



POLK COUNTY COMMISSIONERS COURT

(Special Session)

September 17, 2007

9:00 A.M.

2007-109

Polk County Courthouse, 3rd floor

Livingston, Texas

NOTICE is hereby given that a Special meeting of the Polk County Commissioners Court will be held on the date stated above, at which time the following subject/s will be discussed;

PUBLIC HEARING ON FY2008 BUDGET.

This budget will raise more total property taxes than last year's budget by \$773,486 (which includes collection of delinquent taxes, penalties & interest) or 6.36% and of that amount \$196,145 is tax revenue to be raised from new property added to the tax roll this year.

1. Receive public comment on proposed FY2008 Budget
2. Ratify the property tax increase reflected in the FY2008 Budget.

Although no change in the County's tax rate is proposed, the same tax rate will result in an increase in ad valorem tax revenues generated, based upon the certified net taxable values. Therefore, the separate vote is required (effective September 1, 2007) by HB3195, amending LGC 111.007(c).

3. Adopt FY2008 Budget.

Commissioners Court of Polk County, Texas

By: John P. Thompson, County Judge

Posted: September 12, 2007

I, the undersigned County Clerk, do hereby certify that the above Notice of Meeting of the Polk County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the Polk County Courthouse at a place readily accessible to the general public at all times on Wednesday, September 12, 2007 and that said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting. Notice has also been posted on the County's website at www.co.polk.tx.us

BARBARA MIDDLETON, COUNTY CLERK

BY: Shelana Walker, Deputy

FILED FOR RECORD

2007 SEP 12 A 8:50

BARBARA MIDDLETON
POLK COUNTY CLERK

**COMMISSIONERS COURT
AGENDA POSTING #2007 - 109**

BE IT REMEMBERED ON THIS THE 17TH DAY OF SEPTEMBER, 2007
THE HONORABLE COMMISSIONERS COURT MET IN "SPECIAL" CALLED
MEETING WITH THE FOLLOWING OFFICERS AND MEMBERS PRESENT, TO WIT;
HONORABLE JUDGE JOHN P. THOMPSON, COUNTY JUDGE, PRESIDING.
RONNIE VINCENT - COMMISSIONER PCT #2, JAMES J. "Buddy" PURVIS - COMMISSIONER
PCT #3, C.T. "TOMMY" OVERSTREET COMMISSIONER PCT #4, SCHELANA WALKER, CHIEF
DEPUTY COUNTY CLERK AND RAY STELLY, COUNTY AUDITOR. THE FOLLOWING AGENDA
ITEMS, ORDERS AND DECREES WERE DULY MADE, CONSIDERED & PASSED.

WELCOME & CALLED TO ORDER BY JUDGE JOHN P. THOMPSON AT 9:00 A.M.

PUBLIC HEARING ON FY2008 BUDGET

1. NO PUBLIC COMMENT RECEIVED ON PROPOSED FY2008 BUDGET.
2. MOTIONED BY RONNIE VINCENT, SECONDED BY JAMES J. "BUDDY" PURVIS, TO RATIFY
THE PROPERTY TAX INCREASE REFLECTED IN THE FY2008 BUDGET.
ALL VOTING YES.
3. MOTIONED BY TOMMY OVERSTREET, SECONDED BY RONNIE VINCENT, TO ADOPT FY2008
BUDGET.
ALL VOTING YES.

ADJOURN:

MOTIONED BY JAMES J. "BUDDY" PURVIS, SECONDED BY RONNIE VINCENT, TO ADJOURN
COURT THIS 17TH DAY OF SEPTEMBER, 2007 AT 9:10 A.M.



JOHN P. THOMPSON, COUNTY JUDGE

ATTEST:



SCHELANA WALKER, CHIEF DEPUTY

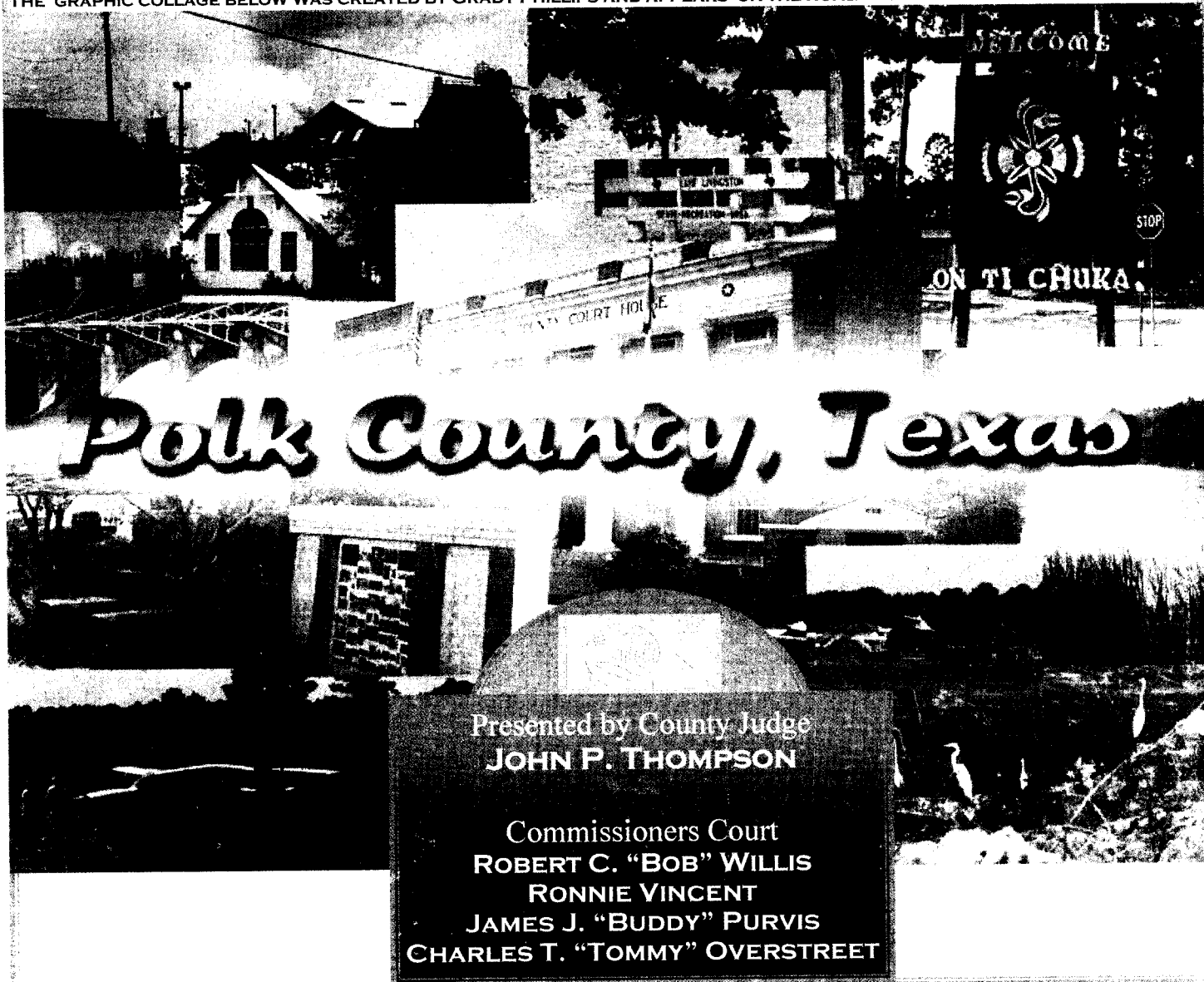
Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2007 - SEPTEMBER 30, 2008

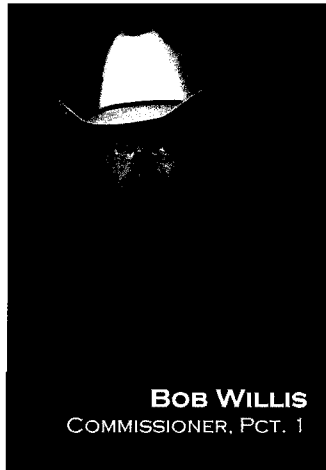
FILED FOR RECORD
 This 18 day of SEP 2007
 At 1:13 o'clock P. M.
 BARBARA MIDDLETON
 County Clerk, Polk County, Texas
 By *Schelana Walker*

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

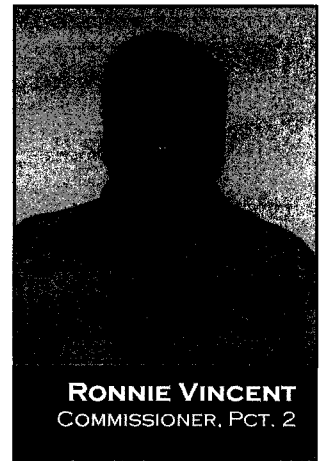




JOHN P. THOMPSON
COUNTY JUDGE



BOB WILLIS
COMMISSIONER, PCT. 1

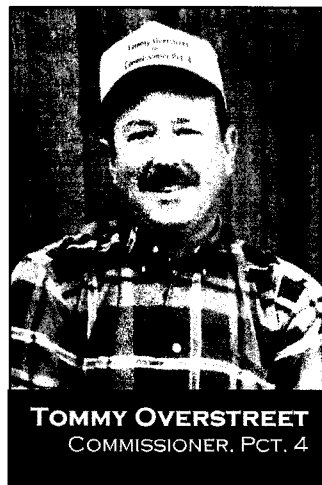


RONNIE VINCENT
COMMISSIONER, PCT. 2

COMMISSIONERS COURT



BUDDY PURVIS
COMMISSIONER, PCT. 3



TOMMY OVERSTREET
COMMISSIONER, PCT. 4



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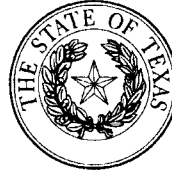
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Directory of County Offices (Back Cover)



JOHN P. THOMPSON
POLK COUNTY JUDGE

September 18, 2007



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

In preparation for this year's budget, our workshops - once again - focused on our ability to fund the operational needs of County departments, while maintaining the County's existing tax rate. In addition to the recurring and steadily increasing cost of operations, the Court recognized the need to maintain county employee salary levels at comparable job markets and, therefore, included a 3% cost of living increase. As an important factor in attracting and retaining experienced, qualified personnel, funding for merit increases has also been included in this budget. Additionally, this budget addresses the need for additional positions in the Sheriff's Department, Jail, County Court at Law, District Attorney's Office, Justice of the Peace Pct. 4 and Maintenance Engineering Department.

Several **positive revenue trends** made these changes possible;

- ❖ Certification of the County's Net Taxable Value by the Polk Central Appraisal District reflected a valuation increase of \$150,465,832. After consideration of tax relief given to persons over 65 or disabled and projections for delinquent tax collection, the total revenue to be received from property taxes in FY2008 will reflect a budget increase of \$773,486 over the previous year.
- ❖ After startup in March 2006 and completion of the Phase II expansion in July 2007, the IAH Secure Adult Detention Facility will soon be operating near capacity. U.S. Immigration and Customs Enforcement (ICE), the U.S. Marshals Service and the Bureau of Prisons are all supportive of the expansion and will be utilizing contract spaces for federal detainees. Having no capital investment in the facility, the County's contractual per diem and inmate phone revenue is a "net" positive for our budget and represents a significant alternate revenue source.
- ❖ A consistent upward trend in Sales Tax allocations (representing the ½ cent County sales tax) and favorable interest earnings have resulted in an increase of \$700,000 in the 2008 Budget. Favorable rates will also allow for better financing opportunities for the County's capital purchase program.

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

The 2008 Budget process included continued discussion on the planning and funding of permanent road improvements throughout the County. With the responsibility for over 800 miles of County roads and no tax increase to generate new revenues, our Road & Bridge Departments have been hard pressed to cover basic maintenance and minor improvements. As an alternative funding source to address major road improvement on a countywide scale, we have worked with financial advisors and bond counsel over the last several years to develop



fiscally responsible options within the available bond markets. This Budget includes an increase of \$1,398,504 in funding for Road & Bridge operations.

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

The Budget In Brief

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

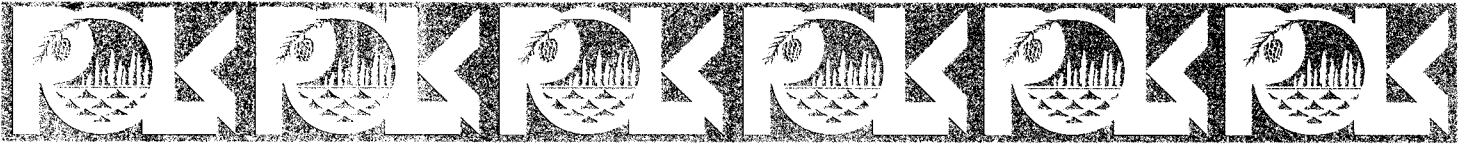
Net taxable values certified by the Polk Central Appraisal District at \$2,112,044,852 are \$150,465,832 higher than last year's value of \$1,961,579,020. The County's rate of collection for taxes on these values has decreased from 95% to 92% and projections for delinquent tax collections increased \$100,000.00,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

Revenues for the 2008 Budget total \$23,214,150 – an increase of \$3,393,748 from the total revenues adopted in the prior budget. 2008 Budget expenditures total \$23,180,443 – representing an increase of \$3,371,553 from expenditures adopted for the previous year.

The total County Tax Rate of \$.6277/\$100 valuation is adopted in two major parts. The Maintenance & Operation portion of the rate is \$.4755 and is divided between the General Fund (\$.3016) and the Road & Bridge Fund (\$.1739). The Debt Service portion of the rate is \$.1522.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contributions made in this budget process by our Commissioners Court, our Elected Officials, our Department Heads and our Employees. By offering sound information and improving the general understanding of the workings of the County, we strengthen the public's trust in government. 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 our future successes.

John P. Thompson
County Judge
Polk County, Texas



Strategic and Capital Planning

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

Our Vision ★ Polk County is known for its role in providing superior services and ensuring a high quality of life for our citizens. A cohesive county government, committed to effective governing, we operate as a team to guarantee our continued success in public service. The Citizens of Polk County trust their elected officials and participate fully in the governance of the County. There is maximum effort to determine each Citizen's needs and to respond to those needs appropriately, while expending the least amount of public funds in the most responsible and efficient manner.

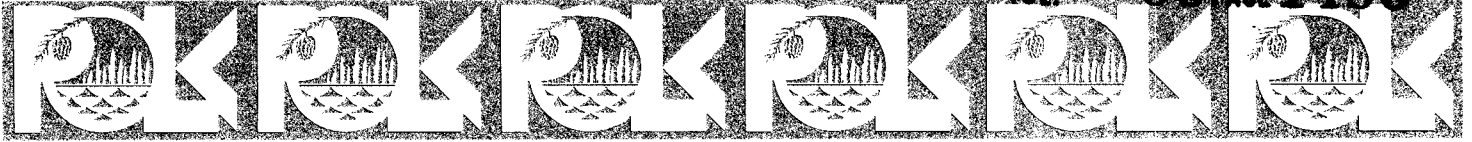
The Plan ★ The Commissioners Court has taken several steps in order to begin the development of a formal strategic plan for the County. These steps include the development of organizational goals, performance and productivity measures, and the creation of various committees formed from the "Teamwork Retreat" held for all County Elected Officials and Department Heads. The group developed and ranked the following strategic directions for the County;

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

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

Capital Project Planning

The Commissioners Court cannot adopt a budget for more than one year. However, the Court understands that the County must link the budget process with a long term Capital Improvement Plan. Although a detailed Plan has not yet been formalized by Commissioners Court, basic guidelines have been utilized for various projects and discussion of capital project planning has become a part of annual budget workshops. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible. These expenses are funded with revenues such as new property taxes, state and federal grants, new fees approved by the State Legislature, and additional fees from increased performance. Departments are encouraged to provide relevant performance data, utilized throughout the budget process to assist in evaluating the need for capital projects. Capital purchases required within the upcoming budget year, but for which sufficient revenue is not projected, are reviewed during the budget process. If determined appropriate, the purchase is funded by debt issuance for which scheduled payments are budgeted in subsequent budget years.



Statement of Goals

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

To Manage Growth Polk County will

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

To Enhance Revenues Polk County will

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

To Improve Efficiency and Productivity Polk County will

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

To Improve Employee Environment Polk County will

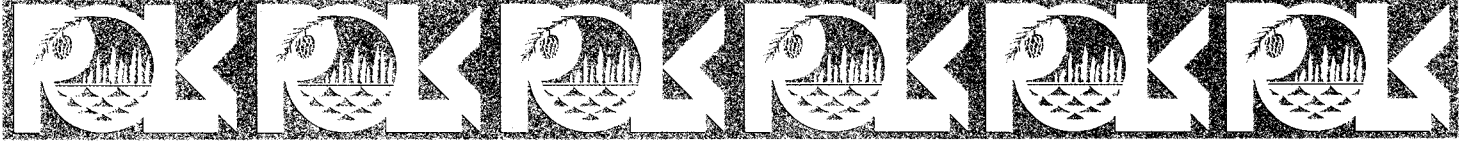
Continue periodic review and analysis of the merit pay system, including market surveys and other County benefit options. Maintain a comprehensive employee handbook relating to personnel policies and procedures; Enhance information provided through an Employee newsletter; promote the bi-lingual incentive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

To Ensure Financial Stability Polk County will

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

To Increase Communications with Citizens Polk County will

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



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

A preliminary budget is submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate".

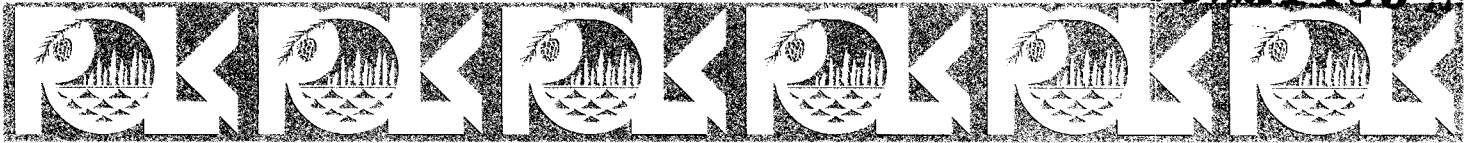
Notice of the proposed tax rate is published in the local newspaper and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and a tax rate is set. The approved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

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

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

The County Auditor monitors expenditures of the various Departments and Funds 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.

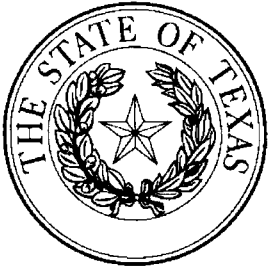


Budget Calendar

Date	Activity	Responsible Official
May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (PCAD)
June	Budget requests are submitted to County Judge	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 to Commissioners Court and certifies anticipated collection rate)	Chief Appraiser & 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" is published before the 10 th day before the Budget Hearing.	County Judge
August	Commissioners Court meets to discuss Tax Rate, take record vote to adopt specified rate at future meeting and schedule public hearing on tax rate and on budget.	Commissioners Court
August	"Notice of Public Hearing on Tax Increase" published on or before the 7 th day prior to the public hearing.	Tax Assessor/Collector
September	Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
September	Commissioners Court holds public meeting on Tax Rate and announces meeting to adopt rate 3-14 days from this date.	Commissioners Court
September	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
September	Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
September	Public hearing on Budget; budget and tax rate adopted	Commissioners Court
September	Approved budget filed with County Clerk	County Judge
October	Compilation and reproduction of budget	County Judge

About the County

Texas County Government Overview



Functions of County Government

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

Structure of County Government

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

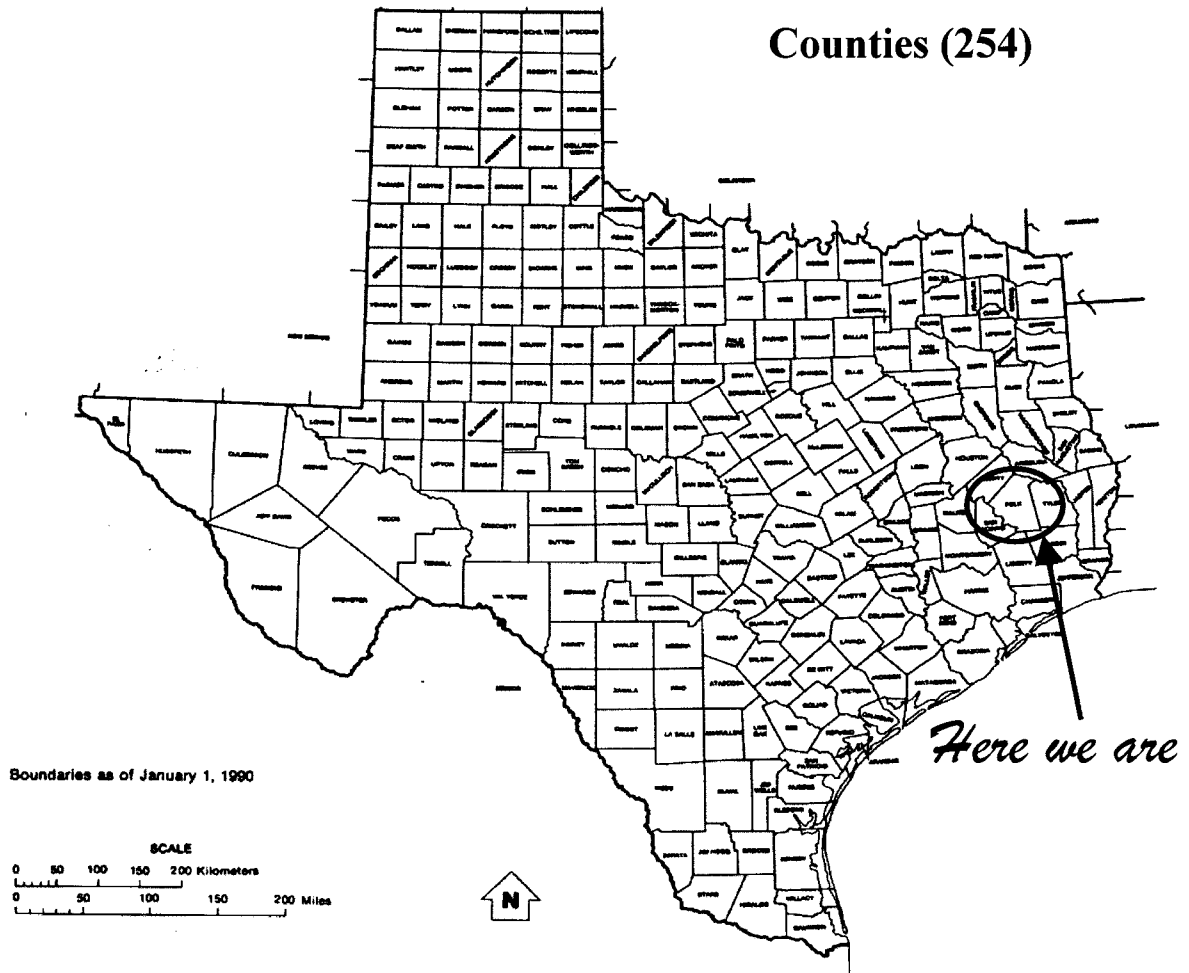
Origin of County Government

The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major

Spanish settlements in Texas; San Antonio, Bahia (Goliad), Nacogdoches, and the Rio Mexico. In 1835 the departments of Bexar, Brazos, and Nacogdoches were established along with 23 municipalities. Under the new Republic established in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the state Constitution of 1845, county government varied little from that found under the Republic. The only major change was the one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after reconstruction for the Civil War, the Constitution of 1876 was adopted. This constitution is still in effect and contains much detail concerning the government organization of the Texas' counties.



The number of counties increased steadily until the present number of 254 counties was reached in 1931.



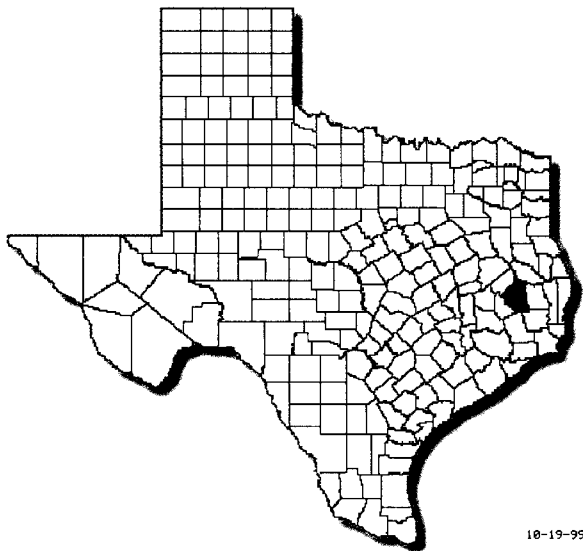


About Polk County

History, Development, and Location

In the year 1846, 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.



10-19-99

In the late 1700's, the present Polk County became the home of the Alabama and Coushatta Indian tribes when they established camps on the Trinity and Neches Rivers after their migration from the Southern United States. In fact, many of the present day streams bear the name of famous Alabama and Coushatta Indian chiefs. Through the interest and concern of Sam Houston (then General of the Republic of Texas), the Alabama Indians were given a permanent home in the eastern portion of the County. Subsequently, members of the Coushatta tribes also settled on the reservation. Today, the federally recognized Indian 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of these two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State.



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



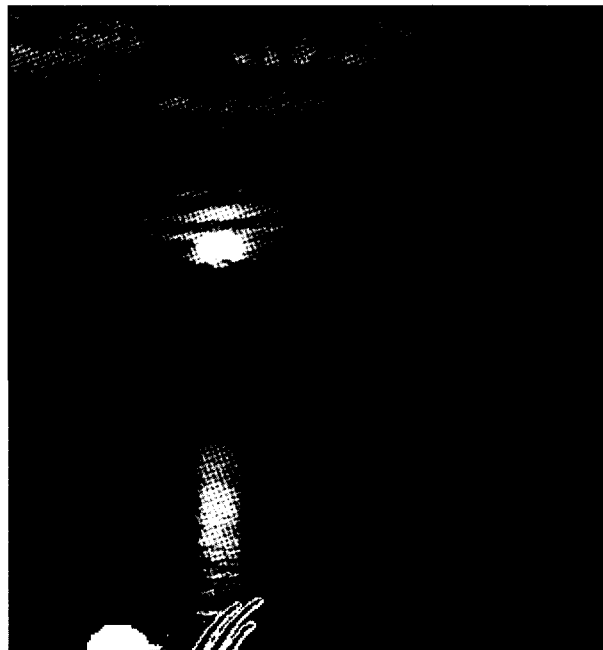
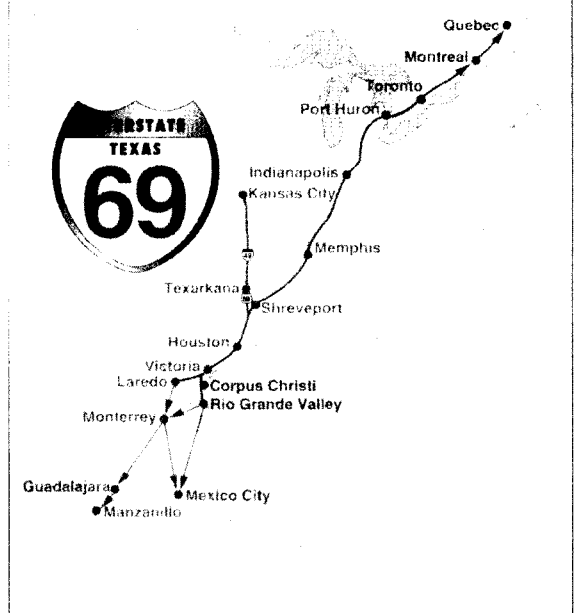
Just Beautiful
LAKE LIVINGSTON
For a Day or a Lifetime.....



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.



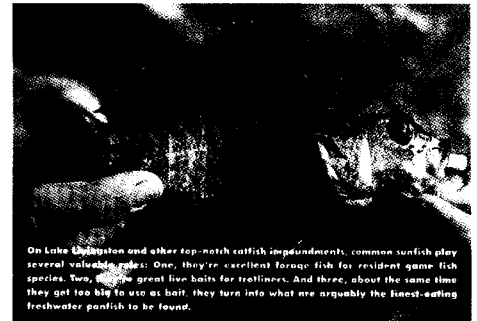
Lake Livingston

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. 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.

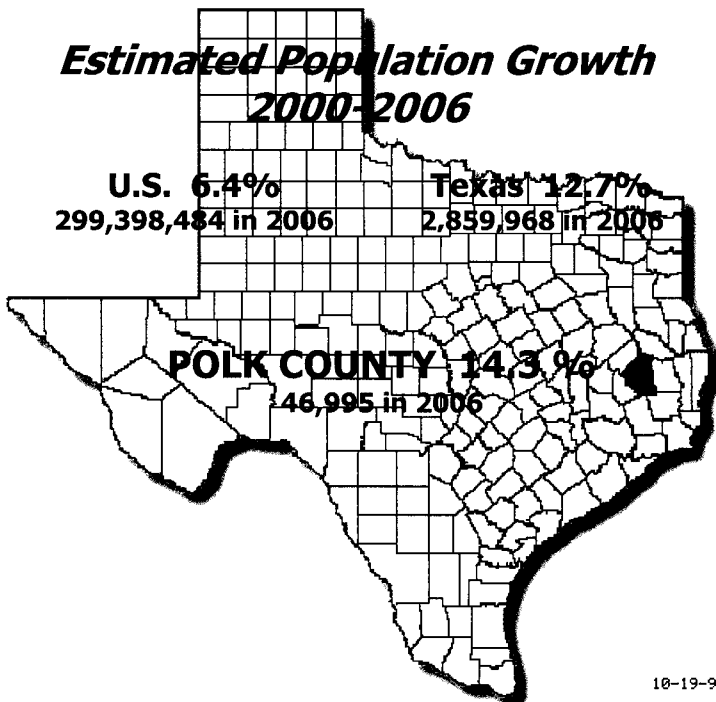
Polk County's close proximity to the greater Houston area (4th largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport, which is only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent 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 nearing completion of a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive care/critical care, cardiopulmonary, radiology and women's health departments. Additionally, Polk County is easily accessible to world class medical care at the Texas Medical Center in Houston and other services available only in major metropolitan areas, without the disadvantages associated with living in a metropolis.



