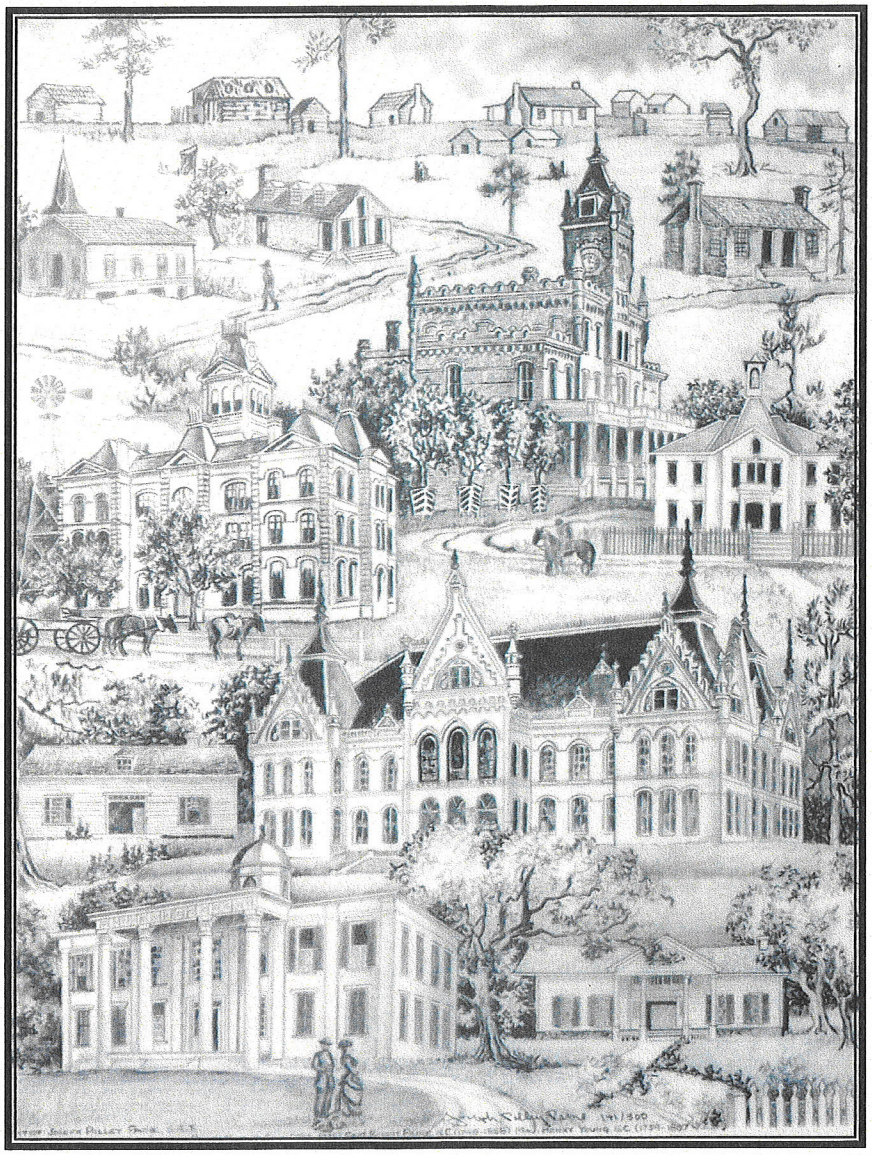
# WALKER COUNTY, TEXAS



## Fiscal Year 2017-2018
## Annual Budget

**Shown on the cover and copied with permission of the artist, Mr. Joseph Polley Paine, is a reproduction of a lithograph he did for Huntsville's Bicentennial in 1976.**

JOSEPH POLLEY PAINE'S "Early Architecture of Huntsville"
is what the artist calls "Documentary art".

Across the top is a reproduction of Bollaert's sketch of Huntsville made in December, 1843. Englishman William Bollaert came to Texas, at General Sam Houston's invitation, to study the possibility of attracting immigrants. Bollaert's diary of his visit to Huntsville read, "Three miles brought us to Huntsville, situated on a pine height. This town was commenced in 1836, but made little progress until 1842 when Mr. MacDonald gave an impetus to building. On entering the town is observed a planter's exchange, Gibbs Grocery, Huntsville Hotel... Mr. MacDonald, besides a very large and comfortable residence, has built a brick store, the upper part devoted to a Masonic Lodge. A large brick building for girls and boys schools is now building and many other improvements going on."

Next in the artwork is the Cumberland Presbyterian Church erected in 1839. The Christian congregation purchased the property in 1868.

The third structure is MacDonald's (sometimes spelled McDonald's) brick store and Masonic Hall. It was redrawn from an 1844 map of the city.

The Huntsville Academy, also from the map of 1844, is right of the tower. The structure at the left is the third building used as the Walker County Courthouse. This building in 1888, was razed by fire.

The large building facing the right portion of the drawing is the original building in the state prison system. The building, along with several others in Huntsville, was "remodeled" or "modernized" and the tower was removed. This building was revamped in 1942.

At the right is Andrews Female College, a Methodist institution built in 1852, which later became public school property in 1879 and a frame building was put on the same site.

Built in the 1840's, Henderson Yoakum's home at Shepherd's Valley was where Yoakum wrote his "History of Texas." The history was published in 1855. Dog run style houses had a hall through the center 20 feet wide. On each side of the open hall were two 20 by 20 foot rooms. The sills of the hand-hewn logs were sixty feet long and three feet thick.

Now known as Old Main, the Sam Houston Normal Institute was dedicated in 1890. (Lost to fire on February 12, 1982)

The Austin College building behind the Normal Institute was dedicated in 1851 as a Presbyterian school. The Bell Tower shown in Mr. Paine's Lithograph is now at the Austin College in Sherman, Texas and is rung at graduation there. This building was the main structure at Sam Houston Normal Institute from 1879 to 1890.

The final structure in the Bicentennial work is Sam Houston's home, "Woodlands", which was built in 1847.

Artist Paine was assisted in his research by Mrs. Josephine Bush, keeper of the books in the Thompson Room of Sam Houston State University Library.

# WALKER COUNTY

# ANNUAL BUDGET

## October 1, 2017 – September 30, 2018

# Commissioners Court

### DANNY PIERCE, COUNTY JUDGE

| | |
|---|---|
| **DANNY KUYKENDALL** | **COMMISSIONER, PRECINCT 1** |
| **RONNIE WHITE** | **COMMISSIONER, PRECINCT 2** |
| **BILL DAUGETTE, JR.** | **COMMISSIONER, PRECINCT 3** |
| **JIMMY D. HENRY** | **COMMISSIONER, PRECINCT 4** |

**Adopted by Commissioners Court**

**September 11, 2017**

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# Walker County, Texas

## Walker County Budget
## October 1, 2017 thru September 30, 2018

At a 100% collection rate

This budget will raise more revenue from property taxes than last year's budget by an amount of $849,804 which is a 4.62%, increase from last year's budget. The property tax to be raised from new property added to the tax roll this year is $548,418.

The record vote of each member of the commissioner's court voting on the adoption of this budget is as follows:

| | |
|---|---|
| County Judge Danny Pierce | Yes |
| Commissioner Precinct 1 – Danny Kuykendall | Yes |
| Commissioner Precinct 2 - Ronnie White | Yes |
| Commissioner Precinct 3 – Bill Daugette, Jr. | Yes |
| Commissioner Precinct 4 – Jimmy D. Henry | Yes |

The county property tax rate for the preceding fiscal year (FY 16-17) was $0.6157 for each $100 taxable assessed valuation.

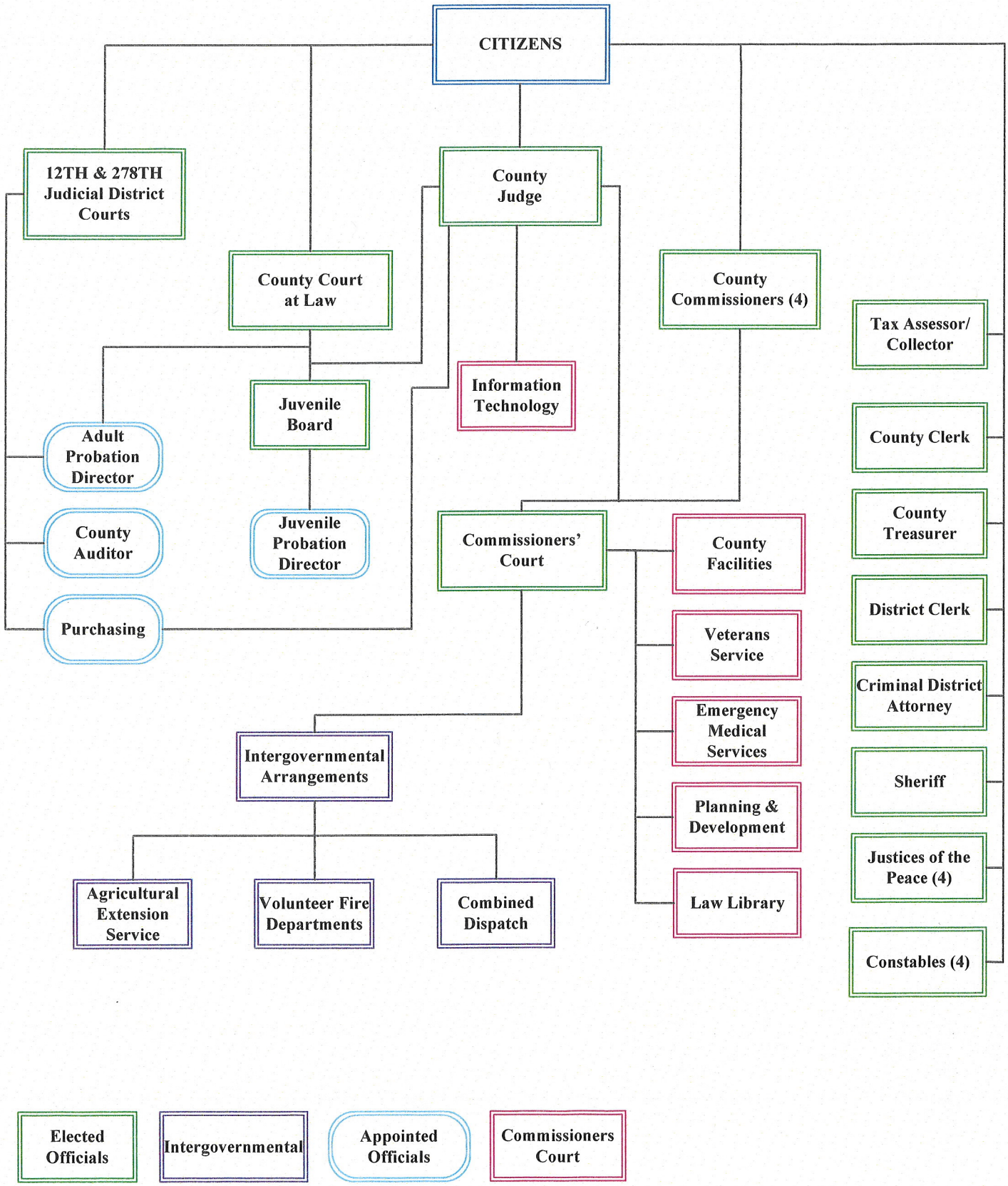
For the proposed year's budget, the proposed tax rate is $0.5815 per $100 taxable assessed valuation. The calculated effective tax rate is $0.5815. The calculated effective maintenance and operations tax rate is $0.5408 and the calculated debt rate is $0.0407.

The total debt obligation of the county is $16,025,000.

The wording of this notice is as required by Local Government Code Subtitle B. County Finances, Chapter 111. County Budget, Section 111.008 and as amended by S.B. 656.

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# Walker County, Texas
# Organization



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# *Walker County*
Principal Officials

## Commissioner's Court

| Name | Office |
|---|---|
| Robert D. Pierce, II | County Judge |
| Danny Kuykendall | Commissioner, Precinct 1 |
| Ronnie White | Commissioner, Precinct 2 |
| Bill Daugette, Jr. | Commissioner, Precinct 3 |
| Jimmy Henry | Commissioner, Precinct 4 |

---

## Elected Officials

| Name | Office |
|---|---|
| Donald Kraemer | Judge, 12th Judicial District Court |
| Hal Ridley | Judge, 278th Judicial District Court |
| Tracy Sorensen | Judge, County Court at Law |
| Diana McRae | Tax Assessor/Collector |
| Amy Klawinsky | County Treasurer |
| Robyn Flowers | District Clerk |
| Kari French | County Clerk |
| Clint McRae | Sheriff |
| David P. Weeks | Criminal District Attorney |
| Janie Farris | Justice of the Peace, Precinct 1 |
| Michael Countz | Justice of the Peace, Precinct 2 |
| Mark Holt | Justice of the Peace, Precinct 3 |
| Stephen Cole | Justice of the Peace, Precinct 4 |
| John Hooks | Constable, Precinct 1 |
| Shane Loosier | Constable, Precinct 2 |
| Steve Hill | Constable, Precinct 3 |
| Gene Bartee | Constable, Precinct 4 |

---

## Appointed Officials

| Name | Office |
|---|---|
| Patricia Allen | County Auditor |
| Kristin Hunter | Director, Adult Probation |
| Jill Saumell | Director, Juvenile Probation |
| Mike Williford | Purchasing Agent |

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# *Walker County*

Adopted Budget Fiscal Year 2017-2018

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1301 Sam Houston Avenue Room 206 Huntsville, Texas 77340 (936) 436-4948

The Citizens of Walker County, Texas
The Honorable District Judges of the 12th and 278th Judicial Districts
Honorable Walker County Judge and County Commissioners

Ladies and Gentlemen:

As adopted by the Commissioners Court on September 11, 2017, the Walker County budget for the 2017/2018 fiscal year is herein submitted. This budget establishes the legal spending limits for 2017-2018. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Danny Pierce and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Jimmy Henry, filed a budget with the County Clerk and presented this budget to the public for their review and discussion. The County Judge is the budget officer for Walker County, as per Texas State Statute for counties the size of Walker County. The County Auditor worked with the County Judge in his initial preparation of the budget submitted to the Commissioners Court, and with the County Judge and Commissioners Court in finalizing the numbers that were submitted to the County Clerk at the end of July. The budget process has been in accordance with state statute and required public hearing(s) were held, cumulating in the Commissioners Court adopting the budget for the County Fiscal Year 2017-2018 and adopting the tax rate to support this budget on September 11, 2017.

As the Commissioners Court entered the budget process, the primary goals stated were:

- ✓ to aim at not adopting a tax rate that exceeded the calculated effective tax rate
- ✓ to maintain at least the same level of service to the community
- ✓ to continue with the equipment and vehicle replacement schedules
- ✓ to continue to budget for major maintenance to the aging buildings
- ✓ to continue to supplement the Road and Bridge Fund budget from one-time monies available
- ✓ to set aside monies for planning for future retiree health insurance planning –begin to build on-going allocations into the budget and supplement with one-time monies available
- ✓ to meet the most pressing needs identified by the elected officials and department heads within the dollars available
- ✓ to maintain the budgeted fund balance at no less than the minimum level set in budget policies of 16.67% with a preference for a higher percentage
- ✓ to fund on-going costs with revenues generated in the current year

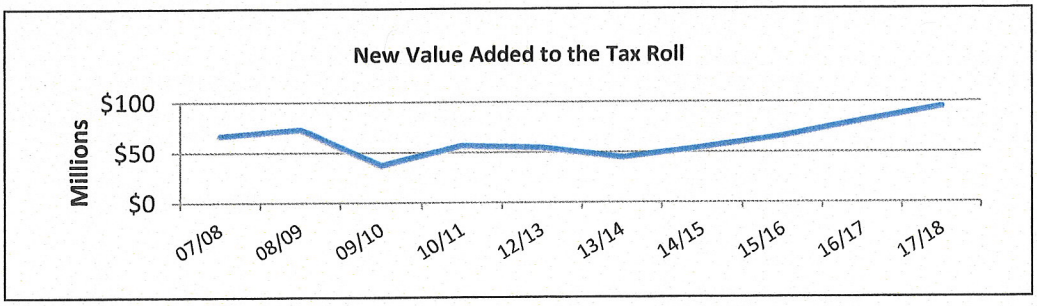
Commissioners Court met their goals.

Significant items in this budget are:

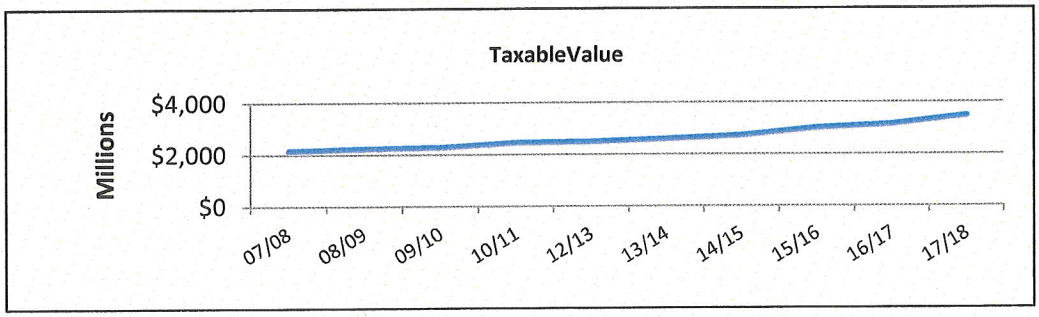
- This budget was adopted using the effective tax rate. The Commissioners Court adopted a tax rate of $0.5815 per $100 value as compared to $0.6157 in FY 2016/2017. The separate components of the tax rate are: operating rate $0.5408, and debt service of $0.0407. The County has adopted the effective rate for the last four years.
- The adopted tax rate, at 100% collection, will raise $849,804 more revenue than last year, a 4.62% increase. Of this amount, $548,418 is from new growth. The budgeted collection rate for FY 2017-2018

is 95% of the levy. Historically actual collections are in the 97% range. The amount of the levy attributable to frozen taxes and the amount to be paid to the TIRZ continue to increase.

- Taxable new growth for Walker County in tax year 2017 totaled $94,310,912, a significant number for Walker County. The graph below depicts the upward trend of new property values growth in Walker County.




- Property values increased as compared to the previous year, a pattern that Walker County continues to see and is depicted in the graph below. Properties subject to the tax ceiling also continue to increase. The tax ceiling value increased to $588,722,052 from $515,786,603, an increase of 14%. The net gain in total taxable value of $341.4 million is an approximate11.0% increase from the prior year. As values for properties that are on the tax roll for both years increase, the calculated effective tax rate will decrease. The calculated effective tax rate is defined in the state formula for calculating the tax as the 'rate that would generate the same approximate amount of revenue for properties on the roll in both years'. An individual's tax increase or decrease varies based on the actual value of their property in each of the two years. A line graph depicting the growth of the total assessed values after deducting for tax ceilings follows.




- In preparing this budget, external issues affecting the budget were identified. Some of these issues were:
    - addressing the need for increased law enforcement officials as identified by the Sheriff and Constables
    - addressing the need for additional dispatchers as requested by the Central Dispatch Board
    - addressing the need for an additional clerk in the District Clerk's office
    - maintaining the Road and Bridge budget in light of the continuing decline in court related revenues and revenues received from the State that resulted in a need to fund more of the Road and Bridge Fund with ad valorem tax revenues
    - increasing cost of employee benefits and a need to address funding for future retirees' health insurance
    - aging facilities that are requiring major maintenance in addition to the routine maintenance needs

- An employee pay raise of $500 across the board was included in the budget. Walker County does not have a step system in place and budgets no step or merit increases. No percentage increases were granted. The County has given several percentage increases during the past several years. The County continues to pay 100% of the health insurance premium for full-time County employees and maintained the same level of benefits and deductibles. The County continues to fund the retirement system at a 2.1 to 1.0 match for employees. Employees contribute a mandatory 7%. The County match is 13%. During the budget process, the elected officials and department heads continue to discuss a need to review the pay structure, pay equity issues and generally being competitive in the market for employees.

- The County has been in the planning stages for several years for addressing future budgetary impacts of retiree health care. Full-time employees hired before October 1, 2013 are eligible for County paid health insurance after 20 years of continuous services when they retire under the retiree benefit plan. During the FY 2015/2016 budget, one-time monies of $165,000 was set aside and during the FY 2016/2017 budget year an additional $250,000 was set aside along with whatever unspent funds remained from health insurance budgeted in the FY 2016/2017 year. In the FY 2017/2018 budget, $88,000 was added to the on-going operating budget and $100,000 was budgeted from one-time monies, part of the multi-year plan to address the future budgetary impacts of this benefit.

- The County complied with its policy of funding on-going costs with revenues generated in the current year. In the fiscal year beginning October 1, 2017, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance and the adopted budget anticipates a fund balance percentage of 22.1% at year end.

- The last tax rate increase was in Fiscal Year 2014 followed by no tax rate increases in Fiscal Years 2015, 2016, 2017 and 2018 with the adoption of the effective tax rate in each of those years. The total expenditure budget for FY 17/18, that begins October 1, 2017 is $35,119,502 compared to the original expenditure budget of $33,958,251 for the FY 16/17 year, an increase of $1,161,251. A summary of the changes in allocations is presented on page D-9 of this document.

Acknowledgements: My thanks to Judge Pierce and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Jimmy Henry, and all other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation of all involved in the process.

Respectfully submitted,

Patricia Allen

Patricia Allen, CPA, CGFM County Auditor

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## *History of Texas Counties*



The origin of Texas county government can be found in "municipality," the local unit of government under Spanish and Mexican rule. The municipalities were large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas—San Antonio, Bahía (Goliad), Nacogdoches, and the Rio Grande Valley—and three areas of light settlement and ranching and four major roads. Prior to the revolution of Texas against Mexico, there was no political subdivision at the county level. In 1835, Texas was divided into departments and municipalities. Three departments were established—Bexar, Brazos and Nacogdoches—along with 23 municipalities. Under the new Republic in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the Texas State Constitution of 1845, county government varied little from that under the Republic. The only major change was 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 from the Civil War, the Constitution of 1876 was adopted. It is the present state constitution and contains much detail concerning the governmental organization of the County. The number of counties increased steadily until there were 254 counties in 1931.

Walker County - In the years prior to Texas independence, the area was governed by the Municipality of Washington, which became Washington County during the Texas Revolution. In 1837 the First Congress of the Republic of Texas included the area of present Walker County in Montgomery County when that county was carved from Washington County. In April 1846 the First Legislature of the new State of Texas established Walker County and designated Huntsville as the seat of government.

Several website links including the Walker County Historical Commission and TSHA Texas State Historical Association follow and provide additional information on the history of Walker County. http://walkercountyhistory.org https://tshaonline.org/handbook/online/articles/hcw01

## *About Walker County*



Walker County is in southeast Texas. The center of the county is at 30°47' north latitude and 95°33' west longitude. Huntsville, the county seat, is near the center of the county sixty miles north of Houston and 165 miles south of Dallas/Fort Worth. Interstate 45 runs through the County. Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Piney Woods. Around 70 percent of the county is blanketed by forests of loblolly, short-leaf and long-leaf pine, and hardwoods. The County's current estimated population is 70,699. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

Elevations in the county range from 140 to 404 feet above sea level. The land is well watered, receiving forty-six inches of rain each year, and is drained by two major rivers, the Trinity River in the north and the San Jacinto River in the south. Temperatures range from an average low of 38° F in January to an average high of 95° F in July; the growing season lasts 265 days. (TSHA State Historical Association).

Walker County provides access to the highly popular Sam Houston National Forest where rich vegetation and numerous lakes allow visitors to participate in activities such as fishing, camping, and hiking. Walker

County visitors and residents alike enjoy the scenery provided by the world's tallest statue of an American hero; the 67-foot high replica of Sam Houston known as "A Tribute to Courage". Indoor entertainment can be found at the Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University, in Huntsville. The H.E.A.R.T.S Veteran's Museum of Texas is located adjacent to Interstate 45.

The county seat, Huntsville, and two other municipalities, the City of New Waverly and the City of Riverside are located within the County. Walker County has abundant wildlife and contains approximately 54,000 acres of the Sam Houston National Forest within its boundaries. Lake Livingston, a popular attraction, borders the County's eastern boundary while Lake Conroe rests on the southern boundary. The rural setting, with access to the outdoors, recreational facilities, and urban amenities, provides Walker County citizens and tourists with much enjoyment year round.

**Community Profile**

| | |
|---|---|
| Form of Government | County |
| Date of Incorporation | April 6, 1846 |
| Total Square Miles | 801.5 |

**Income and Benefits**

| | |
|---|---|
| Total Households | 20,685 |
| Less than $10,000 | 3,145 |
| $10,000 to $24,999 | 3,785 |
| $25,000 to $49,999 | 5,357 |
| $50,000 to $99,999 | 5,751 |
| $100,000 to $199,999 | 2,275 |
| $200,000 or more | 372 |
| Per capita income ($) | 16,135 |
| Median household income ($) | 37,666 |

**Higher Education Institutions**

| | Spring 2017 Enrollment |
|---|---|
| Sam Houston State University | 19,048 |

**Educational Attainment**

| | |
|---|---|
| High School Graduates (age 25+) | 40.2% |
| Bachelor's Degree or higher (age 25+) | 13.7% |
| Graduate or Professional Degree (age 25+) | 7.6% |

**Labor Force**

| | |
|---|---|
| Civilian labor force | 23,687 |
| Employed | 22,511 |
| Unemployed | 1,360 |
| Unemployment Rate | 5.09% |

**Top Ten Taxpayers**

| | 2016 Taxable Value |
|---|---|
| Entergy Texas Inc | $39,055,390 |
| PEP-SHSU LLC | $23,642,470 |
| C150 1300 Smither Drive LLC | $20,490,270 |
| American Campus Community | $19,154,190 |
| Weatherford US LP | $19,042,602 |
| Union Pacific Railroad Co | $18,119,930 |
| Wal-Mart Stores Texas LLC 0285 | $17,338,580 |
| Hyponex Corporation | $16,568,912 |
| Vesper Forum LLC | $16,340,040 |
| UFP New Waverly, LLC | $15,388,039 |

**Top Ten Employers**

| | # of Employees |
|---|---|
| Texas Department of Criminal Justice | 6,823 |
| Sam Houston State University | 3,817 |
| Huntsville ISD | 878 |
| Huntsville Memorial Hospital | 533 |
| Walmart | 485 |
| Walker County | 296 |
| City of Huntsville | 270 |
| Universal Forest Products | 200 |
| Home Health Care of Huntsville | 200 |
| New Waverly ISD | 161 |

Information Provided by: Walker County Appraisal District, Huntsville-Walker County Chamber of Commerce, Walker County Historical Commission, U.S. Census Bureau and Sam Houston State University




## *Walker County Government Structure*

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. County government structure is spelled out in the Texas Constitution, which makes counties functional 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. 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. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County.

The County is empowered to levy a property tax on both real and personal property located within its boundaries. Policy and decision making authority are vested in the Commissioners' Court. The Commissioners, as well as the Judge, are elected to four-year terms with alternate elections every two years so that the court will contain senior members.

Although this body 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 area was originally named for Robert J. Walker of Mississippi, who introduced into the United States Congress the resolution for the annexation of Texas. In 1863, because Robert J Walker was a Unionist during the Civil War the state legislature changed the honoree to Samuel H. Walker.

In addition to the County Judge and County Commissioners, other elected officials include the District and County Clerks, County Treasurer, Sheriff, Constables, Justices of the Peace, County Court at Law Judge, two District Judges, a Criminal District Attorney, and the County Tax Assessor Collector. In Walker County the Commissioners Court is responsible for the oversight of the Facilities Maintenance Department, IT Department, EMS emergency and transfer operations, and Planning and Development Department. State statute defines the roles and duties of each of the other elected officials.

## *Long Term Planning, Strategic Planning, Capital Budget and Initiatives*

Walker County does not have a formalized Strategic plan or Long-Term Capital Budget Planning Document. A strategic plan is most often thought of as a strategy to move the County from its current state to where it desires to be in the future. Strategic planning in Walker County is part of adopting the spending plan in the budget, and is accomplished through Regulatory Plans and Documents adopted by the County including the Subdivision Policy, Economic Development Policy, Flood Management Policy, On-site Wastewater Collection Policy and the Walker County Safety Community Plan.

Consistent and shared goals have surfaced over time. The Commissioners Court is fiscally conservative and seeks to minimize tax increases to its citizens. Maintaining equipment, vehicles, building, roads, and bridges is a high priority of the Court. They strive each year to set aside funds in the budget for major maintenance projects and supplement the road maintenance budget. The County has been very active in acquiring the rights of way on roads, to allow for widening and improving the roads and drainage. Over the past several years, the Commissioners have been able to procure equipment necessary to seal-coat roads with high traffic and fund other high cost maintenance needs. These improvements have decreased labor-intensive and costly maintenance. This is often accomplished by accumulating funds over several years.

Walker County is very proactive in searching for sources of revenues from granting agencies and monies available thru the state and federal government. The revenues reported on the Schedule of Expenditures for

Federal and State Awards totaled $9,673,384 for the fiscal year ending September 30, 2016 accounting for approximately 27.6% of the total expenditures for the fiscal year. Of this amount, $2,561,479 was for FEMA related disasters. Between May 4, 2015 and June 24, 2016 Walker County saw 5 FEMA declared disasters related to flooding. 2015 was the wettest year in Walker County since 1998. Two different 100+ year floods occurred causing homes to flood over (10) ten times which in turn called for numerous evacuations. Walker County maintained roads and drainage avenues were inundated with water. The five declared federal disasters have resulted in approximately $4,400,000 in funds. The funds are being used to repair the damages as well to improve many of the affected areas. Hurricane Harvey affected Walker County on August 26, 2017. Walker County sustained approximately $2.5 million in damages to roads and buildings. This is the 6th federally declared disaster in Walker County since 2015.

Walker County assists in getting grants for rural water supply programs throughout the County, which have greatly enhanced services to rural county residents. These projects are funded through federal community grant funds and state funds that must be routed through a County.

Walker County is also very involved in several interagency public safety task forces and budgeting for grant match needs is a high priority budget item as is funding the personnel needed to address public safety concerns. The Sheriff's Department is very involved in the Organized Crime Drug Enforcement Task Force (OCDETF), which is expanded even nationwide, to reduce the flow of illicit drugs and drug proceeds of major trafficking organizations. They also participate in the High Intensity Drug Trafficking Areas Program (HIDTA), which operates in areas determined to be critical drug trafficking regions of the United States. Walker County works with Montgomery County on the Automobile Burglary and Theft Prevention Authority (AutoTheft) to combat vehicle theft and burglary through enforcement, prevention and education initiatives. Walker County applies for funds through the Homeland Security Grant Program to purchase necessary equipment to help law enforcement achieve a National Preparedness Goal of a secure and resilient nation. The Sheriff Department also works with the City of Huntsville in sharing funds awarded through the Edward Byrne Memorial Justice Assistance Grant Program (JAG) for necessary equipment and software for law enforcement.

Vehicles for emergency and law enforcement are part of each year's budget and maintaining the vehicle replacement schedule is a priority to Commissioners Court. The County and City jointly fund a Central Dispatch Center. In 2012, after years of planning and discussion, the County issued debt to fund a new County Jail. A tax rate increase was necessary to pay the debt. This debt was the last issued in Walker County and is the only outstanding debt of Walker County. Total debt outstanding is $16,025,000. Recognizing the law enforcement needs and planning for them is part of every budget process.

Transparency in the County's financial transactions continues to be a focus of Commissioners Court as well as maintaining adequate fund balance to meet future needs of the County. Elected Officials are encouraged to participate in the budget process and this communication is an important part of the funding decisions that are made in the budget process.

### *Basis of Budgeting*

Annual operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Government Accounting Standards Board with exceptions that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Governmental Fund Types are budgeted on a modified accrual basis, with exception noted above. Revenues are included in the year they are expected to become measureable and available. Expenditures are included in the budget when they are measurable, a liability has been incurred, and the liability will be liquidated with resources in the budget.

Capital Projects and General Projects are projects length budgets and are budgeted on a modified accrual basis.

Proprietary fund types, if the County elects to establish one, are budgeted generally on an accrual basis with the exceptions noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is to be on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.

The County budgets for all funds except Grants and Contracts in the annual budget. Since all funds currently used in Walker County are Governmental funds, the Basis for Budgeting for all funds included in this budget is the modified accrual basis of accounting.

### *Budget Process*

The budget is a financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided the citizens of Walker County. An annual budget is prepared for each fiscal year and, as described in Local Government Code 111.010, Commissioners Court may only levy taxes in accordance with the budget. For a county the size of Walker County, the County Judge serves as the budget officer of the County. The County Auditor assists the Judge in the budget process. Walker County's budget process begins in April of each year with the County Auditor's office coordinating with the County Judge for the upcoming budget preparation and results with the adoption of the budget and tax rate usually sometime in September. Worksheets are distributed to elected officials and department heads in early May; elected officials and departments prepare their base budgets and supplemental requests in May; in June, the County Auditor prepares the budget work book and revenue estimates and assists the County Judge in preparing the budget he will submit to Commissioner Court for discussion; the Commissioners Court receives the budget the first of July; followed by elected officials and department heads presenting their supplemental requests during budget work sessions; extensive budget work sessions follow continuing throughout July with filing of a proposed budget for public review by July 31st. Following required notices and public hearings a budget and tax rate is adopted.

The County Judge, budget officer of the County, presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the proposed budget. Generally, a base budget at the effective tax rate is presented by the County Judge, with recommended additions to the base budget, and the full list of supplemental requests made by the elected officials and department heads. Commissioner Court meetings are scheduled for elected officials and department heads to present their budget requests. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the effective rate, and discuss the tax rate that would be required to fund the recommended requests.

The approach used by Walker County is to prepare the proposed budget using two very distinct categories, base budget (funded from on-going continuing revenues) and one-time items. The starting point for the budget each year is the operations budget for the prior year less all one-time allocations. The base budget consists of operating costs essential to the running of the office and funded from on-going or continuing revenues sources. The base budget is intended to fund a department with enough money to sustain operations at the same level of operations as the current year budget. Items not included in the base budget are items such as vehicles, equipment, capital allocations, projects, and other one-time items that were funded from fund balance. A detailed supplemental request form is required to be submitted for all requested changes to the base budget and for any request for one-time items.

After Commissioner Court review and consensus of what is to be included in the proposed budget, a copy of the proposed budget is filed with the County Clerk. The Commissioners Court will then discuss and propose a tax rate that will be required to fund the budget and vote on the tax rate to be proposed. The proposed budget is filed with the County Clerk by July 31st each year. Notices are published and hearing held as appropriate. The Commissioners Court sets a date and place for a public hearing.

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard, for or against, the proposed budget plan. After the public hearing, the Commissioners Court takes

action on the proposed budget. Once the budget is approved and adopted by Commissioners Court, a copy of the adopted budget is filed with the County Clerk.

The Commissioners Court then begins a series of publications and meetings related to budget adoption, and tax rate adoption, both of which run concurrently. All filings and publications must be posted on the County's website in addition to those required to be published in a newspaper of general circulation.

Prior to budget adoption, a Notice of Proposed Salaries for Elected Officials must be published in newspapers of general circulation at least 10 days prior to the adoption of the budget. A Notice of Public Hearing on the budget is published no sooner than 30 days and no later than 10 days before the public hearing on the budget. This hearing may occur on the same day as the vote to adopt. The Proposed budget must be filed with the County Clerk's Office no less than 15 days before the public hearing on the fiscal year budget.

It is the policy of Walker County to fund the base budget with revenues to be generated during the budget year. One time expenditures, including capital, equipment, special projects or expenditures, are often funded from available funds. If there is any increase or decrease requested, the elected official or department head, must present a supplemental request form and justification narrative. Supplemental requests are then divided into two categories, those that are on-going and will affect the tax rate and those that are one-time requests that could be paid from available funds.

### *Budget Schedule for Fiscal Year October 1, 2017 – September 30, 2018*

| | |
|---|---|
| First Week of May 2017 | Worksheets provided to departments |
| June 1, 2017 | Budget detail due - All supporting detail is due for FY 2017-2018 |
| June 1, 2017 | Revenue estimates due and any requests for rate amendments |
| June 1, 2017 | Supplemental Requests for On-going increases to Base Budget, One-Time Items or Personnel Requests due - Must be prioritized by the department. |
| June 26, 2017 | Review of Financial, Budget, Travel, Vehicle Policies, etc. |
| July 3, 2017 | Budget workshop: County Judge submits his budget to Commissioners court with workbook and complete list of supplemental requests by elected officials and department heads along with his recommended changes to the base budget |
| July 3, 2017 | Budget workshop: Department Presentations to Commissioners Court to discuss proposed budgets and prioritize supplemental requests |
| July 10, 2017 | Budget Workshop: Department Presentations to Commissioners Court to discuss proposed budgets and prioritize supplemental requests; Commissioners Court Discussion on budget to be filed with the County Clerk |
| July 17, 2017 | Budget Workshop: Discussion on budget to be filed with the County Clerk |
| July 24, 2017 | Budget Workshop: County Judge discussion with Commissioner Court for finalizing budget to be filed with County Clerk; Call for public hearing on the budget |
| July 31, 2017 | Budget Workshop: Budget filed with the County Clerk |
| August 8 - 31, 2017 | Public Hearing on Budget: Discussion of budget; Commissioners Court to discuss tax rate, if proposed tax rate is more than the effective rate, take record vote and schedule public hearing on tax rate |
| September 11, 2017 | Adopt Budget and Tax Rate |

### *Tax Rate Process*

Walker County contracts with the Walker County Appraisal District for the collection of taxes. The Walker County Appraisal District calculates the effective tax rate, and after review by Walker County, publishes the required notices in a newspaper of general circulation.

As part of the budget process, Commissioners Court holds a meeting to discuss the proposed tax rate, takes a record vote, and authorizes the publishing of the notice of the rate they intend to adopt. If the rate will exceed the lower of the effective tax rate or rollback rate, Commissioners Court then sets the dates for two public hearings on the proposed tax rate.

If the rate proposed by Commissioners Court, exceeds the lower of the effective tax rate or rollback rate, the Notice of Tax Rate Hearing is published in a newspaper of general circulation not less than 7 days before the first scheduled hearing .The public hearings on the tax rate are held with at least 3 days passing between the 1st and 2nd hearings. This must be published after the second hearing and between 3 and 14 days before the scheduled vote. Commissioners Court then votes to adopt the tax rate, which may be on the same day, but must occur before the public hearing on the budget, and adoption of the budget. If the tax rate generates more revenue than received in the previous year, the court must further vote to ratify the property tax increase reflected in the adopted budget.

If a tax rate no higher than the lower of the effective tax rate or rollback rate is proposed, no public hearings on the tax rate are required (as is the case in this year's budget), the County will hold a public hearing on the budget, ratify any tax revenue increase included in the budget, discuss any proposed changes to the budget, adopt the budget, followed by adoption of the tax rate.

All notices required to be published are also placed on the Walker County website. The Appraisal District certified value report and the effective and rollback calculation are also placed on the Walker County website.

## *Budgetary Controls and the Budget Amendment Process*

Walker County establishes budgetary controls to ensure compliance with Texas State Law and to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the Commissioners Court. As a method of control, Walker County also maintains an encumbrance accounting system. Available funds are encumbered during the year upon execution of a purchase order, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. Outstanding encumbrances lapse at fiscal year-end. Controls also include restrictions on amending the budget. Reporting plays a large role in monitoring budgetary compliance. Statutes relating to County purchasing and review of invoices also enhance budget control. The accounting system gives messages and warning when budgets are being exceeded at various points of data entry. Departments have continual access to the budget versus actual reports.

The legal level of budgetary control is the level at which departments may not exceed their budget in a given fiscal year. The legal level of control for Walker County is the category level of Salary/Other Pay and Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter Governmental Services/Contracts and Transfers within the department budget for all funds, with the exception of Grants and Contracts Funds. The legal level of control for these funds is as established by the granting or funding agency.

Example:
Fund – General Fund
Function – Public Safety
Department – Sheriff
Expenditure Category – Salaries/Other Pay/Benefits
Line Item – Regular Salaries

In the above example, the legal level of control is the expenditure category of Salaries/Other Pay/Benefits within the Sheriff Department. The elected official or department head may not exceed budget allocations at the category level without a formal budget amendment approved by Commissioners Court.

Department heads and elected officials may expend money only in compliance with the budget and all purchases must comply with Texas State Law, the County's Procurement Policy, other County Policies, and funds must be available within the legal level of control categories. Departments are encouraged to maintain control at the line item level. No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.

Restrictions are placed on the ability of the Commissioners Court to amend the budget in several sections of the Texas Local Government Code including:

1. Commissioners Court may amend the budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].
2. Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.
3. Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].
4. Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].
5. Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].
6. State Law will be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.

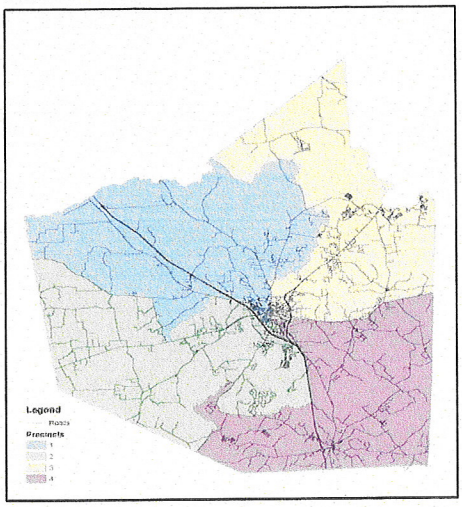
With the exception of Grant and Contract Funds, Elected Officials or Department heads may, without prior Commissioners Court approval, authorize transfers within the budgetary legal level of control with the following exceptions:

1. Salaries/Other Pay/Benefits Category
   a. Personnel allocations shall not be changed without specific authorization of Commissioners Court.
   b. When a vacant position is filled with a person making less than the budgeted amount, an account titled "Unallocated Reserves for Pay" will be created. These monies may be allocated to the other employees as long as base pay for every approved position remains. The base budget for the next year will not change. An allocation of these monies to employee pay increases shall not cause an increase in future year's salary and benefits budget.
   c. Salary and benefit saving, including those due to vacancies shall not be transferred from the Salaries/Other Pay/Benefits category group without a formal budget amendment approved by the commissioners court.

2. Operations Category
   a. There shall be no obligations made for recurring charges that will affect subsequent years budgets without consent of the Commissioners Court (cell phone contracts, service contracts, leases, etc).
   b. There shall be no transfers that will adversely impact the budget for the remainder of the fiscal year.
3. Capital. There shall be no transfers made for the pupose of purchasing capital items without a formal budget amendment approved by Commissioners Court. Additions or replacements to the fleet or purchase or replacement of capital items (cost > $5,000) shall not occur unless the capital purchase was approved in the budget process or with specific approval of a budget amendment by the Commissioners Court.
4. Centralized Costs/Nondepartmental Costs. The County Judge shall have the authority to authorize expenditures in the Centralized Costs and Nondepartmental budgets and to transfer amounts between line items within the constrainst above with the exception of the contingency line item. Transfers of contingency funds will require approval of the Commissioners Court.
5. One-Time Allocations. Commissioners Court approved contingency transfers, special, or one-time allocations approved shall not be spent for other than their designated purpose and cannot be transferred to another line item without prior approval of Commissioners Court.
6. Inter Governmental Services/Contracts. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
7. Transfers. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
8. Projects. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
9. Debt. These monies shall not be spent for any purpose other than their specifically designated purpose.
10. Capital Projects Budget. Changes to Capital Projects Budget require a formal budget amendment by Commissioners Court. Change orders shall be approved by Commissioners Court.
11. State Law. State Law shall be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.
12. Unplanned Revenues. In the event of unplanned revenues, expenditures associated with the unplanned revenues shall occur only after a formal amendment to the budget is approved by Commissioners Court.
13. Contingency. Commissioners Court approval is required for any transfer from contingency and requires a formal budget amendment. Department heads and elected officials may request a transfer from contingency funds only after a review of departmental budgeted funds and shall justify the unplanned expenditure to the Commissioners Court for the proposed expenditure. Commissioners Court may review the departmental budget.

The County Auditor reviews budget amendments within the legal level of controls requested by Elected Officials and Department Heads to assure that the transfer will not adversely impact the budget for the

remainder of the fiscal year or require increases in future years. After review by the County Auditor, all budget amendments requiring Commissioners Court approval are forwarded for approval at a following scheduled meeting. The Department will be notified when the transfer is approved and entered into the financial system.




### *Budget Structure*

The County's accounts are maintained on the basis of fund and accounts groups that segregate funds according to their intended purpose. Each fund is a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The accounts within a fund are grouped by a functional category. Within the department, the expenditures are grouped by expenditure types.

The Financial Reporting Fund structure consists of the Major Funds - General Fund, Debt Service Fund, Road and Bridge Fund, EMS Fund, Capital Projects Fund, Grants and Contracts and Other Governmental Funds.

The Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the State. Grants and Contract funds are not included in the annual budget process. These grants and state contract funds do not follow the County fiscal year and budgets for the funds are adopted by Commissioners Court as the grant and contract funds become available and are accepted by the County.

The Other Governmental Funds are Special Revenue Funds set up for either legislatively designated purposes or other revenues committed for a special purpose. Legislatively Designed Funds are reported separately in the financial statements. Certain other funds such as the Healthy County Initiatives Fund and General Projects Fund are created for budgeting purposes for assigned or committed monies. These funds are budgeted separately in the annual budget but are included in the General Fund for financial reporting.

### *Fund Descriptions*

*General Fund.* The General Fund is the County's primary operating fund that accounts for most of the financial resources of the county, which may be used for any lawful purpose. It is used to account for all financial transactions not accounted for in other funds. The principal source of revenues are local property taxes, sales tax, and charges for services. Expenditures include costs associated with the daily operations of the County. In addition to general administration, law enforcement, judicial, and infrastructure expenditures, Walker County funds other services. Additional services include fire protection and comprehensive 911 dispatch operations, which are provided by interlocal agreements between Walker County and the City of Huntsville. Volunteer fire departments within the County also receive financial support from the County. Certain ares such as EMS services, Road and Bridge related expenditures, Debt payments, revenues designated for certain purposes are budgeted in a Special Revenue Fund set up for that purpose.

*Debt Service Fund.* The Debt Service Fund accounts for the financial resources for payment of principal and and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirements for the year.

*Road and Bridge Fund.* The Road and Bridge fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. Individual commissioner oversees the day-to-day work of the road crews and the budget for their respective precinct. The Road & Bridge Departments maintain 536 linear miles of roadway and their right-of-ways, bridges and low water crossings. Many additional miles of

roads in Walker County are maintained by others, including the City of Huntsville, the Texas Department of Transportation (TXDOT) or private owners. The County maintains a comprehensive list of roads that have been accepted for county maintenance. All Walker County roads outside city limits are named by the Commissioners' Court and the naming process is coordinated through the Road and Bridge Commissioners and the Planning Development Department for 911 purposes. A road must be built to current specifications and presented to Commissioners' Court for acceptance in order for it to be maintained by Walker County. Those specifications are found in the Subdivision Rules & Regulations.

*EMS Fund.* The Emergency Medical Services (EMS) fund is used to account for financial transactions incurred for providing emergency medical and ambulance services to the public. User fees and a transfer from the General Fund are the main sources of revenues.

*Capital Project Fund.* Currently the County has no Capital Project Funds. When a capital project is begun, a budget is adopted for the duration of the project and is usually funded from the issue of long term debt. The last use of a Capital Project Fund by Walker County was in 2012 when a $20,000,000 Certificate of Obligation was issued for the building of a 22,000 square foot County Jail. In addition to construction of a new jail, significant improvements were made to the Justice Center heating and cooling systems.

*Grants and Contracts Fund.* These governmental fund are used to accounts for grants and contracts the County enters into with the State of Texas and the federal government. These funds are not included at the time the annual budget is adopted but are adopted by the Commissioners Court at the time the funds are accepted and become available. These funds rarely follow the County fiscal year.

*Legislatively Designated Funds.* Walker County currently has 19 funds that the County maintains in this grouping. Many of these funds maintained by Walker County are established as required in State statutes. Others have been established to better account for expenditures and the restrictions that has been placed by legislative action on certain revenues the County receives. In the section beginning on page L-1 that shows the individual funds maintained in this grouping a reference is provided to the state statute that places the restriction on the revenues and a description of the allowable uses of these revenues.

*Other Governmental Funds.* The County budgets for two funds in this grouping, the General Projects Fund and the Healthy County Initiative Fund. These funds are included in the annual budget. For annual CAFR reporting, these two funds are included in the General Fund. A project included in the General Projects budget is a project length budget. The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool.

| Matrix of Funds and Departments | General Fund | Debt Service Fund | Road and Bridge Fund | EMS Fund | Legislatively Designated Fund | Other Funds |
|---|---|---|---|---|---|---|
| General Government | | | | | | |
| County Judge | ✓ | | | | | |
| County Judge - IT Hardware/Software | ✓ | | | | | |
| County Judge -I.T. Operations | ✓ | | | | | |
| Commissioner's Court | ✓ | | | | | |
| County Clerk | ✓ | | | | | |
| Voter Registration | ✓ | | | | | |
| Elections | ✓ | | | | | |
| County Facilities | ✓ | | | | | |
| Municipal Allocation-Justice Center | ✓ | | | | | |
| Centralized/NonDepartmental Costs | ✓ | | | | | |
| Contingency Allocation | ✓ | | | | | |

| Matrix of Funds and Departments | General Fund | Debt Service Fund | Road and Bridge Fund | EMS Fund | Legislatively Designated Fund | Other Funds |
|---|---|---|---|---|---|---|
| **General Government continued** | | | | | | |
| Elections Equipment Fund | | | | | ✓ | |
| Tax Assessor Election Service Contract Fund | | | | | ✓ | |
| General Government Projects Fund | | | | | | ✓ |
| Healthy County Initiative Fund | | | | | | ✓ |
| **Financial Administration** | | | | | | |
| County Auditor-Financial Systems | ✓ | | | | | |
| County Auditor | ✓ | | | | | |
| County Treasurer | ✓ | | | | | |
| CountyTreasurer -Collections/Compliance | ✓ | | | | | |
| Purchasing | ✓ | | | | | |
| Vehicle Registration | ✓ | | | | | |
| Financial Intergovernmental Service/Contracts | ✓ | | | | | |
| Tax Assessor Special Inventory Fee Fund | | | | | ✓ | |
| Financial Administration Projects | | | | | | ✓ |
| Judicial | | | | | | |
| Courts-Central Costs | ✓ | | | | | |
| County Court at Law | ✓ | | | | | |
| 12th Judicial District Court | ✓ | | | | | |
| 278th District Court | ✓ | | | | | |
| District Clerk | ✓ | | | | | |
| Criminal District Attorney | ✓ | | | | | |
| Justice of Peace Precinct 1 | ✓ | | | | | |
| Justice of Peace Precinct 2 | ✓ | | | | | |
| Justice of Peace Precinct 3 | ✓ | | | | | |
| Justice of Peace Precinct 4 | ✓ | | | | | |
| Juvenile Probation | ✓ | | | | | |
| County Records Management and Preservation Fund | | | | | ✓ | |
| County Records Preservation (II Digitize) Fund | | | | | ✓ | |
| County Clerk Records Management and Preservation Fund | | | | | ✓ | |
| County Clerk Records Archive Account Fund | | | | | ✓ | |
| District Clerk Records Management and Preservation Fund | | | | | ✓ | |
| District Clerk Rider Fund | | | | | ✓ | |
| District Clerk Archive Fund | | | | | ✓ | |
| County Jury Fee Fund | | | | | ✓ | |
| Court Reporter Service Fund | | | | | ✓ | |
| County Law Library Fund | | | | | ✓ | |
| Courthouse Security Fund | | | | | ✓ | |
| Justice Courts Building Security Fund | | | | | ✓ | |
| Justice Courts Technology Fund | | | | | ✓ | |
| County and District Courts Technology Fund | | | | | ✓ | |
| District Attorney Prosecutors Supplement Fund | | | | | ✓ | |
| Pretrial Intervention Program Fund | | | | | ✓ | |
| District Attorney Forfeiture Fund | | | | | ✓ | |
| District Attorney Hot Check Fee Fund | | | | | ✓ | |
| Judiclal Projects | | | | | | ✓ |

| Matrix of Funds and Departments | General Fund | Debt Service Fund | Road and Bridge Fund | EMS Fund | Legislatively Designated Fund | Other Funds |
|---|---|---|---|---|---|---|
| **Public Safety** | | | | | | |
| Sheriff | ✓ | | | | | |
| Sheriff Estray | ✓ | | | | | |
| Courthouse Security | ✓ | | | | | |
| Constables Central | ✓ | | | | | |
| Constable Precinct 1 | ✓ | | | | | |
| Constable Precinct 2 | ✓ | | | | | |
| Constable Precinct 3 | ✓ | | | | | |
| Constable Precinct 4 | ✓ | | | | | |
| Department Public Safety Support | ✓ | | | | | |
| DPS Weigh Station Utilities/Services | ✓ | | | | | |
| Weigh Station Site Support | ✓ | | | | | |
| Emergency Operations | ✓ | | | | | |
| Public Safety Intergovernmental Service Contracts | ✓ | | | | | |
| Emergency Services | | | | ✓ | | |
| Transfer Services | | | | ✓ | | |
| Sheriff Forfeiture Fund | | | | | ✓ | |
| Sheriff Inmate Medical Fund | | | | | ✓ | |
| DOJ Equitable Sharing Fund | | | | | ✓ | |
| Public Saftey Projects | | | | | | ✓ |
| **Corrections and Supervision** | | | | | | |
| County Jail | ✓ | | | | | |
| County Jail-Inmate Medical | ✓ | | | | | |
| Adult Probation Support | ✓ | | | | | |
| Adult-Community Services | ✓ | | | | | |
| **Health & Welfare** | | | | | | |
| Veteran's Service | ✓ | | | | | |
| Social Services | ✓ | | | | | |
| Planning & Development | ✓ | | | | | |
| Litter Control | ✓ | | | | | |
| Health and Welfare Intergovernmental/Service Contracts | ✓ | | | | | |
| Health and Safety Projects | | | | | | ✓ |
| **Education and Culture** | | | | | | |
| Historical Commission | ✓ | | | | | |
| AgriLife Extension Service | ✓ | | | | | |
| **Public Transportation** | | | | | | |
| Road & Bridge General | | | ✓ | | | |
| Road and Bridge Precinct 1 | | | ✓ | | | |
| Road and Bridge Precinct 2 | | | ✓ | | | |
| Road and Bridge Precinct 3 | | | ✓ | | | |
| Road and Bridge Precinct 4 | | | ✓ | | | |
| Bridge and Special Projects | | | ✓ | | | |
| Debt **Service** | | ✓ | | | | |
| **Transfers** | ✓ | | | | | |

## *Department Descriptions*

The department structure generally follows the County Government structure with each elected official, appointed official and department heads having a departmental budget established to account for the costs of providing the services outlined in state statute or assigned to their supervision. Certain functional areas are also assigned a department budget to further the accounting for designated costs.

In addition to the County Judge and the four Precinct Commissioners, other elective offices found in Walker County include the County Clerk, District Clerk, County Treasurer, Sheriff, Constables, Tax Assessor-Collector and Justices of the Peace. Walker County has one elected County Court at Law Judge. As part of the checks and balances system, counties have a County Auditor appointed by the District Judges.

District Officials include the 12th Judicial District Judge, the 278th Judicial District Judge, and the Criminal District Attorney. These officials are paid by the State of Texas and operating costs are budgeted for these offices in the General Fund.

While many county functions are administered by elected officials, others are run by individuals employed by the Commissioners Court. In Walker County, these include the Planning and Development Director, Emergency Medical Services Director, IT Director, and Facilities Maintenance Director.

Walker County also has three positions that are appointed by boards, the Juvenile Probation Director appointed by the Juvenile Probation Board, the Adult Probation Director (CSCD) Director appointed by the Adult Probation Board, and a Purchasing Agent appointed by a board made up of the two District Judges and the County Judge.

The Commissioners Court conducts the general business of the county and consists of the County Judge and four Commissioners. The Court adopts the county's budget and tax rate, approves for payment all purchases of the county, fills vacancies in elective offices, sets all salaries and benefits as part of the budget process, has exclusive authority to authorize contracts, and provides and maintains all county buildings and facilities.

*County Judge* - The Texas Constitution vests broad judicial and administrative powers in the position of County Judge, who presides over a five-member Commissioners' Court, which has budgetary and administrative authority over county government operations. The County Judge is also head of civil defense and disaster relief, county welfare and in counties with a population of under 225,000 , such as Walker County, the County Judge prepares the county budget along with the County Auditor's Office. The County Judge has judicial responsibility for certain criminal, civil and probate matters, may perform marriages and represents the County in many administrative functions. The County Judge is elected to serve four year terms.

*Road and Bridge Commissioners* – Commissioners represent one of four precincts in the County. As members of the Commissioners Court, they exercise broad policy-making authority. They are responsible for building and maintaining county roads and bridges within the precinct. They are also responsible for providing and maintaining County buildings and facilities. Departments are set up in the Road and Bridge Fund for each of the four precincts. County Commissioners are elected to serve four year terms.

*County Clerk* – The County Clerk serves as clerk and custodian of records for the Commissioners Court, Constitutional County Court and Statutory County Courts and acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, and issues marriage licenses. As part of the duties, the County Clerk manages court registry funds. The County Clerk is elected to serve four year terms.

*District Clerk* – The District Clerk serves as clerk and custodian of court documents for the District Courts and County Court at Law and is responsible for the security of the recordings. The District Clerk provides support staff for all courts, docketing and indexing of court records, collects fines, fees and court costs, and manages funds held in litigation and money awarded to minors. The District Clerk also handles the coordination of the jury selection process and Grand Jury selection. The District Clerk is elected to serve four year terms.

*Sheriff* – The County Sheriff is a constitutionally created office with duties prescribed by the legislature (Texas Constitution Art. 5, Sec.23). By statutes, the Sheriff must be eligible to be licensed as a Texas Peace Officer under sections 1701.301 through 1701.317 of the Texas Occupation Code. The Sheriff is the Chief Law Enforcement Officer for the County, with countywide jurisdiction. The Sheriff also operates and maintains the County Jail. The Sheriff is responsible for preparing and submitting proposed budgets for three different divisions consisting of the County Jail, Sheriff Department and Emergency Management. Within the three divisions are other budgeted accounts to operate efficiently such as County Jail Medical, Sheriff Estray, Courthouse Security and Litter Control. The Sheriff is elected and serves four year terms.

*Constables* - Departments are set up in the General Fund for each of the four Constables, one elected in each precinct of the County. Constables along with their deputies have all the enforcement powers of Texas Peace Officers and performs various law enforcement functions, including issuing traffic citations. A Constable serves warrants and civil papers, such as subpoenas and temporary restraining orders, and serves as bailiff for the Justice of the Peace Court. In Walker County, the Constables also perform bailiff services for the the two District Courts. Constables are elected to serve four year terms.

*Tax Assessor-Collector* - The duty of the assessor-collector is to assess taxes on each property in the county and collect that tax. The Appraisal District, which is not a part of county government, handles the actual appraisal of property. Walker County contracts with the Walker County Appraisal District (WCAD) for collection of taxes. WCAD also calculates the effective tax rate and rollback rate for Walker County and posts the required notices. On behalf of the Texas Department of Motor Vehicles, the assessor-collector is also responsible for the registration and titling of motor vehicles owned by residents of the county, issuance of license plates such as Purple Heart and Disabled Veterans license plates, along with disabled parking placards. The tax assessor-collector also serves as the voter registrar. The voter registrar's responsibilities include accepting applications for voter registration, issuing voter certificates, maintaining voter registration lists, verifying petitions for local option elections and submitting required reports to the Secretary of State's Office. The Elections Department holds all county and state elections as well as local elections of entities wishing to contract the elections office's services. The county tax assessor-collector ensures all election workers receive training before each election.The county tax assessor-collector also oversees collections of special fees imposed by the county and state on alcoholic beverage permits. In Walker County, three departments are set up in the General Fund for the Tax Assessor functional areas: Voter Registration, Elections and Vehicle Registration. The Office of Tax Assessor-Collector is an elected position serving four year terms and was created by the Texas Constitution.

*Justices of the Peace* - Departments are set up in the General Fund for each of the four Justices of the Peace, one elected in each precinct of the County. Justices of the Peace serve as both Judges and Magistrates. As Judges, a Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, Small Claims, and Repair Remedy cases; where the amount in controversy does not exceed $10,000.00. They have exclusive jurisdiction over eviction cases, including Repair and Remedy suits. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed. As magistrates, the Justices of the Peace may issue warrants for search and arrest and also conduct magistrate hearings, which include bond settings and conduct inquests. Justices of the Peace are elected to serve four year terms.

*County Court at Law Judge* - Walker County Court at Law is a general jurisdiction court created by statute in 1977. In addition to Class A and Class B Misdemeanors, the court has jurisdiction over juvenile, probate, guardianship, mental health and family law cases. The court also has jurisdiction in civil cases when the amount in controversy is $200,000 or less. The County Court at Law Judge is elected to serve four year terms.

*District Judges 12th and 278th Judicial Districts.* Two District Judges serve Walker County. The salaries of District Judges are paid by the State of Texas. Costs associated with the running of the office and support personnel is budgeted at the County level in the General Fund. District Judges are elected to serve four year terms.

*Criminal District Attorney* – The Criminal District Attorney's Office was statutorily created to serve a dual role representing the State of Texas and the citizens of Walker County. The main function of the office is to prosecute criminal cases in Justice of the Peace courts, County Court at Law and both District Courts seated in Walker County. The office handles criminal prosecution throughout each stage of the process from intake and grand jury through trial and appeal. The District Attorney's Office also handles collateral criminal matters cush as protective orders, mental commitments, writs of habeus corpus, bond matters and other matters related to the prosecution of criminal cases. The office also serves in the capacity of the County Attorney by advising Commissioners Court and other elected officials on legal issues and representing the county in legal proceedings when necessary.

*County Treasurer* - The office of County Treasurer was one of the foundational offices established by the Texas Constitution in 1846. The County Treasurer acts as the chief custodian of county finances and is responsible for receiving and depositing all county revenues and for disbursing funds upon order of the Commissioners' Court. The Treasurer in Walker County is designted as the county's investment officer and submits regular reports on county finances to Commissioners' Court in compliance with the Public Funds Investment Act.The Treasurer in Walker County also prepares payroll, is responsible for human resources and manages the collection department which works with the courts for collection of delinquent fines and fees. The County Treasurer is elected to serve four year terms.

*County Auditor* – The County Auditor is appointed by the District Judges for two year terms. Duties include, preparing and administering the accounting records for all county funds, auditing the records and accounts of the various county departments and verifying the validity and legality of all county expenditures. The County Auditor works with the County Judge in the budget process, and has very specific audit and reporting requirements outlined in state statutes.

*Purchasing Agent* – Walker County has adopted a centralized purchasing structure and has a Purchasing Agent appointed by a Purchasing Board consisting of the two District Judges and the County Judge. Commissioners Court has adopted a comprehensive Purchasing Policy and Procedures Manual which the Purchasing Office operates in accordance with. This office also operates in accordance with federal, state and local government legislation laws. State statute defines the role of the Purchasing Agent. Costs associated with the operations of this function are budgeted in this department. The Purchasing Agent is appointed for two year terms.

*IT Operations and IT Hardware/Software* – The IT departments is under the direction of the County Judge and is responsible for providing technology-based services, including maintenance support to individual users, in-house hardware maintenance of computer systems, managing the County's enterprise networks and connectivity among all information resources. The IT department is responsible for storage and backup of data, disaster recovery, and providing for security and the integrity of electronic data while ensuring appropriate access.

*Juvenile Probation* – This department is used to account for the County required grant match for the Juvenile Services Department. At this time a majority of the funding for Juvenile Services comes from state grants. A Juvenile Board comprised of the County Judge, County Court at Law Judge and the two District Judges oversee Juvenile Probation services in the County. Service provided through the grants include partial salaries for the Chief Juvenile Probation Officer, 4 Certified Juvenile Probation Officers, and 1 Office Staff. Also included in the grants are funds for counseling services for the youth placed on probation, detention

services for the youth court ordered into detention by the Juvenile Judge, drug screenings, office supplies and equipment, utilities, and partial funding of placement services that are court ordered by the Juvenile Judge.

*Adult Probation Support* – This department is used to account for costs that the County must pay related to the Community Supervision and Corrections Department as outlined in State Statute. The county or counties served by a department must provide physical facilities, equipment, and utilities for a department. The Judicial District Community Supervision and Corrections Department operates under the authority and direction of the Judicial District Criminal Courts, County Courts at Law and County Courts. The Judicial District Judges and the County Court at Law Judge appoint the Director of the CSCD, who has the authority to appoint and remove CSCD personnel and is responsible for the conduct, operation and administration of CSCD affairs. Per Texas Government Code Sec. 76.0045, the CSCD's Board of Judges is responsible for the appointment of a fiscal officer and approval of the department's budget. Services provided to probationers include, substance abuse evaluations/counseling, anger management classes, psychological evaluations/counseling, urinalysis testing, a community service program, referrals to outside agencies, cognitive classes, Driving While Intoxicated class, Drug Offender Education Program, and a Victim Impact Panel.

*Adult Community Services* - This department is established to account for the cost of a providing a Community Service Program (CSR ) Coordinator, a full-time county employee, to oversee the administration and daily operations of the community service program that operates under the guidance of the CSCD director. As a sanction and service, the CSCD department operates a community service program for non-profit and tax supported agencies and organizations. The primary goal of this program is to provide the Courts with an additional sentencing alternative. This service is available to any client under supervision of the department who is Court ordered to complete community service restitution (CSR) hours. Services provided to the County include landscape maintenance and lawn care for numerous county properties, litter pick up along county roads and support for any additional county needs where volunteer assistance may be needed.

*County Jail ,County Jail Medical* – Two departments are included in the budget for operation of the County Jail. The County Jail is under the supervision of the Sheriff. A new jail was was funded by a 2012 issue of a Certificate of Obligation. Walker County currently has jail beds available for use by other counties and agencies. County Jail – Medical is used to account for the costs of medical care for inmates. The County contracts with a local doctor and has two nurses on staff. Cost of medical care for indigent inmates is borne by the Walker County Hospital District, a separate taxing entity.

*Sheriff Estray* – A separate departmental budget has been created to account for costs of the County estray program under the direction of the Sheriff's department.

*Courthouse Security* – Under the direction of the County Sheriff, officers have been assigned to security at the Courthouse. Electronic monitoring equipment was added several years ago. This department is used to account for the personnel costs associated with the program.

*Litter Control* – Walker County operates a litter control program through the County Jail. Equipment for the program was purchased through a grant. A Jailer coordinates the work using inmates of the County Jail.

*Emergency Management* – This department is tasked with administering a program of Comprehensive Emergency Management designed to reduce the vulnerability of the citizens and communities of Walker County to damage, injury, and to loss of life and property by providing a system for the prevention of, mitigation of, preparedness for, response to and recovery from natural or man-made disasters. Expenditures related to the operations of a Storm Shelter building are included in this budget.

*DPS Weigh Station Utilities/Services and Weigh Station Site Support* – The Texas Department of Public Safety (DPS) operates a weigh station in Walker County. As per the contract, Walker County is responsible

for maintenance of certain parts of the facility and for utilities and services. In addition the County has agreed to pay for a part-time employee at the Weigh Station.

*Department of Public Safety Support* – Walker County funds an employee that is housed at the DPS office. Costs associated with this employee is accounted for in this department.

*Facilities Maintenance* – The Walker County Maintenance Department is responsible for the maintenance & operation of all Walker County buildings, facilities and the equipment to operate those facilities.

*Veterans Service* – The County pays for a part-time employee to assist Veterans in obtaining information related to their benefits.

*Social Services* – The County has a contract with Walker County Children's Protective Services for foster children of Walker County. Under the contract the County will pay for foster childrens' clothing and allowances, and travel and babysitting costs incurred by foster parents.

*Planning and Development* - This department is responsible for the implementation, administration, and enforcement of the Walker County Commissioner's Court orders/regulations relating chiefly to public health and safety, general welfare, and new development. Areas of jurisdiction include Floodplain Management Regulations, On-site Wastewater Regulations, Subdivision Regulations, Nuisance Abatement, Environmental Investigations, Geographic Information Systems, and 911 Addressing. The Planning and Development Department also supports the Walker County Commissioner's Court on special projects and program administration needs in various areas, including but not limited to, right-of-way acquisition, disaster mitigation, grant administration, planning and policy development, driveway permitting, and committee service. The Planning Director also serves on various regional committees for the Commissioner's Court in several program areas.

