shall be provided by the Auditor's Office with the exception of ad valorem taxes for the current year, grant revenues, and interfund transfers.

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

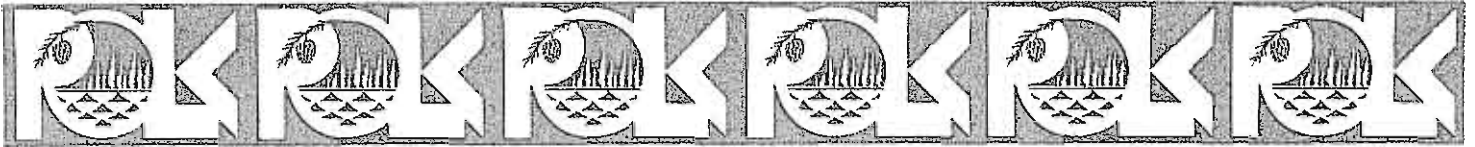
The County will support a portion of the operations of the Road and Bridge precincts from vehicle registration fees authorized by the State and will credit fines and forfeitures from Court operations to the General fund.

V. Reserve

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

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

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



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

The County shall strive to maintain a fund balance in the general, 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 the Revised Statutes of Texas; Sections 113.043, 113.065, 113.901, 113.001-005, 113.021-024, 113.041-047 and 116.112, Local Government Code.

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

The County Treasurer is the Chief Investment Officer of Polk County as authorized by State law and shall invest the funds of Polk County in accordance with the Public Funds Investment Act (Govt' Code, Section 2256.005) using the following priorities in order of importance; (1) suitability of the investment to the financial requirements of the County; (2) preservation and safety of principal; (3) liquidity; (4) marketability of the investment should the need arise to liquidate prior to maturity; (5) diversification of the investment portfolio; and (6) yield.

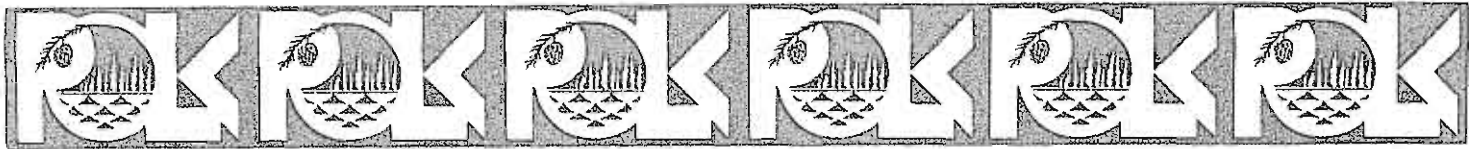
Polk County shall maintain a written Investments Policy, approved and annually reviewed by the Commissioners Court, as required by State law. The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of Polk County funds and shall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

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

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

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

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



Appendix B

General Financial and Other Information

General Government Functions

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

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

Internal Control Structure

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

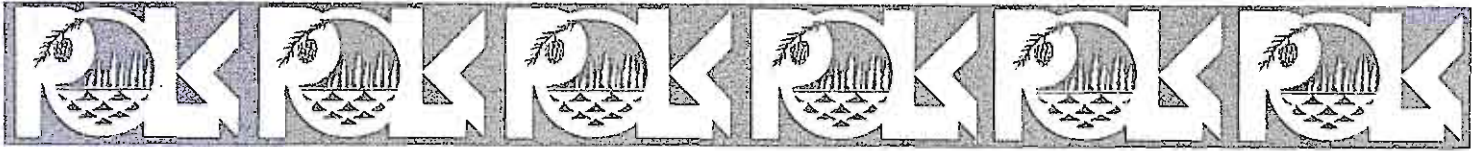
The Commissioners Court sets the tax rate, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources estimated by the County Auditor.

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

Cash Management

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

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



Debt Administration

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

Risk Management

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

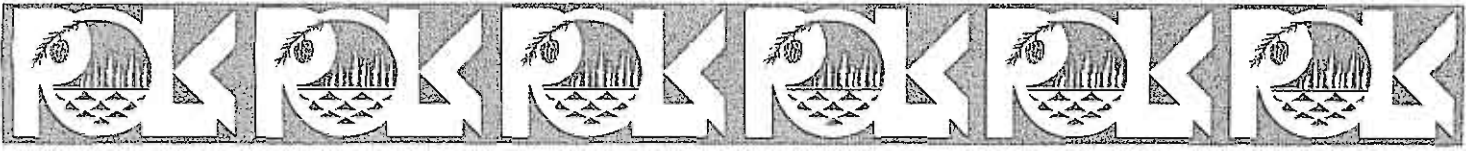
Independent Audit

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

Awards

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 budgets for the fiscal years beginning October 1, 1999 - 2008. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Polk County