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

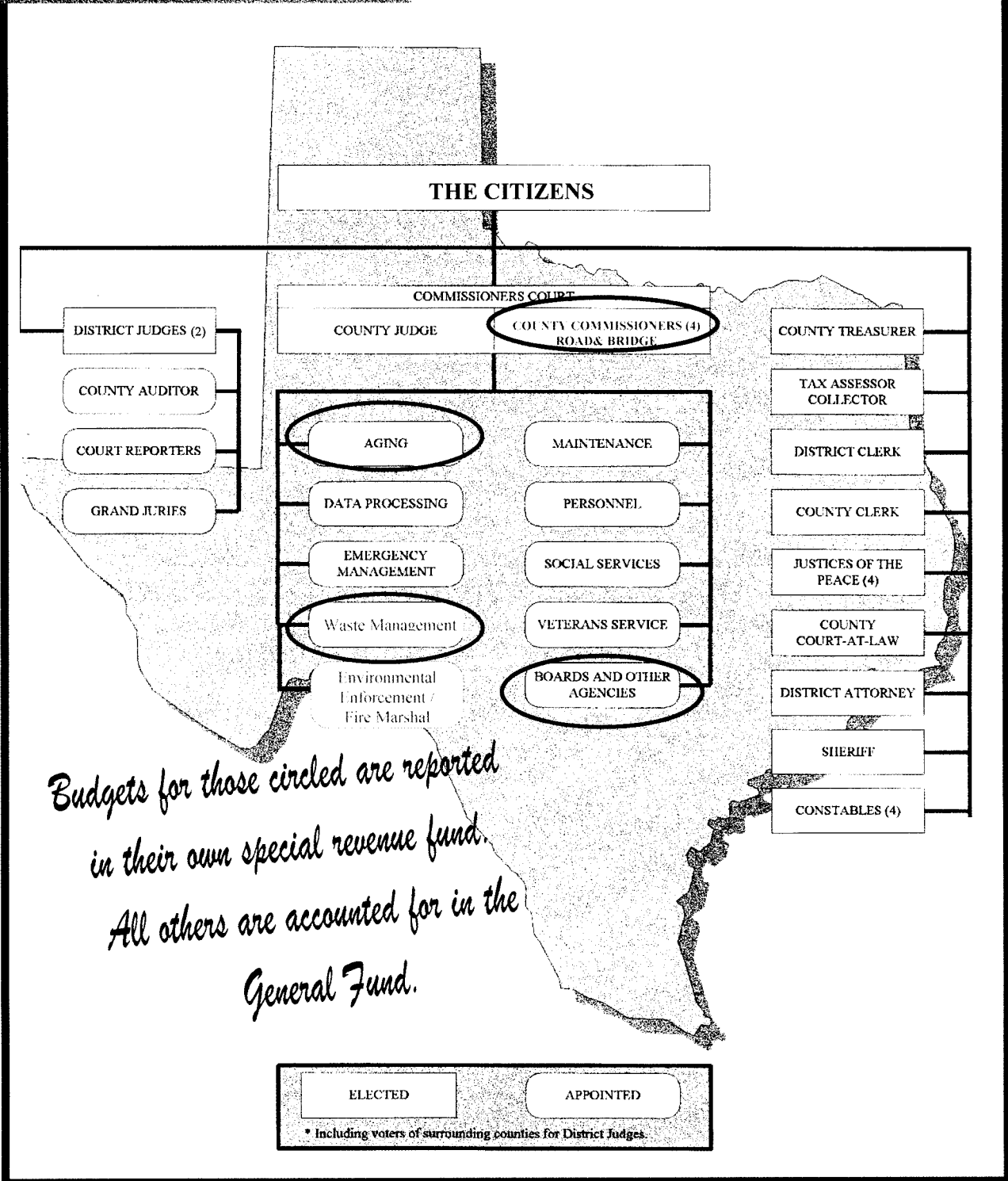
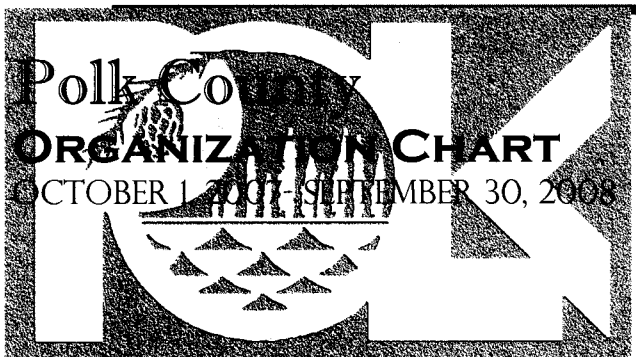
The County boasts one of the most varied and enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major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

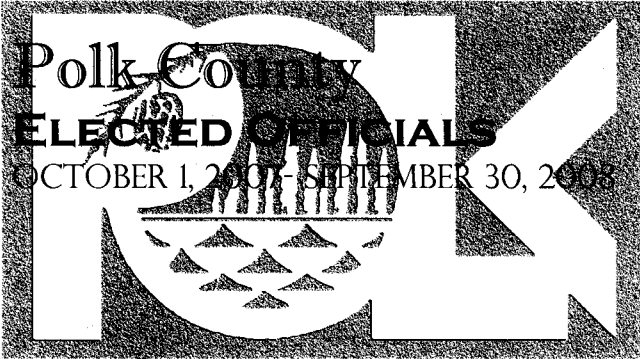
**Estimated Population Growth
2000-2006**



10-19-99

Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,640 in 2005 – another 13% growth rate in just five years and well above the state and national growth rates. Located in the heart of East Texas, Polk County is experiencing a reputation for being "the place to live"- due, in part, to its unique blend of country living and urban accessibility. The County offers safety, convenience, recreation and "down home" quality of life. For more information on Polk County, visit our website at www.co.polk.tx.us or contact the Livingston-Polk County Chamber of Commerce at (1-800-766-LAKE) or their website, www.livingston.net/chamber.





County Judge..... John P. Thompson

County Commissioners:

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

Precinct 2..... Ronnie Vincent

Precinct 3..... James J. "Buddy" Purvis

Precinct 4..... Tommy Overstreet

County Treasurer..... Nola Reneau

Tax Assessor/Collector Marion A. "Bid" Smith

District Clerk.....Kathy Clifton

County Clerk.....Barbara Middleton

Justice of the Peace:

Precinct 1.....Darrell Longino

Precinct 2..... David Johnson

Precinct 3..... Larry Whitworth

Precinct 4.....Steve McEntyre

County Court at Law Judge.....Stephen Phillips

Criminal District Attorney Lee Hon

Sheriff..... Kenneth Hammack

Constables:

Precinct 1.....Charlie Clack

Precinct 2..... Bill Cunningham

Precinct 3..... Ray Myers

Precinct 4.....Marvin Taylor

District Judges:

258th Judicial DistrictElizabeth Coker

411th Judicial District Robert H. Trapp

County Auditor (appointed by District Judges) Ray Stelly

Financial / Operational



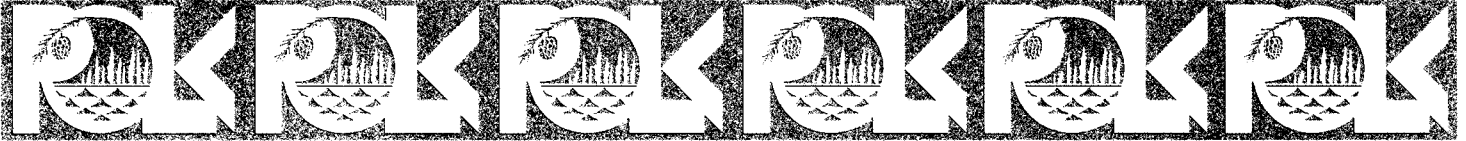
Budget Summaries

Description of Funds

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

Special Revenue Funds

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



Special Revenue Funds (cont')

Fund	Description
Capital Project Funds (Construction)	Fund/s which may be established in a given year for a specific capital project/s. Revenues are usually received through debt issuance or by grant from federal/state agencies.
Justice Court Technology	Fund created pursuant to Code of Criminal Procedure Art. 102.0173(a) collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
Justice Court Building Security	Fund created to pursuant to Code of Criminal Procedure Art. 102.017(d-1)(2) collected by the (4) Justice Courts and expended only for security of those Courts not located in the Courthouse.
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County
District Attorney Special	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney to defray salaries and expenses of the office.
Sheriff – Commissary	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415)
District Clerk Expendable Trust	Fund used to account for state revenues received by and expended at the discretion of the District Clerk for specifically authorized purposes.
Museum Operating	Fund previously used to account for Webster Trust contribution, from which salary and benefits of museum custodial worker was paid. The contribution ended in FY2006 and the cost was included in the General Fund (Museum) for the 2007 Budget.
Drug Forfeiture	Funds forfeited to Sheriff and/or District Attorney in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties which are deposited to this fund to increase the principal.
Available School	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Sheriff's Federal Revenue Sharing	Fund used to account for portion of the Federal Revenue Sharing distributed to local entities. Funds are no longer received and the account reflects only expenditures from fund balance.
District Clerk Records Management	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.



PROJECTED FUND BALANCES

Category/Department	Est. Beginning Fund Balance	FY2008 Revenues	FY2008 Expenditures	Proj. Ending Fund Balance	Target* Fund Balance
GENERAL	\$3,996,686	\$13,957,769	\$13,867,508	\$3,997,947	\$3,466,877
ROAD & BRIDGE (INCLUDES LATERAL ROAD)	419,016	4,779,664	4,757,876	440,803	1,189,469
DEBT SERVICE	170,007	3,216,190	3,216,190	170,007	2,499,337
WASTE MANAGEMENT	30,997	220,000	220,000	30,977	n/a
AGING SERVICES	53,062	252,300	252,296	53,066	63,073
HOTEL TAX	-	33,000	33,000	-	n/a
SECURITY	(5,478)	68,561	63,083	-0-	15,771
LAW LIBRARY	42,890	16,500	12,575	46,815	3,144
CO. CLERK'S RECORDS MGMT.	119,287	131,650	131,646	119,291	n/a
COUNTY'S RECORDS MGMT.	467	29,706	29,705	468	n/a
CAPITAL PROJECT (JAIL)	-	-	-	-	n/a
JUSTICE COURT TECHNOLOGY	-	25,500	21,250	4,250	n/a
DISTRICT ATTY SPECIAL	2,872	-	-	-	n/a
DISTRICT ATTY HOT CHECK	(24,004)	17,500	17,500	(24,004)	n/a
SHERIFF - COMMISSARY	-	20,000	20,000	-	n/a
DIST. CLERK EXPDBL. TRUST	-	-	-	-	n/a
MUSEUM OPERATING	-	-	-	-	n/a
DRUG FORFEITURE	113,954	-	-	113,954	n/a
PERMANENT SCHOOL	-	1,150	1,150	-	n/a
AVAILABLE SCHOOL	-	114,633	114,633	-	n/a
SHERIFF'S FED. REV.SHARING	114,633	-	-	114,633	n/a
DIST. CLERK RECORDS MGMT.	4,885	4,500	4,500	4,885	1,125
TOTAL	<u>22,814,584.00</u>	<u>22,768,390.00</u>	<u>5,136,175.00</u>	<u>7,223,025.00</u>	<u>15,771</u>

COMBINED STATEMENT OF CASH POSITION FOR AUGUST

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2007 010 GENERAL FUND	MAIN	279,316.17	INVESTMENT	6,129,192.00	
	FNB		INVESTMENT		
	JURY FUND	6,700.00	MAIN		
	CRCARDSJPS	1,880.00			
	CCEMERGMGT	200.00			
	CCLKFEES	480.00			
	CCDISTCLK				
	PETTY CASH	300.00			
	PETTY CASH	100.00			
	PETTY CASH	100.00			
	PETTY CASH	100.00			
	CHANGE FUN	35.00			
	CHANGE FUN				
	PETTY CASH	1,025.00			
	PETTY CASH	150.00			5,860,945.83
2007 011 HOTEL OCCUPANCY TAX FUND	MAIN	19,401.78			19,401.78
2007 012 ELECTED OFFICIALS FEE ACCOUN	JP#2				
	JP3	63.59			
	JP#1	9,851.69			9,915.28
	JAILINMATE				
2007 013 JP JUSTICE COURT TECHNOLOGY	MAIN	106,590.09			106,590.09
2007 015 ROAD & BRIDGE ADM	MAIN	467,462.44	INVESTMENT	69,232.36	
	PERMANENT				398,230.08
	PERMANENT				
2007 017 LATERAL ROAD FUND	MAIN	47,331.35	INVESTMENT	171,657.59	218,988.94
2007 020 CONSTRUCTION FUND	MAIN	22,058.41	INVESTMENT	5,454,284.64	
			MAIN	12,838,389.36	18,314,732.41
2007 026 JUSTICE COURT BLDG. SECURITY	MAIN	2,562.38			2,562.38
2007 027 SECURITY	MAIN	840.10	INVESTMENT		840.10
2007 028 POLK COUNTY HISTORICAL COMM	HISTCOMM	6,075.40	INVESTMENT	385,137.43	
	MAIN				391,212.83
2007 032 ENVIRONMENTAL SERVICES	MAIN	31,978.10			
	PETTY CASH	50.00			
	PETTY CASH	50.00			32,078.10
2007 033 TEMPE WATER SUPPLY GRANT					
2007 034 PEMA DISASTER FUNDS	MAIN	4,505.84			4,505.84
2007 040 LAW LIBRARY FUND	MAIN	12,459.16	INVESTMENT	31,174.98	43,634.14
2007 047 D/A CAPITAL TRIAL GRANT	MAIN				
2007 048 DISTRICT ATTY SPECIAL FUND	MAIN	991.35			
	MAIN	2,461.89			3,453.24
2007 049 DISTRICT ATTY HOT CHECK FUND	MAIN	10,319.53			10,319.53
2007 051 AGING	MAIN	44,509.38	INVESTMENT		44,509.38
	CORRAGING				
2007 056 SHERIFF-COMMISSARY FUNDS	MAIN	14,630.12			14,630.12
2007 061 DEBT SERVICE FUND	MAIN	66,969.49	INVESTMENT	75,061.67	
			INVESTMENT	722,900.75	864,931.91
2007 070 ENV SERVICE - '94 CO ISSUE					
2007 071 1991 TAX REV/ENV SER CO ISSU					
2007 072 PRISON CONSTRUCTION ACCOUNT					
2007 073 1994 C/O JAIL/BLDG RENOV ISS					
2007 080 DIST. CLERK EXPENDABLE TRUST	TRUST				
	TRUST				
	TRUST				
	TDCJ	21,509.42			21,509.42
2007 081 COUNTY CLERK EXPENDABLE TRU	TRUST	82,063.24			
	TRUST				
	TRUST	7,587.26			
	TRUST	1,815.47			
	TRUST	1,477.50			
	TRUST	5,148.04			
	TRUST	11,426.80			
	TRUST	5,474.69			
	TRUST	7,779.63			122,772.63
2007 082 DEFERRED COMPENSATION	DA RESTITU	494.43			
	DA TRUST	315.00			809.43
2007 083 MUSEUM OPERATING FUND	MAIN	113.87	INVESTMENT		113.87
2007 084 BIG THICKET BRIDGE PROJECT					
2007 085 TCDP GRANTS-SEWER PROJECTS	MOSCOWSEW				
2007 086 DISTRICT CLERK AGENCY FUNDS	TRUST	2,621,558.00			
	TRUST	53,236.42			
	TRUST	12,461.50			
	TRUST	28,813.89			2,716,069.81
2007 087 TAX ASSESSOR ACCOUNTS	TAX ASSESS	12,487.99	INVESTMENT	235,411.85	
	TAX ASSESS	381.35	INVESTMENT	113,499.58	
	TAX ASSESS	259,018.18			
	TAX ASSESS	69,373.21			
	TAX ASSESS	208,528.56			
	TAX ASSESS	20,377.76			
	TAX ASSESS				
	TAX ASSESS	387.53			
	TAX ASSESS				919,466.01

COMBINED STATEMENT OF CASH POSITION FOR AUGUST

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2007 088 JUDICIARY FUND	MAIN	101,884.22			101,884.22
2007 089 PAYROLL FUND	PAYROLL	14.20			14.20
2007 090 DRUG FORFEITURE FUND	MAIN	12,349.83-	INVESTMENT	97,482.57	
	MAIN	22,635.67	INVESTMENT	150,955.76	
	MAIN	16,704.37	INVESTMENT		
	MAIN	39,845.39			
	MAIN	2,505.35-			312,768.58
2007 091 PERMANENT SCHOOL FUND	PERMSCH	3,108.07	INVESTMENT	377,698.17	380,806.24
2007 092 AVAILABLE SCHOOL FUND ACCT	AVAILSCH	2,912.87	INVESTMENT	217,662.39	220,575.26
2007 093 CO CLERK RECORDS MGMT FUND	MAIN	105,412.51	INVESTMENT		105,412.51
2007 094 COUNTY RECORDS MGMT FUND	MAIN	1,251.90	INVESTMENT		1,251.90
2007 095 SHERIFFS FEDERAL REV SHARINGFEDEQUITY		3,221.12			3,221.12
2007 096 GENERAL FIXED ASSETS ACCOUNT					
2007 097 GENERAL LONG-TERM DEBT ACCOU					
2007 098 DISTRICT CLK RECORDS MGMT FUMAIN		9,185.00			9,185.00
2007 101 ADULT SUPERVISION	MAIN	22,914.95			22,914.95
2007 104 DTP - CSR					
2007 107 CTP- CORRIGAN OFFICE					
2007 108 CCP - SURVEILLANCE					
2007 109 SPECIALIZED CASELOAD CCP					
2007 184 JUVENILE PROBATION	MAIN	25.20-			25.20-
2007 185 CCAP - JUVENILE PROBATION	MAIN	1,393.68-			1,393.68-
TOTAL		3,390,317.73		27,069,741.10	30,460,058.83

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	77,815.08-
ACCOUNT BALANCE - JURY FUND	6,700.00
ACCOUNT BALANCE - CRCARDSJPS	1,880.00
ACCOUNT BALANCE - CCEMERGMGT	200.00
ACCOUNT BALANCE - CCLKFEES	480.00
ACCOUNT BALANCE - PETTY CASH	1,875.00
ACCOUNT BALANCE - CHANGE FUN	35.00
ACCOUNT BALANCE - JP#1	63.59
ACCOUNT BALANCE - JAILINMATE	9,851.69
ACCOUNT BALANCE - HISTCOMM	6,075.40
ACCOUNT BALANCE - TRUST	2,838,842.44
ACCOUNT BALANCE - TDCJ	21,509.42
ACCOUNT BALANCE - DA RESTITU	494.43
ACCOUNT BALANCE - DA TRUST	315.00
ACCOUNT BALANCE - TAX ASSESS	570,554.58
ACCOUNT BALANCE - PAYROLL	14.20
ACCOUNT BALANCE - PERMSCH	3,108.07
ACCOUNT BALANCE - AVAILSCH	2,912.87
ACCOUNT BALANCE - FEDEQUITY	3,221.12
TOTAL	3,390,317.73

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - INVESTMENT	14,231,351.74
ACCOUNT BALANCE - MAIN	12,838,389.36
TOTAL	27,069,741.10

COMBINED STATEMENT OF REVENUES AND EXPENSES FOR AUGUST THRU AUGUST

GEL107 PAGE 1

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2007 GENERAL FUND	678,196.68	1,416,189.61	14,844,242.88	12,864,065.55
2007 HOTEL OCCUPANCY TAX FUND	760.20	.00	47,456.30	32,960.52
2007 ELECTED OFFICIALS FEE ACCOUNTS	.00	.00	.00	.00
2007 JP JUSTICE COURT TECHNOLOGY	1,922.87	59.95	23,216.28	3,876.44
2007 ROAD & BRIDGE ADM	733,107.05	1,153,386.92	5,054,831.54	5,210,638.15
2007 LATERAL ROAD FUND	761.62	.00	56,465.56	.00
2007 CONSTRUCTION FUND	25,174.00	177,024.53	19,200,173.32	909,524.53
2007 JUSTICE COURT BLDG. SECURITY	459.98	.00	2,877.38	315.00
2007 SECURITY	3,310.91	5,932.26	65,358.59	68,550.43
2007 POLK COUNTY HISTORICAL COMM	3,004.93	461.25	39,743.70	9,071.05
2007 ENVIRONMENTAL SERVICES	.00	.00	222,503.95	249,384.07
2007 TEMPE WATER SUPPLY GRANT	.00	.00	.00	.00
2007 FEMA DISASTER FUNDS	1,779.57	.00	1,779.57	.00
2007 LAW LIBRARY FUND	1,238.33	937.94	15,720.43	9,959.54
2007 D/A CAPITAL TRIAL GRANT	.00	.00	.00	.00
2007 DISTRICT ATTY SPECIAL FUND	.00	.00	10,463.06	9,760.45
2007 DISTRICT ATTY HOT CHECK FUND	910.00	.00	14,192.45	56,010.06
2007 AGING	15,924.91	34,431.50	266,487.83	259,563.62
2007 SHERIFF-COMMISSARY FUNDS	.00	.00	5,067.36	7,493.54
2007 DEBT SERVICE FUND	205,064.94	1,378,512.29	2,589,164.13	2,699,391.20
2007 ENV SERVICE - '94 CO ISSUE	.00	.00	.00	.00
2007 1991 TAX REV/ENV SER CO ISSUE	.00	.00	.00	.00
2007 PRISON CONSTRUCTION ACCOUNT	.00	.00	.00	.00
2007 1994 C/O JAIL/BLDG RENOV ISSUE	.00	.00	.00	.00
2007 DIST. CLERK EXPENDABLE TRUST	.00	.00	.00	.00
2007 COUNTY CLERK EXPENDABLE TRUST	.00	.00	.00	.00
2007 DEFERRED COMPENSATION	.00	.00	.00	.00
2007 MUSEUM OPERATING FUND	.00	.00	34.98	.00
2007 BIG THICKET BRIDGE PROJECT	.00	.00	.00	.00
2007 TCDP GRANTS-SEWER PROJECTS	.00	.00	1,175.00	1,175.00
2007 DISTRICT CLERK AGENCY FUNDS	.00	.00	.00	.00
2007 TAX ASSESSOR ACCOUNTS	.00	.00	.00	.00
2007 JUDICIARY FUND	.00	.00	.00	.00
2007 DRUG FORFEITURE FUND	1,350.04	.00	44,210.99	8,413.68
2007 PERMANENT SCHOOL FUND	1,689.16	1,702.85	18,379.83	20,016.51
2007 AVAILABLE SCHOOL FUND ACCT	2,659.21	.00	137,363.69	14,709.23
2007 CO CLERK RECORDS MGMT FUND	13,576.00	1,726.15	142,200.00	117,397.56
2007 COUNTY RECORDS MGMT FUND	1,135.00	.00	21,467.75	17,426.97
2007 SHERIFFS FEDERAL REV SHARING	.00	.00	.00	.00
2007 GENERAL FIXED ASSETS ACCOUNT	.00	.00	.00	.00
2007 GENERAL LONG-TERM DEBT ACCOUNT	.00	.00	.00	.00
2007 DISTRICT CLK RECORDS MGMT FUND	307.50	.00	4,192.50	.00
2007 ADULT SUPERVISION	88,310.97	88,122.85	1,110,553.57	1,109,519.78
2007 DTP - CSR	.00	.00	.00	.00
2007 CTP- CORRIGAN OFFICE	.00	.00	.00	.00
2007 CCP - SURVEILLANCE	.00	.00	.00	.00
2007 SPECIALIZED CASELOAD CCP	.00	.00	.00	.00
2007 JUVENILE PROBATION	.00	.00	.00	.00
2007 CCAP - JUVENILE PROBATION	43,276.32	43,501.94	586,743.46	586,724.00
TOTAL	1,823,920.19	4,301,990.04	44,437,644.12	24,153,926.76

DEBT SCHEDULE

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
CERTIFICATES OF OBLIGATION									
Gen. Oblg. Refunding Bonds, Series 2004	290,000.00	195,000.00							
\$1,275,000	16,250.00	6,825.00							
SERIES 2003 TAX NOTES	1,205,000.00								
\$3mil Permanent Road Improvements	14,309.38								
SERIES 2004 TAX NOTES	80,000.00	80,000.00							
\$805,000 Gen.Op.(12% / Law Enf.(73%) / R&B(15%)	5,400.00	2,800.00							
SERIES 2005 TAX NOTES	305,000.00	175,000.00	175,000.00						
Gen.Op.(%) / Law Enf.(%) / R&B(%)	20,895.00	11,287.50	5,687.50						
SERIES A & B 2006 TAX NOTES	270,000.00	270,000.00	155,000.00	155,000.00					
Gen.Op.(%) / Law Enf.(%) / R&B(%)	31,875.00	21,750.00	11,625.00	5,812.50					
Certificates of Obligation, Series 2007		200,000.00	250,000.00	300,000.00	400,000.00	600,000.00	950,000.00	975,000.00	1,015,000.00
\$19,000,000 Jail Expansion	788,191.26	788,191.26	780,191.26	770,191.26	758,191.26	742,191.26	720,441.26	685,291.26	648,728.76
SERIES 2007 TAX NOTES	50,000.00	370,000.00	385,000.00	405,000.00	420,000.00	440,000.00	460,000.00		
	99,618.75	105,675.00	84,400.00	69,000.00	52,800.00	36,000.00	18,400.00		
SUBTOTAL	2,200,000.00	1,290,000.00	965,000.00	860,000.00	820,000.00	1,040,000.00	1,410,000.00	975,000.00	1,015,000.00
SUBTOTAL	976,539.39	936,528.76	881,903.76	845,003.76	810,991.26	778,191.26	738,841.26	685,291.26	648,728.76
TIME WARRANTS									
2002 SERIES Time Warrants									
(issued 10/1/01-9/30/02)	5,686.18	5,686.13							
4.50 % avg. int.	511.75	255.88							
2003 SERIES Time Warrants									
(issued 10/1/02-9/30/03)	36,999.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,622.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	42,685.46	5,686.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	2,133.87	255.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,242,685.46	1,295,686.13	965,000.00	860,000.00	820,000.00	1,040,000.00	1,410,000.00	975,000.00	1,015,000.00
TOTAL	978,673.26	936,784.64	881,903.76	845,003.76	810,991.26	778,191.26	738,841.26	685,291.26	648,728.76
	3,221,358.72	2,232,470.77	1,846,903.76	1,705,003.76	1,630,991.26	1,818,191.26	2,148,841.26	1,660,291.26	1,663,728.76
BUDGET DEBT REQUIREMENT	3,221,358.72	2,232,470.77	1,846,903.76	1,705,003.76	1,630,991.26	1,818,191.26	2,148,841.26	1,660,291.26	1,663,728.76

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL as of 10/01/07.
												485,000.00
												23,075.00
												1,205,000.00
												14,309.38
												160,000.00
												8,200.00
												655,000.00
												37,870.00
												850,000.00
												71,062.50
												19,000,000.00
												10,665,300.12
												2,530,000.00
												465,893.75
												24,885,000.00
												11,285,710.75
												36,170,710.75
												11,372.31
												767.63
												36,999.28
												1,622.12
												48,371.59
												2,389.75
												24,933,371.59
												11,288,100.50
												36,221,472.09
												1,665,180.00
												1,665,180.00