*Interlocal Service Contracts* - In several of the major function categories, Financial Administration, Public Safety, and Health and Welfare, there are interlocal contracts. These departments are used to account for those costs. Contracts include the Walker County Appraisal District, Volunteer Fire Departments, City of Huntsville Fire Department, Walker County Central Dispatch, the Senior Center of Walker County, YMCA-After School Program, Boys and Girls Club, Rita B Huff Humane Society, Veterans Service Contract, and Tri-County Behavioral Healthcare.

*EMS Emergency Services, EMS Transfer Services* – Walker County provides both Emergency Ambulance services and Transfer services to residents of Walker County. Cost associated with each are budgeted in departments associated with the services provided. Both departments are budgeted in the EMS Fund. The principal revenue of the fund is charges for services and supplemented by a transfer from the General Fund.

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## *Budget Summary*

**Fiscal Year 2017-2018 Budget**
*Including Projects Fund

| | | Available Funds 1-Oct | Revenues | Expenditures | Available Funds 30-Sep |
|---|---|---|---|---|---|
| 101 | General Fund | $ 7,360,178 | $ 21,115,008 | $ 23,319,980 | $ 5,155,206 |
| 105 | Projects Funds($1,116,447 Previously Allocated Remaining) | $ 8,800 | 254,000 | 262,800 | - |
| 185 | Healthy County Initiative | $ 17,156 | 3,025 | 3,000 | 17,181 |
| 192 | Debt Service Fund | $ 183,152 | 1,192,716 | 1,375,868 | - |
| 220 | Road & Bridge Fund | $ 700,000 | 5,211,616 | 5,911,616 | - |
| 301 | EMS Fund | $ 931,702 | 3,109,000 | 3,479,199 | 561,503 |
| 511 | County Records Management and Preservation Fund | $ 2,001 | 19,015 | 21,016 | - |
| 512 | County Courts RecordsPresevation ( Digitize) | $ 7,911 | 10,000 | 16,911 | 1,000 |
| 515 | County Clerk Records Management and Preservation Fund | $ 357,907 | 95,500 | 21,036 | 432,371 |
| 516 | County Clerk Records Archive Account Fund | $ 288,693 | 98,000 | 200,000 | 186,693 |
| 518 | District Clerk Records Management and Preservation Fund | $ 918 | 3,340 | 3,340 | 918 |
| 519 | District Clerk Rider Fund | $ 17,179 | 12,000 | 14,378 | 14,801 |
| 520 | District Clerk Archive Fund | $ 1,676 | 1,500 | 2,594 | 582 |
| 523 | County Jury Fee Fund | $ - | 5,000 | 5,000 | - |
| 525 | Court Reporter Service Fund | $ - | 14,000 | 14,000 | - |
| 526 | County Law Library Fund | $ 37,437 | 33,450 | 47,029 | 23,858 |
| 536 | Courthouse Security Fund | $ 14,324 | 51,856 | 66,180 | - |
| 537 | Justice Courts Building Security Fund | $ 34,089 | 5,508 | 10,000 | 29,597 |
| 550 | Justice Court Technology Fund | $ 52,215 | 25,205 | 24,701 | 52,719 |
| 551 | County and District Court Technology Fund | $ 4,977 | 1,700 | 6,000 | 677 |
| 560 | Prosecutors Supplement Fund | $ - | 22,500 | 22,500 | - |
| 561 | Pretrial Intervention Fund | $ - | 44,662 | 44,662 | - |
| 562 | District Attorney Forfeiture Fund | $ 173,962 | - | 60,000 | 113,962 |
| 563 | Hot Check Fee Fund | $ - | 7,000 | 7,000 | - |
| 574 | Sheriff Forfeiture Fund | $ 175,194 | - | 40,000 | 135,194 |
| 576 | Inmate Medical Fund | $ 30,318 | 2,050 | 10,000 | 22,368 |
| 577 | DOJ Equitable Sharing Fund | $ 328,587 | - | 104,407 | 224,180 |
| 583 | Elections Equipment Fund | $ 6,669 | 13,970 | 20,120 | 519 |
| 584 | Elections Services Contract Fund | $ 23,609 | 6,000 | 6,165 | 23,444 |
| 589 | Tax Assessor Special Inventory Fund | $ 19 | - | - | 19 |
| | **Total** | **$ 10,758,673** | **$ 31,357,621** | **$ 35,119,502** | **$ 6,996,792** |

**Fiscal Year 2016-2017 Original Budget**
*Including Projects Fund

| | | | | | |
|---|---|---|---|---|---|
| 101 | General Fund | $ 6,324,867 | $ 20,454,501 | $ 22,092,522 | $ 4,686,846 |
| 105 | Projects Fund | $ 427 | - | - | 427 |
| 185 | Healthy County Initiative | $ 16,728 | 3,025 | 3,000 | 16,753 |
| 192 | Debt Service Fund | $ 176,391 | 1,196,377 | 1,372,768 | - |
| 220 | Road & Bridge Fund | $ 1,098,526 | 5,038,320 | 6,136,846 | - |
| 301 | EMS Fund | $ 1,372,946 | 3,008,000 | 3,546,806 | 834,140 |
| 511 | County Records Management and Preservation Fund | $ 9,055 | 19,015 | 28,070 | - |
| 512 | County Courts RecordsPresevation ( Digitize) | $ 25,823 | 10,000 | 35,823 | - |
| 515 | County Clerk Records Management and Preservation Fund | $ 273,223 | 100,100 | 20,966 | 352,357 |
| 516 | County Clerk Records Archive Account Fund | $ 388,250 | 101,100 | 200,000 | 289,350 |
| 518 | District Clerk Records Management and Preservation Fund | $ - | 3,340 | 3,340 | - |
| 519 | District Clerk Rider Fund | $ 9,877 | 12,000 | 14,360 | 7,517 |
| 520 | District Clerk Archive Fund | $ 1,894 | 700 | 2,594 | - |
| 523 | County Jury Fee Fund | $ 2,633 | 3,000 | 5,633 | - |
| 525 | Court Reporter Fund | $ - | 14,000 | 14,000 | - |
| 526 | County Law Library Fund | $ 49,262 | 33,450 | 60,993 | 21,719 |
| 536 | Courthouse Security Fund | $ 58,051 | 36,700 | 65,449 | 29,302 |
| 537 | Justice Courts Building Security Fund | $ 28,697 | 6,208 | 10,000 | 24,905 |
| 550 | Justice Court Technology Fund | $ 21,972 | 25,205 | 25,000 | 22,177 |
| 551 | County and District Court Technology Fund | $ 6,876 | 1,400 | 8,276 | - |
| 560 | Prosecutors Supplement Fund | $ - | 22,500 | 22,500 | - |
| 561 | Pretrial Intervention Fund | $ 9,107 | 37,907 | 44,421 | 2,593 |
| 562 | District Attorney Forfeiture Fund | $ 144,009 | - | 60,000 | 84,009 |
| 563 | Hot Check Fee Fund | $ - | 7,000 | 7,000 | - |
| 574 | Sheriff Forfeiture Fund | $ 143,805 | - | 40,000 | 103,805 |
| 576 | Inmate Medical Fund | $ 27,414 | 2,005 | 10,000 | 19,419 |
| 577 | DOJ Equitable Sharing Fund | $ 277,559 | - | 104,407 | 173,152 |
| 583 | Elections Equipment Fund | $ 9,539 | 10,000 | 19,539 | - |
| 584 | Elections Services Contract Fund | $ 19,748 | 3,500 | 3,938 | 19,310 |
| 589 | Tax Assessor Special Inventory Fund | $ 19 | - | - | 19 |
| | **Total** | **$ 10,496,698** | **$ 30,149,353** | **$ 33,958,251** | **$ 6,687,800** |

# *Budget Summary*

**Fiscal Year 2016-2017 Estimated**

*Including Projects Fund

| | | | | | |
|---|---|---|---|---|---|
| 101 General Fund | $ 7,668,474 | $ 21,636,744 | $ 21,945,040 | $ 7,360,178 |
| 105 Projects Fund | $ 1,794,684 | 8,800 | 678,237 | 1,125,247 |
| 185 Healthy County Initiative | $ 16,753 | 1,539 | 1,136 | 17,156 |
| 192 Debt Service Fund | $ 180,420 | 1,375,500 | 1,372,768 | 183,152 |
| 220 Road & Bridge Fund | $ 3,726,798 | 5,498,206 | 8,525,004 | 700,000 |
| 301 EMS Fund | $ 1,279,654 | 3,186,375 | 3,534,327 | 931,702 |
| 511 County Records Management and Preservation Fund | $ 11,056 | 19,015 | 28,070 | 2,001 |
| 512 County Courts RecordsPresevation ( Digitize) | $ 32,734 | 11,000 | 35,823 | 7,911 |
| 515 County Clerk Records Management and Preservation Fund | $ 283,163 | 95,710 | 20,966 | 357,907 |
| 516 County Clerk Records Archive Account Fund | $ 389,416 | 99,277 | 200,000 | 288,693 |
| 518 District Clerk Records Management and Preservation Fund | $ 918 | 3,340 | 3,340 | 918 |
| 519 District Clerk Rider Fund | $ 19,539 | 12,000 | 14,360 | 17,179 |
| 520 District Clerk Archive Fund | $ 2,770 | 1,500 | 2,594 | 1,676 |
| 523 County Jury Fee Fund | $ - | 7,400 | 7,400 | - |
| 525 Court Reporter Service Fund | $ - | 14,000 | 14,000 | - |
| 526 County Law Library Fund | $ 48,401 | 33,450 | 44,414 | 37,437 |
| 536 Courthouse Security Fund | $ 40,151 | 33,160 | 58,987 | 14,324 |
| 537 Justice Courts Building Security Fund | $ 28,581 | 5,508 | - | 34,089 |
| 550 Justice Court Technology Fund | $ 32,985 | 25,230 | 6,000 | 52,215 |
| 551 County and District Court Technology Fund | $ 7,272 | 1,705 | 4,000 | 4,977 |
| 560 Prosecutors Supplement Fund | $ - | 22,500 | 22,500 | - |
| 561 Pretrial Intervention Fund | $ - | 41,021 | 41,021 | - |
| 562 District Attorney Forfeiture Fund | $ 150,244 | 45,226 | 21,508 | 173,962 |
| 563 Hot Check Fee Fund | $ - | 7,000 | 7,000 | - |
| 574 Sheriff Forfeiture Fund | $ 121,481 | 122,648 | 68,935 | 175,194 |
| 576 Inmate Medical Fund | $ 27,401 | 2,917 | - | 30,318 |
| 577 DOJ Equitable Sharing Fund | $ 325,677 | 2,910 | - | 328,587 |
| 583 Elections Equipment Fund | $ 12,819 | 13,970 | 20,120 | 6,669 |
| 584 Elections Services Contract Fund | $ 17,117 | 8,719 | 2,227 | 23,609 |
| 589 Tax Assessor Special Inventory Fund | $ 19 | - | - | 19 |
| **Total** | **$ 16,218,527** | **$ 32,336,370** | **$ 36,679,777** | **$ 11,875,120** |

**Fiscal Year 2015-2016 Actual**

*Including Projects Fund

| | | | | |
|---|---|---|---|---|
| 101 General Fund | $ 7,288,692 | $ 20,997,156 | $ 20,617,374 | $ 7,668,474 |
| 105 Projects Fund | $ 1,499,348 | 675,470 | 380,134 | 1,794,684 |
| 185 Healthy County Initiative | $ 11,149 | 5,644 | 40 | 16,753 |
| 192 Debt Service Fund | $ 159,258 | 1,395,530 | 1,374,368 | 180,420 |
| 220 Road & Bridge Fund | $ 1,964,019 | 7,856,664 | 6,093,885 | 3,726,798 |
| 301 EMS Fund | $ 1,518,681 | 3,146,100 | 3,385,127 | 1,279,654 |
| 511 County Records Management and Preservation Fund | $ 17,030 | 18,470 | 24,444 | 11,056 |
| 512 County Courts RecordsPresevation ( Digitize) | $ 45,540 | 10,458 | 23,264 | 32,734 |
| 515 County Clerk Records Management and Preservation Fund | $ 213,424 | 98,816 | 29,077 | 283,163 |
| 516 County Clerk Records Archive Account Fund | $ 292,150 | 102,292 | 5,026 | 389,416 |
| 518 District Clerk Records Management and Preservation Fund | $ - | 3,318 | 2,400 | 918 |
| 519 District Clerk Rider Fund | $ 12,237 | 12,035 | 4,733 | 19,539 |
| 520 District Clerk Archive Fund | $ 1,194 | 1,576 | - | 2,770 |
| 523 County Jury Fee Fund | $ 1,434 | 6,263 | 7,697 | - |
| 525 Court Reporter Service Fund | $ 4,085 | 14,405 | 18,490 | - |
| 526 County Law Library Fund | $ 60,200 | 33,687 | 45,486 | 48,401 |
| 536 Courthouse Security Fund | $ 46,351 | 50,378 | 56,578 | 40,151 |
| 537 Justice Courts Building Security Fund | $ 22,462 | 6,359 | 240 | 28,581 |
| 550 Justice Court Technology Fund | $ 21,767 | 25,536 | 14,318 | 32,985 |
| 551 County and District Court Technology Fund | $ 5,475 | 1,797 | - | 7,272 |
| 560 Prosecutors Supplement Fund | $ - | 22,500 | 22,500 | - |
| 561 Pretrial Intervention Fund | $ - | 36,660 | 36,660 | - |
| 562 District Attorney Forfeiture Fund | $ 131,295 | 39,494 | 20,545 | 150,244 |
| 563 Hot Check Fee Fund | $ - | 7,308 | 7,308 | - |
| 574 Sheriff Forfeiture Fund | $ 92,736 | 76,194 | 47,449 | 121,481 |
| 576 Inmate Medical Fund | $ 24,608 | 2,793 | - | 27,401 |
| 577 DOJ Equitable Sharing Fund | $ 277,631 | 48,046 | - | 325,677 |
| 583 Elections Equipment Fund | $ 23,540 | 9,399 | 20,120 | 12,819 |
| 584 Elections Services Contract Fund | $ 15,223 | 7,060 | 5,166 | 17,117 |
| 589 Tax Assessor Special Inventory Fund | $ 19 | - | - | 19 |
| **Total** | **$ 13,749,552** | **$ 34,711,408** | **$ 32,242,429** | **$ 16,218,527** |

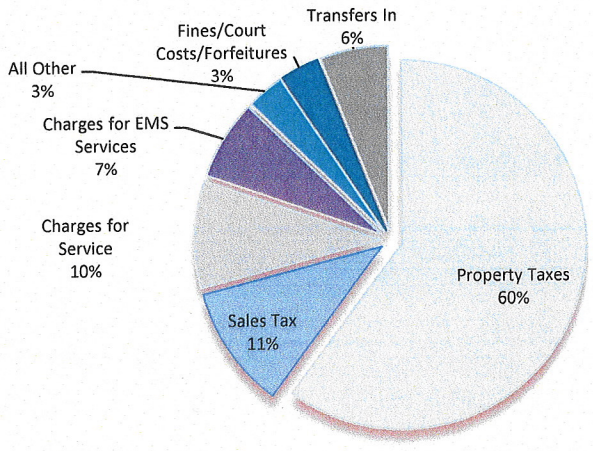
## *Budget Summary*

# Walker County

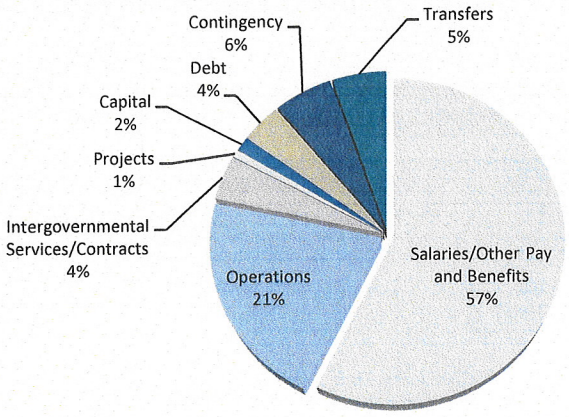
Adopted Budget Fiscal Year 2017-2018
All Funds Summary

| | General Fund | General Projects | Healthy County Initiative | Debt Service Fund | Road and Bridge Fund | EMS Fund | Legislatively Designated Funds | Total |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **$ 7,360,178** | **$ 8,800** | **$ 17,156** | **$ 183,152** | **$ 700,000** | **$ 931,702** | **$ 1,557,685** | **$ 10,758,673** |
| Source of Funds | $ - | | | | | | | $ - |
| Property Taxes Current | $ 14,457,715 | $ - | $ - | $ 1,148,916 | $ 2,680,616 | $ - | $ - | $ 18,287,247 |
| Property Taxes Delinquent | $ 300,000 | $ - | $ - | $ 25,000 | $ - | $ - | $ - | $ 325,000 |
| Property Taxes-Penalties and Interest | $ 230,000 | $ - | $ - | $ 16,800 | $ - | $ - | $ - | $ 246,800 |
| Sales Tax | $ 3,375,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,375,000 |
| Other Taxes | $ 135,894 | $ - | $ - | $ - | $ - | $ - | $ - | $ 135,894 |
| Licenses and Permits | $ 204,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ 204,000 |
| Inter Governmental Revenues | $ 401,837 | $ - | $ - | $ - | $ 106,000 | $ - | $ 48,470 | $ 556,307 |
| Charges for Services/Fees of Office | $ 1,740,100 | $ - | $ - | $ - | $ 830,000 | $ 5,000 | $ 377,640 | $ 2,952,740 |
| Charges for Service EMS | $ - | $ - | $ - | $ - | $ - | $ 2,195,000 | $ - | $ 2,195,000 |
| Fines/Court Costs and Forfeitures | $ 129,462 | $ - | $ - | $ - | $ 932,000 | $ - | $ - | $ 1,061,462 |
| Interest Earnings | $ 90,000 | $ 4,000 | $ 25 | $ 2,000 | $ 3,000 | $ 2,000 | $ 2,628 | $ 103,653 |
| Other Revenues | $ 51,000 | $ - | $ 3,000 | $ - | $ - | $ - | $ - | $ 54,000 |
| **Total Revenues** | $ 21,115,008 | $ 4,000 | $ 3,025 | $ 1,192,716 | $ 4,551,616 | $ 2,202,000 | $ 428,738 | $ 29,497,103 |
| Transfers In | $ - | $ 250,000 | $ - | $ - | $ 660,000 | $ 907,000 | $ 43,518 | $ 1,860,518 |
| **Total Source of Funds** | **$ 21,115,008** | **$ 254,000** | **$ 3,025** | **$ 1,192,716** | **$ 5,211,616** | **$ 3,109,000** | **$ 472,256** | **$ 31,357,621** |
| Uses of Funds | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries/Other Pay/Benefits | $ 14,419,843 | $ - | $ - | $ - | $ 2,619,562 | $ 2,937,916 | $ 150,837 | $ 20,128,158 |
| Operations | $ 4,129,531 | $ - | $ 3,000 | $ - | $ 2,592,054 | $ 504,008 | $ 226,795 | $ 7,455,388 |
| Intergovernmental Services and Contracts | $ 1,537,593 | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,537,593 |
| Projects | $ - | $ 262,800 | $ - | $ - | $ - | $ - | $ - | $ 262,800 |
| Capital | $ 452,495 | $ - | $ - | $ - | $ - | $ 37,275 | $ - | $ 489,770 |
| Debt | $ - | $ - | $ - | $ 1,375,868 | $ - | $ - | $ - | $ 1,375,868 |
| Contingency | $ 920,000 | $ - | $ - | $ - | $ 700,000 | $ - | $ 389,407 | $ 2,009,407 |
| **Total Operating Expenditures** | $ 21,459,462 | $ 262,800 | $ 3,000 | $ 1,375,868 | $ 5,911,616 | $ 3,479,199 | $ 767,039 | $ 33,258,984 |
| Transfers Out | $ 1,860,518 | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,860,518 |
| **Total Uses of Funds** | **$ 23,319,980** | **$ 262,800** | **$ 3,000** | **$ 1,375,868** | **$ 5,911,616** | **$ 3,479,199** | **$ 767,039** | **$ 35,119,502** |
| **Ending Fund Balance** | **$ 5,155,206** | **$ -** | **$ 17,181** | **$ -** | **$ -** | **$ 561,503** | **$ 1,262,902** | **$ 6,996,792** |

**Revenues by Source**
**Walker County Adopted Budget Fiscal Year 2018**



**Expenditures by Category**
**Walker County Adopted Budget Fiscal Year 2018**




## *Fund Balance*

Fund Balance is the difference between current financial assets and current liabilities reported in a governmental funds financial statement. In governmental funds, only current assets and current liabilities are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years. At the time of budget adoption, the actual beginning fund balance is not known, but is estimated as part of the budget process. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies, for shortfalls in revenues and to eliminate short term borrowing. In accordance with Walker County's Financial and Budget Policies, the minimum desired fund balance for the General Fund is 16.67% with a goal set for the fund balance to be in the two to three months range.

The following summary shows the budgeted changes in fund balance for the budget year. Historically, the expectation for the budget year is that at the end of a budget year, the actual fund balance will exceed the budgeted fund balance due to expenditures coming in less than budget, often in the salaries and benefits categories due to vacancies and turnover, other expenditures coming in under budget and revenues exceeding the budgeted amount.

The fund balance of the General Fund is estimated to decrease by $2,204,972 during FY 2018. It is Walker County's policy to budget for one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this amount is a transfer of $250,000 to the Projects Fund, a $660,000 transfer to the Road and Bridge Fund and a $500,000 contingency for legal fees for capital murder cases, along with various equipment and vehicle purchase allocations. Beginning on page D-9, a detail of the one-time allocations for FY 2018 is shown.

The other funds listed below do not have minimum fund balance polices and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund.

In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance.

**Walker County Budgeted Changes in Fund Balance**
**For the Fiscal Year 2017-2018**

| | General Fund | Projects | Healthy County Initiative | Debt Service | Road and Bridge Fund | EMS Fund | Legislatively Designated | Total |
|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | $ 7,360,178 | $ 8,800 | $ 17,156 | $ 183,152 | $ 700,000 | $ 931,702 | $ 1,557,685 | $ 10,758,673 |
| Revenues | 21,115,008 | 4,000 | 3,025 | 1,192,716 | 4,551,616 | 2,202,000 | 428,738 | 29,497,103 |
| Expenditures | 21,459,462 | 262,800 | 3,000 | 1,375,868 | 5,911,616 | 3,479,199 | 767,039 | 33,258,984 |
| Transfers In | - | 250,000 | - | - | 660,000 | 907,000 | 43,518 | 1,860,518 |
| Transfers Out | 1,860,518 | - | - | - | - | - | | 1,860,518 |
| Ending Fund Balance | **$ 5,155,206** | **$ -** | **$ 17,181** | **$ -** | **$ -** | **$ 561,503** | **$ 1,262,902** | **$ 6,996,792** |

A five year fund balance history of the General Fund is shown on page F-2 of this document.

## *REVENUES*

Projecting revenues is one of the first steps in preparation of the budget for the fiscal year. Walker County practices a consevative approach to revenue projecting. Several methodologies are used in forecasing the revenues to ensure the most accurate revenue projections. Historical trends, informed judgement, and review of pending legislative changes that may affect the revenue sources to the County are the most prevelant methods used. Changes in revenue sources and allowable charges are subject to change at least every legislative session. Walker County maintains a matrix of monthly revenues by month by fiscal year for many of the revenues sources. By reviewing pattern of the different revenues, several methods of analysis are done, using average monthly, % of total revenues in past years as it relates to collections for the year and level of activity. Property taxes collection rates are monitored and reviewed as part of the estimating of property taxes, the County largest revenue source.

### *Property Taxes*

Revenues from property taxes account for 60% of overall County revenues and 71% of the General Fund revenues. Current property taxes, delinquent property taxes ,and penalites and interest on delinquent property taxes are included in the budget. Taxes are assessed on all propery in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains curent ownership information on the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinqent taxes.

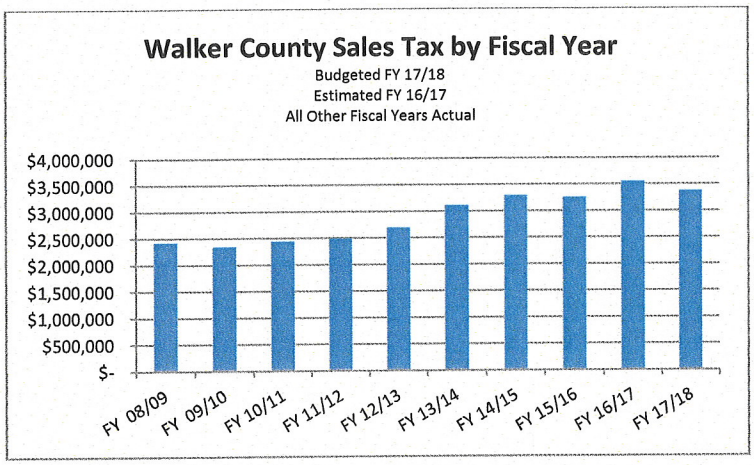
When the County adopts the tax rate, it adopts two rates, one for operations and one for payment of debt. Beginning on E-1 of the Tax Information section, information related to comparison of levies is presented. On page O-8, a comparison of assessed values by property categories is shown for a ten year period. Within Walker County there are several taxing agencies including school districts, cities, emergency service districts, and the Walker County Hospital District. The overlapping tax rate for an individual varies depending on where you live within the County. Information on the tax rates for the overlapping taxing entities can be found on page O-7

Property taxes are accessed each year based on the property values at January 1st of each year. Current property taxes account for 58.3% of the total revenues. Delinquent taxes account for another 1.03% of

revenues, and property tax penalties and interest accounts for another 0.79% of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The FY 2018 budget is projected based on an approximate 97% collection rate for the combined current and delinquent tax collections. In the Fy 2018 budget, new growth accounted for $548,418 of additional revenues from current property taxes. Walker County has adopted the effective tax rate for FY 2018 making this the fourth consecutive year that Walker County has adopted the effective rate.

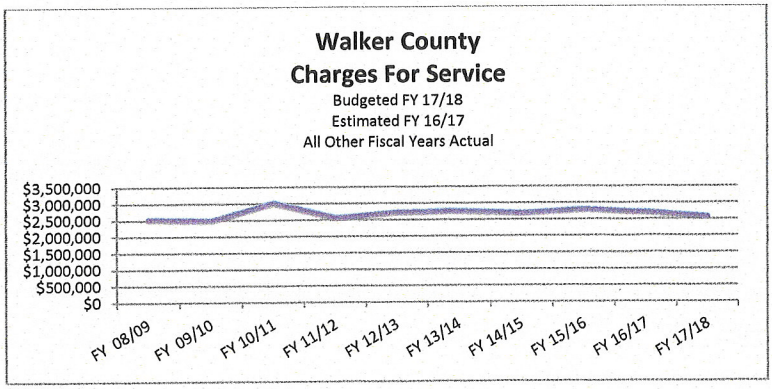
*Sales Tax*

Walker County has as ½ cent tax rate, adopted by the voters in 2002. The sales tax revenue is used to reduce the property tax rate. The sales tax adjustment rate, determined as part of the effective tax rate calculation is $0.1273 per $100 assessed valuation. Sales tax account for approximately 11% of total revenues and approximately 16% of revenues of the General Fund. Sales tax revenues were up by approximately 9% in the past fiscal year due to a one-time payment and an approximate 4% increase in the monthly sales tax payments. This follows several years of flat sales tax revenues. The budget for FY 2018 projects a 2% increase over Fy 2017 estimated collections after deducting the one-time payment.



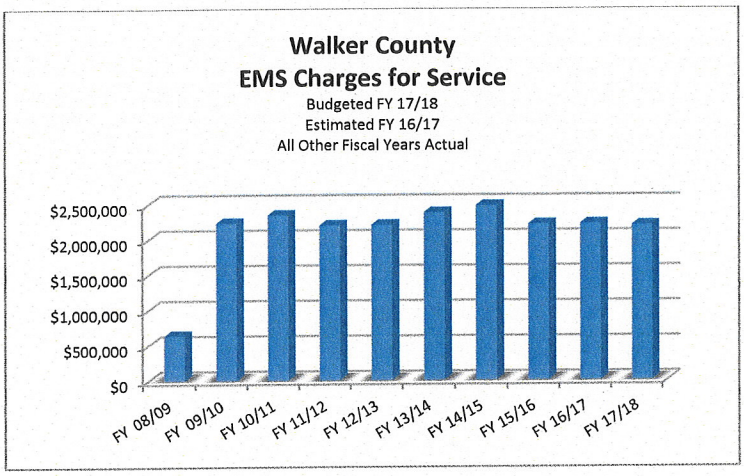

*Charges for Service*

Charges for Service, the third largest revenue grouping accounts for 8% of the total revenues of the County and 7% of revenues of the General Fund, and 7% of revenues of the Road and Bridge Fund. Total revenues in this category are consistently in the $2,500,000 range. Fees of office associated with the judicial system are included in this category as well as fees from the service of papers by law enforcement. License registration fees and vehicle registration commissions, certificates of title, road and bridge fees, coin phone charges at the County Jail and charges to the hospital district for services provided at the jail are also included.



*Charges for EMS Service*

Charges for EMS Service, accounts for 7% of the total revenues of the County and 71% of revenues of the EMS Fund. Billings for services are processed internally by two billing clerks. Filing of claims with insurance providers, Medicare and Medicaid are processed as part of the billing.




*Fines/Court Cost/Forfeitures*

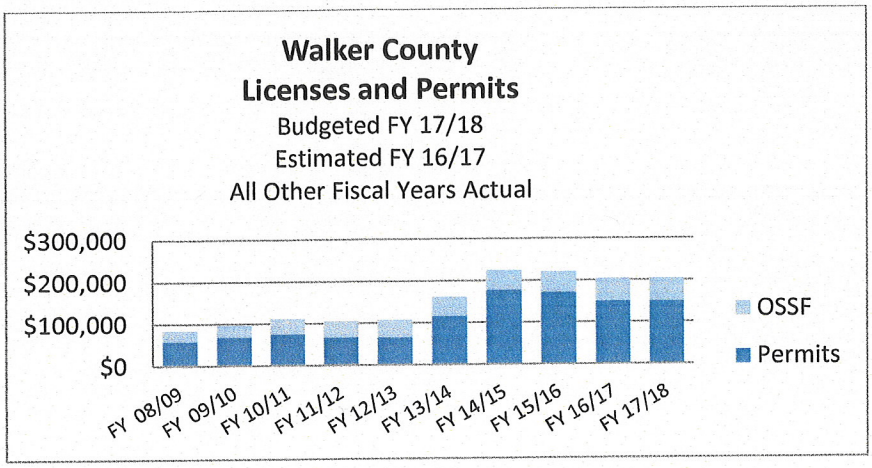
Fines, Court Costs and Forfeitures represent 4% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 18% of the Road and Bridge Fund revenues. This is a highly volitable revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund. Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure is subject to statutory spending guidelines.

*Inter Governmental Revenues*

For the FY 2018, revenues expected in this group total $507,837. Sources include monies from the State to supplement the salaries of the County Judge, Court at Law Judge, District Attorney,and monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County but also serve several surrounding counties. The County receives $60,904 for indigent defense from the State, and is estimated to receive $106,000 from the State for the Road and Bridge Fund, a number that is significantly down from prior years. Walker County also has a contract with the City of New Waverly and the New Waverly ISD to provide law enforcment services. In the Grant Funds, not included in the annual budget, most of the revenues received fall in this category.

*Licenses and Permits*

Revenues budgeted in this area total $204,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals. The current fee schedule also includes fees for map production and solid waste permitting; however these service categories have an extremely low volume due to limited requests for service.




*Transfers In*

Transfers totaling $ 1,860,518 are included in the FY 2018 budget. All transfers are *from* the General Fund. Transfers include $660,000 to the Road and Bridge Fund, $250,000 to the Projects Fund, $907,000 to the EMS Fund, and $43,518 to the Legislatively Designated Funds. Transfers account for 6% of the total revenues included in the budget.

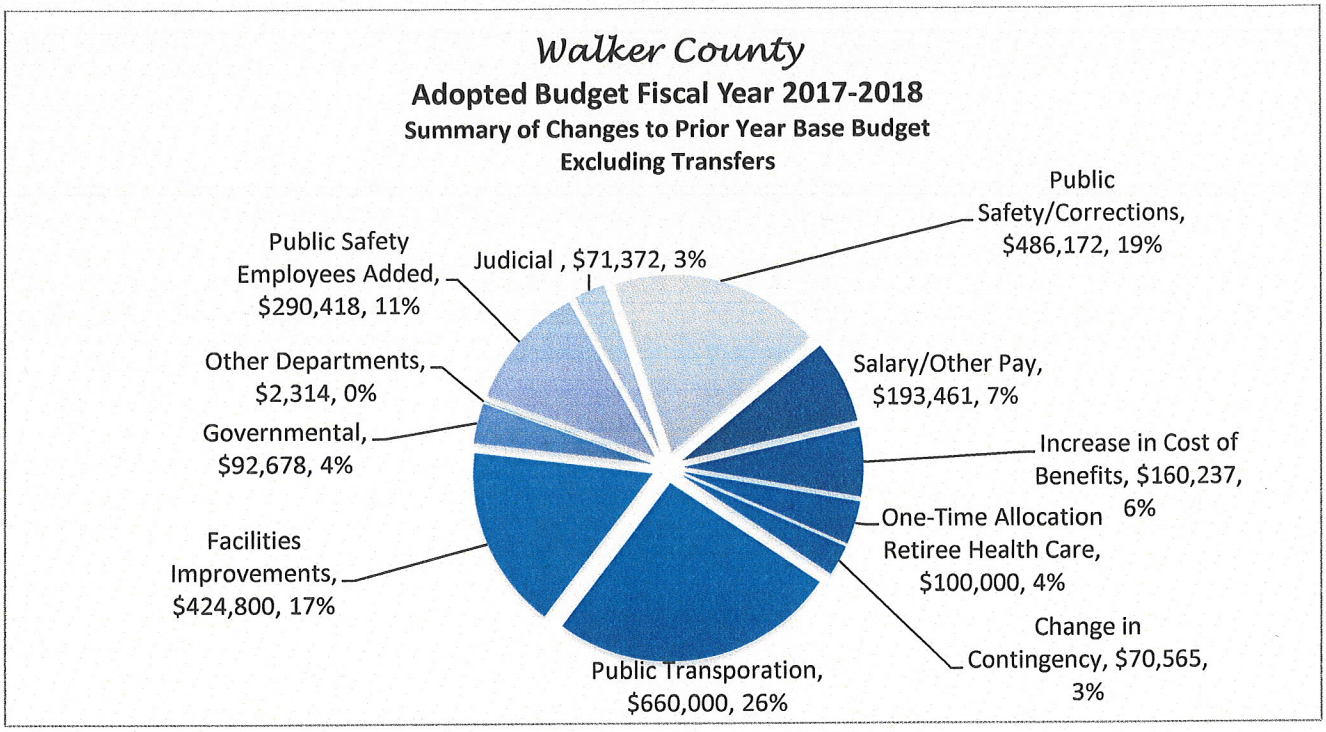
## *Expenditures*

The adopted expenditure budget for the Fiscal Year October 1, 2017 to September 30, 2018 is $35,119,502 as compared to $33,958,251 for the prior year.

The starting point for the budget each year is the base budget for the prior year, defined as last year's total budget less one time expenditures that were included in that budget. For FY 2018 the starting point was $31,628,474 ($33,958,251 less $2,258,665). The adopted budget for fiscal year 2017-2018 includes additions to the base budget of $698,253 in on-going costs and one-time allocations of $2,792,505.

A listing of changes that were included in the adopted budget for Fiscal Year 2017-2018 follows.

| | FY 2016-2017 Total Budget | Less One-Time Allocations | Fy 2016-2017 Base Budget | Current Year Add/Subtracts to Base Budget | FY 2017-2018 Base Budget | One-Time Allocations This Year | Total FY 2018 Budget |
|---|---|---|---|---|---|---|---|
| General Fund | 22,092,522 | -1,242,439 | 20,850,083 | 666,410 | 21,516,493 | 1,803,487 | 23,319,980 |
| General Projects Fund | 0 | 0 | 0 | 0 | 0 | 262,800 | 262,800 |
| Healthy County Initiative Fund | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | 3,000 |
| Debt Service Fund | 1,372,768 | 0 | 1,372,768 | 3,100 | 1,375,868 | 0 | 1,375,868 |
| Road and Bridge Fund | 6,136,846 | -900,000 | 5,236,846 | 14,770 | 5,251,616 | 660,000 | 5,911,616 |
| EMS Fund | 3,546,806 | -151,782 | 3,395,024 | 41,500 | 3,436,524 | 42,675 | 3,479,199 |
| Legislatively Designated Funds | 806,309 | -35,556 | 770,753 | -27,257 | 743,496 | 23,543 | 767,039 |
| Total | **33,958,251** | **-2,258,665** | **31,628,474** | **698,253** | **32,326,997** | **2,792,505** | **35,119,502** |




## *Adopted Budget Detail of Changes from prior year Base Budget - General Fund*

| | | One-Time | On-Going |
|---|---|---|---|
| **County Wide** | | | |
| | Central Appraisal District Operations Increase | | $ 35,042 |
| | Central Dispatch Operations Increase-Operations | | $ 17,208 |
| | Central Dispatch Increase-2 Dispatchers | | $ 48,954 |
| | Increased Benefits Costs- TDCRS | | $ 43,688 |
| | Increased Cost Health Insurance for Employees | | $ 41,384 |
| | Base Pay/Change in Longevity Pay | | $ 4,655 |
| | Pay Increase CDA Office | | $ 7,241 |
| | Pay Increase ($500 per employee + benefits) | | $ 139,694 |
| | Decrease for workers comp rate adjustment | | $ (21,698) |
| | Retiree health care Set-aside | $ 100,000 | $ 88,000 |
| | Increase for Financial Software | | $ 15,000 |
| | County Clerk Software Contract increase | | $ 4,800 |
| | Create Contingency for One-time Items | $ 100,000 | |
| | Reallocation of Contingency | | $ (29,435) |
| Courthouse Security | Increase in Transfers-Revenues not sufficient for costs | | $ 18,856 |
| Transfer-Pretrial Diversion Fund | Increase in Transfers-Revenues not sufficient for costs | | $ 10,155 |
| 15010-County Judge | Reallocation -Salaries/Benefits To Planning&Development | | $ (2,423) |
| 15030-CountyJudge-IT | Warranty Extension and Support for 3 SAN's | | $ 7,800 |
| 15030-CountyJudge-IT | Warranty Extension for 3 VMHost Servers | | $ 3,400 |
| | Dell PowerVault MD 1220 | $ 13,000 | |

## Adopted Budget Detail of Changes from prior year Base Budget - General Fund

| | | One-Time | On-Going |
|---|---|---|---|
| 15050-County Clerk | (5)Metal Shelving | $ 11,281 | |
| | (2) Plat Cabinets | $ 9,055 | |
| 17010-CountyFacilities | Increase for Uniforms | | $ 1,500 |
| | Increase for Operating Supplies | | $ 4,000 |
| | Increase for Minor Equipment | | $ 4,000 |
| | Increase for Lubricants, Oils, Etc. | | $ 500 |
| | Courthouse-Add Johnson Controls | $ 92,000 | |
| | Transfer to Project Fund-Major Facilities Repairs | $ 250,000 | |
| Facilities Construction | Construction-Precinct 3 Road and Bridge Office | $ 70,000 | |
| 20020-County Treasurer | Re-allocation of Bank Fees | | $ (18,000) |
| 20040-Purchasing | Increase for Conferences | | $ 300 |
| | Increase for Travel and Lodging | | $ 800 |
| | Replacement Computer | $ 1,500 | |
| 30010-Courts Central Cost | Increased cost of Indigent Defense Contract | | $ 6,817 |
| 31010-District Clerk | District Clerk-Add a Full Time Appeals Clerk | | $ 49,780 |
| 32010-Criminal District Attorney | Increase for Westlaw subscription Fee | | $ 2,160 |
| Transfer to Grant | Benefit, Travel & Supply Match for CDA VAC Grant | $ 24,115 | |
| Transfer to Grant | Benefits for CDA prosecutor grant position | $ 11,215 | |
| 33010-Justice of Peace Precinct 1 | Increase for Conferences | | $ 100 |
| 33020-Justice of Peace Precinct 2 | Increase for Conferences | | $ 100 |
| 33030-Justice of Peace Precinct 3 | Increase for Conferences | | $ 100 |
| | Increase for Dues and Subscriptions | | $ 100 |
| 33040-Justice of Peace Precinct 4 | (3) Office Chairs | $ 900 | |
| | Increase for Conferences | | $ 100 |
| 41010-Sheriff | Sergeant - HIDTA Investigator | $ 44,440 | $ 40,000 |
| | Add 2 Sheriff Deputies | $ 15,140 | $ 120,174 |
| | Reallocation of Fuel | | $ (40,000) |
| | Sheriff Office Vehicles(5) Replacement | $ 198,282 | |
| 44001-Constable Central | Reallocation - Salaries/Benefits & Operations | - | - |
| 44010-Constable Precinct 1 | Increase for Operations | | $ 1,000 |
| | Increase for Vehicle Maintenance | | $ 2,000 |
| 44020-Constable Precinct 2 | Increase for Operations | | $ 1,000 |
| | Increase for Vehicle Maintenance | | $ 2,000 |
| | Patrol Rifle | $ 2,077 | |
| | Replacement Toughbook | $ 4,929 | |
| 44030-Constable Precinct 3 | Increase for Operations | | $ 1,000 |
| | Increase for Vehicle Maintenance | | $ 2,000 |
| | Replacement Vehicle and Equipment for Vehicle | $ 69,608 | |
| | Increase for Operations | | $ 2,000 |
| | Patrol Rifle & Case | $ 1,818 | |
| 44040-Constable Precinct 4 | Replacement Toughbooks (2) | $ 9,857 | |
| | Add Constable Deputy (shared Cost New Waverly) | $ 23,175 | $ 36,850 |
| | On-Going Operations Added Deputy (contingent on contract) | | $ 7,915 |
| | Equipment for constable deputy added | $ 8,198 | |

## Adopted Budget Detail of Changes from prior year Base Budget - General Fund

| | | One-Time | On-Going |
|---|---|---|---|
| 46010-Emergency Operations | Increase for Conferences | | $ 450 |
| | Increase for Copier Maintenance/Color Copies | | $ 1,000 |
| | Increase for Telecable | | $ 860 |
| | Maintenance Contract for Generator | | $ 1,060 |
| 50010-County Jail | Tahoe Replacement with Equipment | $ 47,443 | |
| | Passenger Van Replacement | $ 33,826 | |
| 61020-Planning &Development | Reallocation - Salaries/Benefits From County Judge Budget | | $ 2,423 |
| 70020-Texas AgriLife Extension Service | HP Zbook 15 G3 Notebook(Cost Share) | $ 850 | |
| | LEGO Mindstorms Education EV3 Core Set (2) | $ 778 | |
| Transfers | Transfer to Road and Bridge Fund | $ 660,000 | |
| Total General Fund Increases to Base Budget | | $ 1,803,487 | $ 666,410 |

## Adopted Budget Detail of Changes from Prior Year Base Budget - Road and Bridge Fund

**County Wide**

| | | | |
|---|---|---|---|
| | Increased Benefits Costs- TDCRS Retirement Contribution | | $ 8,291 |
| | Increased Cost Health Insurance for Employees | | $ 3,922 |
| | Base Pay/Change in Longevity Pay | | $ 123 |
| | Pay Increase ($500 per employee + benefits) | | $ 25,097 |
| | Decrease for workers comp rate adjustment | | $ (22,663) |
| **Road and Bridge Fund** | | | |
| 82210-Road and Bridge Precinct 1 | Special Allocation - ROW Fencing | $ 15,000 | |
| 82210-Road and Bridge Precinct 1 | Special Allocation - Roads | $ 150,000 | |
| 82220-Road and Bridge Precinct 2 | Special Allocation - ROW Fencing | $ 15,000 | |
| 82220-Road and Bridge Precinct 2 | Special Allocation - Roads | $ 150,000 | |
| 82230-Road and Bridge Precinct 3 | Special Allocation - ROW Fencing | $ 15,000 | |
| 82230-Road and Bridge Precinct 3 | Special Allocation - Roads | $ 150,000 | |
| 82240-Road and Bridge Precinct 4 | Special Allocation - ROW Fencing | $ 15,000 | |
| 82240-Road and Bridge Precinct 4 | Special Allocation - Roads | $ 150,000 | |
| | Total Road and Bridge Fund | $ 660,000 | $ 14,770 |

## Adopted Budget Detail of Changes from Prior Year Base Budget - EMS Fund

**County Wide**

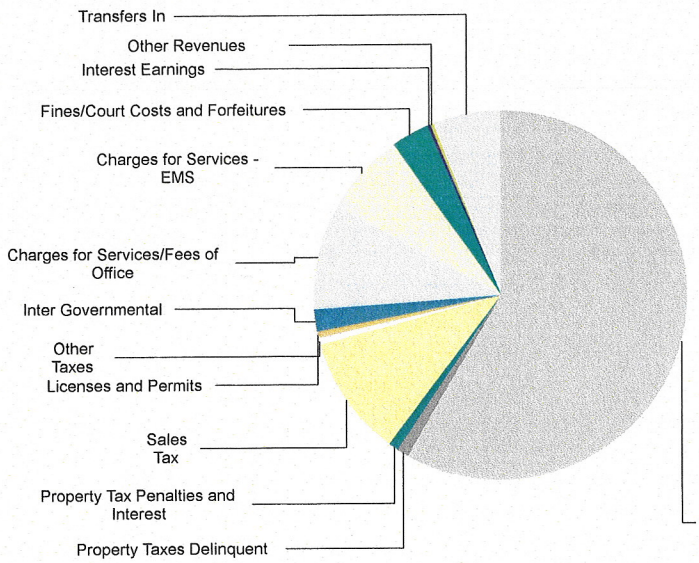
| | | | |
|---|---|---|---|
| | Increased Benefits Costs- TDCRS | | $ 9,553 |
| | Increased Cost Health Insurance for Employees | | $ 4,134 |
| | Base Pay/Change in Longevity Pay | | $ 2,276 |
| | Pay Increase ($500 per employee + benefits) | | $ 28,670 |
| | Decrease for workers comp rate adjustment | | $ (8,669) |
| 46100-EMS Emergency | | | |
| | Crew Furniture | $ 5,400 | |
| | Ford Interceptor SUV Replacement | $ 37,275 | |
| | Increase for Operating Budget -Insurance | | 5,536 |
| | Total EMS Fund | $ 42,675 | $ 41,500 |

## *Adopted Budget Detail of Changes from Prior Year Base Budget - Other Funds*

| | | One-Time | On-Going |
|---|---|---|---|
| **Debt Service Fund** | | | $ 3,100 |
| **Capital Projects** | | $ 262,800 | |
| **Legislatively Designated** | | | |
| Justice Technology Fund | | | |
| 33010-Justice of Peace Precinct 1 | (4) Replacement Computers | $ 4,074 | |
| | Television for Courtroom (Split cost with the City) | $ 4,000 | |
| 33020-Justice of Peace Precinct 2 | (1) Replacement Computer | $ 1,019 | |
| 33030-Justice of Peace Precinct 3 | Replacement Scanner | $ 915 | |
| | Replacement Shredder | $ 1,995 | |
| | (1) Replacement Computer with Dual Monitors | $ 1,333 | |
| | (1) Replacement Laptop with Docking Station | $ 1,601 | |
| 33040-Justice or Peace Precinct 4 | (3) Replacement PC | $ 3,564 | |
| District & County Clerk Technology Fund | | | |
| 31010-District Clerk | (4) Replacement Computers | $ 5,042 | |
| Allocation Reductions | | | |
| County Records Preservation | Changes in budget for operating costs | | $ (7,054) |
| County Records 11 Digitize | Change in budget-temporary employee | | $ ( 675) |
| County Records 11 Digitize | Changes in budget for operating costs | | $ 15,523 |
| County Clerk Records Preservation | Changes in budget for operating costs | | $ 70 |
| District Clerk Rider for Prosecution | Changes in budget for operating costs | | $ 18 |
| County Jury | Changes in budget for operating costs | | $ (633) |
| Law Library | Changes in budget for operating costs | | $ (13,964) |
| Courthouse Security Fund | Changes in budget for operating costs | | $ 731 |
| Justice Court Technology | Changes in budget for operating costs | | $ (18,800) |
| County and District Court Technology | Changes in budget for operating costs | | $ (5,522) |
| Pretrial Intervention | Changes in budget for operating costs | | $ 241 |
| Elections Equipment | Changes in budget for operating costs | | $ 581 |
| Election Services/Contracts | Changes in budget for operating costs | | $ 2,227 |
| | Total Legislatively Designated Funds | $ 23,543 | $ (27,257) |
| **Total All Funds** | | **$ 2,792,505** | **$ 698,253** |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
All Funds
Revenues By Source




| | | |
|---|---|---|
| Property Taxes Current | $18,287,247 | 58.3% |
| Property Taxes Delinquent | $325,000 | 1.0% |
| Property Tax Penalties and Interest | $246,800 | 0.8% |
| Sales Tax | $3,375,000 | 10.8% |
| Other Taxes | $135,894 | 0.4% |
| Licenses and Permits | $204,000 | 0.7% |
| Inter Governmental | $556,307 | 1.8% |
| Charges for Services/Fees of Office | $2,952,740 | 9.4% |
| Charges for Services - EMS | $2,195,000 | 7.0% |
| Fines/Court Costs and Forfeitures | $1,061,462 | 3.4% |
| Interest Earnings | $103,653 | 0.3% |
| Other Revenues | $54,000 | 0.2% |
| Transfers In | $1,860,518 | 5.9% |
| Total: | $31,357,621 | 100.0% |

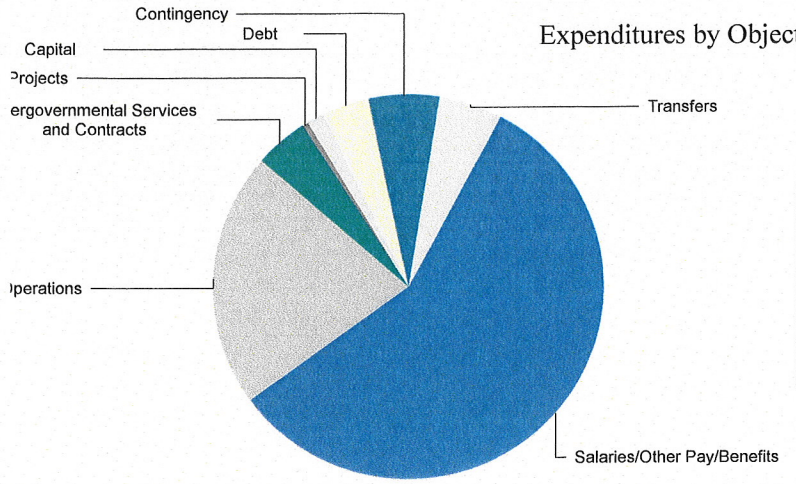
| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Property Taxes Current** | | | | | | |
| 40110 | Current Taxes | $ 17,217,745 | $ 17,479,934 | $ 17,479,934 | $ 17,817,972 | $18,287,247 |
| **Property Taxes Delinquent** | | | | | | |
| 40120 | Delinquent Taxes | $ 326,597 | $ 308,500 | $ 308,500 | $ 380,000 | $ 325,000 |
| **Property Tax Penalties and Interest** | | | | | | |
| 40130 | Penalty & Interest | $ 256,135 | $ 236,800 | $ 236,800 | $ 282,000 | $ 246,800 |
| **Sales Tax** | | | | | | |
| 40400 | Sales Taxes | $ 3,261,313 | $ 3,270,000 | $ 3,270,000 | $ 3,554,913 | $ 3,375,000 |
| **Other Taxes** | | | | | | |
| 40500 | In Lieu of Tax | $ 34,120 | $ 20,494 | $ 20,494 | $ 20,494 | $ 20,494 |
| 40510 | Mixed Beverage Tax | $ 133,244 | $ 113,160 | $ 113,160 | $ 112,300 | $ 115,400 |
| | | $ 167,364 | $ 133,654 | $ 133,654 | $ 132,794 | $ 135,894 |
| **Licenses and Permits** | | | | | | |
| 41020 | Licenses and Permits | $ 170,836 | $ 125,000 | $ 125,000 | $ 150,000 | $ 150,000 |
| 41030 | OSSF Fees | $ 50,020 | $ 45,500 | $ 45,500 | $ 54,000 | $ 54,000 |
| | | $ 220,856 | $ 170,500 | $ 170,500 | $ 204,000 | $ 204,000 |
| **Inter Governmental** | | | | | | |
| 42010 | State Funds | $ 350,256 | $ 238,906 | $ 324,100 | $ 346,632 | $ 248,000 |
| 42020 | State Longevity Pay | $ 4,940 | $ 3,500 | $ 3,500 | $ 5,300 | $ 5,300 |
| 42030 | State Funds-Indigent Defense | $ 57,267 | $ 58,568 | $ 58,568 | $ 60,904 | $ 60,904 |
| 42040 | State Funds - Capital Murder | $ 109,175 | $ - | $ 261,605 | $ 261,605 | $ - |
| 42230 | Grant Revenue | $ 198,427 | $ - | $ - | $ - | $ - |
| 42410 | Intergovernmental Funds | $ 271,295 | $ 180,283 | $ 190,118 | $ 195,905 | $ 226,103 |
| 42460 | Central Appraisal District | $ 12,792 | $ 15,000 | $ 15,000 | $ - | $ - |
| 42470 | Inmate Housing-Other Counties | $ 106,782 | $ - | $ - | $ 59,400 | $ - |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Inter Governmental** | | | | | | |
| 42620 | Federal Funds | $ 127,443 | $ 25,000 | $ 132,502 | $ 115,073 | $ - |
| 42630 | U S Forest Service | $ 128,820 | $ 115,932 | $ 115,932 | $ 41,000 | $ 16,000 |
| 42710 | Disaster Relief | $ 2,549,703 | $ - | $ 520,275 | $ 520,275 | $ - |
| | | $ 3,916,900 | $ 637,189 | $ 1,621,600 | $ 1,606,094 | $ 556,307 |
| **Charges for Services/Fees of Office** | | | | | | |
| 43010 | Fees of Office/Chg for Service | $ 1,181,186 | $ 1,206,730 | $ 1,206,730 | $ 1,181,602 | $ 1,145,040 |
| 43020 | Serving Papers | $ 194,269 | $ 175,000 | $ 175,000 | $ 177,205 | $ 175,000 |
| 43050 | Copies | $ 312 | $ - | $ - | $ 150 | $ - |
| 43060 | Coin Phones | $ 159,973 | $ 72,000 | $ 72,000 | $ 120,000 | $ 72,000 |
| 43140 | Hot Check Fees | $ 7,308 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |
| 43400 | Charges to Hospital District | $ 110,328 | $ 84,000 | $ 84,000 | $ 110,328 | $ 84,000 |
| 43599 | Cash Short & Over | $ - | $ - | $ - | $ - | $ - |
| 43700 | Suppl Guardianship Fees | $ 4,040 | $ - | $ - | $ 3,800 | $ - |
| 43710 | Family Protection Fee | $ 3,230 | $ - | $ - | $ 2,600 | $ - |
| 43720 | Jury Fee | $ 5,672 | $ 3,000 | $ 3,000 | $ 7,400 | $ 5,000 |
| 43730 | Court Reporter Fee | $ 14,405 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |
| 43740 | Bond Fees - General Fund | $ 3,461 | $ 2,500 | $ 2,500 | $ 2,400 | $ 2,400 |
| 43750 | Probation Fees - General Fund | $ 3,807 | $ 2,770 | $ 2,770 | $ 3,800 | $ 3,800 |
| 44100 | Veh Registration Commissions | $ 569,754 | $ 540,000 | $ 540,000 | $ 560,000 | $ 540,000 |
| 44210 | Certificate of Title | $ 63,170 | $ 60,500 | $ 60,500 | $ 61,500 | $ 61,500 |
| 44510 | Road & Bridge Fees | $ 491,300 | $ 457,600 | $ 457,600 | $ 470,000 | $ 470,000 |
| 44610 | License Fee Registration | $ 360,795 | $ 360,000 | $ 360,000 | $ 358,259 | $ 360,000 |
| 46020 | Rent - Shelter | $ 9,975 | $ 5,000 | $ 5,000 | $ 7,000 | $ 7,000 |
| 46021 | Shelter-Retained Cleanup Deposits | $ 200 | $ - | $ - | $ - | $ - |
| 46040 | WCHA Utilities Reimb | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 46050 | DPS Annex Bldg Use | $ 6,338 | $ - | $ - | $ - | $ - |
| | | $ 3,195,523 | $ 2,996,100 | $ 2,996,100 | $ 3,093,044 | $ 2,952,740 |
| **Charges for Services - EMS** | | | | | | |
| 43800 | EMS Emergency Ambulance Fees | $ 1,972,363 | $ 1,725,000 | $ 1,725,000 | $ 1,902,700 | $ 1,875,000 |
| 43801 | EMS Ambulance Transfer Fees | $ 431,353 | $ 375,000 | $ 375,000 | $ 315,612 | $ 320,000 |
| 43997 | Write-offs collected EMS | $ 3,949 | $ - | $ - | $ 3,500 | $ - |
| 43998 | Rev adj for yr end | $ (196,353) | $ - | $ - | $ - | $ - |
| | | $ 2,211,312 | $ 2,100,000 | $ 2,100,000 | $ 2,221,812 | $ 2,195,000 |
| **Fines/Court Costs and Forfeitures** | | | | | | |
| 47020 | Court Costs | $ 14,102 | $ 14,900 | $ 14,900 | $ 12,500 | $ 12,500 |
| 47030 | Court Costs-Attorney Fees | $ 29,592 | $ 43,000 | $ 43,000 | $ 27,000 | $ 25,000 |
| 47040 | Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 2,290 | $ 2,290 |
| 47041 | Judicial Support Fee .60District Courts | $ - | $ - | $ - | $ 100 | $ 100 |
| 47042 | Judicial Support Fee .60 Court at Law | $ - | $ - | $ - | $ 100 | $ 100 |
| 47050 | Judicial Support Fee .60 Justice Courts | $ - | $ - | $ - | $ 4,000 | $ 4,000 |
| 47601 | JP # 1 Fines | $ 168,339 | $ 195,000 | $ 195,000 | $ 137,000 | $ 160,000 |
| 47602 | JP # 2 Fines | $ 78,916 | $ 61,200 | $ 61,200 | $ 65,000 | $ 72,000 |
| 47603 | JP # 3 Fines | $ 53,313 | $ 50,000 | $ 50,000 | $ 39,000 | $ 50,000 |
| 47604 | JP # 4 Fines | $ 80,574 | $ 60,100 | $ 60,100 | $ 70,000 | $ 80,000 |
| 47606 | License & Weight | $ 371,341 | $ 365,472 | $ 365,472 | $ 385,472 | $ 365,472 |
| 47610 | County Court Fines | $ 158,369 | $ 270,000 | $ 270,000 | $ 143,000 | $ 160,000 |
| 47622 | District Court Fines | $ 137,539 | $ 123,789 | $ 123,789 | $ 130,000 | $ 130,000 |
| 47800 | Bond Forfeitures | $ 44,106 | $ - | $ - | $ 30,300 | $ - |
| 47850 | Forfeitures | $ 157,106 | $ - | $ 59,169 | $ 168,084 | $ - |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| | | $ 1,293,297 | $ 1,183,461 | $ 1,242,630 | $ 1,213,846 | $ 1,061,462 |
| Interest Earnings | | | | | | |
| 48010 | Interest | $ 69,059 | $ 38,708 | $ 38,708 | $ 124,293 | $ 103,653 |
| Other Revenues | | | | | | |
| 48110 | Other Revenue | $ 193,918 | $ 3,000 | $ 4,761 | $ 44,175 | $ 28,000 |
| 48200 | Insurance Refunds/Credits | $ 162,169 | $ 50,000 | $ 54,589 | $ 42,648 | $ 26,000 |
| 48300 | Proceeds Auction/Sale | $ 570 | $ - | $ 7,040 | $ 16,240 | $ - |
| | | $ 356,657 | $ 53,000 | $ 66,390 | $ 103,063 | $ 54,000 |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,557,789 | $ 1,860,518 |
| 49930 | Transfers In-Other Funds | $ 202,643 | $ 20,000 | $ 44,750 | $ 44,750 | $ - |
| | | $ 2,218,650 | $ 1,541,507 | $ 1,596,025 | $ 1,602,539 | $ 1,860,518 |
| | Total all Funds | $ 34,711,408 | $ 30,149,353 | $ 31,260,841 | $ 32,336,370 | $ 31,357,621 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
All Funds
Expenditures by Object Code