Texas

For the Fiscal Year Beginning

October 1, 2008

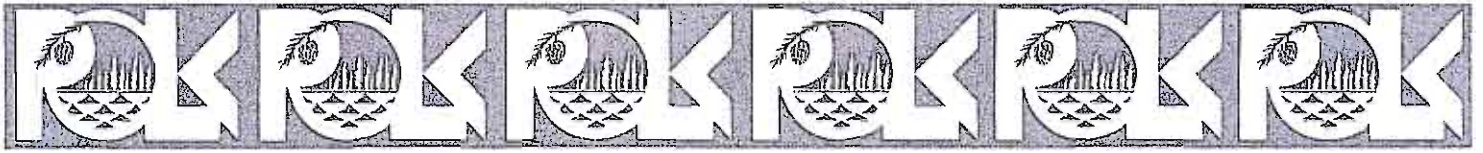
President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets GFOA program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of 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 2008 (U.S. Census est.)

	2000 (Census)	2008 (estimate)
Polk County	41,133	46,144
Texas	20,851,820	24,326,974
United States	281,421,906	304,059,724

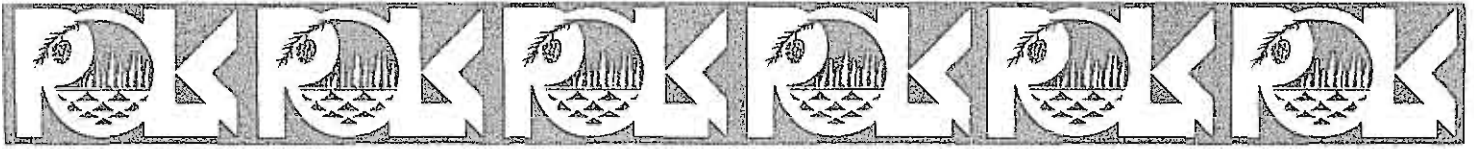
12% County growth compared to 8% US growth!

Income (2007 Annual – most current available for all jurisdictions)

	Polk County	Texas	United States
Median Household Income	\$37,152	\$46,053	\$50,233
Per Capita Personal Income - BEA	31,832	37,083	38,615

Labor Force Statistics (LAUS) for (Sept. 2009 – not seasonally adjusted)

	Polk County	Texas	United States
Labor Force	17,748	12,067,792	154,006,000
Employed	15,919	11,073,013	138,864,000
Unemployed	1,829	994,779	15,142,000
Unemployment Rate	10.3%	8.2%	9.8%

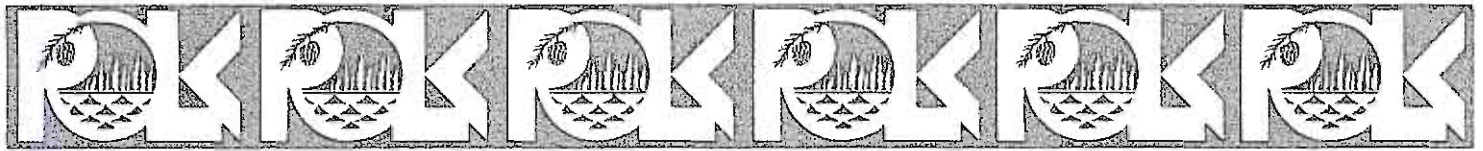


Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific	1000
Texas Department of Criminal Justice	900
Livingston I.S.D.	642
Wal-Mart Super Center	400
Memorial Medical Center Livingston	400
Polk County	295
CEC Int'l (IAH Detention Facility)	235
Corrigan/Camden ISD	225
Alabama Coushatta Indian Reservation	206
Sam Houston Electric Cooperative	157
Onalaska ISD	157
Brookshire Bros.	148
The Bradford	135
Lowe's Home Improvement	120
Timberwood Nursing & Rehabilitation	115
Pine Ridge Health Care	115
First National Bank	91
Escapees, Inc.	90
First State Bank	89
City of Livingston	80