As of August 28, 2007
Commissioners Court Debt Approval



FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
GENERAL	REVENUE	<i>Fund Balance (year beginning)</i>	1,452,905.00	698,750.55	<i>Estimated by County Auditor</i>	3,996,686.00
					Rev. Tax Rate= .6277 (.3016 Gen.J.1739 RB/.1522 Debt)	
	010-310-110	TAXES - CURRENT (w/o freeze)	6,156,807.00	6,156,807.00	See Tax Revenue Calculation sheet	5,826,879.11
	in line above	Taxes Subject to ceiling provision	556,246.00	556,246.00	Included in Taxes - Current (above)	
	010-310-120	TAXES - DELINQUENT	410,276.00	410,276.00	800,000 (EST.) x fund %	384,387.45
	010-318-115	SHERIFF'S TAX SALE		0.00		
	010-318-150	SALES TAX	1,510,000.00	1,510,000.00	Due to Pipeline Construction Sales Tax receipt - (ending 2007) est assumes 10% increase from 06 actual for 2007 to 2008	2,088,000.00
NEW	010-318-155	MIXED BEVERAGE TAX ALLOCATION			Quarterly allocation from State Comptroller - 10.7143% of the 14% collected on mixed beverage sales in County (separated from 010-320-100)	30,000.00
	010-318-160	OTHER TAX		0.00		
		* TAX REVENUE SUMMARY	8,633,329.00	8,633,329.00		8,329,266.56
	010-320-100	BEER & LIQUOR	45,000.00	45,000.00	for permits/license fees only - state allocation of tax moved to new line above	750.00
RENAME	010-321-100	SEWAGE/FLOODPLAIN PERMITS	32,000.00	32,000.00	per K. Hambrick	40,435.00
RENAME	010-321-105	COMMERCIAL (LIFE SAFETY) PERMITS		0.00	MOVED FROM 010-340-310	20,358.00
	010-321-200	UTILITY / PIPELINE PERMIT FEE	400.00	400.00	per K. Hambrick	1,300.00
	010-321-300	VEHICLE SALES TAX COMM. HB3588	50,000.00	50,000.00	10% IN FY06 - 20% IN FY07 - will be 30% in 2008	58,500.00
	010-321-500	SPECIAL LICENSE PLATE MONIES	1,200.00	1,200.00		1,200.00
	010-321-501	CHILD SAFETY FEE	80,000.00	80,000.00	Restricted to Juvenile expenses in 010-465-475	80,000.00
	010-321-502	HAULERS LICENSING FEES	250.00	250.00		100.00
	010-321-560	WRECKER PERMIT FEES	950.00	950.00	per K. Hambrick	595.00
	010-321-565	911-ADDRESSING PERMIT FEE	8,000.00	8,000.00	per K. Hambrick	10,300.00
		* PERMITS/LICENSE SUMMARY	217,800.00	217,800.00		213,538.00
	010-325-300	SERVICE FEES ON FINES	100,000.00	100,000.00		96,000.00
	010-325-350	CRIME STOPPERS	0.00	0.00	per Aud. Office - handled as "in/out in payables - do not budget	0.00
	010-325-801	JUSTICE OF PEACE, PCT #1	130,000.00	130,000.00	Includes Delinquent Fine Collections	127,000.00
	010-325-802	JUSTICE OF PEACE, PCT #2	125,000.00	125,000.00	Includes Delinquent Fine Collections	150,000.00
	010-325-803	JUSTICE OF PEACE, PCT #3	290,000.00	290,000.00	Includes Delinquent Fine Collections	290,000.00
	010-325-804	JUSTICE OF PEACE, PCT #4	78,000.00	78,000.00	Includes Delinquent Fine Collections	78,000.00
		* COURT FINES SUMMARY	723,000.00	723,000.00		741,000.00
	010-330-401	TDH-911 EMS MONIES		0.00	AMEND IF RECEIVED	
	010-330-455	Grant - Traffic Convic.		0.00		
	010-330-484	HAVA GRANT - ELECTION EQUIP		0.00	Grant ended FY2007 - no balance	0.00
	010-330-512	SCAAP (Criminal Alien Assistance Prog.)		3,885.00	AMEND IF RECEIVED	
	010-330-550	COPFAST - DEPT. OF JUSTICE		0.00		
	010-330-555	LOCAL LAW ENF. BLOCK GRANT		0.00	AMEND IF RECEIVED	
	010-330-560	SHERIFF'S DEPT. FED. GRANT		0.00		
	010-330-561	SHERIFF'S DEPT. SECURITY GRANT		0.00	AMEND IF RECEIVED	
	010-330-692	FEMA Grant - Env. Enforcement		0.00	AMEND IF RECEIVED	
	010-330-693	DETCOG ENFORCEMENT GRANT		0.00	AMEND IF RECEIVED	
	010-330-694	State Law Enf. Terrorism Prevent Program		0.00	AMEND IF RECEIVED	
	010-330-695	STATE HOMELAND SECURITY GRANT		25,000.00	AMEND IF RECEIVED	
	010-330-696	EMA ASSISTANCE (EMPG)	36,310.00	36,310.00	per K. Hambrick	39,215.00
	010-332-110	FEDERAL PAYMENT IN LIEU OF TAXES	24,353.00	24,353.00	FY2007 pymt. = \$26K - Usually received in last quarter of FY	26,000.00
	010-332-560	SSA-INCENTIVE PAYMENTS	3,000.00	3,000.00	State reimb. based on Jail reports of inmates receiving state benefits	2,000.00
	010-333-100	UNCLAIMED CAPITAL CREDITS	10,000.00	10,000.00	Usually received in last quarter	10,000.00
	010-333-426	INDIGENT DEFENSE GRANT	26,603.00	26,603.00	AUD. request from State (by expense)	26,603.00
	010-333-427	INDIGENT DEFENSE VIDEO CONFERENCING		196,993.71		
	010-333-581	MUTUAL AID REIMBURSEMENT		0.00	AMEND IF RECEIVED	
	010-333-560	PRISONER BOUNTY PAYMENTS		0.00		
		* GOV'T REVENUE SUMMARY	100,266.00	326,144.71		103,818.00
	010-339-450	UNCLAIMED TRUST MONIES	0.00	0.00		0.00
	010-340-000	EDUCATION FEE - JUDGE	2,000.00	2,000.00		1,500.00
	010-340-100	COUNTY JUDGE	3,500.00	3,500.00		3,000.00
	010-340-220	SHERIFFS FEES	125,000.00	125,000.00	Transaction report shows some S.O. fees recorded in MISC. REVENUE	121,500.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	010-340-300	ENFORCEMENT FEES	50.00	50.00		0.00
	010-340-310	LIFE SAFETY INSPECTION FEES	1,000.00	5,000.00	MOVE TO (NEW) 010-321-105 TO RECORD REV. IN PERMITS/LICENSES	
	010-340-400	COUNTY CLERK FEES	500,000.00	500,000.00		620,000.00
	010-340-426	COURT JUDGE FEE	0.00	0.00		0.00
	010-340-450	ALT. DISPUTE RESOLUTION SYSTEM	7,000.00	7,000.00		7,000.00
	010-340-500	TAX COLLECTOR FEES	240,000.00	240,000.00	per Tax Assessor Collector	250,000.00
	010-340-555	CONSTABLE PCT.1 SERVING FEE	6,000.00	6,000.00		4,300.00
	010-340-556	CONSTABLE PCT.2 SERVING FEE	6,500.00	6,500.00		8,500.00
	010-340-557	CONSTABLE PCT.3 SERVING FEE	3,500.00	3,500.00		4,000.00
	010-340-558	CONSTABLE PCT.4 SERVING FEE	3,000.00	3,000.00		1,800.00
	010-340-559	CONSTABLES - CLASS C SERVICE	10,000.00	9,500.00	Delete from budget, per Judge Longino	0.00
	010-340-600	DISTRICT ATTORNEY FEES	23,000.00	23,000.00		20,000.00
	010-340-700	DISTRICT CLERK FEES	300,000.00	300,000.00		310,000.00
	010-340-750	COURT REPORTER FEES	17,000.00	17,000.00		16,000.00
	010-340-850	GROSS WEIGHT - COUNTY	200.00	200.00		200.00
	010-340-910	TRAFFIC FEE	13,000.00	13,000.00		13,000.00
	010-340-920	TRIAL FEES	650.00	650.00		650.00
	010-340-930	JURY FEES	0.00	0.00		0.00
	010-340-940	VISUAL RECORDING FEE	375.00	375.00		200.00
		* CHARGES FOR SERVICES SUMMARY	1,261,775.00	1,265,275.00		1,381,650.00
	010-341-100	DEPOSITORY INTEREST	213,300.00	213,300.00		327,000.00
		* INTEREST SUMMARY	213,300.00	213,300.00		327,000.00
	010-342-047	REIMBURSEMENT - DA		93.09		
	010-342-049	REIMB. D.A. - HOT CHECK FUND	0.00	0.00		0.00
	010-342-391	REIMB. BY INMATE - MEDICAL	2,500.00	2,500.00		2,600.00
	010-342-400	COUNTY JUDGE - REIMBURSEMENT	0.00	206.30		0.00
	010-342-401	RURAL TRANSIT REIMB.	5,841.50	5,841.50	Onlsk - \$1,015 / Goodrich - \$206.50 / Liv. \$4,620	5,841.50
	010-342-403	COUNTY CLERK REIMB.	0.00	1,123.87	AMEND IF RECEIVED	0.00
	010-342-404	ELECTION EXPENSE - REIMB.	7,500.00	20,389.25	Cities, ISD's, Rep./Dem. Parties	7,500.00
	010-342-426	REIMB. TRANSPORT OF PRISONER	0.00	0.00	reimb. is no longer available	0.00
	010-342-450	DISTRICT CLERK REIMB.		0.00	AMEND IF RECEIVED	
	010-342-451	District Clerk Reimbursement		0.00		
	010-342-455	REIMB.-EXTRADITION FEE	750.00	750.00		500.00
	010-342-465	TRINITY CO.PRO RATA REIMB.-DIST. C	39,202.63	39,202.63	AUD. invoice 17.86% of items noted in 010-465 to Trinity Co.	42,665.56
	010-342-466	SAN JAC CO.PRO RATA REIMB.-DIST.	63,281.75	63,281.75	AUD. invoice 28.83% of items noted in 010-465 to San Jac Co.	68,871.68
	010-342-470	STATE REIMB. - ASST. DA LONGEVITY	5,240.00	6,061.21	AUD. request qtrly.from State-pay (by schedule)after receipt	3,240.00
	010-342-475	DETCOG GRANT - D.A.	0.00	0.00		0.00
	010-342-476	DETCOG GRANT - D.A. - JUV.	0.00	0.00		0.00
	010-342-477	OTHER VICTIM ASSISTANCE	0.00	0.00	per Sherry Sprayberry - "not funded" in 2006	0.00
	010-342-485	SB1704 JUROR FEE REIMB.	15,000.00	15,000.00	AUDITOR files claim w/ Comptroller - reimb qtrly.	11,500.00
	010-342-511	REIMBURSE MAINT. ENG.	0.00	0.00		0.00
	010-342-512	REIMB. HOUSING OF INMATES	0.00	0.00		0.00
	010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000.00	16,000.00	CO. JUDGE requests \$6K Linebarger & \$10K CiviGenics	16,000.00
	010-342-549	DELQ. TAX OFFICE EXP REIMBURSEM	8,120.00	8,120.00	AUD. requests reimb. (by expense) from Delq. Tax Coll. Firm	10,360.00
	010-342-550	DELQ. TAX PERSONNEL REIMBURSEM	135,568.93	136,965.17	AUD. requests reimb. (by expense)	145,767.76
	010-342-551	TRA PATROL REIMBURSEMENT	155,803.37	155,803.37	AUD. Request reib. Wage&benefits - Total w/ Adm. not exceed \$300K	240,358.36
	010-342-552	TRA ADMINISTRATION FEE	23,370.51	23,370.51	CONTRACT 15% OF ABOVE - (BUDGET LESS)	35,000.00
	010-342-555	TEXAS VINE CONTRACT - SO	17,925.00	17,925.00	AUD. requests reimb. from State	17,925.00
	010-342-560	CH19 VOTER REGIS. REIMBURSEMEN	2,000.00	3,162.00	RESTRICTED EXPENSE (see expense in 010-499-484)	2,000.00
	010-342-565	REIMB. WORKERS COMP.	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-566	REFUND - UNEMPLOYMENT TAX	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-569	Reimbursement - Sheriff	0.00	937.89	AMEND IF RECEIVED	0.00
	010-342-570	DETCOG REIMB - SALARIES	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-571	State-Reimbursement Sheriff	0.00	2,629.00	FOR SEXUAL ASSAULT KITS - EXP. IN 010-560	0.00
	010-342-580	WORKERS COMPENSATION REFUND	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-600	INSURANCE CLAIMS	0.00	20,156.06	AMEND IF RECEIVED	0.00
	010-342-601	PCT. 1 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-602	PCT. 2 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-603	PCT. 3 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-604	PCT. 4 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-605	SHERIFF-STATE TRAINING	5,000.00	10,044.46	AMEND IF RECEIVED	0.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	010-342-606	COUNTY CLERK PROBATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-665	EXTENSION OFFICE - DONATED MON	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-695	REIMBURSE EMERG MGMT.	0.00	1,491.17	AMEND IF RECEIVED	0.00
	010-342-700	COURT APPOINTED ATTY. REIMB.	45,000.00	45,000.00	AMEND IF (additional is) RECEIVED	60,000.00
	010-342-900	MISCELLANEOUS REVENUE	15,000.00	1,008.40	AMEND IF (additional is) RECEIVED	25,500.00
	010-342-950	HB66 - COUNTY COURT AT LAW	34,500.00	34,500.00	SB600 increases reimb. to \$75K. Per Leonard Higgins in State Compt. Office, they project lower in 1st year due to enabling fees not taking effect until Jan. 1, 2008. FY2009 will be full amt. He est. \$65K for 2007/08	65,000.00
	010-342-951	HB3211 - Co. Judge supplement	5,000.00	5,000.00		5,000.00
	010-342-952	HB1123 - Co. Judge supplement	10,000.00	10,000.00		10,000.00
	010-342-960	COUNTY AUDITOR - SPECIAL REVENUE	0.00	0.00		0.00
	010-367-100	LANDSCAPING - COURTHOUSE	0.00	0.00	AMEND IF RECEIVED	0.00
	010-367-110	ANIMAL SHELTER	2,160.00	2,341.10	City of Corrigan & plus misc. revenue from donations	3,000.00
	010-367-125	SHERIFF FALSE ALARM FEES	0.00	0.00		0.00
	010-367-130	SHERIFF'S DONATED MONIES	0.00	3,769.89	AMEND IF RECEIVED	0.00
	010-367-135	Sheriff's Miscellaneous	2,000.00	1,850.75	AMEND IF (additional is) RECEIVED	10,000.00
	010-367-801	DETCOG 911 MAINTENANCE	24,800.00	24,800.00	Per agreement approved by CC on 8/23/05	25,000.00
	010-370-015	TRANSFER FROM ROAD & BRIDGE	0.00	0.00	AUDITOR - transfer 015-700-010/015-612-700, if applicable	0.00
	010-370-032	TRANSFER FROM WASTE MANAGEMENT	220,000.00	220,000.00	AUDITOR - transfer from 032-700-010	220,000.00
	010-370-034	TRANSFER FROM FEMA - RITA REIMB		0.00	AMEND IF RECEIVED	
	010-370-048	TRANSFER DA SPEC.-SALARY REIMB	0.00	0.00	AUDITOR - transfer from 048-700-010 Cert Pay/Grant match	0.00
	010-370-049	Transfer Hot Check Interest	0.00	0.00	AUDITOR - transfer from 049-700-010	0.00
	010-370-056	TRANSFER FROM INMATE COMMISSION	2,403.14	2,403.14	Discontinued after Transition in 2007	
NEW	010-370-061	UTILITY REIMBURSEMENT - AGING				600.00
	010-370-080	TRANSFER FROM DIST. CLERK TDCJ	0.00	0.00	AUDITOR - transfer from 080-700-010	
	010-370-084	Transfer From BTLE Project		0.00		
	010-370-089	TRANSFER FROM PAYROLL		0.00		
	010-370-090	TRANSFER FROM DRUG FORF. - SO	0.00	0.00	AUDITOR- transfer from 090-700-560	0.00
	010-370-091	TRNSF FROM DRUG FORF. - CONSTABLE		0.00	AUDITOR- transfer from 090-700-	
	010-370-093	TRANSFER FROM C. CLK. RAP	59,654.03	59,654.03	AUDITOR - transfer from 093-700-403	64,170.78
	010-370-100	RENT - COUNTY PROPERTY	32,850.00	32,850.00	See listing in "Revenues" budget folder	35,616.00
	010-370-150	SALE OF ASSETS		0.00	AMEND IF RECEIVED	
	010-370-175	COUNTY AUCTION SALE		0.00	AMEND IF RECEIVED	
	010-370-350	DUNBAR MONIES		0.00		
	010-370-409	POSTAGE REIMBURSEMENT		0.00	AMEND IF RECEIVED	
CHANGE	010-370-420	INMATE PHONE - County Jail	38,000.00	38,000.00	Avg. \$3,917/mo commission - after deductions	47,000.00
	010-370-425	INMATE PHONE - Detention Facility	123,000.00	123,000.00	ICE contracts phone service for their beds -	150,000.00
	010-370-426	DETENTION FACILITY PER DIEM	400,000.00	400,000.00	\$2.75/(450 bed less Co. 25beds=425)x 365 + @\$5.25/(550bed)x 365	1,500,000.00
	010-370-430	CORPLAN INFRASTRUCTURE GRANT	DELETE	0.00		DELETE
	010-370-475	DA WELFARE FRAUD RECOVERY	1,500.00	1,500.00		1,500.00
	010-370-503	Debt Proceeds/Data Processing		0.00		
	010-370-630	IHC REIMBURSEMENT	50,000.00	50,000.00		13,000.00
	010-370-693	FEMA EMGT MANAGEMENT		0.00		
	010-370-694	E.M. HAZMAT MONIES		0.00		
	010-370-695	TOBACCO SETTLEMENT	15,500.00	15,500.00	received (in Spring) \$21,521 FY06, \$21,063 FY07	21,000.00
	010-370-696	SALE OF GIS/MAPPING DATA	1,700.00	1,700.00	per K. Hambrick	1,800.00
	010-370-697	ASBESTOS CLS ACTION SETTLEMENT		0.00		
	010-370-698	WEST NILE GRANT		0.00		
		* OTHER REVENUES - SUMMARY	1,586,170.86	1,623,931.54		2,868,316.65
	010-390-409	LOAN PROCEEDS - GENERAL		0.00	AMEND IF RECEIVED	
	010-390-511	LOAN PROCEEDS - MAINT. ENG.		0.00	AMEND IF RECEIVED	
	010-390-513	LOAN PROCEEDS - DUNBAR		0.00	AMEND IF RECEIVED	
	010-390-621	LOAN PROCEEDS / PCT 1		0.00	AMEND IF RECEIVED	
	010-390-695	LOAN PROCEEDS		0.00	AMEND IF RECEIVED	
	010-390-696	FEMA/EMC ADM/EMEG. MGMT		0.00	AMEND IF RECEIVED	
		* DEBT PROCEEDS SUMMARY	0.00	0.00		0.00
		** TOTAL REVENUE	12,735,640.86	13,002,780.25		13,964,589.21
		EXPENSE				
County Judge	010-400-101	SALARY - COUNTY JUDGE	48,744.47	48,744.47		51,425.42
	010-400-102	Co. Judge Supplement (Judicial)	15,000.00	15,000.00	HB3211 issued @\$192.31/payroll - HB1123 issued as received from state	15,000.00
NEW	010-400-103	CELL PHONE ALLOWANCE			to be issued @\$32.69/payroll	850.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07	
	010-400-105	SALARIES	57,047.07	60,195.20		63,551.08	
	010-400-200	LONGEVITY PAY	3,000.00	3,000.00		3,120.00	
	010-400-201	SOCIAL SECURITY	9,470.05	9,710.88	Current 0.0765	10,246.91	
	010-400-202	COUNTY GROUP INSURANCE	19,826.64	19,826.64	FY08 Renewal Rate of \$6,936.72/yr/employee	20,810.16	
	010-400-203	RETIREMENT	8,727.30	9,526.82	avg. current (Oct-Dec, 2007) and ADCR (Jan-Sept, 2008) + apprvd options	11,773.90	
	010-400-204	WORKERS COMPENSATION	693.41	386.26	Current rates good thru 12/31/2007 - new rate notice posts in Dec., 2007	407.59	
	010-400-206	UNEMPLOYMENT INSURANCE	169.88	178.93	Current rate .0025 good thru qtr. end 12/31/07 - new rates post 03/08	144.43	
	Sub-Total : Personnel			162,678.82	166,569.20	includes current & any proposed positions + 3% COL + 2.5% Merit availability	177,329.48
	010-400-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,500.00	
	010-400-419	CABLE (EMERG. BROADCASTS)	350.00	350.00	@\$28.63/month	350.00	
010-400-423	MOBILE PHONE/PAGER	1,610.00	1,610.00	see phone allowance in 010-400-103	delete		
010-400-427	TRAVEL/TRAINING	2,500.00	2,706.30		2,500.00		
010-400-480	BONDS	178.00	178.00	Notary Bond renewal	178.00		
010-400-481	DUES	200.00	200.00	Texas Judicial Academy	200.00		
Sub-Total : Operating			6,038.00	6,244.30		4,728.00	
Sub-Total : Capital Outlay			800.00	800.00		500.00	
* EXP. SUMMARY - CO JUDGE			169,516.82	173,613.50		182,557.48	
Commissioners	010-401-105	SALARIES	21,048.22	22,859.20		24,133.60	
	010-401-108	SALARIES / PART-TIME	2,500.00	2,500.00		2,639.38	
	010-401-200	LONGEVITY PAY	0.00	0.00		60.00	
	010-401-201	SOCIAL SECURITY	1,801.44	1,939.98		2,052.72	
	010-401-202	COUNTY GROUP INSURANCE	6,608.88	6,608.88		6,936.72	
	010-401-203	RETIREMENT	1,483.90	1,715.58		2,358.62	
	010-401-204	WORKERS COMPENSATION	131.90	77.17		81.65	
	010-401-206	UNEMPLOYMENT INSURANCE	67.70	72.91		59.03	
	Sub-Total : Personnel			33,642.04	35,773.72	includes current & any proposed positions + 3% COL + 2.5% Merit availability	38,321.72
	010-401-315	OFFICE SUPPLIES	1,700.00	1,700.00		1,700.00	
010-401-334	SOUTHLAND PARK IMPROVEMENTS	1,000.00	1,200.00		1,000.00		
010-401-350	DUNBAR MONIES	0.00	0.00		0.00		
010-401-352	CONTINGENCIES	30,000.00	57,800.00		43,000.00		
010-401-360	RETIREE HEALTH INS. PREMIUMS	19,827.00	19,827.00	2- covered / est. 2 employees eligible during FY08 = 3 @ \$6,936.72 ea	27,750.00		
010-401-400	ATTORNEY / CONSULTING FEES	36,000.00	24,681.00	\$25K (base & const.)-CHECK \$6,666 (Bickerstaff/Coat.) - \$3,250 (Allison/Roads) - \$1,200 (D. Brooks/County)	36,000.00		
010-401-027	COURTHOUSE SECURITY SUBSIDY	17,356.05	23,633.96	AUDITOR - transfer to 027-340-010	24,940.00		
010-401-401	AUDITING FEES	35,000.00	44,319.00		41,300.00		
010-401-402	RESNET	1,800.00	1,800.00		1,800.00		
010-401-403	GFOA BUDGET AWARD PROGRAM	250.00	250.00		250.00		
CHANGE NAME	010-401-404	COUNTY-WIDE EVENTS	10,000.00	10,000.00	4th of July , Support the Troops, etc.	10,000.00	
	010-401-425	RURAL TRANSIT	35,000.00	35,000.00	COUNTY JUDGE WILL VOUCHER	35,000.00	
	010-401-427	TRAVEL/TRAINING	4,000.00	4,000.00		4,000.00	
NEW	010-401-460	INMATE PHONE CARDS - IAH		0.00	Vouchered by County Judge to Infinity Networks	40,000.00	
	010-401-475	CAPITAL TRIAL COSTS - PENRY	0.00	0.00	See Judicial / D.A.	0.00	
	010-401-476	FACILITY STUDY GROUP		10,000.00		1,500.00	
	010-401-479	AGING SUBSIDY	94,000.00	98,586.11	AUDITOR-transfer to 051-339-170	85,000.00	
	010-401-480	SCHOLARSHIP DISBURSEMENTS	16,000.00	16,000.00	\$6K - Linebarger & \$10K Corplan proposal	16,000.00	
	010-401-481	DUES - CJ/CC ASSOC & DETDA	1,275.00	1,275.00	CJCC-\$1,100/NETCJCC-\$125/DETCC&J-\$125/Tx. Fo. Ctry PtnrshpEP-\$750	2,100.00	
	010-401-485	AUCTION EXPENSES	0.00	0.00		0.00	
	010-401-486	BI-LINGUAL INCENTIVE PROGRAM	1,500.00	1,500.00		1,500.00	
	010-401-487	SERVICE AWARDS	2,000.00	2,000.00		2,000.00	
Sub-Total : Operating			306,708.05	353,572.07		374,840.00	
	010-401-500	SALARY TRANSITION	300,000.00	10,216.65			
	010-401-501	CONSTABLE CLASS C SERVICE	10,000.00	850.00	Discontinue, per D. Longino - Constables will budget individually		
	010-401-530	CAPITAL PROJECT - Courthouse Study	0.00	0.00		0.00	
	010-401-572	Office Equipment/Furnishings	2,500.00	2,500.00	Audio/Visual Commissioners Court	2,500.00	
	010-401-573	Capital Outlay	0.00	146,924.58		0.00	
	010-401-575	TDH-911 EMS EXPENSE	0.00	0.00		0.00	
	010-401-600	AUCTION SALE DISTRIB.	0.00	0.00		0.00	
Sub-Total : Capital Outlay			312,500.00	160,491.23		2,500.00	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
		* EXP. SUMMARY - COMM COURT	652,850.09	549,837.02		415,661.72
STATE LAW ENF. (change title from DPS)	010-402-105	SALARIES - DPS	24,419.82	26,467.93		27,943.52
	010-402-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-402-200	LONGEVITY PAY	540.00	540.00		600.00
	010-402-201	SOCIAL SECURITY	1,909.43	2,066.11		2,131.44
	010-402-202	GROUP INSURANCE	6,608.88	6,608.88		6,936.72
	010-402-203	RETIREMENT	1,759.67	2,026.95		2,508.98
	010-402-204	WORKERS COMPENSATION	139.81	82.18		86.86
	010-402-206	UNEMPLOYMENT INSURANCE	71.76	77.65		62.80
		Sub-Total : Personnel	35,449.36	37,869.70	includes current & any proposed positions + 3% COL + 2.5% Merit availability	40,270.30
	010-402-315	OFFICE SUPPLIES	0.00	0.00		0.00
	010-402-394	SAFETY EQUIPMENT	0.00	0.00		0.00
	010-402-400	DPS-OPERATING	10,900.00	10,900.00	per operating items listed on request	10,650.00
	010-402-410	GAME WARDEN - OPERATING	2,000.00	2,000.00	per operating items listed on request	3,000.00
	010-402-420	LIC. & WEIGHTS - OPERATING	1,800.00	1,800.00	per operating items listed on request	1,800.00
	010-402-423	MOBILE PHONES/PAGERS/SPEC. LINE	0.00	0.00		0.00
	010-402-430	TEXAS RANGER - OPERATING	2,000.00	2,000.00	per operating items listed on request	2,000.00
		Sub-Total : Operating	16,700.00	16,700.00		17,450.00
	010-402-572	OFFICE FURNISHINGS/EQUIPMENT		0.00		
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		*EXP. SUMMARY- STATE LAW ENF	52,149.36	54,569.70		57,720.30
County Clerk	010-403-101	SALARY - COUNTY CLERK	42,278.31	42,278.31		44,603.62
	010-403-105	SALARIES	202,172.14	210,717.15		222,464.63
	010-403-108	SALARIES / PART-TIME	0.00	1,795.43		0.00
	010-403-200	LONGEVITY PAY	3,180.00	3,180.00		2,220.00
	010-403-201	SOCIAL SECURITY	18,943.73	19,597.42		20,600.55
	010-403-202	COUNTY GROUP INSURANCE	66,088.80	66,088.80		69,367.20
	010-403-203	RETIREMENT	17,457.95	19,225.97		23,670.44
	010-403-204	WORKERS COMPENSATION	1,387.08	779.52		819.42
	010-403-206	UNEMPLOYMENT INSURANCE	586.94	611.50		491.67
		TRAVEL ALLOWANCE	0.00	0.00		0.00
		Sub-Total : Personnel	352,094.95	364,274.10	includes current & any proposed positions + 3% COL + 2.5% Merit availability	384,237.52
	010-403-315	OFFICE SUPPLIES	12,000.00	11,907.72		13,000.00
	010-403-405	CONTRACT SERVICES	0.00	0.00		0.00
	010-403-423	MOBILE PHONES/PAGERS	480.00	481.75		480.00
	010-403-427	TRAVEL/TRAINING	4,650.00	4,777.86		4,650.00
	010-403-480	BONDS/ LIABILITY INSURANCE	200.00	200.00		0.00
	010-403-481	DUES	210.00	220.00		210.00
	010-403-484	ELECTION EXPENSE	60,000.00	73,869.63	per B. Middleton - include IVO maint., programming, storage, labor & supplies	60,000.00
		Sub-Total : Operating	77,540.00	91,456.96		78,340.00
	010-403-571	ELECTION EQUIPMENT		0.00	per County Clerk, HAVA funds remaining. If verified, amend budget	0.00
	010-403-572	OFFICE EQUIPMENT	650.00	729.99	per request - (2) computer workstations & (2) chairs/mats	1,550.00
		Sub-Total : Capital Outlay	650.00	729.99		1,550.00
		*EXP. SUMMARY-COUNTY CLERK	430,284.95	456,461.05		464,127.52
Veterans Service	010-405-105	SALARIES	49,355.74	51,313.60		54,174.33
	010-405-108	SALARIES / PART-TIME	1,832.70	1,996.00	L/P Secretary - 200 hrs	2,107.28
	010-405-200	LONGEVITY PAY	360.00	360.00		480.00
	010-405-201	SOCIAL SECURITY	3,943.46	4,105.72		4,342.26
	010-405-202	GROUP INSURANCE	13,217.76	13,217.76		13,873.44
	010-405-203	RETIREMENT	3,504.96	4,027.90		4,989.35
	010-405-204	WORKERS COMPENSATION	288.74	163.31		172.72
	010-405-206	UNEMPLOYMENT INSURANCE	148.20	154.30		124.88
		Sub-Total : Personnel	72,651.56	75,338.59	includes current & any proposed positions + 3% COL + 2.5% Merit availability	80,264.25