Expenditures by Object Code

| | | |
|---|---|---|
| Salaries/Other Pay/Benefits | $20,128,158 | 57.3% |
| Operations | $7,455,388 | 21.2% |
| Intergovernmental Services and Contracts | $1,537,593 | 4.4% |
| Projects | $262,800 | 0.7% |
| Capital | $489,770 | 1.4% |
| Debt | $1,375,868 | 3.9% |
| Contingency | $2,009,407 | 5.7% |
| Transfers | $1,860,518 | 5.3% |
| Total: | $35,119,502 | 100.0% |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/Other Pay/Benefits | | | | | | |
| 51010 | Head of Department | $ 1,613,160 | $ 1,644,859 | $ 1,644,859 | $ 1,644,209 | $ 1,657,991 |
| 51030 | Deputies & Assistants | $ 10,722,002 | $ 11,494,965 | $ 11,647,867 | $ 11,239,074 | $ 11,777,810 |
| 51070 | Part-Time | $ 244,542 | $ 283,833 | $ 299,989 | $ 239,246 | $ 290,652 |
| 51090 | Overtime | $ 215,079 | $ 87,294 | $ 97,294 | $ 215,175 | $ 102,957 |
| 51110 | Salary Supplements | $ 112,837 | $ 114,088 | $ 114,088 | $ 114,136 | $ 117,136 |
| 51140 | Other Pay-Day Travel | $ 1,205 | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ 16,800 | $ 16,800 | $ 16,800 | $ 16,800 | $ 16,800 |
| 52010 | Social Security | $ 941,876 | $ 1,049,590 | $ 1,053,959 | $ 1,052,701 | $ 1,066,125 |
| 52020 | Group Insurance | $ 2,473,191 | $ 2,779,566 | $ 2,788,385 | $ 2,563,835 | $ 2,848,107 |
| 52022 | Retiree Insurance | $ 489,781 | $ 250,000 | $ 250,000 | $ 473,527 | $ 188,000 |
| 52030 | Retirement | $ 1,603,364 | $ 1,717,238 | $ 1,724,442 | $ 1,723,431 | $ 1,806,769 |
| 52040 | WorkersCompensation Ins | $ 116,830 | $ 277,616 | $ 278,244 | $ 277,585 | $ 230,703 |
| 52060 | Unemployment Insurance | $ 24,236 | $ 24,729 | $ 24,821 | $ 24,782 | $ 25,108 |
| 52990 | Payroll Rounding | $ (81) | $ - | $ - | $ - | $ - |
| | | $ 18,574,822 | $ 19,740,578 | $ 19,940,748 | $ 19,584,501 | $ 20,128,158 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 105,646 | $ 125,371 | $ 132,046 | $ 130,458 | $ 127,515 |
| 61020 | Budget/CAFR Supplies | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 61030 | Operating Supplies | $ 123,169 | $ 146,442 | $ 180,008 | $ 180,008 | $ 164,880 |
| 61100 | Minor Equipment | $ 93,151 | $ 44,963 | $ 147,265 | $ 145,840 | $ 67,464 |
| 61200 | Supplies-Jurors | $ 4,781 | $ 4,527 | $ 4,527 | $ 4,527 | $ 4,527 |
| 61210 | Janitorial Supplies | $ 44,786 | $ 46,269 | $ 45,519 | $ 45,519 | $ 46,269 |
| 61220 | Education Supplies | $ 867 | $ 2,630 | $ 2,630 | $ 2,630 | $ 2,630 |
| 61230 | Uniforms | $ 64,929 | $ 47,434 | $ 47,934 | $ 47,934 | $ 48,907 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61260 | Election Costs | $ 37,096 | $ 9,713 | $ 18,230 | $ 18,230 | $ 9,713 |
| 61280 | Medical Supplies | $ 111,050 | $ 106,978 | $ 106,978 | $ 106,978 | $ 106,978 |
| 61300 | Estray Supplies | $ 2,764 | $ 2,700 | $ 2,700 | $ 2,700 | $ 2,700 |
| 61310 | Canine/CanineSupplies/Services | $ 545 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61390 | Oil Recycling Supplies | $ 345 | $ 500 | $ 500 | $ 500 | $ 500 |
| 61400 | Inmate Clothing/Linens | $ 2,697 | $ 6,200 | $ 6,200 | $ 6,200 | $ 6,200 |
| 61410 | Inmate Food | $ 409 | $ 3,640 | $ 2,755 | $ 2,755 | $ 3,640 |
| 61450 | Inmate Prescriptions | $ 51,761 | $ 32,100 | $ 32,100 | $ 32,100 | $ 32,100 |
| 61480 | VIPS Supplies | $ - | $ 500 | $ 850 | $ 850 | $ 500 |
| 61600 | Foster Care Clothing | $ 668 | $ 6,900 | $ 6,900 | $ 6,900 | $ 6,900 |
| 62010 | Postage | $ 87,902 | $ 118,480 | $ 118,324 | $ 118,324 | $ 117,401 |
| 62110 | Fuel & Oil | $ 348,908 | $ 659,122 | $ 660,122 | $ 660,122 | $ 610,022 |
| 62120 | Lubricants, Oils Etc | $ 19,813 | $ 33,023 | $ 38,423 | $ 38,423 | $ 35,523 |
| 63210 | Base Material | $ 504,854 | $ 511,161 | $ 611,161 | $ 611,161 | $ 492,116 |
| 63220 | Road Material - Paving | $ 360,693 | $ 294,974 | $ 363,474 | $ 363,474 | $ 314,982 |
| 63230 | Special Allocation-Roads | $ 1,180,583 | $ 600,000 | $ 3,764,389 | $ 3,752,939 | $ 600,000 |
| 63240 | Contract Hauling | $ 22,893 | $ 15,266 | $ 111,266 | $ 111,266 | $ 15,266 |
| 63250 | Culverts & Signs | $ 125,899 | $ 79,282 | $ 107,483 | $ 107,483 | $ 89,282 |
| 63260 | Fencing - Labor & Material | $ 92,287 | $ 67,103 | $ 107,103 | $ 107,103 | $ 70,208 |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 60,000 |
| 63270 | Bridge Maintenance | $ - | $ - | $ 59,800 | $ 59,800 | $ - |
| 64100 | Computer Software | $ 1,171 | $ 10,682 | $ 10,682 | $ 10,682 | $ 10,682 |
| 64120 | Computer Services | $ 28,997 | $ 33,323 | $ 33,323 | $ 33,323 | $ 33,323 |
| 64130 | Volume Licensing | $ 78,691 | $ 82,547 | $ 82,547 | $ 82,047 | $ 78,563 |
| 64140 | Software Maintenance | $ 75,944 | $ 112,580 | $ 112,581 | $ 112,581 | $ 132,036 |
| 64150 | Maintenance Hardware | $ 15,162 | $ 16,366 | $ 16,366 | $ 16,366 | $ 16,366 |
| 64160 | MaintContrctElection Hard/Soft | $ 20,120 | $ 19,539 | $ 20,120 | $ 20,120 | $ 20,120 |
| 64170 | IT Purchased Consulting Services | $ 1,994 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 64180 | Maint/Support Court Security/Video Eq | $ - | $ 16,100 | $ 16,100 | $ 16,100 | $ 16,100 |
| 64400 | Tyler Special Services | $ - | $ 5,000 | $ 5,000 | $ - | $ - |
| 64410 | Tyler/ Odyssey Annual License/Services | $ 167,476 | $ 193,615 | $ 192,865 | $ 182,865 | $ 181,365 |
| 64420 | Tyler/ Dynamics Annual License/Services | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| 64500 | Software Support-Website | $ 6,520 | $ 6,522 | $ 6,522 | $ 6,522 | $ 6,522 |
| 64600 | Collection Software Annual Chg | $ 3,600 | $ 4,800 | $ 4,800 | $ 3,600 | $ 4,800 |
| 64700 | Software Improv/Training | $ 20,382 | $ 8,080 | $ 8,080 | $ 8,080 | $ 8,080 |
| 66010 | Attorneys | $ 493,121 | $ 535,283 | $ 529,261 | $ 529,261 | $ 525,283 |
| 66020 | Attorneys_CPS Cases | $ 27,907 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 66040 | Other TDCJ Trial Related Costs | $ 59,627 | $ - | $ 45,000 | $ 45,000 | $ - |
| 66050 | Trial Costs - Capital | $ 71,749 | $ - | $ 261,605 | $ 261,605 | $ - |
| 66500 | Court Reporters | $ 36,019 | $ 24,000 | $ 27,000 | $ 27,000 | $ 24,000 |
| 66600 | Jurors | $ 14,415 | $ 21,883 | $ 21,883 | $ 23,650 | $ 21,250 |
| 66610 | Juror Pay Increase | $ 17,476 | $ 16,000 | $ 16,000 | $ 16,000 | $ 16,000 |
| 66620 | Court Reporters-Grand Jury | $ - | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 66700 | Expert Witness | $ 3,559 | $ 5,024 | $ 5,024 | $ 5,024 | $ 5,024 |
| 66810 | Appeals Court Alloc | $ 1,937 | $ 2,665 | $ 2,665 | $ 2,665 | $ 12,665 |
| 66820 | Second Admin Judicial Fee | $ 3,292 | $ 3,600 | $ 3,622 | $ 3,622 | $ 3,600 |
| 66900 | Public Defender Contract | $ 14,183 | $ 14,183 | $ 14,183 | $ 14,183 | $ 21,000 |
| 67010 | Engineering Contract-Nemec | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 |
| 67020 | Doctor Contract_Jail | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 |
| 67030 | Forensic Analysis | $ - | $ - | $ - | $ - | $ - |
| 67040 | Professional Services | $ 35,095 | $ 53,969 | $ 56,776 | $ 56,776 | $ 53,969 |
| 67050 | Pre-Employ Physicals/Testing | $ 5,965 | $ 4,074 | $ 4,369 | $ 4,369 | $ 4,074 |
| 67060 | Accounting Services | $ 40,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| 67061 | Audit Services | $ 2,000 | $ 1,900 | $ 1,900 | $ 1,900 | $ 1,900 |
| 67070 | Bank Charges | $ 33,586 | $ 24,750 | $ 24,750 | $ 24,750 | $ 6,750 |
| 68010 | Purchased Services | $ 199,701 | $ 218,878 | $ 347,943 | $ 345,092 | $ 223,979 |
| 68020 | Microfilming | $ 63,256 | $ 79,200 | $ 79,200 | $ 79,200 | $ 84,000 |
| 68030 | Purchased Services-Medical | $ 329 | $ 18,600 | $ 18,600 | $ 8,600 | $ 18,600 |
| 68060 | Contract Services - DSHS | $ 1,731 | $ 1,850 | $ 1,850 | $ 1,850 | $ 1,850 |
| 68070 | Detention-Juvenile | $ 73,879 | $ 66,374 | $ 66,374 | $ 66,374 | $ 66,374 |
| 68080 | Health Authority | $ 1,625 | $ 4,000 | $ 1,082 | $ 1,082 | $ 4,000 |
| 68090 | Jail Food Contract | $ 250,456 | $ 276,646 | $ 276,646 | $ 276,646 | $ 276,646 |
| 68100 | Autopsies | $ 89,551 | $ 76,500 | $ 76,500 | $ 76,500 | $ 76,500 |
| 68200 | Ambulance Fees | $ 30,016 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 68310 | Parking Lot Rental | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 |
| 68400 | Legal/Public Notices | $ 11,376 | $ 12,711 | $ 12,711 | $ 12,711 | $ 12,711 |
| 68500 | Towing | $ 11,940 | $ 18,340 | $ 21,015 | $ 21,015 | $ 18,340 |
| 68600 | Other Services | $ 994 | $ 750 | $ 1,248 | $ 1,248 | $ 750 |
| 68610 | Miscelleneous Expenses | $ 1,771 | $ - | $ - | $ - | $ - |
| 69010 | Security-Justice Courts | $ 240 | $ - | $ - | $ - | $ - |
| 69050 | Copier Replacement | $ 2,604 | $ 42,574 | $ 42,574 | $ 42,574 | $ 42,574 |
| 69900 | Project/Eq Allocation | $ 64,968 | $ 18,177 | $ 18,177 | $ 18,177 | $ 51,447 |
| 70010 | Insurance & Bonds | $ 259,458 | $ 310,706 | $ 321,235 | $ 321,235 | $ 316,242 |
| 70020 | Insurance Deductibles | $ 38,572 | $ 13,000 | $ 13,000 | $ 13,000 | $ 13,000 |
| 71010 | Travel & Lodging | $ 98,810 | $ 103,978 | $ 111,548 | $ 111,548 | $ 109,078 |
| 71020 | Conferences/Training | $ 46,326 | $ 49,855 | $ 52,495 | $ 52,495 | $ 51,270 |
| 71030 | Dues & Subscriptions | $ 76,073 | $ 92,935 | $ 93,938 | $ 93,938 | $ 95,884 |
| 72030 | Grant Expenditures | $ 224,448 | $ - | $ 12,100 | $ 12,100 | $ - |
| 72032 | TAC Grant Expenditures | $ 11,576 | $ - | $ - | $ - | $ - |
| 72033 | Grant Match | $ - | $ - | $ - | $ - | $ 35,330 |
| 73150 | Rentals | $ 31,763 | $ 29,873 | $ 50,974 | $ 50,974 | $ 29,873 |
| 73160 | Copier Service Agreements | $ 16,697 | $ 32,345 | $ 33,188 | $ 32,697 | $ 34,095 |
| 73170 | Healthy County Initiative | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |
| 73180 | Foster Child Allowances | $ 3,880 | $ 15,600 | $ 15,600 | $ 15,600 | $ 15,600 |
| 74100 | Communication | $ 45,808 | $ 66,916 | $ 66,916 | $ 66,916 | $ 66,916 |
| 74110 | Data Circuits/Internet | $ 26,277 | $ 33,224 | $ 33,224 | $ 33,224 | $ 33,224 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 74120 | Communication-Pagers/Radios | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 74130 | Communication-Cell Phones | $ 4,861 | $ 8,012 | $ 8,012 | $ 8,012 | $ 8,012 |
| 74140 | Long Distance | $ 4,427 | $ 11,763 | $ 11,763 | $ 11,763 | $ 11,669 |
| 74150 | Communication-Air Cards | $ 34,183 | $ 36,154 | $ 36,610 | $ 36,610 | $ 37,066 |
| 74200 | Electricity | $ 291,210 | $ 369,458 | $ 369,458 | $ 369,458 | $ 366,258 |
| 74300 | Gas | $ 28,146 | $ 38,369 | $ 38,819 | $ 38,819 | $ 38,369 |
| 74400 | Water/Sewer/Garbage | $ 36,719 | $ 39,046 | $ 39,046 | $ 39,046 | $ 40,446 |
| 74500 | TeleCable | $ 6,629 | $ 7,120 | $ 7,120 | $ 7,120 | $ 7,020 |
| 75100 | Repairs - Vehicles & Trucks | $ 259,806 | $ 232,108 | $ 315,879 | $ 315,879 | $ 238,674 |
| 75200 | Repairs - Equipment | $ 158,026 | $ 207,909 | $ 244,859 | $ 244,859 | $ 208,129 |
| 75205 | Repairs - Specialty Equipment | $ 27,429 | $ - | $ - | $ - | $ - |
| 75300 | Repairs & Maint. - Buildings | $ 109,521 | $ 108,914 | $ 126,264 | $ 126,264 | $ 108,914 |
| 75310 | Repairs/Upgrades Major- Buildings | $ 175,844 | $ - | $ - | $ - | $ 92,000 |
| 75400 | Repairs & Maint - Office Equ | $ 2,107 | $ 8,450 | $ 7,553 | $ 7,553 | $ 8,450 |
| 75500 | Maint-Weigh Station | $ 1,600 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 75600 | Repairs - HVAC | $ 24,843 | $ 35,000 | $ 35,000 | $ 35,000 | $ 35,000 |
| 75700 | Repairs Storm Shelter | $ 2,833 | $ - | $ - | $ - | $ - |
| 75999 | Contingency for Operations | $ - | $ 19,532 | $ 110,142 | $ 100,142 | $ 19,532 |
| | | $ 7,677,052 | $ 7,189,501 | $ 11,623,245 | $ 11,568,643 | $ 7,455,388 |
| InterGovernmental Services/Contracts | | | | | | |
| 77090 | Walker County Central Dispatch | $ 466,233 | $ 561,537 | $ 561,537 | $ 561,537 | $ 627,699 |
| 77100 | City of Huntsville | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 |
| 77120 | Crabbs Prairie Fire Dept. | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77130 | Riverside Fire Dept. | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 |
| 77140 | Pine Prairie Fire Dept. | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77150 | Dodge Volunteer Fire Dept. | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77160 | Thomas Lake Road Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77170 | Volunteer Fire Dept Special Purchases/Gr | $ 850 | $ - | $ - | $ - | $ - |
| 77300 | Appraisal District-Appraisals | $ 307,342 | $ 333,844 | $ 333,844 | $ 333,844 | $ 360,412 |
| 77310 | Appraisal District Collections | $ 113,356 | $ 124,091 | $ 124,091 | $ 124,091 | $ 132,565 |
| 77400 | Tri-County MHMR | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 |
| 77410 | Senior Center | $ 10,000 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| 77420 | Rita B. Huff Humane Society | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77430 | Spay/Neuter Assistance | $ 5,400 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77440 | Soil Conservation | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| 77450 | Boys Girl Organization | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77460 | Contract-YMCAAfterSchool | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77470 | Veterans Center Contract | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| | | $ 1,263,598 | $ 1,436,389 | $ 1,436,389 | $ 1,436,389 | $ 1,537,593 |
| Projects | | | | | | |
| 79108 | PC Equipment Project | $ 1,365 | $ - | $ 43,624 | $ 2,175 | $ - |
| 79110 | Projects - IT | $ - | $ - | $ 16,172 | $ 16,172 | $ - |
| 79120 | Project- GIS | $ - | $ - | $ 20,000 | $ - | $ - |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Projects | | | | | | |
| 79201 | Software Improvements Project | $ 10,328 | $ - | $ 29,728 | $ 5,770 | $ - |
| 79300 | Old Jail Property | $ 16,000 | $ - | $ - | $ - | $ - |
| 79503 | County Facilites Projects | $ 64,003 | $ - | $ 449,192 | $ 379,192 | $ 250,000 |
| 79602 | Nuisance Abatement | $ - | $ - | $ 13,000 | $ - | $ - |
| 79801 | Tree Removal Project | $ 7,805 | $ - | $ - | $ - | $ - |
| 79910 | EMS Equip/Other Project | $ - | $ - | $ 9,380 | $ 9,380 | $ - |
| 79911 | Emerg Mgmt Projects | $ 8,506 | $ - | $ 13,089 | $ 10,089 | $ - |
| 79913 | Courthouse Security Project | $ 26,142 | $ - | $ 456 | $ 456 | $ - |
| 79990 | Project Contingency | $ - | $ - | $ 774,425 | $ - | $ 12,800 |
| 80103 | Project-Copier Replacement | $ - | $ - | $ 83,122 | $ - | $ - |
| 80220 | Financial System Upgrade | $ - | $ - | $ 97,493 | $ 10,000 | $ - |
| 80420 | HVAC Replacement | $ 137,448 | $ - | $ 220,253 | $ 220,253 | $ - |
| 80903 | Courthouse Security - Capital | $ 100,246 | $ - | $ - | $ - | $ - |
| | | $ 371,843 | $ - | $ 1,769,934 | $ 653,487 | $ 262,800 |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | $ 50,438 | $ - | $ 59,720 | $ 59,720 | $ 70,000 |
| 84920 | Office Eq, Fixtures,Software | $ 29,040 | $ 17,076 | $ 24,976 | $ 24,976 | $ 33,336 |
| 85010 | Machinery & Equipment | $ 208,028 | $ - | $ 57,899 | $ 57,899 | $ - |
| 87030 | Vehicles | $ 474,590 | $ 388,850 | $ 437,027 | $ 437,027 | $ 386,434 |
| | | $ 762,096 | $ 405,926 | $ 579,622 | $ 579,622 | $ 489,770 |
| Debt | | | | | | |
| 91020 | Principal - 2012 Series CO | $ 830,000 | $ 845,000 | $ 845,000 | $ 845,000 | $ 865,000 |
| 91030 | Interest - 2012 Series CO | $ 544,368 | $ 527,768 | $ 527,768 | $ 527,768 | $ 510,868 |
| | | $ 1,374,368 | $ 1,372,768 | $ 1,372,768 | $ 1,372,768 | $ 1,375,868 |
| Contingency | | | | | | |
| 92010 | Contingency-General | $ - | $ 304,710 | $ 193,377 | $ 193,377 | $ 320,000 |
| 92020 | Contingency-Special | $ - | $ 500,000 | $ 455,000 | $ 150,000 | $ 500,000 |
| 92030 | Contingency-Unspent Funds | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 422,147 | $ 390,173 | $ 200,240 | $ 389,407 |
| 92050 | Contingency | $ - | $ 44,725 | $ 44,725 | $ 44,725 | $ 100,000 |
| | | $ - | $ 2,271,582 | $ 1,083,275 | $ (111,658) | $ 2,009,407 |
| Transfers | | | | | | |
| 99010 | Transfer to General Fund | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| 99020 | Transfer to EMS Fund Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| 99050 | Transfer to Projects Fund | $ 477,906 | $ - | $ - | $ - | $ 250,000 |
| 99060 | Transfers-Legislative Funds | $ 34,834 | $ 14,507 | $ 14,507 | $ 14,507 | $ 43,518 |
| 99220 | Transfer to Road & Bridge | $ 608,291 | $ 600,000 | $ 624,750 | $ 624,750 | $ 660,000 |
| | | $ 2,218,650 | $ 1,541,507 | $ 1,596,025 | $ 1,596,025 | $ 1,860,518 |
| | Total all Funds | $ 32,242,429 | $ 33,958,251 | $39,402,006 | $ 36,679,777 | $ 35,119,502 |

WALKER COUNTY
TEXAS

**ORDER NO. 2017-76**

**AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGET FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.**

WHEREAS, the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and

WHEREAS, the budget contains financial information of the county that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 111.004(b)]; and

WHEREAS, on August 23,2017, August 27, 2017 and September 10, 2017 notice of a public hearing was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the budget, and included one publication not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.0075); and

WHEREAS, on September 11, 2017 the Commissioners Court of the County held a public hearing relating to the budget; and

WHEREAS, the budget for the year October 1, 2017 through September 30, 2018, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and

WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and

WHEREAS, the Commissioners Court now makes changes to the budget that it considers warranted by law or in the best interest of the county taxpayers;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, that:

SECTION 1: Commissioners Court adopts the budget for Walker County Texas, now before the Commissioners Court for consideration and attached, as the budget for Walker County period of October 1, 2017, through September 30, 2018.

SECTION 2: The appropriation for the ensuing fiscal year for operating expenses, debt service, projects, and capital outlay budgets shall be fixed and determined as follows:

| | | |
|---|---|---|
| I. | General Fund | $23,319,980 |
| II. | Projects Fund | 262,800 |
| III. | Healthy County Initiative | 3,000 |
| IV. | Debt Service Fund | 1,375,868 |
| V. | Road & Bridge Fund | 5,911,616 |
| VI. | EMS Fund | 3,479,199 |
| VII. | County Records Management and Preservation Fund | 21,016 |
| VIII. | County Records Preservation Fund II (Digitize) | 16,911 |
| IX. | County Clerks Records Management and Preservation Fund | 21,036 |
| X. | County Clerk Records Archive Account Fund | 200,000 |
| XI. | District Clerk Records Management and Preservation | 3,340 |
| XII. | District Clerk Rider Fund | 14,378 |
| XIII. | District Clerk Archive Fund | 2,594 |
| XIV. | County Jury Fee Fund | 5,000 |
| XV. | Court Reporter Services Fund | 14,000 |
| XVI. | County Law Library Fund | 47,029 |
| XVII. | Courthouse Security Fund | 66,180 |
| XVIII. | Justice Courts Building Security Fund | 10,000 |
| XIX. | Justice Court Technology Fund | 24,701 |
| XX. | County and District Court Technology Fund | 6,000 |
| XXI. | District Attorney Prosecutors Supplement Fund | 22,500 |
| XXII. | Pretrial Intervention Fund | 44,662 |
| XXIII. | District Attorney Forfeiture Fund | 60,000 |
| XXIV. | Hot Check Fund | 7,000 |
| XXVI. | Sheriff Forfeiture Fund | 40,000 |
| XXVII. | Sheriff Inmate Medical Fund | 10,000 |
| XXVIII. | DOJ Equitable Sharing Fund | 104,407 |
| XXVIV. | Elections Equipment Fund | 20,120 |
| XXX. | Elections Services Contract Fund | 6,165 |
| XXXI. | Total | $35,119,502 |

SECTION 3: Capital Projects, proceeds from debt issue and other projects and equipment replacements funded in prior budgets for the Project Fund or Capital Project Fund remain allocated until completion of the project. Funded projects do not lapse at the September 30th fiscal year end. Projects funded from specific debt issues remain funded until the purpose of the debt issue has been met and all funds disposed of in accordance with the debt issue

SECTION 4: The Compensation Plan is approved as attached and is effective as of the date of adoption of the 2017-2018 budget (Exhibit A).

SECTION 5: Employee allocations for each department, as detailed are approved as attached (Exhibit B).

SECTION 6: The Allocation by Category for the General Fund, Road and Bridge Fund and EMS Fund as detailed are approved as attached (Exhibit C).

SECTION 7: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].

SECTION 8: Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].

SECTION 9: Commissioners Court by order may amend the budget to transfer an amount budgeted for one item

to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].

SECTION 10: Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].

SECTION 11: Money received from intergovernmental contracts that is available for the fiscal year but not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].

SECTION 12: Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].

SECTION 13: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 14: This order shall take effect immediately after its passage.

PASSED AND APPROVED on this the 11th day of September, 2017.

WALKER COUNTY TEXAS

Danny Pierce, County Judge

Danny Kuykendall, Commissioner Precinct 1

Ronnie White, Commissioner Precinct 2

Bill Daugette, Jr., Commissioner Precinct 3

Jimmy D. Henry, Commissioner Precinct 4

Approved as to form:

David P. Weeks, Walker County District Attorney

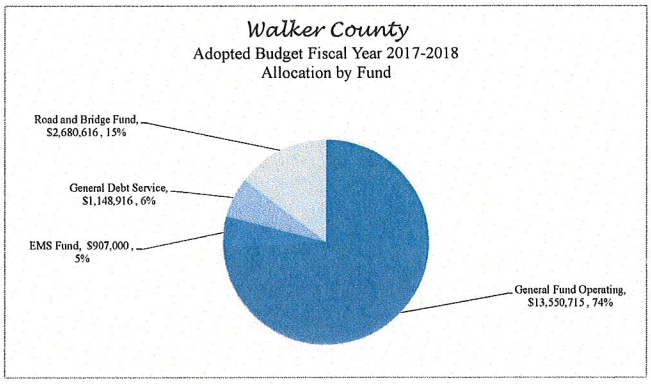
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*Ad Valorem History*

Levy at January 1

| Budget Year | Budget FY 2017-2018 | Budget FY 2016-2017 2 | FY 2015-2016 1 | FY 2014-2015 1 | FY 2013-2014 1 | 2012-2013 1 | FY 2011-2012 1 | FY 2010-2011 1 | Fy 2009-10 1 | Fy 2008-09 1 |
|---|---|---|---|---|---|---|---|---|---|---|
| Operations Levy Allocation | | | | | | | | | | |
| General Fund and Road and Bridge | $ 0.540800 | $ 0.570800 | $ 0.572400 | $ 0.607100 | $ 0.620900 | $ 0.571200 | $ 0.539100 | $ 0.548500 | $ 0.548500 | $ 0.513200 |
| Debt Service Levy | $ 0.040700 | $ 0.044900 | $ 0.048200 | $ 0.051800 | $ 0.056900 | $ 0.064300 | $ 0.014500 | $ 0.030800 | $ 0.028500 | $ 0.031800 |
| Tax Rate per $100 | $ 0.581500 | $ 0.615700 | $ 0.620600 | $ 0.658900 | $ 0.677800 | $ 0.635500 | $ 0.553600 | $ 0.579300 | $ 0.577000 | $ 0.545000 |
| Effective Rate Calculated | $ 0.581500 | $ 0.615700 | $ 0.620600 | $ 0.065890 | $ 0.657800 | $ 0.551200 | $ 0.553600 | $ 0.057930 | $ 0.057770 | $ 0.527900 |
| Assessed Valuation | $2,868,402,360 | $ 2,599,938,953 | $2,492,303,253 | $ 2,267,587,881 | $ 2,161,586,115 | $ 2,084,424,377 | $ 2,069,917,257 | $ 1,924,981,459 | $ 1,883,195,350 | $ 1,827,990,641 |
| Freeze Taxable Value | $ 588,722,052 | $ 515,786,603 | $ 485,886,905 | $ 429,570,827 | $ 408,116,520 | $ 384,700,791 | $ 369,272,145 | $ 339,607,905 | $ 327,280,471 | $ 311,231,423 |
| Total Assessed value | $3,457,124,412 | $ 3,115,725,556 | $2,978,190,158 | $ 2,697,158,708 | $ 2,569,702,635 | $ 2,469,125,168 | $ 2,439,189,402 | $ 2,264,589,364 | $ 2,210,475,821 | $ 2,139,222,064 |
| Tax Levy | $ 19,249,734 | $ 18,399,930 | $ 17,734,826 | $ 17,089,010 | $ 16,604,466 | $ 15,064,354 | $ 13,150,958 | $ 12,780,350 | $ 12,424,610 | $ 11,463,445 |
| Current Taxes Collected | $ 18,287,247 | $ 17,479,934 | $ 17,217,742 | $ 16,628,914 | $ 16,158,039 | $ 14,497,257 | $ 12,453,061 | $ 12,258,890 | $ 12,058,566 | $ 11,025,712 |
| Percent of Levy Collected | 95.00% | 95.00% | 97.01% | 97.00% | 97.30% | 96.20% | 94.70% | 95.90% | 97.10% | 96.20% |
| Total Current & Delinquent Taxes Col | $ 18,612,247 | $ 17,788,434 | $ 17,544,339 | $ 16,946,196 | $ 16,487,140 | $ 14,780,679 | $ 12,693,758 | $ 12,503,783 | $ 12,340,997 | $ 11,317,831 |
| Percent of Total Levy | 96.69% | 96.68% | 98.93% | 99.16% | 99.29% | 98.12% | 96.52% | 97.84% | 99.33% | 98.73% |

Notes:
(1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting
(2)Data Source: Certified Values report at effective rate for 2016 dated 07.27.2016 from Walker County Appraisal Disttrict



**ORDER NO. 2017-77**

**AN ORDER ADOPTING THE TAX RATE AND LEVYING TAXES FOR WALKER COUNTY, TEXAS FOR THE 2017-2018 TO TAXATION IN THE COUNTY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.**

BE IT ORDERED BY THE COMMISSIONERS COURT OF WALKER COUNTY TEXAS, that:

SECTION 1: There is levied and assessed and shall be collected for the 2017-2018 fiscal year ending September 30, 2018, an ad valorem tax of NO AND 58.15/100 ($0.5815) DOLLARS for each ONE HUNDRED ($100.00) DOLLARS of assessed taxable value of property located within the county limits of Walker County, Texas, on January 1, 2017, made taxable by law, which when collected, shall be apportioned among funds and departments of the county government of Walker County for these purposes:

| | | |
|---|---|---|
| Maintenance & Operations - General Fund, Road & Bridge Fund, EMS Fund | $ | 0.5408 |
| Debt Service for Payment of General Obligation Indebtedness | | 0.0407 |
| | $ | 0.5815 |

SECTION 2: All property upon which a tax is levied shall be assessed on the basis of 100 percent of its appraised value. Property Tax Code § 26.02.

SECTION 3: If it ever should be determined by a final adjudication that this action should have been in some form other than an Order, then and that event, the above and foregoing shall be considered to have been passed, approved and adopted by the governing body of said County as an Ordinance or in whatever form is legally necessary under the Property Tax Code, or any other statute, to impose the charges above specified.

SECTION 4: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 5: This order shall take effect from and after its passage by Commissioners Court.

PASSED AND APPROVED this 11th day of September, 2017.

WALKER COUNTY TEXAS

Danny Pierce, County Judge

Danny Kuykendall, Commissioner Precinct 1

Ronnie White, Commissioner Precinct 2

Bill Daugette, Jr., Commissioner Precinct 3

Jimmy D. Henry, Commissioner Precinct 4

Approved as to form:

David P. Weeks, Walker County District Attorney

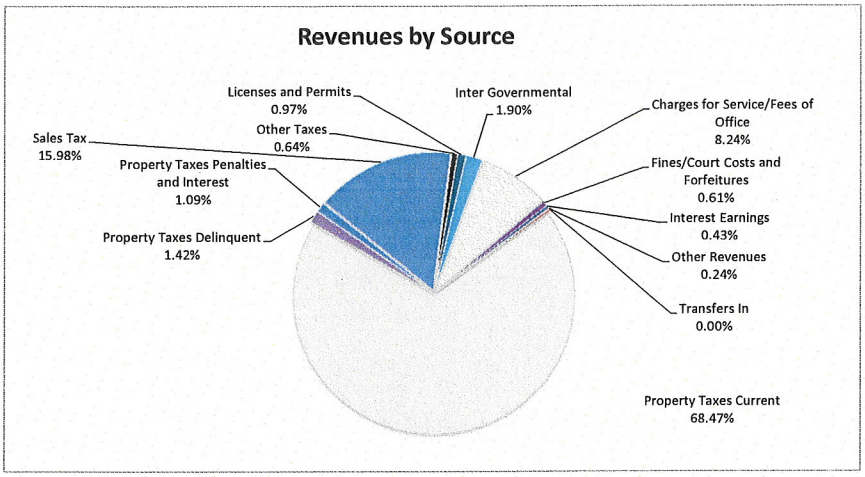
# Walker County

Adopted Budget Fiscal Year 2017-2018

General Fund

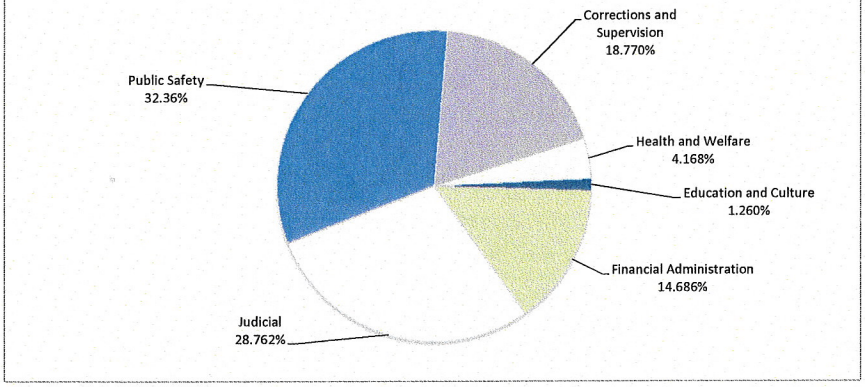
At a Glance

## Revenues by Source



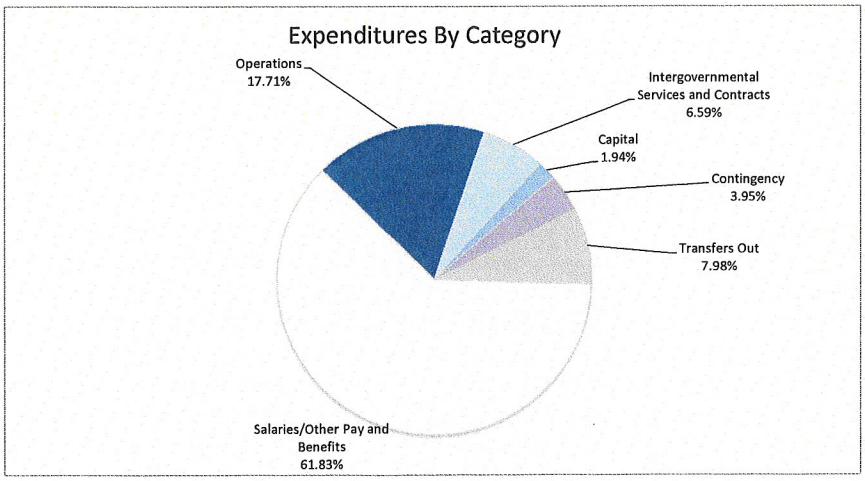

| | |
|---|---|
| Property Taxes Current | $ 14,457,715 |
| Property Taxes Delinquent | $ 300,000 |
| Property Taxes Penalties and Interest | $ 230,000 |
| Sales Tax | $ 3,375,000 |
| Other Taxes | $ 135,894 |
| Licenses and Permits | $ 204,000 |
| Inter Governmental | $ 401,837 |
| Charges for Service/Fees of Office | $ 1,740,100 |
| Fines/Court Costs and Forfeitures | $ 129,462 |
| Interest Earnings | $ 90,000 |
| Other Revenues | $ 51,000 |
| Transfers In | $ - |
| | $ 21,115,008 |

## Expenditures By Function




| | |
|---|---|
| General Government | $ 4,812,911 |
| Financial Administration | $ 2,444,640 |
| Judicial | $ 4,787,804 |
| Public Safety | $ 5,386,014 |
| Corrections and Supervision | $ 3,124,518 |
| Health and Welfare | $ 693,856 |
| Education and Culture | $ 209,719 |
| Transfers Out | $ 1,860,518 |
| | $ 23,319,980 |

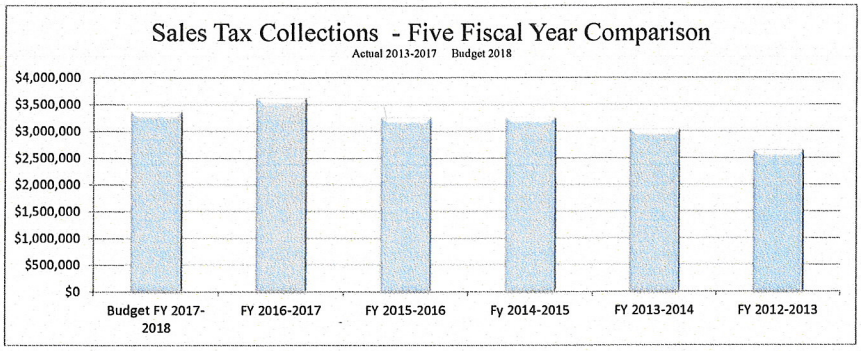
## Expenditures By Category



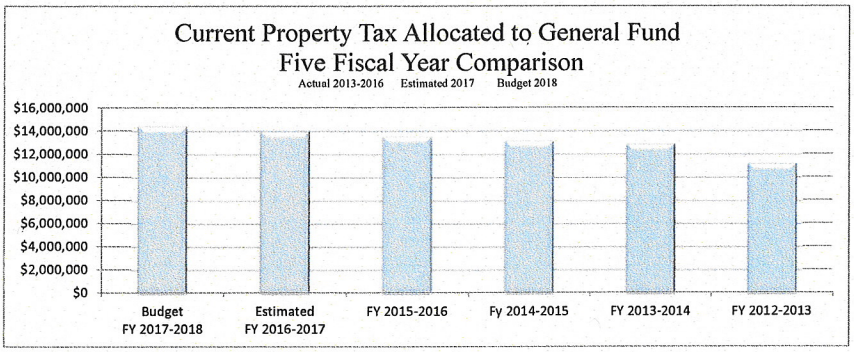

| | |
|---|---|
| Salaries/Other Pay and Benefits | $ 14,419,843 |
| Operations | $ 4,129,531 |
| Intergovernmental Services and Contract | $ 1,537,593 |
| Capital | $ 452,495 |
| Contingency | $ 920,000 |
| Transfers Out | $ 1,860,518 |
| | $ 23,319,980 |

# *Walker County*

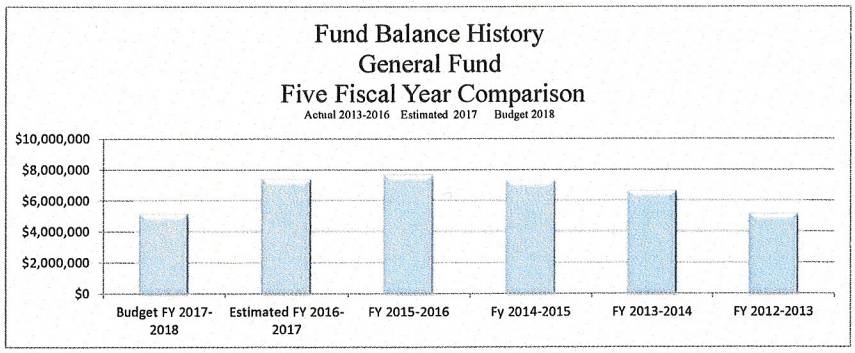
Adopted Budget Fiscal Year 2017-2018
General Fund
At a Glance




| Budget FY 2017-201 | FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 |
|---|---|---|---|---|---|
| $ 3,375,000 | $ 3,637,484 | $ 3,269,163 | $ 3,274,386 | $ 3,046,386 | $ 2,653,148 |




| Budget FY 2017-2018 | Estimated FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 |
|---|---|---|---|---|---|
| $ 14,457,715 | $ 14,008,594 | $ 13,575,195 | $ 13,191,703 | $ 12,909,848 | $ 11,244,564 |




| Budget FY 2017-201 | stimated FY 2016-201 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 |
|---|---|---|---|---|---|
| $ 5,155,206 | $ 7,360,178 | $ 7,668,474 | $ 7,288,692 | $ 6,610,168 | $ 5,147,593 |




# *Walker County*

Adopted Budget Fiscal Year 2017-2018

General Fund Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 7,288,692 | $ 6,324,867 | $ 7,668,474 | $ 7,668,474 | $ 7,360,178 |
| *Revenues* | | | | | |
| *Total Property Taxes* | $ 17,217,745 | $ 17,479,934 | $ 17,479,934 | $ 17,817,972 | $ 18,287,247 |
| *Less to Debt* | $ (1,348,219) | $ (1,154,877) | $ (1,154,877) | $ (1,320,000) | $ (1,148,916) |
| *Less to Road & Bridge* | $ (2,294,331) | $ (2,373,499) | $ (2,373,499) | $ (2,489,378) | $ (2,680,616) |
| Property Taxes-Current | $ 13,575,195 | $ 13,951,558 | $ 13,951,558 | $ 14,008,594 | $ 14,457,715 |
| Property Taxes-Delinquent | $ 300,776 | $ 285,000 | $ 285,000 | $ 350,000 | $ 300,000 |
| Property Taxes-Penalty and Interest | $ 236,640 | $ 220,000 | $ 220,000 | $ 260,000 | $ 230,000 |
| Sales Tax | $ 3,261,313 | $ 3,270,000 | $ 3,270,000 | $ 3,554,913 | $ 3,375,000 |
| Other Taxes | $ 167,364 | $ 133,654 | $ 133,654 | $ 132,794 | $ 135,894 |
| Licenses & Permits | $ 220,856 | $ 170,500 | $ 170,500 | $ 204,000 | $ 204,000 |
| Inter Goernmental | $ 834,606 | $ 386,757 | $ 398,879 | $ 471,986 | $ 401,837 |
| Grant CDA and Sheriff | $ - | $ - | $ 178,914 | $ 157,670 | $ - |
| Charges for Service/Fees of Office | $ 1,949,634 | $ 1,788,660 | $ 1,788,660 | $ 1,875,291 | $ 1,740,100 |
| Fines/Court Costs and Forfeitures | $ 173,272 | $ 143,372 | $ 143,372 | $ 161,762 | $ 129,462 |
| Interest Earnings | $ 50,868 | $ 35,000 | $ 35,000 | $ 90,000 | $ 90,000 |
| Other Revenues | $ 226,632 | $ 50,000 | $ 54,939 | $ 88,129 | $ 51,000 |
| TDCJ Law Suit Reimbursement | $ - | $ - | $ 261,605 | $ 261,605 | $ - |
| Transfer In | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| Total Revenues | $ 20,997,156 | $ 20,454,501 | $ 20,912,081 | $ 21,636,744 | $ 21,115,008 |
| Total Available | $ 28,285,848 | $ 26,779,368 | $ 28,580,555 | $ 29,305,218 | $ 28,475,186 |
| *Expenditures* | | | | | |
| GENERAL GOVERNMENT | | | | | |
| County Judge | $ 192,853 | $ 211,116 | $ 211,116 | $ 204,107 | $ 210,820 |
| County Judge -I.T. Operations | $ 202,238 | $ 325,435 | $ 325,435 | $ 216,954 | $ 329,782 |
| County Judge-IT Hardware/Software | $ 264,687 | $ 313,171 | $ 313,171 | $ 313,171 | $ 337,371 |
| Commissioner's Court | $ 68,642 | $ 74,486 | $ 74,486 | $ 74,217 | $ 75,487 |
| County Clerk | $ 600,376 | $ 636,148 | $ 636,148 | $ 628,554 | $ 669,721 |
| Voter Registration | $ 73,993 | $ 71,950 | $ 74,580 | $ 74,580 | $ 72,877 |
| Elections | $ 211,821 | $ 151,895 | $ 174,281 | $ 171,294 | $ 153,709 |
| County Facilities | $ 923,484 | $ 735,742 | $ 763,242 | $ 716,135 | $ 917,205 |
| Municipal Allocation-Justice Center | $ 6,403 | $ 10,983 | $ 10,983 | $ 10,983 | $ 10,983 |
| Centralized/NonDepartmental Costs | $ 1,036,982 | $ 1,120,781 | $ 1,120,781 | $ 1,118,643 | $ 1,114,956 |
| Contingency Allocation | $ - | $ 304,710 | $ 193,377 | $ 193,377 | $ 320,000 |
| Operating Contingency | $ - | $ 44,725 | $ 44,725 | $ 44,725 | $ 100,000 |
| Contingency-Special One Time | $ - | $ 500,000 | $ 455,000 | $ 150,000 | $ 500,000 |

*Walker County*
Adopted Budget Fiscal Year 2017-2018
General Fund Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| FINANCIAL ADMINISTRATION | | | | | |
| County Auditor-Financial Systems | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| County Auditor | $ 669,736 | $ 690,420 | $ 690,420 | $ 673,285 | $ 699,818 |
| County Treasurer | $ 338,650 | $ 368,901 | $ 368,901 | $ 363,395 | $ 356,262 |
| County Treasurer-Collections/Compliance | $ 130,214 | $ 133,594 | $ 133,594 | $ 133,594 | $ 135,521 |
| Purchasing | $ 202,414 | $ 242,460 | $ 242,460 | $ 242,394 | $ 248,793 |
| Vehicle Registration | $ 388,007 | $ 425,031 | $ 425,031 | $ 417,438 | $ 431,436 |
| Financial Intergovernmental Services/Contracts | | | | | |
| Appraisal District | $ 307,342 | $ 333,844 | $ 333,844 | $ 333,844 | $ 360,412 |
| Appraisal District Collections | $ 113,356 | $ 124,091 | $ 124,091 | $ 124,091 | $ 132,565 |
| | $ 420,698 | $ 457,935 | $ 457,935 | $ 457,935 | $ 492,977 |
| JUDICIAL | | | | | |
| Courts-Central Costs | $ 167,056 | $ 200,416 | $ 507,021 | $ 507,021 | $ 207,237 |
| County Court at Law | $ 641,532 | $ 614,031 | $ 614,031 | $ 614,031 | $ 619,206 |
| 12th Judicial District Court | $ 415,186 | $ 381,630 | $ 381,630 | $ 381,630 | $ 385,210 |
| 278th District Court | $ 374,156 | $ 385,157 | $ 385,157 | $ 376,726 | $ 388,682 |
| District Clerk | $ 457,057 | $ 454,017 | $ 454,017 | $ 453,234 | $ 511,251 |
| Criminal District Attorney | $ 1,643,634 | $ 1,643,581 | $ 1,713,263 | $ 1,711,242 | $ 1,631,890 |
| Justice of Peace Precinct 1 | $ 209,572 | $ 218,939 | $ 218,939 | $ 218,843 | $ 221,999 |
| Justice of Peace Precinct 2 | $ 196,679 | $ 207,442 | $ 207,442 | $ 204,203 | $ 210,398 |
| Justice of Peace Precinct 3 | $ 205,873 | $ 213,028 | $ 213,028 | $ 213,025 | $ 215,910 |
| Justice of Peace Precinct 4 | $ 263,583 | $ 268,447 | $ 268,197 | $ 268,146 | $ 272,286 |
| Juvenile Probation | $ 128,201 | $ 123,735 | $ 123,735 | $ 123,735 | $ 123,735 |
| PUBLIC SAFETY | | | | | |
| Sheriff | $ 2,954,788 | $ 3,134,920 | $ 3,251,352 | $ 3,204,915 | $ 3,212,290 |
| Sheriff Grant | $ - | | $ - | $ - | |
| Sheriff Estray | $ 4,370 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| Courthouse Security | $ 71,854 | $ 243,758 | $ 243,758 | $ 241,537 | $ 248,368 |
| Courthouse Security | $ - | | | | |
| Constables Central | $ 45,774 | $ 57,969 | $ 57,485 | $ 55,694 | $ 58,906 |
| Constable Precinct 1 | $ 76,689 | $ 83,005 | $ 85,374 | $ 85,374 | $ 83,460 |
| Constable Precinct 2 | $ 75,411 | $ 80,213 | $ 81,953 | $ 81,953 | $ 90,949 |
| Constable-Precinct 3 | $ 76,380 | $ 80,254 | $ 82,623 | $ 82,623 | $ 153,592 |
| Constable Precinct 4 | $ 210,914 | $ 218,859 | $ 224,110 | $ 224,110 | $ 311,298 |
| Department Public Safety Support | $ 56,427 | $ 60,140 | $ 60,140 | $ 60,140 | $ 61,038 |
| DPS Weigh Station Utilities/Services | $ 21,103 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| Weigh Station Site Support | $ 18,789 | $ 28,689 | $ 28,689 | $ 26,970 | $ 29,306 |
| Emergency Operations | $ 114,081 | $ 180,207 | $ 195,772 | $ 195,772 | $ 176,734 |

*Walker County*
Adopted Budget Fiscal Year 2017-2018
General Fund Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Public Safety Intergovernmental Service Contracts | | | | | |
| Fire Departments Special | $ 850 | $ - | $ - | $ - | $ - |
| WCPSCC Combined Dispatch | $ 466,233 | $ 561,537 | $ 561,537 | $ 561,537 | $ 627,699 |
| City of Huntsville | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 |
| Crabbs Prairie Fire Dept | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Riverside Fire Dept | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 |
| Pine Prairie Fire Dept | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Thomas Lake Road Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| Dodge Volunteer Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| | $ 756,270 | $ 862,724 | $ 862,724 | $ 862,724 | $ 928,886 |
| CORRECTION AND SUPERVISION | | | | | |
| County Jail | $ 2,492,526 | $ 2,652,036 | $ 2,652,036 | $ 2,652,036 | $ 2,762,120 |
| County Jail-Inmate Medical | $ 254,858 | $ 249,672 | $ 249,672 | $ 249,557 | $ 251,821 |
| Adult Probation Support | $ 55,809 | $ 56,498 | $ 67,941 | $ 67,941 | $ 56,498 |
| Adult-Community Services | $ 50,701 | $ 53,351 | $ 53,351 | $ 49,268 | $ 54,079 |
| HEALTH AND WELFARE | | | | | |
| Veteran's Service | $ 28,030 | $ 31,637 | $ 31,637 | $ 31,077 | $ 32,356 |
| Social Services | $ 5,668 | $ 23,800 | $ 23,800 | $ 23,800 | $ 23,800 |
| Planning & Development | $ 445,330 | $ 511,462 | $ 511,462 | $ 488,742 | $ 507,494 |
| Litter Control | $ 16,317 | $ 14,476 | $ 14,476 | $ 14,476 | $ 14,476 |
| Health and Welfare Intergovernmental/Service Contracts | | | | | |
| Tri-CountyMHMR | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 |
| Senior Center | $ 10,000 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| Rita B. Huff Humane Society | $ 17,400 | $ 24,000 | $ 24,000 | $ 24,000 | $ 24,000 |
| Soil Conservation | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| YMCA After School Program | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| Contract - Boys and Girls Club | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| Veterans Services Contract | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| | $ 86,630 | $ 115,730 | $ 115,730 | $ 115,730 | $ 115,730 |
| EDUCATION AND CULTURE | | | | | |
| Historical Commission | $ 4,406 | $ 5,780 | $ 5,780 | $ 5,780 | $ 5,780 |
| AgriLife Extension Service | $ 192,234 | $ 199,909 | $ 200,909 | $ 200,909 | $ 203,939 |
| Subtotal Departmental | $ 18,601,367 | $ 20,571,015 | $ 20,998,920 | $ 20,393,765 | $ 21,459,462 |
| TRANSFERS | | | | | |
| Transfer to EMS Fund Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| Transfer to Projects Fund | $ 468,526 | $ - | $ - | $ - | $ 250,000 |
| Transfer to Road and Bridge | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| Transfers-Other Funds | $ 34,834 | $ 14,507 | $ 14,507 | $ 14,507 | $ 43,518 |
| Subtotal-Transfer | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,551,275 | $ 1,860,518 |
| Total Expenditures | $ 20,617,374 | $ 22,092,522 | $ 22,550,195 | $ 21,945,040 | $ 23,319,980 |
| *Available* | $ 7,668,474 | $ 4,686,846 | $ 6,030,360 | $ 7,360,178 | $ 5,155,206 |
| % Of Budget Available | *37.19%* | *21.21%* | *26.74%* | *33.54%* | *22.11%* |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
General Fund
Revenues by Department

| General Fund Revenues By Department | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 11101 - Revenues-General Fund | | | | | |
| 40110 Current Taxes | $ 13,575,195 | $ 13,951,558 | $ 13,951,558 | $ 14,008,594 | $ 14,457,715 |
| 40120 Delinquent Taxes | $ 300,776 | $ 285,000 | $ 285,000 | $ 350,000 | $ 300,000 |
| 40130 Penalty & Interest | $ 236,640 | $ 220,000 | $ 220,000 | $ 260,000 | $ 230,000 |
| 40400 Sales Taxes | $ 3,261,313 | $ 3,270,000 | $ 3,270,000 | $ 3,554,913 | $ 3,375,000 |
| 40500 In Lieu of Tax | $ 34,120 | $ 20,494 | $ 20,494 | $ 20,494 | $ 20,494 |
| 40510 Mixed Beverage Tax | $ 108,179 | $ 99,760 | $ 99,760 | $ 102,000 | $ 102,000 |
| 42410 Intergovernmental Funds | $ 61,576 | $ 50,000 | $ 50,000 | $ 55,000 | $ 91,850 |
| 42460 Central Appraisal District | $ 12,792 | $ 15,000 | $ 15,000 | $ - | $ - |
| 43010 Fees of Office/Chg for Service | $ 56,796 | $ 50,000 | $ 50,000 | $ 55,000 | $ 55,000 |
| 48110 Other Revenue | $ 56,520 | $ - | $ - | $ 25,000 | $ 25,000 |
| 48200 Insurance Refunds/Credits | $ 120,369 | $ 50,000 | $ 50,000 | $ 35,000 | $ 26,000 |
| 48300 Proceeds Auction/Sale | $ 550 | $ - | $ - | $ 9,200 | $ - |
| 49930 Transfers In-Other Funds | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | $ 17,824,826 | $ 18,031,812 | $ 18,031,812 | $ 18,495,201 | $ 18,683,059 |
| 15010 - County Judge | | | | | |
| 42010 State Funds | $ 25,703 | $ 25,200 | $ 25,200 | $ 25,200 | $ 25,200 |
| | $ 25,703 | $ 25,200 | $ 25,200 | $ 25,200 | $ 25,200 |
| 15020 - County Judge-IT Operations | | | | | |
| 43010 Fees of Office/Chg for Service | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 15050 - County Clerk | | | | | |
| 43010 Fees of Office/Chg for Service | $ 343,579 | $ 375,000 | $ 375,000 | $ 350,000 | $ 350,000 |
| 43700 Suppl Guardianship Fees | $ 4,040 | $ - | $ - | $ 3,800 | $ - |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 340 | $ 340 |
| 48110 Other Revenue | $ - | $ - | $ - | $ 1,224 | $ - |
| | $ 347,619 | $ 375,000 | $ 375,000 | $ 355,364 | $ 350,340 |
| 16010 - Voter Registration | | | | | |
| 42010 State Funds | $ 3,591 | $ - | $ 2,287 | $ 4,432 | $ - |
| 43010 Fees of Office/Chg for Service | $ 1,371 | $ 300 | $ 300 | $ 300 | $ 300 |
| | $ 4,962 | $ 300 | $ 2,587 | $ 4,732 | $ 300 |
| 16020 - Elections | | | | | |
| 42410 Intergovernmental Funds | $ 50,044 | $ 30,000 | $ 39,835 | $ 39,835 | $ 30,000 |
| | $ 50,044 | $ 30,000 | $ 39,835 | $ 39,835 | $ 30,000 |
| 17010 - County Facilities | | | | | |
| 43010 Fees of Office/Chg for Service | $ 9,596 | $ 4,620 | $ 4,620 | $ 5,093 | $ 5,000 |
| 46040 WCHA Utilities Reimb | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 46050 DPS Annex Bldg Use | $ 6,338 | $ - | $ - | $ - | $ - |
| | $ 21,934 | $ 10,620 | $ 10,620 | $ 11,093 | $ 11,000 |
| 17020 - Facilites-Justice Center Municipal Allocatio | | | | | |
| 42410 Intergovernmental Funds | $ 6,403 | $ 10,983 | $ 10,983 | $ 7,500 | $ 10,983 |
| | $ 6,403 | $ 10,983 | $ 10,983 | $ 7,500 | $ 10,983 |
| 19010 - Centralized Costs | | | | | |
| 48110 Other Revenue | $ - | $ - | $ - | $ 1,650 | $ - |

| General Fund Revenues By Department | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| | $ - | $ - | $ - | $ 1,650 | $ - |
| 20010 - County Auditor | | | | | |
| 43010 Fees of Office/Chg for Service | $ 42,119 | $ 41,700 | $ 41,700 | $ 41,700 | $ 41,700 |
| | $ 42,119 | $ 41,700 | $ 41,700 | $ 41,700 | $ 41,700 |
| 20020 - County Treasurer | | | | | |
| 43010 Fees of Office/Chg for Service | $ - | $ - | $ - | $ 40 | $ - |
| 48010 Interest | $ 50,868 | $ 35,000 | $ 35,000 | $ 90,000 | $ 90,000 |
| 48110 Other Revenue | $ 598 | $ - | $ - | $ 300 | $ - |
| | $ 51,466 | $ 35,000 | $ 35,000 | $ 90,340 | $ 90,000 |
| 20030 - County Treasurer-Collections | | | | | |
| 43010 Fees of Office/Chg for Service | $ 6,703 | $ 6,700 | $ 6,700 | $ 5,800 | $ 5,800 |
| | $ 6,703 | $ 6,700 | $ 6,700 | $ 5,800 | $ 5,800 |
| 21010 - Vehicle Registration | | | | | |
| 40510 Mixed Beverage Tax | $ 25,065 | $ 13,400 | $ 13,400 | $ 10,300 | $ 13,400 |
| 43010 Fees of Office/Chg for Service | $ 5,303 | $ 7,200 | $ 7,200 | $ 2,200 | $ 2,200 |
| 44100 Veh Registration Commissions | $ 569,754 | $ 540,000 | $ 540,000 | $ 560,000 | $ 540,000 |
| 44210 Certificate of Title | $ 63,170 | $ 60,500 | $ 60,500 | $ 61,500 | $ 61,500 |
| | $ 663,292 | $ 621,100 | $ 621,100 | $ 634,000 | $ 617,100 |
| 30010 - Courts-Central Costs | | | | | |
| 42010 State Funds | $ 17,850 | $ 10,000 | $ 10,000 | $ 18,000 | $ 10,000 |
| 42030 State Funds-Indigent Defense | $ 57,267 | $ 58,568 | $ 58,568 | $ 60,904 | $ 60,904 |
| 42040 State Funds - Capital Murder | $ 109,175 | $ - | $ 261,605 | $ 261,605 | $ - |
| 43740 Bond Fees - General Fund | $ 1,500 | $ 500 | $ 500 | $ 500 | $ 500 |
| 47041 Judicial Support Fee .60District Courts | $ - | $ - | $ - | $ 100 | $ 100 |
| 47042 Judicial Support Fee .60 Court at Law | $ - | $ - | $ - | $ 100 | $ 100 |
| 47050 Judicial Support Fee .60 Justice Courts | $ - | $ - | $ - | $ 4,000 | $ 4,000 |
| | $ 185,792 | $ 69,068 | $ 330,673 | $ 345,209 | $ 75,604 |
| 30020 - County Court-at-Law | | | | | |
| 42010 State Funds | $ 84,000 | $ 75,000 | $ 75,000 | $ 84,000 | $ 84,000 |
| 43010 Fees of Office/Chg for Service | $ 26,074 | $ 24,600 | $ 24,600 | $ 33,000 | $ 26,000 |
| 47020 Court Costs | $ 10,931 | $ 9,500 | $ 9,500 | $ 8,700 | $ 8,700 |
| 47030 Court Costs-Attorney Fees | $ 25,128 | $ 15,000 | $ 15,000 | $ 17,000 | $ 15,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 370 | $ 370 |
| 47800 Bond Forfeitures | $ 42,876 | $ - | $ - | $ 5,300 | $ - |
| | $ 189,009 | $ 124,100 | $ 124,100 | $ 148,370 | $ 134,070 |
| 30030 - 12th Judicial District Court | | | | | |
| 42410 Intergovernmental Funds | $ 55,381 | $ 49,300 | $ 49,300 | $ 49,300 | $ 49,300 |
| 43010 Fees of Office/Chg for Service | $ 1,069 | $ 2,000 | $ 2,000 | $ 1,400 | $ 1,400 |
| 47020 Court Costs | $ 1,700 | $ 2,800 | $ 2,800 | $ 1,800 | $ 1,800 |
| 47030 Court Costs-Attorney Fees | $ 633 | $ 15,000 | $ 15,000 | $ 5,000 | $ 5,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 100 | $ 100 |
| 47800 Bond Forfeitures | $ - | $ - | $ - | $ 25,000 | $ - |
| | $ 58,783 | $ 69,100 | $ 69,100 | $ 82,600 | $ 57,600 |
| 30040 - 278th Judicial District Court | | | | | |
| 42410 Intergovernmental Funds | $ 34,752 | $ 30,000 | $ 30,000 | $ 30,000 | $ 30,000 |
| 43010 Fees of Office/Chg for Service | $ 1,089 | $ 1,600 | $ 1,600 | $ 1,500 | $ 1,500 |
| 47020 Court Costs | $ 1,471 | $ 2,600 | $ 2,600 | $ 2,000 | $ 2,000 |
| 47030 Court Costs-Attorney Fees | $ 3,831 | $ 13,000 | $ 13,000 | $ 5,000 | $ 5,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 15 | $ 15 |
| 47800 Bond Forfeitures | $ 1,230 | $ - | $ - | $ - | $ - |

| General Fund Revenues By Department | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| | $ 42,373 | $ 47,200 | $ 47,200 | $ 38,515 | $ 38,515 |
| 31010 - District Clerk | | | | | |
| 43010 Fees of Office/Chg for Service | $ 95,620 | $ 102,000 | $ 102,000 | $ 106,000 | $ 102,000 |
| 43710 Family Protection Fee | $ 3,230 | $ - | $ - | $ 2,600 | $ - |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 125 | $ 125 |
| | $ 98,850 | $ 102,000 | $ 102,000 | $ 108,725 | $ 102,125 |
| 32010 - Criminal District Attorney | | | | | |
| 42010 State Funds | $ 4,375 | $ 4,206 | $ 4,206 | $ 4,300 | $ 4,300 |
| 42020 State Longevity Pay | $ 4,940 | $ 3,500 | $ 3,500 | $ 5,300 | $ 5,300 |
| 42620 Federal Funds | $ 45,616 | $ 25,000 | $ 87,482 | $ 66,238 | $ - |
| 48110 Other Revenue | $ 50 | $ - | $ - | $ - | $ - |
| | $ 54,981 | $ 32,706 | $ 95,188 | $ 75,838 | $ 9,600 |
| 33010 - Justice of Peace Precinct 1 | | | | | |
| 43010 Fees of Office/Chg for Service | $ 68,553 | $ 80,000 | $ 80,000 | $ 63,000 | $ 63,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 620 | $ 620 |
| | $ 68,553 | $ 80,000 | $ 80,000 | $ 63,620 | $ 63,620 |
| 33020 - Justice of Peace Precinct 2 | | | | | |
| 43010 Fees of Office/Chg for Service | $ 29,741 | $ 29,000 | $ 29,000 | $ 21,000 | $ 21,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 100 | $ 100 |
| | $ 29,741 | $ 29,000 | $ 29,000 | $ 21,100 | $ 21,100 |
| 33030 - Justice of Peace Precinct 3 | | | | | |
| 43010 Fees of Office/Chg for Service | $ 19,928 | $ 18,400 | $ 18,400 | $ 16,000 | $ 16,000 |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 100 | $ 100 |
| | $ 19,928 | $ 18,400 | $ 18,400 | $ 16,100 | $ 16,100 |
| 33040 - Justice of Peace Precinct 4 | | | | | |
| 43010 Fees of Office/Chg for Service | $ 84,809 | $ 80,000 | $ 80,000 | $ 82,000 | $ 82,000 |
| 43599 Cash Short & Over | $ - | $ - | $ - | $ - | $ - |
| 47040 Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 520 | $ 520 |
| 47606 License & Weight | $ 43,761 | $ 43,761 | $ 43,761 | $ 43,761 | $ 43,761 |
| | $ 128,570 | $ 123,761 | $ 123,761 | $ 126,281 | $ 126,281 |
| 36010 - Juvenile Probation Support | | | | | |
| 43750 Probation Fees - General Fund | $ 3,807 | $ 2,770 | $ 2,770 | $ 3,800 | $ 3,800 |
| | $ 3,807 | $ 2,770 | $ 2,770 | $ 3,800 | $ 3,800 |
| 41010 - Sheriff | | | | | |
| 42010 State Funds | $ 72,532 | $ - | $ 71,412 | $ 71,412 | $ - |
| 42620 Federal Funds | $ 81,160 | $ - | $ 45,020 | $ 45,020 | $ - |
| 43010 Fees of Office/Chg for Service | $ 2,036 | $ 4,270 | $ 4,270 | $ 2,000 | $ 2,000 |
| 43050 Copies | $ 312 | $ - | $ - | $ 150 | $ - |
| 43740 Bond Fees - General Fund | $ 1,961 | $ 2,000 | $ 2,000 | $ 1,900 | $ 1,900 |
| 48110 Other Revenue | $ 6,173 | $ - | $ - | $ 6,000 | $ - |
| 48200 Insurance Refunds/Credits | $ 31,580 | $ - | $ - | $ 3,059 | $ - |
| | $ 195,754 | $ 6,270 | $ 122,702 | $ 129,541 | $ 3,900 |
| 41030 - Sheriff Estray | | | | | |
| 43010 Fees of Office/Chg for Service | $ 905 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| | $ 905 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 43010 - Courthouse Security General Fund | | | | | |
| 42620 Federal Funds | $ 455 | $ - | $ - | $ - | $ - |
| | $ 455 | $ - | $ - | $ - | $ - |
| 44001 - Constables Central | | | | | |

| General Fund Revenues By Department | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| **44001 - Constables Central** | | | | | |
| 43020 Serving Papers | $ 192,054 | $ 175,000 | $ 175,000 | $ 175,000 | $ 175,000 |
| 48110 Other Revenue | $ 42 | $ - | $ - | $ - | $ - |
| | $ 192,096 | $ 175,000 | $ 175,000 | $ 175,000 | $ 175,000 |
| **44010 - Constable Precinct 1** | | | | | |
| 43010 Fees of Office/Chg for Service | $ 12 | $ - | $ - | $ 10 | $ - |
| 43020 Serving Papers | $ 1,000 | $ - | $ - | $ 305 | $ - |
| | $ 1,012 | $ - | $ - | $ 315 | $ - |
| **44020 - Constable Precinct 2** | | | | | |
| 43010 Fees of Office/Chg for Service | $ 20 | $ - | $ - | $ 15 | $ - |
| 43020 Serving Papers | $ 500 | $ - | $ - | $ 500 | $ - |
| | $ 520 | $ - | $ - | $ 515 | $ - |
| **44030 - Constable Precinct 3** | | | | | |
| 43020 Serving Papers | $ 400 | $ - | $ - | $ 800 | $ - |
| | $ 400 | $ - | $ - | $ 800 | $ - |
| **44040 - Constable Precinct 4** | | | | | |
| 42620 Federal Funds | $ - | $ - | $ - | $ 425 | $ - |
| 43010 Fees of Office/Chg for Service | $ 3,092 | $ - | $ - | $ 12,800 | $ - |
| 43020 Serving Papers | $ 315 | $ - | $ - | $ 600 | $ - |
| 48110 Other Revenue | $ 30 | $ - | $ - | $ 90 | $ - |
| | $ 3,437 | $ - | $ - | $ 13,915 | $ - |
| **45020 - Weigh Station Utilities and Services** | | | | | |
| 47606 License & Weight | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| **45040 - Weigh Station Site Support Personell** | | | | | |
| 47606 License & Weight | $ 16,524 | $ 16,524 | $ 16,524 | $ 16,524 | $ 16,524 |
| | $ 16,524 | $ 16,524 | $ 16,524 | $ 16,524 | $ 16,524 |
| **46010 - Emergency Operations** | | | | | |
| 46020 Rent - Shelter | $ 9,975 | $ 5,000 | $ 5,000 | $ 7,000 | $ 7,000 |
| 46021 Shelter-Retained Cleanup Deposits | $ 200 | $ - | $ - | $ - | $ - |
| 48110 Other Revenue | $ 500 | $ - | $ 350 | $ 2,000 | $ - |
| 48200 Insurance Refunds/Credits | $ 1,642 | $ - | $ - | $ - | $ - |
| | $ 12,317 | $ 5,000 | $ 5,350 | $ 9,000 | $ 7,000 |
| **50010 - County Jail** | | | | | |
| 42470 Inmate Housing-Other Counties | $ 106,782 | $ - | $ - | $ 59,400 | $ - |
| 42620 Federal Funds | $ 212 | $ - | $ - | $ 3,390 | $ - |
| 43060 Coin Phones | $ 159,973 | $ 72,000 | $ 72,000 | $ 120,000 | $ 72,000 |
| 48110 Other Revenue | $ - | $ - | $ - | $ 17 | $ - |
| 48200 Insurance Refunds/Credits | $ 8,578 | $ - | $ - | $ - | $ - |
| | $ 275,545 | $ 72,000 | $ 72,000 | $ 182,807 | $ 72,000 |
| **50020 - County Jail-Inmate Medical Cost Center** | | | | | |
| 43400 Charges to Hospital District | $ 110,328 | $ 84,000 | $ 84,000 | $ 110,328 | $ 84,000 |
| | $ 110,328 | $ 84,000 | $ 84,000 | $ 110,328 | $ 84,000 |
| **50110 - Adult Probation Support** | | | | | |
| 43010 Fees of Office/Chg for Service | $ 4,169 | $ - | $ - | $ 8,000 | $ - |
| 48200 Insurance Refunds/Credits | $ - | $ - | $ 4,589 | $ 4,589 | $ - |
| | $ 4,169 | $ - | $ 4,589 | $ 12,589 | $ - |
| **61020 - Planning and Development** | | | | | |
| 41020 Licenses and Permits | $ 170,836 | $ 125,000 | $ 125,000 | $ 150,000 | $ 150,000 |

| General Fund Revenues By Department | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 61020 - Planning and Development | | | | | |
| 41030 · OSSF Fees | $ 50,020 | $ 45,500 | $ 45,500 | $ 54,000 | $ 54,000 |
| 43010 Fees of Office/Chg for Service | $ 193 | $ - | $ - | $ 150 | $ - |
| | $ 221,049 | $ 170,500 | $ 170,500 | $ 204,150 | $ 204,000 |
| Total all Funds | $ 20,997,156 | $ 20,454,501 | $ 20,912,081 | $ 21,636,744 | $ 21,115,008 |