Sources: (2009/10) Current data collection – Co. Judge's office



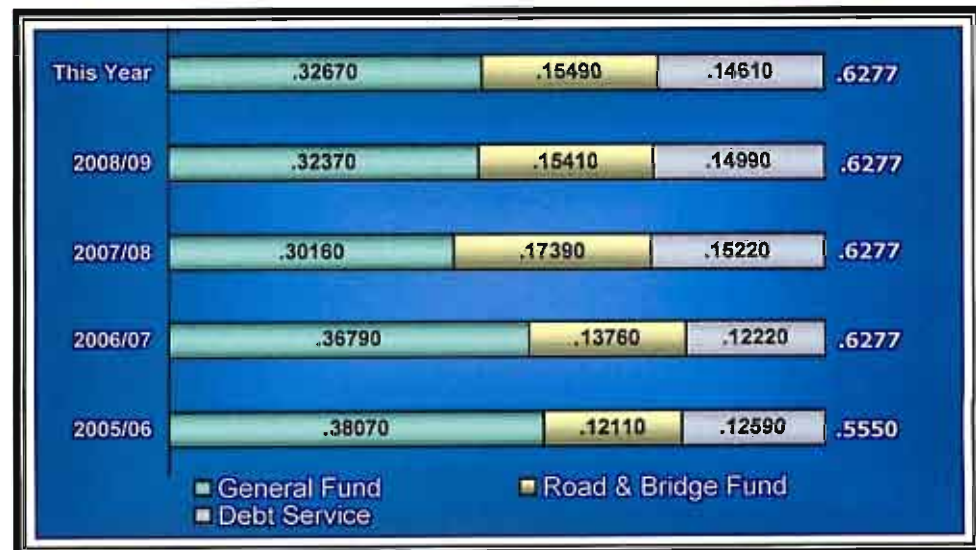
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (Ranked in order of Taxes Paid)	Taxable Value	% of Total Certified Value \$2,493,804,989
Comstock Oil & Gas Inc (Oil & Gas)	88,319,437	3.54%
Georgia Pacific (Timberland/Plant)	62,614,136	2.51%
ETC Katy Pipeline (Oil & Gas)	40,917,440	1.64%
Enbridge Pipelines (Oil & Gas)	30,897,036	1.24%
RMS Texas Timberlands (Timberland)	34,606,717	1.39%
Unit Petroleum Company (Oil & Gas)	27,680,070	1.11%
Delta Exploration / Petroleum Co. (Oil & Gas)	17,716,650	0.71%
Meridian Resources Exploration LLC (Oil & Gas)	23,567,350	0.95%
Eastex Telephone Cooperative (Public Utility)	19,521,215	0.78%
Kinder Morgan Texas / Natural Gas Pipeline (Oil & Gas)	20,751,640	0.83%

Source: Polk Central Appraisal District – Polk County Tax Assessor/Collector (September, 2009)

POLK COUNTY TAX RATE (History)





ORDER

OF THE POLK COUNTY COMMISSIONERS COURT

Setting the 2009 Tax Rate (to fund the FY2010 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 2009 Tax Rate have been satisfied; and


THE COMMISSIONERS COURT, meeting on this the 22ND day of September, 2009 in a properly called session with all members of the Court present, considered a motion made by Tommy Overstreet and second by Ronnie Vincent that the property tax rate be increased by the adoption of a tax rate of \$0.4816 for Maintenance and Operation and a Debt rate of \$0.1461 for a total County Tax Rate of \$0.6277/\$100 valuation. Although this rate represents the same total rate adopted by the County last year, a rate of \$0.6277 exceeds the 2009 Effective Tax Rate of \$0.5842 by \$0.0435, which is effectively a 7.446080% percent increase in the tax rate. The vote on said motion was recorded as follows; AYES; ALL NAYS; -0-

THEREFORE, BE IT ORDERED that the Polk County 2009 Tax Rate is set as follows;

Maintenance & Operation	. 3267 (General Fund)
	<u>. 1549 (Road & Bridge Fund)</u>
Sub-Total M&O	. 4816
<u>Debt Service (I&S)</u>	<u>. 1461</u>
TOTAL COUNTY TAX RATE	.6277

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.446080 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$43.50


John P. Thompson
County Judge, Polk County, Texas

Attest;