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07	
General Operations	010-405-315	OFFICE SUPPLIES	750.00	750.00		1,000.00	
	010-405-352	COMPUTER MAINT./EXPENSE	914.00	914.00	(\$450 VIMS) (\$200 Lexis) (\$15/mo Internet=\$180) (\$60 Norton)	950.00	
	010-405-427	TRAVEL/TRAINING	500.00	500.00		900.00	
	010-405-480	DUES	0.00	0.00		0.00	
	010-405-481	BONDS/FEES	120.00	120.00		120.00	
	Sub-Total : Operating		2,284.00	2,284.00		2,970.00	
	010-405-572	OFFICE FURNISHINGS/EQUIPMENT	2,376.00	2,376.00		2,500.00	
	Sub-Total : Capital Outlay		2,376.00	2,376.00		2,500.00	
	*EXP. SUMMARY - VET SERV OFF		77,311.56	79,998.59		85,734.25	
	NEW	010-409-300	JANITORIAL SERVICE			Main Courthouse - Onlsl/Corrg SubCourthouses - Office Annex - Tax Office	0.00
		010-409-311	POSTAGE	65,000.00	65,029.58		88,000.00
		010-409-312	OFFICE/COMPUTER SUPPLIES	5,000.00	5,000.00		5,000.00
		010-409-331	POSTAGE/COPY MACHINE EXPENSE	73,960.00	73,960.00	per County Auditor's Office (Peggy)	80,000.00
		010-409-420	TELEPHONE	132,500.00	132,500.00	includes addtl' Telecom charges for 2007 system install LD/800 @ \$13,849 Est. \$195,610 for 07 end - less \$4,400 for 512W.Church(Oct.-May) - less new unit @ annex est 15% red. (possibly \$50,000)	150,000.00
		010-409-440	ELECTRICITY	204,000.00	204,000.00		170,000.00
	010-409-441	GAS/HEAT	28,000.00	28,000.00		20,000.00	
	010-409-442	WATER	43,100.00	43,100.00		37,500.00	
	010-409-482	PROPERTY INSURANCE	87,500.00	87,500.00	TAC HEBP RENEWAL CREDIT (credited in 12 installments on monthly bill) per TAC Budget estimates provided 8/9/07	(43,799.00) 87,000.00	
	010-409-490	AUTOMOBILE INSURANCE	105,000.00	105,000.00	per TAC Budget estimates provided 8/9/07 \$98,478 prem - \$5,700 added credit	95,000.00	
	010-409-492	GENERAL LIABILITY INSURANCE	28,500.00	28,500.00	per TAC Budget estimates provided 8/9/07 \$23,	22,100.00	
	010-409-493	PUBLIC OFFICIALS LIABILITY	32,000.00	32,000.00	per TAC Budget estimates provided 8/9/07	11,500.00	
	010-409-494	ELECTRONIC EQUIP. INSURANCE	(44,782.00)	(44,782.00)	Included in property coverage		
	010-409-495	COUNTY EMPLOYEE CRIME POLICY	850.00	850.00	per TAC Budget estimates provided 8/9/07	850.00	
Sub-Total : Operating		760,628.00	760,657.58			723,151.00	
	010-409-572	OFFICE FURNISHINGS/EQUIPMENT	30,000.00	30,000.00	EMERG. REPLACEMENTS - REQ. APPROVAL BY CO. JUDGE	30,000.00	
	010-409-573	CAPITAL OUTLAY		0.00			
Sub-Total : Capital Outlay		30,000.00	30,000.00			30,000.00	
*EXP. SUMMARY-GEN. OP.		790,628.00	790,657.58			753,151.00	
County Court	010-426-101	SALARY - CCL JUDGE	100,700.00	100,700.00		124,000.00	
At Law	010-426-105	SALARIES	86,010.65	86,159.67	NEW POSITION (1) CCL Bailiff @ 18/01	119,564.11	
	010-426-108	SALARIES / PART-TIME	0.00	0.00		5,125.00	
	010-426-200	LONGEVITY PAY	2,040.00	2,040.00		2,160.00	
	010-426-201	SOCIAL SECURITY	14,439.42	14,450.82		19,180.39	
	010-426-202	COUNTY GROUP INSURANCE	19,826.64	19,826.64		27,746.88	
	010-426-203	RETIREMENT	13,306.92	14,176.92		22,049.64	
	010-426-204	WORKERS COMPENSATION	1,057.27	574.80		762.93	
	010-426-206	UNEMPLOYMENT INSURANCE	249.70	250.12		276.15	
Sub-Total : Personnel		237,630.60	238,178.97		includes current & any proposed positions + 3% COL + 2.5% Merit availability	320,865.10	
	010-426-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,200.00	
	010-426-352	PRODUCTIVITY ENHANCEMENT	0.00	0.00	scanner	1,100.00	
	010-426-400	ATTORNEY FEES- COUNTY COURT	110,000.00	110,000.00		121,000.00	
	010-426-402	INTERPRETER FEES	2,000.00	1,772.00		2,000.00	
NEW		INDIGENT DEFENSE CONTRACT		0.00	IF CONTRACTED - MOVE FUNDS FROM 010-426-400 ATTY FEES	0.00	
	010-426-405	Psychological Evaluations	1,000.00	1,000.00		1,000.00	
	010-426-410	FAMILY SERVICES	0.00	0.00		0.00	
	010-426-426	TRAVEL/TRAINING	2,500.00	1,715.00		2,500.00	
	010-426-481	FEES/DUES	510.00	738.00		768.00	
	010-426-485	JURY FEES	7,000.00	7,000.00		7,000.00	
	010-426-486	CONTRACT SERV/COURT REPORTER	2,400.00	2,400.00		2,400.00	
	010-426-500	STAR PROGRAM SUPPORT	0.00	0.00		0.00	
Sub-Total : Operating		126,610.00	125,825.00			138,968.00	
	010-426-572	OFFICE FURNISHINGS/EQUIPMENT	1,200.00	1,985.00	(2) computers/monitors @\$544ea (2) MSOffice @ \$181ea	1,800.00	
Sub-Total : Capital Outlay		1,200.00	1,985.00		copier in capital listing for FY08 - reimb. Resolution	1,800.00	
*EXP. SUMMARY - CO CT AT LAW		365,440.60	365,988.97			461,633.10	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
Jury	010-435-401	TDCJ COURT EXPENSE		0.00		
	010-435-408	PRO-RATA JUDGE	2,500.00	2,500.00		2,500.00
	010-435-485	JURY-PETIT, GRAND, COMMISS	35,000.00	40,000.00		40,000.00
	010-435-490	CONTINGENCIES	3,000.00	3,000.00	Jury meals - Jury room water - all other requires Co. Judge voucher	3,000.00
	Sub-Total : Operating		40,500.00	45,500.00		45,500.00
	*EXP. SUMMARY- JURY		40,500.00	45,500.00		45,500.00
District Clerk	010-450-101	SALARIES- DISTRICT CLERK	42,278.31	42,278.31	NO BUDGET REQUEST SUBMITTED	44,603.62
	010-450-105	SALARIES	191,782.75	198,502.76	USED 2007 ADOPT AS REQUEST AND OUR EST FOR PROPOSED	209,569.29
	010-450-108	SALARIES / PART-TIME	24,048.96	24,910.08		26,298.82
	010-450-200	LONGEVITY PAY	3,300.00	3,300.00		3,780.00
	010-450-201	SOCIAL SECURITY	19,997.87	20,577.82		21,731.49
	010-450-202	COUNTY GROUP INSURANCE	59,479.92	59,479.92		62,430.48
	010-450-203	RETIREMENT	18,429.41	20,187.79		24,959.36
	010-450-204	WORKERS COMPENSATION	1,464.27	818.51		864.40
	010-450-206	UNEMPLOYMENT INSURANCE	628.62	650.42		525.64
	Sub-Total : Personnel		361,410.11	370,705.61	cludes current & any proposed positions + 3% COL + 2.5% Merit availability	394,763.09
	010-450-315	OFFICE SUPPLIES	12,000.00	12,000.00		12,000.00
	010-450-423	MOBILE PHONE/PAGER	410.16	410.16		410.16
	010-450-425	INTERNET EXPENSE	1,206.00	1,206.00		1,206.00
	010-450-427	TRAVEL/TRAINING	4,250.00	4,250.00		4,250.00
	010-450-452	EQUIPMENT REPAIR	2,000.00	2,000.00		2,000.00
	010-450-480	BONDS/LIABILITY INSURANCE	200.00	200.00		200.00
	Sub-Total : Operating		20,066.16	20,066.16		20,066.16
	010-450-572	OFFICE FURNISHINGS/ EQUIPMENT	7,075.00	7,075.00	(2) desktop computers @ \$544 ea - (2) MS Office @ \$181ea	2,000.00
	010-450-590	TRNSF TO RMF - BOOK REPAIR	6,006.00	6,006.00	AUDITOR - transfer to 094-390-450 for deficit on Imaging	8,506.00
Sub-Total : Capital Outlay		13,081.00	13,081.00		10,506.00	
*EXP. SUMMARY- DISTRICT CLERK		394,557.27	403,852.77		425,335.25	
JP 1	010-455-101	SALARY-JP #1	29,263.79	29,263.79		30,873.30
	010-455-105	SALARIES	43,858.45	48,058.33		50,737.58
	010-455-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-455-200	LONGEVITY PAY	1,560.00	1,560.00		1,740.00
	010-455-201	SOCIAL SECURITY	6,634.28	6,955.58		7,348.10
	010-455-202	COUNTY GROUP INSURANCE	19,826.64	19,826.64		20,810.16
	010-455-203	RETIREMENT	6,113.95	6,823.74		8,443.11
	010-455-204	WORKERS COMPENSATION	485.77	276.67		292.28
	010-455-206	UNEMPLOYMENT INSURANCE	129.20	141.27		114.26
	010-455-225	TRAVEL ALLOWANCE	12,040.43	12,040.43		12,702.65
	Sub-Total : Personnel		119,912.51	124,946.45	cludes current & any proposed positions + 3% COL + 2.5% Merit availability	133,061.44
	010-455-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,200.00
	010-455-351	Equipment Maintenance	750.00	750.00		750.00
	010-455-390	Subscriptions	0.00	0.00		0.00
NEW	010-455-425	INTERNET EXPENSE	650.00	650.00		650.00
	010-455-427	TRAVEL/ TRAINING	1,500.00	1,500.00		1,500.00
	010-455-480	BONDS	258.00	258.00	NOTARY BONDS - Official's bond due 2007	0.00
	010-455-481	DUES	115.00	115.00		150.00
	010-455-495	JP#1 OVERAGES/SHORTAGES	0.00	0.00		0.00
	Sub-Total : Operating		4,473.00	4,473.00		4,250.00
	010-455-500	Grant - TxDPS/Traffic		0.00		
010-455-572	OFFICE FURNISHINGS/EQUIP	0.00	0.00	USE JUSTICE COURT TECHNOLOGY FUND	0.00	
Sub-Total : Capital Outlay		0.00	0.00		0.00	
*EXP. SUMMARY - JP #1		124,385.51	129,419.45		137,311.44	
JP 2	010-456-101	SALARY JP #2	29,263.79	29,263.79		30,873.30
	010-456-105	SALARY - SECRETARY	24,409.48	24,596.99		25,968.27

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07	
	010-456-108	SALARIES / PART-TIME	13,745.25	14,970.00		15,804.58	
	010-456-200	LONGEVITY PAY	900.00	900.00		1,140.00	
	010-456-201	SOCIAL SECURITY	6,147.46	6,255.50		6,616.39	
	010-456-202	COUNTY GROUP INSURANCE	13,217.76	13,217.76		13,873.44	
	010-456-203	RETIREMENT	5,665.31	6,136.93		7,591.82	
	010-456-204	WORKERS COMPENSATION	450.12	248.82		263.18	
	010-456-206	UNEMPLOYMENT INSURANCE	110.04	114.10		92.56	
	010-456-225	TRAVEL ALLOWANCE	12,040.43	12,040.43		12,702.65	
		Sub-Total : Personnel		105,949.65	107,744.32	includes current & any proposed positions + 3% COL + 2.5% Merit availability	114,926.19
	010-456-315	OFFICE SUPPLIES	2,000.00	1,822.00		2,000.00	
	010-456-352	COMPUTER MAINT./EXPENSE	0.00	0.00		0.00	
	010-456-427	TRAVEL/TRAINING	1,000.00	1,000.00		1,000.00	
	010-456-480	BONDS	0.00	178.00		0.00	
	010-456-481	DUES	100.00	100.00		100.00	
		Sub-Total : Operating		3,100.00	3,100.00		3,100.00
	010-456-572	FURNISHINGS/ EQUIP		0.00		1,000.00	
		Sub-Total : Capital Outlay		0.00	0.00		1,000.00
		*EXP. SUMMARY - JP #2		109,049.65	110,844.32		119,026.19
	JP 3	010-457-101	SALARY - JP #3	29,263.79	29,263.79		30,873.30
		010-457-105	SALARIES	45,476.37	48,470.66		51,172.90
010-457-108		SALARIES / PART-TIME	898.64	898.64		948.74	
010-457-200		LONGEVITY PAY	1,140.00	1,140.00		1,380.00	
010-457-201		SOCIAL SECURITY	6,794.67	7,023.73		7,426.44	
010-457-202		COUNTY GROUP INSURANCE	19,826.64	19,826.64		20,810.16	
010-457-203		RETIREMENT	6,198.40	6,890.60		8,533.12	
010-457-204		WORKERS COMPENSATION	497.51	279.38		295.40	
010-457-206		UNEMPLOYMENT INSURANCE	135.92	144.52		116.91	
010-457-225		TRAVEL ALLOWANCE	12,040.43	12,040.43		12,702.65	
		Sub-Total : Personnel		122,272.37	125,978.39	includes current & any proposed positions + 3% COL + 2.5% Merit availability	134,259.62
010-457-315		OFFICE SUPPLIES	1,500.00	1,500.00		1,500.00	
010-457-423		MOBILE PHONE / INTERNET	700.00	700.00		0.00	
010-457-427		TRAVEL/TRAINING	2,500.00	2,500.00		2,500.00	
010-457-480		BONDS	300.00	300.00	CHECK FOR NOTARY BONDS - Official's bond	300.00	
010-457-481		DUES	120.00	120.00		120.00	
		Sub-Total : Operating		5,120.00	5,120.00		4,420.00
010-457-572	FURNISHINGS/ EQUIP	1,177.00	1,177.00	For filing cabinet - printer eligible for Justice Court Technology Fund	340.00		
	Sub-Total : Capital Outlay		1,177.00	1,177.00		340.00	
	*EXP. SUMMARY - JP #3		128,569.37	132,275.39		139,019.62	
JP 4	010-458-101	SALARY- JP #4	29,263.79	29,263.79		30,873.30	
	010-458-105	SALARIES	23,233.30	23,420.80	NEW POSITION - (1) Secretary @ 12/01	46,642.19	
	010-458-108	SALARIES / PART-TIME	9,530.04	10,379.20	Deleted for addition of FT Sec. above)	0.00	
	010-458-200	LONGEVITY PAY	480.00	480.00		600.00	
	010-458-201	SOCIAL SECURITY	5,702.89	5,782.19		6,947.59	
	010-458-202	COUNTY GROUP INSURANCE	13,217.76	13,217.76		20,810.16	
	010-458-203	RETIREMENT	5,238.68	5,654.58		7,982.91	
	010-458-204	WORKERS COMPENSATION	417.57	230.00		276.35	
	010-458-206	UNEMPLOYMENT INSURANCE	94.88	97.87		103.27	
	010-458-225	TRAVEL ALLOWANCE	12,040.43	12,040.43		12,702.65	
		Sub-Total : Personnel		99,219.35	100,566.62	includes current & any proposed positions + 3% COL + 2.5% Merit availability	126,938.43
	010-458-315	OFFICE SUPPLIES	2,000.00	2,500.00		2,000.00	
	010-458-390	SUBSCRIPTIONS	300.00	202.00		300.00	
	010-458-427	TRAVEL TRAINING	2,000.00	1,500.00		2,000.00	
	010-458-480	BONDS	80.00	178.00		80.00	
	010-458-481	DUES	75.00	75.00		75.00	
		Sub-Total : Operating		4,455.00	4,455.00		4,455.00
010-458-572	FURNISHINGS/EQUIP		0.00	USE JUSTICE COURT TECHNOLOGY FUND	0.00		

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	Sub-Total : Capital Outlay		0.00	0.00		0.00
	*EXP. SUMMARY JP #4		103,674.35	105,021.62		131,393.43
Judicial	010-465-101	SALARY - JUVENILE BOARD	24,000.00	24,000.00	Juvenile Board - 4 @ \$6,000 ea	24,000.00
	010-465-105	SALARIES	162,369.49	160,569.49	258thC/R&Blf -411th C/R & Blf (46.69%reimb.to 010-342-465& 466)	169,400.82
	010-465-120	CERTIFICATE PAY			46.69% reimb. to 010-342-465 & 466	2,400.00
	010-465-201	SOCIAL SECURITY	13,513.27	13,513.27	46.69% reimb (of part) to 010-342-465 & 466	14,418.36
	010-465-202	COUNTY GROUP INSURANCE	26,435.52	26,435.52	46.69% reimb. to 010-342-465 & 466	27,746.88
	010-465-203	RETIREMENT	13,139.05	13,987.03	46.69% reimb (of part) to 010-342-465 & 466	17,421.85
	010-465-204	WORKERS COMPENSATION	976.72	530.59	46.69% reimb (of part) to 010-342-465 & 466	566.59
	010-465-206	UNEMPLOYMENT INSURANCE	466.81	466.81	46.69% reimb. to 010-342-465 & 466	383.24
	010-465-225	TRAVEL ALLOWANCE		1,800.00		2,400.00
	Sub-Total : Personnel		240,900.85	241,302.71	Includes current & any proposed positions + 3% COL	258,737.75
	010-465-315	OFFICE SUPPLIES	100.00	100.00	46.69% reimb. to 010-342-465 & 466	100.00
	010-465-400	ATTORNEY FEES - 411TH	140,000.00	139,565.00		160,000.00
	010-465-401	PSYCHOLOGICAL EVAL. - 411TH	7,000.00	7,000.00		10,000.00
	010-465-402	INTERPRETER FEES - 411TH	1,500.00	1,935.00		3,000.00
	010-465-403	APPEALS & TRANSCRIPTS - 411TH	5,000.00	5,000.00		7,500.00
	010-465-404	EXPERT WITNESS FEES - 411TH	2,500.00	2,500.00		2,500.00
	010-465-405	PSYCHOLOGICAL EVAL. - 258TH	3,000.00	6,000.00	ALL 258th exp. & \$200 Conting. Requested per Judge Coker	3,000.00
	010-465-406	INTERPRETER FEES - 258TH	1,000.00	1,000.00		750.00
	010-465-407	APPEALS & TRANSCRIPTS - 258TH	5,000.00	5,000.00		5,000.00
	010-465-408	ATTORNEY FEES - 258TH	125,000.00	152,000.00		130,000.00
	010-465-410	EXPERT WITNESS FEES - 258TH	2,500.00	2,500.00		2,000.00
	010-465-415	VISITING JUDGES	1,000.00	1,000.00		1,000.00
	010-465-416	INDIGENT DEFENSE VIDEO CONF.		204,963.71	Grant ends 12/31/07 T-1 lines @ \$521.16/mo. X 9mo. (Jan08-Sep08)	4,700.00
CHANGE TITLE	010-465-417	CAPITAL TRIAL COSTS -ROBERTS	0.00	0.00	per Judge Trapp -0- needed	20,000.00
	010-465-420	MEDIATION FEES - C.P.S.	500.00	500.00		500.00
	010-465-423	MOBILE PHONES / PAGERS	100.00	100.00	46.69% reimb. to 010-342-465 & 466	100.00
	010-465-426	TRAVEL - 258th COURT REPORTER	2,500.00	2,500.00	46.69% reimb. to 010-342-465 & 466	2,500.00
	010-465-427	TRAVEL - 411th COURT REPORTER	2,500.00	2,500.00	46.69% reimb. to 010-342-465 & 466	2,500.00
	010-465-465	411TH DISTRICT COURT - PRO RATA	24,700.00	24,700.00	53.31% of submitted budget pd. to San Jacinto Co.	27,273.19
	010-465-470	258TH DISTRICT COURT - PRO RATA	24,500.00	24,500.00	53.31% of submitted budget pd. to Trinity Co.	27,836.00
	010-465-475	TRANSFER TO JUVENILE PROB	80,000.00	80,000.00	Utilize Child Safety Fee amount in 010-321-501 for detention costs	80,000.00
	010-465-480	ADULT PROBATION PHONE	1,300.56	1,300.56	Corrigan Office, only - per A. Everitt - @ \$108.38/mo	1,300.56
NEW	010-465-485	HOUSE ARREST MONITORING PROGRAM			46.69% reimb. to 010-342-465 & 466 trial program - non probation participants only \$6-\$9 ea	5,000.00
	010-465-490	CONTINGENCIES	250.00	250.00	46.69% reimb. to 010-342-465 & 466	200.00
	Sub-Total : Operating		429,950.56	664,914.27		496,759.75
	010-465-572	FURNISHINGS/EQUIP		0.00	46.69% reimb. to 010-342-465 & 466	0.00
	Sub-Total : Capital Outlay		0.00	0.00		0.00
	*EXP. SUMMARY - JUDICIAL		670,851.41	906,216.98		755,497.50
District Attorney	010-475-101	SALARY - D.A.			Statutory supp. = to Dist. Judges (Juv. Board) Gov't Code 46.003(b)	6,000.00
	010-475-105	SALARIES	491,862.86	514,414.17	Incl.(1) NEW Sec. @ 12/01 & (state)Asst. DA longevity pay	562,159.23
	010-475-108	SALARIES - PART TIME	13,000.00	13,658.02	includes P/T Asst. DA @29/01 - 10/wk & L/P Sec. @ 12/01 - 179hrs.	14,419.45
	010-475-120	CERTIFICATE PAY	1,800.00	1,800.00	DOCUMENTATION (and PAF's) REQUIRED for any change	1,800.00
	010-475-200	LONGEVITY PAY	5,580.00	5,520.00		5,580.00
	010-475-201	SOCIAL SECURITY	39,186.58	40,957.50		44,055.66
	010-475-202	COUNTY GROUP INSURANCE	85,915.44	85,915.44		97,114.08
	010-475-203	RETIREMENT	35,196.62	40,181.18		50,620.81
	010-475-204	WORKERS COMPENSATION	8,969.53	4,997.77		4,902.43
	010-475-206	UNEMPLOYMENT INSURANCE	1,472.70	1,539.25		1,253.76
	Sub-Total : Personnel		682,983.72	708,983.33	Includes current & any proposed positions + 3% COL + 2.5% Merit availability	787,905.42
	010-475-315	OFFICE SUPPLIES	10,000.00	12,000.00		12,000.00
NEW	010-475-317	TRIAL SUPPLIES/EXPENSES				6,500.00
	010-475-330	FURNISHED TRANSPORTATION	7,500.00	7,500.00		7,500.00
	010-475-390	SUBSCRIPTIONS	2,500.00	2,500.00		2,500.00
	010-475-400	SPECIAL PROSECUTION - PENRY	25,000.00	25,000.00		25,000.00
	010-475-401	ON-LINE RESEARCH	4,000.00	4,000.00		4,000.00

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	010-475-405	SPECIAL PROSECUTION - ROBERTS	0.00	0.00		0.00
	010-475-406	APPELLATE EXPENSES	12,000.00	1,762.00		12,000.00
	010-475-423	MOBILE PHONES / PAGER	400.00	400.00		1,000.00
	010-475-427	TRAVEL/TRAINING	10,000.00	15,508.09		11,000.00
	010-475-475	DETCOG GRANT LOCAL MATCH	0.00	0.00		0.00
	010-475-481	FEES/ DUES	2,037.00	2,775.00		2,500.00
	010-475-490	MISCELLANEOUS	8,750.00	10,835.00		6,500.00
	010-475-491	FEMA REIMBURSEMENT		0.00		
		Sub-Total : Operating	82,187.00	82,280.09		90,500.00
	010-475-572	FURNISHINGS & EQUIPMENT	9,344.00	9,344.00	Binder, FlashDrives, File Cabnt, TV, Dig. Cam, Scanning equip. - per request	6,950.00
	010-475-573	CAPITAL OUTLAYS		0.00	(6)Computer/(2) Printers included in Capital Purchase Listing for FY08	
		Sub-Total : Capital Outlay	9,344.00	9,344.00		6,950.00
		*EXP. SUMMARY - DISTRICT ATTY	774,514.72	800,607.42		885,355.42
Co. Auditor	010-495-102	SALARY- AUDITOR	53,781.75	53,781.75		56,780.08
	010-495-105	SALARIES	75,979.71	79,413.39		116,070.80
	010-495-108	SALARIES / PART-TIME	5,877.97	6,087.80		8,000.00
	010-495-200	LONGEVITY PAY	480.00	480.00		660.00
	010-495-201	SOCIAL SECURITY	10,709.18	10,995.31		14,181.63
	010-495-202	COUNTY GROUP INSURANCE	26,435.52	26,435.52		34,683.60
	010-495-203	RETIREMENT	9,869.25	10,786.91		16,294.97
	010-495-204	WORKERS COMPENSATION	784.14	437.35		564.10
	010-495-206	UNEMPLOYMENT INSURANCE	402.47	413.22		407.84
	010-495-225	TRAVEL ALLOWANCE	3,869.91	3,869.91		3,869.91
		Sub-Total : Personnel	188,189.90	192,701.15		251,512.93
	010-495-315	OFFICE SUPPLIES	5,000.00	7,942.53		6,500.00
	010-495-390	SUBSCRIPTIONS	200.00	200.00		300.00
	010-495-410	FXD ASSET CONTRACT SERVICES	0.00	0.00		0.00
	010-495-415	GASB 34 Infrastructure	DELETE	0.00		0.00
	010-495-423	MOBILE PHONE	1,500.00	2,305.93		0.00
	010-495-427	TRAVEL/ TRAINING	6,000.00	5,151.54		6,000.00
	010-495-440	OUTSIDE CONTRACT SERVICES	35,000.00	32,100.00		0.00
NEW	010-495-463	STORAGE LEASE			(2) 10X20 UNITS @ \$70/MO/EA	1,680.00
	010-495-480	BONDS/ LIABILITY INSURANCE	200.00	200.00		400.00
	010-495-481	DUES	200.00	200.00		400.00
		Sub-Total : Operating	48,100.00	48,100.00		15,280.00
	010-495-572	OFFICE EQUIPMENT/FURNISHINGS	0.00	0.00		0.00
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		*EXP. SUMMARY - CO. AUDITOR	236,289.90	240,801.15		266,792.93
Co. Treasurer	010-497-101	SALARY -TREASURER	42,278.31	42,278.31		44,603.62
	010-497-105	SALARIES	41,329.47	42,333.24		44,693.31
	010-497-108	SALARIES / PART-TIME	1,294.97	1,294.97		1,367.16
	010-497-200	LONGEVITY PAY	1,560.00	1,560.00		1,680.00
	010-497-201	SOCIAL SECURITY	6,614.40	6,691.19		7,798.76
	010-497-202	GROUP INSURANCE	16,522.20	16,522.20		17,341.80
	010-497-203	RETIREMENT	6,004.33	6,564.36		8,960.93
	010-497-204	WORKERS COMPENSATION	484.31	266.15		310.21
	010-497-206	UNEMPLOYMENT INSURANCE	124.10	126.98		123.77
				0.00		
		Sub-Total : Personnel	116,212.10	117,637.41	includes current & any proposed positions + 3% COL + 2.5% Merit availability	126,879.56
	010-497-315	OFFICE SUPPLIES	4,275.00	4,275.00		4,625.00
	010-497-423	MOBILE PHONE	0.00	0.00		0.00
	010-497-427	TRAVEL/ TRAINING	2,500.00	2,500.00		2,500.00
	010-497-480	BONDS	225.00	225.00		225.00
	010-497-481	DUES	125.00	125.00		175.00
		Sub-Total : Operating	7,125.00	7,125.00		7,525.00
	010-497-572	OFFICE EQUIPMENT	0.00	0.00		0.00