# *Walker County*
## Adopted Budget Fiscal Year 2017-2018
## General Fund
## Departmental Expenditures By Category

| General Fund Department Expenditures by Category | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 15010 - County Judge | | | | | |
| Salaries,Other Pay, Benefits | $ 188,012 | $ 202,662 | $ 202,662 | $ 195,653 | $ 202,366 |
| Operations | $ 4,841 | $ 8,454 | $ 8,454 | $ 8,454 | $ 8,454 |
| | $ 192,853 | $ 211,116 | $ 211,116 | $ 204,107 | $ 210,820 |
| 15020 - County Judge-IT Operations | | | | | |
| Salaries,Other Pay, Benefits | $ 200,977 | $ 315,905 | $ 315,905 | $ 207,424 | $ 320,252 |
| Operations | $ 1,261 | $ 9,530 | $ 9,530 | $ 9,530 | $ 9,530 |
| | $ 202,238 | $ 325,435 | $ 325,435 | $ 216,954 | $ 329,782 |
| 15030 - County Judge - IT HardwareSoftware | | | | | |
| Operations | $ 250,720 | $ 313,171 | $ 313,171 | $ 313,171 | $ 324,371 |
| Capital | $ 13,967 | $ - | $ - | $ - | $ 13,000 |
| | $ 264,687 | $ 313,171 | $ 313,171 | $ 313,171 | $ 337,371 |
| 15040 - Commissioner's Court | | | | | |
| Salaries,Other Pay, Benefits | $ 56,480 | $ 65,740 | $ 65,740 | $ 65,471 | $ 66,741 |
| Operations | $ 12,162 | $ 8,746 | $ 8,746 | $ 8,746 | $ 8,746 |
| | $ 68,642 | $ 74,486 | $ 74,486 | $ 74,217 | $ 75,487 |
| 15050 - County Clerk | | | | | |
| Salaries,Other Pay, Benefits | $ 516,991 | $ 532,747 | $ 532,747 | $ 525,153 | $ 541,184 |
| Operations | $ 83,385 | $ 103,401 | $ 103,401 | $ 103,401 | $ 108,201 |
| Capital | $ - | $ - | $ - | $ - | $ 20,336 |
| | $ 600,376 | $ 636,148 | $ 636,148 | $ 628,554 | $ 669,721 |
| 16010 - Voter Registration | | | | | |
| Salaries,Other Pay, Benefits | $ 47,953 | $ 46,450 | $ 48,737 | $ 48,737 | $ 47,377 |
| Operations | $ 26,040 | $ 25,500 | $ 25,843 | $ 25,843 | $ 25,500 |
| | $ 73,993 | $ 71,950 | $ 74,580 | $ 74,580 | $ 72,877 |
| 16020 - Elections | | | | | |
| Salaries,Other Pay, Benefits | $ 145,145 | $ 120,667 | $ 134,536 | $ 131,549 | $ 122,481 |
| Operations | $ 66,676 | $ 31,228 | $ 39,745 | $ 39,745 | $ 31,228 |
| | $ 211,821 | $ 151,895 | $ 174,281 | $ 171,294 | $ 153,709 |
| 16050 - Elections-HAVA Grant | | | | | |
| Operations | $ - | $ - | $ - | $ - | $ - |
| | $ - | $ - | $ - | $ - | $ - |
| 17010 - County Facilities | | | | | |
| Salaries,Other Pay, Benefits | $ 369,642 | $ 427,298 | $ 427,298 | $ 380,191 | $ 436,761 |
| Operations | $ 541,868 | $ 308,444 | $ 335,944 | $ 335,944 | $ 410,444 |
| Capital | $ 11,974 | $ - | $ - | $ - | $ 70,000 |
| | $ 923,484 | $ 735,742 | $ 763,242 | $ 716,135 | $ 917,205 |
| 17020 - Facilites-Justice Center Municipal Allocation | | | | | |
| Operations | $ 6,403 | $ 10,983 | $ 10,983 | $ 10,983 | $ 10,983 |
| | $ 6,403 | $ 10,983 | $ 10,983 | $ 10,983 | $ 10,983 |
| 19010 - Centralized Costs | | | | | |

| General Fund Department Expenditures by Category | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 19010 - Centralized Costs | | | | | |
| Salaries,Other Pay, Benefits | $ 482,186 | $ 502,830 | $ 502,830 | $ 500,692 | $ 461,675 |
| Operations | $ 554,796 | $ 617,951 | $ 617,951 | $ 617,951 | $ 653,281 |
| | $ 1,036,982 | $ 1,120,781 | $ 1,120,781 | $ 1,118,643 | $ 1,114,956 |
| 19200 - Contingency | | | | | |
| Contingency-Special | $ - | $ 500,000 | $ 455,000 | $ 150,000 | $ 500,000 |
| Contingency-General | $ - | $ 304,710 | $ 193,377 | $ 193,377 | $ 320,000 |
| Contingency | $ - | $ 44,725 | $ 44,725 | $ 44,725 | $ 100,000 |
| | $ - | $ 849,435 | $ 693,102 | $ 388,102 | $ 920,000 |
| 20005 - CountyAuditor-Financial Systems | | | | | |
| Operations | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| 20010 - County Auditor | | | | | |
| Salaries,Other Pay, Benefits | $ 619,241 | $ 642,645 | $ 642,645 | $ 625,510 | $ 652,043 |
| Operations | $ 50,495 | $ 47,775 | $ 47,775 | $ 47,775 | $ 47,775 |
| | $ 669,736 | $ 690,420 | $ 690,420 | $ 673,285 | $ 699,818 |
| 20020 - County Treasurer | | | | | |
| Salaries,Other Pay, Benefits | $ 288,141 | $ 327,322 | $ 327,322 | $ 321,816 | $ 332,683 |
| Operations | $ 50,509 | $ 41,579 | $ 41,579 | $ 41,579 | $ 23,579 |
| | $ 338,650 | $ 368,901 | $ 368,901 | $ 363,395 | $ 356,262 |
| 20030 - County Treasurer-Collections | | | | | |
| Salaries,Other Pay, Benefits | $ 109,283 | $ 111,774 | $ 111,774 | $ 111,774 | $ 113,701 |
| Operations | $ 20,931 | $ 21,820 | $ 21,820 | $ 21,820 | $ 21,820 |
| | $ 130,214 | $ 133,594 | $ 133,594 | $ 133,594 | $ 135,521 |
| 20040 - Purchasing | | | | | |
| Salaries,Other Pay, Benefits | $ 191,371 | $ 230,499 | $ 230,499 | $ 230,433 | $ 234,232 |
| Operations | $ 11,043 | $ 11,961 | $ 11,961 | $ 11,961 | $ 14,561 |
| | $ 202,414 | $ 242,460 | $ 242,460 | $ 242,394 | $ 248,793 |
| 21010 - Vehicle Registration | | | | | |
| Salaries,Other Pay, Benefits | $ 378,044 | $ 412,029 | $ 412,029 | $ 404,436 | $ 418,434 |
| Operations | $ 9,963 | $ 13,002 | $ 13,002 | $ 13,002 | $ 13,002 |
| | $ 388,007 | $ 425,031 | $ 425,031 | $ 417,438 | $ 431,436 |
| 29940 - Governmental/Services Contracts | | | | | |
| Appraisal District-Appraisals | $ 307,342 | $ 333,844 | $ 333,844 | $ 333,844 | $ 360,412 |
| Appraisal District Collections | $ 113,356 | $ 124,091 | $ 124,091 | $ 124,091 | $ 132,565 |
| | $ 420,698 | $ 457,935 | $ 457,935 | $ 457,935 | $ 492,977 |
| 30010 - Courts-Central Costs | | | | | |
| Salaries,Other Pay, Benefits | $ 24,285 | $ 24,568 | $ 24,568 | $ 24,568 | $ 24,572 |
| Operations | $ 142,771 | $ 175,848 | $ 482,453 | $ 482,453 | $ 182,665 |
| | $ 167,056 | $ 200,416 | $ 507,021 | $ 507,021 | $ 207,237 |
| 30020 - County Court-at-Law | | | | | |
| Salaries,Other Pay, Benefits | $ 417,503 | $ 422,938 | $ 422,938 | $ 422,938 | $ 428,113 |
| Operations | $ 224,029 | $ 191,093 | $ 191,093 | $ 191,093 | $ 191,093 |
| | $ 641,532 | $ 614,031 | $ 614,031 | $ 614,031 | $ 619,206 |
| 30030 - 12th Judicial District Court | | | | | |
| Salaries,Other Pay, Benefits | $ 207,755 | $ 210,324 | $ 210,324 | $ 210,324 | $ 213,904 |
| Operations | $ 207,431 | $ 171,306 | $ 171,306 | $ 171,306 | $ 171,306 |
| | $ 415,186 | $ 381,630 | $ 381,630 | $ 381,630 | $ 385,210 |

| General Fund Department Expenditures by Category | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 30040 - 278th Judicial District Court | | | | | |
| Salaries,Other Pay, Benefits | $ 207,516 | $ 214,034 | $ 214,034 | $ 205,603 | $ 217,559 |
| Operations | $ 166,640 | $ 171,123 | $ 171,123 | $ 171,123 | $ 171,123 |
| | $ 374,156 | $ 385,157 | $ 385,157 | $ 376,726 | $ 388,682 |
| 31010 - District Clerk | | | | | |
| Salaries,Other Pay, Benefits | $ 414,351 | $ 420,378 | $ 420,378 | $ 419,595 | $ 477,612 |
| Operations | $ 27,633 | $ 33,639 | $ 33,639 | $ 33,639 | $ 33,639 |
| Capital | $ 15,073 | $ - | $ - | $ - | $ - |
| | $ 457,057 | $ 454,017 | $ 454,017 | $ 453,234 | $ 511,251 |
| 32010 - Criminal District Attorney | | | | | |
| Salaries,Other Pay, Benefits | $ 1,556,408 | $ 1,589,154 | $ 1,658,836 | $ 1,656,815 | $ 1,575,303 |
| Operations | $ 87,226 | $ 54,427 | $ 54,427 | $ 54,427 | $ 56,587 |
| | $ 1,643,634 | $ 1,643,581 | $ 1,713,263 | $ 1,711,242 | $ 1,631,890 |
| 33010 - Justice of Peace Precinct 1 | | | | | |
| Salaries,Other Pay, Benefits | $ 200,938 | $ 205,465 | $ 205,465 | $ 205,369 | $ 208,425 |
| Operations | $ 8,634 | $ 13,474 | $ 13,474 | $ 13,474 | $ 13,574 |
| | $ 209,572 | $ 218,939 | $ 218,939 | $ 218,843 | $ 221,999 |
| 33020 - Justice of Peace Precinct 2 | | | | | |
| Salaries,Other Pay, Benefits | $ 191,573 | $ 197,547 | $ 197,547 | $ 194,308 | $ 200,403 |
| Operations | $ 5,106 | $ 9,895 | $ 9,895 | $ 9,895 | $ 9,995 |
| | $ 196,679 | $ 207,442 | $ 207,442 | $ 204,203 | $ 210,398 |
| 33030 - Justice of Peace Precinct 3 | | | | | |
| Salaries,Other Pay, Benefits | $ 198,089 | $ 201,624 | $ 201,624 | $ 201,621 | $ 203,406 |
| Operations | $ 7,784 | $ 11,404 | $ 11,404 | $ 11,404 | $ 12,504 |
| | $ 205,873 | $ 213,028 | $ 213,028 | $ 213,025 | $ 215,910 |
| 33040 - Justice of Peace Precinct 4 | | | | | |
| Salaries,Other Pay, Benefits | $ 248,368 | $ 251,310 | $ 251,310 | $ 251,259 | $ 255,049 |
| Operations | $ 15,215 | $ 17,137 | $ 16,887 | $ 16,887 | $ 17,237 |
| | $ 263,583 | $ 268,447 | $ 268,197 | $ 268,146 | $ 272,286 |
| 36010 - Juvenile Probation Support | | | | | |
| Salaries,Other Pay, Benefits | $ 33,169 | $ 33,022 | $ 33,022 | $ 33,022 | $ 33,022 |
| Operations | $ 95,032 | $ 90,713 | $ 90,713 | $ 90,713 | $ 90,713 |
| | $ 128,201 | $ 123,735 | $ 123,735 | $ 123,735 | $ 123,735 |
| 41010 - Sheriff | | | | | |
| Salaries,Other Pay, Benefits | $ 2,462,593 | $ 2,578,202 | $ 2,682,534 | $ 2,636,097 | $ 2,728,868 |
| Operations | $ 283,577 | $ 310,000 | $ 322,100 | $ 322,100 | $ 285,140 |
| Capital | $ 208,618 | $ 246,718 | $ 246,718 | $ 246,718 | $ 198,282 |
| | $ 2,954,788 | $ 3,134,920 | $ 3,251,352 | $ 3,204,915 | $ 3,212,290 |
| 41030 - Sheriff Estray | | | | | |
| Operations | $ 4,370 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| | $ 4,370 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 43010 - Courthouse Security General Fund | | | | | |
| Salaries,Other Pay, Benefits | $ 68,888 | $ 243,758 | $ 243,758 | $ 241,537 | $ 248,368 |
| Operations | $ 2,966 | $ - | $ - | $ - | $ - |
| | $ 71,854 | $ 243,758 | $ 243,758 | $ 241,537 | $ 248,368 |

| General Fund Department Expenditures by Category | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 44001 - Constables Central | | | | | |
| Salaries,Other Pay, Benefits | $ 43,704 | $ 48,850 | $ 48,850 | $ 47,059 | $ 53,487 |
| Operations | $ 2,070 | $ 9,119 | $ 8,635 | $ 8,635 | $ 5,419 |
| | $ 45,774 | $ 57,969 | $ 57,485 | $ 55,694 | $ 58,906 |
| 44010 - Constable Precinct 1 | | | | | |
| Salaries,Other Pay, Benefits | $ 72,179 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| Operations | $ 4,510 | $ 9,015 | $ 11,384 | $ 11,384 | $ 8,740 |
| | $ 76,689 | $ 83,005 | $ 85,374 | $ 85,374 | $ 83,460 |
| 44020 - Constable Precinct 2 | | | | | |
| Salaries,Other Pay, Benefits | $ 72,424 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| Operations | $ 2,987 | $ 6,223 | $ 7,963 | $ 7,963 | $ 16,229 |
| | $ 75,411 | $ 80,213 | $ 81,953 | $ 81,953 | $ 90,949 |
| 44030 - Constable Precinct 3 | | | | | |
| Salaries,Other Pay, Benefits | $ 72,379 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| Operations | $ 4,001 | $ 6,264 | $ 8,633 | $ 8,633 | $ 9,264 |
| Capital | $ - | $ - | $ - | $ - | $ 69,608 |
| | $ 76,380 | $ 80,254 | $ 82,623 | $ 82,623 | $ 153,592 |
| 44040 - Constable Precinct 4 | | | | | |
| Salaries,Other Pay, Benefits | $ 189,018 | $ 193,568 | $ 193,568 | $ 193,568 | $ 256,899 |
| Operations | $ 16,738 | $ 25,291 | $ 30,542 | $ 30,542 | $ 54,399 |
| Capital | $ 5,158 | $ - | $ - | $ - | $ - |
| | $ 210,914 | $ 218,859 | $ 224,110 | $ 224,110 | $ 311,298 |
| 45010 - Support Personnel-DPS | | | | | |
| Salaries,Other Pay, Benefits | $ 56,367 | $ 57,925 | $ 57,925 | $ 57,925 | $ 58,823 |
| Operations | $ 60 | $ 2,215 | $ 2,215 | $ 2,215 | $ 2,215 |
| | $ 56,427 | $ 60,140 | $ 60,140 | $ 60,140 | $ 61,038 |
| 45020 - Weigh Station Utilities and Services | | | | | |
| Operations | $ 21,103 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| | $ 21,103 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| 45040 - Weigh Station Site Support Personell | | | | | |
| Salaries,Other Pay, Benefits | $ 17,189 | $ 18,689 | $ 18,689 | $ 16,970 | $ 19,306 |
| Operations | $ 1,600 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | $ 18,789 | $ 28,689 | $ 28,689 | $ 26,970 | $ 29,306 |
| 46010 - Emergency Operations | | | | | |
| Salaries,Other Pay, Benefits | $ 52,321 | $ 78,218 | $ 78,218 | $ 78,218 | $ 78,951 |
| Operations | $ 61,760 | $ 94,413 | $ 109,978 | $ 109,978 | $ 97,783 |
| Capital | $ - | $ 7,576 | $ 7,576 | $ 7,576 | $ - |
| | $ 114,081 | $ 180,207 | $ 195,772 | $ 195,772 | $ 176,734 |
| 49940 - Public Safety Intergovernmental Services/Contracts | | | | | |
| Walker County Central Dispatch | $ 466,233 | $ 561,537 | $ 561,537 | $ 561,537 | $ 627,699 |
| Volunteer Fire Dept Special Purchases/G | $ 850 | $ - | $ - | $ - | $ - |
| Thomas Lake Road Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| Riverside Fire Dept. | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 |
| Pine Prairie Fire Dept. | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Dodge Volunteer Fire Dept. | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| Crabbs Prairie Fire Dept. | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| City of Huntsville | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 |
| | $ 756,270 | $ 862,724 | $ 862,724 | $ 862,724 | $ 928,886 |

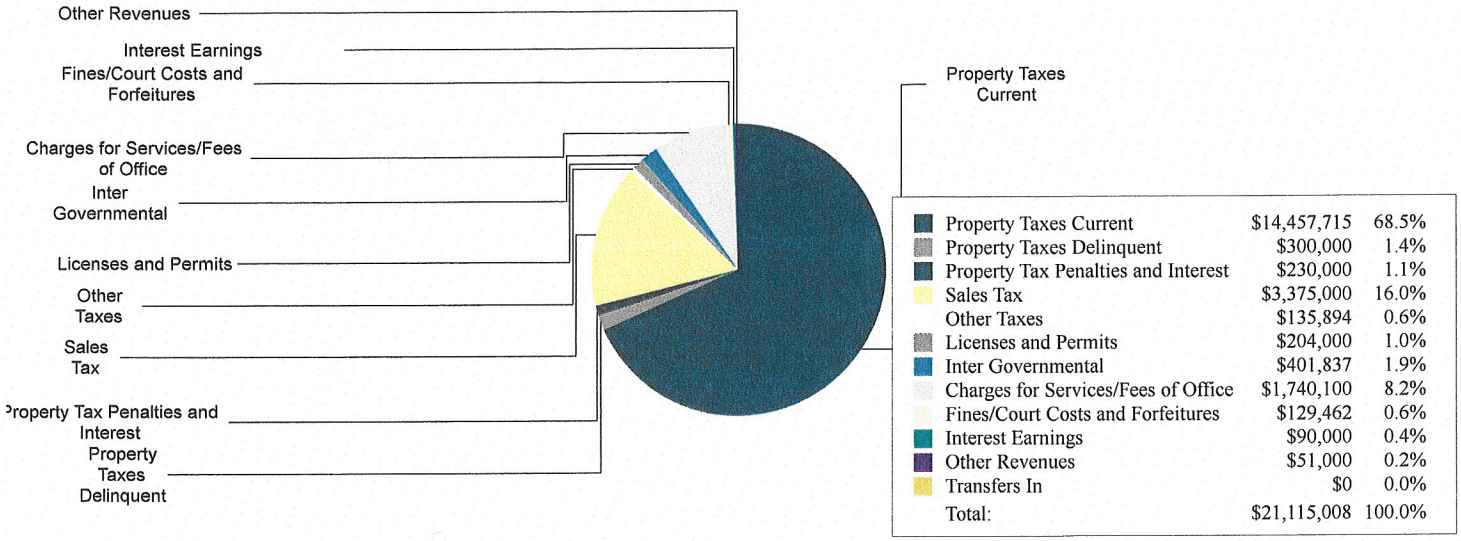
| General Fund Department Expenditures by Category | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 50010 - County Jail | | | | | |
| Salaries,Other Pay, Benefits | $ 2,004,951 | $ 2,080,427 | $ 2,080,427 | $ 2,080,427 | $ 2,109,242 |
| Operations | $ 487,575 | $ 571,609 | $ 571,609 | $ 571,609 | $ 571,609 |
| Capital | $ - | $ - | $ - | $ - | $ 81,269 |
| | $ 2,492,526 | $ 2,652,036 | $ 2,652,036 | $ 2,652,036 | $ 2,762,120 |
| 50020 - County Jail-Inmate Medical Cost Center | | | | | |
| Salaries,Other Pay, Benefits | $ 146,121 | $ 150,194 | $ 150,194 | $ 150,079 | $ 152,343 |
| Operations | $ 108,737 | $ 99,478 | $ 99,478 | $ 99,478 | $ 99,478 |
| | $ 254,858 | $ 249,672 | $ 249,672 | $ 249,557 | $ 251,821 |
| 50110 - Adult Probation Support | | | | | |
| Operations | $ 55,809 | $ 56,498 | $ 59,992 | $ 59,992 | $ 56,498 |
| Capital | $ - | $ - | $ 7,949 | $ 7,949 | $ - |
| | $ 55,809 | $ 56,498 | $ 67,941 | $ 67,941 | $ 56,498 |
| 50120 - Adult-Community Service | | | | | |
| Salaries,Other Pay, Benefits | $ 50,686 | $ 52,501 | $ 52,501 | $ 48,418 | $ 53,229 |
| Operations | $ 15 | $ 850 | $ 850 | $ 850 | $ 850 |
| | $ 50,701 | $ 53,351 | $ 53,351 | $ 49,268 | $ 54,079 |
| 60010 - Veteran's Service | | | | | |
| Salaries,Other Pay, Benefits | $ 27,074 | $ 29,500 | $ 29,500 | $ 28,940 | $ 30,219 |
| Operations | $ 956 | $ 2,137 | $ 2,137 | $ 2,137 | $ 2,137 |
| | $ 28,030 | $ 31,637 | $ 31,637 | $ 31,077 | $ 32,356 |
| 60020 - Social Services | | | | | |
| Operations | $ 5,668 | $ 23,800 | $ 23,800 | $ 23,800 | $ 23,800 |
| | $ 5,668 | $ 23,800 | $ 23,800 | $ 23,800 | $ 23,800 |
| 61020 - Planning and Development | | | | | |
| Salaries,Other Pay, Benefits | $ 395,611 | $ 436,890 | $ 436,890 | $ 414,170 | $ 445,269 |
| Operations | $ 49,719 | $ 65,072 | $ 65,072 | $ 65,072 | $ 62,225 |
| Capital | $ - | $ 9,500 | $ 9,500 | $ 9,500 | $ - |
| | $ 445,330 | $ 511,462 | $ 511,462 | $ 488,742 | $ 507,494 |
| 61050 - Litter Control General Fund | | | | | |
| Salaries,Other Pay, Benefits | $ 7,451 | $ - | $ - | $ - | $ - |
| Operations | $ 8,866 | $ 14,476 | $ 14,476 | $ 14,476 | $ 14,476 |
| | $ 16,317 | $ 14,476 | $ 14,476 | $ 14,476 | $ 14,476 |
| 69940 - Health and Welfare Intergovernmental Service/Contracts | | | | | |
| Veterans Center Contract | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| Tri-County MHMR | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 |
| Spay/Neuter Assistance | $ 5,400 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Soil Conservation | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| Senior Center | $ 10,000 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| Rita B. Huff Humane Society | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Contract-YMCAAfterSchool | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| Boys Girl Organization | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| | $ 86,630 | $ 115,730 | $ 115,730 | $ 115,730 | $ 115,730 |
| 70010 - Historical Commission | | | | | |
| Operations | $ 4,406 | $ 5,780 | $ 5,780 | $ 5,780 | $ 5,780 |
| | $ 4,406 | $ 5,780 | $ 5,780 | $ 5,780 | $ 5,780 |

| General Fund<br>Department Expenditures by Category | Actual<br>2015-2016 | Original<br>Budget<br>2016-2017 | Revised<br>Budget<br>2016-2017 | Estimated<br>2016-2017 | Budget<br>2017-2018 |
|---|---|---|---|---|---|
| 70020 - Texas AgriLife Extension Service | | | | | |
| Salaries,Other Pay, Benefits | $ 166,491 | $ 169,254 | $ 169,254 | $ 169,254 | $ 173,381 |
| Operations | $ 25,743 | $ 30,655 | $ 31,655 | $ 31,655 | $ 30,558 |
| | $ 192,234 | $ 199,909 | $ 200,909 | $ 200,909 | $ 203,939 |
| 93000 - Transfers Out | | | | | |
| Transfers-Legislative Funds | $ 34,834 | $ 14,507 | $ 14,507 | $ 14,507 | $ 43,518 |
| Transfer to Road & Bridge | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| Transfer to Projects Fund | $ 468,526 | $ - | $ - | $ - | $ 250,000 |
| Transfer to EMS Fund Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,551,275 | $ 1,860,518 |
| Fund Total | $ 20,617,374 | $ 22,092,522 | $ 22,550,195 | $ 21,945,040 | $ 23,319,980 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
General Fund
Revenues By Source

## Revenues by Source




| | | | |
|---|---|---|---|
| Property Taxes Current | $14,457,715 | 68.5% |
| Property Taxes Delinquent | $300,000 | 1.4% |
| Property Tax Penalties and Interest | $230,000 | 1.1% |
| Sales Tax | $3,375,000 | 16.0% |
| Other Taxes | $135,894 | 0.6% |
| Licenses and Permits | $204,000 | 1.0% |
| Inter Governmental | $401,837 | 1.9% |
| Charges for Services/Fees of Office | $1,740,100 | 8.2% |
| Fines/Court Costs and Forfeitures | $129,462 | 0.6% |
| Interest Earnings | $90,000 | 0.4% |
| Other Revenues | $51,000 | 0.2% |
| Transfers In | $0 | 0.0% |
| Total: | $21,115,008 | 100.0% |

## General Fund Revenues By Source

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 40110 | Current Taxes | $ 13,575,195 | $ 13,951,558 | $ 13,951,558 | $ 14,008,594 | $14,457,715 |
| 40120 | Delinquent Taxes | $ 300,776 | $ 285,000 | $ 285,000 | $ 350,000 | $ 300,000 |
| 40130 | Penalty & Interest | $ 236,640 | $ 220,000 | $ 220,000 | $ 260,000 | $ 230,000 |
| 40400 | Sales Taxes | $ 3,261,313 | $ 3,270,000 | $ 3,270,000 | $ 3,554,913 | $ 3,375,000 |
| Other Taxes | | | | | | |
| 40500 | In Lieu of Tax | $ 34,120 | $ 20,494 | $ 20,494 | $ 20,494 | $ 20,494 |
| 40510 | Mixed Beverage Tax | $ 133,244 | $ 113,160 | $ 113,160 | $ 112,300 | $ 115,400 |
| | | $ 167,364 | $ 133,654 | $ 133,654 | $ 132,794 | $ 135,894 |
| Licenses and Permits | | | | | | |
| 41020 | Licenses and Permits | $ 170,836 | $ 125,000 | $ 125,000 | $ 150,000 | $ 150,000 |
| 41030 | OSSF Fees | $ 50,020 | $ 45,500 | $ 45,500 | $ 54,000 | $ 54,000 |
| | | $ 220,856 | $ 170,500 | $ 170,500 | $ 204,000 | $ 204,000 |
| 42010 | State Funds | $ 208,051 | $ 114,406 | $ 188,105 | $ 207,344 | $ 123,500 |
| 42020 | State Longevity Pay | $ 4,940 | $ 3,500 | $ 3,500 | $ 5,300 | $ 5,300 |
| 42030 | State Funds-Indigent Defense | $ 57,267 | $ 58,568 | $ 58,568 | $ 60,904 | $ 60,904 |
| 42040 | State Funds - Capital Murder | $ 109,175 | $ - | $ 261,605 | $ 261,605 | $ - |
| 42410 | Intergovernmental Funds | $ 208,156 | $ 170,283 | $ 180,118 | $ 181,635 | $ 212,133 |
| 42460 | Central Appraisal District | $ 12,792 | $ 15,000 | $ 15,000 | $ - | $ - |
| 42470 | Inmate Housing-Other Counties | $ 106,782 | $ - | $ - | $ 59,400 | $ - |
| 42620 | Federal Funds | $ 127,443 | $ 25,000 | $ 132,502 | $ 115,073 | $ - |
| | | $ 834,606 | $ 386,757 | $ 839,398 | $ 891,261 | $ 401,837 |
| 43010 | Fees of Office/Chg for Service | $ 814,777 | $ 840,890 | $ 840,890 | $ 820,508 | $ 788,400 |
| 43020 | Serving Papers | $ 194,269 | $ 175,000 | $ 175,000 | $ 177,205 | $ 175,000 |

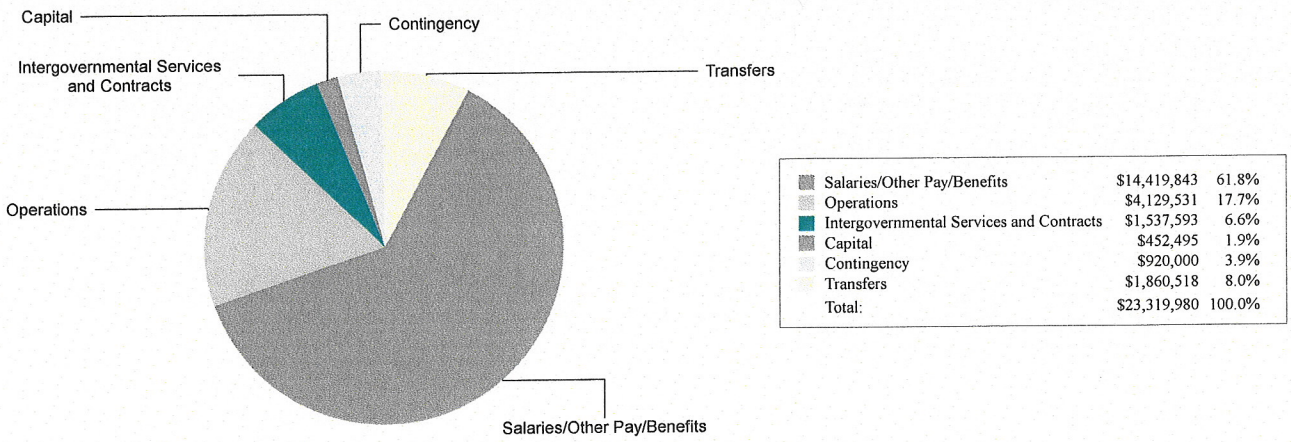
## General Fund Revenues By Source

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Charges for Services/Fees of Office** | | | | | | |
| 43050 | Copies | $ 312 | $ - | $ - | $ 150 | $ - |
| 43060 | Coin Phones | $ 159,973 | $ 72,000 | $ 72,000 | $ 120,000 | $ 72,000 |
| 43400 | Charges to Hospital District | $ 110,328 | $ 84,000 | $ 84,000 | $ 110,328 | $ 84,000 |
| 43599 | Cash Short & Over | $ - | $ - | $ - | $ - | $ - |
| 43700 | Suppl Guardianship Fees | $ 4,040 | $ - | $ - | $ 3,800 | $ - |
| 43710 | Family Protection Fee | $ 3,230 | $ - | $ - | $ 2,600 | $ - |
| 43740 | Bond Fees - General Fund | $ 3,461 | $ 2,500 | $ 2,500 | $ 2,400 | $ 2,400 |
| 43750 | Probation Fees - General Fund | $ 3,807 | $ 2,770 | $ 2,770 | $ 3,800 | $ 3,800 |
| 44100 | Veh Registration Commissions | $ 569,754 | $ 540,000 | $ 540,000 | $ 560,000 | $ 540,000 |
| 44210 | Certificate of Title | $ 63,170 | $ 60,500 | $ 60,500 | $ 61,500 | $ 61,500 |
| 46020 | Rent - Shelter | $ 9,975 | $ 5,000 | $ 5,000 | $ 7,000 | $ 7,000 |
| 46021 | Shelter-Retained Cleanup Deposits | $ 200 | $ - | $ - | $ - | $ - |
| 46040 | WCHA Utilities Reimb | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 46050 | DPS Annex Bldg Use | $ 6,338 | $ - | $ - | $ - | $ - |
| | | $ 1,949,634 | $ 1,788,660 | $ 1,788,660 | $ 1,875,291 | $ 1,740,100 |
| **Fines/Court Costs and Forfeitures** | | | | | | |
| 47020 | Court Costs | $ 14,102 | $ 14,900 | $ 14,900 | $ 12,500 | $ 12,500 |
| 47030 | Court Costs-Attorney Fees | $ 29,592 | $ 43,000 | $ 43,000 | $ 27,000 | $ 25,000 |
| 47040 | Time Payment 10% -Court Improvement | $ - | $ - | $ - | $ 2,290 | $ 2,290 |
| 47041 | Judicial Support Fee .60District Courts | $ - | $ - | $ - | $ 100 | $ 100 |
| 47042 | Judicial Support Fee .60 Court at Law | $ - | $ - | $ - | $ 100 | $ 100 |
| 47050 | Judicial Support Fee .60 Justice Courts | $ - | $ - | $ - | $ 4,000 | $ 4,000 |
| 47606 | License & Weight | $ 85,472 | $ 85,472 | $ 85,472 | $ 85,472 | $ 85,472 |
| 47800 | Bond Forfeitures | $ 44,106 | $ - | $ - | $ 30,300 | $ - |
| | | $ 173,272 | $ 143,372 | $ 143,372 | $ 161,762 | $ 129,462 |
| 48010 | Interest | $ 50,868 | $ 35,000 | $ 35,000 | $ 90,000 | $ 90,000 |
| **Other Revenues** | | | | | | |
| 48110 | Other Revenue | $ 63,913 | $ - | $ 350 | $ 36,281 | $ 25,000 |
| 48200 | Insurance Refunds/Credits | $ 162,169 | $ 50,000 | $ 54,589 | $ 42,648 | $ 26,000 |
| 48300 | Proceeds Auction/Sale | $ 550 | $ - | $ - | $ 9,200 | $ - |
| | | $ 226,632 | $ 50,000 | $ 54,939 | $ 88,129 | $ 51,000 |
| **Transfers In** | | | | | | |
| 49930 | Transfers In-Other Funds | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | Total all Funds | $ 20,997,156 | $ 20,454,501 | $20,912,081 | $ 21,636,744 | $ 21,115,008 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
General Fund
Expenditures by Object Code

Expenditures by Object Code




| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/Other Pay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 1,249,879 | $ 1,276,740 | $ 1,276,740 | $ 1,276,090 | $ 1,287,872 |
| 51030 | Deputies & Assistants | $ 7,405,893 | $ 8,034,317 | $ 8,187,219 | $ 7,840,873 | $ 8,304,378 |
| 51070 | Part-Time | $ 144,424 | $ 143,063 | $ 159,219 | $ 132,596 | $ 147,382 |
| 51090 | Overtime | $ 153,692 | $ 51,399 | $ 51,399 | $ 126,597 | $ 52,062 |
| 51110 | Salary Supplements | $ 105,362 | $ 106,288 | $ 106,288 | $ 106,336 | $ 109,336 |
| 51140 | Other Pay-Day Travel | $ 665 | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ 16,800 | $ 16,800 | $ 16,800 | $ 16,800 | $ 16,800 |
| 52010 | Social Security | $ 660,084 | $ 742,578 | $ 746,947 | $ 746,512 | $ 756,639 |
| 52020 | Group Insurance | $ 1,808,322 | $ 2,067,660 | $ 2,076,479 | $ 1,887,616 | $ 2,127,750 |
| 52022 | Retiree Insurance | $ 444,172 | $ 250,000 | $ 250,000 | $ 437,516 | $ 188,000 |
| 52030 | Retirement | $ 1,126,963 | $ 1,214,431 | $ 1,221,635 | $ 1,221,635 | $ 1,281,328 |
| 52040 | WorkersCompensation Ins | $ 65,567 | $ 148,311 | $ 148,939 | $ 148,939 | $ 130,688 |
| 52060 | Unemployment Insurance | $ 17,126 | $ 17,291 | $ 17,383 | $ 17,383 | $ 17,608 |
| 52990 | Payroll Rounding | $ (81) | $ - | $ - | $ - | $ - |
| | | $ 13,198,868 | $ 14,068,878 | $ 14,259,048 | $ 13,958,893 | $ 14,419,843 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 84,688 | $ 106,930 | $ 108,005 | $ 108,005 | $ 108,134 |
| 61020 | Budget/CAFR Supplies | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 61030 | Operating Supplies | $ 67,209 | $ 61,208 | $ 56,028 | $ 56,028 | $ 69,488 |
| 61100 | Minor Equipment | $ 37,078 | $ 14,569 | $ 36,382 | $ 36,382 | $ 18,569 |
| 61200 | Supplies-Jurors | $ 4,781 | $ 4,527 | $ 4,527 | $ 4,527 | $ 4,527 |
| 61210 | Janitorial Supplies | $ 44,786 | $ 45,629 | $ 44,879 | $ 44,879 | $ 45,629 |
| 61230 | Uniforms | $ 28,153 | $ 17,258 | $ 17,758 | $ 17,758 | $ 19,731 |
| 61260 | Election Costs | $ 37,096 | $ 9,713 | $ 18,230 | $ 18,230 | $ 9,713 |
| 61280 | Medical Supplies | $ 4,045 | $ 4,978 | $ 4,978 | $ 4,978 | $ 4,978 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61300 | Estray Supplies | $ 2,764 | $ 2,700 | $ 2,700 | $ 2,700 | $ 2,700 |
| 61310 | Canine/CanineSupplies/Services | $ 545 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61400 | Inmate Clothing/Linens | $ 2,697 | $ 6,200 | $ 6,200 | $ 6,200 | $ 6,200 |
| 61410 | Inmate Food | $ 409 | $ 3,640 | $ 2,755 | $ 2,755 | $ 3,640 |
| 61450 | Inmate Prescriptions | $ 51,761 | $ 32,100 | $ 32,100 | $ 32,100 | $ 32,100 |
| 61480 | VIPS Supplies | $ - | $ 500 | $ 850 | $ 850 | $ 500 |
| 61600 | Foster Care Clothing | $ 668 | $ 6,900 | $ 6,900 | $ 6,900 | $ 6,900 |
| 62010 | Postage | $ 77,582 | $ 111,284 | $ 111,128 | $ 111,128 | $ 110,324 |
| 62110 | Fuel & Oil | $ 134,378 | $ 230,928 | $ 232,928 | $ 232,928 | $ 193,828 |
| 62120 | Lubricants, Oils Etc | $ 2,153 | $ 6,915 | $ 6,915 | $ 6,915 | $ 7,415 |
| 63210 | Base Material | $ 1,631 | $ - | $ - | $ - | $ - |
| 64100 | Computer Software | $ 221 | $ 6,273 | $ 6,273 | $ 6,273 | $ 6,273 |
| 64120 | Computer Services | $ 28,997 | $ 33,323 | $ 33,323 | $ 33,323 | $ 33,323 |
| 64130 | Volume Licensing | $ 55,234 | $ 57,047 | $ 57,047 | $ 57,047 | $ 57,047 |
| 64140 | Software Maintenance | $ 41,808 | $ 76,820 | $ 76,821 | $ 76,821 | $ 88,376 |
| 64150 | Maintenance Hardware | $ 15,162 | $ 16,366 | $ 16,366 | $ 16,366 | $ 16,366 |
| 64170 | IT Purchased Consulting Services | $ 1,994 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 64180 | Maint/Support Court Security/Video Eq | $ - | $ 16,100 | $ 16,100 | $ 16,100 | $ 16,100 |
| 64410 | Tyler/ Odyssey Annual License/Services | $ 155,226 | $ 181,365 | $ 181,365 | $ 181,365 | $ 181,365 |
| 64420 | Tyler/ Dynamics Annual License/Services | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| 64500 | Software Support-Website | $ 6,520 | $ 6,522 | $ 6,522 | $ 6,522 | $ 6,522 |
| 64600 | Collection Software Annual Chg | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 |
| 64700 | Software Improv/Training | $ 20,382 | $ 8,080 | $ 8,080 | $ 8,080 | $ 8,080 |
| 66010 | Attorneys | $ 493,121 | $ 535,283 | $ 529,261 | $ 529,261 | $ 525,283 |
| 66020 | Attorneys_CPS Cases | $ 27,907 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 66040 | Other TDCJ Trial Related Costs | $ 59,627 | $ - | $ 45,000 | $ 45,000 | $ - |
| 66050 | Trial Costs - Capital | $ 71,749 | $ - | $ 261,605 | $ 261,605 | $ - |
| 66500 | Court Reporters | $ 17,529 | $ 10,000 | $ 13,000 | $ 13,000 | $ 10,000 |
| 66600 | Jurors | $ 6,718 | $ 16,250 | $ 16,250 | $ 16,250 | $ 16,250 |
| 66610 | Juror Pay Increase | $ 17,476 | $ 16,000 | $ 16,000 | $ 16,000 | $ 16,000 |
| 66620 | Court Reporters-Grand Jury | $ - | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 66700 | Expert Witness | $ 3,557 | $ 5,024 | $ 5,024 | $ 5,024 | $ 5,024 |
| 66810 | Appeals Court Alloc | $ 1,937 | $ 2,665 | $ 2,665 | $ 2,665 | $ 12,665 |
| 66820 | Second Admin Judicial Fee | $ 3,292 | $ 3,600 | $ 3,622 | $ 3,622 | $ 3,600 |
| 66900 | Public Defender Contract | $ 14,183 | $ 14,183 | $ 14,183 | $ 14,183 | $ 21,000 |
| 67010 | Engineering Contract-Nemec | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 |
| 67020 | Doctor Contract_Jail | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 |
| 67030 | Forensic Analysis | $ - | $ - | $ - | $ - | $ - |
| 67040 | Professional Services | $ 34,425 | $ 47,469 | $ 50,469 | $ 50,469 | $ 47,469 |
| 67050 | Pre-Employ Physicals/Testing | $ 5,870 | $ 4,074 | $ 4,174 | $ 4,174 | $ 4,074 |
| 67060 | Accounting Services | $ 40,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| 67061 | Audit Services | $ 2,000 | $ 1,900 | $ 1,900 | $ 1,900 | $ 1,900 |
| 67070 | Bank Charges | $ 33,586 | $ 24,750 | $ 24,750 | $ 24,750 | $ 6,750 |
| 68010 | Purchased Services | $ 150,814 | $ 136,847 | $ 160,110 | $ 160,110 | $ 137,907 |
| 68020 | Microfilming | $ 63,256 | $ 79,200 | $ 79,200 | $ 79,200 | $ 84,000 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 68030 | Purchased Services-Medical | $ 329 | $ 8,600 | $ 8,600 | $ 8,600 | $ 8,600 |
| 68060 | Contract Services - DSHS | $ 1,731 | $ 1,850 | $ 1,850 | $ 1,850 | $ 1,850 |
| 68070 | Detention-Juvenile | $ 73,879 | $ 66,374 | $ 66,374 | $ 66,374 | $ 66,374 |
| 68090 | Jail Food Contract | $ 250,456 | $ 276,646 | $ 276,646 | $ 276,646 | $ 276,646 |
| 68100 | Autopsies | $ 89,551 | $ 76,500 | $ 76,500 | $ 76,500 | $ 76,500 |
| 68200 | Ambulance Fees | $ 30,016 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 68310 | Parking Lot Rental | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 |
| 68400 | Legal/Public Notices | $ 11,376 | $ 12,711 | $ 12,711 | $ 12,711 | $ 12,711 |
| 68500 | Towing | $ 970 | $ 950 | $ 1,225 | $ 1,225 | $ 950 |
| 68600 | Other Services | $ 354 | $ 750 | $ 750 | $ 750 | $ 750 |
| 68610 | Miscelleneous Expenses | $ 1,644 | $ - | $ - | $ - | $ - |
| 69050 | Copier Replacement | $ 2,604 | $ 42,574 | $ 42,574 | $ 42,574 | $ 42,574 |
| 69900 | Project/Eq Allocation | $ 46,968 | $ 8,527 | $ 8,527 | $ 8,527 | $ 46,047 |
| 70010 | Insurance & Bonds | $ 185,701 | $ 215,325 | $ 215,325 | $ 215,325 | $ 215,325 |
| 70020 | Insurance Deductibles | $ 37,572 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 71010 | Travel & Lodging | $ 74,363 | $ 89,646 | $ 87,591 | $ 87,591 | $ 90,179 |
| 71020 | Conferences/Training | $ 22,083 | $ 31,755 | $ 31,425 | $ 31,425 | $ 32,670 |
| 71030 | Dues & Subscriptions | $ 29,964 | $ 48,159 | $ 49,090 | $ 49,090 | $ 50,989 |
| 72030 | Grant Expenditures | $ 26,021 | $ - | $ 12,100 | $ 12,100 | $ - |
| 72032 | TAC Grant Expenditures | $ 11,576 | $ - | $ - | $ - | $ - |
| 72033 | Grant Match | $ - | $ - | $ - | $ - | $ 35,330 |
| 73150 | Rentals | $ 22,296 | $ 6,794 | $ 6,794 | $ 6,794 | $ 6,794 |
| 73160 | Copier Service Agreements | $ 16,271 | $ 30,009 | $ 30,852 | $ 30,852 | $ 31,759 |
| 73180 | Foster Child Allowances | $ 3,880 | $ 15,600 | $ 15,600 | $ 15,600 | $ 15,600 |
| 74100 | Communication | $ 44,229 | $ 59,457 | $ 59,457 | $ 59,457 | $ 59,457 |
| 74110 | Data Circuits/Internet | $ 16,414 | $ 21,420 | $ 21,420 | $ 21,420 | $ 21,420 |
| 74130 | Communication-Cell Phones | $ 1,325 | $ 1,452 | $ 1,452 | $ 1,452 | $ 1,452 |
| 74140 | Long Distance | $ 4,427 | $ 11,456 | $ 11,456 | $ 11,456 | $ 11,362 |
| 74150 | Communication-Air Cards | $ 25,854 | $ 29,100 | $ 29,556 | $ 29,556 | $ 30,012 |
| 74200 | Electricity | $ 273,671 | $ 344,460 | $ 344,460 | $ 344,460 | $ 344,460 |
| 74300 | Gas | $ 25,376 | $ 33,522 | $ 33,522 | $ 33,522 | $ 33,522 |
| 74400 | Water/Sewer/Garbage | $ 26,433 | $ 31,203 | $ 31,203 | $ 31,203 | $ 31,203 |
| 74500 | TeleCable | $ 4,074 | $ 3,940 | $ 3,940 | $ 3,940 | $ 3,840 |
| 75100 | Repairs - Vehicles & Trucks | $ 60,603 | $ 46,635 | $ 47,878 | $ 47,878 | $ 52,201 |
| 75200 | Repairs - Equipment | $ 6,029 | $ 13,494 | $ 12,444 | $ 12,444 | $ 13,714 |
| 75205 | Repairs - Specialty Equipment | $ 27,429 | $ - | $ - | $ - | $ - |
| 75300 | Repairs & Maint. - Buildings | $ 107,215 | $ 103,944 | $ 121,294 | $ 121,294 | $ 103,944 |
| 75310 | Repairs/Upgrades Major- Buildings | $ 175,844 | $ - | $ - | $ - | $ 92,000 |
| 75400 | Repairs & Maint - Office Equ | $ 1,473 | $ 6,175 | $ 5,278 | $ 5,278 | $ 6,175 |
| 75500 | Maint-Weigh Station | $ 1,600 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 75600 | Repairs - HVAC | $ 24,843 | $ 35,000 | $ 35,000 | $ 35,000 | $ 35,000 |
| 75700 | Repairs Storm Shelter | $ 2,833 | $ - | $ - | $ - | $ - |
| | | $ 3,884,111 | $ 3,952,519 | $ 4,338,638 | $ 4,338,638 | $ 4,129,531 |
| InterGovernmental Services/Contracts | | | | | | |
| 77090 | Walker County Central Dispatch | $ 466,233 | $ 561,537 | $ 561,537 | $ 561,537 | $ 627,699 |

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| InterGovernmental Services/Contracts | | | | | | |
| 77100 | City of Huntsville | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 |
| 77120 | Crabbs Prairie Fire Dept. | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77130 | Riverside Fire Dept. | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 |
| 77140 | Pine Prairie Fire Dept. | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77150 | Dodge Volunteer Fire Dept. | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77160 | Thomas Lake Road Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77170 | Volunteer Fire Dept Special Purchases/Gr | $ 850 | $ - | $ - | $ - | $ - |
| 77300 | Appraisal District-Appraisals | $ 307,342 | $ 333,844 | $ 333,844 | $ 333,844 | $ 360,412 |
| 77310 | Appraisal District Collections | $ 113,356 | $ 124,091 | $ 124,091 | $ 124,091 | $ 132,565 |
| 77400 | Tri-County MHMR | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 |
| 77410 | Senior Center | $ 10,000 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| 77420 | Rita B. Huff Humane Society | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77430 | Spay/Neuter Assistance | $ 5,400 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77440 | Soil Conservation | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| 77450 | Boys Girl Organization | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77460 | Contract-YMCAAfterSchool | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77470 | Veterans Center Contract | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| | | $ 1,263,598 | $ 1,436,389 | $ 1,436,389 | $ 1,436,389 | $ 1,537,593 |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | $ - | $ - | $ - | $ - | $ 70,000 |
| 84920 | Office Eq, Fixtures,Software | $ 29,040 | $ 17,076 | $ 17,076 | $ 17,076 | $ 33,336 |
| 85010 | Machinery & Equipment | $ 17,132 | $ - | $ 7,949 | $ 7,949 | $ - |
| 87030 | Vehicles | $ 208,618 | $ 246,718 | $ 246,718 | $ 246,718 | $ 349,159 |
| | | $ 254,790 | $ 263,794 | $ 271,743 | $ 271,743 | $ 452,495 |
| Contingency | | | | | | |
| 92010 | Contingency-General | $ - | $ 304,710 | $ 193,377 | $ 193,377 | $ 320,000 |
| 92020 | Contingency-Special | $ - | $ 500,000 | $ 455,000 | $ 150,000 | $ 500,000 |
| 92050 | Contingency | $ - | $ 44,725 | $ 44,725 | $ 44,725 | $ 100,000 |
| | | $ - | $ 849,435 | $ 693,102 | $ 388,102 | $ 920,000 |
| Transfers | | | | | | |
| 99020 | Transfer to EMS Fund Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| 99050 | Transfer to Projects Fund | $ 468,526 | $ - | $ - | $ - | $ 250,000 |
| 99060 | Transfers-Legislative Funds | $ 34,834 | $ 14,507 | $ 14,507 | $ 14,507 | $ 43,518 |
| 99220 | Transfer to Road & Bridge | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| | | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,551,275 | $ 1,860,518 |
| | Total all Funds | $ 20,617,374 | $ 22,092,522 | $22,550,195 | $ 21,945,040 | $ 23,319,980 |

# Walker County

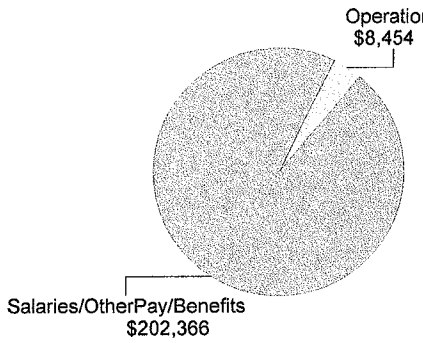
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15010 County Judge

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $202,366 | 96.0% |
| Operations | $8,454 | 4.0% |
| Total: | $210,820 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 98,807 | $ 99,486 | $ 99,486 | $ 99,486 | $ 100,010 |
| 51030 | Deputies & Assistants | $ 42,757 | $ 53,538 | $ 53,538 | $ 46,529 | $ 52,014 |
| 51140 | Other Pay-Day Travel | $ 90 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 10,022 | $ 11,706 | $ 11,706 | $ 11,706 | $ 11,631 |
| 52020 | Group Insurance | $ 14,695 | $ 18,176 | $ 18,176 | $ 17,625 | $ 18,388 |
| 52022 | Retiree Insurance | $ 3,481 | $ - | $ - | $ 551 | $ - |
| 52030 | Retirement | $ 17,734 | $ 19,190 | $ 19,190 | $ 19,190 | $ 19,763 |
| 52040 | WorkersCompensation Ins | $ 345 | $ 459 | $ 459 | $ 459 | $ 456 |
| 52060 | Unemployment Insurance | $ 81 | $ 107 | $ 107 | $ 107 | $ 104 |
| | | $ 188,012 | $ 202,662 | $ 202,662 | $ 195,653 | $ 202,366 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 444 | $ 1,276 | $ 1,276 | $ 1,276 | $ 1,000 |
| 61030 | Operating Supplies | $ 17 | $ 425 | $ 425 | $ 425 | $ 425 |
| 62010 | Postage | $ 56 | $ 250 | $ 250 | $ 250 | $ 250 |
| 71010 | Travel & Lodging | $ 676 | $ 2,686 | $ 2,116 | $ 2,116 | $ 2,119 |
| 71020 | Conferences/Training | $ 650 | $ 1,235 | $ 1,235 | $ 1,235 | $ 1,200 |
| 71030 | Dues & Subscriptions | $ 2,000 | $ 1,430 | $ 2,000 | $ 2,000 | $ 2,000 |
| 73160 | Copier Service Agreements | $ - | $ - | $ - | $ - | $ 750 |
| 74140 | Long Distance | $ - | $ 104 | $ 104 | $ 104 | $ 110 |
| 74150 | Communication-Air Cards | $ 524 | $ 468 | $ 468 | $ 468 | $ 500 |
| 74500 | TeleCable | $ 474 | $ 480 | $ 480 | $ 480 | $ - |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| | | $ 4,841 | $ 8,454 | $ 8,454 | $ 8,454 | $ 8,454 |
| Department Totals | | $ 192,853 | $ 211,116 | $ 211,116 | $ 204,107 | $ 210,820 |

# *Walker County*

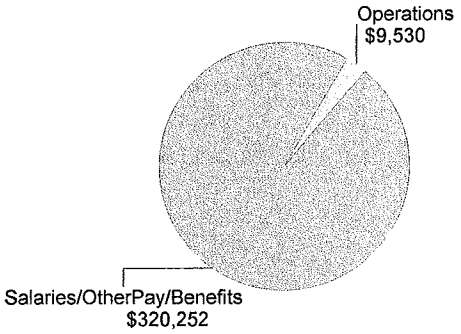
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15020 County Judge-IT Operations

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $320,252 | 97.1% |
| Operations | $9,530 | 2.9% |
| Total: | $329,782 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 136,964 | $ 231,629 | $ 231,629 | $ 123,148 | $ 233,989 |
| 52010 | Social Security | $ 9,926 | $ 17,719 | $ 17,719 | $ 17,719 | $ 17,900 |
| 52020 | Group Insurance | $ 20,214 | $ 36,352 | $ 36,352 | $ 17,637 | $ 36,776 |
| 52022 | Retiree Insurance | $ 16,138 | $ - | $ - | $ 18,715 | $ - |
| 52030 | Retirement | $ 17,141 | $ 29,047 | $ 29,047 | $ 29,047 | $ 30,418 |
| 52040 | WorkersCompensation Ins | $ 335 | $ 695 | $ 695 | $ 695 | $ 702 |
| 52060 | Unemployment Insurance | $ 259 | $ 463 | $ 463 | $ 463 | $ 467 |
| | | $ 200,977 | $ 315,905 | $ 315,905 | $ 207,424 | $ 320,252 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ - | $ 550 | $ 550 | $ 550 | $ 550 |
| 61030 | Operating Supplies | $ 341 | $ 2,219 | $ 2,219 | $ 2,219 | $ 2,219 |
| 62010 | Postage | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 62110 | Fuel & Oil | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 71010 | Travel & Lodging | $ - | $ 3,924 | $ 3,924 | $ 3,924 | $ 3,924 |
| 71020 | Conferences/Training | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| 71030 | Dues & Subscriptions | $ - | $ 200 | $ 200 | $ 200 | $ 200 |
| 74140 | Long Distance | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 74150 | Communication-Air Cards | $ 912 | $ 812 | $ 812 | $ 812 | $ 812 |
| 75100 | Repairs - Vehicles & Trucks | $ 8 | $ 500 | $ 500 | $ 500 | $ 500 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 300 | $ 300 | $ 300 | $ 300 |
| | | $ 1,261 | $ 9,530 | $ 9,530 | $ 9,530 | $ 9,530 |
| Department Totals | | $ 202,238 | $ 325,435 | $ 325,435 | $ 216,954 | $ 329,782 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15030 County Judge - IT HardwareSoftware

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61030 | Operating Supplies | $ 1,733 | $ 1,587 | $ 1,587 | $ 1,587 | $ 1,587 |
| 64130 | Volume Licensing | $ 55,234 | $ 56,683 | $ 56,683 | $ 56,683 | $ 56,683 |
| 64140 | Software Maintenance | $ 6,987 | $ 21,908 | $ 21,908 | $ 21,908 | $ 33,108 |
| 64150 | Maintenance Hardware | $ 15,162 | $ 16,366 | $ 16,366 | $ 16,366 | $ 16,366 |
| 64170 | IT Purchased Consulting Services | $ 1,994 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 64180 | Maint/Support Court Security/Video P | $ - | $ 16,100 | $ 16,100 | $ 16,100 | $ 16,100 |
| 64410 | Tyler/ Odyssey Annual License/Service | $ 155,226 | $ 181,365 | $ 181,365 | $ 181,365 | $ 181,365 |
| 64500 | Software Support-Website | $ 6,520 | $ 6,522 | $ 6,522 | $ 6,522 | $ 6,522 |
| 68010 | Purchased Services | $ 806 | $ 2,640 | $ 2,640 | $ 2,640 | $ 2,640 |
| 69900 | Project/Eq Allocation | $ 6,958 | $ - | $ - | $ - | $ - |
| 71030 | Dues & Subscriptions | $ 100 | $ - | $ - | $ - | $ - |
| | | $ 250,720 | $ 313,171 | $ 313,171 | $ 313,171 | $ 324,371 |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ 13,967 | $ - | $ - | $ - | $ 13,000 |
| | | $ 13,967 | $ - | $ - | $ - | $ 13,000 |
| Department Totals | | $ 264,687 | $ 313,171 | $ 313,171 | $ 313,171 | $ 337,371 |

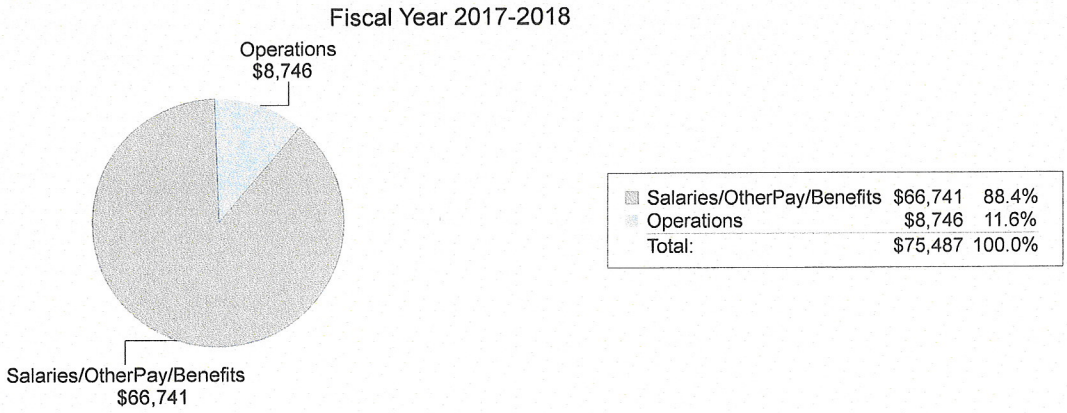
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15040 Commissioner's Court




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 39,299 | $ 46,940 | $ 46,940 | $ 46,940 | $ 47,500 |
| 51140 | Other Pay-Day Travel | $ 90 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 2,901 | $ 3,591 | $ 3,591 | $ 3,591 | $ 3,634 |
| 52020 | Group Insurance | $ 9,088 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52030 | Retirement | $ 4,932 | $ 5,886 | $ 5,886 | $ 5,886 | $ 6,175 |
| 52040 | WorkersCompensation Ins | $ 96 | $ 141 | $ 141 | $ 141 | $ 143 |
| 52060 | Unemployment Insurance | $ 74 | $ 94 | $ 94 | $ 94 | $ 95 |
| | | $ 56,480 | $ 65,740 | $ 65,740 | $ 65,471 | $ 66,741 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 3,553 | $ 1,100 | $ 1,700 | $ 1,700 | $ 1,580 |
| 61030 | Operating Supplies | $ 66 | $ 175 | $ 175 | $ 175 | $ 175 |
| 61100 | Minor Equipment | $ 541 | $ - | $ 102 | $ 102 | $ - |
| 62010 | Postage | $ 93 | $ 100 | $ 100 | $ 100 | $ 100 |
| 69900 | Project/Eq Allocation | $ 5,033 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 542 | $ 2,320 | $ 1,918 | $ 1,918 | $ 2,320 |
| 71020 | Conferences/Training | $ 225 | $ 1,385 | $ 1,085 | $ 1,085 | $ 1,385 |
| 71030 | Dues & Subscriptions | $ 383 | $ 262 | $ 262 | $ 262 | $ 262 |
| 73160 | Copier Service Agreements | $ 530 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 74150 | Communication-Air Cards | $ 722 | $ 924 | $ 924 | $ 924 | $ 924 |
| 74500 | TeleCable | $ 474 | $ 480 | $ 480 | $ 480 | $ - |
| | | $ 12,162 | $ 8,746 | $ 8,746 | $ 8,746 | $ 8,746 |
| Department Totals | | $ 68,642 | $ 74,486 | $ 74,486 | $ 74,217 | $ 75,487 |

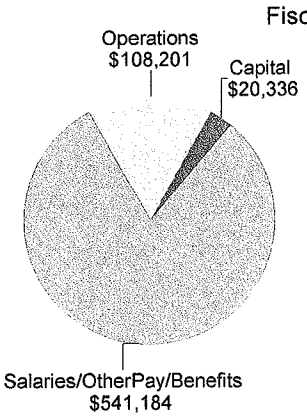
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15050 County Clerk




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $541,184 | 80.8% |
| Operations | $108,201 | 16.2% |
| Capital | $20,336 | 3.0% |
| Total: | $669,721 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 64,736 | $ 65,527 | $ 65,527 | $ 65,527 | $ 66,027 |
| 51030 | Deputies & Assistants | $ 289,427 | $ 300,698 | $ 300,698 | $ 293,104 | $ 304,898 |
| 52010 | Social Security | $ 26,070 | $ 28,016 | $ 28,016 | $ 28,016 | $ 28,375 |
| 52020 | Group Insurance | $ 85,629 | $ 90,880 | $ 90,880 | $ 85,614 | $ 91,940 |
| 52022 | Retiree Insurance | $ 5,251 | $ - | $ - | $ 5,266 | $ - |
| 52030 | Retirement | $ 44,350 | $ 45,924 | $ 45,924 | $ 45,924 | $ 48,220 |
| 52040 | WorkersCompensation Ins | $ 860 | $ 1,099 | $ 1,099 | $ 1,099 | $ 1,114 |
| 52060 | Unemployment Insurance | $ 668 | $ 603 | $ 603 | $ 603 | $ 610 |
| | | $ 516,991 | $ 532,747 | $ 532,747 | $ 525,153 | $ 541,184 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 6,047 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 61100 | Minor Equipment | $ 1,749 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 3,063 | $ 4,500 | $ 4,500 | $ 4,500 | $ 4,000 |
| 68010 | Purchased Services | $ 192 | $ - | $ - | $ - | $ - |
| 68020 | Microfilming | $ 63,256 | $ 79,200 | $ 79,200 | $ 79,200 | $ 84,000 |
| 68060 | Contract Services - DSHS | $ 1,731 | $ 1,850 | $ 1,850 | $ 1,850 | $ 1,850 |
| 71010 | Travel & Lodging | $ 4,850 | $ 3,600 | $ 3,600 | $ 3,600 | $ 4,100 |
| 71020 | Conferences/Training | $ 181 | $ 2,100 | $ 2,100 | $ 2,100 | $ 2,100 |
| 71030 | Dues & Subscriptions | $ 394 | $ 150 | $ 150 | $ 150 | $ 150 |
| 73160 | Copier Service Agreements | $ 1,922 | $ 2,001 | $ 2,001 | $ 2,001 | $ 2,001 |
| | | $ 83,385 | $ 103,401 | $ 103,401 | $ 103,401 | $ 108,201 |
| **Capital** | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ - | $ - | $ - | $ - | $ 20,336 |
| | | $ - | $ - | $ - | $ - | $ 20,336 |
| Department Totals | | $ 600,376 | $ 636,148 | $ 636,148 | $ 628,554 | $ 669,721 |

# Walker County

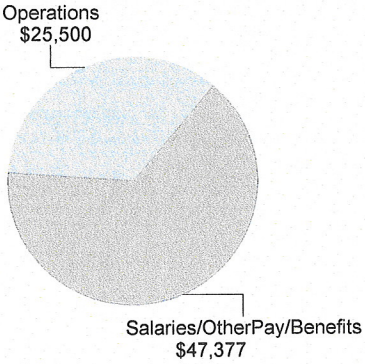
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

16010 Voter Registration

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $47,377 | 65.0% |
| Operations | $25,500 | 35.0% |
| Total: | $72,877 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 31,081 | $ 30,957 | $ 30,957 | $ 30,957 | $ 31,517 |
| 51070 | Part-Time | $ 1,287 | $ - | $ 2,287 | $ 2,287 | $ - |
| 52010 | Social Security | $ 2,465 | $ 2,368 | $ 2,368 | $ 2,368 | $ 2,411 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 3,892 | $ 3,882 | $ 3,882 | $ 3,882 | $ 4,097 |
| 52040 | WorkersCompensation Ins | $ 79 | $ 93 | $ 93 | $ 93 | $ 95 |
| 52060 | Unemployment Insurance | $ 61 | $ 62 | $ 62 | $ 62 | $ 63 |
| | | $ 47,953 | $ 46,450 | $ 48,737 | $ 48,737 | $ 47,377 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 2,623 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 61030 | Operating Supplies | $ 2,572 | $ 500 | $ 500 | $ 500 | $ 500 |
| 61100 | Minor Equipment | $ 473 | $ 500 | $ 500 | $ 500 | $ 500 |
| 62010 | Postage | $ 16,110 | $ 17,500 | $ 17,500 | $ 17,500 | $ 17,500 |
| 68010 | Purchased Services | $ 671 | $ 500 | $ 500 | $ 500 | $ 500 |
| 71010 | Travel & Lodging | $ 1,388 | $ 500 | $ 500 | $ 500 | $ 500 |
| 71020 | Conferences/Training | $ 150 | $ 300 | $ 300 | $ 300 | $ 300 |
| 73150 | Rentals | $ 275 | $ - | $ - | $ - | $ - |
| 73160 | Copier Service Agreements | $ 306 | $ 650 | $ 993 | $ 993 | $ 650 |
| 74140 | Long Distance | $ - | $ 50 | $ 50 | $ 50 | $ 50 |
| 74150 | Communication-Air Cards | $ 1,464 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 8 | $ - | $ - | $ - | $ - |
| 75200 | Repairs - Equipment | $ - | $ - | $ - | $ - | $ - |
| | | $ 26,040 | $ 25,500 | $ 25,843 | $ 25,843 | $ 25,500 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 16010 Voter Registration<br>Department Totals | $ 73,993 | $ 71,950 | $ 74,580 | $ 74,580 | $ 72,877 |

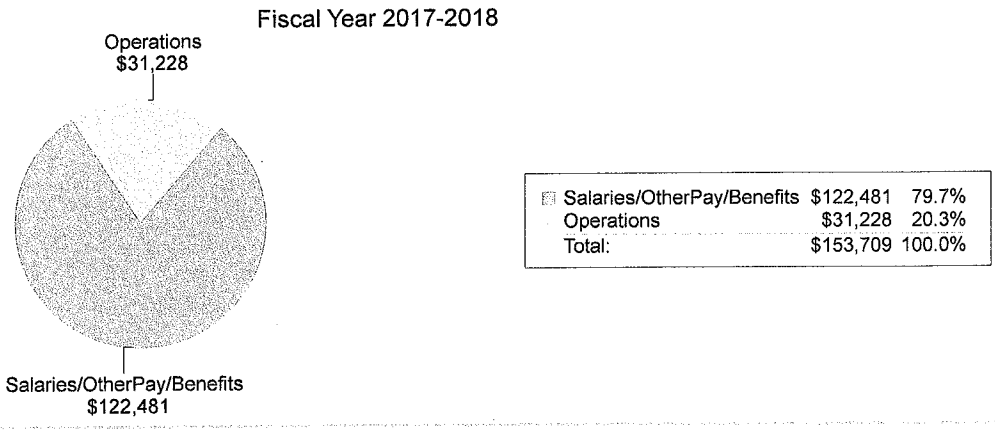
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

16020 Elections




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 84,537 | $ 84,922 | $ 84,922 | $ 81,935 | $ 85,922 |
| 51070 | Part-Time | $ 24,105 | $ - | $ 13,869 | $ 13,869 | $ - |
| 52010 | Social Security | $ 7,266 | $ 6,496 | $ 6,496 | $ 6,496 | $ 6,573 |
| 52020 | Group Insurance | $ 17,273 | $ 18,176 | $ 18,176 | $ 17,637 | $ 18,388 |
| 52022 | Retiree Insurance | $ 903 | $ - | $ - | $ 539 | $ - |
| 52030 | Retirement | $ 10,591 | $ 10,649 | $ 10,649 | $ 10,649 | $ 11,170 |
| 52040 | WorkersCompensation Ins | $ 265 | $ 254 | $ 254 | $ 254 | $ 257 |
| 52060 | Unemployment Insurance | $ 205 | $ 170 | $ 170 | $ 170 | $ 171 |
| | | $ 145,145 | $ 120,667 | $ 134,536 | $ 131,549 | $ 122,481 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 602 | $ 933 | $ 933 | $ 933 | $ 933 |
| 61030 | Operating Supplies | $ 6,808 | $ 6,500 | $ 2,641 | $ 2,641 | $ 6,500 |
| 61100 | Minor Equipment | $ 464 | $ 500 | $ 4,359 | $ 4,359 | $ 500 |
| 61260 | Election Costs | $ 37,096 | $ 9,713 | $ 18,230 | $ 18,230 | $ 9,713 |
| 62010 | Postage | $ 1,024 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 64140 | Software Maintenance | $ - | $ 1,082 | $ 1,082 | $ 1,082 | $ 1,082 |
| 68010 | Purchased Services | $ 19,800 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 71010 | Travel & Lodging | $ - | $ 800 | $ 800 | $ 800 | $ 800 |
| 71020 | Conferences/Training | $ 300 | $ 300 | $ 300 | $ 300 | $ 300 |
| 75400 | Repairs & Maint - Office Equ | $ 582 | $ 200 | $ 200 | $ 200 | $ 200 |
| | | $ 66,676 | $ 31,228 | $ 39,745 | $ 39,745 | $ 31,228 |
| Department Totals | | $ 211,821 | $ 151,895 | $ 174,281 | $ 171,294 | $ 153,709 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 16050 Elections-HAVA Grant | | | | | |
| Operations | | | | | |
| 75100 Repairs - Vehicles & Trucks | $ - | $ - | $ - | $ - | $ - |
| | $ - | $ - | $ - | $ - | $ - |
| Department Totals | $ - | $ - | $ - | $ - | $ - |

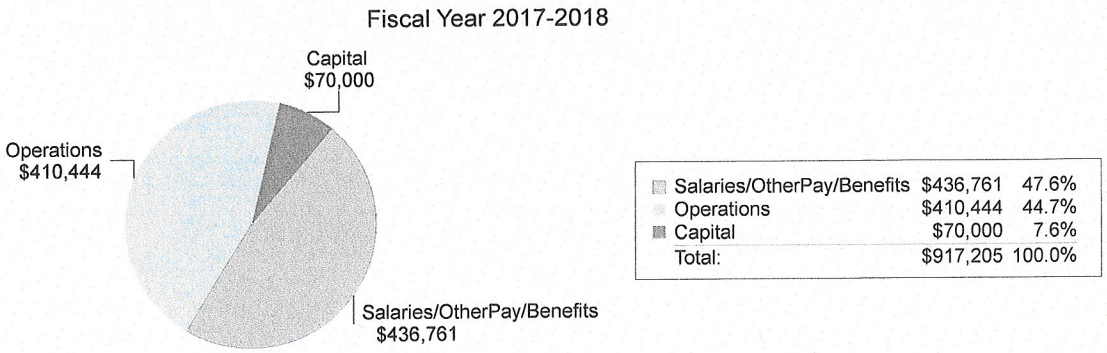
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