Schelana Walker, County Clerk

Date: September 22, 2009





Appendix F

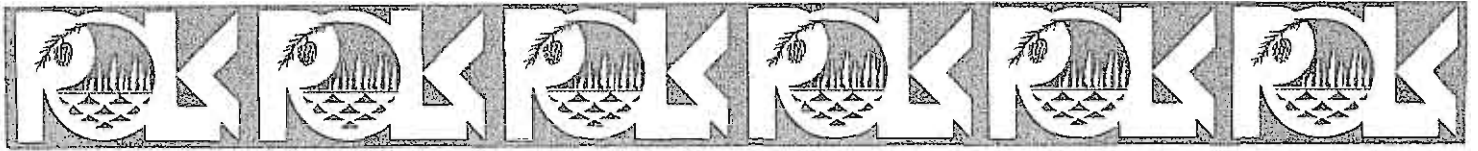
Glossary of Terms

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

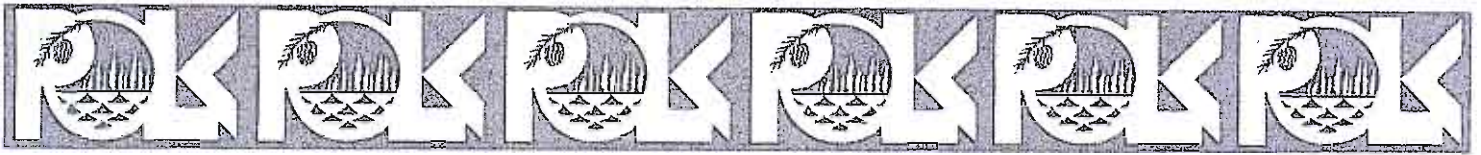
Capital Lease	A lease considered to have the economic characteristic of asset ownership.
Capital Outlay (Expenditure)	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
Cash Basis	(Accounting) 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
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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

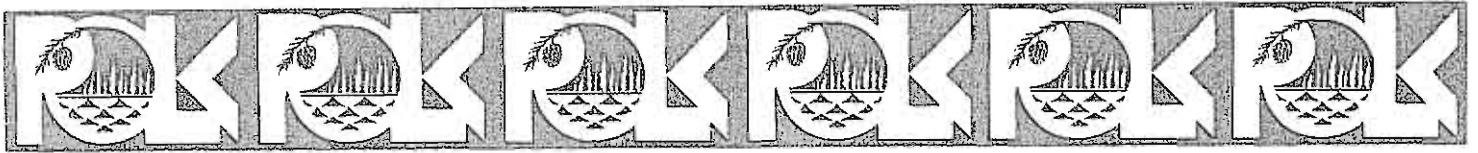
GAAP Acronym for "generally accepted accounting principles", the common set of accounting principles and standards and procedures set in the United States by The Financial Accounting Standards Board (FASB).

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.

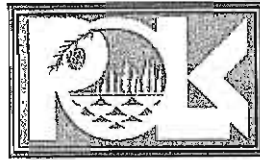
Tax Note(s) Authorized under Chapter 1431 of the Texas Government Code, as amended, and by an order adopted by the Commissioners Court, a tax note is a direct obligation (debt) of the County payable from and secured by an annual ad valorem tax levied against all taxable property within the County.

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.





Polk County, Texas

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE..... 327-6813	JUSTICE OF THE PEACE:	COUNTY AUDITOR.....327-6811
COMMISSIONERS:	PRECINCT # 1.....327-6841	LANDFILL (SANTEK) 327-6829
PRECINCT # 1..... 327-2866	PRECINCT # 2..... 646-3674	
OR 365-2222	PRECINCT # 3..... 398-4114	
PRECINCT # 2..... 646-5929	PRECINCT # 4..... 327-6865	
PRECINCT # 3..... 398-4171	CONSTABLES:	(OFFICE SPACE PROVIDED TO:)
PRECINCT # 4..... 327-6866	(CONTACT SHERIFF).... 327-6810	TEXAS COOPERATIVE
TAX OFFICE (Liv.) 327-6801	AGING SERVICES: 327-6844	EXTENSION..... 327-6828
CORRIGAN BRANCH.... 327-6835	HUMAN RESOURCE... 327-6802	TEXAS RANGER..... 327-6836
ONALASKA BRANCH ... 646-3211	EMERGENCY MANAGEMENT	PROBATION (ADULT)... 327-6872
DATA PROCESSING... 327-6888	PERMITS/INSP./FLOODPLAIN	(JUVENILE) ... 327-6850
COUNTY CLERK..... 327-6804 327-6826	DEPT. PUBLIC SAFETY
CRIMINAL RECORDS .. 327-6805	RURAL ADDRESSING .. 327-6809 327-6858
COUNTY TREASURER 327-6816	MAINTENANCE (ENG.) 327-6808	(LICENSE & WEIGHTS) ... 327-6826
DISTRICT CLERK..... 327-6814	VETERANS SERVICE . 327-6838	GAME WARDEN 327-6839
SHERIFF 327-6810	SOCIAL SERVICES..... 327-6830	RED CROSS 327-6867
CO. COURT-AT-LAW ... 327-6856	INDIGENT HEALTH	SAAFE HOUSE 327-6427
DISTRICT ATTORNEY 327-6868	ENVIRONMENTAL (ENFORCEMENT)	DETCOG 327-6825
MUSEUM..... 327-8192	FIRE MARSHAL..... 327-6820	
	DISTRICT JUDGES	
	(CONTACT DIST CLERK). 327-6814	