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	Sub-Total : Capital Outlay		0.00	0.00		0.00
		*EXP. SUMMARY - CO. TREASURER	123,337.10	124,762.41		134,404.56
Tax Assessor	010-499-101	SALARY- TAX ASSESS/ COLLECTOR	42,278.31	42,278.31		44,603.62
Collector	010-499-105	SALARIES	306,676.02	313,129.62		330,586.60
	010-499-108	SALARIES / PART-TIME	1,467.21	1,516.96		1,601.53
	010-499-200	LONGEVITY PAY	7,200.00	7,200.00		7,500.00
	010-499-201	SOCIAL SECURITY	27,358.05	27,855.55		29,398.32
	010-499-202	GROUP INSURANCE	92,524.32	92,524.32		97,114.08
	010-499-203	RETIREMENT	25,108.88	27,327.57		33,779.24
	010-499-204	WORKERS COMPENSATION	2,003.19	1,108.00		1,169.36
	010-499-206	UNEMPLOYMENT INSURANCE	903.16	921.86		744.67
				0.00		
	Sub-Total : Personnel		505,519.14	513,862.19	includes current & any proposed positions + 3% COL + 2.5% Merit availability	546,497.42
	010-499-315	OFFICE SUPPLIES	6,475.00	7,502.86		6,475.00
	010-499-330	FURNISHED TRANSPORTATION	800.00	800.00		800.00
	010-499-423	MOBILE PHONE	0.00	0.00		0.00
	010-499-427	TRAVEL/ TRAINING	2,800.00	2,590.00	includes Vehicle Inventory Tax Budget amt. of \$300	2,800.00
	010-499-481	DUES / BONDS	1,750.00	1,960.00		1,750.00
	010-499-484	CH19 VOTER REGISTRATION	2,000.00	3,162.00		2,000.00
	010-499-487	TAX STATEMENT EXPENSE	32,000.00	32,000.00	Increase for Voter Registration cards in 2008 (every other year)	41,000.00
	010-499-495	BANK FEES	0.00	0.00		0.00
	Sub-Total : Operating		45,825.00	48,014.86		54,825.00
	010-499-572	OFFICE EQUIPMENT	6,500.00	6,500.00	Request for Vehicle Inventory Tax Budget	3,000.00
	010-499-573	CAPITAL OUTLAY	0.00	0.00		0.00
	Sub-Total : Capital Outlay		6,500.00	6,500.00		3,000.00
		*EXP. SUMMARY- TAX ASSESS/ COLL	557,844.14	568,377.05		604,322.42
DELINQUENT TAX	010-501-105	SALARIES	97,828.46	98,862.40	includes current & any proposed positions + 3% COL + 2.5% Merit availability	104,373.98
COLLECTION	010-501-200	LONGEVITY PAY	2,340.00	2,340.00		2,460.00
	010-501-201	SOCIAL SECURITY	7,662.89	7,741.98		8,172.80
	010-501-202	GROUP INSURANCE	19,826.64	19,826.64		20,810.16
	010-501-203	RETIREMENT	7,061.88	7,595.24		9,390.71
	010-501-204	WORKERS COMPENSATION	561.09	307.95		325.09
	010-501-206	UNEMPLOYMENT INSURANCE	287.98	290.96		235.03
	Sub-Total : Personnel		135,568.93	136,965.17	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-550	145,767.76
	010-501-315	OFFICE SUPPLIES	3,000.00	3,000.00		3,000.00
	010-501-420	TELEPHONE	0.00	0.00	4 lines on County system @ \$30/mo. Ea.	1,440.00
	010-501-423	Mobile Phones / Pagers	0.00	0.00		0.00
	010-501-427	Travel/Training	2,000.00	2,047.20		2,800.00
	010-501-460	LEASE/RENT	0.00	0.00		0.00
	010-501-481	DUES	120.00	120.00		120.00
	Sub-Total : Operating		5,120.00	5,167.20	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-549	7,360.00
	010-501-572	OFFICE EQUIP/FURNISHINGS	3,000.00	2,952.80		3,000.00
	Sub-Total : Capital Outlay		3,000.00	2,952.80	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-549	3,000.00
		*EXP. SUMMARY- DELQ. TAX	143,688.93	145,085.17	AUDITOR - Request Reimb. From Delinquent Collec. Firm	156,127.76
Data	010-503-105	SALARIES	76,177.43	77,355.20		81,667.75
Processing	010-503-200	LONGEVITY PAY	2,040.00	2,040.00		2,100.00
	010-503-201	SOCIAL SECURITY	5,983.63	6,073.73		6,408.23
	010-503-202	GROUP INSURANCE	13,217.76	13,217.76		13,873.44
	010-503-203	RETIREMENT	5,514.33	5,958.61		7,363.19
	010-503-204	WORKERS COMPENSATION	942.41	516.44		1,028.45
	010-503-206	UNEMPLOYMENT INSURANCE	224.88	228.26		184.29
	Sub-Total : Personnel		104,100.44	105,390.00	includes current & any proposed positions + 3% COL + 2.5% Merit availability	112,625.35
	010-503-315	OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00
	010-503-330	FURNISHED TRANSPORTATION	500.00	500.00		500.00

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NEW	010-503-352	COMPUTER EXPENSE/ SUPPLIES	17,000.00	17,000.00		17,000.00
	010-503-410	CONTRACT SERVICES				10,000.00
	010-503-423	Mobile Phones / Pagers	1,406.00	1,406.00		1,406.00
	010-503-427	TRAVEL/ TRAINING	1,500.00	1,500.00		3,000.00
	010-503-428	CIRA WEBSITE SERVICES	500.00	500.00	\$240 for posting management & \$240 for e-mail addresses (\$10/mo/10ea	500.00
	010-503-452	COMPUTER MAINTENANCE/ EXPENSE	120,821.00	120,821.00	('08) NetDat \$93,850 plus \$5K Maint. - \$7K RVU/ Mugshot - EZAcc \$6,930 - Tek-Com \$7,644 - InfoTec\$524 - Treas ck maint \$1,940 - \$2,484 DSL backup Courthouse&SO - Dark Fiber Liv. Tel. \$5,400 - First Net Security \$4,550 - Doc Star \$5,000 for retrieval) Mentalix \$3,465	141,847.00
		Sub-Total : Operating	142,727.00	142,727.00		175,253.00
	010-503-571	AS-400 Addl. Equipment		0.00		0.00
	010-503-572	OFFICE EQUIPMENT		0.00		0.00
	010-503-573	CAPITAL OUTLAY PURCHASES		0.00		0.00
	Sub-Total : Capital Outlay	0.00	0.00		0.00	
	*EXP. SUMMARY- DATA PROCESS	246,827.44	248,117.00		287,878.35	
Maintenance / Custodial	010-510-105	SALARIES	60,437.53	61,245.41		64,659.84
	010-510-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-510-200	LONGEVITY PAY	1,380.00	1,200.00		1,260.00
	010-510-201	SOCIAL SECURITY	4,729.04	4,777.07		5,042.87
	010-510-202	GROUP INSURANCE	19,826.64	19,826.64		20,810.16
	010-510-203	RETIREMENT	4,358.14	4,686.53		5,794.35
	010-510-204	WORKERS COMPENSATION	5,547.78	3,044.37		3,283.53
	010-510-206	UNEMPLOYMENT INSURANCE	177.73	179.53		145.02
		Sub-Total : Personnel	96,456.85	94,959.55	includes current & any proposed positions + 3% COL + 2.5% Merit availability	100,995.78
	010-510-300	UNIFORMS /DOOR MATS	2,300.00	2,300.00		2,450.00
	010-510-315	OFFICE SUPPLIES	250.00	250.00		250.00
	010-510-330	FURNISHED TRANSPORTATION	3,500.00	1,500.00		3,500.00
	010-510-332	SUPPLIES/ REPAIRS - CUSTODIAL	32,000.00	34,000.00		35,000.00
	010-510-335	PEST CONTROL	MOVE	0.00	SEE MAINTENANCE ENGINEERING	0.00
	010-510-423	MOBILE PHONE/ PAGER	1,000.00	1,000.00		1,200.00
	010-510-427	TRAVEL/ TRAINING	500.00	500.00		1,000.00
		Sub-Total : Operating	39,550.00	39,550.00		43,400.00
	010-510-573	CAPITAL OUTLAY PURCHASES	2,800.00	2,800.00		?
		Sub-Total : Capital Outlay	2,800.00	2,800.00		0.00
		*EXP. SUMMARY - MAINT./CUSTODIAL	138,806.85	137,309.55		144,395.78
Maintenance / Engineering	010-511-105	SALARIES	135,766.91	140,483.20	(1) F/T Light Duty Mechanic - Increase (1) Maint. Tech to Foreman @ 18/1	175,334.01
	010-511-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-511-200	LONGEVITY PAY	900.00	900.00		1,080.00
	010-511-201	SOCIAL SECURITY	10,455.02	10,815.81		13,495.67
	010-511-202	GROUP INSURANCE	33,044.40	33,044.40		41,620.32
	010-511-203	RETIREMENT	9,635.02	10,610.81		15,506.79
	010-511-204	WORKERS COMPENSATION	10,468.80	5,669.71		6,116.17
	010-511-206	UNEMPLOYMENT INSURANCE	392.92	406.48		388.11
		Sub-Total : Personnel	200,663.05	201,930.41	includes current & any proposed positions + 3% COL + 2.5% Merit availability	253,541.08
	010-511-300	UNIFORMS	800.00	802.67		1,500.00
	010-511-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,200.00
	010-511-330	FURNISHED TRANSPORTATION	14,000.00	15,200.00		18,500.00
	010-511-335	PEST CONTROL	6,000.00	6,000.00		6,000.00
	010-511-423	MOBILE PHONE/ PAGER	2,000.00	2,668.13		3,000.00
	010-511-427	TRAVEL/ TRAINING	2,000.00	1,722.75		2,500.00
	010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	129,800.00	140,379.00		142,770.00
	NEW	010-511-451	MAINTENANCE INSPECTIONS			moved \$6,500 new line item below Safety Inspec & Fire Exting all building & vehicles (\$6,500 from above & \$3K from 010-695-394
010-511-452	SUPPLIES/ REPAIRS - OFFICE EQPT	6,500.00	4,837.33		21,500.00	
010-511-454	AUTOMOTIVE MAINTENANCE	7,500.00	7,569.12		8,625.00	
	Sub-Total : Operating	169,800.00	180,379.00		215,095.00	
010-511-573	CAPITAL OUTLAY PURCHASES	0.00	63,795.00		0.00	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	010-511-574	CAPITAL OUTLAY BUILDINGS	0.00	819,490.98		0.00
	Sub-Total : Capital Outley		0.00	883,285.98		0.00
		*EXP. SUMMARY - MAINT./ENGINEER	370,463.05	1,265,595.39		468,636.08
Jail	010-512-105	SALARIES	692,792.85	726,998.82	Include 1) FT Deputy Transport & 2) FT Corrections Officer	848,120.75
	010-512-108	SALARIES / PART-TIME	30,000.00	30,000.00	Reduce - 3 new F/T positions	10,250.00
	010-512-120	CERTIFICATE PAY	5,400.00	5,400.00		6,600.00
	010-512-150	Juvenile Transport	2,862.83	3,326.72		3,512.18
	010-512-200	LONGEVITY PAY	4,320.00	4,320.00		4,920.00
	010-512-201	SOCIAL SECURITY	56,256.24	58,917.66		66,815.32
	010-512-202	COUNTY GROUP INSURANCE	185,048.64	185,048.64		215,038.32
	010-512-203	RETIREMENT	49,527.16	57,800.92		76,742.61
	010-512-204	WORKERS COMPENSATION	48,124.44	27,352.27		29,924.43
	010-512-206	UNEMPLOYMENT INSURANCE	2,114.21	2,214.23		1,921.49
	Sub-Total : Personnel		1,076,446.35	1,101,379.26	includes current & any proposed positions + 3% COL + 2.5% Merit availability	1,263,845.11
	010-512-300	UNIFORMS	3,000.00	3,000.00		5,000.00
	010-512-315	OFFICE SUPPLIES	5,000.00	5,000.00		5,000.00
	010-512-330	FUEL & OIL	0.00	0.00	see S.O.	0.00
	010-512-333	GROCERIES	109,250.00	109,250.00		125,637.50
	010-512-334	JAIL PAPER/SUNDRY SUPPLIES	20,584.00	19,645.13		20,000.00
	010-512-342	LAUNDRY SUPPLIES	5,000.00	2,873.17		5,000.00
CHANGE	010-512-391	MEDICAL SERVICES - IN COUNTY	60,000.00	70,800.00	includes Ameritech (Med. Waste) @\$300 & other Dr. charges	60,000.00
CHANGE	010-512-392	MEDICAL SUPPLIES - IN COUNTY	6,000.00	6,000.00		5,000.00
	010-512-393	MEDICAL SUPP/SERV - OUT OF COUN	30,000.00	19,200.00		30,000.00
	010-512-405	MEDICAL- DOCTORS/ NURSES	44,400.00	44,400.00	Dr. Luna contract ONLY @ \$3,700/mo.	44,400.00
	010-512-426	TRAVEL - TRANSPORT PRISONER	10,000.00	15,389.70		15,000.00
	010-512-427	TRAVEL/TRAINING	4,500.00	4,500.00		4,500.00
	010-512-428	Emergency Transport/Prisoner	0.00	0.00		0.00
	010-512-440	CONTRACT INMATE HOUSING	330,000.00	333,885.00	COUNTY JUDGE WILL VOUCHER (per Sheriff)	330,000.00
	010-512-453	EQUIPMENT REPAIRS	7,500.00	7,500.00		7,500.00
	010-512-490	MISCELLANEOUS	5,540.00	3,940.00		5,000.00
	010-512-491	INMATE (supplies)	10,000.00	10,000.00		10,000.00
	010-512-492	COMMISSARY FUNDS	0.00	0.00		0.00
	010-512-495	ALARM SYSTEM	3,400.00	3,400.00	Security/Alarm System - Live Scan Maintenance 2) @\$3,400ea	6,800.00
	Sub-Total : Operating		654,174.00	658,783.00		678,837.50
	010-512-571	CAPITAL OUTLAY - BUI		0.00		0.00
	010-512-572	OFFICE FURNISHINGS/ EQUIPMENT	4,500.00	4,500.00		0.00
	010-512-573	CAPITAL OUTLAY		0.00	Weedeater/Mower/UL300 Chem Fire Suppression	4,608.98
	010-512-574	JAIL BEDDING ETC.	4,000.00	4,000.00		2,025.00
	010-512-575	VEHICLES		0.00		0.00
	Sub-Total : Capital Outley		8,500.00	8,500.00		6,633.98
		*EXP. SUMMARY- JAIL	1,739,120.35	1,768,662.26		1,949,316.59
VFD	010-543-480	FIRE DEPT - TRAINING FIELD	6,500.00	6,500.00		6,500.00
	010-543-330	FUEL/OIL COMMAND VEHICLE	1,000.00	1,000.00		1,000.00
	010-543-485	TRAINING	10,000.00	10,000.00		10,000.00
	010-543-487	FIRE DEPARTMENTS	85,011.83	85,011.83	Proposed : Adding 10% to each	93,513.01
	010-543-690	LIV-ANNUAL FIREFIGHTING AGREEM	31,000.00	31,000.00	Adding 10%	34,100.00
	010-543-695	VFD BRUSH TRUCKS - LOCAL MATCH	6,000.00	6,000.00		
	Sub-Total : Operating		139,511.83	139,511.83		145,113.01
		*EXP. SUMMARY- VOL. FIRE DEPTS	139,511.83	139,511.83		145,113.01
Constable 1	010-551-101	SALARIES	13,912.50	13,912.50		14,677.69
	010-551-200	LONGEVITY PAY	120.00	120.00		180.00
	010-551-201	SOCIAL SECURITY	1,073.49	1,073.49		1,136.61
	010-551-202	GROUP INSURANCE	6,608.88	6,608.88		6,936.72
	010-551-203	RETIREMENT	989.29	1,053.14		1,305.99

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	010-551-204	WORKERS COMPENSATION	944.93	513.32	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	934.62
	010-551-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-551-225	TRAVEL ALLOWANCE	0.00	0.00		Included in Salary
	Sub-Total : Personnel		23,649.09	23,281.33		25,171.63
	010-551-300	UNIFORMS		0.00		
	010-551-315	OFFICE SUPPLIES	4,500.00	4,500.00	OPERATING	4,500.00
	010-551-330	FURNISHED TRANSPORTATION	5,000.00	6,000.00	Expenses for County Vehicle: offset fuel/tires/maint.	5,000.00
	010-551-423	MOBILE PHONE/PAGER		0.00		0.00
	010-551-427	TRAVEL / TRAINING		0.00		1,000.00
	010-551-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 3 reserves @ \$50/yr	150.00
	010-551-490	OPERATING EXPENDITURE		1,200.00		
	Sub-Total : Operating		9,650.00	11,850.00		10,650.00
		VEHICLE		0.00		0.00
	010-551-572	RADIO / OFFICE EQUIPMENT		0.00		0.00
	Sub-Total : Capital Outlay		0.00	0.00		0.00
	* EXP. SUMMARY - CONSTBL, PCT. 1		33,299.09	35,131.33		35,821.63
Constable 2	010-552-101	SALARIES	13,912.50	13,912.50		14,677.69
	010-552-200	LONGEVITY PAY	420.00	420.00		480.00
	010-552-201	SOCIAL SECURITY	1,096.44	1,096.44		1,159.56
	010-552-202	GROUP INSURANCE	6,608.88	6,608.88	1.00	6,936.72
	010-552-203	RETIREMENT	1,010.44	1,075.65		1,332.36
	010-552-204	WORKERS COMPENSATION	965.13	524.30	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	945.18
	010-552-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-552-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
	Sub-Total : Personnel		24,013.39	23,637.77		25,531.51
	010-552-300	UNIFORMS	900.00	900.00		900.00
	010-552-315	OFFICE SUPPLIES	1,250.00	1,250.00		1,250.00
	010-552-330	FURNISHED TRANSPORTATION	5,000.00	5,000.00	Expenses for County Vehicle: offset fuel/tires/maint.	5,000.00
	010-552-423	MOBILE PHONE / PAGERS	2,500.00	2,500.00		2,500.00
	010-552-427	TRAVEL / TRAINING	2,000.00	2,000.00		2,000.00
				0.00		
	010-552-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 FY07 budget for 3 reserves @ \$50/yr	478.00
	Sub-Total : Operating		11,800.00	11,800.00		12,128.00
		VEHICLE		0.00		
	010-552-572	RADIO / OFFICE EQUIPMENT	500.00	550.00		1,000.00
	Sub-Total : Capital Outlay		500.00	550.00		1,000.00
	* EXP. SUMMARY - CONSTBL, PCT. 2		36,313.39	35,987.77		38,659.51
Constable 3	010-553-101	SALARIES	13,912.50	13,912.50		14,677.69
		Part-Time				
	010-553-200	LONGEVITY PAY	840.00	840.00		900.00
	010-553-201	SOCIAL SECURITY	1,128.57	1,128.57		1,191.69
	010-553-202	GROUP INSURANCE	6,608.88	6,608.88	1.00	6,936.72
	010-553-203	RETIREMENT	1,040.05	1,107.18		1,369.28
	010-553-204	WORKERS COMPENSATION	993.42	539.66	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	959.96
	010-553-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-553-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
	Sub-Total : Personnel		24,523.41	24,136.79		26,035.34
	010-553-300	UNIFORMS	1,000.00	884.50		1,000.00
	010-553-315	OFFICE SUPPLIES	822.00	648.19	OPERATING	822.00
	010-553-330	FURNISHED TRANSPORTATION	5,000.00	6,142.48	Expenses for County Vehicle: offset fuel/tires/maint.	5,000.00
	010-553-423	MOBILE PHONE/PAGER	1,500.00	1,500.00		1,500.00
	010-553-427	TRAVEL / TRAINING	1,500.00	696.83		1,500.00
	010-553-480	BONDS	150.00	100.00	Constable bonds expire Dec. 2008 FY07 budget for 3 reserves @ \$50/yr	150.00
	Sub-Total : Operating		9,972.00	9,972.00		9,972.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
		VEHICLE		0.00		0.00
	010-553-572	RADIO / OFFICE EQUIPMENT		0.00		0.00
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		* EXP. SUMMARY - CONSTBL, PCT.3	34,495.41	34,108.79		36,007.34
Constable 4	010-554-101	SALARIES	13,912.50	13,912.50		14,677.69
		Salaries Part-Time	0.00			0.00
	010-554-200	LONGEVITY PAY	840.00	840.00		900.00
	010-554-201	SOCIAL SECURITY	1,128.57	1,128.57		1,191.69
	010-554-202	GROUP INSURANCE	6,608.88	6,608.88	1.00	6,936.72
	010-554-203	RETIREMENT	1,040.05	1,107.18		1,369.28
	010-554-204	WORKERS COMPENSATION	993.42	539.66	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	685.46
	010-554-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-554-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
		Sub-Total : Personnel	24,523.41	24,136.78		25,760.84
	010-554-315	OFFICE SUPPLIES	1,900.00	1,900.00		1,900.00
	010-551-330	FURNISHED TRANSPORTATION	5,000.00	5,567.74	Expenses for County Vehicle: offset fuel/tires/maint.	5,000.00
	010-554-423	MOBILE PHONE	600.00	600.00		600.00
	010-554-427	TRAVEL / TRAINING	2,000.00	2,000.00		2,000.00
	010-554-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 FY07 budget for 3 reserves @ \$50/yr	150.00
	010-554-558	FILING FEE EXPENDITURE		0.00		0.00
		Sub-Total : Operating	9,650.00	10,217.74		9,650.00
		VEHICLE		0.00		0.00
	010-554-572	RADIO / OFFICE EQUIPMENT		0.00		0.00
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		* EXP. SUMMARY - CONSTBL, PCT. 4	34,173.41	34,354.52		35,410.84
Sheriff's Dept.	010-560-101	SALARY- SHERIFF	42,278.31	42,278.31		44,603.62
NEW	010-560-103	CELL PHONE ALLOWANCE - SHERIFF			to be issued @32.69/payroll	850.00
	010-560-105	SALARIES	1,308,543.48	1,443,195.45		1,575,337.79
	010-560-106	TRA OVERTIME SALARIES	128,000.00	175,192.92		200,000.00
	010-560-108	SALARIES / PART-TIME	42,830.20	31,775.00		33,546.46
	010-560-120	CERTIFICATE PAY	20,100.00	20,100.00		19,200.00
	010-560-200	LONGEVITY PAY	13,080.00	13,080.00		12,900.00
	010-560-201	SOCIAL SECURITY	120,295.39	129,736.77		145,737.53
	010-560-202	GROUP INSURANCE	317,226.24	320,530.68		346,836.00
	010-560-203	RETIREMENT	110,860.46	127,277.71		167,455.28
	010-560-204	WORKERS COMPENSATION	86,167.06	51,113.29	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	56,459.28
	010-560-206	UNEMPLOYMENT INSURANCE	4,348.25	4,703.07		4,049.77
	010-560-225	TRAVEL ALLOWANCE	17,656.75	17,656.75		18,627.87
		Sub-Total : Personnel	2,211,386.13	2,376,639.95	includes current & any proposed positions + 3% COL + 2.5% Merit availability	2,625,603.58
	010-560-300	UNIFORMS	22,000.00	22,073.95		27,000.00
	010-560-315	OFFICE SUPPLIES	9,000.00	9,000.00		12,000.00
	010-560-330	FUEL & OIL	160,000.00	160,813.13		172,000.00
	010-560-336	FINGERPRINT SUPPLIES/ EQUIP	2,500.00	2,500.00		2,500.00
	010-560-337	HAZ-MAT MONIES/EQUIPMENT		0.00		0.00
	010-560-341	FILM/PHOTOS	3,500.00	2,500.00		3,500.00
	010-560-354	TIRE/TUBES	10,000.00	13,800.40		15,000.00
created by 2007-10(a)	010-560-360	Polk County Crime		2,400.71		0.00
	010-560-367	SPECIAL MONIES- SHERIFF	0.00	0.00		0.00
	010-560-391	SHELTER REPLACEMENT EXPENSES	0.00	0.00	Elevated roof - Kennels	18,000.00
	010-560-392	ANIMAL SHELTER	10,000.00	13,811.10		20,000.00
	010-560-393	LAW ENFORCEMENT SUPPLIES	25,000.00	28,789.17	includes est. for sexual assault kits reimbursed to 010-342-571	27,000.00
	010-560-394	DRUG DOG EXPENSE/SUPPLIES	4,500.00	4,500.00		4,500.00
NEW	010-560-395	TRAINING AIDS/SUPPLIES			Training Aids for TCLEOSE approved training	10,000.00
	010-560-400	Texas Statewide Vine Project	17,925.00	17,925.00		17,925.00
	010-560-422	RADIO/COMMUNICATION	4,000.00	4,000.00		4,000.00
	010-560-423	MOBILE PHONES/PAGERS	20,000.00	20,219.82	(26 Pagers @ 7.83/mo ea. = 203.58/mo. - 2,243/yr) (\$16,557 cell)	22,499.58
	010-560-427	TRAVEL/TRAINING	23,500.00	26,368.12		25,000.00

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CHANGE TITLE	010-560-428	INVESTIGATOR SPECIAL TRAINING	0.00	5,044.46		0.00	
	010-560-450	INSURANCE REIMB. - AUTO REPAIR	0.00	6,287.10	Amend for payment of repairs made with insurance claims payments	0.00	
	010-560-454	VEHICLE REPAIR	35,000.00	39,035.07	Repair to vehicles not covered by insurance	35,000.00	
	010-560-463	TOWER RENT	3,840.00	3,840.00	mRayb.(Corrg)\$164/mo - SHECO(Liv.) @ \$156/mo - SHECO(Liberty)\$check	3,840.00	
	010-560-480	BONDS/LIABILITY INSURANCE	47,000.00	47,000.00	Reserve Dep Bonds = 20 @ \$50 ea - LEL per TAC est. \$30K + \$2K ded.	31,000.00	
	010-560-490	Miscellaneous	2,000.00	6,675.27	\$1,500 Training Providers License - other \$10K contingent on receipt of addtl' rev. in 010-367-135 prev amended	11,500.00	
	010-560-555	GRANT - LOCAL MATCH	0.00	0.00	Match for Traffic Safety Operational Plan (Gen. Rev for Grant proceeds and create separate slary line for expense of proceeds	7,504.21	
	Sub-Total : Operating			399,765.00	436,583.30		469,768.79
	010-560-571	HOMELAND SECURITY		0.00			
	010-560-572	OFFICE EQUIPMENT	3,000.00	3,000.00			3,000.00
	010-560-573	CAPITAL OUTLAY PURCHASES	7,000.00	7,000.00	Texas Leads On-Line (\$1,500) / Accurint (\$2,000) / Shotguns,racks,cases(\$11,930)		15,500.00
	010-560-574	COPS 98 COMPUTERS		0.00			
	010-560-574	LLEBG Computers		0.00			
	010-560-575	VEHICLES		23,757.29			
	Sub-Total : Capital Outlay			10,000.00	33,757.29		18,500.00
	* EXP. SUMMARY - SHERIFF			2,621,151.13	2,846,980.54		3,113,872.37
	Social Services	010-645-105	SALARIES	24,409.48	26,457.60		49,848.29
		010-645-108	SALARIES / PART-TIME	28,663.56	28,663.56		12,314.52
		010-645-200	LONGEVITY PAY	240.00	240.00		360.00
		010-645-201	SOCIAL SECURITY	4,078.45	4,235.13		4,783.00
010-645-202		GROUP INSURANCE	6,608.88	6,608.88		13,873.44	
010-645-203		RETIREMENT	1,737.79	4,154.51		5,495.76	
010-645-204		WORKERS COMPENSATION	375.42	168.47		190.25	
010-645-206		UNEMPLOYMENT INSURANCE	153.27	159.16		137.55	
Sub-Total : Personnel			66,266.85	70,687.31	includes current & any proposed positions + 3% COL + 2.5% Merit availability	87,002.80	
010-645-315		OFFICE SUPPLIES	3,500.00	4,000.00			3,500.00
010-645-352		COMPUTER SUPPLIES/EXPENSE	800.00	800.00	includes \$600 CSC Credit Serv.		800.00
010-645-400		HURRICANE KATRINA		0.00			0.00
010-645-404		INDIGENT HEALTH CARE	150,000.00	148,600.00			145,000.00
010-645-405		CONTRACT SERVICES	72,016.50	72,016.50	B.Hayes-[\$51,660 (IHC)+\$12,600(Jail Med)+\$6,000(Aging) + 3%COL		74,177.00
010-645-406		SSI CONTRACT SERVICE		0.00			0.00
010-645-411		PAUPER CARE AND LUNACY	18,000.00	18,000.00			18,000.00
010-645-423		MOBILE PHONE		0.00			0.00
010-645-426		TRAVEL TRAINING	900.00	400.00			900.00
010-645-450		BUILDING MAINTENANCE		0.00			0.00
Sub-Total : Operating			245,216.50	243,816.50		242,377.00	
010-645-572	CAPITAL OUTLAY PURCHASES		1,400.00			0.00	
Sub-Total : Capital Outlay			0.00	1,400.00		0.00	
*EXP. SUMMARY - SOCIAL SERV.			311,483.35	315,903.81		329,379.80	
Library & Museum	010-650-105	SALARIES	20,033.99	26,457.60		27,932.61	
	010-650-108	SALARIES / PART-TIME	13,330.89	13,435.59		2,560.23	
	010-650-200	LONGEVITY PAY	1,440.00	1,440.00		960.00	
	010-650-201	SOCIAL SECURITY	2,662.57	3,161.99		2,406.14	
	010-650-202	GROUP INSURANCE	6,608.88	6,608.88		6,936.72	
	010-650-203	RETIREMENT	2,320.89	3,102.06		2,764.70	
	010-650-204	WORKERS COMPENSATION	1,287.65	739.09		154.96	
	010-650-206	UNEMPLOYMENT INSURANCE	100.06	118.84		69.20	
	Sub-Total : Personnel			47,784.94	55,064.05	includes current & any proposed positions + 3% COL + 2.5% Merit availability	43,784.56
	010-650-315	OFFICE SUPPLIES	1,000.00	1,000.00			1,000.00
	010-650-400	CONSERVATION / PRESERVATION	500.00	500.00			500.00
	010-650-427	TRAVEL/TRAINING	1,500.00	2,500.00			2,500.00
	010-650-435	PUBLISHING	1,000.00	1,000.00			1,000.00
	Sub-Total : Operating			4,000.00	5,000.00		5,000.00
	010-650-572	FURNISHINGS OFFICE/ EQUIPMENT	1,000.00	0.00			1,000.00
Sub-Total : Capital Outlay			1,000.00	0.00		1,000.00	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
		*EXP. SUMMARY - LIBRARY & MUSEU	52,784.94	60,064.05		49,784.56
Extension	010-665-105	SALARIES	57,348.06	59,159.04		61,522.44
	010-665-108	SALARIES / PART-TIME	1,038.69	1,038.69		1,096.60
	010-665-200	LONGEVITY PAY	60.00	60.00		120.00
	010-665-201	SOCIAL SECURITY	4,645.18	4,783.72		4,973.54
	010-665-202	GROUP INSURANCE	6,608.88	6,608.88		6,936.72
	010-665-203	RETIREMENT	1,488.13	1,798.04		2,228.28
	010-665-204	WORKERS COMPENSATION	3,244.74	1,768.17		2,723.47
	010-665-206	UNEMPLOYMENT INSURANCE	202.53	207.74		164.43
	010-665-225	TRAVEL ALLOWANCE	12,000.00	12,000.00		12,000.00
		Sub-Total : Personnel	86,636.22	87,424.28	includes current & any proposed positions + 3% COL + 2.5% Merit availability	91,765.46
	010-665-315	OFFICE SUPPLIES	2,000.00	2,000.00		2,000.00
	010-665-334	DEMONSTRATION SUPPLIES	500.00	500.00		500.00
	010-665-226	CEA-AG SPECIAL TRAVEL FUNDS	7,500.00	7,500.00		7,500.00
	010-665-227	CEA-FAM. CONSUMER TRAVEL FUND	1,500.00	1,500.00		1,500.00
	010-665-427	TRAVEL/TRAINING	180.00	180.00		180.00
	010-665-452	COMPUTER MAINTENANCE/ EXPENSE	500.00	500.00		500.00
NEW	010-665-454	VEHICLE REPAIR/MAINTENANCE	2,500.00	2,500.00		2,500.00
	010-665-490	4H EQUIPMENT/ SUPPLIES	4,000.00	4,000.00		4,000.00
		Sub-Total : Operating	18,680.00	18,680.00		18,680.00
	010-665-572	CAPITAL OUTLAY PURCHASES		0.00		0.00
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		*EXP. SUMMARY - EXTENSION OFFIC	105,316.22	106,104.28		110,445.46
All Other	010-691-400	CRIME STOPPERS	0.00	0.00	per Auditor - handled as "in/out? In payables - should not be budgeted	0.00
ADD	010-691-402	CHILD WELFARE			COUNTY JUDGE VOUCHERS	10,000.00
	010-691-404	MHMR CONTRIBUTION	21,407.00	21,407.00	COUNTY JUDGE VOUCHERS	25,377.00
	010-691-405	AUTOPSIES	90,000.00	90,000.00		110,000.00
	010-691-406	APPRAISAL DISTRICT	279,832.00	279,832.00	COUNTY JUDGE VOUCHERS qtr. Pymts	310,947.00
	010-691-413	R S V P PROGRAM	0.00	0.00	COUNTY JUDGE VOUCHERS	0.00
	010-691-415	ADAC COUNSELING SERVICES	2,500.00	2,500.00	COUNTY JUDGE VOUCHERS	2,500.00
	010-691-430	ADVERTISING/PUBLICATIONS	10,000.00	10,000.00		10,000.00
	010-691-460	RENT	35,436.00	35,436.00	\$12,000 (Jackson Bldg.) - Discontinued 512 W. Church in 2007	12,000.00
	010-691-466	PARKING LOT LEASE	6,600.00	6,600.00	\$4,800 (Pritchard) & \$1,800 (Sears) - for Courthouse	6,600.00
	010-691-467	CAPITAL CREDIT EXPENDITURE	0.00	0.00	made through 010-691-470	0.00
	010-691-470	ORGANIZATION MEMBERSHIPS	20,561.00	20,561.00	COUNTY JUDGE VOUCHERS: I-69(3,600) PCIDC(5,000) GCSHS(11,461) RC&D(500)	20,561.00
	010-691-481	DUES - County organizations	5,386.00	5,386.00	COUNTY JUDGE VOUCHERS : NACOS\$786 / GFOAS\$290 / TAC\$1,360 / DETCOG\$3,029 /	5,386.00
	010-691-490	MISCELLANEOUS	5,000.00	5,000.00	COUNTY JUDGE VOUCHERS	5,000.00
	010-691-495	COURTHOUSE LANDSCAPING	17,600.00	17,600.00	Courthouse/Annex/MG Reily/Reg. Health Center/Tax Office/Museum Landscaping \$15K/yr - Sprink Maint \$1K - LoneStar/\$2,600	20,000.00
	010-691-670	SOIL CONSERVATION	1,000.00	1,000.00	COUNTY JUDGE VOUCHERS	1,000.00
		Sub-Total : Operating	495,322.00	495,322.00		539,371.00
	010-691-572	CAPITAL OUTLAY PURCHASES		0.00		0.00
		Sub-Total : Capital Outlay	0.00	0.00		0.00
		*EXP. SUMMARY - ALL OTHER	495,322.00	495,322.00		539,371.00
Emergency Management	010-695-105	SALARIES	131,432.97	137,188.16		144,836.40
	010-695-108	SALARIES / PART-TIME	2,562.50	2,562.50		2,705.36
	010-695-200	LONGEVITY PAY	1,260.00	1,260.00		1,560.00
	010-695-201	SOCIAL SECURITY	10,347.04	10,787.32		11,406.28
	010-695-202	GROUP INSURANCE	33,044.40	33,044.40		34,683.60
	010-695-203	RETIREMENT	9,535.51	10,582.85		13,106.04
	010-695-204	WORKERS COMPENSATION	1,187.59	672.98		640.28
	010-695-206	UNEMPLOYMENT INSURANCE	388.86	405.41		328.02
		Sub-Total : Personnel	189,758.88	196,503.62	includes current & any proposed positions + 3% COL + 2.5% Merit availability	209,266.00
	010-695-315	OFFICE SUPPLIES	3,500.00	3,500.00		3,500.00
	010-695-321	BLDG & SEWAGE EXPENSES	500.00	500.00		500.00