17010 County Facilities




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 216,050 | $ 234,978 | $ 234,978 | $ 206,114 | $ 241,919 |
| 51070 | Part-Time | $ 34,312 | $ 59,167 | $ 59,167 | $ 40,924 | $ 59,986 |
| 51150 | Allowances | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 18,821 | $ 22,502 | $ 22,502 | $ 22,502 | $ 23,098 |
| 52020 | Group Insurance | $ 54,023 | $ 63,616 | $ 63,616 | $ 45,563 | $ 64,358 |
| 52022 | Retiree Insurance | $ 9,593 | $ - | $ - | $ 18,053 | $ - |
| 52030 | Retirement | $ 31,349 | $ 36,888 | $ 36,888 | $ 36,888 | $ 39,247 |
| 52040 | WorkersCompensation Ins | $ 5,026 | $ 9,559 | $ 9,559 | $ 9,559 | $ 7,549 |
| 52060 | Unemployment Insurance | $ 468 | $ 588 | $ 588 | $ 588 | $ 604 |
| | | $ 369,642 | $ 427,298 | $ 427,298 | $ 380,191 | $ 436,761 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 1,136 | $ 500 | $ 500 | $ 500 | $ 500 |
| 61030 | Operating Supplies | $ 22,630 | $ 2,000 | $ 3,000 | $ 3,000 | $ 6,000 |
| 61100 | Minor Equipment | $ 6,600 | $ 850 | $ 2,235 | $ 2,235 | $ 4,850 |
| 61210 | Janitorial Supplies | $ 26,366 | $ 20,000 | $ 19,250 | $ 19,250 | $ 20,000 |
| 61230 | Uniforms | $ 232 | $ 500 | $ 500 | $ 500 | $ 2,000 |
| 61410 | Inmate Food | $ 409 | $ 3,640 | $ 2,755 | $ 2,755 | $ 3,640 |
| 62010 | Postage | $ - | $ 20 | $ 20 | $ 20 | $ 20 |
| 62110 | Fuel & Oil | $ 3,532 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 62120 | Lubricants, Oils Etc | $ 105 | $ 100 | $ 100 | $ 100 | $ 600 |
| 63210 | Base Material | $ 1,631 | $ - | $ - | $ - | $ - |
| 64140 | Software Maintenance | $ 2,194 | $ 2,335 | $ 2,335 | $ 2,335 | $ 2,335 |
| 68010 | Purchased Services | $ 19,724 | $ 13,000 | $ 23,000 | $ 23,000 | $ 13,000 |
| 68500 | Towing | $ 175 | $ - | $ - | $ - | $ - |
| 69900 | Project/Eq Allocation | $ 8,600 | $ - | $ - | $ - | $ - |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 17010 | County Facilities | | | | | |
| Operations | | | | | | |
| 71010 | Travel & Lodging | $ - | $ 1,000 | $ 250 | $ 250 | $ 1,000 |
| 71020 | Conferences/Training | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| 71030 | Dues & Subscriptions | $ - | $ 75 | $ 75 | $ 75 | $ 75 |
| 73150 | Rentals | $ 20,479 | $ - | $ - | $ - | $ - |
| 74140 | Long Distance | $ - | $ 50 | $ 50 | $ 50 | $ 50 |
| 74150 | Communication-Air Cards | $ 1,366 | $ 960 | $ 960 | $ 960 | $ 960 |
| 74200 | Electricity | $ 112,949 | $ 115,451 | $ 115,451 | $ 115,451 | $ 115,451 |
| 74300 | Gas | $ 9,142 | $ 9,873 | $ 9,873 | $ 9,873 | $ 9,873 |
| 74400 | Water/Sewer/Garbage | $ 15,582 | $ 16,000 | $ 16,000 | $ 16,000 | $ 16,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 3,068 | $ 2,500 | $ 3,700 | $ 3,700 | $ 2,500 |
| 75200 | Repairs - Equipment | $ 4,645 | $ 2,650 | $ 1,450 | $ 1,450 | $ 2,650 |
| 75300 | Repairs & Maint. - Buildings | $ 77,783 | $ 77,790 | $ 95,290 | $ 95,290 | $ 77,790 |
| 75310 | Repairs/Upgrades Major- Buildings | $ 175,844 | $ - | $ - | $ - | $ 92,000 |
| 75600 | Repairs - HVAC | $ 24,843 | $ 35,000 | $ 35,000 | $ 35,000 | $ 35,000 |
| 75700 | Repairs Storm Shelter | $ 2,833 | $ - | $ - | $ - | $ - |
| | | $ 541,868 | $ 308,444 | $ 335,944 | $ 335,944 | $ 410,444 |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | $ - | $ - | $ - | $ - | $ 70,000 |
| 85010 | Machinery & Equipment | $ 11,974 | $ - | $ - | $ - | $ - |
| | | $ 11,974 | $ - | $ - | $ - | $ 70,000 |
| Department Totals | | $ 923,484 | $ 735,742 | $ 763,242 | $ 716,135 | $ 917,205 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

17020 Facilites-Justice Center Municipal Allocation

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61030 | Operating Supplies | $ - | $ 149 | $ 149 | $ 149 | $ 149 |
| 62110 | Fuel & Oil | $ 49 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ - | $ 1,769 | $ 1,769 | $ 1,769 | $ 1,769 |
| 70010 | Insurance & Bonds | $ 768 | $ 1,182 | $ 1,182 | $ 1,182 | $ 1,182 |
| 74100 | Communication | $ - | $ 45 | $ 45 | $ 45 | $ 45 |
| 74200 | Electricity | $ 4,911 | $ 6,887 | $ 6,887 | $ 6,887 | $ 6,887 |
| 74300 | Gas | $ 164 | $ 337 | $ 337 | $ 337 | $ 337 |
| 74400 | Water/Sewer/Garbage | $ 511 | $ 614 | $ 614 | $ 614 | $ 614 |
| | | $ 6,403 | $ 10,983 | $ 10,983 | $ 10,983 | $ 10,983 |
| Department Totals | | $ 6,403 | $ 10,983 | $ 10,983 | $ 10,983 | $ 10,983 |

# Walker County

## General Fund

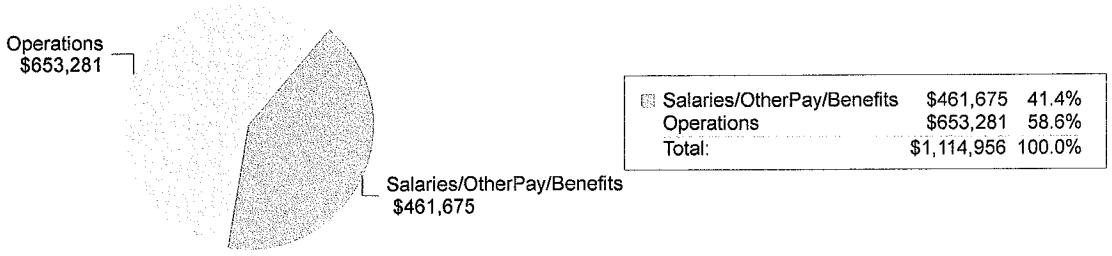
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

19010 Centralized Costs

Fiscal Year 2017-2018




| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | | | | |
| 51070 | Part-Time | $ 10,625 | $ 12,079 | $ 12,079 | $ 9,941 | $ 12,579 |
| 52010 | Social Security | $ 813 | $ 924 | $ 924 | $ 924 | $ 962 |
| 52020 | Group Insurance | $ 191,228 | $ 218,252 | $ 218,252 | $ 204,422 | $ 238,436 |
| 52022 | Retiree Insurance | $ 277,024 | $ 250,000 | $ 250,000 | $ 263,830 | $ 188,000 |
| 52030 | Retirement | $ 1,330 | $ 1,515 | $ 1,515 | $ 1,515 | $ 1,635 |
| 52040 | WorkersCompensation Ins | $ 26 | $ 20,036 | $ 20,036 | $ 20,036 | $ 20,038 |
| 52060 | Unemployment Insurance | $ 1,221 | $ 24 | $ 24 | $ 24 | $ 25 |
| 52990 | Payroll Rounding | $ (81) | $ - | $ - | $ - | $ - |
| | | $ 482,186 | $ 502,830 | $ 502,830 | $ 500,692 | $ 461,675 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 2,892 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61030 | Operating Supplies | $ 3,154 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| 62010 | Postage | $ 6,228 | $ 22,059 | $ 22,059 | $ 22,059 | $ 22,059 |
| 62110 | Fuel & Oil | $ 525 | $ 1,400 | $ 1,400 | $ 1,400 | $ 1,400 |
| 64140 | Software Maintenance | $ 1,755 | $ 1,615 | $ 1,615 | $ 1,615 | $ 1,615 |
| 67010 | Engineering Contract-Nemec | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 | $ 46,338 |
| 67040 | Professional Services | $ 4,650 | $ 13,000 | $ 13,000 | $ 13,000 | $ 13,000 |
| 67050 | Pre-Employ Physicals/Testing | $ 2,660 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 67060 | Accounting Services | $ 40,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| 68010 | Purchased Services | $ 25,649 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 68100 | Autopsies | $ 89,551 | $ 76,500 | $ 76,500 | $ 76,500 | $ 76,500 |
| 68200 | Ambulance Fees | $ 30,016 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 68310 | Parking Lot Rental | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 |
| 68400 | Legal/Public Notices | $ 11,376 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 68500 | Towing | $ 450 | $ - | $ - | $ - | $ - |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 19010 | Centralized Costs | | | | | |
| Operations | | | | | | |
| 68610 | Miscelleneous Expenses | $ 601 | $ - | $ - | $ - | $ - |
| 69050 | Copier Replacement | $ 2,604 | $ 42,574 | $ 42,574 | $ 42,574 | $ 42,574 |
| 70010 | Insurance & Bonds | $ 184,563 | $ 212,943 | $ 212,943 | $ 212,943 | $ 212,943 |
| 70020 | Insurance Deductibles | $ 37,572 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 71020 | Conferences/Training | $ 800 | $ - | $ - | $ - | $ - |
| 71030 | Dues & Subscriptions | $ 5,059 | $ 14,010 | $ 14,010 | $ 14,010 | $ 14,010 |
| 72033 | Grant Match | $ - | $ - | $ - | $ - | $ 35,330 |
| 73150 | Rentals | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 73160 | Copier Service Agreements | $ 202 | $ - | $ - | $ - | $ - |
| 74100 | Communication | $ 35,415 | $ 50,272 | $ 50,272 | $ 50,272 | $ 50,272 |
| 74110 | Data Circuits/Internet | $ 14,634 | $ 19,040 | $ 19,040 | $ 19,040 | $ 19,040 |
| 74140 | Long Distance | $ 2,916 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 74150 | Communication-Air Cards | $ - | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 386 | $ 400 | $ 400 | $ 400 | $ 400 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| | | $ 554,796 | $ 617,951 | $ 617,951 | $ 617,951 | $ 653,281 |
| Department Totals | | $ 1,036,982 | $ 1,120,781 | $ 1,120,781 | $ 1,118,643 | $ 1,114,956 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

19200 Contingency

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Contingency | | | | | | |
| 92010 | Contingency-General | $ - | $ 304,710 | $ 193,377 | $ 193,377 | $ 320,000 |
| 92020 | Contingency-Special | $ - | $ 500,000 | $ 455,000 | $ 150,000 | $ 500,000 |
| 92050 | Contingency | $ - | $ 44,725 | $ 44,725 | $ 44,725 | $ 100,000 |
| | | $ - | $ 849,435 | $ 693,102 | $ 388,102 | $ 920,000 |
| Department Totals | | $ - | $ 849,435 | $ 693,102 | $ 388,102 | $ 920,000 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 20005 CountyAuditor-Financial Systems | | | | | |

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Operations | | | | | |
| 64420 Tyler/ Dynamics Annual License/Services | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |
| Department Totals | $ 52,281 | $ 64,833 | $ 64,833 | $ 64,833 | $ 79,833 |

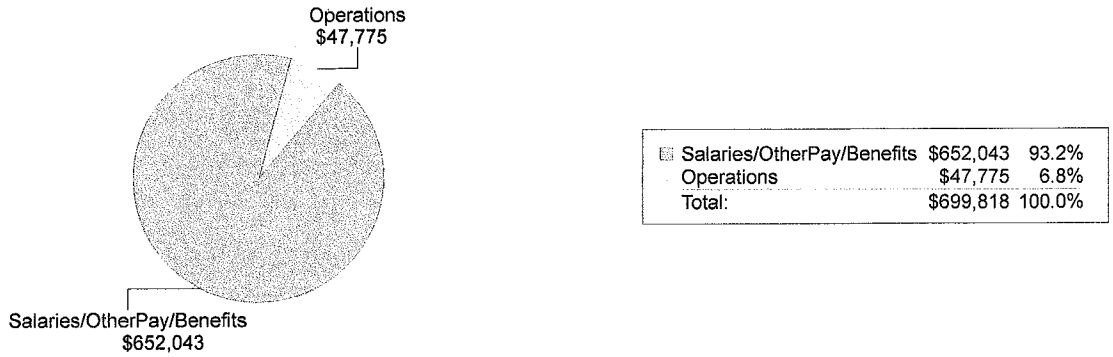
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

20010 County Auditor




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 98,807 | $ 99,486 | $ 99,486 | $ 99,486 | $ 100,010 |
| 51030 | Deputies & Assistants | $ 355,166 | $ 372,749 | $ 372,749 | $ 355,614 | $ 377,489 |
| 52010 | Social Security | $ 33,736 | $ 36,126 | $ 36,126 | $ 36,126 | $ 36,529 |
| 52020 | Group Insurance | $ 68,355 | $ 72,704 | $ 72,704 | $ 70,548 | $ 73,552 |
| 52022 | Retiree Insurance | $ 4,349 | $ - | $ - | $ 2,156 | $ - |
| 52030 | Retirement | $ 56,847 | $ 59,219 | $ 59,219 | $ 59,219 | $ 62,075 |
| 52040 | WorkersCompensation Ins | $ 1,115 | $ 1,416 | $ 1,416 | $ 1,416 | $ 1,433 |
| 52060 | Unemployment Insurance | $ 866 | $ 945 | $ 945 | $ 945 | $ 955 |
| | | $ 619,241 | $ 642,645 | $ 642,645 | $ 625,510 | $ 652,043 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 3,912 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 61020 | Budget/CAFR Supplies | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 61030 | Operating Supplies | $ 515 | $ 2,058 | $ 2,058 | $ 2,058 | $ 2,058 |
| 61100 | Minor Equipment | $ 5,068 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 62010 | Postage | $ 342 | $ 500 | $ 500 | $ 500 | $ 500 |
| 64100 | Computer Software | $ 25 | $ 2,560 | $ 2,560 | $ 2,560 | $ 2,560 |
| 64140 | Software Maintenance | $ 9,648 | $ 13,205 | $ 13,205 | $ 13,205 | $ 13,205 |
| 64700 | Software Improv/Training | $ 20,382 | $ 8,080 | $ 8,080 | $ 8,080 | $ 8,080 |
| 69900 | Project/Eq Allocation | $ 3,000 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 1,175 | $ 3,800 | $ 3,800 | $ 3,800 | $ 3,800 |
| 71020 | Conferences/Training | $ 3,319 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 71030 | Dues & Subscriptions | $ 1,330 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 73150 | Rentals | $ 140 | $ 150 | $ 150 | $ 150 | $ 150 |
| 73160 | Copier Service Agreements | $ 1,046 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 74140 | Long Distance | $ - | $ 300 | $ 300 | $ 300 | $ 300 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 20010 County Auditor | | | | | |
| Operations | | | | | |
| 74150 Communication-Air Cards | $ 593 | $ 912 | $ 912 | $ 912 | $ 912 |
| 75400 Repairs & Maint - Office Equ | $ - | $ 210 | $ 210 | $ 210 | $ 210 |
| | $ 50,495 | $ 47,775 | $ 47,775 | $ 47,775 | $ 47,775 |
| Department Totals | $ 669,736 | $ 690,420 | $ 690,420 | $ 673,285 | $ 699,818 |

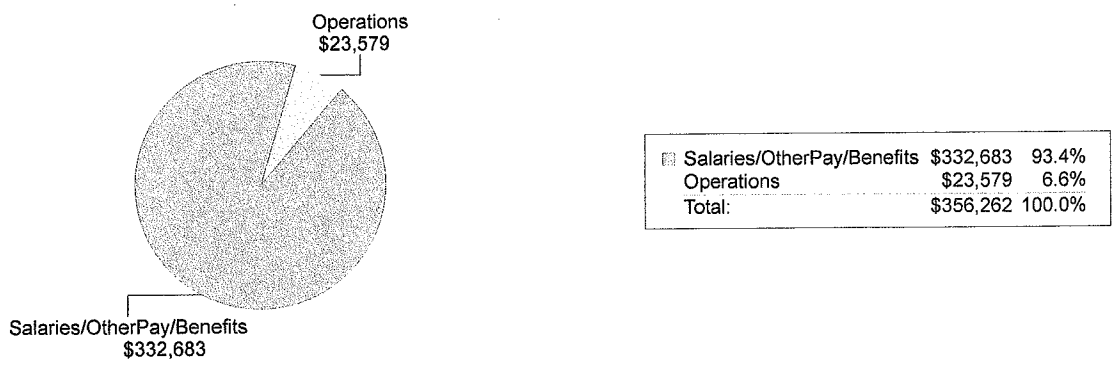
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

20020 County Treasurer




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 64,736 | $ 65,527 | $ 65,527 | $ 65,527 | $ 66,027 |
| 51030 | Deputies & Assistants | $ 137,148 | $ 164,172 | $ 164,172 | $ 162,635 | $ 166,109 |
| 51090 | Overtime | $ - | $ 3,969 | $ 3,969 | $ - | $ 4,632 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 14,665 | $ 17,876 | $ 17,876 | $ 17,876 | $ 18,113 |
| 52020 | Group Insurance | $ 35,280 | $ 45,440 | $ 45,440 | $ 42,256 | $ 45,970 |
| 52022 | Retiree Insurance | $ 10,160 | $ - | $ - | $ 3,184 | $ - |
| 52030 | Retirement | $ 25,283 | $ 29,302 | $ 29,302 | $ 29,302 | $ 30,780 |
| 52040 | WorkersCompensation Ins | $ 489 | $ 701 | $ 701 | $ 701 | $ 711 |
| 52060 | Unemployment Insurance | $ 380 | $ 335 | $ 335 | $ 335 | $ 341 |
| | | $ 288,141 | $ 327,322 | $ 327,322 | $ 321,816 | $ 332,683 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 3,907 | $ 4,947 | $ 4,947 | $ 4,947 | $ 4,947 |
| 61030 | Operating Supplies | $ 2,792 | $ 125 | $ 125 | $ 125 | $ 125 |
| 61100 | Minor Equipment | $ 1,635 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 2,926 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 64100 | Computer Software | $ 52 | $ - | $ - | $ - | $ - |
| 67070 | Bank Charges | $ 33,586 | $ 24,750 | $ 24,750 | $ 24,750 | $ 6,750 |
| 68010 | Purchased Services | $ 489 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 3,345 | $ 3,835 | $ 3,835 | $ 3,835 | $ 3,835 |
| 71020 | Conferences/Training | $ 330 | $ 1,235 | $ 1,235 | $ 1,235 | $ 1,235 |
| 71030 | Dues & Subscriptions | $ 364 | $ 1,159 | $ 1,159 | $ 1,159 | $ 1,159 |
| 73150 | Rentals | $ 82 | $ 76 | $ 76 | $ 76 | $ 76 |
| 73160 | Copier Service Agreements | $ 993 | $ 1,600 | $ 1,600 | $ 1,600 | $ 1,600 |
| 74140 | Long Distance | $ - | $ 252 | $ 252 | $ 252 | $ 252 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 20020 | County Treasurer | | | | | |
| Operations | | | | | | |
| 75100 | Repairs - Vehicles & Trucks | $ 8 | $ - | $ - | $ - | $ - |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 600 | $ 600 | $ 600 | $ 600 |
| | | $ 50,509 | $ 41,579 | $ 41,579 | $ 41,579 | $ 23,579 |
| Department Totals | | $ 338,650 | $ 368,901 | $ 368,901 | $ 363,395 | $ 356,262 |

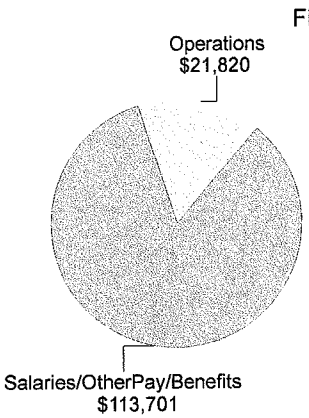
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

20030 County Treasurer-Collections




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $113,701 | 83.9% |
| Operations | $21,820 | 16.1% |
| Total: | $135,521 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 76,535 | $ 77,553 | $ 77,553 | $ 77,553 | $ 78,673 |
| 52010 | Social Security | $ 4,659 | $ 5,932 | $ 5,932 | $ 5,932 | $ 6,018 |
| 52020 | Group Insurance | $ 17,640 | $ 18,176 | $ 18,176 | $ 17,637 | $ 18,388 |
| 52022 | Retiree Insurance | $ 536 | $ - | $ - | $ 539 | $ - |
| 52030 | Retirement | $ 9,583 | $ 9,725 | $ 9,725 | $ 9,725 | $ 10,228 |
| 52040 | WorkersCompensation Ins | $ 186 | $ 233 | $ 233 | $ 233 | $ 236 |
| 52060 | Unemployment Insurance | $ 144 | $ 155 | $ 155 | $ 155 | $ 158 |
| | | $ 109,283 | $ 111,774 | $ 111,774 | $ 111,774 | $ 113,701 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 2,203 | $ 2,230 | $ 2,230 | $ 2,230 | $ 2,230 |
| 61030 | Operating Supplies | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 62010 | Postage | $ 8,455 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |
| 64140 | Software Maintenance | $ - | $ 70 | $ 70 | $ 70 | $ 70 |
| 64600 | Collection Software Annual Chg | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 |
| 68010 | Purchased Services | $ 5,167 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 71010 | Travel & Lodging | $ 963 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 71020 | Conferences/Training | $ 390 | $ 700 | $ 700 | $ 700 | $ 700 |
| 71030 | Dues & Subscriptions | $ 100 | $ 220 | $ 220 | $ 220 | $ 220 |
| 73160 | Copier Service Agreements | $ 53 | $ 900 | $ 900 | $ 900 | $ 900 |
| 74140 | Long Distance | $ - | $ 600 | $ 600 | $ 600 | $ 600 |
| | | $ 20,931 | $ 21,820 | $ 21,820 | $ 21,820 | $ 21,820 |
| Department Totals | | $ 130,214 | $ 133,594 | $ 133,594 | $ 133,594 | $ 135,521 |

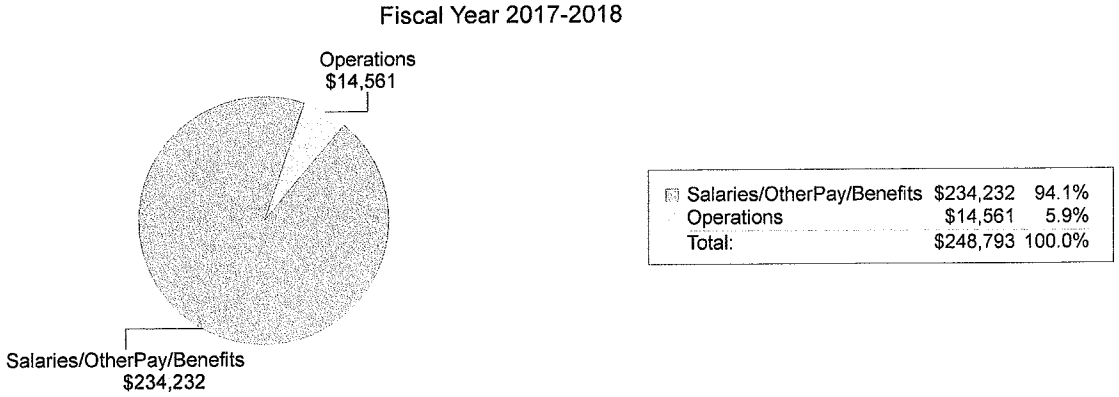
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 20040 Purchasing




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 54,572 | $ 55,831 | $ 55,831 | $ 55,181 | $ 56,331 |
| 51030 | Deputies & Assistants | $ 81,840 | $ 105,033 | $ 105,033 | $ 105,617 | $ 106,653 |
| 52010 | Social Security | $ 10,023 | $ 12,306 | $ 12,306 | $ 12,306 | $ 12,468 |
| 52020 | Group Insurance | $ 26,460 | $ 36,352 | $ 36,352 | $ 33,437 | $ 36,776 |
| 52022 | Retiree Insurance | $ 804 | $ - | $ - | $ 2,915 | $ - |
| 52030 | Retirement | $ 17,082 | $ 20,172 | $ 20,172 | $ 20,172 | $ 21,188 |
| 52040 | WorkersCompensation Ins | $ 332 | $ 482 | $ 482 | $ 482 | $ 489 |
| 52060 | Unemployment Insurance | $ 258 | $ 323 | $ 323 | $ 323 | $ 327 |
| | | $ 191,371 | $ 230,499 | $ 230,499 | $ 230,433 | $ 234,232 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 2,307 | $ 1,801 | $ 2,101 | $ 2,101 | $ 1,801 |
| 61030 | Operating Supplies | $ 81 | $ 575 | $ 575 | $ 575 | $ 575 |
| 61100 | Minor Equipment | $ 1,090 | $ 650 | $ 350 | $ 350 | $ 650 |
| 61230 | Uniforms | $ 75 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 71 | $ 234 | $ 234 | $ 234 | $ 234 |
| 64100 | Computer Software | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 68010 | Purchased Services | $ 218 | $ 324 | $ 324 | $ 324 | $ 324 |
| 69900 | Project/Eq Allocation | $ 1,617 | $ - | $ - | $ - | $ 1,500 |
| 71010 | Travel & Lodging | $ 2,501 | $ 2,125 | $ 2,125 | $ 2,125 | $ 2,925 |
| 71020 | Conferences/Training | $ 1,804 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,800 |
| 71030 | Dues & Subscriptions | $ 325 | $ 600 | $ 600 | $ 600 | $ 600 |
| 73160 | Copier Service Agreements | $ 320 | $ 1,300 | $ 1,300 | $ 1,300 | $ 1,300 |
| 74140 | Long Distance | $ - | $ 390 | $ 390 | $ 390 | $ 390 |
| 74150 | Communication-Air Cards | $ 634 | $ 912 | $ 912 | $ 912 | $ 912 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 50 | $ 50 | $ 50 | $ 50 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 20040 Purchasing | $ 11,043 | $ 11,961 | $ 11,961 | $ 11,961 | $ 14,561 |
| Department Totals | $ 202,414 | $ 242,460 | $ 242,460 | $ 242,394 | $ 248,793 |

# Walker County

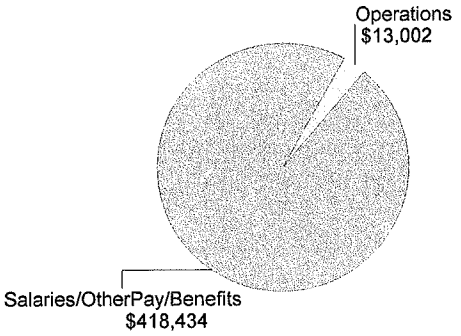
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

21010 Vehicle Registration

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $418,434 | 97.0% |
| Operations | $13,002 | 3.0% |
| Total: | $431,436 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 64,736 | $ 65,527 | $ 65,527 | $ 65,527 | $ 66,027 |
| 51030 | Deputies & Assistants | $ 177,012 | $ 205,709 | $ 205,709 | $ 198,122 | $ 208,289 |
| 51070 | Part-Time | $ 27,313 | $ 17,556 | $ 17,556 | $ 17,550 | $ 18,056 |
| 52010 | Social Security | $ 19,606 | $ 22,093 | $ 22,093 | $ 22,093 | $ 22,366 |
| 52020 | Group Insurance | $ 50,476 | $ 63,616 | $ 63,616 | $ 55,848 | $ 64,358 |
| 52022 | Retiree Insurance | $ 4,052 | $ - | $ - | $ 7,768 | $ - |
| 52030 | Retirement | $ 33,691 | $ 36,214 | $ 36,214 | $ 36,214 | $ 38,009 |
| 52040 | WorkersCompensation Ins | $ 652 | $ 868 | $ 868 | $ 868 | $ 877 |
| 52060 | Unemployment Insurance | $ 506 | $ 446 | $ 446 | $ 446 | $ 452 |
| | | $ 378,044 | $ 412,029 | $ 412,029 | $ 404,436 | $ 418,434 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 2,995 | $ 2,300 | $ 2,300 | $ 2,300 | $ 2,300 |
| 61030 | Operating Supplies | $ 106 | $ 300 | $ 300 | $ 300 | $ 300 |
| 61100 | Minor Equipment | $ - | $ 200 | $ 200 | $ 200 | $ 200 |
| 62010 | Postage | $ 4,724 | $ 6,100 | $ 6,100 | $ 6,100 | $ 6,100 |
| 68010 | Purchased Services | $ 626 | $ 492 | $ 492 | $ 492 | $ 492 |
| 71010 | Travel & Lodging | $ 776 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 71020 | Conferences/Training | $ - | $ 700 | $ 700 | $ 700 | $ 700 |
| 71030 | Dues & Subscriptions | $ 629 | $ 630 | $ 630 | $ 630 | $ 630 |
| 73160 | Copier Service Agreements | $ 107 | $ 900 | $ 900 | $ 900 | $ 900 |
| 74140 | Long Distance | $ - | $ 180 | $ 180 | $ 180 | $ 180 |
| | | $ 9,963 | $ 13,002 | $ 13,002 | $ 13,002 | $ 13,002 |
| Department Totals | | $ 388,007 | $ 425,031 | $ 425,031 | $ 417,438 | $ 431,436 |

# *Walker County*

## General Fund

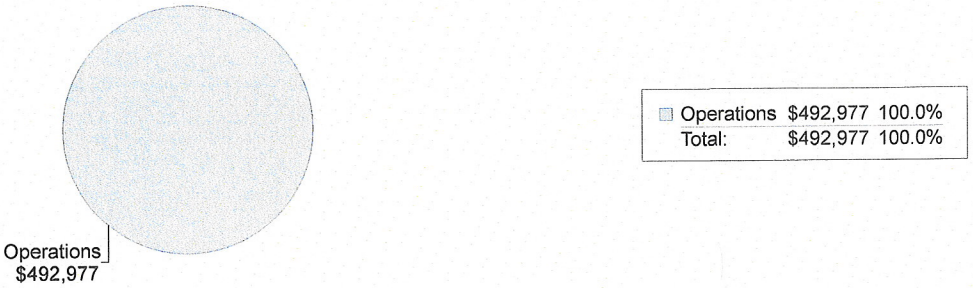
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

29940 Governmental/Services Contracts

Fiscal Year 2017-2018




| | | | | | | |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 77300 | Appraisal District-Appraisals | $ 307,342 | $ 333,844 | $ 333,844 | $ 333,844 | $ 360,412 |
| 77310 | Appraisal District Collections | $ 113,356 | $ 124,091 | $ 124,091 | $ 124,091 | $ 132,565 |
| | | $ 420,698 | $ 457,935 | $ 457,935 | $ 457,935 | $ 492,977 |
| Department Totals | | $ 420,698 | $ 457,935 | $ 457,935 | $ 457,935 | $ 492,977 |

# Walker County

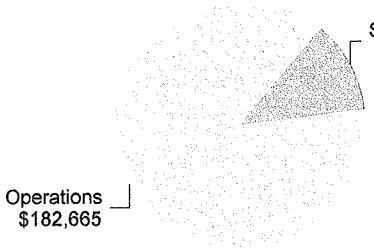
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

30010 Courts-Central Costs

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $24,572 | 11.9% |
| Operations | $182,665 | 88.1% |
| Total: | $207,237 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51110 | Salary Supplements | $ 20,001 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| 52010 | Social Security | $ 1,530 | $ 1,532 | $ 1,532 | $ 1,532 | $ 1,532 |
| 52030 | Retirement | $ 2,505 | $ 2,508 | $ 2,508 | $ 2,508 | $ 2,600 |
| 52040 | WorkersCompensation Ins | $ 249 | $ 488 | $ 488 | $ 488 | $ 400 |
| 52060 | Unemployment Insurance | $ - | $ 40 | $ 40 | $ 40 | $ 40 |
| | | $ 24,285 | $ 24,568 | $ 24,568 | $ 24,568 | $ 24,572 |
| **Operations** | | | | | | |
| 66010 | Attorneys | $ - | $ 140,000 | $ 140,000 | $ 140,000 | $ 130,000 |
| 66040 | Other TDCJ Trial Related Costs | $ 59,627 | $ - | $ 45,000 | $ 45,000 | $ - |
| 66050 | Trial Costs - Capital | $ 49,548 | $ - | $ 261,605 | $ 261,605 | $ - |
| 66610 | Juror Pay Increase | $ 17,476 | $ 16,000 | $ 16,000 | $ 16,000 | $ 16,000 |
| 66620 | Court Reporters-Grand Jury | $ - | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 66810 | Appeals Court Alloc | $ 1,937 | $ 2,665 | $ 2,665 | $ 2,665 | $ 12,665 |
| 66900 | Public Defender Contract | $ 14,183 | $ 14,183 | $ 14,183 | $ 14,183 | $ 21,000 |
| | | $ 142,771 | $ 175,848 | $ 482,453 | $ 482,453 | $ 182,665 |
| Department Totals | | $ 167,056 | $ 200,416 | $ 507,021 | $ 507,021 | $ 207,237 |

# Walker County

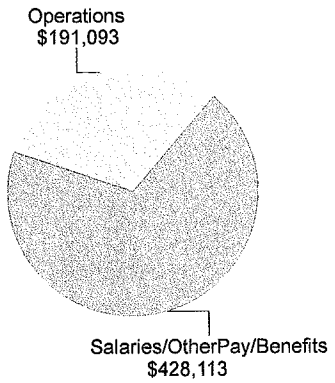
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

30020 County Court-at-Law

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $428,113 | 69.1% |
| Operations | $191,093 | 30.9% |
| Total: | $619,206 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 155,121 | $ 153,130 | $ 153,130 | $ 153,130 | $ 153,654 |
| 51030 | Deputies & Assistants | $ 162,538 | $ 169,727 | $ 169,727 | $ 169,727 | $ 171,287 |
| 52010 | Social Security | $ 21,685 | $ 21,935 | $ 21,935 | $ 21,935 | $ 22,835 |
| 52020 | Group Insurance | $ 33,076 | $ 36,352 | $ 36,352 | $ 35,274 | $ 36,776 |
| 52022 | Retiree Insurance | $ 3,276 | $ - | $ - | $ 1,078 | $ - |
| 52030 | Retirement | $ 40,433 | $ 40,487 | $ 40,487 | $ 40,487 | $ 42,243 |
| 52040 | WorkersCompensation Ins | $ 765 | $ 968 | $ 968 | $ 968 | $ 976 |
| 52060 | Unemployment Insurance | $ 609 | $ 339 | $ 339 | $ 339 | $ 342 |
| | | $ 417,503 | $ 422,938 | $ 422,938 | $ 422,938 | $ 428,113 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 1,473 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| 61200 | Supplies-Jurors | $ 915 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 62010 | Postage | $ 271 | $ 600 | $ 600 | $ 600 | $ 600 |
| 66010 | Attorneys | $ 205,641 | $ 155,283 | $ 155,283 | $ 155,283 | $ 155,283 |
| 66600 | Jurors | $ 1,128 | $ 2,200 | $ 2,200 | $ 2,200 | $ 2,200 |
| 67040 | Professional Services | $ 5,381 | $ 21,849 | $ 21,849 | $ 21,849 | $ 21,849 |
| 68010 | Purchased Services | $ 7,311 | $ 543 | $ 543 | $ 543 | $ 543 |
| 71010 | Travel & Lodging | $ 715 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 71020 | Conferences/Training | $ 250 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 71030 | Dues & Subscriptions | $ 624 | $ 768 | $ 768 | $ 768 | $ 768 |
| 73160 | Copier Service Agreements | $ 320 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74140 | Long Distance | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| | | $ 224,029 | $ 191,093 | $ 191,093 | $ 191,093 | $ 191,093 |
| Department Totals | | $ 641,532 | $ 614,031 | $ 614,031 | $ 614,031 | $ 619,206 |

# Walker County

## General Fund

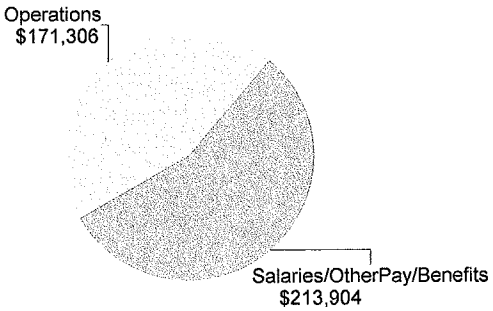
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

30030 12th Judicial District Court

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $213,904 | 55.5% |
| Operations | $171,306 | 44.5% |
| Total: | $385,210 | 100.0% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | | | | | |
| 51030 | Deputies & Assistants | $ | 144,046 | $ | 145,886 | $ | 145,886 | $ | 145,914 | $ 147,482 |
| 51110 | Salary Supplements | $ | 5,769 | $ | 5,816 | $ | 5,816 | $ | 5,840 | $ 6,340 |
| 52010 | Social Security | $ | 11,285 | $ | 11,605 | $ | 11,605 | $ | 11,553 | $ 11,767 |
| 52020 | Group Insurance | $ | 26,460 | $ | 27,264 | $ | 27,264 | $ | 26,456 | $ 27,582 |
| 52022 | Retiree Insurance | $ | 804 | $ | - | $ | - | $ | 808 | $ - |
| 52030 | Retirement | $ | 18,760 | $ | 19,024 | $ | 19,024 | $ | 19,024 | $ 19,997 |
| 52040 | WorkersCompensation Ins | $ | 349 | $ | 438 | $ | 438 | $ | 438 | $ 442 |
| 52060 | Unemployment Insurance | $ | 282 | $ | 291 | $ | 291 | $ | 291 | $ 294 |
| | | $ | 207,755 | $ | 210,324 | $ | 210,324 | $ | 210,324 | $ 213,904 |
| Operations | | | | | | | | | | |
| 61010 | Office Supplies | $ | 1,643 | $ | 2,871 | $ | 2,871 | $ | 2,871 | $ 2,871 |
| 61030 | Operating Supplies | $ | - | $ | 250 | $ | 250 | $ | 250 | $ 250 |
| 61100 | Minor Equipment | $ | 788 | $ | - | $ | - | $ | - | $ - |
| 62010 | Postage | $ | 1,433 | $ | 2,500 | $ | 2,500 | $ | 2,500 | $ 2,500 |
| 64140 | Software Maintenance | $ | - | $ | 855 | $ | 855 | $ | 855 | $ 855 |
| 66010 | Attorneys | $ | 152,641 | $ | 120,000 | $ | 119,989 | $ | 119,989 | $ 120,000 |
| 66020 | Attorneys_CPS Cases | $ | 14,742 | $ | 20,000 | $ | 20,000 | $ | 20,000 | $ 20,000 |
| 66500 | Court Reporters | $ | 13,878 | $ | 5,000 | $ | 5,000 | $ | 5,000 | $ 5,000 |
| 66600 | Jurors | $ | 2,306 | $ | 4,000 | $ | 4,000 | $ | 4,000 | $ 4,000 |
| 66820 | Second Admin Judicial Fee | $ | 1,646 | $ | 1,800 | $ | 1,811 | $ | 1,811 | $ 1,800 |
| 67040 | Professional Services | $ | 15,662 | $ | 6,085 | $ | 6,085 | $ | 6,085 | $ 6,085 |
| 68010 | Purchased Services | $ | 600 | $ | - | $ | - | $ | - | $ - |
| 71010 | Travel & Lodging | $ | 1,222 | $ | 2,500 | $ | 2,500 | $ | 2,500 | $ 2,500 |
| 71020 | Conferences/Training | $ | 450 | $ | 750 | $ | 750 | $ | 750 | $ 750 |
| 71030 | Dues & Subscriptions | $ | - | $ | 3,500 | $ | 3,500 | $ | 3,500 | $ 3,500 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 30030 | 12th Judicial District Court | | | | | |
| Operations | | | | | | |
| 73160 | Copier Service Agreements | $ 320 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74140 | Long Distance | $ - | $ 120 | $ 120 | $ 120 | $ 120 |
| 75400 | Repairs & Maint - Office Equ | $ 100 | $ 375 | $ 375 | $ 375 | $ 375 |
| | | $ 207,431 | $ 171,306 | $ 171,306 | $ 171,306 | $ 171,306 |
| Department Totals | | $ 415,186 | $ 381,630 | $ 381,630 | $ 381,630 | $ 385,210 |

# Walker County

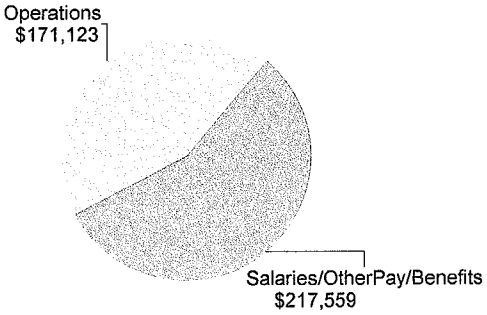
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

30040 278th Judicial District Court

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $217,559 | 56.0% |
| Operations | $171,123 | 44.0% |
| Total: | $388,682 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 143,715 | $ 148,962 | $ 148,962 | $ 140,507 | $ 150,498 |
| 51110 | Salary Supplements | $ 5,769 | $ 5,816 | $ 5,816 | $ 5,840 | $ 6,340 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 11,419 | $ 11,839 | $ 11,839 | $ 11,839 | $ 11,998 |
| 52020 | Group Insurance | $ 24,019 | $ 27,264 | $ 27,264 | $ 26,456 | $ 27,582 |
| 52022 | Retiree Insurance | $ 3,245 | $ - | $ - | $ 808 | $ - |
| 52030 | Retirement | $ 18,718 | $ 19,409 | $ 19,409 | $ 19,409 | $ 20,389 |
| 52040 | WorkersCompensation Ins | $ 349 | $ 446 | $ 446 | $ 446 | $ 451 |
| 52060 | Unemployment Insurance | $ 282 | $ 298 | $ 298 | $ 298 | $ 301 |
| | | $ 207,516 | $ 214,034 | $ 214,034 | $ 205,603 | $ 217,559 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 896 | $ 2,750 | $ 2,750 | $ 2,750 | $ 2,750 |
| 61030 | Operating Supplies | $ - | $ 250 | $ 250 | $ 250 | $ 250 |
| 61100 | Minor Equipment | $ - | $ 573 | $ 573 | $ 573 | $ 573 |
| 62010 | Postage | $ 922 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 64100 | Computer Software | $ - | $ 600 | $ 600 | $ 600 | $ 600 |
| 64140 | Software Maintenance | $ - | $ 495 | $ 495 | $ 495 | $ 495 |
| 66010 | Attorneys | $ 134,839 | $ 120,000 | $ 113,989 | $ 113,989 | $ 120,000 |
| 66020 | Attorneys_CPS Cases | $ 13,165 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| 66500 | Court Reporters | $ 3,651 | $ 5,000 | $ 8,000 | $ 8,000 | $ 5,000 |
| 66600 | Jurors | $ 2,204 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 66820 | Second Admin Judicial Fee | $ 1,646 | $ 1,800 | $ 1,811 | $ 1,811 | $ 1,800 |
| 67040 | Professional Services | $ 6,912 | $ 5,335 | $ 8,335 | $ 8,335 | $ 5,335 |
| 68010 | Purchased Services | $ 600 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 757 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 30040 | 278th Judicial District Court | | | | | |
| Operations | | | | | | |
| 71020 | Conferences/Training | $ 160 | $ 750 | $ 750 | $ 750 | $ 750 |
| 71030 | Dues & Subscriptions | $ 47 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 73160 | Copier Service Agreements | $ 320 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74140 | Long Distance | $ - | $ 120 | $ 120 | $ 120 | $ 120 |
| 75400 | Repairs & Maint - Office Equ | $ 521 | $ 250 | $ 250 | $ 250 | $ 250 |
| | | $ 166,640 | $ 171,123 | $ 171,123 | $ 171,123 | $ 171,123 |
| Department Totals | | $ 374,156 | $ 385,157 | $ 385,157 | $ 376,726 | $ 388,682 |

# Walker County

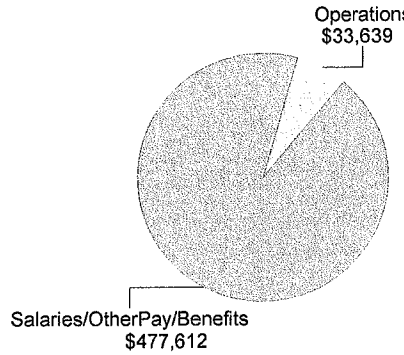
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 31010 District Clerk

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $477,612 | 93.4% |
| Operations | $33,639 | 6.6% |
| Capital | $0 | 0.0% |
| Total: | $511,251 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 64,736 | $ 65,527 | $ 65,527 | $ 65,527 | $ 66,027 |
| 51030 | Deputies & Assistants | $ 226,569 | $ 230,182 | $ 230,182 | $ 229,399 | $ 267,602 |
| 51140 | Other Pay-Day Travel | $ 60 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 21,752 | $ 22,622 | $ 22,622 | $ 22,622 | $ 25,522 |
| 52020 | Group Insurance | $ 61,741 | $ 63,616 | $ 63,616 | $ 61,730 | $ 73,552 |
| 52022 | Retiree Insurance | $ 1,875 | $ - | $ - | $ 1,886 | $ - |
| 52030 | Retirement | $ 36,484 | $ 37,082 | $ 37,082 | $ 37,082 | $ 43,371 |
| 52040 | WorkersCompensation Ins | $ 707 | $ 888 | $ 888 | $ 888 | $ 1,001 |
| 52060 | Unemployment Insurance | $ 427 | $ 461 | $ 461 | $ 461 | $ 537 |
| | | $ 414,351 | $ 420,378 | $ 420,378 | $ 419,595 | $ 477,612 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 6,213 | $ 9,518 | $ 9,518 | $ 9,518 | $ 9,518 |
| 61030 | Operating Supplies | $ 50 | $ 507 | $ 477 | $ 477 | $ 507 |
| 61100 | Minor Equipment | $ - | $ 300 | $ 330 | $ 330 | $ 300 |
| 61200 | Supplies-Jurors | $ 3,830 | $ 3,327 | $ 3,327 | $ 3,327 | $ 3,327 |
| 62010 | Postage | $ 9,788 | $ 11,081 | $ 10,625 | $ 10,625 | $ 10,621 |
| 68010 | Purchased Services | $ 180 | $ 250 | $ 250 | $ 250 | $ 250 |
| 71010 | Travel & Lodging | $ 3,714 | $ 4,356 | $ 4,356 | $ 4,356 | $ 4,356 |
| 71020 | Conferences/Training | $ 1,960 | $ 1,950 | $ 1,950 | $ 1,950 | $ 1,950 |
| 71030 | Dues & Subscriptions | $ 179 | $ 200 | $ 200 | $ 200 | $ 200 |
| 73160 | Copier Service Agreements | $ 993 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 74140 | Long Distance | $ - | $ 250 | $ 250 | $ 250 | $ 250 |
| 74150 | Communication-Air Cards | $ 456 | $ - | $ 456 | $ 456 | $ 460 |
| 75400 | Repairs & Maint - Office Equ | $ 270 | $ 400 | $ 400 | $ 400 | $ 400 |
| | | $ 27,633 | $ 33,639 | $ 33,639 | $ 33,639 | $ 33,639 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 31010 District Clerk | | | | | | |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ 15,073 | $ - | $ - | $ - | $ - |
| | | $ 15,073 | $ - | $ - | $ - | $ - |
| Department Totals | | $ 457,057 | $ 454,017 | $ 454,017 | $ 453,234 | $ 511,251 |

# Walker County

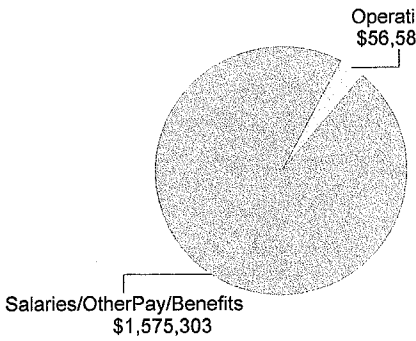
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 32010 Criminal District Attorney

Fiscal Year 2017-2018




| | | | | | | |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | $1,575,303 | 96.5% |
| Operations | $56,587 | 3.5% |
| Total: | $1,631,890 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 1,112,407 | $ 1,103,548 | $ 1,172,030 | $ 1,170,170 | $ 1,120,508 |
| 51070 | Part-Time | $ 7,521 | $ 8,105 | $ 8,105 | $ 7,944 | $ 8,605 |
| 51110 | Salary Supplements | $ 15,666 | $ 15,787 | $ 15,787 | $ 15,787 | $ 16,287 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 83,490 | $ 95,047 | $ 95,506 | $ 95,506 | $ 87,622 |
| 52020 | Group Insurance | $ 172,345 | $ 199,936 | $ 199,936 | $ 176,574 | $ 183,880 |
| 52022 | Retiree Insurance | $ 16,212 | $ - | $ - | $ 23,362 | $ - |
| 52030 | Retirement | $ 142,351 | $ 155,800 | $ 156,541 | $ 156,541 | $ 148,905 |
| 52040 | WorkersCompensation Ins | $ 4,323 | $ 8,481 | $ 8,481 | $ 8,481 | $ 7,238 |
| 52060 | Unemployment Insurance | $ 2,093 | $ 2,450 | $ 2,450 | $ 2,450 | $ 2,258 |
| | | $ 1,556,408 | $ 1,589,154 | $ 1,658,836 | $ 1,656,815 | $ 1,575,303 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 18,101 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 61030 | Operating Supplies | $ 445 | $ 2,000 | $ 1,352 | $ 1,352 | $ 2,000 |
| 61100 | Minor Equipment | $ 287 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 2,018 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 66050 | Trial Costs - Capital | $ 22,201 | $ - | $ - | $ - | $ - |
| 66700 | Expert Witness | $ 3,557 | $ 5,024 | $ 5,024 | $ 5,024 | $ 5,024 |
| 67040 | Professional Services | $ 630 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ - | $ - | $ 648 | $ 648 | $ - |
| 69900 | Project/Eq Allocation | $ 10,585 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 2,384 | $ - | $ - | $ - | $ - |
| 71020 | Conferences/Training | $ 834 | $ - | $ - | $ - | $ - |
| 71030 | Dues & Subscriptions | $ 13,708 | $ 10,463 | $ 10,463 | $ 10,463 | $ 12,623 |
| 73160 | Copier Service Agreements | $ 2,638 | $ 1,800 | $ 1,800 | $ 1,800 | $ 1,800 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 32010 Criminal District Attorney | | | | | | |
| Operations | | | | | | |
| 74140 | Long Distance | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| 74200 | Electricity | $ 8,711 | $ 13,990 | $ 13,990 | $ 13,990 | $ 13,990 |
| 74400 | Water/Sewer/Garbage | $ 1,119 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 8 | $ - | $ - | $ - | $ - |
| | | $ 87,226 | $ 54,427 | $ 54,427 | $ 54,427 | $ 56,587 |
| Department Totals | | $ 1,643,634 | $ 1,643,581 | $ 1,713,263 | $ 1,711,242 | $ 1,631,890 |

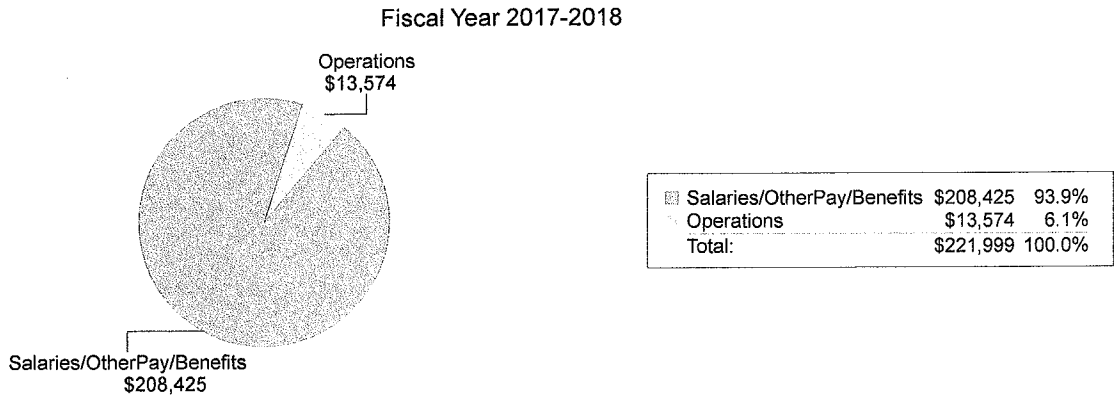
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

33010 Justice of Peace Precinct 1




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 58,371 | $ 59,168 | $ 59,168 | $ 59,168 | $ 59,668 |
| 51030 | Deputies & Assistants | $ 81,909 | $ 84,390 | $ 84,390 | $ 84,294 | $ 85,510 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 |
| 52010 | Social Security | $ 10,597 | $ 11,303 | $ 11,303 | $ 11,303 | $ 11,427 |
| 52020 | Group Insurance | $ 26,460 | $ 27,264 | $ 27,264 | $ 26,456 | $ 27,582 |
| 52022 | Retiree Insurance | $ 804 | $ - | $ - | $ 808 | $ - |
| 52030 | Retirement | $ 18,092 | $ 18,529 | $ 18,529 | $ 18,529 | $ 19,419 |
| 52040 | WorkersCompensation Ins | $ 351 | $ 443 | $ 443 | $ 443 | $ 448 |
| 52060 | Unemployment Insurance | $ 154 | $ 168 | $ 168 | $ 168 | $ 171 |
| | | $ 200,938 | $ 205,465 | $ 205,465 | $ 205,369 | $ 208,425 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 2,176 | $ 2,800 | $ 2,800 | $ 2,800 | $ 2,800 |
| 61030 | Operating Supplies | $ - | $ 300 | $ 300 | $ 300 | $ 300 |
| 62010 | Postage | $ 2,162 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| 66600 | Jurors | $ 564 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 67040 | Professional Services | $ 225 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ 530 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 71010 | Travel & Lodging | $ 1,986 | $ 1,600 | $ 1,600 | $ 1,600 | $ 1,600 |
| 71020 | Conferences/Training | $ 500 | $ 500 | $ 500 | $ 500 | $ 600 |
| 71030 | Dues & Subscriptions | $ 171 | $ 200 | $ 200 | $ 200 | $ 200 |
| 73150 | Rentals | $ - | $ 40 | $ 40 | $ 40 | $ 40 |
| 73160 | Copier Service Agreements | $ 320 | $ 750 | $ 750 | $ 750 | $ 750 |
| 74140 | Long Distance | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 634 | $ 634 | $ 634 | $ 634 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 33010 Justice of Peace Precinct 1 | $ 8,634 | $ 13,474 | $ 13,474 | $ 13,474 | $ 13,574 |
| Department Totals | $ 209,572 | $ 218,939 | $ 218,939 | $ 218,843 | $ 221,999 |

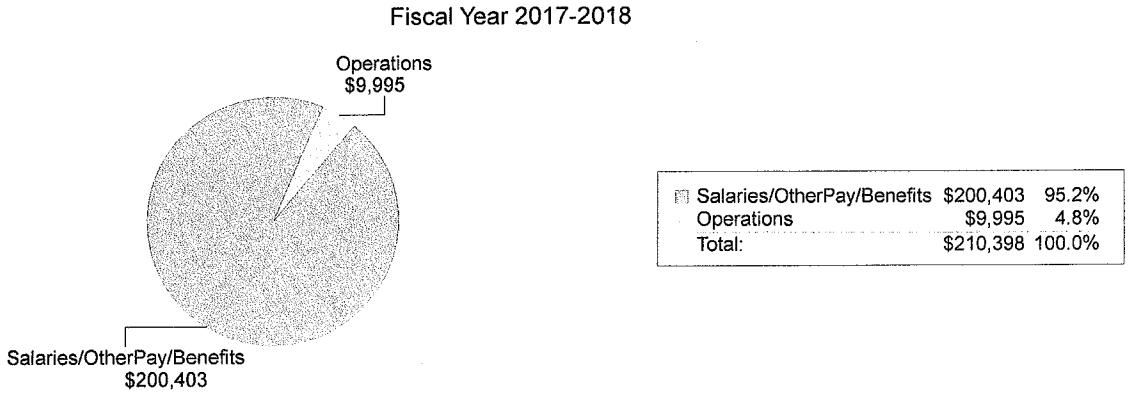
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

33020 Justice of Peace Precinct 2




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 58,371 | $ 59,168 | $ 59,168 | $ 59,168 | $ 59,668 |
| 51030 | Deputies & Assistants | $ 73,883 | $ 77,829 | $ 77,829 | $ 74,590 | $ 78,889 |
| 51150 | Allowances | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 |
| 52010 | Social Security | $ 10,187 | $ 10,802 | $ 10,802 | $ 10,802 | $ 10,921 |
| 52020 | Group Insurance | $ 26,460 | $ 27,264 | $ 27,264 | $ 26,456 | $ 27,582 |
| 52022 | Retiree Insurance | $ 804 | $ - | $ - | $ 808 | $ - |
| 52030 | Retirement | $ 17,086 | $ 17,706 | $ 17,706 | $ 17,706 | $ 18,558 |
| 52040 | WorkersCompensation Ins | $ 332 | $ 423 | $ 423 | $ 423 | $ 428 |
| 52060 | Unemployment Insurance | $ 250 | $ 155 | $ 155 | $ 155 | $ 157 |
| | | $ 191,573 | $ 197,547 | $ 197,547 | $ 194,308 | $ 200,403 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 555 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61030 | Operating Supplies | $ - | $ 700 | $ 700 | $ 700 | $ 700 |
| 61100 | Minor Equipment | $ - | $ 250 | $ 250 | $ 250 | $ 250 |
| 62010 | Postage | $ 1,895 | $ 1,999 | $ 1,999 | $ 1,999 | $ 1,999 |
| 66600 | Jurors | $ 270 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 69900 | Project/Eq Allocation | $ 998 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 864 | $ 1,300 | $ 1,300 | $ 1,300 | $ 1,300 |
| 71020 | Conferences/Training | $ 300 | $ 800 | $ 800 | $ 800 | $ 900 |
| 71030 | Dues & Subscriptions | $ 171 | $ 200 | $ 200 | $ 200 | $ 200 |
| 73160 | Copier Service Agreements | $ 53 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74140 | Long Distance | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 346 | $ 346 | $ 346 | $ 346 |
| | | $ 5,106 | $ 9,895 | $ 9,895 | $ 9,895 | $ 9,995 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 33020 Justice of Peace Precinct 2 Department Totals | $ 196,679 | $ 207,442 | $ 207,442 | $ 204,203 | $ 210,398 |

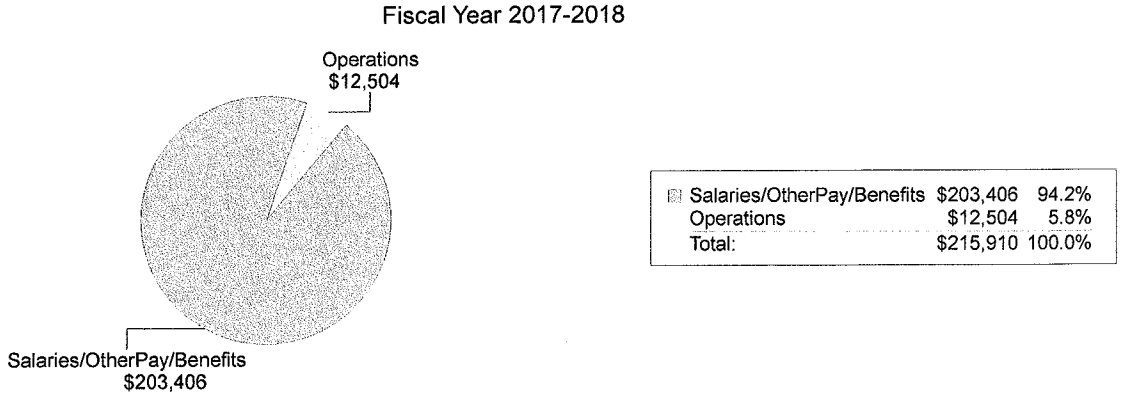
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

33030 Justice of Peace Precinct 3




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 58,371 | $ 59,168 | $ 59,168 | $ 59,168 | $ 59,668 |
| 51030 | Deputies & Assistants | $ 80,027 | $ 81,206 | $ 81,206 | $ 81,203 | $ 81,366 |
| 51150 | Allowances | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 |
| 52010 | Social Security | $ 9,777 | $ 11,060 | $ 11,060 | $ 11,060 | $ 11,111 |
| 52020 | Group Insurance | $ 26,460 | $ 27,264 | $ 27,264 | $ 23,149 | $ 27,582 |
| 52022 | Retiree Insurance | $ 804 | $ - | $ - | $ 4,115 | $ - |
| 52030 | Retirement | $ 17,843 | $ 18,129 | $ 18,129 | $ 18,129 | $ 18,880 |
| 52040 | WorkersCompensation Ins | $ 346 | $ 434 | $ 434 | $ 434 | $ 437 |
| 52060 | Unemployment Insurance | $ 261 | $ 163 | $ 163 | $ 163 | $ 162 |
| | | $ 198,089 | $ 201,624 | $ 201,624 | $ 201,621 | $ 203,406 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 478 | $ 1,075 | $ 1,075 | $ 1,075 | $ 1,075 |
| 61030 | Operating Supplies | $ 40 | $ 400 | $ 400 | $ 400 | $ 400 |
| 61200 | Supplies-Jurors | $ 36 | $ 200 | $ 200 | $ 200 | $ 200 |
| 62010 | Postage | $ 707 | $ 1,629 | $ 1,629 | $ 1,629 | $ 1,629 |
| 66600 | Jurors | $ - | $ 1,150 | $ 1,150 | $ 1,150 | $ 1,150 |
| 67040 | Professional Services | $ 279 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ - | $ 348 | $ 348 | $ 348 | $ 348 |
| 69900 | Project/Eq Allocation | $ - | $ - | $ - | $ - | $ 900 |
| 71010 | Travel & Lodging | $ 2,017 | $ 1,300 | $ 1,300 | $ 1,300 | $ 1,300 |
| 71020 | Conferences/Training | $ 900 | $ 800 | $ 800 | $ 800 | $ 900 |
| 71030 | Dues & Subscriptions | $ 370 | $ 288 | $ 334 | $ 334 | $ 388 |
| 73160 | Copier Service Agreements | $ 53 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74140 | Long Distance | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| 74200 | Electricity | $ 2,640 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 33030 Justice of Peace Precinct 3 | | | | | |
| Operations | | | | | |
| 74400 Water/Sewer/Garbage | $ 264 | $ 264 | $ 264 | $ 264 | $ 264 |
| 75400 Repairs & Maint - Office Equ | $ - | $ 100 | $ 54 | $ 54 | $ 100 |
| | $ 7,784 | $ 11,404 | $ 11,404 | $ 11,404 | $ 12,504 |
| Department Totals | $ 205,873 | $ 213,028 | $ 213,028 | $ 213,025 | $ 215,910 |

# Walker County

## General Fund

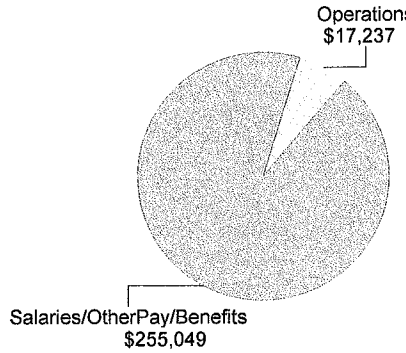
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

33040 Justice of Peace Precinct 4

Fiscal Year 2017-2018




| | | | |
|---|---|---|---|
| Salaries/OtherPay/Benefits | $255,049 | 93.7% |
| Operations | $17,237 | 6.3% |
| Total: | $272,286 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 58,371 | $ 59,168 | $ 59,168 | $ 59,168 | $ 59,668 |
| 51030 | Deputies & Assistants | $ 114,471 | $ 114,844 | $ 114,844 | $ 114,793 | $ 116,404 |
| 51150 | Allowances | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 | $ 4,200 |
| 52010 | Social Security | $ 12,169 | $ 13,635 | $ 13,635 | $ 13,635 | $ 13,791 |
| 52020 | Group Insurance | $ 31,973 | $ 36,352 | $ 36,352 | $ 35,274 | $ 36,776 |
| 52022 | Retiree Insurance | $ 4,379 | $ - | $ - | $ 1,078 | $ - |
| 52030 | Retirement | $ 22,157 | $ 22,347 | $ 22,347 | $ 22,347 | $ 23,435 |
| 52040 | WorkersCompensation Ins | $ 431 | $ 534 | $ 534 | $ 534 | $ 541 |
| 52060 | Unemployment Insurance | $ 217 | $ 230 | $ 230 | $ 230 | $ 234 |
| | | $ 248,368 | $ 251,310 | $ 251,310 | $ 251,259 | $ 255,049 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 1,409 | $ 2,117 | $ 2,117 | $ 2,117 | $ 2,117 |
| 61030 | Operating Supplies | $ - | $ 410 | $ 410 | $ 410 | $ 410 |
| 61100 | Minor Equipment | $ 607 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 1,744 | $ 3,026 | $ 3,026 | $ 3,026 | $ 3,026 |
| 66600 | Jurors | $ 246 | $ 2,200 | $ 2,200 | $ 2,200 | $ 2,200 |
| 68010 | Purchased Services | $ 123 | $ 200 | $ 200 | $ 200 | $ 200 |
| 69900 | Project/Eq Allocation | $ 3,600 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 2,069 | $ 1,800 | $ 1,550 | $ 1,550 | $ 1,800 |
| 71020 | Conferences/Training | $ 850 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,100 |
| 71030 | Dues & Subscriptions | $ 201 | $ 201 | $ 201 | $ 201 | $ 201 |
| 73150 | Rentals | $ - | $ 28 | $ 28 | $ 28 | $ 28 |
| 73160 | Copier Service Agreements | $ 320 | $ 800 | $ 800 | $ 800 | $ 800 |
| 74140 | Long Distance | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| 74200 | Electricity | $ 2,679 | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 33040 | Justice of Peace Precinct 4 | | | | | |
| Operations | | | | | | |
| 74300 | Gas | $ 246 | $ 400 | $ 400 | $ 400 | $ 400 |
| 74400 | Water/Sewer/Garbage | $ 1,121 | $ 1,055 | $ 1,055 | $ 1,055 | $ 1,055 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 150 | $ 150 | $ 150 | $ 150 |
| | | $ 15,215 | $ 17,137 | $ 16,887 | $ 16,887 | $ 17,237 |
| Department Totals | | $ 263,583 | $ 268,447 | $ 268,197 | $ 268,146 | $ 272,286 |

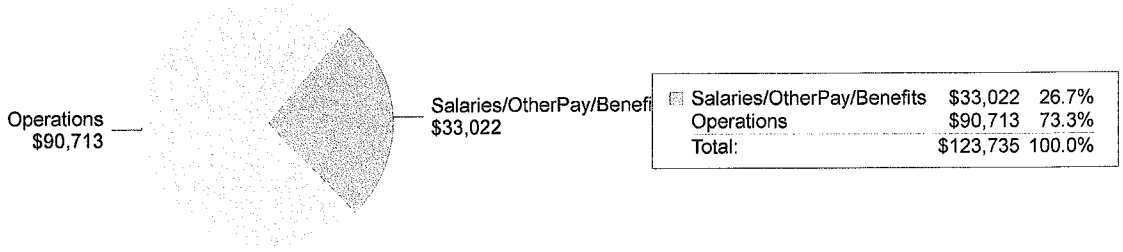
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 36010 Juvenile Probation Support