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	010-695-330	FURNISHED TRANSPORTATION	7,000.00	7,000.00		8,000.00
	010-695-394	SAFETY/ TRAINING SUPPLIES	15,000.00	23,946.60	FETN @ \$4,500 + Portion of Compliance Consort. (moved \$3K to Maint Eng. For Fire Extinguisher Inspec/Maint.	12,000.00
	010-695-395	HAZARDOUS MATERIAL EXPENDITURE		0.00		
	010-695-420	TELEPHONE/ MOBILE & SPEC LINES	6,000.00	6,000.00	Includes all pagers for Emerg. Serv. (S.O., Ranger, Red Cross, etc	6,000.00
	010-695-422	CENTRAL DISPATCH		0.00		
	010-695-423	SATELLITE SERVICES	3,492.00	3,492.00	includes DTN Weather Sat. subscrip. @\$954 PLUS \$1,300 Wild Blue	3,492.00
	010-695-427	TRAVEL/TRAINING	4,831.00	4,879.77		5,000.00
	010-695-463	TOWER RENT	396.00	396.00	COUNTY JUDGE VOUCHERS: Bergman Tower (1/5th) of \$1,980/yr	396.00
	010-695-485	Pass Thru Permit Fees	0.00	0.00		0.00
	010-695-486	CONTRACT LABOR	0.00	0.00		0.00
	010-695-490	MISCELLANEOUS	3,000.00	11,967.88		3,000.00
	010-695-491	STATE SEWAGE FEES	2,500.00	2,500.00		2,500.00
	010-695-492	911 EXPENSE	2,000.00	2,000.00		2,000.00
	010-695-493	HURRICANE EXPENSES		0.00		
		Sub-Total : Operating	48,219.00	66,182.25		46,388.00
	010-695-500	NOAA WEATHER RADIO		0.00		0.00
	010-695-571	STATE HOMELAND SECURITY GRANT EXP.		25,000.00		0.00
	010-695-572	OFFICE FURNISHINGS AND EQUIPME	2,300.00	2,300.00	911 Computer / phone headset / shredder	3,200.00
	010-695-573	CAPITAL OUTLAY PURCHASES		20,443.00		0.00
	010-695-574	MOSQUITO ABATEMENT GRANT		53,572.00		
		Sub-Total : Capital Outlay	2,300.00	101,315.00		3,200.00
		* EXP. SUMMARY - EMERG MGMT	240,277.88	364,000.87		258,854.00
Human Resources	010-696-105	SALARIES- PERSONNEL	61,971.94	66,038.24		69,719.87
	010-696-108	SALARIES / PART-TIME	1,374.53	1,497.00		1,580.46
	010-696-200	LONGEVITY PAY	480.00	480.00		120.00
	010-696-201	SOCIAL SECURITY	4,882.72	5,203.17		5,463.66
	010-696-202	COUNTY GROUP INSURANCE	16,522.20	16,522.20		17,341.80
	010-696-203	RETIREMENT	4,402.86	5,104.54		6,277.85
	010-696-204	WORKERS COMPENSATION	357.52	206.96		217.32
	010-696-206	UNEMPLOYMENT INSURANCE	183.50	195.54		157.12
		Sub-Total : Personnel	90,175.27	95,247.65	includes current & any proposed positions + 3% COL + 2.5% Merit availability	100,878.08
	010-696-315	OFFICE SUPPLIES	2,000.00	2,000.00		3,000.00
	010-696-405	EMPLOYEE PHYSICALS	14,000.00	14,000.00	cludes psych. Eval's for SO&Jail - SEE J. ISAACS MEMO OPN RED. COST	15,000.00
	010-696-427	TRAVEL/TRAINING	2,750.00	2,750.00		4,750.00
	010-696-430	ADVERTISING / PUBLICATIONS	800.00	800.00		800.00
		Sub-Total : Operating	19,550.00	19,550.00		23,550.00
	010-696-572	OFFICE FURNISHING/EQUIPMENT	4,558.82	4,558.82	Furnishing as requested (\$1,046) - (1) desktop \$544 (1) MS Office @ \$181	2,000.00
		Sub-Total : Capital Outlay	4,558.82	4,558.82		2,000.00
		*EXP. SUMMARY - PERSONNEL	114,284.09	119,356.47		126,428.08
Environmental Enforcement	010-697-105	SALARIES	29,740.58	30,617.60		32,324.53
	010-697-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-697-120	CERTIFICATE PAY	0.00	0.00		0.00
	010-697-200	LONGEVITY PAY	660.00	660.00		720.00
	010-697-201	SOCIAL SECURITY	2,325.64	2,392.74		2,467.59
	010-697-202	COUNTY GROUP INSURANCE	6,608.88	6,608.88		6,936.72
	010-697-203	RETIREMENT	2,143.24	2,347.38		2,835.31
	010-697-204	WORKERS COMPENSATION	2,047.14	1,144.16		1,135.15
	010-697-206	UNEMPLOYMENT INSURANCE	87.40	89.92		70.96
		Sub-Total : Personnel	43,612.89	43,860.68	includes current & any proposed positions + 3% COL + 2.5% Merit availability	46,490.27
	010-697-300	UNIFORMS	400.00	525.00		400.00
	010-697-311	POSTAGE	750.00	300.00		500.00
	010-697-315	OFFICE SUPPLIES	1,700.00	1,700.00		1,700.00
	010-697-330	FUEL & OIL	4,000.00	4,000.00		4,000.00
	010-697-354	TIRE/TUBES	500.00	50.00		500.00
	010-697-423	MOBILE PHONES/PAGERS	1,500.00	1,500.00		1,500.00

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GENERAL	010-697-427	TRAVEL/TRAINING	2,500.00	2,525.00		2,500.00
	010-697-456	EQUIPMENT PARTS/REPAIRS/SUPPLI	2,500.00	4,350.00		2,500.00
	010-697-457	SURVEYING/ENGINEERING	2,000.00	1,985.00		2,000.00
	010-697-458	CONTRACT INSPECTIONS		4,015.00		6,250.00
	010-697-460	INMATE WORKCREW	4,000.00	4,000.00	Gatoraid (\$650) Trash Bags(\$3,250) vouchered by J. Barbee	4,000.00
	010-697-480	SUBSCRIPTIONS	450.00	10.00		450.00
	010-697-481	DUES	250.00	10.00		250.00
		Sub-Total : Operating	20,550.00	24,970.00		26,550.00
	010-697-572	OFFICE FURNISHING/EQUIPMENT	2,450.00	2,030.00		1,500.00
	010-697-571	DETCOG Grant Equipment		0.00		0.00
	010-697-574	FEMA Grant - Equipment		0.00		0.00
	010-697-573	CAPITAL OUTLAY		0.00		0.00
		Sub-Total : Capital Outley	2,450.00	2,030.00		1,500.00
		*EXP. SUMMARY - ENV. ENFORCE	66,612.89	70,860.68		74,540.27
	010-700-015	Transfer to Road & Bridge		0.00		
	FUND TOTALS (by category)	**TOTAL PERSONNEL	7,882,283.15	8,183,677.07		9,100,835.37
		**TOTAL OPERATING	4,430,667.10	4,809,950.11		4,766,271.21
		**TOTAL CAPITAL OUTLAY	412,736.82	1,267,634.11		97,479.98
		** TOTAL EXPENDITURES	12,725,687.07	14,261,261.29		13,964,586.56
		TARGET BALANCE - SURPLUS / (DEFI	9,953.79	(1,258,481.04)		2.65
	USE OF FUND BALANCE					
	Projected Balance (year ending)	1,462,858.79	(559,730.49)		3,996,688.65	
HOTEL OCCUPANCY TAX	REVENUE	<i>Fund Balance (year beginning)</i>	11,396.15		<i>Estimated by County Auditor</i>	
	011-318-140	HOTEL OCCUPANCY TAX	33,000.00	33,000.00		33,000.00
	011-365-200	OTHER CONTRIBUTION		0.00		
	011-365-100	I-69 CONTRIBUTION		0.00		
	011-399-999	**TOTAL REVENUE	33,000.00	33,000.00		33,000.00
	EXPENSE					
	011-401-488	HOTEL TAX DISTRIBUTION	26,400.00	26,400.00	80 % of Rev. distributed to other eligible agencies	26,400.00
	011-401-500	OTHER CONTRIBUTION		0.00		
	011-401-489	PRO-RATA HOTEL TAX SHARE	6,600.00	6,600.00	20% retained by Co. for eligible exp. Tourism [OVFD July 4th fireworks \$1,000 / LLTC Christmas \$500 / Multi-Cultural \$1,000 / I-69 Travel]	6,600.00
	011-999-999	**TOTAL EXPENDITURES	33,000.00	33,000.00		33,000.00
FUND TOTALS (by category)	**TOTAL PERSONNEL					
	**TOTAL OPERATING	33,000.00	33,000.00		33,000.00	
	**TOTAL CAPITAL OUTLAY					
	TARGET BALANCE	0.00	0.00		0.00	
	Projected Balance (year ending)	11,396.15	0.00		0.00	
JUSTICE COURT TECHN.	REVENUE	<i>Fund Balance (year beginning)</i>	89,222.34		<i>Estimated by County Auditor</i>	
	013-340-800	JUSTICE COURT TECHNOLOGY FEES	35,000.00	35,000.00	JP1 est \$8,750 / JP2 est \$4,000 / JP3 report \$10,000 / JP4 est \$2,500	25,500.00
		**TOTAL REVENUE	35,000.00	35,000.00	CHECK REPORTS, by PCT (as submitted by Pct. 3)	25,500.00
	EXPENSE					
	013-451-350	JP 1 TECHNOLOGY EXPENSE	8,750.00	8,750.00		8,750.00
	013-452-350	JP 2 TECHNOLOGY EXPENSE	8,750.00	8,750.00		1,000.00
	013-453-350	JP 3 TECHNOLOGY EXPENSE	8,750.00	8,750.00		9,000.00
	013-454-350	JP 4 TECHNOLOGY EXPENSE	8,750.00	8,750.00		2,500.00
	013-999-999	**TOTAL EXPENDITURES	35,000.00	35,000.00		21,250.00
FUND TOTALS (by category)	**TOTAL PERSONNEL					
	**TOTAL OPERATING					
	**TOTAL CAPITAL OUTLAY	35,000.00	35,000.00		21,250.00	
	TARGET BALANCE	0.00	0.00		4,250.00	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
COURT TECHN.		<i>Projected Balance (year ending)</i>	89,222.34	0.00		4,250.00
ROAD & BRIDGE	REVENUE	<i>Fund Balance (year beginning)</i>	416,111.20	159,340.79	<i>Estimated by County Auditor</i>	419,016.00
					Rev. Tax Rate= .6277 (.3016 Gen./FC2378/.1522 Debt)	
					<i>See Tax Revenue Calculation sheet</i>	3,359,729.04
	015-310-110	TAXES - CURRENT	2,302,736.00	2,302,736.00	Included in Taxes - Current (above)	
		Taxes Subject to ceiling provision	208,044.00	208,044.00		
	015-310-120	TAXES DELINQUENT	153,449.00	153,449.00	800,000 (EST.) x fund %	221,634.54
		* TAX REVENUE SUMMARY	2,664,229.00	2,664,229.00		3,581,363.57
	015-321-200	AUTO REGISTRATION FEES	700,000.00	700,000.00	Co. rev for Registration (max)/also incl Statutory % on vehicle sales red. 10% annually, with offsetting increase in related line item 010-321-300	458,000.00
	015-321-300	LICENSE TAX	480,000.00	480,000.00	per Bid Smith - est @ \$40k/month - 3 yr avg. \$490K	495,000.00
	015-321-400	TxDOT GROSS WEIGHT & AXLE	20,000.00	20,000.00		37,500.00
	015-321-500	SPECIAL LICENSE PLATE MONEY		0.00		12,000.00
		* FEE REVENUE SUMMARY	1,200,000.00	1,200,000.00		1,002,500.00
	015-330-300	CAPITAL PROJECT - 911		0.00		
	015-330-621	R&B PCT 1 - FEMA FUNDS		0.00		
	015-330-622	R&B PCT 2 - FEMA FUNDS		0.00		
	015-330-623	R&B PCT 3 - FEMA FUNDS		0.00		
	015-330-624	R&B PCT 4 - FEMA FUNDS		0.00		
	015-342-566	REFUND - UNEMPLOYMENT TAX		0.00		
	015-342-570	STATE REIMBURSEMENT BRIDGE PRJ.		0.00		
	015-342-620	REIMBURSE TRAVEL - PCT.1		0.00		
	015-342-621	PCT. 1 ROAD REPAIR REIMB. (Taylor Lk)		0.00		
	015-342-622	REIMBURSE TRAVEL - PCT. 2		0.00		
	015-342-624	Pct. 4 ROW Reimbursement		0.00		
	015-350-300	FINES	130,000.00	130,000.00		120,000.00
	015-360-100	DEPOSITORY INTEREST	40,000.00	40,000.00		30,500.00
	015-360-150	DEPOSITORY INTEREST / PERM. ROAD		0.00		
	015-360-200	MISCELLANEOUS REVENUE		657.02		
	015-364-100	SALE OF SURPLUS, PCT.1		0.00		
	015-364-200	SALE OF SURPLUS, PCT. 2		0.00		
	015-364-202	Sale of Timber - ROW - Pct.2		0.00		
	015-364-300	SALE OF SURPLUS, PCT. 3		0.00		
	015-364-400	SALE OF SURPLUS, PCT. 4		0.00		
	015-369-100	Culvert/Material Reimbursement-Pct.1		41,108.94		
015-369-200	Culvert/Material Reimbursement-Pct.2		96,362.08			
015-369-300	Culvert/Material Reimbursement-Pct.3		0.00			
015-369-400	Culvert/Material Reimbursement-Pct.4		2,665.53			
015-370-010	TRANSFER FROM GENERAL FUND		0.00			
015-370-017	TRANSFER FROM LATERAL ROAD		0.00			
015-370-032	TRANSFER FROM WASTE MANAGEM	0.00	0.00	AUDITOR - transfer from 032-700-015	0.00	
015-370-034	TRANSFER FROM FEMA		0.00			
015-370-090	Transfer from Drug Forfeiture - SO	0.00	0.00	AUDITOR - transfer from 090-700-610 (Workcrew certf. Pay)	0.00	
015-370-100	Pct. 1 Insurance Monies		0.00			
015-370-125	Pct. 1 - Sale of Assets		0.00			
015-370-150	Pct. 2 - Sale of Assets		0.00			
015-370-171	Pct. 1 - County Auction Sale		0.00			
015-370-172	Pct. 2 - County Auction Sale		0.00			
015-370-173	Pct. 3 - County Auction Sale		0.00			
015-370-174	Pct. 4 - County Auction Sale		0.00			
015-370-200	Pct. 3 - Sale of Assets		141,450.00			
015-370-225	Pct. 2 - Insurance Monies		0.00			
015-370-250	Pct. 4 - Sale of Assets		0.00			
015-370-325	Pct. 3 - Insurance Monies		3,827.54			
015-370-425	Pct. 4 - Insurance Monies		16,436.66			
015-390-610	LOAN PROCEEDS		0.00			
015-390-611	BUYBACK - PCT. 1		154,000.00		182,000.00	
015-390-612	BUYBACK - PCT. 2		0.00		78,000.00	
015-390-613	BUYBACK - PCT. 3		0.00		273,000.00	
015-390-614	BUYBACK - PCT. 4		194,830.00		182,000.00	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07	
Administration	015-390-621	Pct. #1 - Loan Proceeds		194,830.00			
	015-390-622	Pct. #2 - Loan Proceeds		0.00			
	015-390-623	Pct. #3 - Loan Proceeds		0.00			
	015-390-624	Pct. #4 - Loan proceeds		78,000.00			
		* OTHER REVENUES - SUMMARY	170,000.00	1,094,167.77		865,500.00	
		** TOTAL REVENUE	4,034,229.00	4,958,396.77		5,449,363.57	
		EXPENSE					
		ROAD & BRIDGE ADMINISTRATION		0.00			
		015-610-101	SALARY- COUNTY COMMISSIONERS	169,113.25	169,113.25		178,414.48
	NEW	015-610-103	CELL PHONE ALLOWANCE - COMMISSIONERS			to be issued @32.69 / per payroll / per Commissioner (4)	3,400.00
	015-610-105	SALARIES	61,381.78	61,679.82	includes current & any proposed positions + 3% COL + 2.5% Merit availability	65,118.47	
	015-610-120	CERTIFICATE PAY	3,600.00	3,600.00		3,600.00	
	015-610-200	LONGEVITY PAY	2,460.00	2,460.00		2,460.00	
	015-610-201	SOCIAL SECURITY	24,850.17	24,872.97		26,479.12	
	015-610-202	GROUP INSURANCE	39,653.28	39,653.28		41,620.32	
	015-610-203	RETIREMENT	22,901.13	24,401.52		30,425.03	
	015-610-204	WORKERS COMPENSATION	12,693.77	6,906.63		6,762.52	
	015-610-206	UNEMPLOYMENT INSURANCE	188.55	189.40		152.10	
	015-610-225	TRAVEL ALLOWANCE	88,283.75	88,283.75		93,139.36	
		<i>Sub-Total : Personnel</i>	<i>425,125.67</i>	<i>421,160.62</i>		<i>451,571.40</i>	
	015-610-377	ROAD SIGNAGE (MATERIALS/SUPPLIE	10,000.00	14,035.17		10,000.00	
	015-610-427	TRAVEL		0.00			
	015-610-456	INMATE WORK CREW EXPENSE	10,000.00	10,000.00	(trash bags,drinks in Env. Enf) This line for fuel/maint./other supplies	7,500.00	
	015-610-480	BONDS		0.00			
	015-610-490	MISCELLANEOUS	200.00	200.00	Local Gov't Purchasing Cooperative	200.00	
	015-610-491	EQUIPMENT (MOBILE) INSURANCE	21,000.00	21,000.00	in TAC Property Policy - approx. \$4.5M @.4805/\$100 w/ ded. +new Equip	25,000.00	
		<i>Sub-Total : Operating</i>	<i>41,200.00</i>	<i>45,235.17</i>		<i>42,700.00</i>	
	015-610-573	CAPITAL OUTLAY	4,200.00	4,200.00	Inmate Work Crew - Maj. Equipment replacement request - see capital list	0.00	
		<i>Sub-Total : Capital Outlay</i>	<i>4,200.00</i>	<i>4,200.00</i>		<i>0.00</i>	
		* EXP. SUMMARY-R&B ADMIN	<i>470,525.67</i>	<i>470,595.79</i>		<i>0.00</i>	
						<i>494,271.40</i>	
Pct. 1 Perm. Road	015-611-105	SALARIES		0.00			
	015-611-108	SALARIES - PART TIME	0.00	0.00		0.00	
				0.00			
		<i>Sub-Total : Personnel</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
	015-611-000	BUDGET CARRYOVER		0.00			
		<i>Sub-Total : Operating</i>	<i>0.00</i>	<i>0.00</i>	<i>Estimated Balance (beg. Oct.1, 2007) = \$</i>	<i>0.00</i>	
		* EXP. SUMMARY-PCT.1 PERM. RD.	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
Pct. 2 Perm. Road	015-612-105	SALARIES	0.00	0.00			
	015-612-108	SALARIES - PART TIME	0.00	0.00		0.00	
				0.00			
		<i>Sub-Total : Personnel</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
		BUDGET CARRYOVER		0.00			
		<i>Sub-Total : Operating</i>	<i>0.00</i>	<i>0.00</i>	<i>Estimated Balance (beg. Oct.1, 2007) = \$</i>	<i>0.00</i>	
		* EXP. SUMMARY-PCT.2 PERM. RD.	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
Pct. 3 Perm. Road	015-613-105	SALARIES	0.00	0.00			
	015-613-108	SALARIES - PART TIME	0.00	0.00		0.00	
				0.00			
		<i>Sub-Total : Personnel</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
	015-613-000	BUDGET CARRYOVER		0.00			
		<i>Sub-Total : Operating</i>	<i>0.00</i>	<i>0.00</i>	<i>Estimated Balance (beg. Oct.1, 2007) = \$</i>	<i>0.00</i>	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
Pct. 4 Perm. Road		* EXP. SUMMARY - PCT. 3 PERM. RD.	0.00	0.00		0.00
	015-614-105	SALARIES	0.00	0.00		
	015-614-108	SALARIES - PART TIME	0.00	0.00		0.00
		<i>Sub-Total : Personnel</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>
	015-614-000	BUDGET CARRYOVER		0.00		
		<i>Sub-Total : Operating</i>	<i>0.00</i>	<i>0.00</i>	<i>Estimated Balance (beg. Oct. 1, 2007) = \$</i>	<i>0.00</i>
		* EXP. SUMMARY - PCT. 4 PERM. RD.	0.00	0.00		0.00
Permanent Road		PERMANENT ROAD EXPENDITURES			SEE TRANSFERS TO INDIVIDUAL DEPTS. (ABOVE)	
	015-620-100	Pct. 1 Permanent Budget Carryover		0.00		
	015-620-200	Pct. 2 Permanent Budget Carryover		0.00		
	015-620-300	Pct 3 Permanent Budget Carryover		21,084.52		
	015-620-400	Pct 4 Permanent Budget Carryover		0.00		
	015-620-621	PRECINCT #1 PERMANENT ROAD	50,000.00	50,000.00		50,000.00
	015-620-622	PRECINCT #2 PERMANENT ROAD	50,000.00	88,038.96		50,000.00
	015-620-623	PRECINCT #3 PERMANENT ROAD	50,000.00	50,000.00		50,000.00
	015-620-624	PRECINCT #4 PERMANENT ROAD	50,000.00	456,850.02		50,000.00
		<i>Sub-Total : Operating</i>	<i>200,000.00</i>	<i>665,973.50</i>		<i>200,000.00</i>
	015-620-573	CAPITAL OUTLAY		0.00		
	<i>Sub-Total : Capital Outlay</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>	
		* EXP. SUMMARY - PERM. ROAD	200,000.00	665,973.50		200,000.00
Precinct 1	015-621-000	PRECINCT #1 - ROAD & BRIDGE				
	015-621-105	SALARIES	227,821.54	228,706.50		241,456.89
	015-621-108	SALARIES / PART-TIME	14,607.57	20,010.57		15,946.65
	015-621-200	LONGEVITY PAY	2,880.00	2,880.00		2,160.00
	015-621-201	SOCIAL SECURITY	18,766.15	18,871.87		19,856.61
	015-621-202	GROUP INSURANCE	52,871.04	56,175.48		48,557.04
	015-621-203	RETIREMENT	17,294.29	18,514.16		22,781.45
	015-621-204	WORKERS COMPENSATION	36,474.33	18,953.05		14,144.56
	015-621-206	UNEMPLOYMENT INSURANCE	705.26	709.24		571.04
		<i>Sub-Total : Personnel</i>	<i>371,420.19</i>	<i>364,820.87</i>	<i>includes current & any proposed positions + 3% COL + 2.5% Merit availability</i>	<i>365,474.23</i>
	015-621-100	BUDGET CARRYFORWARD		132,278.27		
	015-621-300	UNIFORMS	7,200.00	7,200.00		
	015-621-315	OFFICE SUPPLIES	3,000.00	3,000.00		
	015-621-330	FUEL/OIL	70,000.00	70,128.00		
	015-621-337	MATERIAL/SUPPLIES	40,000.00	40,000.00		
	015-621-338	CULVERTS	16,000.00	16,000.00		
	015-621-339	CONSTRUCTION CONTR & MATERIAL	170,000.00	210,980.94		
	015-621-340	Taylor Lake Expenditures	0.00	0.00		
	015-621-341	Road Relocation	0.00	0.00		
	015-621-342	FEMA Materials	0.00	0.00		
	015-621-343	Pine Shadows Subdv.	0.00	0.00		
	015-621-354	TIRES/TUBES	15,000.00	15,000.00		
	015-621-420	TELEPHONE	3,000.00	3,000.00		
	015-621-423	MOBIL PHONE/PAGERS	4,000.00	4,000.00		
	015-621-427	TRAVEL/TRAINING	2,500.00	2,500.00		
	015-621-440	ELECTRICITY	3,500.00	3,500.00		
	015-621-441	GAS/HEAT	2,000.00	2,000.00		
	015-621-442	WATER	1,000.00	1,000.00		
	015-621-456	PARTS AND REPAIR	34,000.00	34,000.00		
	015-621-461	EQUIPMENT RENTAL	20,000.00	94.60		
	015-621-463	TOWER RENT	400.00	400.00		
	015-621-480	BONDS	0.00	0.00		
	015-621-481	DUES/FEES	0.00	0.00		
	015-621-490	MISCELLANEOUS	39,324.00	27,216.34	Proposed amt. less difference in Lease payment & buyback per auditors	581,484.14
		<i>Sub-Total : Operating</i>	<i>430,924.00</i>	<i>572,298.15</i>	<i>to be assigned to operating line items by Commissioner</i>	<i>581,484.14</i>
	015-621-569	LEASE/PURCHASE PRINCIPAL		6,383.55	Diff. between this P&I & Buyback rev. (\$182K) has reduced operating above	194,830.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	015-621-570	LEASE/PURCHASE INTEREST	0.00	169,529.51		9,913.41
	015-621-571	ROAD MACHINERY/EQUIP/VEHICLE	0.00	0.00		
	015-621-572	OFFICE FURNISHINGS/EQUIPMENT	0.00	2,809.56		0.00
	015-621-573	CAPITAL OUTLAY PURCHASES	0.00	324,017.00		0.00
	015-621-575	CAPITAL OUTLAY - BRIDGE	0.00	0.00		0.00
		Sub-Total : Capital Outlay	0.00	502,739.62		204,743.41
		* EXP. SUMMARY - PCT #1	802,344.19	1,439,858.64		1,151,701.79
Precinct 2	015-622-000	PRECINCT #2 - ROAD & BRIDGE				
	015-622-105	SALARIES	228,329.97	229,651.31		242,454.37
	015-622-108	SALARIES / PART-TIME	2,812.94	10,414.16		3,076.62
	015-622-200	LONGEVITY PAY	3,600.00	3,600.00		3,060.00
	015-622-201	SOCIAL SECURITY	17,957.83	18,066.66		19,017.21
	015-622-202	GROUP INSURANCE	59,479.92	59,479.92		62,430.48
	015-622-203	RETIREMENT	16,549.38	17,724.22		21,845.87
	015-622-204	WORKERS COMPENSATION	31,833.61	17,348.42		13,621.34
	015-622-206	UNEMPLOYMENT INSURANCE	674.89	678.98		546.90
		Sub-Total : Personnel	361,238.54	356,963.67	includes current & any proposed positions + 3% COL + 2.5% Merit availability	366,052.80
	015-622-100	Pct. 2 Budget Carryover- Operating		171,262.15	OPERATING FUNDS (to be split into line items below)	
	015-622-300	UNIFORMS	2,500.00	2,500.00		
	015-622-315	OFFICE SUPPLIES	1,500.00	1,470.42		
	015-622-330	FUEL/ OIL	65,000.00	65,000.00		
	015-622-337	MATERIAL/ SUPPLIES	25,900.00	22,150.00		
	015-622-338	CULVERTS	14,000.00	29,000.00		
	015-622-339	CONSTRUCTION CONTR & MATERIAL	257,163.00	354,689.33		
	015-622-340	BRIDGE REPLACEMENT	0.00	0.00		
	015-622-354	TIRES/ TUBES	10,000.00	10,000.00		
	015-622-420	TELEPHONE	3,000.00	3,000.00		
	015-622-423	MOBILE PHONES/PAGERS	3,000.00	3,000.00		
	015-622-427	TRAVEL/TRAINING	2,500.00	2,500.00		
	015-622-440	ELECTRICITY	2,700.00	2,700.00		
	015-622-441	GAS/HEAT	0.00	0.00		
	015-622-442	WATER	250.00	250.00		
	015-622-456	PARTS & REPAIR	70,000.00	65,378.65		
	015-622-461	EQUIPMENT RENTAL	0.00	0.00		
	015-622-463	TOWER RENT	396.00	396.00		
	015-622-490	MISCELLANEOUS	0.00	0.00	Proposed amt. less difference in Lease payment & buyback per auditors to be assigned to operating line items by Commissioner	591,181.51
		Sub-Total : Operating	457,909.00	733,296.55		591,181.51
	015-622-569	LEASE/PURCHASE PRINCIPAL			Diff. between this P&I & Buyback rev.(\$78K) has reduced operating above	104,365.00
	015-622-570	LEASE/PURCHASE INTEREST				4,790.68
	015-622-571	ROAD MACHINERY & EQUIPMENT	0.00	0.00		0.00
	015-622-572	OFFICE FURNISHING & EQUIPMENT	0.00	0.00		0.00
	015-622-573	CAPITAL OUTLAY PURCHASES	0.00	79,850.00		0.00
	015-622-575	CAPITAL OUTLAY - BRIDGE	0.00	0.00		0.00
		Sub-Total : Capital Outlay	0.00	79,850.00		109,155.68
		* EXP. SUMMARY - PCT #2	819,147.54	1,170,110.22		1,066,389.98
Precinct 3	015-623-000	PRECINCT #3 - ROAD & BRIDGE				
	015-623-105	SALARIES	347,085.77	352,190.59		371,448.32
	015-623-108	SALARIES / PART-TIME	15,457.47	32,163.57		16,783.89
	015-623-200	LONGEVITY PAY	4,200.00	4,200.00		4,920.00
	015-623-201	SOCIAL SECURITY	28,055.86	28,288.80		30,076.14
	015-623-202	GROUP INSURANCE	85,915.44	85,915.44		90,177.36
	015-623-203	RETIREMENT	24,765.65	27,752.60		34,522.10
	015-623-204	WORKERS COMPENSATION	47,241.67	25,793.30		20,872.46
	015-623-206	UNEMPLOYMENT INSURANCE	1,054.39	1,063.14		864.93
		Sub-Total : Personnel	553,776.23	557,367.44	includes current & any proposed positions + 3% COL + 2.5% Merit availability	569,665.21
	015-623-100	BUDGET CARRYFORWARD		35,861.48	OPERATING FUNDS (to be split into line items below)	
	015-623-300	UNIFORMS	2,100.00	2,174.85		
	015-623-315	OFFICE SUPPLIES	1,022.00	1,222.00		

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	015-623-330	FUEL/OIL	93,000.00	108,000.00		
	015-623-337	MATERIAL SUPPLIES	8,000.00	6,734.03		
	015-623-338	CULVERTS	600.00	600.00		
	015-623-339	CONSTRUCTION CONTR & MATERIAL	58,698.00	78,973.15		
	015-623-342	FEMA Materials	0.00	0.00		
	015-623-354	TIRES/TUBES	9,000.00	9,000.00		
	015-623-420	TELEPHONE	4,700.00	4,700.00		
	015-623-423	MOBILE PHONES/ PAGERS	4,200.00	5,120.00		
	015-623-427	TRAVEL/TRAINING	2,500.00	2,500.00		
	015-623-440	ELECTRICITY	6,300.00	6,300.00		
	015-623-441	GAS/HEAT	630.00	630.00		
	015-623-442	WATER	980.00	1,180.00		
	015-623-456	PARTS & REPAIRS	60,000.00	108,827.54		
	015-623-461	EQUIPMENT RENTAL	0.00	0.00		
	015-623-463	TOWER RENT	396.00	396.00		
	015-623-480	BONDS	0.00	0.00		
	015-623-486	CONTRACT LABOR	0.00	0.00		
	015-623-490	MISCELLANEOUS	10,000.00	21,780.00	Proposed amt. less difference in Lease payment & buyback per auditors	335,585.84
		Sub-Total : Operating	262,126.00	393,999.05	to be assigned to operating line items by Commissioner	335,585.84
	015-623-569	LEASE/PURCHASE PRINCIPAL			Diff. between this P&I & Buyback rev.(\$273K) has reduced operating above	307,973.13
	015-623-570	LEASE/PURCHASE INTEREST		15,555.59		20,460.18
	015-623-571	ROAD MACHINERY/ EQUIPMENT	0.00	52,944.41		0.00
	015-623-572	OFFICE FURNISHINGS & EQUIPMENT	0.00	0.00		0.00
	015-623-573	CAPITAL OUTLAY PURCHASES	0.00	0.00		0.00
	015-623-575	CAPITAL OUTLAY - BRIDGE	0.00	293,210.81		0.00
		Sub-Total : Capital Outlay	0.00	361,710.81		328,433.31
		* EXP. SUMMARY - PCT #3	815,902.23	1,313,077.30		1,233,684.36
Precinct 4	015-624-000	PRECINCT #4 - ROAD & BRIDGE				
	015-624-105	SALARIES	268,720.01	273,697.35		288,955.98
	015-624-108	SALARIES / PART-TIME	29,335.50	29,499.92		31,144.54
	015-624-200	LONGEVITY PAY	4,740.00	4,740.00		5,700.00
	015-624-201	SOCIAL SECURITY	23,163.86	23,557.20		24,923.74
	015-624-202	GROUP INSURANCE	66,088.80	66,088.80		69,367.20
	015-624-203	RETIREMENT	19,278.93	23,110.69		28,571.09
	015-624-204	WORKERS COMPENSATION	42,685.20	23,467.35		18,605.26
	015-624-206	UNEMPLOYMENT INSURANCE	870.54	885.32		716.76
		Sub-Total : Personnel	454,882.83	445,046.63	includes current & any proposed positions + 3% COL + 2.5% Merit availability	467,984.58
	015-624-100	Pct. #4 Carryover - Operating Money		49,526.96	OPERATING FUNDS (to be split into line items below)	
	015-624-300	UNIFORMS	5,500.00	6,500.00		
	015-624-315	OFFICE SUPPLIES	850.00	850.00		
	015-624-330	FUEL/ OIL	95,000.00	110,000.00		
	015-624-337	MATERIAL/ SUPPLIES	6,575.00	6,575.00		
	015-624-338	CULVERTS	14,600.00	24,100.00		
	015-624-339	CONSTRUCTION CONTR & MATERIAL	153,925.15	181,590.68		
	015-624-354	TIRES/ TUBES	15,500.00	15,500.00		
	015-624-420	TELEPHONE	1,450.00	1,450.00		
	015-624-423	MOBIL PHONES / PAGERS	2,000.00	2,000.00		
	015-624-427	TRAVEL/TRAINING	2,500.00	5,000.00		
	015-624-440	ELECTRICITY	3,000.00	4,000.00		
	015-624-441	GAS/ HEAT	0.00	0.00		
	015-624-442	WATER	600.00	600.00		
	015-624-456	PARTS & REPAIRS	62,000.00	103,436.66		
	015-624-461	EQUIPMENT RENTAL	9,055.79	10,567.15		
	015-624-463	TOWER RENT	396.00	696.00		
	015-624-490	MISCELLANEOUS	97,665.06	19,865.06	Proposed amt. less difference in Lease payment & buyback per auditors	613,072.17
				0.00	to be assigned to operating line items by Commissioner	
		Sub-Total : Operating	470,617.00	542,257.51		613,072.17
	015-624-569	LEASE/PURCHASE PRINCIPAL		3,883.64	Diff. between this P&I & Buyback rev.(\$182K) has reduced operating above	194,830.00
	015-624-570	LEASE/PURCHASE INTEREST		84,605.00		9,913.41

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
	015-624-571	ROAD MACHINERY & EQUIPMENT	0.00	0.00		0.00
	015-624-572	OFFICE FURNISHINGS & Equipment	0.00	0.00		0.00
	015-624-573	CAPITAL OUTLAY PURCHASES	0.00	388,330.00		0.00
	015-624-575	CAPITAL OUTLAY - BRIDGE	0.00	176,818.33		0.00
	<i>Sub-Total : Capital Outlay</i>		<i>0.00</i>	<i>653,636.97</i>		<i>204,743.41</i>
	* EXP. SUMMARY - PCT #4		925,499.83	1,640,941.11		1,285,800.16
FUND TOTALS (by category)	**TOTAL PERSONNEL		2,166,443.46	2,145,359.23		2,220,748.22
	**TOTAL OPERATING		1,862,776.00	2,959,582.93		2,364,023.66
	**TOTAL CAPITAL OUTLAY		4,200.00	1,602,137.40		847,075.81
	** TOTAL EXPENDITURES		4,033,419.46	6,707,079.56		5,431,847.69
ROAD & BRIDGE	TARGET BALANCE		809.54	(1,748,682.79)		17,515.88
	USE OF FUND BALANCE					
	FY BUDGET BALANCE					
	<i>Projected Balance (year ending)</i>		416,920.74	(1,589,342.00)		436,531.88

LATERAL ROAD	REVENUE	Fund Balance (year beginning)	147,904.00		Estimated by County Auditor	218,227.00
	017-333-330	STATE LATERAL ROAD MONIES	42,800.00	42,800.00		42,800.00
	017-360-100	DEPOSITORY INTEREST	2,500.00	2,500.00		2,500.00
	* REVENUE SUMMARY - LATERAL ROAD		45,300.00	45,300.00		45,300.00
	**TOTAL REVENUES		45,300.00	45,300.00		45,300.00
	EXPENSE					
	017-621-339	PRECINCT#1 LATERAL ROAD	10,419.00	10,419.00	based on 23 %	10,419.00
	017-700-015	TRANSFER FUNDS TO REG. BUDGET		0.00		
	017-622-339	PRECINCT #2 LATERAL ROAD	10,419.00	10,419.00	based on 23 %	10,419.00
	017-623-100	PCT. #3 BUDGET CARRYFORWARD		0.00		
	017-623-339	PRECINCT #3 LATERAL ROAD	12,231.00	12,231.00	based on 27 %	12,231.00
	017-624-100	PCT. #4 BUDGET CARRYFORWARD		0.00		
	017-624-339	PRECINCT #4 LATERAL ROAD	12,231.00	12,231.00	based on 27 %	12,231.00
	<i>Sub-Total : Operating</i>		<i>45,300.00</i>	<i>45,300.00</i>		<i>45,300.00</i>
	* EXPENSE SUMMARY - LATERAL ROAD		45,300.00	45,300.00		45,300.00
	**TOTAL EXPENDITURES		45,300.00	45,300.00	(based on verification of certified miles)	45,300.00
LATERAL ROAD	TARGET BALANCE		0.00	0.00		0.00
	<i>Projected Balance (year ending)</i>		147,904.00	0.00		218,227.00

CONSTRUCTION FUND	REVENUE	Fund Balance (year beginning)				18,210,860.00
	020-340-100	INTEREST - 2007 CO SERIES		262,730.42		6,670.00
				0.00		
	020-361-100	PROCEEDS - 2007 CO SERIES		0.00		
	*REVENUE SUMMARY			262,730.42		6,670.00
	**TOTAL REVENUES			262,730.42		6,670.00
	EXPENSE					
	020-512-550	ARCHITECT/ENG SERVICES		0.00		
	020-512-551	PRE-CONSTRUCTION EXPENSE		0.00		
	020-512-552	CONSTRUCTION MANAGER FEES		0.00		
	020-512-553	BOND ISSUE COSTS		0.00		
	020-512-554	DISCOUNT - 2007 CO ISSUE		0.00		
	020-512-555	CONSTRUCTION COSTS		0.00		
	020-700-061	TRANSFER TO DEBT SERVICE		262,730.42		6,668.75
	<i>Sub-Total : Capital Project</i>			<i>262,730.42</i>		<i>6,668.75</i>
	020-999-999	**TOTAL EXPENSES		262,730.42		6,668.75

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
		TARGET BALANCE		0.00		1.25
		FY BUDGET BALANCE				
CONSTRUCTION		<i>Projected Balance (year ending)</i>				18,210,861.25

JUSTICE COURT BLDG. SECURITY	REVENUE	Fund Balance (year beginning)				2,102.00
	026-340-801	J/P Court Bldg. Security - JP#1				1,000.00
	026-340-802	J/P Court Bldg. Security - JP#2				500.00
	026-340-803	J/P Court Bldg. Security - JP#3				1,400.00
	026-340-804	J/P Court Bldg. Security - JP#4				350.00
		* FEE REVENUE SUMMARY				3,250.00
	026-340-100	DEPOSITORY INTEREST				
	027-399-999	**TOTAL REVENUES				3,250.00
		EXPENSE				
	026-580-572	JP#2 CAPITAL OUTLAY				
	026-580-573	JP#3 CAPITAL OUTLAY				
	026-580-574	JP#4 CAPITAL OUTLAY				
					Expenditures must be Court approved (same as RMF Funds)	3,250.00
		<i>Sub-Total : Capital Outlay</i>				3,250.00
	027-999-999	**TOTAL EXPENSES				3,250.00
		TARGET BALANCE				0.00
		FY BUDGET BALANCE				
JP COURT BLDG SECURITY		<i>Projected Balance (year ending)</i>				2,102.00

SECURITY	REVENUE	Fund Balance (year beginning)	(16,961.00)		Estimated by County Auditor	(5,478.00)
	027-340-010	TRANSFER FROM GENERAL FUND	17,356.05	23,633.96	AUDITOR - transfer from 010-401-027	24,940.00
	027-340-271	UNAPPROPRIATED FUND BALANCE	0.00	0.00		0.00
	027-370-032	TRANSFER FROM WASTE MANAGEMENT	0.00	0.00	AUDITOR - transfer from 032-700-027	0.00
	027-340-400	COUNTY CLERK FEES	16,500.00	16,500.00	ESTIMATE PROVIDED BY COUNTY CLERK	17,000.00
	027-340-700	DISTRICT CLERK FEES	5,600.00	5,600.00		5,500.00
	027-340-801	C/H Security, JP #1	4,500.00	4,500.00		4,700.00
	027-340-802	C/H Security, JP #2	3,050.00	3,050.00		3,700.00
	027-340-803	C/H Security, JP #3	10,500.00	10,500.00		10,000.00
	027-340-804	C/H Security, JP #4	3,100.00	3,100.00		2,500.00
	027-360-100	DEPOSITORY INTEREST	225.00	225.00		225.00
		* REVENUE SUMMARY - SECURITY	65,831.05	71,793.96		68,565.00
	027-399-999	**TOTAL REVENUES	65,831.05	71,793.96		68,565.00
		EXPENSE				
	027-580-105	SALARIES -	26,286.35	30,617.60		32,324.53
	027-580-108	SALARIES / PART-TIME	15,272.50	16,132.00	Reduced L/P - P/T by half - due to F/T CCL Bailiff Proposed in CCL	8,456.56
	027-580-120	CERTIFICATE PAY	0.00	0.00		0.00
	027-580-200	LONGEVITY	660.00	660.00		720.00
	027-580-201	SOCIAL SECURITY	3,229.74	3,626.83		3,174.83
	027-580-202	GROUP INSURANCE	6,608.88	6,608.88	1.00	6,936.72
	027-580-203	RETIREMENT	2,790.71	3,558.09		3,647.95
	027-580-204	WORKERS COMPENSATION	236.49	144.26		126.28
	027-580-206	UNEMPLOYMENT INSURANCE	121.38	136.30		91.30
		<i>Sub-Total : Personnel</i>	55,206.05	61,483.96		55,478.17
NEW	027-580-300	UNIFORMS				1,005.00
	027-580-315	OFFICE SUPPLIES	400.00	400.00		400.00
	027-580-423	Mobile Phones/Pagers	500.00	500.00		500.00
	027-580-427	TRAVEL/TRAINING	1,500.00	1,000.00		2,000.00
	027-580-495	SECURITY EXPENSES	1,200.00	1,200.00	Telcom Monitoring @ \$80/mo + Fire Alm Maint @\$27/mo + Fire Alm Inspec. @\$360/yr + Annl sec. cam. service @ \$2,500	3,700.00
		<i>Sub-Total : Operating</i>	3,600.00	3,100.00		7,605.00
	027-580-573	CAPITAL PURCHASES	7,000.00	7,815.00		0.00
		<i>Sub-Total : Capital Outlay</i>	7,000.00	7,815.00		0.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) Subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
SECURITY	027-999-999	**TOTAL EXPENSES	65,806.05	72,398.96		63,083.17
		TARGET BALANCE	25.00	(605.00)	0.00	5,481.83
		FY BUDGET BALANCE				
		<i>Projected Balance (year ending)</i>	(16,936.00)	(605.00)		3.83

WASTE MNGMT.	REVENUE	<i>Fund Balance (year beginning)</i>	26,537.61		<i>Estimated by County Auditor</i>	30,997.00
	032-330-100	ENFORCEMENT GRANT MONIES		0.00		
	032-344-601	SANTEK PAYMENTS	220,000.00	220,000.00	\$100K Equipment rental, \$114,400 tipping fees	220,000.00
	032-344-999	MISCELLANEOUS REVENUE		0.00		
		* REVENUE SUMMARY - ENV SER CH	220,000.00	220,000.00		220,000.00
	032-360-100	DEPOSITORY INTEREST		0.00		
		** TOTAL REVENUES	220,000.00	220,000.00		220,000.00
		EXPENSE		0.00		
	032-700-015	TRANSFER TO ROAD & BRIDGE	0.00	0.00	AUDITOR - transfer to 015-370-032	
	032-700-010	TRANSFER TO GENERAL	220,000.00	220,000.00	AUDITOR - transfer to 010-370-032	220,000.00
	032-700-027	TRANSFER TO SECURITY	0.00	0.00	AUDITOR - transfer to 027-370-032	
	032-700-051	TRANSFER TO AGING	0.00	0.00	AUDITOR - transfer to 051-370-032	
	NEW 032-700-061	TRANSFER TO DEBT SERVICE			AUDITOR - transfer to 061-390-032	
		<i>Sub-Total : Operating</i>	220,000.00	220,000.00		220,000.00
		* EXP SUMMARY - WASTE MGMT	220,000.00	220,000.00		220,000.00
FUND TOTALS (by category)	**TOTAL PERSONNEL	0.00	0.00		0.00	
	**TOTAL OPERATING	220,000.00	220,000.00		220,000.00	
	**TOTAL CAPITAL OUTLAY	0.00	0.00		0.00	
	** TOTAL EXP - WASTE MANAGEMEN	220,000.00	220,000.00		220,000.00	
WASTE MNGMT.	TARGET BALANCE	0.00	0.00		0.00	
	<i>Projected Balance (year ending)</i>	26,537.61	0.00		30,997.00	

LAW LIBRARY	REVENUE	<i>Fund Balance (year beginning)</i>	37,946.79		<i>Estimated by County Auditor</i>	42,890.00
	040-340-400	COUNTY COURT FEES	2,700.00	2,700.00	Revenue estimates per Judge Phillips	3,000.00
	040-340-700	DISTRICT COURT FEES	10,000.00	10,000.00	Revenue estimates per Judge Phillips	12,000.00
		* COURT FEES REVENUE SUMMARY	12,700.00	12,700.00		15,000.00
	040-360-100	DEPOSITORY INTEREST	800.00	800.00	Revenue estimates per Judge Phillips	1,500.00
		* INTEREST REVENUE SUMMARY	800.00	800.00		1,500.00
	040-399-999	**TOTAL REVENUES	13,500.00	13,500.00		16,500.00
		EXPENSE				
	040-650-334	OPERATING EXPENSE	13,200.00	13,200.00	per Judge Phillips	11,475.00
		<i>Sub-Total : Operating</i>	13,200.00	13,200.00		11,475.00
	040-650-573	CAPITAL OUTLAY		0.00	per Judge Phillips	1,100.00
		<i>Sub-Total : Capital Outlay</i>	0.00	0.00		1,100.00
	040-999-999	** TOTAL EXPENDITURES	13,200.00	13,200.00	0.00	12,575.00
	LAW LIBRARY	TARGET BALANCE	300.00	300.00		3,925.00
		<i>Projected Balance (year ending)</i>	38,246.79	300.00		46,815.00

DIST. ATTY. SPECIAL	REVENUE	<i>Fund Balance (year beginning)</i>			<i>Estimated by County Auditor</i>	2,872.00
	048-342-400	State Monies		9,588.28		
	048-333-400	State Revenue - Investigator Training		0.00		
	047-330-575	STATE REVENUE (Capital Trial)		0.00		
	048-330-475	HARRIS COUNTY REVENUE		0.00		
		* STATE REVENUE SUMMARY	0.00	9,588.28		0.00
	048-390-049	Transfer from DA Hot Check		0.00		

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
DIST. ATTY. SPECIAL		* OTHER REVENUE SUMMARY	0.00	0.00		0.00
	048-399-990	**TOTAL REVENUES	0.00	9,588.28		0.00
		EXPENSE				
	047-475-405	EXPERT WITNESS FEE (Capital Trial)		0.00		
	047-475-427	TRAVEL (Capital Trial)		0.00		
	048-476-105	Salary Enhancements		8,245.79		
	048-476-150	Salaries		0.00		
	048-476-201	Social Security		630.81		
	048-476-203	Retirement		630.80		
	048-476-204	Workers Compensation		60.27		
	048-476-206	Unemployment		20.61		
	048-476-334	DA Investigator Travl/Training		0.00		
	048-476-400	A.G. Legal Assistance		0.00		
	048-476-427	DA Investigator Training		0.00		
	048-476-490	Miscellaneous		0.00		
	048-700-010	Transfer to Gen. - Personnel/Certif. Pay		0.00		
		<i>Sub-Total : Personnel</i>	0.00	9,588.28		0.00
	048-999-990	** TOTAL EXPENDITURES	0.00	9,588.28		0.00
		TARGET BALANCE	0.00	0.00		0.00
		<i>Projected Balance (year ending)</i>	0.00	0.00		2,872.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
DIST. ATTY. HOT CHECK	REVENUE	<i>Fund Balance (year beginning)</i>	(24,004.18)		<i>Estimated by County Auditor</i>	(10,547.00)
	049-340-271	USE OF FUND BALANCE		0.00		
	049-342-400	SALARY SUPPLEMENT-STATE		0.00		
	049-342-425	REIMBURSE TRAVEL - STATE		0.00		
	049-342-477	Other Victim Assistance		0.00		
	049-342-475	DETCOG GRANT - D.A. JUVENILE		0.00		
	049-340-600	Fees	17,500.00	17,500.00		17,500.00
		* FEE REVENUE SUMMARY	17,500.00	17,500.00		17,500.00
	049-360-100	Depository Interest		0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00		0.00
	049-364-100	Sale of Assets		0.00		
	049-370-090	Transfer from DA Drug Forf.		0.00		
		* SALE REVENUE SUMMARY	0.00	0.00		0.00
	049-399-990	**TOTAL REVENUES	17,500.00	17,500.00		17,500.00
		EXPENSE				
	049-476-150	Salaries		0.00		
	049-476-105	SALARIES		0.00		
	049-476-200	LONGEVITY	0.00	0.00		0.00
	049-476-201	Social Security	0.00	0.00		0.00
	049-476-202	GROUP INSURANCE	0.00	0.00		0.00
049-476-203	RETIREMENT	0.00	0.00		0.00	
049-476-204	Workers Comensation	0.00	0.00		0.00	
049-476-206	Unemployment Insurance	0.00	0.00		0.00	
049-476-334	Operating Expense	17,500.00	17,500.00		17,500.00	
049-476-700	DA Salary Transfer		0.00			
049-700-010	Transfer Interest to Gen Fund		0.00	AUDITOR - transfer to 010-370-049		
049-700-048	Transfer DA Special		0.00			
049-999-990	** TOTAL EXPENDITURES	17,500.00	17,500.00		17,500.00	
	TARGET BALANCE	0.00	0.00		0.00	
	<i>Projected Balance (year ending)</i>	(24,004.18)	0.00		(10,547.00)	