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 23,852 | $ 23,658 | $ 23,658 | $ 23,658 | $ 23,658 |
| 52010 | Social Security | $ 1,705 | $ 1,762 | $ 1,762 | $ 1,762 | $ 1,762 |
| 52020 | Group Insurance | $ 4,221 | $ 4,544 | $ 4,544 | $ 4,544 | $ 4,544 |
| 52022 | Retiree Insurance | $ 323 | $ - | $ - | $ - | $ - |
| 52030 | Retirement | $ 2,967 | $ 2,938 | $ 2,938 | $ 2,938 | $ 2,938 |
| 52040 | WorkersCompensation Ins | $ 56 | $ 72 | $ 72 | $ 72 | $ 72 |
| 52060 | Unemployment Insurance | $ 45 | $ 48 | $ 48 | $ 48 | $ 48 |
| | | $ 33,169 | $ 33,022 | $ 33,022 | $ 33,022 | $ 33,022 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 1,628 | $ 3,200 | $ 3,200 | $ 3,200 | $ 3,200 |
| 62010 | Postage | $ 538 | $ 700 | $ 700 | $ 700 | $ 700 |
| 64130 | Volume Licensing | $ - | $ 364 | $ 364 | $ 364 | $ 364 |
| 67061 | Audit Services | $ 2,000 | $ 1,900 | $ 1,900 | $ 1,900 | $ 1,900 |
| 68010 | Purchased Services | $ 302 | $ - | $ - | $ - | $ - |
| 68070 | Detention-Juvenile | $ 73,879 | $ 66,374 | $ 66,374 | $ 66,374 | $ 66,374 |
| 70010 | Insurance & Bonds | $ 370 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 71010 | Travel & Lodging | $ 7,434 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 71020 | Conferences/Training | $ 1,275 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 71030 | Dues & Subscriptions | $ 204 | $ - | $ 300 | $ 300 | $ - |
| 73150 | Rentals | $ - | $ 375 | $ 375 | $ 375 | $ 375 |
| 73160 | Copier Service Agreements | $ 320 | $ 500 | $ 500 | $ 500 | $ 500 |
| 74100 | Communication | $ 726 | $ 800 | $ 800 | $ 800 | $ 800 |
| 74200 | Electricity | $ 4,817 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 74300 | Gas | $ 717 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 74400 | Water/Sewer/Garbage | $ 664 | $ 800 | $ 800 | $ 800 | $ 800 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 36010 Juvenile Probation Support | | | | | |
| Operations | | | | | |
| 75300 Repairs & Maint. - Buildings | $ 158 | $ - | $ - | $ - | $ - |
| 75400 Repairs & Maint - Office Equ | $ - | $ 300 | $ - | $ - | $ 300 |
| | $ 95,032 | $ 90,713 | $ 90,713 | $ 90,713 | $ 90,713 |
| Department Totals | $ 128,201 | $ 123,735 | $ 123,735 | $ 123,735 | $ 123,735 |

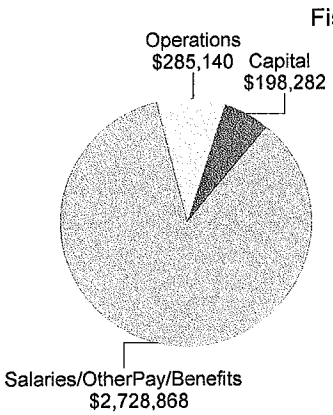
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

41010 Sheriff




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $2,728,868 | 85.0% |
| Operations | $285,140 | 8.9% |
| Capital | $198,282 | 6.2% |
| Total: | $3,212,290 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 75,311 | $ 91,800 | $ 91,800 | $ 91,800 | $ 92,300 |
| 51030 | Deputies & Assistants | $ 1,636,627 | $ 1,728,047 | $ 1,812,467 | $ 1,752,763 | $ 1,831,472 |
| 51090 | Overtime | $ 64,540 | $ 30,255 | $ 30,255 | $ 43,522 | $ 30,255 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 130,109 | $ 141,534 | $ 145,444 | $ 145,444 | $ 149,480 |
| 52020 | Group Insurance | $ 292,894 | $ 308,992 | $ 317,811 | $ 292,108 | $ 330,984 |
| 52022 | Retiree Insurance | $ 16,839 | $ - | $ - | $ 25,703 | $ - |
| 52030 | Retirement | $ 222,390 | $ 232,001 | $ 238,464 | $ 238,464 | $ 254,025 |
| 52040 | WorkersCompensation Ins | $ 20,676 | $ 42,055 | $ 42,683 | $ 42,683 | $ 36,624 |
| 52060 | Unemployment Insurance | $ 3,207 | $ 3,518 | $ 3,610 | $ 3,610 | $ 3,728 |
| | | $ 2,462,593 | $ 2,578,202 | $ 2,682,534 | $ 2,636,097 | $ 2,728,868 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 6,567 | $ 9,548 | $ 9,548 | $ 9,548 | $ 9,548 |
| 61030 | Operating Supplies | $ 3,880 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 61100 | Minor Equipment | $ 4,073 | $ 4,100 | $ 4,100 | $ 4,100 | $ 4,100 |
| 61210 | Janitorial Supplies | $ 1,176 | $ 1,509 | $ 1,509 | $ 1,509 | $ 1,509 |
| 61230 | Uniforms | $ 17,937 | $ 9,056 | $ 9,056 | $ 9,056 | $ 9,056 |
| 61310 | Canine/CanineSupplies/Services | $ 545 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61480 | VIPS Supplies | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 62010 | Postage | $ 8,459 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 62110 | Fuel & Oil | $ 94,832 | $ 172,958 | $ 172,958 | $ 172,958 | $ 132,958 |
| 62120 | Lubricants, Oils Etc | $ 1,525 | $ 5,115 | $ 5,115 | $ 5,115 | $ 5,115 |
| 64100 | Computer Software | $ - | $ 1,774 | $ 1,774 | $ 1,774 | $ 1,774 |
| 64140 | Software Maintenance | $ 7,767 | $ 17,100 | $ 17,100 | $ 17,100 | $ 17,100 |
| 67030 | Forensic Analysis | $ - | $ - | $ - | $ - | $ - |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 41010 | Sheriff | | | | | |
| Operations | | | | | | |
| 67040 | Professional Services | $ 686 | $ - | $ - | $ - | $ - |
| 67050 | Pre-Employ Physicals/Testing | $ 480 | $ 285 | $ 385 | $ 385 | $ 285 |
| 68010 | Purchased Services | $ 8,920 | $ 7,697 | $ 7,597 | $ 7,597 | $ 7,697 |
| 68500 | Towing | $ 245 | $ 925 | $ 925 | $ 925 | $ 925 |
| 68610 | Miscelleneous Expenses | $ 1,043 | $ - | $ - | $ - | $ - |
| 69900 | Project/Eq Allocation | $ - | $ - | $ - | $ - | $ 15,140 |
| 71010 | Travel & Lodging | $ 6,148 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 71020 | Conferences/Training | $ 2,885 | $ 2,700 | $ 2,700 | $ 2,700 | $ 2,700 |
| 71030 | Dues & Subscriptions | $ 1,860 | $ 4,950 | $ 4,950 | $ 4,950 | $ 4,950 |
| 72030 | Grant Expenditures | $ 26,021 | $ - | $ 12,100 | $ 12,100 | $ - |
| 72032 | TAC Grant Expenditures | $ 11,576 | $ - | $ - | $ - | $ - |
| 73150 | Rentals | $ 600 | $ 600 | $ 600 | $ 600 | $ 600 |
| 73160 | Copier Service Agreements | $ 662 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74100 | Communication | $ 70 | $ 300 | $ 300 | $ 300 | $ 300 |
| 74110 | Data Circuits/Internet | $ 769 | $ 760 | $ 760 | $ 760 | $ 760 |
| 74130 | Communication-Cell Phones | $ 453 | $ 452 | $ 452 | $ 452 | $ 452 |
| 74140 | Long Distance | $ - | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 74150 | Communication-Air Cards | $ 13,461 | $ 14,040 | $ 14,040 | $ 14,040 | $ 14,040 |
| 74500 | TeleCable | $ 890 | $ 1,416 | $ 1,416 | $ 1,416 | $ 1,416 |
| 75100 | Repairs - Vehicles & Trucks | $ 32,437 | $ 24,460 | $ 24,460 | $ 24,460 | $ 24,460 |
| 75200 | Repairs - Equipment | $ 58 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 75205 | Repairs - Specialty Equipment | $ 27,429 | $ - | $ - | $ - | $ - |
| 75300 | Repairs & Maint. - Buildings | $ 123 | $ 4,355 | $ 4,355 | $ 4,355 | $ 4,355 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 200 | $ 200 | $ 200 | $ 200 |
| | | $ 283,577 | $ 310,000 | $ 322,100 | $ 322,100 | $ 285,140 |
| Capital | | | | | | |
| 87030 | Vehicles | $ 208,618 | $ 246,718 | $ 246,718 | $ 246,718 | $ 198,282 |
| | | $ 208,618 | $ 246,718 | $ 246,718 | $ 246,718 | $ 198,282 |
| Department Totals | | $ 2,954,788 | $ 3,134,920 | $ 3,251,352 | $ 3,204,915 | $ 3,212,290 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

41030 Sheriff Estray

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61300 | Estray Supplies | $ 2,764 | $ 2,700 | $ 2,700 | $ 2,700 | $ 2,700 |
| 62010 | Postage | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 68010 | Purchased Services | $ 1,606 | $ 2,700 | $ 2,700 | $ 2,700 | $ 2,700 |
| 68400 | Legal/Public Notices | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| | | $ 4,370 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| Department Totals | | $ 4,370 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |

# Walker County

## General Fund

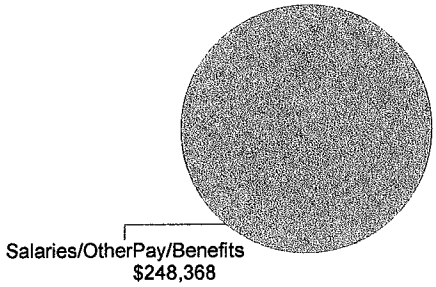
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

## 43010 Courthouse Security General Fund

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $248,368 | 100.0% |
| Operations | $0 | 0.0% |
| Total: | $248,368 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 48,077 | $ 168,857 | $ 168,857 | $ 167,714 | $ 172,237 |
| 52010 | Social Security | $ 4,141 | $ 12,917 | $ 12,917 | $ 12,917 | $ 13,176 |
| 52020 | Group Insurance | $ 9,088 | $ 36,352 | $ 36,352 | $ 35,274 | $ 36,776 |
| 52030 | Retirement | $ 6,420 | $ 21,174 | $ 21,174 | $ 21,174 | $ 22,390 |
| 52040 | WorkersCompensation Ins | $ 1,060 | $ 4,119 | $ 4,119 | $ 4,119 | $ 3,446 |
| 52060 | Unemployment Insurance | $ 102 | $ 339 | $ 339 | $ 339 | $ 343 |
| | | $ 68,888 | $ 243,758 | $ 243,758 | $ 241,537 | $ 248,368 |
| Operations | | | | | | |
| 61230 | Uniforms | $ 2,966 | $ - | $ - | $ - | $ - |
| | | $ 2,966 | $ - | $ - | $ - | $ - |
| Department Totals | | $ 71,854 | $ 243,758 | $ 243,758 | $ 241,537 | $ 248,368 |

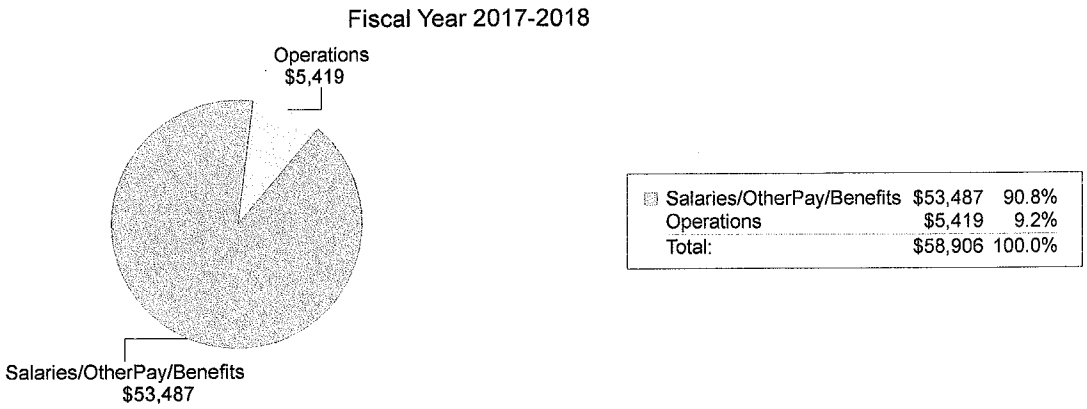
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

44001 Constables Central




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 28,751 | $ 32,946 | $ 32,946 | $ 31,155 | $ 36,559 |
| 52010 | Social Security | $ 2,141 | $ 2,520 | $ 2,520 | $ 2,520 | $ 2,797 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 3,600 | $ 4,131 | $ 4,131 | $ 4,131 | $ 4,753 |
| 52040 | WorkersCompensation Ins | $ 70 | $ 99 | $ 99 | $ 99 | $ 110 |
| 52060 | Unemployment Insurance | $ 54 | $ 66 | $ 66 | $ 66 | $ 74 |
| | | $ 43,704 | $ 48,850 | $ 48,850 | $ 47,059 | $ 53,487 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 354 | $ 1,095 | $ 1,095 | $ 1,095 | $ 1,095 |
| 61030 | Operating Supplies | $ 555 | $ 1,664 | $ 1,180 | $ 1,180 | $ 1,664 |
| 62010 | Postage | $ 640 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 62110 | Fuel & Oil | $ - | $ 1,200 | $ 1,200 | $ 1,200 | $ - |
| 64100 | Computer Software | $ - | $ 260 | $ 260 | $ 260 | $ 260 |
| 71010 | Travel & Lodging | $ - | $ 300 | $ 300 | $ 300 | $ 100 |
| 71020 | Conferences/Training | $ - | $ 400 | $ 400 | $ 400 | $ 200 |
| 73160 | Copier Service Agreements | $ 53 | $ 600 | $ 600 | $ 600 | $ 600 |
| 74140 | Long Distance | $ - | $ 100 | $ 100 | $ 100 | $ - |
| 75100 | Repairs - Vehicles & Trucks | $ 468 | $ 2,000 | $ 2,000 | $ 2,000 | $ - |
| | | $ 2,070 | $ 9,119 | $ 8,635 | $ 8,635 | $ 5,419 |
| Department Totals | | $ 45,774 | $ 57,969 | $ 57,485 | $ 55,694 | $ 58,906 |

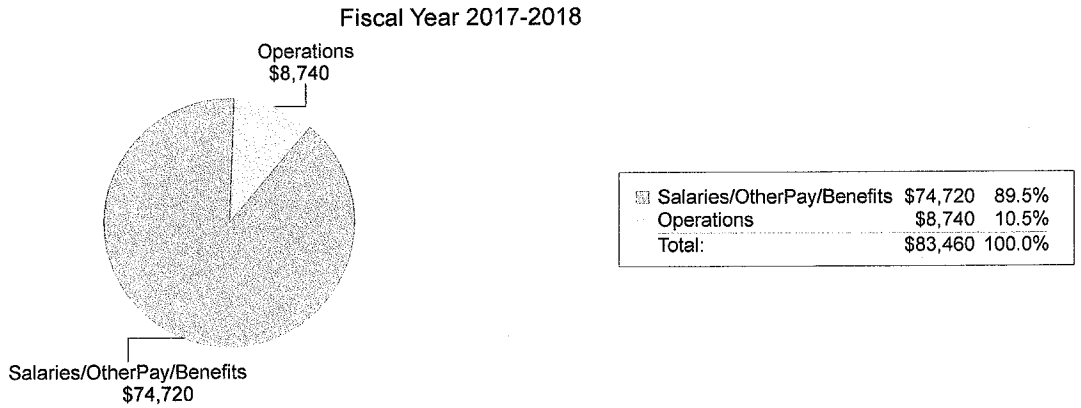
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

44010 Constable Precinct 1




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 52,286 | $ 52,925 | $ 52,925 | $ 52,925 | $ 53,425 |
| 52010 | Social Security | $ 3,598 | $ 4,049 | $ 4,049 | $ 4,049 | $ 4,087 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 6,560 | $ 6,637 | $ 6,637 | $ 6,637 | $ 6,945 |
| 52040 | WorkersCompensation Ins | $ 647 | $ 1,291 | $ 1,291 | $ 1,291 | $ 1,069 |
| 52060 | Unemployment Insurance | $ - | $ - | $ - | $ - | $ - |
| | | $ 72,179 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 15 | $ 358 | $ 358 | $ 358 | $ 358 |
| 61030 | Operating Supplies | $ 698 | $ 221 | $ 221 | $ 221 | $ 1,221 |
| 61100 | Minor Equipment | $ - | $ - | $ 2,369 | $ 2,369 | $ - |
| 61230 | Uniforms | $ 148 | $ 300 | $ 300 | $ 300 | $ 300 |
| 62010 | Postage | $ - | $ 125 | $ 125 | $ 125 | $ 125 |
| 62110 | Fuel & Oil | $ 1,501 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 64140 | Software Maintenance | $ 194 | $ 288 | $ 288 | $ 288 | $ 288 |
| 68010 | Purchased Services | $ - | $ 102 | $ 102 | $ 102 | $ 102 |
| 69900 | Project/Eq Allocation | $ - | $ 3,275 | $ 3,275 | $ 3,275 | $ - |
| 71010 | Travel & Lodging | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 71030 | Dues & Subscriptions | $ - | $ 145 | $ 145 | $ 145 | $ 145 |
| 74150 | Communication-Air Cards | $ 456 | $ 600 | $ 600 | $ 600 | $ 600 |
| 75100 | Repairs - Vehicles & Trucks | $ 1,498 | $ 600 | $ 600 | $ 600 | $ 2,600 |
| 75200 | Repairs - Equipment | $ - | $ 401 | $ 401 | $ 401 | $ 401 |
| | | $ 4,510 | $ 9,015 | $ 11,384 | $ 11,384 | $ 8,740 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 44010 Constable Precinct 1 Department Totals | $ 76,689 | $ 83,005 | $ 85,374 | $ 85,374 | $ 83,460 |

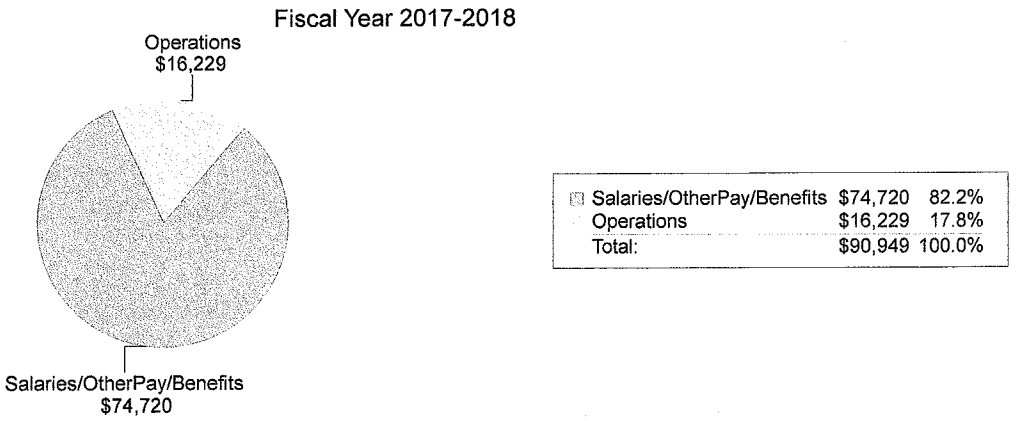
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 44020 Constable Precinct 2




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 52,286 | $ 52,925 | $ 52,925 | $ 52,925 | $ 53,425 |
| 52010 | Social Security | $ 3,843 | $ 4,049 | $ 4,049 | $ 4,049 | $ 4,087 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,451 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 637 | $ - |
| 52030 | Retirement | $ 6,560 | $ 6,637 | $ 6,637 | $ 6,637 | $ 6,945 |
| 52040 | WorkersCompensation Ins | $ 647 | $ 1,291 | $ 1,291 | $ 1,291 | $ 1,069 |
| 52060 | Unemployment Insurance | $ - | $ - | $ - | $ - | $ - |
| | | $ 72,424 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ - | $ 219 | $ 119 | $ 119 | $ 219 |
| 61030 | Operating Supplies | $ 118 | $ 100 | $ 303 | $ 303 | $ 1,100 |
| 61100 | Minor Equipment | $ - | $ - | $ 1,900 | $ 1,900 | $ - |
| 61230 | Uniforms | $ 743 | $ 300 | $ 800 | $ 800 | $ 300 |
| 62110 | Fuel & Oil | $ 1,119 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 64140 | Software Maintenance | $ 194 | $ 288 | $ 288 | $ 288 | $ 288 |
| 69900 | Project/Eq Allocation | $ - | $ - | $ - | $ - | $ 7,006 |
| 71010 | Travel & Lodging | $ - | $ 100 | $ 17 | $ 17 | $ 100 |
| 71020 | Conferences/Training | $ - | $ 100 | $ 70 | $ 70 | $ 100 |
| 71030 | Dues & Subscriptions | $ 216 | $ 216 | $ 216 | $ 216 | $ 216 |
| 74150 | Communication-Air Cards | $ 456 | $ 600 | $ 600 | $ 600 | $ 600 |
| 75100 | Repairs - Vehicles & Trucks | $ 114 | $ 1,500 | $ 1,000 | $ 1,000 | $ 3,500 |
| 75200 | Repairs - Equipment | $ 27 | $ 300 | $ 150 | $ 150 | $ 300 |
| | | $ 2,987 | $ 6,223 | $ 7,963 | $ 7,963 | $ 16,229 |
| Department Totals | | $ 75,411 | $ 80,213 | $ 81,953 | $ 81,953 | $ 90,949 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

44030 Constable Precinct 3

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $74,720 | 48.6% |
| Operations | $9,264 | 6.0% |
| Capital | $69,608 | 45.3% |
| Total: | $153,592 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 52,286 | $ 52,925 | $ 52,925 | $ 52,925 | $ 53,425 |
| 52010 | Social Security | $ 3,798 | $ 4,049 | $ 4,049 | $ 4,049 | $ 4,087 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 6,560 | $ 6,637 | $ 6,637 | $ 6,637 | $ 6,945 |
| 52040 | WorkersCompensation Ins | $ 647 | $ 1,291 | $ 1,291 | $ 1,291 | $ 1,069 |
| 52060 | Unemployment Insurance | $ - | $ - | $ - | $ - | $ - |
| | | $ 72,379 | $ 73,990 | $ 73,990 | $ 73,990 | $ 74,720 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ - | $ 180 | $ 180 | $ 180 | $ 1,180 |
| 61030 | Operating Supplies | $ 212 | $ 255 | $ 255 | $ 255 | $ 255 |
| 61100 | Minor Equipment | $ 225 | $ 200 | $ 2,569 | $ 2,569 | $ 200 |
| 61230 | Uniforms | $ 291 | $ 300 | $ 300 | $ 300 | $ 300 |
| 62110 | Fuel & Oil | $ 2,000 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 62120 | Lubricants, Oils Etc | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 64100 | Computer Software | $ - | $ 334 | $ 334 | $ 334 | $ 334 |
| 64140 | Software Maintenance | $ 194 | $ 220 | $ 220 | $ 220 | $ 220 |
| 68010 | Purchased Services | $ 35 | $ 80 | $ 80 | $ 80 | $ 80 |
| 68500 | Towing | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 71010 | Travel & Lodging | $ 21 | $ 50 | $ 50 | $ 50 | $ 50 |
| 71020 | Conferences/Training | $ - | $ 50 | $ 50 | $ 50 | $ 50 |
| 71030 | Dues & Subscriptions | $ 216 | $ 205 | $ 205 | $ 205 | $ 205 |
| 74140 | Long Distance | $ - | $ 10 | $ 10 | $ 10 | $ 10 |
| 74150 | Communication-Air Cards | $ 456 | $ 600 | $ 600 | $ 600 | $ 600 |
| 75100 | Repairs - Vehicles & Trucks | $ 351 | $ 1,155 | $ 1,155 | $ 1,155 | $ 3,155 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 44030 Constable Precinct 3 | | | | | |
| | $ 4,001 | $ 6,264 | $ 8,633 | $ 8,633 | $ 9,264 |
| Capital | | | | | |
| 87030 Vehicles | $ - | $ - | $ - | $ - | $ 69,608 |
| | $ - | $ - | $ - | $ - | $ 69,608 |
| Department Totals | $ 76,380 | $ 80,254 | $ 82,623 | $ 82,623 | $ 153,592 |

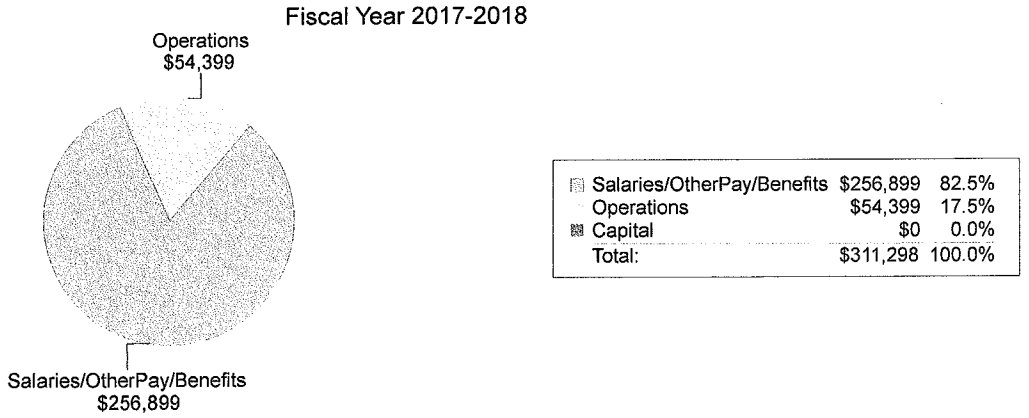
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

44040 Constable Precinct 4




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 52,286 | $ 52,925 | $ 52,925 | $ 52,925 | $ 53,425 |
| 51030 | Deputies & Assistants | $ 82,163 | $ 82,554 | $ 82,554 | $ 82,937 | $ 126,111 |
| 52010 | Social Security | $ 8,638 | $ 10,365 | $ 10,365 | $ 9,982 | $ 13,734 |
| 52020 | Group Insurance | $ 26,093 | $ 27,264 | $ 27,264 | $ 24,618 | $ 36,776 |
| 52022 | Retiree Insurance | $ 1,171 | $ - | $ - | $ 2,646 | $ - |
| 52030 | Retirement | $ 16,847 | $ 16,989 | $ 16,989 | $ 16,989 | $ 23,340 |
| 52040 | WorkersCompensation Ins | $ 1,665 | $ 3,305 | $ 3,305 | $ 3,305 | $ 3,278 |
| 52060 | Unemployment Insurance | $ 155 | $ 166 | $ 166 | $ 166 | $ 235 |
| | | $ 189,018 | $ 193,568 | $ 193,568 | $ 193,568 | $ 256,899 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 322 | $ 450 | $ 450 | $ 450 | $ 450 |
| 61030 | Operating Supplies | $ 758 | $ 838 | $ 484 | $ 484 | $ 3,118 |
| 61100 | Minor Equipment | $ 1,283 | $ - | $ 5,605 | $ 5,605 | $ - |
| 61230 | Uniforms | $ 368 | $ 1,001 | $ 1,001 | $ 1,001 | $ 1,974 |
| 62010 | Postage | $ 84 | $ 80 | $ 80 | $ 80 | $ 80 |
| 62110 | Fuel & Oil | $ 8,213 | $ 12,170 | $ 12,170 | $ 12,170 | $ 16,270 |
| 64140 | Software Maintenance | $ 581 | $ 1,142 | $ 1,142 | $ 1,142 | $ 1,498 |
| 68010 | Purchased Services | $ 305 | $ 405 | $ 405 | $ 405 | $ 405 |
| 69900 | Project/Eq Allocation | $ - | $ 680 | $ 680 | $ 680 | $ 19,873 |
| 71010 | Travel & Lodging | $ - | $ 600 | $ 600 | $ 600 | $ 600 |
| 71020 | Conferences/Training | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| 71030 | Dues & Subscriptions | $ 317 | $ 317 | $ 317 | $ 317 | $ 317 |
| 74110 | Data Circuits/Internet | $ - | $ 300 | $ 300 | $ 300 | $ 300 |
| 74140 | Long Distance | $ - | $ 50 | $ 50 | $ 50 | $ 50 |
| 74150 | Communication-Air Cards | $ 1,368 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,620 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 44040 Constable Precinct 4 | | | | | |
| Operations | | | | | |
| 75100 Repairs - Vehicles & Trucks | $ 3,139 | $ 5,000 | $ 5,000 | $ 5,000 | $ 6,566 |
| 75200 Repairs - Equipment | $ - | $ 658 | $ 658 | $ 658 | $ 878 |
| | $ 16,738 | $ 25,291 | $ 30,542 | $ 30,542 | $ 54,399 |
| Capital | | | | | |
| 85010 Machinery & Equipment | $ 5,158 | $ - | $ - | $ - | $ - |
| | $ 5,158 | $ - | $ - | $ - | $ - |
| Department Totals | $ 210,914 | $ 218,859 | $ 224,110 | $ 224,110 | $ 311,298 |

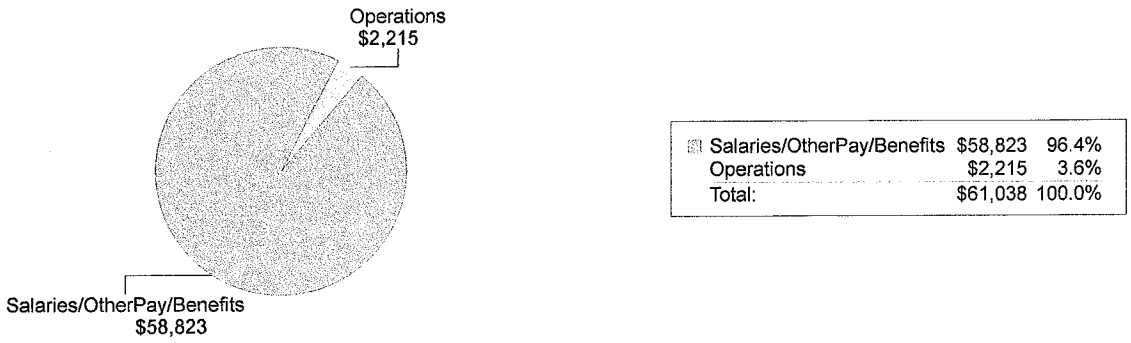
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

45010 Support Personnel-DPS




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 40,000 | $ 40,465 | $ 40,465 | $ 40,465 | $ 40,965 |
| 52010 | Social Security | $ 2,098 | $ 3,096 | $ 3,096 | $ 3,096 | $ 3,134 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 5,009 | $ 5,074 | $ 5,074 | $ 5,074 | $ 5,325 |
| 52040 | WorkersCompensation Ins | $ 97 | $ 121 | $ 121 | $ 121 | $ 123 |
| 52060 | Unemployment Insurance | $ 75 | $ 81 | $ 81 | $ 81 | $ 82 |
| | | $ 56,367 | $ 57,925 | $ 57,925 | $ 57,925 | $ 58,823 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 60 | $ 515 | $ 515 | $ 515 | $ 515 |
| 62010 | Postage | $ - | $ 900 | $ 900 | $ 900 | $ 900 |
| 75200 | Repairs - Equipment | $ - | $ 800 | $ 800 | $ 800 | $ 800 |
| | | $ 60 | $ 2,215 | $ 2,215 | $ 2,215 | $ 2,215 |
| Department Totals | | $ 56,427 | $ 60,140 | $ 60,140 | $ 60,140 | $ 61,038 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

45020 Weigh Station Utilities and Services

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 68010 | Purchased Services | $ 6,541 | $ 9,192 | $ 9,192 | $ 9,192 | $ 9,192 |
| 73150 | Rentals | $ 720 | $ 780 | $ 780 | $ 780 | $ 780 |
| 74100 | Communication | $ 3,766 | $ 3,540 | $ 3,540 | $ 3,540 | $ 3,540 |
| 74140 | Long Distance | $ 1,511 | $ 200 | $ 200 | $ 200 | $ 200 |
| 74200 | Electricity | $ 7,370 | $ 9,551 | $ 9,551 | $ 9,551 | $ 9,551 |
| 74400 | Water/Sewer/Garbage | $ 777 | $ 1,540 | $ 1,540 | $ 1,540 | $ 1,540 |
| 74500 | TeleCable | $ 418 | $ 384 | $ 384 | $ 384 | $ 384 |
| | | $ 21,103 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |
| Department Totals | | $ 21,103 | $ 25,187 | $ 25,187 | $ 25,187 | $ 25,187 |

# *Walker County*

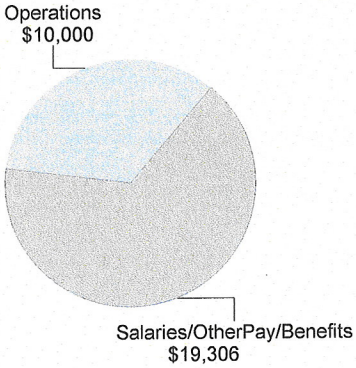
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

45040 Weigh Station Site Support Personell

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $19,306 | 65.9% |
| Operations | $10,000 | 34.1% |
| Total: | $29,306 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51070 | Part-Time | $ 14,252 | $ 15,216 | $ 15,216 | $ 13,497 | $ 15,716 |
| 52010 | Social Security | $ 1,090 | $ 1,164 | $ 1,164 | $ 1,164 | $ 1,202 |
| 52030 | Retirement | $ 1,785 | $ 1,908 | $ 1,908 | $ 1,908 | $ 2,043 |
| 52040 | WorkersCompensation Ins | $ 35 | $ 371 | $ 371 | $ 371 | $ 314 |
| 52060 | Unemployment Insurance | $ 27 | $ 30 | $ 30 | $ 30 | $ 31 |
| | | $ 17,189 | $ 18,689 | $ 18,689 | $ 16,970 | $ 19,306 |
| Operations | | | | | | |
| 75500 | Maint-Weigh Station | $ 1,600 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | | $ 1,600 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| Department Totals | | $ 18,789 | $ 28,689 | $ 28,689 | $ 26,970 | $ 29,306 |

# *Walker County*

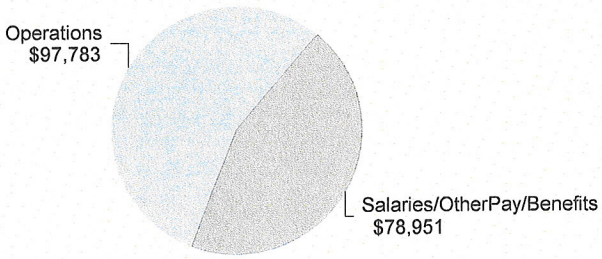
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 46010 Emergency Operations

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $78,951 | 44.7% |
| Operations | $97,783 | 55.3% |
| Capital | $0 | 0.0% |
| Total: | $176,734 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 35,882 | $ 56,281 | $ 56,281 | $ 56,281 | $ 56,781 |
| 51140 | Other Pay-Day Travel | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 2,701 | $ 4,305 | $ 4,305 | $ 4,305 | $ 4,344 |
| 52020 | Group Insurance | $ 5,738 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52022 | Retiree Insurance | $ 3,350 | $ - | $ - | $ 269 | $ - |
| 52030 | Retirement | $ 4,497 | $ 7,058 | $ 7,058 | $ 7,058 | $ 7,382 |
| 52040 | WorkersCompensation Ins | $ 86 | $ 1,373 | $ 1,373 | $ 1,373 | $ 1,136 |
| 52060 | Unemployment Insurance | $ 67 | $ 113 | $ 113 | $ 113 | $ 114 |
| | | $ 52,321 | $ 78,218 | $ 78,218 | $ 78,218 | $ 78,951 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 148 | $ - | $ 275 | $ 275 | $ - |
| 61030 | Operating Supplies | $ 5,141 | $ 5,500 | $ 5,000 | $ 5,000 | $ 5,500 |
| 61100 | Minor Equipment | $ 1,349 | $ - | $ - | $ - | $ - |
| 61210 | Janitorial Supplies | $ 1,434 | $ 3,120 | $ 3,120 | $ 3,120 | $ 3,120 |
| 61230 | Uniforms | $ 177 | $ 250 | $ 250 | $ 250 | $ 250 |
| 61480 | VIPS Supplies | $ - | $ - | $ 350 | $ 350 | $ - |
| 62010 | Postage | $ 9 | $ - | $ - | $ - | $ - |
| 62110 | Fuel & Oil | $ 1,148 | $ 2,200 | $ 4,200 | $ 4,200 | $ 2,200 |
| 62120 | Lubricants, Oils Etc | $ 34 | $ 100 | $ 100 | $ 100 | $ 100 |
| 64100 | Computer Software | $ 144 | $ - | $ - | $ - | $ - |
| 67040 | Professional Services | $ - | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 68010 | Purchased Services | $ 12,425 | $ 21,800 | $ 34,565 | $ 34,565 | $ 22,860 |
| 68500 | Towing | $ - | $ - | $ 175 | $ 175 | $ - |
| 71010 | Travel & Lodging | $ 1,871 | $ 1,900 | $ 1,900 | $ 1,900 | $ 1,900 |
| 71020 | Conferences/Training | $ 175 | $ 550 | $ 550 | $ 550 | $ 1,000 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 46010 | Emergency Operations | | | | | |
| Operations | | | | | | |
| 71030 | Dues & Subscriptions | $ - | $ 200 | $ 200 | $ 200 | $ 200 |
| 73150 | Rentals | $ - | $ 4,500 | $ 4,500 | $ 4,500 | $ 4,500 |
| 73160 | Copier Service Agreements | $ - | $ - | $ 500 | $ 500 | $ 1,000 |
| 74100 | Communication | $ 4,252 | $ 4,500 | $ 4,500 | $ 4,500 | $ 4,500 |
| 74110 | Data Circuits/Internet | $ 1,011 | $ 1,320 | $ 1,320 | $ 1,320 | $ 1,320 |
| 74130 | Communication-Cell Phones | $ 872 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74140 | Long Distance | $ - | $ 105 | $ 105 | $ 105 | $ 105 |
| 74150 | Communication-Air Cards | $ 1,183 | $ 1,392 | $ 1,392 | $ 1,392 | $ 1,392 |
| 74200 | Electricity | $ 20,261 | $ 36,381 | $ 36,381 | $ 36,381 | $ 36,381 |
| 74300 | Gas | $ - | $ 560 | $ 560 | $ 560 | $ 560 |
| 74400 | Water/Sewer/Garbage | $ 2,297 | $ 4,580 | $ 4,580 | $ 4,580 | $ 4,580 |
| 74500 | TeleCable | $ 1,818 | $ 1,180 | $ 1,180 | $ 1,180 | $ 2,040 |
| 75100 | Repairs - Vehicles & Trucks | $ 4,094 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 75200 | Repairs - Equipment | $ 21 | $ - | $ - | $ - | $ - |
| 75300 | Repairs & Maint. - Buildings | $ 1,896 | $ 75 | $ 75 | $ 75 | $ 75 |
| | | $ 61,760 | $ 94,413 | $ 109,978 | $ 109,978 | $ 97,783 |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ - | $ 7,576 | $ 7,576 | $ 7,576 | $ - |
| | | $ - | $ 7,576 | $ 7,576 | $ 7,576 | $ - |
| Department Totals | | $ 114,081 | $ 180,207 | $ 195,772 | $ 195,772 | $ 176,734 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

49940 Public Safety Intergovernmental Services/Contracts

Fiscal Year 2017-2018




| | | | | | | |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 77090 | Walker County Central Dispatch | $ 466,233 | $ 561,537 | $ 561,537 | $ 561,537 | $ 627,699 |
| 77100 | City of Huntsville | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 | $ 246,487 |
| 77120 | Crabbs Prairie Fire Dept. | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77130 | Riverside Fire Dept. | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 | $ 16,300 |
| 77140 | Pine Prairie Fire Dept. | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77150 | Dodge Volunteer Fire Dept. | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77160 | Thomas Lake Road Fire Dept | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 | $ 7,200 |
| 77170 | Volunteer Fire Dept Special Purchases | $Grant M 850 | $ - | $ - | $ - | $ - |
| | | $ 756,270 | $ 862,724 | $ 862,724 | $ 862,724 | $ 928,886 |
| Department Totals | | $ 756,270 | $ 862,724 | $ 862,724 | $ 862,724 | $ 928,886 |

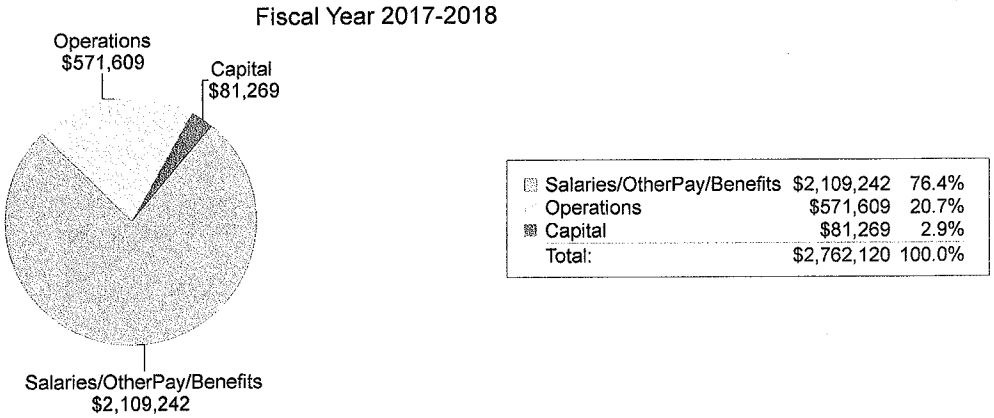
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

50010 County Jail




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 1,289,948 | $ 1,391,943 | $ 1,391,943 | $ 1,333,934 | $ 1,411,803 |
| 51090 | Overtime | $ 77,091 | $ 13,258 | $ 13,258 | $ 71,267 | $ 13,258 |
| 52010 | Social Security | $ 101,099 | $ 107,499 | $ 107,499 | $ 107,499 | $ 109,014 |
| 52020 | Group Insurance | $ 300,626 | $ 354,432 | $ 354,432 | $ 320,040 | $ 358,566 |
| 52022 | Retiree Insurance | $ 44,718 | $ - | $ - | $ 34,392 | $ - |
| 52030 | Retirement | $ 171,244 | $ 176,207 | $ 176,207 | $ 176,207 | $ 185,252 |
| 52040 | WorkersCompensation Ins | $ 17,644 | $ 34,276 | $ 34,276 | $ 34,276 | $ 28,497 |
| 52060 | Unemployment Insurance | $ 2,581 | $ 2,812 | $ 2,812 | $ 2,812 | $ 2,852 |
| | | $ 2,004,951 | $ 2,080,427 | $ 2,080,427 | $ 2,080,427 | $ 2,109,242 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 4,314 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 61030 | Operating Supplies | $ 12,387 | $ 16,104 | $ 16,104 | $ 16,104 | $ 16,104 |
| 61100 | Minor Equipment | $ - | $ 396 | $ 396 | $ 396 | $ 396 |
| 61210 | Janitorial Supplies | $ 15,810 | $ 21,000 | $ 21,000 | $ 21,000 | $ 21,000 |
| 61230 | Uniforms | $ 4,689 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 61280 | Medical Supplies | $ 1,045 | $ - | $ - | $ - | $ - |
| 61400 | Inmate Clothing/Linens | $ 2,697 | $ 6,200 | $ 6,200 | $ 6,200 | $ 6,200 |
| 62010 | Postage | $ 81 | $ 50 | $ 350 | $ 350 | $ 50 |
| 62110 | Fuel & Oil | $ 14,843 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 62120 | Lubricants, Oils Etc | $ 456 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 64140 | Software Maintenance | $ 4,578 | $ 4,578 | $ 4,579 | $ 4,579 | $ 4,578 |
| 67050 | Pre-Employ Physicals/Testing | $ 2,730 | $ 1,789 | $ 1,789 | $ 1,789 | $ 1,789 |
| 68010 | Purchased Services | $ 14,431 | $ 21,535 | $ 21,535 | $ 21,535 | $ 21,535 |
| 68090 | Jail Food Contract | $ 250,456 | $ 276,646 | $ 276,646 | $ 276,646 | $ 276,646 |
| 68400 | Legal/Public Notices | $ - | $ 211 | $ 211 | $ 211 | $ 211 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 50010 | County Jail | | | | | |
| Operations | | | | | | |
| 71010 | Travel & Lodging | $ 13,776 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 71020 | Conferences/Training | $ 2,015 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 71030 | Dues & Subscriptions | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 73150 | Rentals | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 73160 | Copier Service Agreements | $ 1,356 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74140 | Long Distance | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 74200 | Electricity | $ 87,531 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 |
| 74300 | Gas | $ 14,565 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 11,971 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 75200 | Repairs - Equipment | $ 887 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 75300 | Repairs & Maint. - Buildings | $ 26,957 | $ 21,500 | $ 21,500 | $ 21,500 | $ 21,500 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 1,000 | $ 699 | $ 699 | $ 1,000 |
| | | $ 487,575 | $ 571,609 | $ 571,609 | $ 571,609 | $ 571,609 |
| Capital | | | | | | |
| 87030 | Vehicles | $ - | $ - | $ - | $ - | $ 81,269 |
| | | $ - | $ - | $ - | $ - | $ 81,269 |
| Department Totals | | $ 2,492,526 | $ 2,652,036 | $ 2,652,036 | $ 2,652,036 | $ 2,762,120 |

# *Walker County*

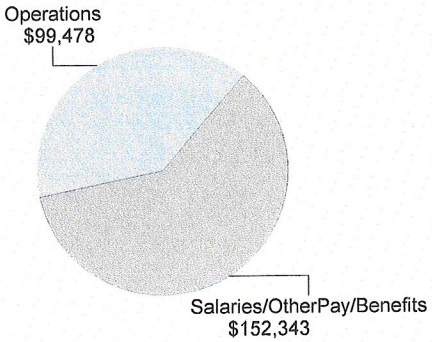
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

50020 County Jail-Inmate Medical Cost Center

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $152,343 | 60.5% |
| Operations | $99,478 | 39.5% |
| Total: | $251,821 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 93,384 | $ 99,766 | $ 99,766 | $ 95,556 | $ 100,826 |
| 51070 | Part-Time | $ - | $ 3,796 | $ 3,796 | $ - | $ 4,296 |
| 51090 | Overtime | $ 12,061 | $ 3,917 | $ 3,917 | $ 11,808 | $ 3,917 |
| 52010 | Social Security | $ 7,792 | $ 8,222 | $ 8,222 | $ 8,222 | $ 8,342 |
| 52020 | Group Insurance | $ 17,640 | $ 18,176 | $ 18,176 | $ 17,637 | $ 18,388 |
| 52022 | Retiree Insurance | $ 536 | $ - | $ - | $ 539 | $ - |
| 52030 | Retirement | $ 13,205 | $ 13,478 | $ 13,478 | $ 13,478 | $ 14,175 |
| 52040 | WorkersCompensation Ins | $ 1,304 | $ 2,623 | $ 2,623 | $ 2,623 | $ 2,180 |
| 52060 | Unemployment Insurance | $ 199 | $ 216 | $ 216 | $ 216 | $ 219 |
| | | $ 146,121 | $ 150,194 | $ 150,194 | $ 150,079 | $ 152,343 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ - | $ 500 | $ 500 | $ 500 | $ 500 |
| 61030 | Operating Supplies | $ 847 | $ 500 | $ 500 | $ 500 | $ 500 |
| 61280 | Medical Supplies | $ 3,000 | $ 4,978 | $ 4,978 | $ 4,978 | $ 4,978 |
| 61450 | Inmate Prescriptions | $ 51,761 | $ 32,100 | $ 32,100 | $ 32,100 | $ 32,100 |
| 67020 | Doctor Contract_Jail | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 | $ 52,800 |
| 68030 | Purchased Services-Medical | $ 329 | $ 8,600 | $ 8,600 | $ 8,600 | $ 8,600 |
| | | $ 108,737 | $ 99,478 | $ 99,478 | $ 99,478 | $ 99,478 |
| Department Totals | | $ 254,858 | $ 249,672 | $ 249,672 | $ 249,557 | $ 251,821 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

50110 Adult Probation Support

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61030 | Operating Supplies | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 61100 | Minor Equipment | $ 9,966 | $ 2,650 | $ 6,144 | $ 6,144 | $ 2,650 |
| 64100 | Computer Software | $ - | $ 245 | $ 245 | $ 245 | $ 245 |
| 64120 | Computer Services | $ 28,997 | $ 33,323 | $ 33,323 | $ 33,323 | $ 33,323 |
| 68010 | Purchased Services | $ - | $ 180 | $ 180 | $ 180 | $ 180 |
| 73160 | Copier Service Agreements | $ 2,083 | $ 3,228 | $ 3,228 | $ 3,228 | $ 3,228 |
| 74200 | Electricity | $ 11,256 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 74300 | Gas | $ 542 | $ 1,152 | $ 1,152 | $ 1,152 | $ 1,152 |
| 74400 | Water/Sewer/Garbage | $ 2,307 | $ 2,600 | $ 2,600 | $ 2,600 | $ 2,600 |
| 75100 | Repairs - Vehicles & Trucks | $ 220 | $ 220 | $ 220 | $ 220 | $ 220 |
| 75200 | Repairs - Equipment | $ 140 | $ 116 | $ 416 | $ 416 | $ 116 |
| 75300 | Repairs & Maint. - Buildings | $ 298 | $ 224 | $ 74 | $ 74 | $ 224 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 460 | $ 310 | $ 310 | $ 460 |
| | | $ 55,809 | $ 56,498 | $ 59,992 | $ 59,992 | $ 56,498 |
| Capital | | | | | | |
| 85010 | Machinery & Equipment | $ - | $ - | $ 7,949 | $ 7,949 | $ - |
| | | $ - | $ - | $ 7,949 | $ 7,949 | $ - |
| Department Totals | | $ 55,809 | $ 56,498 | $ 67,941 | $ 67,941 | $ 56,498 |

# *Walker County*

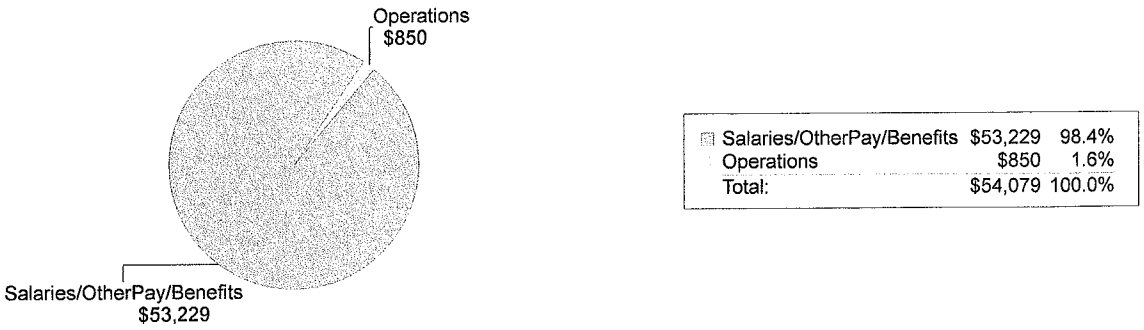
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

50120 Adult-Community Service

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 34,159 | $ 35,344 | $ 35,344 | $ 31,261 | $ 35,844 |
| 52010 | Social Security | $ 2,664 | $ 2,704 | $ 2,704 | $ 2,704 | $ 2,742 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 5,879 | $ 9,194 |
| 52022 | Retiree Insurance | $ 268 | $ - | $ - | $ 3,209 | $ - |
| 52030 | Retirement | $ 4,277 | $ 4,432 | $ 4,432 | $ 4,432 | $ 4,660 |
| 52040 | WorkersCompensation Ins | $ 432 | $ 862 | $ 862 | $ 862 | $ 717 |
| 52060 | Unemployment Insurance | $ 66 | $ 71 | $ 71 | $ 71 | $ 72 |
| | | $ 50,686 | $ 52,501 | $ 52,501 | $ 48,418 | $ 53,229 |
| Operations | | | | | | |
| 61030 | Operating Supplies | $ - | $ 450 | $ 442 | $ 442 | $ 450 |
| 61100 | Minor Equipment | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| 75100 | Repairs - Vehicles & Trucks | $ 15 | $ - | $ 8 | $ 8 | $ - |
| | | $ 15 | $ 850 | $ 850 | $ 850 | $ 850 |
| Department Totals | | $ 50,701 | $ 53,351 | $ 53,351 | $ 49,268 | $ 54,079 |

# Walker County

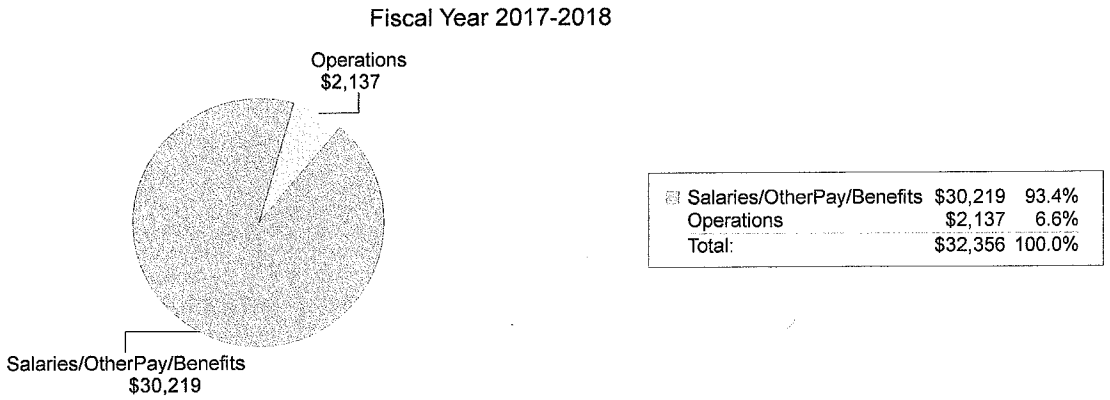
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

60010 Veteran's Service




| | | | | | | |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51070 | Part-Time | $ 22,449 | $ 24,443 | $ 24,443 | $ 23,883 | $ 24,943 |
| 52010 | Social Security | $ 1,717 | $ 1,870 | $ 1,870 | $ 1,870 | $ 1,908 |
| 52030 | Retirement | $ 2,811 | $ 3,065 | $ 3,065 | $ 3,065 | $ 3,243 |
| 52040 | WorkersCompensation Ins | $ 55 | $ 73 | $ 73 | $ 73 | $ 75 |
| 52060 | Unemployment Insurance | $ 42 | $ 49 | $ 49 | $ 49 | $ 50 |
| | | $ 27,074 | $ 29,500 | $ 29,500 | $ 28,940 | $ 30,219 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 71 | $ 193 | $ 193 | $ 193 | $ 193 |
| 62010 | Postage | $ 74 | $ 100 | $ 100 | $ 100 | $ 100 |
| 71010 | Travel & Lodging | $ 302 | $ 800 | $ 800 | $ 800 | $ 800 |
| 73150 | Rentals | $ - | $ 44 | $ 44 | $ 44 | $ 44 |
| 73160 | Copier Service Agreements | $ 53 | $ 500 | $ 500 | $ 500 | $ 500 |
| 74140 | Long Distance | $ - | $ 20 | $ 20 | $ 20 | $ 20 |
| 74150 | Communication-Air Cards | $ 456 | $ 480 | $ 480 | $ 480 | $ 480 |
| | | $ 956 | $ 2,137 | $ 2,137 | $ 2,137 | $ 2,137 |
| Department Totals | | $ 28,030 | $ 31,637 | $ 31,637 | $ 31,077 | $ 32,356 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

60020 Social Services

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61600 | Foster Care Clothing | $ 668 | $ 6,900 | $ 6,900 | $ 6,900 | $ 6,900 |
| 68010 | Purchased Services | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 71010 | Travel & Lodging | $ 1,120 | $ 300 | $ 300 | $ 300 | $ 300 |
| 73180 | Foster Child Allowances | $ 3,880 | $ 15,600 | $ 15,600 | $ 15,600 | $ 15,600 |
| | | $ 5,668 | $ 23,800 | $ 23,800 | $ 23,800 | $ 23,800 |
| Department Totals | | $ 5,668 | $ 23,800 | $ 23,800 | $ 23,800 | $ 23,800 |

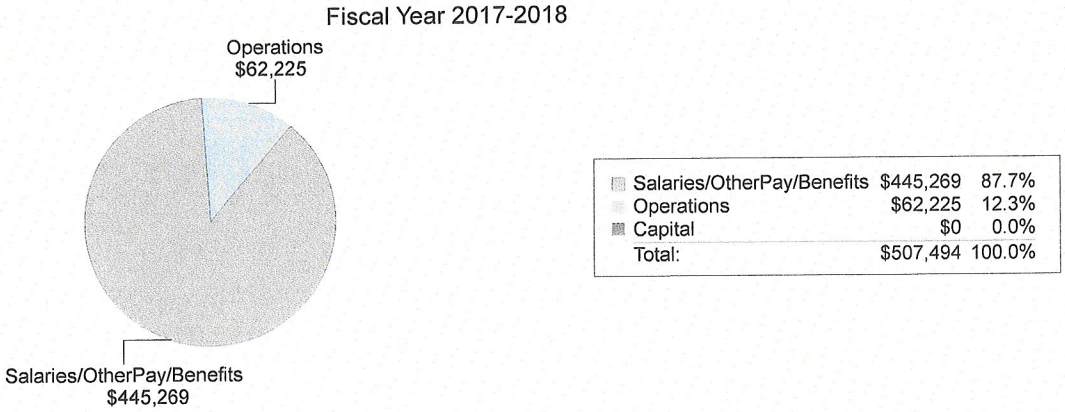
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 61020 Planning and Development




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 65,689 | $ 66,527 | $ 66,527 | $ 66,527 | $ 69,087 |
| 51030 | Deputies & Assistants | $ 210,734 | $ 239,278 | $ 239,278 | $ 216,558 | $ 242,758 |
| 52010 | Social Security | $ 18,390 | $ 23,394 | $ 23,394 | $ 23,394 | $ 23,857 |
| 52020 | Group Insurance | $ 53,287 | $ 63,616 | $ 63,616 | $ 53,646 | $ 64,358 |
| 52022 | Retiree Insurance | $ 10,329 | $ - | $ - | $ 9,970 | $ - |
| 52030 | Retirement | $ 34,618 | $ 38,348 | $ 38,348 | $ 38,348 | $ 40,539 |
| 52040 | WorkersCompensation Ins | $ 2,044 | $ 5,116 | $ 5,116 | $ 5,116 | $ 4,045 |
| 52060 | Unemployment Insurance | $ 520 | $ 611 | $ 611 | $ 611 | $ 625 |
| | | $ 395,611 | $ 436,890 | $ 436,890 | $ 414,170 | $ 445,269 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 3,442 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 61030 | Operating Supplies | $ 279 | $ 1,600 | $ 1,115 | $ 1,115 | $ 1,600 |
| 61230 | Uniforms | $ 527 | $ 551 | $ 551 | $ 551 | $ 551 |
| 62010 | Postage | $ 3,409 | $ 6,506 | $ 6,506 | $ 6,506 | $ 6,506 |
| 62110 | Fuel & Oil | $ 4,616 | $ 8,500 | $ 8,500 | $ 8,500 | $ 8,500 |
| 64140 | Software Maintenance | $ 7,716 | $ 11,639 | $ 11,639 | $ 11,639 | $ 11,639 |
| 68010 | Purchased Services | $ 17,338 | $ 18,890 | $ 18,840 | $ 18,840 | $ 18,890 |
| 68500 | Towing | $ 100 | $ - | $ 100 | $ 100 | $ - |
| 68600 | Other Services | $ 354 | $ 750 | $ 750 | $ 750 | $ 750 |
| 69900 | Project/Eq Allocation | $ 6,294 | $ 2,847 | $ 2,847 | $ 2,847 | $ - |
| 71010 | Travel & Lodging | $ 1,402 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 71020 | Conferences/Training | $ 520 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 71030 | Dues & Subscriptions | $ 201 | $ 1,770 | $ 1,770 | $ 1,770 | $ 1,770 |
| 73160 | Copier Service Agreements | $ 320 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 74140 | Long Distance | $ - | $ 250 | $ 250 | $ 250 | $ 250 |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 61020 | Planning and Development | | | | | |
| Operations | | | | | | |
| 74150 | Communication-Air Cards | $ 891 | $ 600 | $ 600 | $ 600 | $ 600 |
| 75100 | Repairs - Vehicles & Trucks | $ 2,310 | $ 2,000 | $ 2,535 | $ 2,535 | $ 2,000 |
| 75200 | Repairs - Equipment | $ - | $ 69 | $ 69 | $ 69 | $ 69 |
| 75400 | Repairs & Maint - Office Equ | $ - | $ 100 | $ - | $ - | $ 100 |
| | | $ 49,719 | $ 65,072 | $ 65,072 | $ 65,072 | $ 62,225 |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ - | $ 9,500 | $ 9,500 | $ 9,500 | $ - |
| | | $ - | $ 9,500 | $ 9,500 | $ 9,500 | $ - |
| Department Totals | | $ 445,330 | $ 511,462 | $ 511,462 | $ 488,742 | $ 507,494 |

# *Walker County*

## General Fund

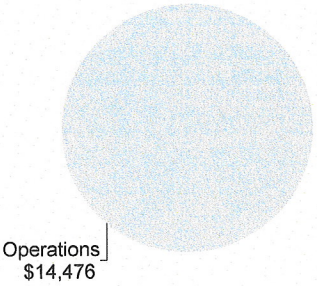
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

61050 Litter Control General Fund

Fiscal Year 2017-2018




| | | | |
|---|---|---|---|
| Salaries/OtherPay/Benefits | $0 | 0.0% |
| Operations | $14,476 | 100.0% |
| Total: | $14,476 | 100.0% |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 Deputies & Assistants | $ 6,126 | $ - | $ - | $ - | $ - | |
| 52010 Social Security | $ 469 | $ - | $ - | $ - | $ - | |
| 52030 Retirement | $ 765 | $ - | $ - | $ - | $ - | |
| 52040 WorkersCompensation Ins | $ 79 | $ - | $ - | $ - | $ - | |
| 52060 Unemployment Insurance | $ 12 | $ - | $ - | $ - | $ - | |
| | $ 7,451 | $ - | $ - | $ - | $ - | |
| **Operations** | | | | | | |
| 61030 Operating Supplies | $ 433 | $ 1,676 | $ 1,676 | $ 1,676 | $ 1,676 | |
| 62110 Fuel & Oil | $ 2,000 | $ 5,500 | $ 5,500 | $ 5,500 | $ 5,500 | |
| 62120 Lubricants, Oils Etc | $ 33 | $ - | $ - | $ - | $ - | |
| 68010 Purchased Services | $ 5,657 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | |
| 75100 Repairs - Vehicles & Trucks | $ 492 | $ 300 | $ 300 | $ 300 | $ 300 | |
| 75200 Repairs - Equipment | $ 251 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 | |
| | $ 8,866 | $ 14,476 | $ 14,476 | $ 14,476 | $ 14,476 | |
| Department Totals | $ 16,317 | $ 14,476 | $ 14,476 | $ 14,476 | $ 14,476 | |

# *Walker County*

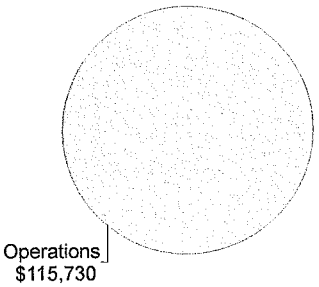
## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

69940 Health and Welfare Intergovernmental Service/Contracts

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 77400 | Tri-County MHMR | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 | $ 28,730 |
| 77410 | Senior Center | $ 10,000 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| 77420 | Rita B. Huff Humane Society | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77430 | Spay/Neuter Assistance | $ 5,400 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 77440 | Soil Conservation | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| 77450 | Boys Girl Organization | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77460 | Contract-YMCAAfterSchool | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| 77470 | Veterans Center Contract | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| | | $ 86,630 | $ 115,730 | $ 115,730 | $ 115,730 | $ 115,730 |
| Department Totals | | $ 86,630 | $ 115,730 | $ 115,730 | $ 115,730 | $ 115,730 |

| | | | |
|---|---|---|---|
| Operations | $115,730 | 100.0% | |
| Total: | $115,730 | 100.0% | |

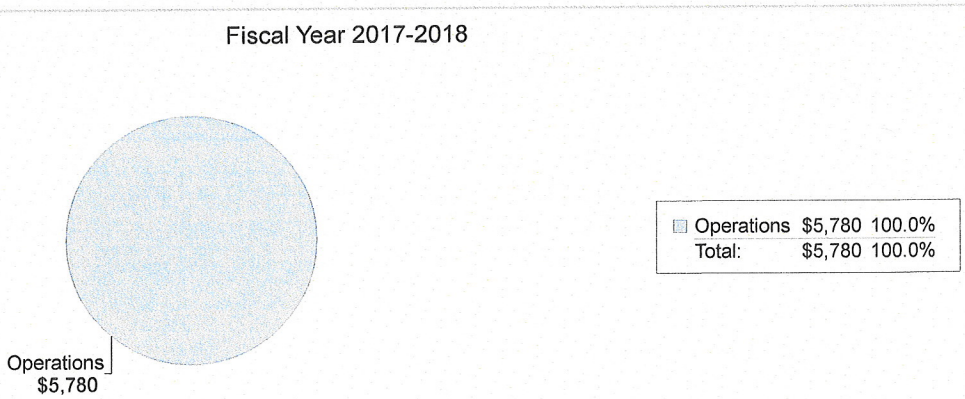
# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

70010 Historical Commission




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61010 | Office Supplies | $ 226 | $ 404 | $ 404 | $ 404 | $ 404 |
| 61030 | Operating Supplies | $ 551 | $ 370 | $ 355 | $ 355 | $ 370 |
| 61100 | Minor Equipment | $ 530 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ 256 | $ 200 | $ 200 | $ 200 | $ 200 |
| 68010 | Purchased Services | $ 568 | $ 700 | $ 700 | $ 700 | $ 700 |
| 71010 | Travel & Lodging | $ - | $ 350 | $ 350 | $ 350 | $ 350 |
| 71020 | Conferences/Training | $ 175 | $ 100 | $ 100 | $ 100 | $ 100 |
| 71030 | Dues & Subscriptions | $ 115 | $ 100 | $ 115 | $ 115 | $ 100 |
| 73150 | Rentals | $ - | $ 1 | $ 1 | $ 1 | $ 1 |
| 73160 | Copier Service Agreements | $ 53 | $ 680 | $ 680 | $ 680 | $ 680 |
| 74140 | Long Distance | $ - | $ 75 | $ 75 | $ 75 | $ 75 |
| 74200 | Electricity | $ 1,932 | $ 2,800 | $ 2,800 | $ 2,800 | $ 2,800 |
| | | $ 4,406 | $ 5,780 | $ 5,780 | $ 5,780 | $ 5,780 |
| Department Totals | | $ 4,406 | $ 5,780 | $ 5,780 | $ 5,780 | $ 5,780 |

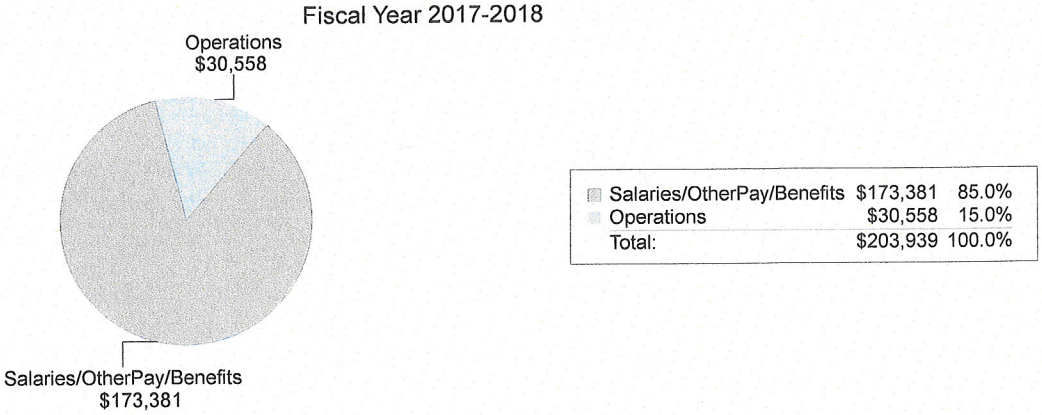
# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