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
AGING	REVENUE	<i>Fund Balance (year beginning)</i>	3,128.03		<i>Estimated by County Auditor</i>	53,062.00
	051-330-051	GRANT MONIES	0.00	0.00	REVENUE ESTIMATES PER B. HAYES	0.00
	051-339-110	TITLE IIIB SR. CENTER OPERATION	8,000.00	8,000.00		8,000.00
	051-339-120	TITLE IIIC1 CONGREGATE MEALS	52,424.04	52,424.04		52,000.00
	051-339-125	SRG CONGREGATE	0.00	0.00		0.00
	051-339-130	TITLE IIIC2 HOME DELIVERY MEAL	52,575.96	52,575.96		47,000.00
	051-339-135	SRG HOME DELIVERED	0.00	0.00		0.00
	051-339-140	TITLE XX - DHS	40,000.00	40,000.00		33,000.00
	051-339-150	TITLE III B TRANSPORTATION	0.00	0.00		0.00
	051-339-170	POLK COUNTY SUBSIDY	94,000.00	98,586.11	AUDITOR - transfer from 010-401-479	85,000.00
	051-370-032	TRANSFER FROM WASTE MANAGEM	0.00	0.00	AUDITOR - transfer from 032-700-051	0.00
	051-339-180	F E M A	4,500.00	4,500.00		4,200.00
	051-339-185	HOME DELIVERY CONTRIBUTION				0.00
	051-339-190	LIVINGSTON CONTRIBUTIONS	9,323.16	9,323.16		5,500.00
	051-339-193	CORRIGAN CONTRIBUTIONS	8,765.76	8,765.76		5,600.00
	051-339-195	ONALASKA CONTRIBUTIONS	14,305.68	14,305.68		12,000.00
	051-339-203	GRANT PROCEEDS	0.00	0.00		0.00
	051-342-440	Utility Reimbursement	1,635.00	1,635.00		0.00
	051-360-100	DEPOSITORY INTEREST	100.00	100.00		0.00
	051-360-150	MISC. REVENUES	0.00	0.00		0.00
	051-370-700	REFUNDS		0.00		0.00
						0.00
	051-399-990	** TOTAL REVENUES	285,629.60	290,215.71		252,300.00
	EXPENSE					
	051-645-105	SALARIES	55,385.79	57,075.20		38,341.46
	051-645-108	SALARIES / PART-TIME	90,708.52	93,011.27		89,459.08
	051-645-200	LONGEVITY PAY	3,240.00	3,240.00		3,000.00
	051-645-201	SOCIAL SECURITY	11,424.08	11,729.47		10,006.24
	051-645-202	GROUP INSURANCE	13,217.76	13,217.76	1.00	6,936.72
	051-645-203	RETIREMENT	10,043.61	11,507.15		11,305.58
	051-645-204	WORKER'S COMPENSATION	2,732.83	1,546.38		2,463.43
	051-645-206	UNEMPLOYMENT COMPENSATION	429.34	440.81		287.76
		<i>Sub-Total : Personnel</i>	187,181.93	191,768.04	includes current & any proposed positions + 3% COL + 2.5% Merit availability	161,800.27
	051-645-311	POSTAGE	0.00	0.00		0.00
	051-645-315	OFFICE SUPPLIES	500.00	800.00		504.13
	051-645-330	VAN GAS/OIL	0.00	0.00		0.00
	051-645-331	COUNTY CAR OIL/GAS	8,000.00	9,900.00		10,000.00
	051-645-332	MAINTENANCE - CUSTODIAL SUPPLIE	2,616.00	2,616.00	For Common areas in Corrigan Clinic	0.00
	051-645-333	RAW FOOD	50,000.00	37,300.00		63,695.60
	051-645-334	FOOD DELIVERY	0.00	0.00		0.00
	051-645-340	FEMA FOOD RELATED ITEMS	0.00	0.00		0.00
	051-645-342	DINING ROOM SUPPLIES	0.00	0.00		0.00
	051-645-343	PAPER GOODS/SUPPLIES	11,689.32	14,189.32		12,000.00
	051-645-344	KITCHEN SUPPLIES	0.00	0.00		0.00
	051-645-350	MAINTENANCE - BLDG.	0.00	0.00		0.00
	051-645-351	EQUIPMENT MAINTENANCE / REPAIR	500.00	1,900.00		500.00
	051-645-353	COMPUTER SOFTWARE	500.00	500.00		200.00
	051-645-356	PEST CONTROL EXTERMINATORS	0.00	0.00		0.00
	051-645-394	SAFETY & MEDICAL SUPPLIES	0.00	0.00		0.00
	051-645-419	Cable TV	425.52	425.52		500.00
	051-645-420	TELEPHONE EXPENSE	2,223.00	2,423.00		500.00
	051-645-423	MOBIL PHONE/ PAGERS	0.00	0.00		0.00
	051-645-427	TRAVEL - SEMINARS	0.00	0.00		0.00
	051-645-428	MISCELLANEOUS TRAVEL	0.00	0.00		0.00
	051-645-440	ELECTRICITY	12,771.60	12,771.60	AUDITOR - Aging to pay Polk County Gen. Fund to offset Kitchen Operation	600.00
	051-645-441	GAS/ HEAT	3,398.04	3,398.04		0.00
	051-645-442	WATER	1,610.64	1,610.64		0.00
	051-645-443	GARBAGE & SEWER	3,202.56	3,202.56		0.00
	051-645-454	AUTO REPAIRS	1,000.00	2,000.00		2,000.00
	051-645-463	STORAGE- EQUIPMENT LEASE	0.00	0.00		0.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
AGING	051-645-490	LIABILITY INSURANCE - VAN	0.00	0.00		0.00
		<i>Sub-Total : Operating</i>	98,436.68	93,036.68		90,499.73
	051-645-572	OFFICE FURNISHINGS/EQUIPMENT	0.00	5,400.00		0.00
	051-700-200	TRANSFER TO FIRST STATE BANK	0.00	0.00		0.00
	051-645-573	TELEPHONE UPGRADE	0.00	0.00		0.00
		<i>Sub-Total : Capital Outlay</i>	0.00	5,400.00		0.00
	051-999-990	** TOTAL EXPENDITURES	285,618.61	290,204.72		252,300.00
		TARGET BALANCE	10.99	10.99		(0.00)
		<i>Projected Balance (year ending)</i>	3,139.02	10.99		53,062.00

COMMISSARY	REVENUE	Fund Balance (year beginning)				
						14,140.00
	056-367-135	COMMISSARY FUNDS	20,000.00	14,870.47		20,000.00
		* REVENUE SUMMARY	20,000.00			
		** TOTAL REVENUES	20,000.00	14,870.47		20,000.00
	EXPENSE					
	056-512-491	INMATE SUPPLIES	17,596.86	22,726.39		17,596.86
	056-700-491	TRANSFER TO GENERAL FUND	2,403.14	2,403.14		
		* EXPENSE SUMMARY				
		** TOTAL EXPENDITURES	20,000.00	25,129.53		17,596.86
		TARGET BALANCE	(0.00)	(10,259.06)		2,403.14
COMMISSARY		<i>Projected Balance (year ending)</i>	<i>(0.00)</i>			16,543.14

DEBT SERVICE	REVENUE	Fund Balance (year beginning)			Rev. Tax Rate= .6277 (.3016 Gen./1739 RB/FC23)	
	061-310-110	TAXES - CURRENT	2,045,017.00	2,045,017.00	See Tax Revenue Calculation sheet	2,940,487.40
		Taxes Subject to ceiling provision	184,760.00	184,760.00	Included in Taxes - Current (above)	
	061-310-120	TAXES - DELINQUENT	136,275.00	136,275.00	800,000 (EST.) x fund %	193,978.01
		* TAX REVENUE SUMMARY	2,366,052.00	2,366,052.00		3,134,465.42
	061-342-900	MISCELLANEOUS		0.00		0.00
		* MISC. REVENUE SUMMARY	0.00	0.00		0.00
	061-360-100	DEPOSITORY INTEREST	70,000.00	70,000.00	\$71,855 as of 7/30/07 w/ Treas. Est of \$5Kea for Aug&Sept	81,725.00
		*INTEREST REVENUE SUMMARY	70,000.00	70,000.00		81,725.00
NEW	061-390-020	TRANSFER IN - CONSTRUCTION FUND		262,730.42		6,668.75
	061-390-032	TRANSFER IN - Landfill Post Closure Reserve		0.00	AUDITOR Transfer from 032-700-061- Reserve to Fund Balance	0.00
		* TRANSFERS REVENUE SUMMARY	0.00	262,730.42		6,668.75
	061-399-999	**TOTAL REVENUE	2,436,052.00	2,698,782.42		3,222,859.17
	EXPENSE					
	061-816-581	2004 Gen. Obligation Refunding Bonds	260,000.00	260,000.00		290,000.00
	061-830-019	2001/2002 SERIES TIME WARRANTS	78,317.38	78,317.38		5,686.18
	061-830-020	2002/2003 SERIES TIME WARRANTS	36,999.35	36,999.35		36,999.28
	061-830-509	SERIES 2003 TAX NOTES	1,120,000.00	1,120,000.00		1,205,000.00
	061-830-510	SERIES 2004 TAX NOTES	215,000.00	215,000.00		80,000.00
	061-830-511	SERIES 2005 TAX NOTES	300,000.00	300,000.00		305,000.00
	061-830-512	SERIES 2006 TAX NOTES	270,000.00	270,000.00		270,000.00
NEW	061-830-513	C.O. SERIES 2007 - JAIL EXPANSION				0.00
NEW	061-830-514	SERIES 2007 TAX NOTES				50,000.00
		* PRINCIPAL PAYMENTS SUMMARY	2,280,316.73	2,280,316.73		2,242,685.46
	061-857-581	INTEREST-Gen. Oblig. Refunding Bonds	24,050.00	24,050.00		16,250.00
	061-873-513	INTEREST C.O. SERIES 2007 - JAIL EXPANSION		262,730.42		788,191.26
	061-873-019	INTEREST - 2001/2002 SERIES T/W	4,036.04	4,036.04		511.75
	061-873-020	INTEREST - 2002/2003 SERIES T/W	2,494.05	2,494.05		1,622.12
	061-873-509	INTEREST - 2003 TAX NOTES	41,218.76	41,218.76		14,309.38

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
DEBT SERVICE	061-873-510	INTEREST - 2004 TAX NOTES	11,850.00	11,850.00		5,400.00
	061-873-511	INTEREST - 2005 TAX NOTES	33,045.00	33,045.00		20,895.00
	061-873-512	INTEREST - 2006 TAX NOTES	36,400.00	36,400.00		31,875.00
	NEW 061-873-514	INTEREST - 2007 TAX NOTES		0.00		99,618.75
		* INTEREST PAYMENTS SUMMARY	153,093.85	415,824.27		978,673.26
	061-890-690	BOND FEES	2,500.00	2,500.00		1,500.00
	061-999-999	** TOTAL EXPENDITURES	2,435,910.58	2,698,641.00		3,222,858.72
		TARGET BALANCE	141.42	141.42		0.45
		<i>Projected Balance (year ending)</i>	256,292.41	246,942.42	RESERVE TO LANDFILL POST CLOSURE ACCOUNT	170,007.45

DRUG FORFEITURE	REVENUE	<i>Fund Balance (year beginning)</i>	98,874.64		<i>D.A.'s Fund Balance (year beginning)</i>	
	090-330-560	Federal Drug Seizure - SO		0.00		
	090-340-200	Sheriffs Acct.		0.00		
	090-340-552	Constable Pct. 2 - Account		0.00		
	090-340-600	District Atty. Acct.		0.00		
	090-340-620	District Atty. - Other		0.00		
	090-340-901	Drug Seizure Pending Acct.		0.00		
	090-342-476	REIMBURSEMENT/REFUND - DA		0.00		
		* FEES REVENUE SUMMARY	0.00	0.00		0.00
	090-360-100	Depository Interest		0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00		0.00
		** TOTAL REVENUES	0.00	0.00		0.00
	EXPENSE					
	090-476-499	District Atty. Acct.		0.00		
	090-476-105	DA - SALARIES		0.00		
	090-476-201	DA - SOCIAL SECURITY		0.00		
	090-476-203	DA - RETIREMENT		0.00		
	090-476-204	DA - WORKERS COMPENSATION		0.00		
	090-476-206	DA - UNEMPLOYMENT INSURANCE		0.00		
	090-552-499	Constable Pct. 2 Account		0.00		
	090-560-498	Sheriffs Acct. - FEDERAL		0.00		
	090-560-499	Sheriffs Acct.		18,451.53		
	090-581-499	Drug Seizure Pending Acct.		0.00		
	090-700-095	Transfer to Fed. Equitable		0.00		
	090-700-475	Transfer to Gen. - D.A.		0.00		
	090-700-610	SO Transfer to R&B Adm.		0.00	AUDITOR - transfer to 015-370-090	
		Constable Transfer to General		0.00	AUDITOR - transfer to 010-370-091	
	090-700-560	SO Transfer to General		0.00	AUDITOR - transfer to 010-370-090	
		* EXPENSE SUMMARY	0.00	18,451.53		0.00
		** TOTAL EXPENDITURES	0.00	18,451.53		0.00
		TARGET BALANCE	0.00	(18,451.53)		0.00
		<i>Projected Balance (year ending)</i>	113,954.32	(18,451.53)		66,101.00

PERMANENT SCHOOL	REVENUE	<i>Fund Balance (year beginning)</i>				378,268.00
	091-360-100	Depository Interest		0.00	Interest must accrue to Available Fund	
		* INTEREST REVENUE SUMMARY				
	091-370-200	Min. Lease (Royalty) Revenue	1,150.00	1,150.00		1,150.00
		* LEASE REVENUE SUMMARY	1,150.00	1,150.00		1,150.00
		** TOTAL REVENUES	1,150.00	1,150.00		1,150.00
	EXPENSE					
	091-699-489	School Payments	1,150.00	1,150.00		1,150.00
	091-700-092	Transfer to Available School		0.00		
		* EXPENSE SUMMARY	1,150.00	1,150.00		1,150.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
PERMANENT SCHOOL		** TOTAL EXPENDITURES	1,150.00	1,150.00		1,150.00
		TARGET BALANCE	0.00	0.00		0.00
		<i>Projected Balance (year ending)</i>	<i>0.00</i>	<i>0.00</i>		<i>378,268.00</i>

AVAILABLE SCHOOL	REVENUE	Fund Balance (year beginning)				
	092-360-100	Depository Interest	890.00	890.00		890.00
		* INTEREST REVENUE SUMMARY	890.00	890.00		890.00
	092-370-091	Transfer from Perm. School		0.00		
	092-370-200	Lease Revenue	113,743.00	113,743.00		113,743.00
		* LEASE REVENUE SUMMARY	113,743.00	113,743.00		113,743.00
	092-399-990	** TOTAL REVENUES	114,633.00	114,633.00		114,633.00
		EXPENSE				
CHANGE	092-699-400	Legal Fees		0.00		
	092-699-489	School Payments / Distribution	114,633.00	114,633.00		114,633.00
		* EXPENSE SUMMARY	114,633.00	114,633.00		114,633.00
	092-999-990	** TOTAL EXPENDITURES	114,633.00	114,633.00		114,633.00
AVAILABLE SCHOOL		TARGET BALANCE	0.00	0.00		0.00
		<i>Projected Balance (year ending)</i>	<i>0.00</i>	<i>0.00</i>		<i>220,468.00</i>

CO. CLERK RMF	REVENUE	Fund Balance (year beginning)	113,980.62		Estimated by County Auditor	119,287.00
	093-340-271	Use of Fund Balance		0.00	ALL ESTIMATES PROVIDED BY COUNTY CLERK	
	093-370-150	SALE/TRADE OF ASSET		0.00		
	093-340-400	COUNTY CLERK FEES	66,000.00	66,000.00		66,000.00
	093-340-410	RECORDS ARCHIVE FEES	60,000.00	60,000.00	County Clerk must submit Plan to CC before spending - Expires 9/1/2008	60,000.00
	093-340-415	PROBATE ARCHIVE FEES	1,650.00	1,650.00		1,650.00
	093-340-420	PRESERVATION-VITAL STATISTICS FE	4,000.00	4,000.00		4,000.00
		*FEES REVENUE SUMMARY	131,650.00	131,650.00		131,650.00
	093-360-100	DEPOSITORY INTEREST		0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00		0.00
	093-399-999	** TOTAL REVENUES	131,650.00	131,650.00		131,650.00
		EXPENSE			EXPENSES REQUIRE SPECIFIC CC APPROVAL	
	093-403-410	RECORDS ARCHIVE FEE EXPENSE	38,000.00	32,617.29	EST	36,475.00
	093-403-415	PROBATE ARCHIVE FEE EXPENSE		0.00		
	093-403-420	VITAL STATISTIC FEE EXPENSE	5,000.00	5,000.00	EST	5,000.00
	093-403-435	MICROFILM & REPAIR OF BOOKS	3,000.00	3,000.00	EST	3,000.00
	093-403-500	Computer Imaging System (Maintenance)	15,035.00	15,035.00	Integrated Data (9,600) Fujitsu Scanner(1,495) ES&S Ballot Counter(1,795)	13,000.00
	093-403-572	Computer Upgrades	10,700.00	10,712.29		10,000.00
	093-403-573	CAPITAL OUTLAY		0.00		
	093-700-403	Transfer to General Fund	59,654.03	59,654.03	AUDITOR - transfer 1st funds received to 010-370-093 per agreement for 2 additional Deputy Clerk positions	64,170.78
		* EXPENSE SUMMARY	131,389.03	126,018.61		131,645.78
	093-999-999	** TOTAL EXPENDITURES	131,389.03	126,018.61		131,645.78
CO. CLERK Records Mngmt. & Preservation		TARGET BALANCE	260.97	5,631.39		4.22
		USE OF FUND BALANCE				
		FY BUDGET BALANCE		5,631.39		
		<i>Projected Balance (year ending)</i>	<i>114,241.59</i>	<i>5,631.39</i>		<i>119,291.22</i>

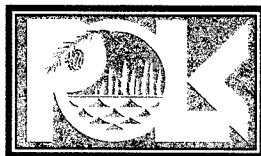
CO. RECORDS RMF	REVENUE	Fund Balance (year beginning)	5,679.69		Estimated by County Auditor	467.00
	094-340-400	COUNTY CLERK FEES	7,000.00	7,000.00	ESTIMATE PROVIDED BY COUNTY CLERK	7,500.00
	094-340-700	DISTRICT CLERK FEES	8,200.00	8,200.00		10,200.00
		USE OF FUND BALANCE	5,000.00	5,000.00		
	094-370-098	TRNSF FROM DIST. CLK RECORD MG	3,500.00	3,500.00	AUDITOR - transfer from 098-700-094	3,500.00

FUND	ACCOUNT#	ACCOUNT NAME	2007 Budget Adopted 09/12/06	2007 Budget (as amended, to date) subject to final Audit Amendments	FY2008 JUSTIFICATION / NOTES	2008 Budget Adopted 09/17/07
RECORDS Mngmt. & Preserv.	094-390-080	DIST. CLERK TRANSFER FROM TDCJ		0.00	AUDITOR - transfer from 080-700-094	
	094-390-450	Transfer from General	6,006.00	6,006.00	AUDITOR - transfer from 010-450-590	8,506.00
		* CLERK FEES REVENUE SUMMARY	29,706.00	29,706.00		29,706.00
	094-399-999	** TOTAL REVENUES	29,706.00	29,706.00		29,706.00
		EXPENSE				
	094-426-435	Restoration/Automation/Preservation		0.00		
	094-426-436	BOOK BINDING		0.00		
	094-426-450	DIST. CLERK IMAGING PROJECT	29,705.04	29,705.04	Dist. Clerk's ACS/Gov't Rec. contract @ \$2,475.42/mo	29,705.04
	094-426-437	COMPUTER NETWORK		0.00		
		* EXPENSE SUMMARY	29,705.04	29,705.04		29,705.04
	094-999-999	** TOTAL EXPENDITURES	29,705.04	29,705.04		29,705.04
		TARGET BALANCE	0.96	0.96		0.96
		Projected Balance (year ending)	5,680.65	0.96		467.96

DISTRICT RMF	REVENUE		4,885.00		Est. Dist. Clerk RMF Balance	8,873.00
	098-340-450	RECORDS PRESERVATION FEE	4,500.00	4,500.00		4,500.00
	098-360-100	DEPOSITORY INTEREST		0.00		
		* REVENUE SUMMARY	4,500.00	4,500.00		4,500.00
	EXPENSE					
	098-450-450	RECORDS PRESERVATION EXPENSE	1,000.00	1,000.00		1,000.00
	098-450-572	EQUIPMENT/COMPUTERS		0.00		
	098-700-094	TRANSFER TO CO. RECORDS MGMT.	3,500.00	3,500.00		3,500.00
		* EXPENSE SUMMARY	4,500.00	4,500.00		4,500.00
DISTRICT CLERK RMF	TARGET BALANCE		0.00	0.00		0.00
	Projected Balance (year ending)		4,885.00	0.00		8,873.00

ALL REVENUES (by Source)					
	12,153,610.00	12,153,610.00	Ad Valorem Tax	12,927,095.55	
	1,510,000.00	1,510,000.00	Sales Tax	2,088,000.00	
	33,000.00	33,000.00	Other Tax (include Hotel/Motel Occupancy)	63,000.00	
	217,800.00	217,800.00	Permits & Licenses (Bldg./Sewer/Liquor)	213,538.00	
	966,450.00	1,229,180.42	Court Fines/Fees/Forfeitures	965,650.00	
	1,468,890.11	1,472,390.11	Charges/Fees for Services	1,593,600.00	
	1,200,000.00	1,200,000.00	Auto Reg./Veh. License	1,002,500.00	
	327,815.00	590,545.42	Interest	451,010.00	
	467,031.00	713,298.85	Fed/State Funding (incl. Grants)	501,483.00	
	1,873,725.41	2,471,657.90	Other Rev.(incl. Reimb./leases/rent/Contracts/fund transfers/non-gov. grants/misc)	3,821,159.40	
	0.00	0.00	Project Bond Proceeds	0.00	
	5,000.00	5,000.00	Use of Fund Balances	0.00	
	(402,919.23)	(676,513.67)	Less Transfers between Funds	(412,785.53)	
	19,820,402.29	20,919,969.03		23,214,250.42	
ALL EXPENSES (by Category)					
	10,350,768.63	10,651,530.61	PERSONNEL	11,603,032.82	
	6,850,419.82	8,320,368.87	OPERATING	7,674,951.50	
	458,936.82	2,912,586.51	CAPITAL OUTLAY (PURCHASES)	970,155.79	
	0.00	0.00	CAPITAL PROJECTS	6,668.75	
	2,435,910.58	2,698,641.00	DEBT SERVICE	3,222,858.72	
	114,633.00	114,633.00	EXPENDABLE TRUST (Available School)	114,633.00	
	1,150.00	1,150.00	NON-EXP. TRUST (Permanent School)	1,150.00	
	(402,919.23)	(676,513.67)	Less Transfers between Funds	(412,785.53)	
	19,808,899.62	24,022,396.33		23,180,665.05	

REVENUES OVER/(UNDER) EXPENDITURES	11,502.66	(3,102,427.30)	ALL FUNDS - OVER/(UNDER)	33,585.37
	728.35	(22,779.21)	Amount attributable to restricted/special purpose funds	(16,066.84)
	10,774.32	(3,079,648.09)	Unreserved TARGET BUDGET BALANCE	17,518.53
		\$2,461,278 to be reimbursed by 2007 Tax Note proceeds at FY end		



Appendices

Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting and in accordance with Statement 34, as determined by Government Accounting Standards Board.

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

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

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



III. Budgeting

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

Budget packages for annual preparation that includes forms and instructions shall be distributed to County departments on or about May 1 each year. Departments and Elected Officials must return their proposals no later than June 1 in that year. The proposed budget estimate shall be prepared and distributed to all of the Commissioners Court members on or about July 15 of the preceding fiscal year. The proposed budget estimate shall be presented in the following format:

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserve

The County will maintain an un-appropriated contingency to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

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

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



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

The County shall strive to maintain a fund balance in the general, road and bridge and waste management funds of not less than three months operating expenditures. The County shall strive to maintain a balance in the Debt Service Fund equal to not less than one half of the principal and interest payments on outstanding debt for each fiscal year.

VI. Personnel

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

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected officials request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval. Additions, position reclassifications, reorganizations, etc., must be presented with the initial budget request. Exceptions to this policy will only be allowed with Court approval.

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

VII. Fixed Assets

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

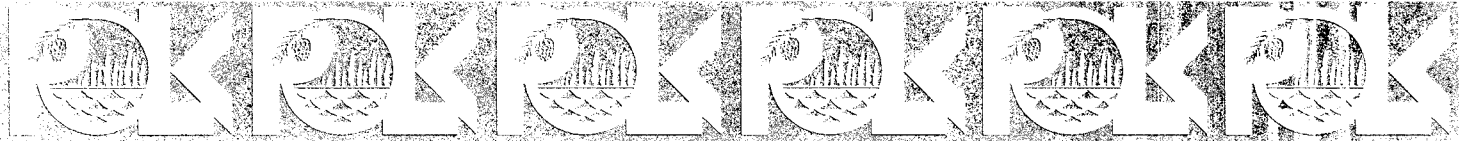
The County will maintain these assets at a level adequate to protect Polk County's capital investment and to minimize future maintenance and replacement costs by:

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

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

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

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



VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

The County Treasurer is the Chief Investment Officer of Polk County as authorized by the by State law and shall invest the funds of Polk County to achieve the highest and best yield, while at the same time maintaining the security and integrity of said funds.

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

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

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

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

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



General Financial and Other Information

General Government Functions

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

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

Internal Control Structure

The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges.

The County Auditor has the basic responsibilities for maintaining the records of all financial transactions of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioners Court for payment.

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

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

All internal control evaluations occur within the above framework. The county's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management

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



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

Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* for the County's comprehensive annual financial report (CAFR) for the fiscal years ended September 30, 1995 through 2001. 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, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

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



OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2007 Tax Rate (to fund the FY2008 Budget)

WE, the undersigned, being the membership of the Commissioners Court of Polk County, do hereby acknowledge that all statutory requirements related to the setting of the 2007 Tax Rate have been satisfied; and

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

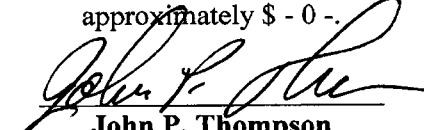
AYE Ronnie Vincent, James J. Purvis, Tommy Overstreet, John P. Thompson
NO NONE
ABSENT Bob Willis

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

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

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

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


John P. Thompson
County Judge, Polk County, Texas



Attest;


Barbara Middleton, County Clerk
Date: September 17, 2007



**ORDER
OF THE POLK COUNTY COMMISSIONERS COURT**

Setting salaries, personal expenses and allowances of Elected County and Precinct Officers.

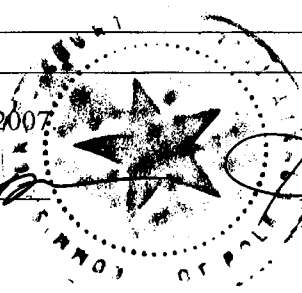
WHEREAS, On this 17th day of September, 2007, at 10:00 a.m., The Commissioners Court of Polk County, Texas met in a regular meeting, with a quorum of the Court established and pursuant to statutory notice hereby sets the salaries, personal expenses and allowances of elected County and Precinct Officers who are paid wholly from County funds, as required under Local Government Code, Chapter 152, Section 152.011 through 152.013 and upon a motion duly made and seconded, this Order setting the aforementioned compensations for the FY2008 Budget beginning October 1, 2007 was passed unanimously and adopted as follows;

OFFICIAL	POSITION		FY2007	FY2008	LONGEVITY
John P. Thompson	County Judge	Salary	\$ 48,744.47	\$ 51,425.42	\$ 1,020.00
		Juvenile Board	6,000.00	6,000.00	
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
		State Judicial Supplement	15,000.00	15,000.00	
Bob Willis	Commissioner, Pct. 1	Salary	42,278.32	44,603.63	420.00
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
Ronnie Vincent	Commissioner, Pct. 2	Salary	42,278.32	44,603.63	120.00
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
James J. Purvis	Commissioner, Pct. 3	Salary	42,278.32	44,603.63	1,200.00
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
Charles T. Overstreet	Commissioner, Pct. 4	Salary	42,278.32	44,603.63	300.00
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
Stephen Phillips	Judge, County Court at Law		100,700.00	124,000.00	1,200.00
		Juvenile Board	6,000.00	6,000.00	
Kathy Clifton	District Clerk		42,278.32	44,603.63	540.00
Barbara Middleton	County Clerk		42,278.32	44,603.63	1,200.00
Marion A. "Bid" Smith	Tax Assessor Collector		42,278.32	44,603.63	1,200.00
Nola Reneau	County Treasurer		42,278.32	44,603.63	1,080.00
Kenneth Hammack	Sheriff		42,278.32	44,603.63	180.00
		Certificate Pay	1,800	1,800	
		Cell Phone Allowance	-0-	840.00	
		Vehicle Allowance	17,656.75	18,627.87	
Darrell Longino	Justice of the Peace, Pct. 1		29,263.80	30,873.31	540.00
		Vehicle Allowance	12,040.43	12,702.65	
David Johnson	Justice of the Peace, Pct. 2		29,263.80	30,873.31	840.00
		Vehicle Allowance	12,040.43	12,702.65	
Larry Whitworth	Justice of the Peace, Pct. 3		29,263.80	30,873.31	360.00
		Vehicle Allowance	12,040.43	12,702.65	
Steve McEntyre	Justice of the Peace, Pct. 4		29,263.80	30,873.31	300.00
		Vehicle Allowance	12,040.43	12,702.65	
Charles Clack	Constable, Pct. 1		13,912.50	14,677.69	180.00
Bill Cunningham	Constable, Pct. 2		13,912.50	14,677.69	480.00
Ray Myers	Constable, Pct. 3		13,912.50	14,677.69	900.00
Marvin Taylor	Constable, Pct. 4		13,912.50	14,677.69	900.00

ORDERED this 17th day of September, 2007

ATTEST;

John P. Thompson
John P. Thompson, County Judge



Barbara Middleton
Barbara Middleton, County Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Polk County

Texas

For the Fiscal Year Beginning

October 1, 2006

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, 2006.

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

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



The Polk County "logo" was created by an inmate of the Texas Department of Corrections as a project commissioned through Texas Correctional Industries. After reviewing several draft submissions, this final version of the logo was officially adopted by the Commissioners Court in June, 1992.



COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE 327-6813

COMMISSIONERS:

PRECINCT # 1 327-2866
OR 365-2222

PRECINCT # 2 646-5929

PRECINCT # 3 398-4171

PRECINCT # 4 327-6866

TAX OFFICE (LIV.) 327-6801

CORRIGAN BRANCH 327-6835

ONALASKA BRANCH 646-3211

DATA PROCESSING... 327-6888

COUNTY CLERK 327-6804

CRIMINAL RECORDS..... 327-6805

COUNTY TREASURER 327-6816

DISTRICT CLERK..... 327-6814

SHERIFF 327-6810

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

DISTRICT ATTORNEY 327-6868

MUSEUM 327-8192

JUSTICE OF THE PEACE:

PRECINCT # 1 327-6841

PRECINCT # 2 646-3674

PRECINCT # 3 398-4114

PRECINCT # 4 327-6865

CONSTABLES:

(CONTACT SHERIFF) 327-6810

AGING SERVICES: 327-6830

LIVINGSTON CENTER..... 327-6844

ONALASKA CENTER..... 646-5914

CORRIGAN CENTER 398-4090

HUMAN RESOURCES..... 327-6802

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

RURAL ADDRESSING..... 327-6809

MAINTENANCE (ENG.) 327-6808

VETERANS SERVICE . 327-6838

SOCIAL SERVICES..... 327-6830

INDIGENT HEALTH

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

DISTRICT JUDGES
(CONTACT DIST CLERK). 327-6814

COUNTY AUDITOR 327-6811

LANDFILL (SANTEK) 327-6829

(OFFICE SPACE PROVIDED TO)

TEXAS COOPERATIVE
EXTENSION 327-6828

TEXAS RANGER 327-6836

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

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

GAME WARDEN 327-6839

RED CROSS 327-6867

SAAFE HOUSE 327-6427

DETCOG 327-6825