## 70020 Texas AgriLife Extension Service




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 68,809 | $ 69,726 | $ 69,726 | $ 69,726 | $ 70,846 |
| 51070 | Part-Time | $ 2,560 | $ 2,701 | $ 2,701 | $ 2,701 | $ 3,201 |
| 51110 | Salary Supplements | $ 58,157 | $ 58,869 | $ 58,869 | $ 58,869 | $ 60,369 |
| 51140 | Other Pay-Day Travel | $ 425 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 9,227 | $ 10,044 | $ 10,044 | $ 10,044 | $ 10,282 |
| 52020 | Group Insurance | $ 17,640 | $ 18,176 | $ 18,176 | $ 17,637 | $ 18,388 |
| 52022 | Retiree Insurance | $ 536 | $ - | $ - | $ 539 | $ - |
| 52030 | Retirement | $ 8,614 | $ 9,083 | $ 9,083 | $ 9,083 | $ 9,626 |
| 52040 | WorkersCompensation Ins | $ 315 | $ 394 | $ 394 | $ 394 | $ 402 |
| 52060 | Unemployment Insurance | $ 208 | $ 261 | $ 261 | $ 261 | $ 267 |
| | | $ 166,491 | $ 169,254 | $ 169,254 | $ 169,254 | $ 173,381 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 1,976 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 61030 | Operating Supplies | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| 61100 | Minor Equipment | $ 350 | $ - | $ 1,000 | $ 1,000 | $ - |
| 69900 | Project/Eq Allocation | $ 283 | $ 1,725 | $ 1,725 | $ 1,725 | $ 1,628 |
| 71010 | Travel & Lodging | $ 10,345 | $ 10,500 | $ 10,500 | $ 10,500 | $ 10,500 |
| 71020 | Conferences/Training | $ 685 | $ 900 | $ 900 | $ 900 | $ 900 |
| 71030 | Dues & Subscriptions | $ 680 | $ 700 | $ 700 | $ 700 | $ 700 |
| 73160 | Copier Service Agreements | $ 555 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74140 | Long Distance | $ - | $ 280 | $ 280 | $ 280 | $ 280 |
| 74150 | Communication-Air Cards | $ 456 | $ 600 | $ 600 | $ 600 | $ 600 |
| 74200 | Electricity | $ 8,614 | $ 10,800 | $ 10,800 | $ 10,800 | $ 10,800 |
| 74400 | Water/Sewer/Garbage | $ 1,791 | $ 1,750 | $ 1,750 | $ 1,750 | $ 1,750 |
| 75100 | Repairs - Vehicles & Trucks | $ 8 | $ - | $ - | $ - | $ - |

# Walker County

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 70020 Texas AgriLife Extension Service | $ 25,743 | $ 30,655 | $ 31,655 | $ 31,655 | $ 30,558 |
| Department Totals | $ 192,234 | $ 199,909 | $ 200,909 | $ 200,909 | $ 203,939 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

93000 Transfers Out

Fiscal Year 2017-2018




| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Transfers Out | | | | | | | | | |
| 99020 | Transfer to EMS Fund Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| 99050 | Transfer to Projects Fund | $ 468,526 | $ - | $ - | $ - | $ 250,000 |
| 99060 | Transfers-Legislative Funds | $ 34,834 | $ 14,507 | $ 14,507 | $ 14,507 | $ 43,518 |
| 99220 | Transfer to Road & Bridge | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| | | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,551,275 | $ 1,860,518 |
| Department Totals | | $ 2,016,007 | $ 1,521,507 | $ 1,551,275 | $ 1,551,275 | $ 1,860,518 |

# *Walker County*

## General Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| Fund Totals | $ 20,617,374 | $ 22,092,522 | $ 22,550,195 | $ 21,945,040 | $ 23,319,980 |

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*Walker County*
Adopted Budget Fiscal Year 2017-2018
General Projects Fund

Fund Description: This fund is used to account for approved projects generally funded from a transfer from the General Fund. Project budgets generally span multi fiscal years and do not lapse at fiscal year end. In annual financial reports, this fund is included as part of the General Fund.

| | Actual 2015-2016 | Revised Allocations To Date | Estimated 2016-2017 | Remain Allocated | Projects New 2017-2018 |
|---|---|---|---|---|---|
| Available Funds (Allocated Funds) | $ 1,499,348 | $ 1,794,684 | $ 1,794,684 | $ 1,125,247 | $ 8,800 |
| *Revenues* | | | | | |
| Transfer In General Fund | $ 468,526 | $ - | $ - | | $ 250,000 |
| Transfer in Other Funds | $ 194,352 | $ - | $ - | $ - | $ - |
| Disaster Relief | $ 9,468 | $ - | $ - | $ - | $ - |
| Interest | $ 3,124 | $ - | $ 8,800 | $ - | $ 4,000 |
| Total Revenues | $ 675,470 | $ - | $ 8,800 | $ - | $ 254,000 |
| Total Available | $ 2,174,818 | $ 1,794,684 | $ 1,803,484 | $ 1,125,247 | $ 262,800 |
| *Expenditures* | | | | | |
| General Government Projects | | | | | |
| 79108-IT Projects | $ 1,365 | $ 43,624 | $ 2,175 | $ 41,449 | $ - |
| 79110-Fiber Project | $ - | $ 16,172 | $ 16,172 | $ - | $ - |
| 79503-Facilities Projects | $ 64,003 | $ 449,192 | $ 379,192 | $ 70,000 | $ 250,000 |
| 79990-Contingency Funds | $ - | $ 774,425 | $ - | $ 774,425 | $ 12,800 |
| 80103-Copier Replacement | $ - | $ 83,122 | $ - | $ 83,122 | $ - |
| 80420-HVAC Replacement | $ - | $ 76,701 | $ 76,701 | $ - | $ - |
| Financial Projects | | | | | |
| 79201-Financial System Projects | $ 10,328 | $ 29,728 | $ 5,770 | $ 23,958 | $ - |
| 80220-Financial System Replacement | $ - | $ 97,493 | $ 10,000 | $ 87,493 | $ - |
| Judicial Projects | $ - | $ - | $ - | $ - | $ - |
| Public Safety Projects | | | | | |
| 79300-Old Jail Project | $ 16,000 | $ - | $ - | $ - | $ - |
| 79020-Fire Projects/Match | $ - | $ - | $ - | $ - | $ - |
| 79910-EMS Projects | $ - | $ 9,380 | $ 9,380 | $ - | $ - |
| 79911-Emergency Management Projects | $ 8,506 | $ 13,089 | $ 10,089 | $ 3,000 | $ - |
| 79913-Courthouse Security Project | $ 126,388 | $ 456 | $ 456 | $ - | $ - |
| 80420-HVAC Replacement | $ 137,448 | $ 143,552 | $ 143,552 | $ - | $ - |
| Health and Welfare Projects | | | | | |
| 79120-Project GIS | $ - | $ 20,000 | $ - | $ 20,000 | $ - |
| 79602-Nuisance Abatement Projects | $ - | $ 13,000 | $ - | $ 13,000 | $ - |
| Road and Bridge Projects | | | | $ - | |
| 79801-Tree Removal Project | $ 7,805 | $ - | $ - | $ - | $ - |
| Transfers Out | | | | $ - | |
| 99010-Transfer to General Fund | $ - | $ - | $ - | $ - | $ - |
| 99220-Transfer to Road and Bridge | $ 8,291 | $ 24,750 | $ 24,750 | $ - | $ - |
| Total Expenditures | $ 380,134 | $ 1,794,684 | $ 678,237 | $ 1,116,447 | $ 262,800 |
| *Available-Pending Projects* | $ 1,794,684 | $ - | $ 1,125,247 | $ 8,800 | $ - |

Project Allocation Remaining $ 1,116,447

# Walker County

## General Projects Fund

Adopted Budget Fiscal Year 2017-2018

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **19990 General Governmental Projects** | | | | | | |
| Projects | | | | | | |
| 79108 | PC Equipment Project | $ 1,365 | $ - | $ 43,624 | $ 2,175 | $ - |
| 79110 | Projects - IT | $ - | $ - | $ 16,172 | $ 16,172 | $ - |
| 79503 | County Facilites Projects | $ 64,003 | $ - | $ 449,192 | $ 379,192 | $ 250,000 |
| 79990 | Project Contingency | $ - | $ - | $ 774,425 | $ - | $ 12,800 |
| 80103 | Project-Copier Replacement | $ - | $ - | $ 83,122 | $ - | $ - |
| 80420 | HVAC Replacement | $ - | $ - | $ 76,701 | $ 76,701 | $ - |
| | | $ 65,368 | $ - | $ 1,443,236 | $ 474,240 | $ 262,800 |
| **29990 Financial Projects** | | | | | | |
| Projects | | | | | | |
| 79201 | Software Improvements Project | $ 10,328 | $ - | $ 29,728 | $ 5,770 | $ - |
| 80220 | Financial System Upgrade | $ - | $ - | $ 97,493 | $ 10,000 | $ - |
| | | $ 10,328 | $ - | $ 127,221 | $ 15,770 | $ - |
| **49990 Public Safety Projects** | | | | | | |
| Projects | | | | | | |
| 79300 | Old Jail Property | $ 16,000 | $ - | $ - | $ - | $ - |
| 79910 | EMS Equip/Other Project | $ - | $ - | $ 9,380 | $ 9,380 | $ - |
| 79911 | Emerg Mgmt Projects | $ 8,506 | $ - | $ 13,089 | $ 10,089 | $ - |
| 79913 | Courthouse Security Project | $ 26,142 | $ - | $ 456 | $ 456 | $ - |
| 80420 | HVAC Replacement | $ 137,448 | $ - | $ 143,552 | $ 143,552 | $ - |
| 80903 | Courthouse Security - Capital | $ 100,246 | $ - | $ - | $ - | $ - |
| | | $ 288,342 | $ - | $ 166,477 | $ 163,477 | $ - |
| **69990 Health and Welfare Projects** | | | | | | |
| Projects | | | | | | |
| 79120 | Project- GIS | $ - | $ - | $ 20,000 | $ - | $ - |
| 79602 | Nuisance Abatement | $ - | $ - | $ 13,000 | $ - | $ - |
| | | $ - | $ - | $ 33,000 | $ - | $ - |
| **89990 Road and Bridge Projects** | | | | | | |
| Projects | | | | | | |
| 79801 | Tree Removal Project | $ 7,805 | $ - | $ - | $ - | $ - |
| | | $ 7,805 | $ - | $ - | $ - | $ - |
| **93000 Transfers Out** | | | | | | |
| Transfers Out | | | | | | |
| 99220 | Transfer to Road & Bridge | $ 8,291 | $ - | $ 24,750 | $ 24,750 | $ - |
| | | $ 8,291 | $ - | $ 24,750 | $ 24,750 | $ - |
| Fund Totals | | $ 380,134 | $ - | $ 1,794,684 | $ 678,237 | $ 262,800 |

*Walker County*
Adopted Budget Fiscal Year 2017-2018
Healthy County Initiative

Fund Description: The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 11,149 | $ 16,728 | $ 16,753 | $ 16,753 | $ 17,156 |
| *Revenues* | | | | | |
| Other Revenue | $ 5,602 | $ 3,000 | $ 3,000 | $ 1,483 | $ 3,000 |
| Transfer from General Fund | $ - | $ - | $ - | $ - | $ - |
| Interest | $ 42 | $ 25 | $ 25 | $ 56 | $ 25 |
| Total Revenues | $ 5,644 | $ 3,025 | $ 3,025 | $ 1,539 | $ 3,025 |
| Total Available | $ 16,793 | $ 19,753 | $ 19,778 | $ 18,292 | $ 20,181 |
| *Expenditures* | | | | | |
| Operations | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |
| Total Expenditures | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |
| *Available* | $ 16,753 | $ 16,753 | $ 16,778 | $ 17,156 | $ 17,181 |

# *Walker County*

## Healthy County Initiative

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15110 Healthy County Initiative




| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| Operations | | | | | |
| 73170 Healthy County Initiative | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |
| | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |
| Department Totals | $ 40 | $ 3,000 | $ 3,000 | $ 1,136 | $ 3,000 |

# Walker County

Adopted Budget Fiscal Year 2017-2018

Debt Service Fund

The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has one debt issue outstanding. a certificate of obligation issued in 2012 for construction of a new County Jail. Of the $20,000,000 debt issue, $16,025,000 is outstanding as of the beginning of the fiscal year.

Article III, Section 52 of the Texas Constitution, limits the amount of debt that a county can issue to an amount not to exceed one-fourth of the assessed valuation of the real property. Outstanding debt is less than 1.5% of the allowable debt amount.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-21017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Beginning Fund Balance | $ 159,258 | $ 176,391 | $ 180,420 | $ 180,420 | $ 183,152 |
| *Revenues* | | | | | |
| Current Property Taxes | $ 1,348,219 | $ 1,154,877 | $ 1,154,877 | $ 1,320,000 | $ 1,148,916 |
| Delinquent Property Taxes | $ 25,821 | $ 23,500 | $ 23,500 | $ 30,000 | $ 25,000 |
| Tax Penalty & Interest | $ 19,495 | $ 16,800 | $ 16,800 | $ 22,000 | $ 16,800 |
| Interest | $ 1,995 | $ 1,200 | $ 1,200 | $ 3,500 | $ 2,000 |
| Transfer from Road and Bridge | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | $ 1,395,530 | $ 1,196,377 | $ 1,196,377 | $ 1,375,500 | $ 1,192,716 |
| Total Available for Debt Service | $ 1,554,788 | $ 1,372,768 | $ 1,376,797 | $ 1,555,920 | $ 1,375,868 |
| *Expenditures* | | | | | |
| Debt Principal | $ 830,000 | $ 845,000 | $ 845,000 | $ 845,000 | $ 865,000 |
| Debt Interest | $ 544,368 | $ 527,768 | $ 527,768 | $ 527,768 | $ 510,868 |
| Total Expenditures | $ 1,374,368 | $ 1,372,768 | $ 1,372,768 | $ 1,372,768 | $ 1,375,868 |
| Reserve for Future Maturities | $ 180,420 | $ - | $ 4,029 | $ 183,152 | $ - |

## *Walker County*
## *Summary of Debt*

**Certificates of Obligation Issue Dated June 1, 2012**

**Capital Projects**

| | Issued - Amount | Current Outstanding Amount | Debt Service FY 2017-2018 Principal | Interest | Total |
|---|---|---|---|---|---|
| Series 2012 - $20,000,000 due in installments of $685,000 to $1,335,000 to mature 06/01/2022 at interest rate of 2.0% to 3.7% - callable August 1, 2022 | $20,000,000 | $16,025,000 | $865,000 | $510,868 | $1,375,868 |
| Total Capital Projects | $20,000,000 | $16,025,000 | $865,000 | $510,868 | $1,375,868 |

**$20,000,000**
Walker County, Texas
Certificates of Obligation
Series 2012

## Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I | Fiscal Total |
|---|---|---|---|---|---|
| 06/21/2012 | - | - | - | - | - |
| 02/01/2013 | - | - | 393,578.33 | 393,578.33 | - |
| 08/01/2013 | 685,000.00 | 2.000% | 295,183.75 | 980,183.75 | - |
| 09/30/2013 | - | - | - | - | 1,373,762.08 |
| 02/01/2014 | - | - | 288,333.75 | 288,333.75 | - |
| 08/01/2014 | 800,000.00 | 2.000% | 238,333.75 | 1,088,333.75 | - |
| 09/30/2014 | - | - | - | - | 1,376,667.50 |
| 02/01/2015 | - | - | 280,333.75 | 280,333.75 | - |
| 08/01/2015 | 815,000.00 | 2.000% | 280,333.75 | 1,095,333.75 | - |
| 09/30/2015 | - | - | - | - | 1,375,667.50 |
| 02/01/2016 | - | - | 272,183.75 | 272,183.75 | - |
| 08/01/2016 | 830,000.00 | 2.000% | 272,183.75 | 1,102,183.75 | - |
| 09/30/2016 | - | - | - | - | 1,374,367.50 |
| 02/01/2017 | - | - | 263,883.75 | 263,883.75 | - |
| 08/01/2017 | 845,000.00 | 2.000% | 263,883.75 | 1,108,883.75 | - |
| 09/30/2017 | - | - | - | - | 1,372,767.50 |
| 02/01/2018 | - | - | 255,433.75 | 255,433.75 | - |
| 08/01/2018 | 865,000.00 | 2.000% | 255,433.75 | 1,120,433.75 | - |
| 09/30/2018 | - | - | - | - | 1,375,867.50 |
| 02/01/2019 | - | - | 246,783.75 | 246,783.75 | - |
| 08/01/2019 | 880,000.00 | 3.000% | 246,783.75 | 1,126,783.75 | - |
| 09/30/2019 | - | - | - | - | 1,373,567.50 |
| 02/01/2020 | - | - | 233,583.75 | 233,583.75 | - |
| 08/01/2020 | 910,000.00 | 3.000% | 233,583.75 | 1,143,583.75 | - |
| 09/30/2020 | - | - | - | - | 1,377,167.50 |
| 02/01/2021 | - | - | 219,933.75 | 219,933.75 | - |
| 08/01/2021 | 935,000.00 | 3.000% | 219,933.75 | 1,154,933.75 | - |
| 09/30/2021 | - | - | - | - | 1,374,867.50 |
| 02/01/2022 | - | - | 205,908.75 | 205,908.75 | - |
| 08/01/2022 | 965,000.00 | 3.000% | 205,908.75 | 1,170,908.75 | - |
| 09/30/2022 | - | - | - | - | 1,376,817.50 |
| 02/01/2023 | - | - | 191,433.75 | 191,433.75 | - |
| 08/01/2023 | 990,000.00 | 3.000% | 191,433.75 | 1,181,433.75 | - |
| 09/30/2023 | - | - | - | - | 1,372,867.50 |
| 02/01/2024 | - | - | 176,583.75 | 176,583.75 | - |
| 08/01/2024 | 1,020,000 .00 | 3.000% | 176,583.75 | 1,196,583.75 | - |
| 09/30/2024 | - | - | - | - | 1,373,167.50 |
| 02/01/2025 | - | - | 161,283.75 | 161,283.75 | - |
| 08/01/2025 | 1,055,000 .00 | 3.125% | 161,283.75 | 1,216,283.75 | - |
| 09/30/2025 | - | - | - | - | 1,377,567.50 |
| 02/01/2026 | - | - | 144,799.38 | 144,799.38 | - |
| 08/01/2026 | 1,085,000 .00 | 3.125% | 144,799.38 | 1,229,799.38 | - |
| 09/30/2026 | - | - | - | - | 1,374,598 76 |
| 02/01/2027 | - | - | 127,846.25 | 127,846.25 | - |
| 08/01/2027 | 1,120,000.00 | 3.250% | 127,846.25 | 1,247,846.25 | - |

**$20,000,000**
Walker County, Texas
Certificates of Obligation
Series 2012

## Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I | Fiscal Total |
|---|---|---|---|---|---|
| 09/30/2027 | - | - | - | - | 1,375,692.50 |
| 02/01/2028 | - | - | 109,646.25 | 109,646.25 | - |
| 08/01/2028 | 1,155,000.00 | 3.375% | 109,646.25 | 1,264,646.25 | - |
| 09/30/2028 | - | - | - | - | 1,374,292.50 |
| 02/01/2029 | - | - | 90,155.63 | 90,155.63 | - |
| 08/01/2029 | 1,195,000.00 | 3.375% | 90,155.63 | 1,285,155.63 | - |
| 09/30/2029 | - | - | - | - | 1,375,311.26 |
| 02/01/2030 | - | - | 69,990.00 | 69,990.00 | - |
| 08/01/2030 | 1,235,000.00 | 3.500% | 69,990.00 | 1,304,990.00 | - |
| 09/30/2030 | - | - | - | - | 1,374,980.00 |
| 02/01/2031 | - | - | 48,377.50 | 48,377.50 | - |
| 08/01/2031 | 1,280,000.00 | 3.700% | 48,377.50 | 1,328,377.50 | - |
| 09/30/2031 | - | - | - | - | 1,376.755.00 |
| 02/01/2032 | - | - | 24,697.50 | 24,697.50 | - |
| 06/01/2032 | 1,335,000.00 | 3.700% | 16,465.00 | 1,351,465.00 | - |
| 09/30/2032 | - | - | - | - | 1,376,162.50 |
| **Total** | **$20,000,000.00** | - | **$7,502,914.60** | **$27,502,914.60** | - |

**Yield Statistics**

| | |
|---|---|
| Accrued interest from 06/01/2012 to 06/21/2012 | $32,798.19 |
| Bond Year Dollars | $232,960.83 |
| Average Life | 11.648 Years |
| Average Coupon | 3.2206764% |
| Net Interest Cost (NIC) | 3.2092135% |
| True Interest Cost (TIC) | 3.1782981% |
| Bond Yield for Arbitrage Purposes | 3.1755617% |
| All Inclusive Cost (AIC) | 3.2901900% |

**$20,000,000**
Walker County, Texas
Certificates of Obligation
Series 2012

## Pricing Summary

| Maturity | Type of Bond | Coupon | Yield | Maturity Value | Price | Total P+I |
|---|---|---|---|---|---|---|
| 08/01/2013 | Serial Coupon | 2.000% | 0.520% | 685,000.00 | 101.637% | 696,213.45 |
| 08/01/2014 | Serial Coupon | 2.000% | 0.730% | 800,000.00 | 102.655% | 821,240.00 |
| 08/01/2015 | Serial Coupon | 2.000% | 0.960% | 815,000.00 | 103.179% | 840,908.85 |
| 08/01/2016 | Serial Coupon | 2.000% | 1.200% | 830,000.00 | 103.199% | 856,551.70 |
| 08/01/2017 | Serial Coupon | 2.000% | 1.480% | 845,000.00 | 102.550% | 866,547.50 |
| 08/01/2018 | Serial Coupon | 2.000% | 1.740% | 865,000.00 | 101.500% | 877,975.00 |
| 08/01/2019 | Serial Coupon | 3.000% | 1.990% | 880,000.00 | 106.665% | 938,652.00 |
| 08/01/2020 | Serial Coupon | 3.000% | 2.290% | 910,000.00 | 105.227% | 957,565.70 |
| 08/01/2021 | Serial Coupon | 3.000% | 2.550% | 935,000.00 | 103.636% | 968,996.60 |
| 08/01/2022 | Serial Coupon | 3.000% | 2.750% | 965,000.00 | 102.191% | 986,143.15 |
| 08/01/2023 | Serial Coupon | 3.000% | 2.940% | 990,000.00 | 100.519% | 995,138.10 |
| 08/01/2024 | Serial Coupon | 3.000% | 3.100% | 1,020,000.00 | 98.994% | 1,009,738.80 |
| 08/01/2025 | Serial Coupon | 3.125% | 3.200% | 1,055,000.00 | 99.199% | 1,046,549.45 |
| 08/01/2026 | Serial Coupon | 3.125% | 3.280% | 1,085,000.00 | 98.258% | 1,066,099.30 |
| 08/01/2027 | Serial Coupon | 3.250% | 3.360% | 1,120,000.00 | 98.702% | 1,105,462.40 |
| 08/01/2028 | Serial Coupon | 3.375% | 3.440% | 1,155,000.00 | 99.198% | 1,145,736.90 |
| 08/01/2029 | Serial Coupon | 3.375% | 3.530% | 1,195,000.00 | 98.109% | 1,171,327.05 |
| 08/01/2030 | Serial Coupon | 3.500% | 3.620% | 1,235,000.00 | 98.413% | 1,215,400.55 |
| 08/01/2031 | Serial Coupon | 3.700% | 3.810% | 1,280,000.00 | 98.513% | 1,260,966.40 |
| 06/01/2032 | Serial Coupon | 3.700% | 3.870% | 1,335,000.00 | 97.650% | 1,303,627.50 |
| **Total** | - | - | - | **$20,000,000.00** | - | **$20,130,840.40** |

c - Priced to the 8/1/2022 par call

**Bid Information**

| | |
|---|---|
| Par Amount of Bonds | $20,000,000.00 |
| Reoffering Premium or (Discount) | 130,840.40 |
| Gross Production | $20,130,840.40 |
| Total Underwriter's Discount (0.521%) | ($104,136.25) |
| Bid (100.134%) | 20,026,704.15 |
| Accrued Interest from 06/01/2012 to 06/21/2012 | 32,798.19 |
| Total Purchase Price | $20,059.502.34 |
| Bond Year Dollars | $232,960.83 |
| Average Life | 11.648 Years |
| Average Coupon | 3.2206764% |
| Net Interest Cost (NIC) | 3.2092135% |
| True Interest Cost (TIC) | 3.1782981% |

*Crews & Associates, Inc.*

# *Walker County*

## Debt Service Fund

### Adopted Budget Fiscal Year 2017-2018

Detail Budget

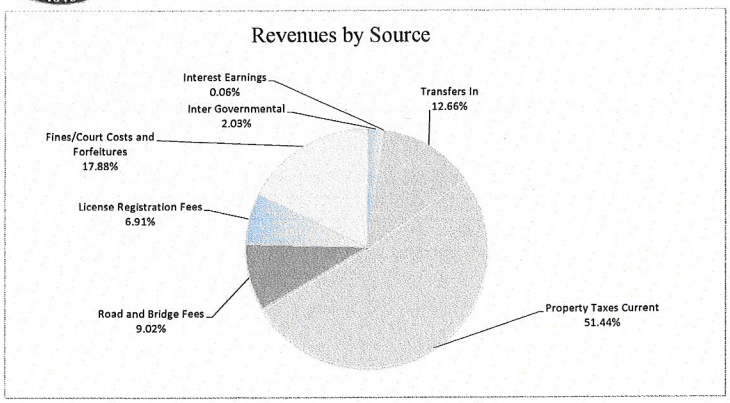
| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 92000 | Debt Service | | | | | |
| **Debt** | | | | | | |
| 91020 | Principal - 2012 Series CO | $ 830,000 | $ 845,000 | $ 845,000 | $ 845,000 | $ 865,000 |
| 91030 | Interest - 2012 Series CO | $ 544,368 | $ 527,768 | $ 527,768 | $ 527,768 | $ 510,868 |
| | | $ 1,374,368 | $ 1,372,768 | $ 1,372,768 | $ 1,372,768 | $ 1,375,868 |
| Department Totals | | $ 1,374,368 | $ 1,372,768 | $ 1,372,768 | $ 1,372,768 | $ 1,375,868 |

Fiscal Year 2017-2018

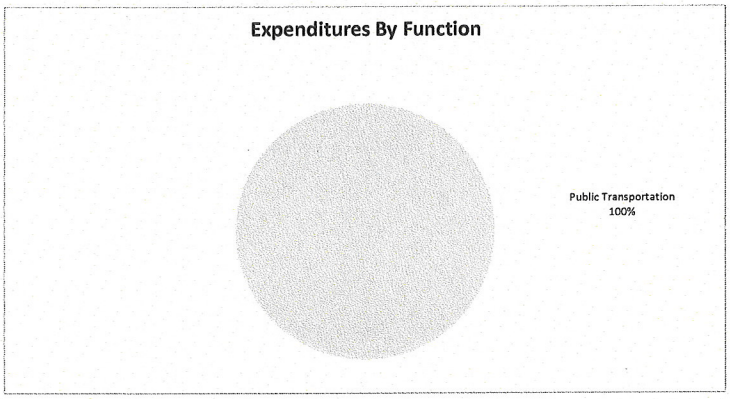


# *Walker County*

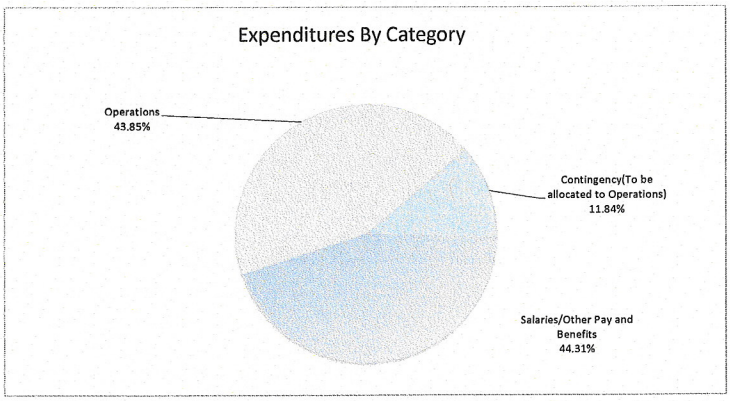
Adopted Budget Fiscal Year 2017-2018
Road and Bridge Fund
At a Glance



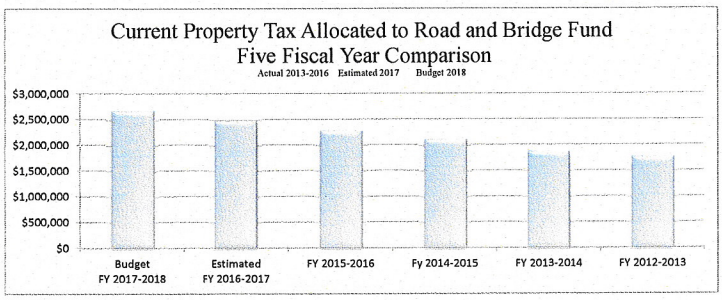

| | |
|---|---|
| Property Taxes Current | $ 2,680,616 |
| Road and Bridge Fees | $ 470,000 |
| License Registration Fees | $ 360,000 |
| Fines/Court Costs and Forfeitures | $ 932,000 |
| Inter Governmental | $ 106,000 |
| Interest Earnings | $ 3,000 |
| Transfers In | $ 660,000 |
| | $ 5,211,616 |




| | |
|---|---|
| Public Transportation | $ 5,911,616 |




| | |
|---|---|
| Salaries/Other Pay and Benefits | $ 2,619,562 |
| Operations | $ 2,592,054 |
| Contingency(To be allocated to Operation | $ 700,000 |
| | $ 5,911,616 |




| Budget FY 2017-2018 | Estimated FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 |
|---|---|---|---|---|---|
| $ 2,680,616 | $ 2,489,378 | $ 2,294,331 | $ 2,120,590 | $ 1,884,087 | $ 1,778,887 |

*Walker County*

Adopted Budget Fiscal Year 2017-2018

Road and Bridge Fund Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 1,964,019 | $ 1,098,526 | $ 3,726,798 | $ 3,726,798 | $ 700,000 |
| *Revenues* | | | | | |
| Ad Valorem Taxes - Current | $ 2,294,331 | $ 2,373,499 | $ 2,373,499 | $ 2,489,378 | $ 2,680,616 |
| Other Governmental Funds | $ 479,125 | $ 205,932 | $ 205,932 | $ 134,293 | $ 106,000 |
| Federal Funds/Disaster | $ 2,540,235 | $ - | $ 520,275 | $ 520,275 | $ - |
| Road & Bridge Fees | $ 491,300 | $ 457,600 | $ 457,600 | $ 470,000 | $ 470,000 |
| License Fee Registration | $ 360,795 | $ 360,000 | $ 360,000 | $ 358,259 | $ 360,000 |
| Fines | $ 962,919 | $ 1,040,089 | $ 1,040,089 | $ 884,000 | $ 932,000 |
| Interest | $ 6,356 | $ 1,200 | $ 1,200 | $ 8,800 | $ 3,000 |
| Other Revenues | $ 113,312 | $ - | $ 8,451 | $ 8,451 | $ - |
| Transfer from General Fund | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| Transfer from Other Funds | $ 8,291 | $ - | $ - | $ - | $ - |
| Issue of Debt | $ - | $ - | $ 24,750 | $ 24,750 | $ - |
| Total Revenues | $ 7,856,664 | $ 5,038,320 | $ 5,591,796 | $ 5,498,206 | $ 5,211,616 |
| Total Available | $ 9,820,683 | $ 6,136,846 | $ 9,318,594 | $ 9,225,004 | $ 5,911,616 |
| *Expenditures* | | | | | |
| PUBLIC TRANSPORTATION | | | | | |
| 82200- General Road & Bridge | $ 2,426 | $ 70,000 | $ 232,525 | $ 232,525 | $ 70,000 |
| 82210-Road and Bridge Precinct 1 | $ 1,084,726 | $ 1,182,007 | $ 1,641,802 | $ 1,641,802 | $ 1,202,851 |
| 82210-Road and Bridge Precinct 1 Capital | $ 41,629 | | $ 49,950 | $ 49,950 | |
| 82211-Road and Bridge Precinct 1 Disaster | $ 65,789 | $ - | $ - | $ - | |
| 82220-Road and Bridge Precinct 2 | $ 1,260,284 | $ 1,258,115 | $ 1,821,361 | $ 1,821,361 | $ 1,266,023 |
| 82220-Road and Bridge Precinct 2 Capital | $ 67,500 | | $ - | $ - | |
| 82220-Road and Bridge Precinct 2 Disaster | | | $ - | $ - | |
| 82220-Road and Bridge Precinct 2 Grant | $ - | | | | |
| 82230-Road and Bridge Precinct 3 | $ 1,308,927 | $ 1,302,928 | $ 2,711,852 | $ 2,737,872 | $ 1,330,144 |
| 82230-Road and Bridge Precinct 3 Capital | $ 37,800 | | $ 26,020 | $ - | |
| 82231-Road and Bridge Precinct 3 Grant | $ 65,789 | | $ - | $ - | |
| 82240-Road and Bridge Precinct 4 | $ 1,702,142 | $ 1,303,796 | $ 2,601,974 | $ 2,601,974 | $ 1,342,598 |
| 82240-Road and Bridge Precinct 4 Capital | $ 210,684 | | $ - | $ - | |
| 82241-Road and Bridge Precinct 4 Grant | $ 61,217 | | | | |
| 82260-Bridge and Special Projects | | $ - | $ 119,520 | $ 119,520 | $ - |
| Transfer to Other Funds | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| Contingency(Carryforward) | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| Total Expenditures | $ 6,093,885 | $ 6,136,846 | $ 9,225,004 | $ 8,525,004 | $ 5,911,616 |
| *Available* | $ 3,726,798 | $ - | $ 93,590 | $ 700,000 | $ - |
| *% of Budget Available* | *61.16%* | *0.00%* | *1.01%* | *8.21%* | *0.00%* |

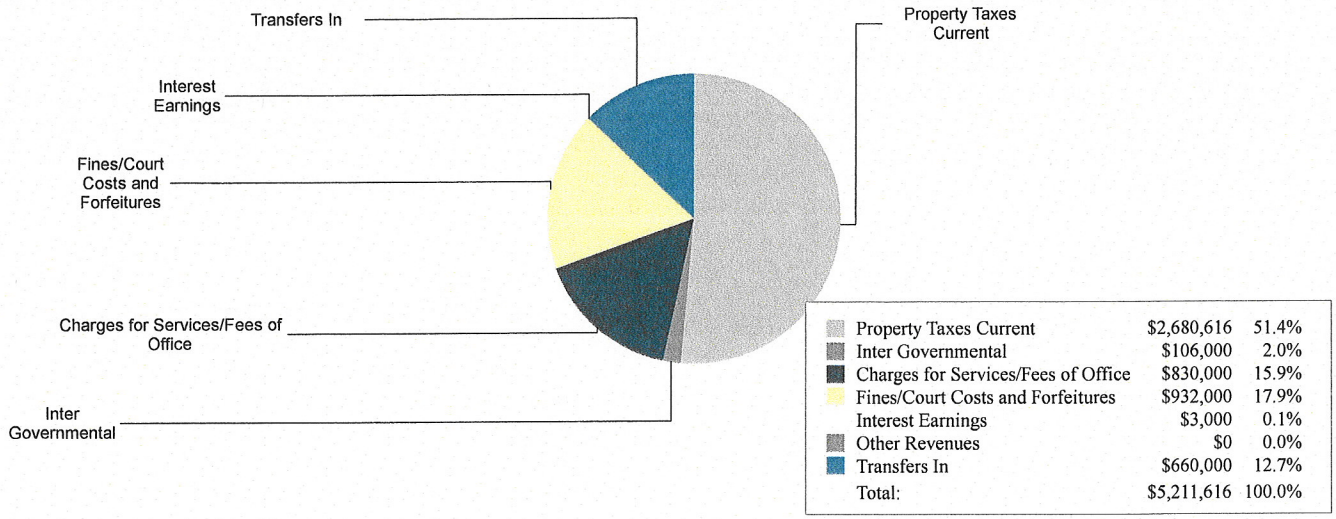
# *Walker County*
Adopted Budget Fiscal Year 2017-2018
Road and Bridge Fund
Departmental Expenditures By Category

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82200 - Road & Bridge General | | | | | |
| Operations | $ 2,426 | $ 70,000 | $ 232,525 | $ 232,525 | $ 70,000 |
| | $ 2,426 | $ 70,000 | $ 232,525 | $ 232,525 | $ 70,000 |
| 82210 - Road and Bridge Precinct 1 | | | | | |
| Salaries,Other Pay, Benefits | $ 551,548 | $ 581,692 | $ 581,692 | $ 581,692 | $ 583,011 |
| Operations | $ 533,178 | $ 600,315 | $ 1,060,110 | $ 1,060,110 | $ 619,840 |
| Capital | $ 41,629 | $ - | $ 49,950 | $ 49,950 | $ - |
| | $ 1,126,355 | $ 1,182,007 | $ 1,691,752 | $ 1,691,752 | $ 1,202,851 |
| 82211 - RB Precinct 1 - Grant | | | | | |
| Operations | $ 65,789 | $ - | $ - | $ - | $ - |
| | $ 65,789 | $ - | $ - | $ - | $ - |
| 82220 - Road and Bridge Precinct 2 | | | | | |
| Salaries,Other Pay, Benefits | $ 592,360 | $ 643,904 | $ 643,904 | $ 643,904 | $ 667,191 |
| Operations | $ 667,924 | $ 614,211 | $ 1,177,457 | $ 1,177,457 | $ 598,832 |
| Capital | $ 67,500 | $ - | $ - | $ - | $ - |
| | $ 1,327,784 | $ 1,258,115 | $ 1,821,361 | $ 1,821,361 | $ 1,266,023 |
| 82230 - Road and Bridge Precinct 3 | | | | | |
| Salaries,Other Pay, Benefits | $ 655,090 | $ 726,489 | $ 726,489 | $ 726,489 | $ 731,694 |
| Operations | $ 653,837 | $ 576,439 | $ 1,985,363 | $ 1,985,363 | $ 598,450 |
| Capital | $ 37,800 | $ - | $ 26,020 | $ 26,020 | $ - |
| | $ 1,346,727 | $ 1,302,928 | $ 2,737,872 | $ 2,737,872 | $ 1,330,144 |
| 82231 - RB Precinct 3 - Grant | | | | | |
| Operations | $ 65,789 | $ - | $ - | $ - | $ - |
| | $ 65,789 | $ - | $ - | $ - | $ - |
| 82240 - Road and Bridge Precinct 4 | | | | | |
| Salaries,Other Pay, Benefits | $ 621,734 | $ 633,670 | $ 643,670 | $ 655,120 | $ 637,666 |
| Operations | $ 1,080,408 | $ 670,126 | $ 1,958,304 | $ 1,946,854 | $ 704,932 |
| Capital | $ 210,684 | $ - | $ - | $ - | $ - |
| | $ 1,912,826 | $ 1,303,796 | $ 2,601,974 | $ 2,601,974 | $ 1,342,598 |
| 82241 - RB Precinct 4 - Grant | | | | | |
| Operations | $ 61,217 | $ - | $ - | $ - | $ - |
| | $ 61,217 | $ - | $ - | $ - | $ - |
| 82260 - Road and Bridge Capital Project Weigh Station Revenues | | | | | |
| Operations | $ - | $ - | $ 59,800 | $ 59,800 | $ - |
| Capital | $ - | $ - | $ 59,720 | $ 59,720 | $ - |
| | $ - | $ - | $ 119,520 | $ 119,520 | $ - |
| 82990 - Road and Bridge Contingency | | | | | |
| Contingency-Unspent Funds | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| 93010 - Transfers Out from Road & Bridge Fund | | | | | |
| Transfer to General Fund | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| Fund Total | $ 6,093,885 | $ 6,136,846 | $ 9,225,004 | $ 8,525,004 | $ 5,911,616 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
Road and Bridge Fund
Revenues By Source

Revenues by Source




## Road and Bridge Fund Revenues By Source

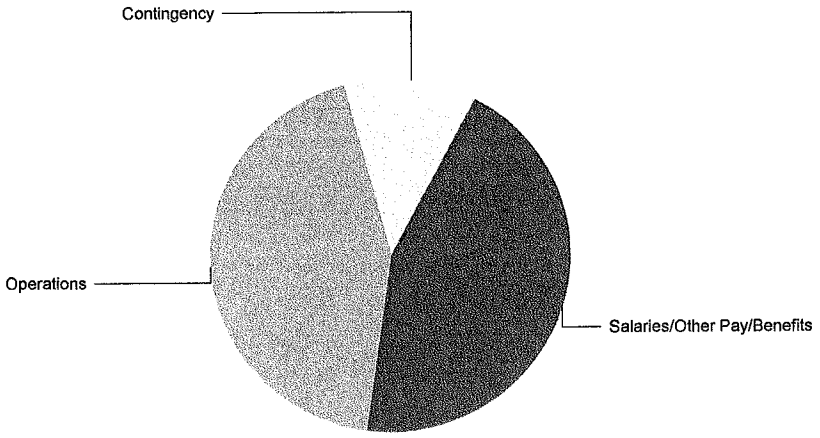
| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 40110 | Current Taxes | $ 2,294,331 | $ 2,373,499 | $ 2,373,499 | $ 2,489,378 | $ 2,680,616 |
| 42010 | State Funds | $ 98,325 | $ 90,000 | $ 90,000 | $ 93,293 | $ 90,000 |
| 42230 | Grant Revenue | $ 198,427 | $ - | $ - | $ - | $ - |
| 42410 | Intergovernmental Funds | $ 53,553 | $ - | $ - | $ - | $ - |
| 42630 | U S Forest Service | $ 128,820 | $ 115,932 | $ 115,932 | $ 41,000 | $ 16,000 |
| 42710 | Disaster Relief | $ 2,540,235 | $ - | $ 520,275 | $ 520,275 | $ - |
| | | $ 3,019,360 | $ 205,932 | $ 726,207 | $ 654,568 | $ 106,000 |
| Charges for Services/Fees of Office | | | | | | |
| 44510 | Road & Bridge Fees | $ 491,300 | $ 457,600 | $ 457,600 | $ 470,000 | $ 470,000 |
| 44610 | License Fee Registration | $ 360,795 | $ 360,000 | $ 360,000 | $ 358,259 | $ 360,000 |
| | | $ 852,095 | $ 817,600 | $ 817,600 | $ 828,259 | $ 830,000 |
| Fines/Court Costs and Forfeitures | | | | | | |
| 47601 | JP # 1 Fines | $ 168,339 | $ 195,000 | $ 195,000 | $ 137,000 | $ 160,000 |
| 47602 | JP # 2 Fines | $ 78,916 | $ 61,200 | $ 61,200 | $ 65,000 | $ 72,000 |
| 47603 | JP # 3 Fines | $ 53,313 | $ 50,000 | $ 50,000 | $ 39,000 | $ 50,000 |
| 47604 | JP # 4 Fines | $ 80,574 | $ 60,100 | $ 60,100 | $ 70,000 | $ 80,000 |
| 47606 | License & Weight | $ 285,869 | $ 280,000 | $ 280,000 | $ 300,000 | $ 280,000 |
| 47610 | County Court Fines | $ 158,369 | $ 270,000 | $ 270,000 | $ 143,000 | $ 160,000 |
| 47622 | District Court Fines | $ 137,539 | $ 123,789 | $ 123,789 | $ 130,000 | $ 130,000 |
| | | $ 962,919 | $ 1,040,089 | $ 1,040,089 | $ 884,000 | $ 932,000 |
| 48010 | Interest | $ 6,356 | $ 1,200 | $ 1,200 | $ 8,800 | $ 3,000 |
| Other Revenues | | | | | | |

| Road and Bridge Fund Revenues By Source | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Other Revenues | | | | | | |
| 48110 | Other Revenue | $ 113,312 | $ - | $ 1,411 | $ 1,411 | $ - |
| 48300 | Proceeds Auction/Sale | $ - | $ - | $ 7,040 | $ 7,040 | $ - |
| | | $ 113,312 | $ - | $ 8,451 | $ 8,451 | $ - |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 660,000 |
| 49930 | Transfers In-Other Funds | $ 8,291 | $ - | $ 24,750 | $ 24,750 | $ - |
| | | $ 608,291 | $ 600,000 | $ 624,750 | $ 624,750 | $ 660,000 |
| | Total all Funds | $ 7,856,664 | $ 5,038,320 | $ 5,591,796 | $ 5,498,206 | $ 5,211,616 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
Road and Bridge Fund
Expenditures by Object Code

Expenditures by Object Code




| | | |
|---|---|---|
| Salaries/Other Pay/Benefits | $2,619,562 | 44.3% |
| Operations | $2,592,054 | 43.8% |
| Capital | $0 | 0.0% |
| Contingency | $700,000 | 11.8% |
| Transfers | $0 | 0.0% |
| Total: | $5,911,616 | 100.0% |

## Road and Bridge Fund Expenditures by Object

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/Other Pay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 288,256 | $ 292,202 | $ 292,202 | $ 292,202 | $ 293,702 |
| 51030 | Deputies & Assistants | $ 1,332,591 | $ 1,424,325 | $ 1,424,325 | $ 1,422,466 | $ 1,441,445 |
| 51070 | Part-Time | $ 30,815 | $ 50,490 | $ 50,490 | $ 20,011 | $ 51,990 |
| 51090 | Overtime | $ 61,387 | $ 35,652 | $ 45,652 | $ 88,578 | $ 50,652 |
| 51140 | Other Pay-Day Travel | $ 540 | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 125,897 | $ 137,901 | $ 137,901 | $ 137,901 | $ 140,592 |
| 52020 | Group Insurance | $ 317,267 | $ 336,256 | $ 336,256 | $ 322,951 | $ 340,178 |
| 52022 | Retiree Insurance | $ 18,989 | $ - | $ - | $ 14,167 | $ - |
| 52030 | Retirement | $ 214,553 | $ 226,056 | $ 226,056 | $ 226,056 | $ 238,911 |
| 52040 | WorkersCompensation Ins | $ 27,342 | $ 79,851 | $ 79,851 | $ 79,851 | $ 59,004 |
| 52060 | Unemployment Insurance | $ 3,095 | $ 3,022 | $ 3,022 | $ 3,022 | $ 3,088 |
| | | $ 2,420,732 | $ 2,585,755 | $ 2,595,755 | $ 2,607,205 | $ 2,619,562 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 5,784 | $ 4,722 | $ 9,222 | $ 9,222 | $ 4,722 |
| 61030 | Operating Supplies | $ 29,330 | $ 66,621 | $ 94,621 | $ 94,621 | $ 66,679 |
| 61100 | Minor Equipment | $ 12,046 | $ 19,495 | $ 24,395 | $ 24,395 | $ 19,495 |
| 61210 | Janitorial Supplies | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 61230 | Uniforms | $ 13,556 | $ 16,276 | $ 16,276 | $ 16,276 | $ 15,276 |
| 61390 | Oil Recycling Supplies | $ 345 | $ 500 | $ 500 | $ 500 | $ 500 |
| 62010 | Postage | $ - | $ 88 | $ 88 | $ 88 | $ 88 |
| 62110 | Fuel & Oil | $ 160,220 | $ 335,694 | $ 334,694 | $ 334,694 | $ 323,694 |
| 62120 | Lubricants, Oils Etc | $ 17,341 | $ 21,600 | $ 27,000 | $ 27,000 | $ 23,600 |
| 63210 | Base Material | $ 503,223 | $ 511,161 | $ 611,161 | $ 611,161 | $ 492,116 |
| 63220 | Road Material - Paving | $ 360,693 | $ 294,974 | $ 363,474 | $ 363,474 | $ 314,982 |
| 63230 | Special Allocation-Roads | $ 1,180,583 | $ 600,000 | $ 3,764,389 | $ 3,752,939 | $ 600,000 |
| 63240 | Contract Hauling | $ 22,893 | $ 15,266 | $ 111,266 | $ 111,266 | $ 15,266 |
| 63250 | Culverts & Signs | $ 125,899 | $ 79,282 | $ 107,483 | $ 107,483 | $ 89,282 |
| 63260 | Fencing - Labor & Material | $ 92,287 | $ 67,103 | $ 107,103 | $ 107,103 | $ 70,208 |

| Road and Bridge Fund Expenditures by Object | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 60,000 |
| 63270 | Bridge Maintenance | $ - | $ - | $ 59,800 | $ 59,800 | $ - |
| 64100 | Computer Software | $ 950 | $ 2,650 | $ 2,650 | $ 2,650 | $ 2,650 |
| 64140 | Software Maintenance | $ 950 | $ 950 | $ 950 | $ 950 | $ 950 |
| 67040 | Professional Services | $ 670 | $ 5,700 | $ 5,507 | $ 5,507 | $ 5,700 |
| 67050 | Pre-Employ Physicals/Testing | $ 95 | $ - | $ 195 | $ 195 | $ - |
| 68010 | Purchased Services | $ 36,567 | $ 47,511 | $ 152,511 | $ 152,511 | $ 45,148 |
| 68500 | Towing | $ 10,470 | $ 16,390 | $ 18,790 | $ 18,790 | $ 16,390 |
| 68600 | Other Services | $ 640 | $ - | $ 498 | $ 498 | $ - |
| 70010 | Insurance & Bonds | $ 26,694 | $ 47,678 | $ 47,678 | $ 47,678 | $ 47,678 |
| 70020 | Insurance Deductibles | $ 1,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 71010 | Travel & Lodging | $ 988 | $ 2,700 | $ 6,325 | $ 6,325 | $ 3,200 |
| 71020 | Conferences/Training | $ 1,465 | $ 2,600 | $ 3,220 | $ 3,220 | $ 3,100 |
| 71030 | Dues & Subscriptions | $ 204 | $ 395 | $ 467 | $ 467 | $ 395 |
| 72030 | Grant Expenditures | $ 198,427 | $ - | $ - | $ - | $ - |
| 73150 | Rentals | $ 9,391 | $ 22,979 | $ 44,080 | $ 44,080 | $ 22,979 |
| 73160 | Copier Service Agreements | $ 53 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74100 | Communication | $ - | $ 3,879 | $ 3,879 | $ 3,879 | $ 3,879 |
| 74110 | Data Circuits/Internet | $ 3,164 | $ 4,164 | $ 4,164 | $ 4,164 | $ 4,164 |
| 74120 | Communication-Pagers/Radios | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 74130 | Communication-Cell Phones | $ 769 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 74140 | Long Distance | $ - | $ 187 | $ 187 | $ 187 | $ 187 |
| 74150 | Communication-Air Cards | $ 532 | $ 760 | $ 760 | $ 760 | $ 760 |
| 74200 | Electricity | $ 15,632 | $ 19,738 | $ 19,738 | $ 19,738 | $ 16,538 |
| 74300 | Gas | $ 2,351 | $ 4,427 | $ 4,877 | $ 4,877 | $ 4,427 |
| 74400 | Water/Sewer/Garbage | $ 8,815 | $ 6,443 | $ 6,443 | $ 6,443 | $ 7,843 |
| 75100 | Repairs - Vehicles & Trucks | $ 132,263 | $ 109,873 | $ 191,273 | $ 191,273 | $ 110,873 |
| 75200 | Repairs - Equipment | $ 151,972 | $ 190,290 | $ 228,290 | $ 228,290 | $ 190,290 |
| 75300 | Repairs & Maint. - Buildings | $ 2,306 | $ 3,970 | $ 3,970 | $ 3,970 | $ 3,970 |
| 75999 | Contingency for Operations | $ - | $ - | $ 90,610 | $ 90,610 | $ - |
| | | $ 3,130,568 | $ 2,531,091 | $ 6,473,559 | $ 6,462,109 | $ 2,592,054 |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | $ 50,438 | $ - | $ 59,720 | $ 59,720 | $ - |
| 85010 | Machinery & Equipment | $ 190,896 | $ - | $ 49,950 | $ 49,950 | $ - |
| 87030 | Vehicles | $ 116,279 | $ - | $ 26,020 | $ 26,020 | $ - |
| | | $ 357,613 | $ - | $ 135,690 | $ 135,690 | $ - |
| Contingency | | | | | | |
| 92030 | Contingency-Unspent Funds | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| | | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| Transfers | | | | | | |
| 99010 | Transfer to General Fund | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | Total all Funds | $ 6,093,885 | $ 6,136,846 | $ 9,225,004 | $ 8,525,004 | $ 5,911,616 |

# Walker County

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

82200 Road & Bridge General

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| Operations | | | | | |
| 61030 Operating Supplies | $ 424 | $ 3,300 | $ 4,800 | $ 4,800 | $ 3,300 |
| 61100 Minor Equipment | $ 5,741 | $ 270 | $ 270 | $ 270 | $ 270 |
| 62120 Lubricants, Oils Etc | $ 124 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 63220 Road Material - Paving | $ (27,992) | $ - | $ - | $ - | $ - |
| 63250 Culverts & Signs | $ 1,287 | $ 2,130 | $ 2,130 | $ 2,130 | $ 2,130 |
| 67040 Professional Services | $ 670 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 68010 Purchased Services | $ 495 | $ - | $ 70,000 | $ 70,000 | $ - |
| 68500 Towing | $ 695 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 70010 Insurance & Bonds | $ 3,896 | $ 13,000 | $ 13,000 | $ 13,000 | $ 13,000 |
| 71010 Travel & Lodging | $ 883 | $ - | $ 15 | $ 15 | $ - |
| 71020 Conferences/Training | $ - | $ - | $ 400 | $ 400 | $ - |
| 71030 Dues & Subscriptions | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 72030 Grant Expenditures | $ 5,632 | $ - | $ - | $ - | $ - |
| 73150 Rentals | $ - | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 74200 Electricity | $ 3,151 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 75100 Repairs - Vehicles & Trucks | $ 1,474 | $ 8,500 | $ 11,500 | $ 11,500 | $ 8,500 |
| 75200 Repairs - Equipment | $ 5,946 | $ 33,000 | $ 30,000 | $ 30,000 | $ 33,000 |
| 75999 Contingency for Operations | $ - | $ - | $ 90,610 | $ 90,610 | $ - |
| | $ 2,426 | $ 70,000 | $ 232,525 | $ 232,525 | $ 70,000 |
| Department Totals | $ 2,426 | $ 70,000 | $ 232,525 | $ 232,525 | $ 70,000 |

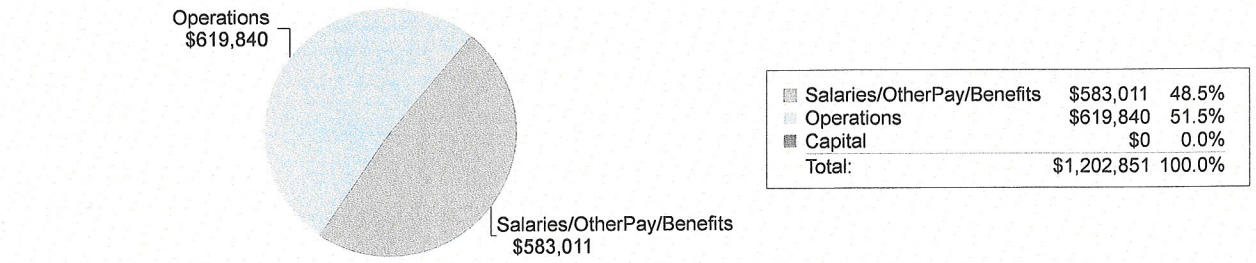
Fiscal Year 2017-2018



# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

82210 Road and Bridge Precinct 1




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 73,374 | $ 74,483 | $ 74,483 | $ 74,483 | $ 74,983 |
| 51030 | Deputies & Assistants | $ 315,026 | $ 324,982 | $ 324,982 | $ 324,982 | $ 327,642 |
| 51090 | Overtime | $ 4,449 | $ 7,559 | $ 7,559 | $ 7,559 | $ 7,559 |
| 51140 | Other Pay-Day Travel | $ 270 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 29,197 | $ 31,137 | $ 31,137 | $ 31,137 | $ 31,378 |
| 52020 | Group Insurance | $ 70,555 | $ 72,704 | $ 72,704 | $ 70,545 | $ 73,552 |
| 52022 | Retiree Insurance | $ 2,149 | $ - | $ - | $ 2,159 | $ - |
| 52030 | Retirement | $ 49,227 | $ 51,040 | $ 51,040 | $ 51,040 | $ 53,325 |
| 52040 | WorkersCompensation Ins | $ 6,698 | $ 19,123 | $ 19,123 | $ 19,123 | $ 13,902 |
| 52060 | Unemployment Insurance | $ 603 | $ 664 | $ 664 | $ 664 | $ 670 |
| | | $ 551,548 | $ 581,692 | $ 581,692 | $ 581,692 | $ 583,011 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 477 | $ 522 | $ 1,022 | $ 1,022 | $ 522 |
| 61030 | Operating Supplies | $ 3,482 | $ 11,793 | $ 11,793 | $ 11,793 | $ 11,793 |
| 61100 | Minor Equipment | $ - | $ 415 | $ 5,315 | $ 5,315 | $ 415 |
| 61230 | Uniforms | $ 1,847 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 62010 | Postage | $ - | $ 38 | $ 38 | $ 38 | $ 38 |
| 62110 | Fuel & Oil | $ 35,678 | $ 82,000 | $ 82,000 | $ 82,000 | $ 82,000 |
| 62120 | Lubricants, Oils Etc | $ 2,734 | $ 3,500 | $ 4,500 | $ 4,500 | $ 3,500 |
| 63210 | Base Material | $ 374,577 | $ 187,201 | $ 237,201 | $ 237,201 | $ 191,881 |
| 63220 | Road Material - Paving | $ 38,745 | $ 64,269 | $ 134,269 | $ 134,269 | $ 64,114 |
| 63230 | Special Allocation-Roads | $ - | $ 150,000 | $ 415,925 | $ 415,925 | $ 150,000 |
| 63240 | Contract Hauling | $ - | $ 4,850 | $ 25,850 | $ 25,850 | $ 4,850 |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 82210 | Road and Bridge Precinct 1 | | | | | |
| Operations | | | | | | |
| 63250 | Culverts & Signs | $ 24,740 | $ 13,758 | $ 19,958 | $ 19,958 | $ 13,758 |
| 63260 | Fencing - Labor & Material | $ - | $ 4,421 | $ 4,421 | $ 4,421 | $ 4,421 |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 15,000 |
| 64100 | Computer Software | $ 950 | $ 950 | $ 950 | $ 950 | $ 950 |
| 68010 | Purchased Services | $ - | $ 4,945 | $ 4,945 | $ 4,945 | $ 4,945 |
| 68500 | Towing | $ 1,095 | $ 4,890 | $ 4,890 | $ 4,890 | $ 4,890 |
| 70010 | Insurance & Bonds | $ 5,898 | $ 7,928 | $ 7,928 | $ 7,928 | $ 7,928 |
| 70020 | Insurance Deductibles | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 71010 | Travel & Lodging | $ - | $ 500 | $ 1,750 | $ 1,750 | $ 500 |
| 71020 | Conferences/Training | $ 450 | $ 600 | $ 620 | $ 620 | $ 600 |
| 71030 | Dues & Subscriptions | $ - | $ 163 | $ 163 | $ 163 | $ 163 |
| 73150 | Rentals | $ 2,256 | $ 12,820 | $ 12,820 | $ 12,820 | $ 12,820 |
| 74100 | Communication | $ - | $ 1,275 | $ 1,275 | $ 1,275 | $ 1,275 |
| 74140 | Long Distance | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 74150 | Communication-Air Cards | $ 266 | $ 400 | $ 400 | $ 400 | $ 400 |
| 74200 | Electricity | $ 2,857 | $ 2,338 | $ 2,338 | $ 2,338 | $ 2,338 |
| 74300 | Gas | $ 705 | $ 617 | $ 617 | $ 617 | $ 617 |
| 74400 | Water/Sewer/Garbage | $ 1,788 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| 75100 | Repairs - Vehicles & Trucks | $ 24,465 | $ 12,000 | $ 22,000 | $ 22,000 | $ 12,000 |
| 75200 | Repairs - Equipment | $ 10,168 | $ 22,672 | $ 51,672 | $ 51,672 | $ 22,672 |
| 75300 | Repairs & Maint. - Buildings | $ - | $ 925 | $ 925 | $ 925 | $ 925 |
| | | $ 533,178 | $ 600,315 | $ 1,060,110 | $ 1,060,110 | $ 619,840 |
| Capital | | | | | | |
| 85010 | Machinery & Equipment | $ - | $ - | $ 49,950 | $ 49,950 | $ - |
| 87030 | Vehicles | $ 41,629 | $ - | $ - | $ - | $ - |
| | | $ 41,629 | $ - | $ 49,950 | $ 49,950 | $ - |
| Department Totals | | $ 1,126,355 | $ 1,182,007 | $ 1,691,752 | $ 1,691,752 | $ 1,202,851 |

# *Walker County*

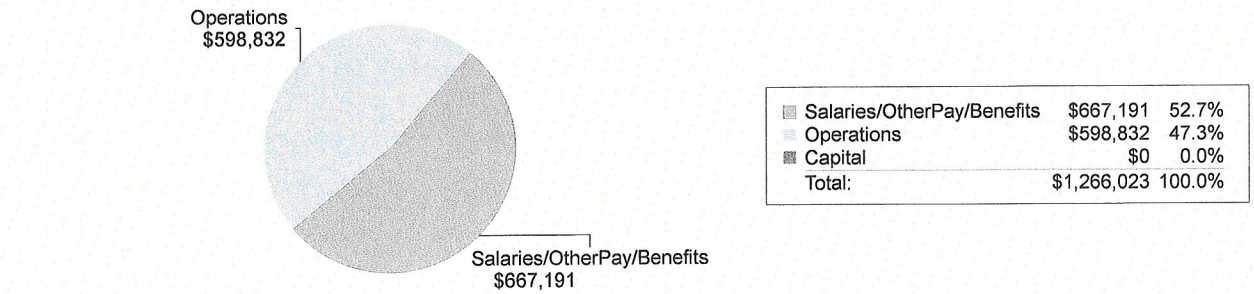
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82211 RB Precinct 1 - Grant | | | | | |
| Operations | | | | | |
| 72030 Grant Expenditures | $ 65,789 | $ - | $ - | $ - | $ - |
| | $ 65,789 | $ - | $ - | $ - | $ - |
| Department Totals | $ 65,789 | $ - | $ - | $ - | $ - |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

82220 Road and Bridge Precinct 2




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 70,754 | $ 71,618 | $ 71,618 | $ 71,618 | $ 72,118 |
| 51030 | Deputies & Assistants | $ 303,561 | $ 353,775 | $ 353,775 | $ 332,462 | $ 358,315 |
| 51070 | Part-Time | $ 5,850 | $ 23,868 | $ 23,868 | $ - | $ 24,368 |
| 51090 | Overtime | $ 40,357 | $ 1,702 | $ 1,702 | $ 46,883 | $ 16,702 |
| 51140 | Other Pay-Day Travel | $ 90 | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 30,176 | $ 34,498 | $ 34,498 | $ 34,498 | $ 36,071 |
| 52020 | Group Insurance | $ 70,561 | $ 81,792 | $ 81,792 | $ 79,000 | $ 82,746 |
| 52022 | Retiree Insurance | $ 11,231 | $ - | $ - | $ 2,792 | $ - |
| 52030 | Retirement | $ 52,656 | $ 56,552 | $ 56,552 | $ 56,552 | $ 61,294 |
| 52040 | WorkersCompensation Ins | $ 6,332 | $ 19,340 | $ 19,340 | $ 19,340 | $ 14,778 |
| 52060 | Unemployment Insurance | $ 792 | $ 759 | $ 759 | $ 759 | $ 799 |
| | | $ 592,360 | $ 643,904 | $ 643,904 | $ 643,904 | $ 667,191 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 2,990 | $ 2,500 | $ 4,500 | $ 4,500 | $ 2,500 |
| 61030 | Operating Supplies | $ 8,117 | $ 14,354 | $ 41,354 | $ 41,354 | $ 14,354 |
| 61100 | Minor Equipment | $ 1,570 | $ 8,839 | $ 8,839 | $ 8,839 | $ 8,839 |
| 61210 | Janitorial Supplies | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 61230 | Uniforms | $ 3,919 | $ 5,092 | $ 5,092 | $ 5,092 | $ 5,092 |
| 62010 | Postage | $ - | $ 50 | $ 50 | $ 50 | $ 50 |
| 62110 | Fuel & Oil | $ 50,099 | $ 86,239 | $ 86,239 | $ 86,239 | $ 86,239 |
| 62120 | Lubricants, Oils Etc | $ 7,508 | $ 10,000 | $ 13,400 | $ 13,400 | $ 10,000 |
| 63210 | Base Material | $ - | $ 125,623 | $ 125,623 | $ 125,623 | $ 95,244 |

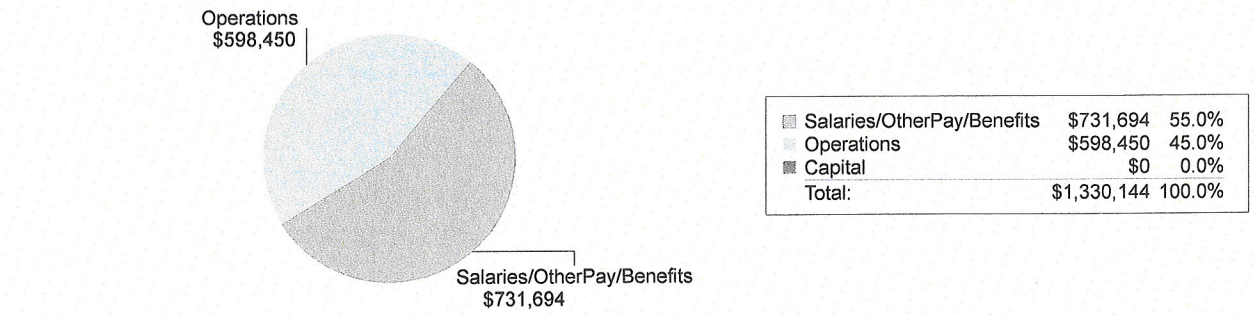
# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 82220 | Road and Bridge Precinct 2 | | | | | |
| Operations | | | | | | |
| 63220 | Road Material - Paving | $ 95,550 | $ 65,531 | $ 65,531 | $ 65,531 | $ 65,531 |
| 63230 | Special Allocation-Roads | $ 300,835 | $ 150,000 | $ 562,013 | $ 562,013 | $ 150,000 |
| 63240 | Contract Hauling | $ 17,302 | $ - | $ 35,000 | $ 35,000 | $ - |
| 63250 | Culverts & Signs | $ 28,337 | $ 15,094 | $ 15,094 | $ 15,094 | $ 15,094 |
| 63260 | Fencing - Labor & Material | $ 6,997 | $ 28,512 | $ 28,512 | $ 28,512 | $ 28,512 |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 15,000 |
| 64140 | Software Maintenance | $ 950 | $ 950 | $ 950 | $ 950 | $ 950 |
| 67050 | Pre-Employ Physicals/Testing | $ 95 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ 17,635 | $ 12,363 | $ 47,363 | $ 47,363 | $ 12,363 |
| 68500 | Towing | $ 3,505 | $ 3,000 | $ 5,400 | $ 5,400 | $ 3,000 |
| 70010 | Insurance & Bonds | $ 6,254 | $ 8,700 | $ 8,700 | $ 8,700 | $ 8,700 |
| 71010 | Travel & Lodging | $ 105 | $ 700 | $ 1,560 | $ 1,560 | $ 700 |
| 71020 | Conferences/Training | $ 450 | $ 700 | $ 700 | $ 700 | $ 700 |
| 71030 | Dues & Subscriptions | $ 204 | $ 132 | $ 204 | $ 204 | $ 132 |
| 73150 | Rentals | $ 7,135 | $ 5,159 | $ 5,260 | $ 5,260 | $ 5,159 |
| 73160 | Copier Service Agreements | $ 53 | $ 700 | $ 700 | $ 700 | $ 700 |
| 74100 | Communication | $ - | $ 1,304 | $ 1,304 | $ 1,304 | $ 1,304 |
| 74110 | Data Circuits/Internet | $ 3,164 | $ 3,164 | $ 3,164 | $ 3,164 | $ 3,164 |
| 74140 | Long Distance | $ - | $ 112 | $ 112 | $ 112 | $ 112 |
| 74150 | Communication-Air Cards | $ 266 | $ 360 | $ 360 | $ 360 | $ 360 |
| 74200 | Electricity | $ 2,314 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 74400 | Water/Sewer/Garbage | $ 1,809 | $ 1,943 | $ 1,943 | $ 1,943 | $ 1,943 |
| 75100 | Repairs - Vehicles & Trucks | $ 51,204 | $ 28,500 | $ 46,900 | $ 46,900 | $ 28,500 |
| 75200 | Repairs - Equipment | $ 49,232 | $ 31,320 | $ 58,320 | $ 58,320 | $ 31,320 |
| 75300 | Repairs & Maint. - Buildings | $ 325 | $ 245 | $ 245 | $ 245 | $ 245 |
| | | $ 667,924 | $ 614,211 | $ 1,177,457 | $ 1,177,457 | $ 598,832 |
| Capital | | | | | | |
| 85010 | Machinery & Equipment | $ 67,500 | $ - | $ - | $ - | $ - |
| | | $ 67,500 | $ - | $ - | $ - | $ - |
| Department Totals | | $ 1,327,784 | $ 1,258,115 | $ 1,821,361 | $ 1,821,361 | $ 1,266,023 |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

82230 Road and Bridge Precinct 3




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 73,374 | $ 74,483 | $ 74,483 | $ 74,483 | $ 74,983 |
| 51030 | Deputies & Assistants | $ 381,690 | $ 408,243 | $ 408,243 | $ 408,243 | $ 414,083 |
| 51090 | Overtime | $ 982 | $ 19,333 | $ 19,333 | $ 19,333 | $ 19,333 |
| 51140 | Other Pay-Day Travel | $ 90 | $ - | $ - | $ - | $ - |
| 51150 | Allowances | $ - | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 33,754 | $ 38,406 | $ 38,406 | $ 38,406 | $ 38,893 |
| 52020 | Group Insurance | $ 97,016 | $ 99,968 | $ 99,968 | $ 90,752 | $ 101,134 |
| 52022 | Retiree Insurance | $ 2,952 | $ - | $ - | $ 9,216 | $ - |
| 52030 | Retirement | $ 57,102 | $ 62,959 | $ 62,959 | $ 62,959 | $ 66,091 |
| 52040 | WorkersCompensation Ins | $ 7,268 | $ 22,241 | $ 22,241 | $ 22,241 | $ 16,310 |
| 52060 | Unemployment Insurance | $ 862 | $ 856 | $ 856 | $ 856 | $ 867 |
| | | $ 655,090 | $ 726,489 | $ 726,489 | $ 726,489 | $ 731,694 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 792 | $ 1,200 | $ 2,200 | $ 2,200 | $ 1,200 |
| 61030 | Operating Supplies | $ 7,594 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,058 |
| 61100 | Minor Equipment | $ - | $ 1,800 | $ 1,800 | $ 1,800 | $ 1,800 |
| 61230 | Uniforms | $ 2,369 | $ 4,200 | $ 4,200 | $ 4,200 | $ 3,200 |
| 61390 | Oil Recycling Supplies | $ 345 | $ 500 | $ 500 | $ 500 | $ 500 |
| 62110 | Fuel & Oil | $ 34,333 | $ 72,000 | $ 71,000 | $ 71,000 | $ 60,000 |
| 62120 | Lubricants, Oils Etc | $ 3,324 | $ 3,000 | $ 4,000 | $ 4,000 | $ 5,000 |
| 63210 | Base Material | $ 32,010 | $ 96,475 | $ 146,475 | $ 146,475 | $ 103,323 |
| 63220 | Road Material - Paving | $ 141,310 | $ 95,881 | $ 94,381 | $ 94,381 | $ 96,044 |
| 63230 | Special Allocation-Roads | $ 347,368 | $ 150,000 | $ 1,411,624 | $ 1,411,624 | $ 150,000 |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 82230 | Road and Bridge Precinct 3 | | | | | |
| Operations | | | | | | |
| 63240 | Contract Hauling | $ - | $ 10,000 | $ 50,000 | $ 50,000 | $ 10,000 |
| 63250 | Culverts & Signs | $ 5,568 | $ 15,000 | $ 15,000 | $ 15,000 | $ 25,000 |
| 63260 | Fencing - Labor & Material | $ - | $ 4,895 | $ 4,895 | $ 4,895 | $ 8,000 |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 15,000 |
| 67050 | Pre-Employ Physicals/Testing | $ - | $ - | $ 100 | $ 100 | $ - |
| 68010 | Purchased Services | $ 12,632 | $ 22,863 | $ 22,863 | $ 22,863 | $ 20,500 |
| 68500 | Towing | $ 795 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 70010 | Insurance & Bonds | $ 5,176 | $ 9,800 | $ 9,800 | $ 9,800 | $ 9,800 |
| 70020 | Insurance Deductibles | $ 1,000 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 71010 | Travel & Lodging | $ - | $ 500 | $ 2,000 | $ 2,000 | $ 1,000 |
| 71020 | Conferences/Training | $ 225 | $ 500 | $ 700 | $ 700 | $ 1,000 |
| 73150 | Rentals | $ - | $ 1,000 | $ 22,000 | $ 22,000 | $ 1,000 |
| 74140 | Long Distance | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 74200 | Electricity | $ 3,716 | $ 8,200 | $ 8,200 | $ 8,200 | $ 5,000 |
| 74300 | Gas | $ 1,089 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| 74400 | Water/Sewer/Garbage | $ 2,612 | $ 1,600 | $ 1,600 | $ 1,600 | $ 3,000 |
| 75100 | Repairs - Vehicles & Trucks | $ 14,154 | $ 23,200 | $ 58,200 | $ 58,200 | $ 24,200 |
| 75200 | Repairs - Equipment | $ 37,262 | $ 30,000 | $ 30,000 | $ 30,000 | $ 30,000 |
| 75300 | Repairs & Maint. - Buildings | $ 163 | $ 300 | $ 300 | $ 300 | $ 300 |
| | | $ 653,837 | $ 576,439 | $ 1,985,363 | $ 1,985,363 | $ 598,450 |
| Capital | | | | | | |
| 87030 | Vehicles | $ 37,800 | $ - | $ 26,020 | $ 26,020 | $ - |
| | | $ 37,800 | $ - | $ 26,020 | $ 26,020 | $ - |
| Department Totals | | $ 1,346,727 | $ 1,302,928 | $ 2,737,872 | $ 2,737,872 | $ 1,330,144 |

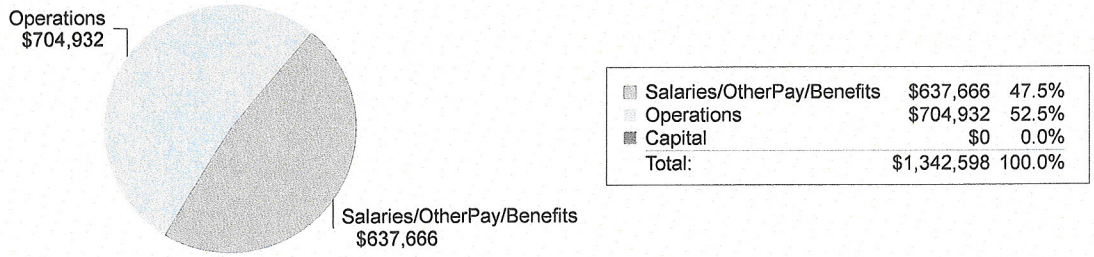
# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82231 RB Precinct 3 - Grant | | | | | |
| Operations | | | | | |
| 72030 Grant Expenditures | $ 65,789 | $ - | $ - | $ - | $ - |
| | $ 65,789 | $ - | $ - | $ - | $ - |
| Department Totals | $ 65,789 | $ - | $ - | $ - | $ - |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

82240 Road and Bridge Precinct 4




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51010 | Head of Department | $ 70,754 | $ 71,618 | $ 71,618 | $ 71,618 | $ 71,618 |
| 51030 | Deputies & Assistants | $ 332,314 | $ 337,325 | $ 337,325 | $ 356,779 | $ 341,405 |
| 51070 | Part-Time | $ 24,965 | $ 26,622 | $ 26,622 | $ 20,011 | $ 27,622 |
| 51090 | Overtime | $ 15,599 | $ 7,058 | $ 17,058 | $ 14,803 | $ 7,058 |
| 51140 | Other Pay-Day Travel | $ 90 | $ - | $ - | $ - | $ - |
| 52010 | Social Security | $ 32,770 | $ 33,860 | $ 33,860 | $ 33,860 | $ 34,250 |
| 52020 | Group Insurance | $ 79,135 | $ 81,792 | $ 81,792 | $ 82,654 | $ 82,746 |
| 52022 | Retiree Insurance | $ 2,657 | $ - | $ - | $ - | $ - |
| 52030 | Retirement | $ 55,568 | $ 55,505 | $ 55,505 | $ 55,505 | $ 58,201 |
| 52040 | WorkersCompensation Ins | $ 7,044 | $ 19,147 | $ 19,147 | $ 19,147 | $ 14,014 |
| 52060 | Unemployment Insurance | $ 838 | $ 743 | $ 743 | $ 743 | $ 752 |
| | | $ 621,734 | $ 633,670 | $ 643,670 | $ 655,120 | $ 637,666 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 1,525 | $ 500 | $ 1,500 | $ 1,500 | $ 500 |
| 61030 | Operating Supplies | $ 9,713 | $ 22,174 | $ 21,674 | $ 21,674 | $ 22,174 |
| 61100 | Minor Equipment | $ 4,735 | $ 8,171 | $ 8,171 | $ 8,171 | $ 8,171 |
| 61230 | Uniforms | $ 5,421 | $ 4,984 | $ 4,984 | $ 4,984 | $ 4,984 |
| 62110 | Fuel & Oil | $ 40,110 | $ 95,455 | $ 95,455 | $ 95,455 | $ 95,455 |
| 62120 | Lubricants, Oils Etc | $ 3,651 | $ 3,600 | $ 3,600 | $ 3,600 | $ 3,600 |
| 63210 | Base Material | $ 96,636 | $ 101,862 | $ 101,862 | $ 101,862 | $ 101,668 |
| 63220 | Road Material - Paving | $ 113,080 | $ 69,293 | $ 69,293 | $ 69,293 | $ 89,293 |
| 63230 | Special Allocation-Roads | $ 532,380 | $ 150,000 | $ 1,374,827 | $ 1,363,377 | $ 150,000 |
| 63240 | Contract Hauling | $ 5,591 | $ 416 | $ 416 | $ 416 | $ 416 |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 82240 | Road and Bridge Precinct 4 | | | | | |
| Operations | | | | | | |
| 63250 | Culverts & Signs | $ 65,967 | $ 33,300 | $ 55,301 | $ 55,301 | $ 33,300 |
| 63260 | Fencing - Labor & Material | $ 85,290 | $ 29,275 | $ 69,275 | $ 69,275 | $ 29,275 |
| 63265 | Special Allocation - ROW Fencing | $ - | $ - | $ - | $ - | $ 15,000 |
| 64100 | Computer Software | $ - | $ 1,700 | $ 1,700 | $ 1,700 | $ 1,700 |
| 67040 | Professional Services | $ - | $ 4,500 | $ 4,307 | $ 4,307 | $ 4,500 |
| 67050 | Pre-Employ Physicals/Testing | $ - | $ - | $ 95 | $ 95 | $ - |
| 68010 | Purchased Services | $ 5,805 | $ 7,340 | $ 7,340 | $ 7,340 | $ 7,340 |
| 68500 | Towing | $ 4,380 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| 68600 | Other Services | $ 640 | $ - | $ 498 | $ 498 | $ - |
| 70010 | Insurance & Bonds | $ 5,470 | $ 8,250 | $ 8,250 | $ 8,250 | $ 8,250 |
| 71010 | Travel & Lodging | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 71020 | Conferences/Training | $ 340 | $ 800 | $ 800 | $ 800 | $ 800 |
| 73150 | Rentals | $ - | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 74100 | Communication | $ - | $ 1,300 | $ 1,300 | $ 1,300 | $ 1,300 |
| 74110 | Data Circuits/Internet | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 74120 | Communication-Pagers/Radios | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 74130 | Communication-Cell Phones | $ 769 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 74140 | Long Distance | $ - | $ 25 | $ 25 | $ 25 | $ 25 |
| 74200 | Electricity | $ 3,594 | $ 3,200 | $ 3,200 | $ 3,200 | $ 3,200 |
| 74300 | Gas | $ 557 | $ 310 | $ 760 | $ 760 | $ 310 |
| 74400 | Water/Sewer/Garbage | $ 2,606 | $ 1,400 | $ 1,400 | $ 1,400 | $ 1,400 |
| 75100 | Repairs - Vehicles & Trucks | $ 40,966 | $ 37,673 | $ 52,673 | $ 52,673 | $ 37,673 |
| 75200 | Repairs - Equipment | $ 49,364 | $ 73,298 | $ 58,298 | $ 58,298 | $ 73,298 |
| 75300 | Repairs & Maint. - Buildings | $ 1,818 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| | | $ 1,080,408 | $ 670,126 | $ 1,958,304 | $ 1,946,854 | $ 704,932 |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | $ 50,438 | $ - | $ - | $ - | $ - |
| 85010 | Machinery & Equipment | $ 123,396 | $ - | $ - | $ - | $ - |
| 87030 | Vehicles | $ 36,850 | $ - | $ - | $ - | $ - |
| | | $ 210,684 | $ - | $ - | $ - | $ - |
| Department Totals | | $ 1,912,826 | $ 1,303,796 | $ 2,601,974 | $ 2,601,974 | $ 1,342,598 |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82241 RB Precinct 4 - Grant | | | | | |
| Operations | | | | | |
| 72030 Grant Expenditures | $ 61,217 | $ - | $ - | $ - | $ - |
| | $ 61,217 | $ - | $ - | $ - | $ - |
| Department Totals | $ 61,217 | $ - | $ - | $ - | $ - |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82260 Road and Bridge Capital Project Weigh Station Revenues | | | | | |
| Operations | | | | | |
| 63270 Bridge Maintenance | $ - | $ - | $ 59,800 | $ 59,800 | $ - |
| | $ - | $ - | $ 59,800 | $ 59,800 | $ - |
| Capital | | | | | |
| 83010 Bridges & Other Improvements | $ - | $ - | $ 59,720 | $ 59,720 | $ - |
| | $ - | $ - | $ 59,720 | $ 59,720 | $ - |
| Department Totals | $ - | $ - | $ 119,520 | $ 119,520 | $ - |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 82990 Road and Bridge Contingency | | | | | |

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Contingency | | | | | |
| 92030 Contingency-Unspent Funds | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |
| Department Totals | $ - | $ 1,000,000 | $ - | $ (700,000) | $ 700,000 |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Road & Bridge Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 93010 Transfers Out from Road & Bridge Fund | | | | | |
| Transfers Out | | | | | |
| 99010 Transfer to General Fund | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |
| Department Totals | $ 184,972 | $ 20,000 | $ 20,000 | $ 20,000 | $ - |

## *Road & Bridge Fund*

Allocation Worksheet

*For the Budget Year Beginning October 1, 2017*

| | | General | Precinct 1 | Precinct 2 | Precinct 3 | Precinct 4 | Total |
|---|---|---|---|---|---|---|---|
| Road Miles Per Precinct | | - | 116.293 | 130.25 | 142.99 | 146.31 | 535.843 |
| | | - | 21.70% | 24.31% | 26.69% | 27.30% | 100.00% |
| Allocation Tax/Revenues Based on Road Miles | $ 2,554,928 | $ - | $ 554,491 | $ 621,039 | $ 681,784 | $ 697,614 | $ 2,554,928 |
| Allocation Tax/Revenues Specifically Split | $ 1,723,480 | | $ 432,558 | $ 429,182 | $ 432,558 | $ 429,182 | $ 1,723,480 |
| Fy 16-17 Additional from tax rate | $ 200,000 | | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 200,000 |
| Road & Bridge General | $ - | $ 60,000 | $ (15,000) | $ (15,000) | $ (15,000) | $ (15,000) | $ - |
| Debt Service | - | - | - | - | - | - | - |
| 2016-2017 Salary/Benefit Cost Increase | 48,348 | | 12,087 | 12,087 | 12,087 | 12,087 | 48,348 |
| | 14,860 | | 3,715 | 3,715 | 3,715 | 3,715 | 14,860 |
| License & Weight | 10,000 | 10,000 | - | - | - | - | 10,000 |
| **One-Time Allocation - Revenues Prior Year** | $ - | | $ - | $ - | $ - | $ - | $ - |
| **One-Time Allocation from General Fund** | 660,000 | | 165,000 | 165,000 | 165,000 | 165,000 | 660,000 |
| Net Precinct Allocation | $ 5,211,616 | $ 70,000 | $ 1,202,851 | $ 1,266,023 | $ 1,330,144 | $ 1,342,598 | $ 5,211,616 |

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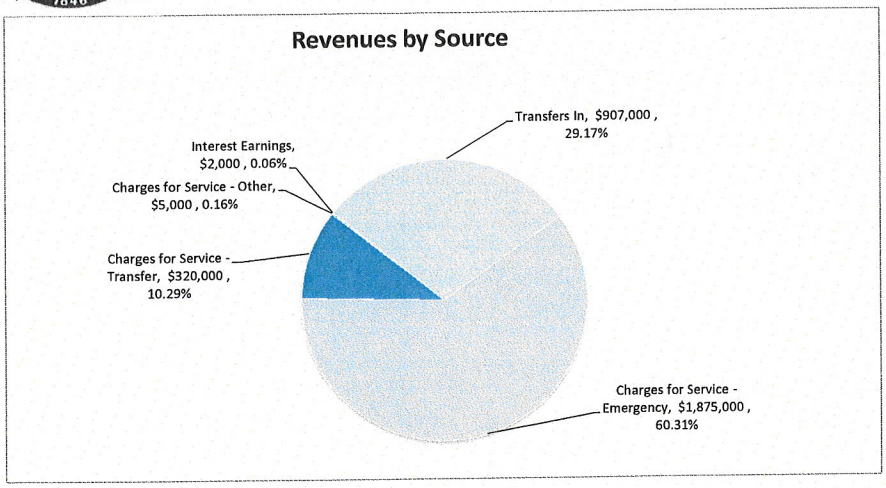
# Walker County

Adopted Budget Fiscal Year 2017-2018

EMS Fund

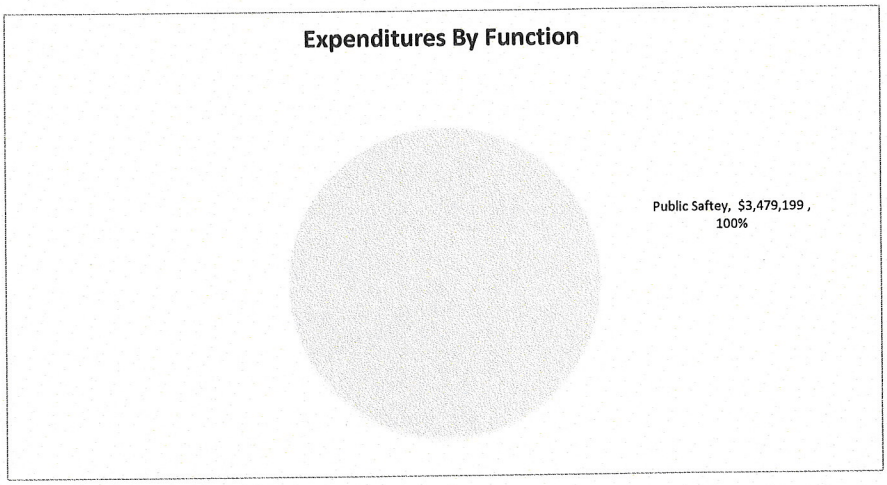
At a Glance

## Revenues by Source



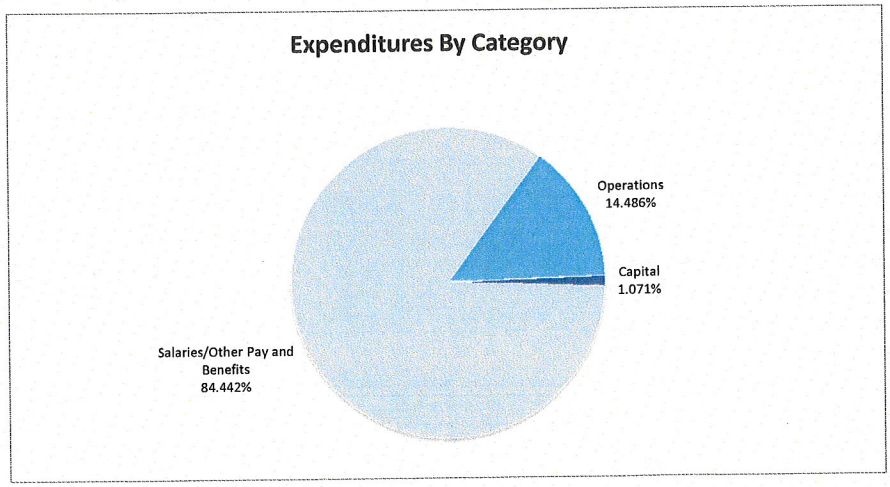

| | |
|---|---|
| Charges for Service - Emergency | $ 1,875,000 |
| Charges for Service - Transfer | $ 320,000 |
| Charges for Service - Other | $ 5,000 |
| Interest Earnings | $ 2,000 |
| Transfers In | $ 907,000 |
| | $ 3,109,000 |

## Expenditures By Function




| | |
|---|---|
| Public Saftey | $ 3,479,199 |

## Expenditures By Category




| | |
|---|---|
| Salaries/Other Pay and Benefits | $ 2,937,916 |
| Operations | $ 504,008 |
| Capital | $ 37,275 |
| | $ 3,479,199 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018

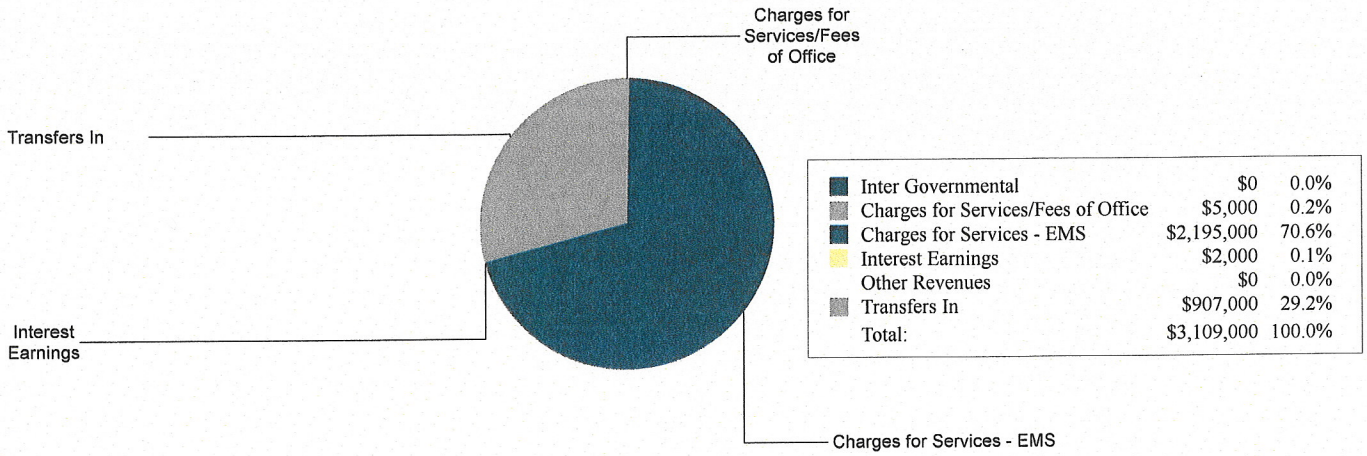
EMS Fund Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 1,518,681 | $ 1,372,946 | $ 1,279,654 | $ 1,279,654 | $ 931,702 |
| *Revenues* | | | | | |
| Ambulance Fees | $ 1,976,312 | $ 1,725,000 | $ 1,725,000 | $ 1,902,700 | $ 1,875,000 |
| Ambulance Fees-Transfer | $ 431,353 | $ 375,000 | $ 375,000 | $ 315,612 | $ 320,000 |
| Less adj at year end not collectible | $ (196,353) | | | | |
| Grant Revenue/State Funds | $ 9,380 | $ - | $ 11,495 | $ 11,495 | $ - |
| Fees of Office/Charges for Service | $ 4,278 | $ - | $ - | $ 5,300 | $ 5,000 |
| Interest | $ 2,983 | $ 1,000 | $ 1,000 | $ 6,000 | $ 2,000 |
| Other Revenues | $ 5,500 | $ - | $ - | $ 8,500 | $ - |
| Transfer from General Fund-Operations | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| Transfer from General Fund-OneTime | $ - | $ - | $ - | $ - | $ - |
| Total Revenues | $ 3,146,100 | $ 3,008,000 | $ 3,049,263 | $ 3,186,375 | $ 3,109,000 |
| Total Available | $ 4,664,781 | $ 4,380,946 | $ 4,328,917 | $ 4,466,029 | $ 4,040,702 |
| *Expenditures* | | | | | |
| PUBLIC SAFETY | | | | | |
| EMS Salaries Other Pay and Benefits | $ 2,407,708 | $ 2,449,190 | $ 2,449,190 | $ 2,449,190 | $ 2,493,998 |
| EMS Operations | $ 414,277 | $ 473,522 | $ 492,628 | $ 492,628 | $ 474,808 |
| EMS Capital | $ 149,693 | $ 142,132 | $ 164,289 | $ 164,289 | $ 37,275 |
| EMS Transfer-Salaries, Other Pay Benefits | $ 390,116 | $ 452,762 | $ 452,762 | $ 399,020 | $ 443,918 |
| EMS Transfer-Operations | $ 13,953 | $ 29,200 | $ 29,200 | $ 29,200 | $ 29,200 |
| Transfer to Projects Fund | $ 9,380 | $ - | $ - | $ - | $ - |
| Total Expenditures | $ 3,385,127 | $ 3,546,806 | $ 3,588,069 | $ 3,534,327 | $ 3,479,199 |
| *Available* | $ 1,279,654 | $ 834,140 | $ 740,848 | $ 931,702 | $ 561,503 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
EMS Fund
Revenues By Source

## Revenues by Source

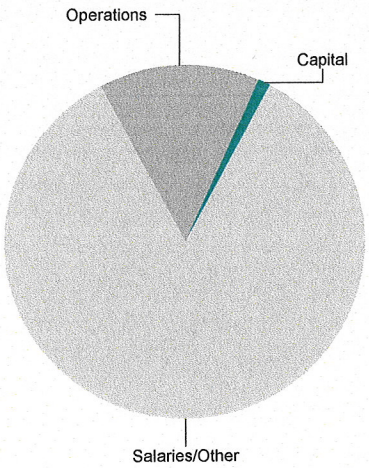



| EMS Fund Revenues By Source | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Inter Governmental | | | | | | |
| 42010 | State Funds | $ 9,380 | $ - | $ 11,495 | $ 11,495 | $ - |
| Charges for Services/Fees of Office | | | | | | |
| 43010 | Fees of Office/Chg for Service | $ 4,278 | $ - | $ - | $ 5,300 | $ 5,000 |
| Charges for Services - EMS | | | | | | |
| 43800 | EMS Emergency Ambulance Fees | $ 1,972,363 | $ 1,725,000 | $ 1,725,000 | $ 1,902,700 | $ 1,875,000 |
| 43801 | EMS Ambulance Transfer Fees | $ 431,353 | $ 375,000 | $ 375,000 | $ 315,612 | $ 320,000 |
| 43997 | Write-offs collected EMS | $ 3,949 | $ - | $ - | $ 3,500 | $ - |
| 43998 | Rev adj for yr end | $ (196,353) | $ - | $ - | $ - | $ - |
| | | $ 2,211,312 | $ 2,100,000 | $ 2,100,000 | $ 2,221,812 | $ 2,195,000 |
| 48010 | Interest | $ 2,983 | $ 1,000 | $ 1,000 | $ 6,000 | $ 2,000 |
| Other Revenues | | | | | | |
| 48110 | Other Revenue | $ 5,500 | $ - | $ - | $ 5,000 | $ - |
| | | $ 5,500 | $ - | $ - | $ 5,000 | $ - |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| | | $ 912,647 | $ 907,000 | $ 936,768 | $ 936,768 | $ 907,000 |
| | Total all Funds | $ 3,146,100 | $ 3,008,000 | $ 3,049,263 | $ 3,186,375 | $ 3,109,000 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
EMS Fund
Expenditures by Object Code

Expenditures by Object Code




| | | |
|---|---|---|
| Salaries/Other Pay/Benefits | $2,937,916 | 84.4% |
| Operations | $504,008 | 14.5% |
| Capital | $37,275 | 1.1% |
| Transfers | $0 | 0.0% |
| Total: | $3,479,199 | 100.0% |

## EMS Fund Expenditures by Object

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/Other Pay/Benefits | | | | | | |
| 51010 | Head of Department | $ 75,025 | $ 75,917 | $ 75,917 | $ 75,917 | $ 76,417 |
| 51030 | Deputies & Assistants | $ 1,893,925 | $ 1,928,874 | $ 1,928,874 | $ 1,875,132 | $ 1,952,569 |
| 51070 | Part-Time | $ 46,938 | $ 71,339 | $ 71,339 | $ 71,339 | $ 72,339 |
| 52010 | Social Security | $ 147,568 | $ 158,825 | $ 158,825 | $ 158,825 | $ 160,753 |
| 52020 | Group Insurance | $ 327,812 | $ 354,432 | $ 354,432 | $ 332,588 | $ 358,566 |
| 52022 | Retiree Insurance | $ 26,620 | $ - | $ - | $ 21,844 | $ - |
| 52030 | Retirement | $ 252,422 | $ 260,349 | $ 260,349 | $ 260,349 | $ 273,170 |
| 52040 | WorkersCompensation Ins | $ 23,709 | $ 48,069 | $ 48,069 | $ 48,069 | $ 39,903 |
| 52060 | Unemployment Insurance | $ 3,805 | $ 4,147 | $ 4,147 | $ 4,147 | $ 4,199 |
| | | $ 2,797,824 | $ 2,901,952 | $ 2,901,952 | $ 2,848,210 | $ 2,937,916 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 4,019 | $ 7,231 | $ 7,231 | $ 7,231 | $ 7,231 |
| 61030 | Operating Supplies | $ 10,014 | $ 11,000 | $ 11,000 | $ 11,000 | $ 11,000 |
| 61100 | Minor Equipment | $ 7,852 | $ 4,899 | $ 16,394 | $ 16,394 | $ 4,899 |
| 61210 | Janitorial Supplies | $ - | $ 615 | $ 615 | $ 615 | $ 615 |
| 61220 | Education Supplies | $ 867 | $ 2,630 | $ 2,630 | $ 2,630 | $ 2,630 |
| 61230 | Uniforms | $ 10,305 | $ 13,900 | $ 13,900 | $ 13,900 | $ 13,900 |
| 61280 | Medical Supplies | $ 107,005 | $ 102,000 | $ 102,000 | $ 102,000 | $ 102,000 |
| 62010 | Postage | $ 10,320 | $ 6,108 | $ 6,108 | $ 6,108 | $ 6,108 |
| 62110 | Fuel & Oil | $ 54,310 | $ 92,500 | $ 92,500 | $ 92,500 | $ 92,500 |
| 62120 | Lubricants, Oils Etc | $ 319 | $ 4,508 | $ 4,508 | $ 4,508 | $ 4,508 |
| 64100 | Computer Software | $ - | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 |
| 64140 | Software Maintenance | $ 33,186 | $ 34,810 | $ 34,810 | $ 34,810 | $ 34,810 |
| 67040 | Professional Services | $ - | $ 800 | $ 800 | $ 800 | $ 800 |
| 68010 | Purchased Services | $ 10,858 | $ 21,286 | $ 21,286 | $ 21,286 | $ 21,286 |
| 68080 | Health Authority | $ 1,625 | $ 4,000 | $ 1,082 | $ 1,082 | $ 4,000 |
| 68500 | Towing | $ 500 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 69900 | Project/Eq Allocation | $ 18,000 | $ 9,650 | $ 9,650 | $ 9,650 | $ 5,400 |
| 70010 | Insurance & Bonds | $ 47,063 | $ 47,703 | $ 58,232 | $ 58,232 | $ 53,239 |

## EMS Fund
## Expenditures by Object

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 71010 | Travel & Lodging | $ 8,597 | $ 5,624 | $ 5,624 | $ 5,624 | $ 5,624 |
| 71020 | Conferences/Training | $ 7,730 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| 71030 | Dues & Subscriptions | $ 4,357 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 73150 | Rentals | $ 76 | $ 100 | $ 100 | $ 100 | $ 100 |
| 73160 | Copier Service Agreements | $ 320 | $ 1,145 | $ 1,145 | $ 1,145 | $ 1,145 |
| 74100 | Communication | $ 1,579 | $ 3,580 | $ 3,580 | $ 3,580 | $ 3,580 |
| 74110 | Data Circuits/Internet | $ 6,699 | $ 7,640 | $ 7,640 | $ 7,640 | $ 7,640 |
| 74130 | Communication-Cell Phones | $ 2,767 | $ 5,360 | $ 5,360 | $ 5,360 | $ 5,360 |
| 74140 | Long Distance | $ - | $ 120 | $ 120 | $ 120 | $ 120 |
| 74150 | Communication-Air Cards | $ 7,797 | $ 6,294 | $ 6,294 | $ 6,294 | $ 6,294 |
| 74200 | Electricity | $ 1,907 | $ 5,260 | $ 5,260 | $ 5,260 | $ 5,260 |
| 74300 | Gas | $ 419 | $ 420 | $ 420 | $ 420 | $ 420 |
| 74400 | Water/Sewer/Garbage | $ 1,471 | $ 1,400 | $ 1,400 | $ 1,400 | $ 1,400 |
| 74500 | TeleCable | $ 2,233 | $ 2,880 | $ 2,880 | $ 2,880 | $ 2,880 |
| 75100 | Repairs - Vehicles & Trucks | $ 65,838 | $ 72,600 | $ 72,600 | $ 72,600 | $ 72,600 |
| 75200 | Repairs - Equipment | $ 25 | $ 4,125 | $ 4,125 | $ 4,125 | $ 4,125 |
| 75300 | Repairs & Maint. - Buildings | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 75400 | Repairs & Maint - Office Equ | $ 172 | $ 2,275 | $ 2,275 | $ 2,275 | $ 2,275 |
| | | $ 428,230 | $ 502,722 | $ 521,828 | $ 521,828 | $ 504,008 |
| Capital | | | | | | |
| 87030 | Vehicles | $ 149,693 | $ 142,132 | $ 164,289 | $ 164,289 | $ 37,275 |
| | | $ 149,693 | $ 142,132 | $ 164,289 | $ 164,289 | $ 37,275 |
| Transfers | | | | | | |
| 99050 | Transfer to Projects Fund | $ 9,380 | $ - | $ - | $ - | $ - |
| | | $ 9,380 | $ - | $ - | $ - | $ - |
| | Total all Funds | $ 3,385,127 | $ 3,546,806 | $ 3,588,069 | $ 3,534,327 | $ 3,479,199 |

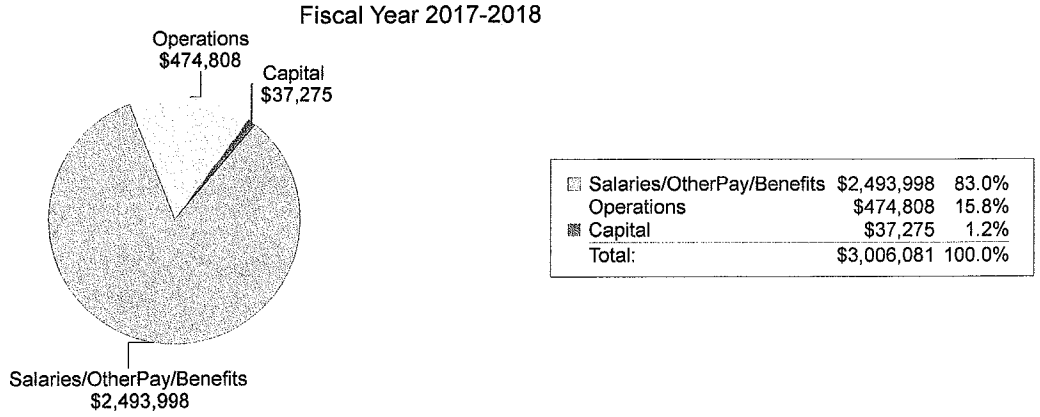
# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Walker County EMS Fund

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

46100 Walker County EMS - Emergency Services




| | | | | | | |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51010 | Head of Department | $ 75,025 | $ 75,917 | $ 75,917 | $ 75,917 | $ 76,417 |
| 51030 | Deputies & Assistants | $ 1,617,570 | $ 1,604,655 | $ 1,604,655 | $ 1,604,655 | $ 1,636,125 |
| 51070 | Part-Time | $ 46,938 | $ 71,339 | $ 71,339 | $ 71,339 | $ 72,339 |
| 52010 | Social Security | $ 127,169 | $ 134,022 | $ 134,022 | $ 134,022 | $ 136,543 |
| 52020 | Group Insurance | $ 288,492 | $ 299,904 | $ 299,904 | $ 289,594 | $ 303,402 |
| 52022 | Retiree Insurance | $ 11,412 | $ - | $ - | $ 10,310 | $ - |
| 52030 | Retirement | $ 217,531 | $ 219,691 | $ 219,691 | $ 219,691 | $ 232,032 |
| 52040 | WorkersCompensation Ins | $ 20,287 | $ 40,162 | $ 40,162 | $ 40,162 | $ 33,573 |
| 52060 | Unemployment Insurance | $ 3,284 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,567 |
| | | $ 2,407,708 | $ 2,449,190 | $ 2,449,190 | $ 2,449,190 | $ 2,493,998 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 4,019 | $ 7,231 | $ 7,231 | $ 7,231 | $ 7,231 |
| 61030 | Operating Supplies | $ 10,014 | $ 11,000 | $ 11,000 | $ 11,000 | $ 11,000 |
| 61100 | Minor Equipment | $ 7,852 | $ 4,899 | $ 16,394 | $ 16,394 | $ 4,899 |
| 61210 | Janitorial Supplies | $ - | $ 615 | $ 615 | $ 615 | $ 615 |
| 61220 | Education Supplies | $ 867 | $ 2,630 | $ 2,630 | $ 2,630 | $ 2,630 |
| 61230 | Uniforms | $ 10,305 | $ 13,900 | $ 13,900 | $ 13,900 | $ 13,900 |
| 61280 | Medical Supplies | $ 107,005 | $ 102,000 | $ 102,000 | $ 102,000 | $ 102,000 |
| 62010 | Postage | $ 10,320 | $ 6,108 | $ 6,108 | $ 6,108 | $ 6,108 |
| 62110 | Fuel & Oil | $ 43,928 | $ 68,500 | $ 68,500 | $ 68,500 | $ 68,500 |
| 62120 | Lubricants, Oils Etc | $ 319 | $ 4,108 | $ 4,108 | $ 4,108 | $ 4,108 |
| 64100 | Computer Software | $ - | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 |
| 64140 | Software Maintenance | $ 33,186 | $ 34,810 | $ 34,810 | $ 34,810 | $ 34,810 |

# Walker County
## Adopted Budget Fiscal Year 2017-2018
## Walker County EMS Fund

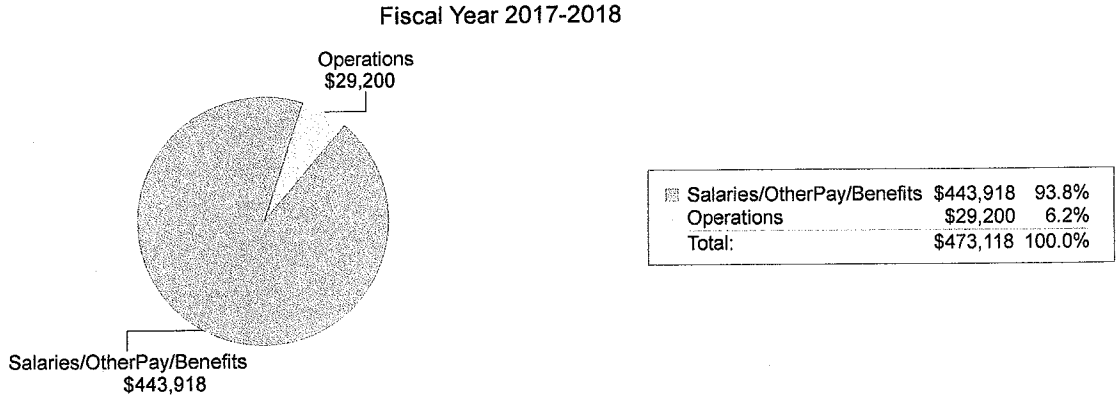
| Detail Budget | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 46100 | Walker County EMS - Emergency Services | | | | | |
| Operations | | | | | | |
| 67040 | Professional Services | $ - | $ 800 | $ 800 | $ 800 | $ 800 |
| 68010 | Purchased Services | $ 10,858 | $ 21,286 | $ 21,286 | $ 21,286 | $ 21,286 |
| 68080 | Health Authority | $ 1,625 | $ 4,000 | $ 1,082 | $ 1,082 | $ 4,000 |
| 68500 | Towing | $ 500 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 69900 | Project/Eq Allocation | $ 18,000 | $ 9,650 | $ 9,650 | $ 9,650 | $ 5,400 |
| 70010 | Insurance & Bonds | $ 47,063 | $ 47,703 | $ 58,232 | $ 58,232 | $ 53,239 |
| 71010 | Travel & Lodging | $ 8,597 | $ 5,624 | $ 5,624 | $ 5,624 | $ 5,624 |
| 71020 | Conferences/Training | $ 7,730 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 |
| 71030 | Dues & Subscriptions | $ 4,357 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 73150 | Rentals | $ 76 | $ 100 | $ 100 | $ 100 | $ 100 |
| 73160 | Copier Service Agreements | $ 320 | $ 1,145 | $ 1,145 | $ 1,145 | $ 1,145 |
| 74100 | Communication | $ 1,579 | $ 3,580 | $ 3,580 | $ 3,580 | $ 3,580 |
| 74110 | Data Circuits/Internet | $ 6,699 | $ 7,640 | $ 7,640 | $ 7,640 | $ 7,640 |
| 74130 | Communication-Cell Phones | $ 2,767 | $ 5,360 | $ 5,360 | $ 5,360 | $ 5,360 |
| 74140 | Long Distance | $ - | $ 120 | $ 120 | $ 120 | $ 120 |
| 74150 | Communication-Air Cards | $ 7,797 | $ 6,294 | $ 6,294 | $ 6,294 | $ 6,294 |
| 74200 | Electricity | $ 1,907 | $ 5,260 | $ 5,260 | $ 5,260 | $ 5,260 |
| 74300 | Gas | $ 419 | $ 420 | $ 420 | $ 420 | $ 420 |
| 74400 | Water/Sewer/Garbage | $ 1,471 | $ 1,400 | $ 1,400 | $ 1,400 | $ 1,400 |
| 74500 | TeleCable | $ 2,233 | $ 2,880 | $ 2,880 | $ 2,880 | $ 2,880 |
| 75100 | Repairs - Vehicles & Trucks | $ 62,267 | $ 67,800 | $ 67,800 | $ 67,800 | $ 67,800 |
| 75200 | Repairs - Equipment | $ 25 | $ 4,125 | $ 4,125 | $ 4,125 | $ 4,125 |
| 75300 | Repairs & Maint. - Buildings | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 75400 | Repairs & Maint - Office Equ | $ 172 | $ 2,275 | $ 2,275 | $ 2,275 | $ 2,275 |
| | | $ 414,277 | $ 473,522 | $ 492,628 | $ 492,628 | $ 474,808 |
| Capital | | | | | | |
| 87030 | Vehicles | $ 149,693 | $ 142,132 | $ 164,289 | $ 164,289 | $ 37,275 |
| | | $ 149,693 | $ 142,132 | $ 164,289 | $ 164,289 | $ 37,275 |
| Department Totals | | $ 2,971,678 | $ 3,064,844 | $ 3,106,107 | $ 3,106,107 | $ 3,006,081 |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Walker County EMS Fund

Detail Budget

46110 Walker County EMS - Transfer Services




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 276,355 | $ 324,219 | $ 324,219 | $ 270,477 | $ 316,444 |
| 52010 | Social Security | $ 20,399 | $ 24,803 | $ 24,803 | $ 24,803 | $ 24,210 |
| 52020 | Group Insurance | $ 39,320 | $ 54,528 | $ 54,528 | $ 42,994 | $ 55,164 |
| 52022 | Retiree Insurance | $ 15,208 | $ - | $ - | $ 11,534 | $ - |
| 52030 | Retirement | $ 34,891 | $ 40,658 | $ 40,658 | $ 40,658 | $ 41,138 |
| 52040 | WorkersCompensation Ins | $ 3,422 | $ 7,907 | $ 7,907 | $ 7,907 | $ 6,330 |
| 52060 | Unemployment Insurance | $ 521 | $ 647 | $ 647 | $ 647 | $ 632 |
| | | $ 390,116 | $ 452,762 | $ 452,762 | $ 399,020 | $ 443,918 |
| **Operations** | | | | | | |
| 62110 | Fuel & Oil | $ 10,382 | $ 24,000 | $ 24,000 | $ 24,000 | $ 24,000 |
| 62120 | Lubricants, Oils Etc | $ - | $ 400 | $ 400 | $ 400 | $ 400 |
| 75100 | Repairs - Vehicles & Trucks | $ 3,571 | $ 4,800 | $ 4,800 | $ 4,800 | $ 4,800 |
| | | $ 13,953 | $ 29,200 | $ 29,200 | $ 29,200 | $ 29,200 |
| Department Totals | | $ 404,069 | $ 481,962 | $ 481,962 | $ 428,220 | $ 473,118 |

# *Walker County*

## Adopted Budget Fiscal Year 2017-2018
## Walker County EMS Fund

| Detail Budget | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 93000 Transfers Out | | | | | |
| Transfers Out | | | | | |
| 99050 Transfer to Projects Fund | $ 9,380 | $ - | $ - | $ - | $ - |
| | $ 9,380 | $ - | $ - | $ - | $ - |
| Department Totals | $ 9,380 | $ - | $ - | $ - | $ - |

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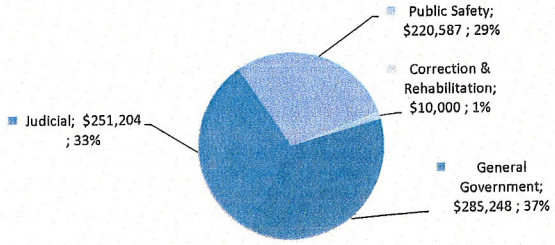
# Walker County

## Legislatively Designated Funds Summary

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 1,308,401 | $ 1,506,813 | $ 1,551,744 | $ 1,551,744 | $ 1,557,685 |
| Revenues | | | | | |
| Inter Governemental Revenues | 44,086 | 44,500 | 44,500 | 48,770 | 48,470 |
| Charges for Services/Fees of Office | 389,516 | 389,840 | 389,840 | 384,194 | 377,640 |
| Fines/Court Costs & Forfeitures | 157,106 | - | 59,169 | 168,084 | - |
| Interest Income | 3,691 | 283 | 283 | 7,137 | 2,628 |
| Other Income | 5,611 | - | - | - | - |
| Transfers In | 34,834 | 14,507 | 14,507 | 21,021 | 43,518 |
| Total Revenues | 634,844 | 449,130 | 508,299 | 629,206 | 472,256 |
| Total Available | 1,943,245 | 1,955,943 | 2,060,043 | 2,180,950 | 2,029,941 |
| Expenditures | | | | | |
| Salary/Other Pay/Benefits | 157,398 | 183,993 | 183,993 | 170,193 | 150,837 |
| Operations | 234,103 | 522,316 | 607,667 | 445,172 | 536,202 |
| Capital | - | - | 7,900 | 7,900 | - |
| Contingency | - | 100,000 | 68,726 | - | 80,000 |
| Total Expenditures | 391,501 | 806,309 | 868,286 | 623,265 | 767,039 |
| Available | $ 1,551,744 | $ 1,149,634 | $ 1,191,757 | $ 1,557,685 | $ 1,262,902 |

| | Available Funds | Revenues | Expenditures | Available Funds |
|---|---|---|---|---|
| **Fiscal Year 2017-2018 Budget** | | | | |
| 511 County Records Management and Preservation Fund | $ 2,001 | $ 19,015 | $ 21,016 | $ - |
| 512 County Courts RecordsPresevation ( Digitize) | $ 7,911 | $ 10,000 | $ 16,911 | $ 1,000 |
| 515 County Clerk Records Management and Preservation Fund | $ 357,907 | $ 95,500 | $ 21,036 | $ 432,371 |
| 516 County Clerk Records Archive Account Fund | $ 288,693 | $ 98,000 | $ 200,000 | $ 186,693 |
| 518 District Clerk Records Management and Preservation Fund | $ 918 | $ 3,340 | $ 3,340 | $ 918 |
| 519 District Clerk Rider Fund | $ 17,179 | $ 12,000 | $ 14,378 | $ 14,801 |
| 520 District Clerk Archive Fund | $ 1,676 | $ 1,500 | $ 2,594 | $ 582 |
| 523 County Jury Fee Fund | $ - | $ 5,000 | $ 5,000 | $ - |
| 525 Court Reporter Service Fund | $ - | $ 14,000 | $ 14,000 | $ - |
| 526 County Law Library Fund | $ 37,437 | $ 33,450 | $ 47,029 | $ 23,858 |
| 536 Courthouse Security Fund | $ 14,324 | $ 51,856 | $ 66,180 | $ - |
| 537 Justice Courts Building Security Fund | $ 34,089 | $ 5,508 | $ 10,000 | $ 29,597 |
| 550 Justice Court Technology Fund | $ 52,215 | $ 25,205 | $ 24,701 | $ 52,719 |
| 551 County and District Court Technology Fund | $ 4,977 | $ 1,700 | $ 6,000 | $ 677 |
| 560 Prosecutors Supplement Fund | $ - | $ 22,500 | $ 22,500 | $ - |
| 561 Pretrial Intervention Fund | $ - | $ 44,662 | $ 44,662 | $ - |
| 562 District Attorney Forfeiture Fund | $ 173,962 | $ - | $ 60,000 | $ 113,962 |
| 563 Hot Check Fee Fund | $ - | $ 7,000 | $ 7,000 | $ - |
| 574 Sheriff Forfeiture Fund | $ 175,194 | $ - | $ 40,000 | $ 135,194 |
| 576 Inmate Medical Fund | $ 30,318 | $ 2,050 | $ 10,000 | $ 22,368 |
| 577 DOJ Equitable Sharing Fund | $ 328,587 | $ - | $ 104,407 | $ 224,180 |
| 583 Elections Equipment Fund | $ 6,669 | $ 13,970 | $ 20,120 | $ 519 |
| 584 Elections Services Contract Fund | $ 23,609 | $ 6,000 | $ 6,165 | $ 23,444 |
| 589 Tax Assessor Special Inventory Fund | $ 19 | $ - | $ - | $ 19 |
| **Total** | **$ 1,557,685** | **$ 472,256** | **$ 767,039** | **$ 1,262,902** |

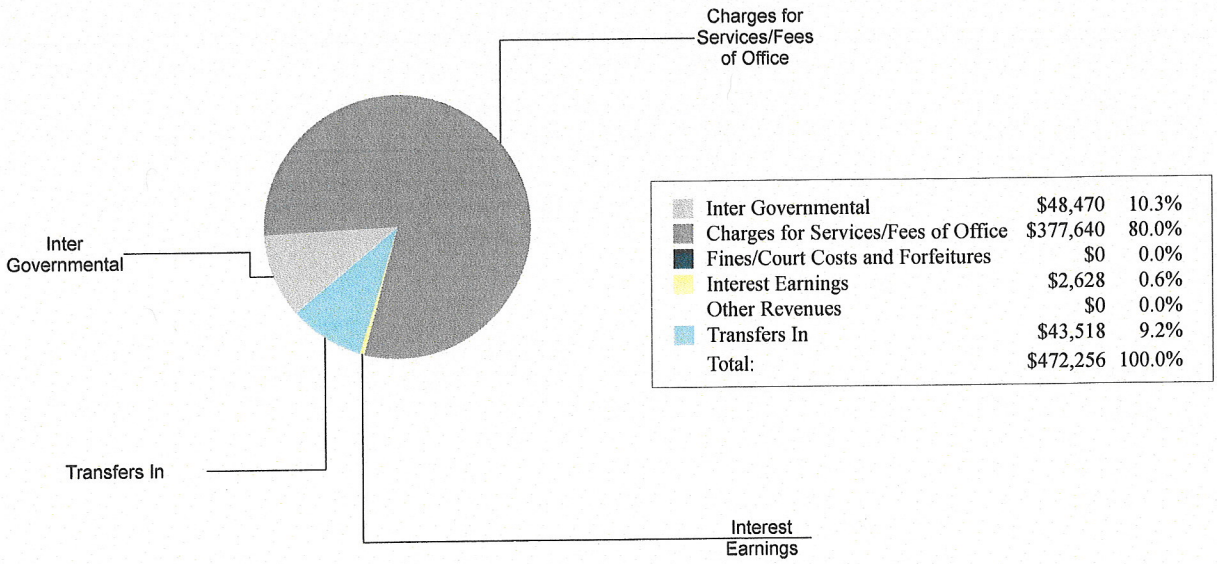
Walker County
Legislatively Designated Funds
Expenditures by Function
Approved Budget FY 2017-2018



# *Walker County*

Adopted Budget Fiscal Year 2017-2018
Legislatively Designated Funds
Revenues By Source

## Revenues by Source



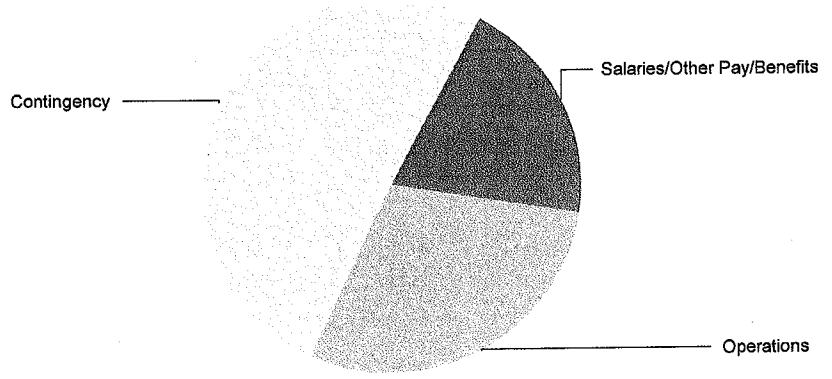

## Legislatively Designated Funds Revenues By Source

| | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| 42010 | State Funds | $ 34,500 | $ 34,500 | $ 34,500 | $ 34,500 | $ 34,500 |
| 42410 | Intergovernmental Funds | $ 9,586 | $ 10,000 | $ 10,000 | $ 14,270 | $ 13,970 |
| | | $ 44,086 | $ 44,500 | $ 44,500 | $ 48,770 | $ 48,470 |
| 43010 | Fees of Office/Chg for Service | $ 362,131 | $ 365,840 | $ 365,840 | $ 355,794 | $ 351,640 |
| 43140 | Hot Check Fees | $ 7,308 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |
| 43720 | Jury Fee | $ 5,672 | $ 3,000 | $ 3,000 | $ 7,400 | $ 5,000 |
| 43730 | Court Reporter Fee | $ 14,405 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |
| | | $ 389,516 | $ 389,840 | $ 389,840 | $ 384,194 | $ 377,640 |
| Fines/Court Costs and Forfeitures | | | | | | |
| 47850 | Forfeitures | $ 157,106 | $ - | $ 59,169 | $ 168,084 | $ - |
| | | $ 157,106 | $ - | $ 59,169 | $ 168,084 | $ - |
| 48010 | Interest | $ 3,691 | $ 283 | $ 283 | $ 7,137 | $ 2,628 |
| Other Revenues | | | | | | |
| 48110 | Other Revenue | $ 5,591 | $ - | $ - | $ - | $ - |
| 48300 | Proceeds Auction/Sale | $ 20 | $ - | $ - | $ - | $ - |
| | | $ 5,611 | $ - | $ - | $ - | $ - |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | $ 34,834 | $ 14,507 | $ 14,507 | $ 21,021 | $ 43,518 |
| | | $ 34,834 | $ 14,507 | $ 14,507 | $ 21,021 | $ 43,518 |
| | Total all Funds | $ 634,844 | $ 449,130 | $ 508,299 | $ 629,206 | $ 472,256 |

# *Walker County*

Adopted Budget Fiscal Year 2017-2018
Legislatively Designated Funds
Expenditures by Object Code

## Expenditures by Object Code




| | | | |
|---|---|---|---|
| Salaries/Other Pay/Benefits | $150,837 | 19.7% |
| Operations | $226,795 | 29.6% |
| Capital | $0 | 0.0% |
| Contingency | $389,407 | 50.8% |
| Total: | $767,039 | 100.0% |

| Legislatively Designated Funds Expenditures by Object | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/Other Pay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 89,593 | $ 107,449 | $ 107,449 | $ 100,603 | $ 79,418 |
| 51070 | Part-Time | $ 22,365 | $ 18,941 | $ 18,941 | $ 15,300 | $ 18,941 |
| 51090 | Overtime | $ - | $ 243 | $ 243 | $ - | $ 243 |
| 51110 | Salary Supplements | $ 7,475 | $ 7,800 | $ 7,800 | $ 7,800 | $ 7,800 |
| 52010 | Social Security | $ 8,327 | $ 10,286 | $ 10,286 | $ 9,463 | $ 8,141 |
| 52020 | Group Insurance | $ 19,790 | $ 21,218 | $ 21,218 | $ 20,680 | $ 21,613 |
| 52030 | Retirement | $ 9,426 | $ 16,402 | $ 16,402 | $ 15,391 | $ 13,360 |
| 52040 | WorkersCompensation Ins | $ 212 | $ 1,385 | $ 1,385 | $ 726 | $ 1,108 |
| 52060 | Unemployment Insurance | $ 210 | $ 269 | $ 269 | $ 230 | $ 213 |
| | | $ 157,398 | $ 183,993 | $ 183,993 | $ 170,193 | $ 150,837 |
| Operations | | | | | | |
| 61010 | Office Supplies | $ 11,155 | $ 6,488 | $ 7,588 | $ 6,000 | $ 7,428 |
| 61030 | Operating Supplies | $ 16,616 | $ 7,613 | $ 18,359 | $ 18,359 | $ 17,713 |
| 61100 | Minor Equipment | $ 36,175 | $ 6,000 | $ 70,094 | $ 68,669 | $ 24,501 |
| 61230 | Uniforms | $ 12,915 | $ - | $ - | $ - | $ - |
| 62010 | Postage | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 881 |
| 64130 | Volume Licensing | $ 23,457 | $ 25,500 | $ 25,500 | $ 25,000 | $ 21,516 |
| 64140 | Software Maintenance | $ - | $ - | $ - | $ - | $ 7,900 |
| 64160 | MaintContrctElection Hard/Soft | $ 20,120 | $ 19,539 | $ 20,120 | $ 20,120 | $ 20,120 |
| 64400 | Tyler Special Services | $ - | $ 5,000 | $ 5,000 | $ - | $ - |
| 64410 | Tyler/ Odyssey Annual License/Services | $ 12,250 | $ 12,250 | $ 11,500 | $ 1,500 | $ - |
| 64600 | Collection Software Annual Chg | $ - | $ 1,200 | $ 1,200 | $ - | $ 1,200 |
| 66500 | Court Reporters | $ 18,490 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |
| 66600 | Jurors | $ 7,697 | $ 5,633 | $ 5,633 | $ 7,400 | $ 5,000 |
| 66700 | Expert Witness | $ 2 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ 1,462 | $ 13,234 | $ 14,036 | $ 11,185 | $ 19,638 |
| 68030 | Purchased Services-Medical | $ - | $ 10,000 | $ 10,000 | $ - | $ 10,000 |
| 68610 | Miscelleneous Expenses | $ 127 | $ - | $ - | $ - | $ - |

| Legislatively Designated Funds Expenditures by Object | | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 69010 | Security-Justice Courts | $ 240 | $ - | $ - | $ - | $ - |
| 71010 | Travel & Lodging | $ 14,862 | $ 6,008 | $ 12,008 | $ 12,008 | $ 10,075 |
| 71020 | Conferences/Training | $ 15,048 | $ 3,000 | $ 5,350 | $ 5,350 | $ 3,000 |
| 71030 | Dues & Subscriptions | $ 41,548 | $ 40,381 | $ 40,381 | $ 40,381 | $ 40,500 |
| 73160 | Copier Service Agreements | $ 53 | $ 491 | $ 491 | $ - | $ 491 |
| 74500 | TeleCable | $ 322 | $ 300 | $ 300 | $ 300 | $ 300 |
| 75100 | Repairs - Vehicles & Trucks | $ 1,102 | $ 3,000 | $ 4,128 | $ 4,128 | $ 3,000 |
| 75400 | Repairs & Maint - Office Equ | $ 462 | $ - | $ - | $ - | $ - |
| 75999 | Contingency for Operations | $ - | $ 19,532 | $ 19,532 | $ 9,532 | $ 19,532 |
| | | $ 234,103 | $ 200,169 | $ 286,220 | $ 244,932 | $ 226,795 |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ - | $ - | $ 7,900 | $ 7,900 | $ - |
| | | $ - | $ - | $ 7,900 | $ 7,900 | $ - |
| Contingency | | | | | | |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 422,147 | $ 390,173 | $ 200,240 | $ 389,407 |
| | | $ - | $ 422,147 | $ 390,173 | $ 200,240 | $ 389,407 |
| | Total all Funds | $ 391,501 | $ 806,309 | $ 868,286 | $ 623,265 | $ 767,039 |

# Walker County

Adopted Budget Fiscal Year 2017-2018
Legislately Designated

***Fund 511 County Records Management and Preservation Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.005(f)(1) authorizing a $22.50 fee imposed on a defendant convicted of an offense in a County Court, County Court at Law, or a District Court. Local Government Code Sec. 118.052(3)(G), 118.0546 and 118.0645 authorizing a $5.00 fee to be collected by County Clerk for filing any civil or probate case.
Purpose/Authorized Use: Fee may be used only to provide funds for specific records management and preservation, including automation purposes, on approval by the commissioners court of a budget.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 17,030 | $ 9,055 | $ 11,056 | $ 11,056 | $ 2,001 |
| Revenues | | | | | |
| County Records Fees | 18,427 | 19,000 | 19,000 | 19,000 | 19,000 |
| Interest | 43 | 15 | 15 | 15 | 15 |
| Total Revenues | 18,470 | 19,015 | 19,015 | 19,015 | 19,015 |
| Total Available | 35,500 | 28,070 | 30,071 | 30,071 | 21,016 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 24,444 | 28,070 | 28,070 | 28,070 | 21,016 |
| Capital | - | - | - | - | - |
| Total Expenditures | 24,444 | 28,070 | 28,070 | 28,070 | 21,016 |
| Available | $ 11,056 | $ - | $ 2,001 | $ 2,001 | $ - |

***Fund 512 County Records Preservation Fund (II Digitize)***

Statutory Reference: Government Code Sec. 51.708 authorizing a filing fee of not more than $10.00 in each civil case to be collected by the clerk of a County Court, Statutory County Court, or District Court.
Purpose/Authorized Use: Under the direction of the Commissioners Court, money may be used only to digitize court records and preserve the records from natural disasters.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 45,540 | $ 25,823 | $ 32,734 | $ 32,734 | $ 7,911 |
| Revenues | | | | | |
| County Records Fees | 10,353 | 10,000 | 10,000 | 11,000 | 10,000 |
| Interest | 105 | - | - | - | - |
| Total Revenues | 10,458 | 10,000 | 10,000 | 11,000 | 10,000 |
| Total Available | 55,998 | 35,823 | 42,734 | 43,734 | 17,911 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 23,264 | 34,435 | 34,435 | 34,435 | - |
| Operations | - | 1,388 | 1,388 | 1,388 | 16,911 |
| Capital | - | - | - | - | - |
| Total Expenditures | 23,264 | 35,823 | 35,823 | 35,823 | 16,911 |
| Available | $ 32,734 | $ - | $ 6,911 | $ 7,911 | $ 1,000 |

***Fund 515 County Clerk Records and Preservation Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.005(f)(2) authorizing a $2.50 fee imposed on a defendant convicted of an offense in a County Court, County Court at Law, or a District Court.
Purpose/Authorized Use: Fee may be used only to provide funds for specific records management and preservation, including automation purposes, on approval by the commissioners court of a budget.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 213,424 | $ 273,223 | $ 283,163 | $ 283,163 | $ 357,907 |
| Revenues | | | | | |
| County Records Fees | 98,232 | 100,000 | 100,000 | 94,000 | 94,000 |
| Interest | 584 | 100 | 100 | 1,710 | 1,500 |
| Other | - | - | - | - | - |
| Total Revenues | 98,816 | 100,100 | 100,100 | 95,710 | 95,500 |
| Total Available | 312,240 | 373,323 | 383,263 | 378,873 | 453,407 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 25,515 | 18,466 | 18,466 | 18,466 | 18,536 |
| Operations | 3,562 | 2,500 | 2,500 | 2,500 | 2,500 |
| Capital | - | - | - | - | - |
| Total Expenditures | 29,077 | 20,966 | 20,966 | 20,966 | 21,036 |
| Available | $ 283,163 | $ 352,357 | $ 362,297 | $ 357,907 | $ 432,371 |

***Fund 516 County Clerk Records Archive Account Fund***

Statutory Reference: Local Government Code Sec. 118.011(f)(1) and 118.025 authorizing a fee to be collected by County Clerk for recording or filing services, set by Commissioners Court, not to exceed $10.00. Fee shall be deposited in a separate records archive account in the general fund of the County. Any interest accrued remains with the account.
Purpose/Authorized Use: Funds may be expended only for the preservation and restoration of the County Clerk's records archive. The County Clerk shall designate the public documents that are part of the records archive and is subject to approval by the Commissioners Court in a public meeting during the budget process.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 292,150 | $ 388,250 | $ 389,416 | $ 389,416 | $ 288,693 |
| Revenues | | | | | |
| County Records Fees | 101,389 | 101,000 | 101,000 | 97,000 | 97,000 |
| Interest | 903 | 100 | 100 | 2,277 | 1,000 |
| Total Revenues | 102,292 | 101,100 | 101,100 | 99,277 | 98,000 |
| Total Available | 394,442 | 489,350 | 490,516 | 488,693 | 386,693 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 5,026 | 200,000 | 200,000 | 200,000 | 200,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 5,026 | 200,000 | 200,000 | 200,000 | 200,000 |
| Available | $ 389,416 | $ 289,350 | $ 290,516 | $ 288,693 | $ 186,693 |

***Fund 518 District Clerk Records Management and Preservation Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.005(f)(2) authorizing a $2.50 fee imposed on a defendant convicted of an offense in a County Court, County Court at Law, or a District Court. Government Code Sec. 51.317(b)(4) authorizing a $10.00 fee to be collected by District Clerk for filing a suit or action and (b)(5) fee, not to exceed $10.00, for court records archiving.
Purpose/Authorized Use: Fee may be used only to provide funds for specific records management and preservation, including automation purposes, on approval by the commissioners court of a budget.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ - | $ - | $ 918 | $ 918 | $ 918 |
| Revenues | | | | | |
| District Clerk Records Fees | 3,318 | 3,340 | 3,340 | 3,340 | 3,340 |
| Interest | - | - | - | - | - |
| Total Revenues | 3,318 | 3,340 | 3,340 | 3,340 | 3,340 |
| Total Available | 3,318 | 3,340 | 4,258 | 4,258 | 4,258 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 2,400 | 3,340 | 3,340 | 3,340 | 3,340 |
| Capital | - | - | - | - | - |
| Total Expenditures | 2,400 | 3,340 | 3,340 | 3,340 | 3,340 |
| Available | $ 918 | $ - | $ 918 | $ 918 | $ 918 |

***Fund 519 District Clerk Rider Fund***

Statutory Reference: 85th Legislature SB 1.General Appropriations Act rider 52 District Clerks in counties with four or more TDCJ operational correctional facilities are to be allocated, during each fiscal year of the biennium, an amount not to exceed $12,000 to be allocated in equal monthly installments.

Purpose/Authorized Use: The allocation must be used for the purpose of covering costs incurred in the filing to TDCJ inmate correspondence.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 12,237 | $ 9,877 | $ 19,539 | $ 19,539 | $ 17,179 |
| Revenues | | | | | |
| State Revenue | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Interest | 35 | - | - | - | - |
| Transfer In - General Fund | - | - | - | - | - |
| Total Revenues | 12,035 | 12,000 | 12,000 | 12,000 | 12,000 |
| Total Available | 24,272 | 21,877 | 31,539 | 31,539 | 29,179 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 4,733 | 4,828 | 4,828 | 4,828 | 4,846 |
| Operations | - | 9,532 | 9,532 | 9,532 | 9,532 |
| Capital | - | - | - | - | - |
| Total Expenditures | 4,733 | 14,360 | 14,360 | 14,360 | 14,378 |
| Available | $ 19,539 | $ 7,517 | $ 17,179 | $ 17,179 | $ 14,801 |

***Fund 520 District Clerk Archive Fund***

Statutory Reference: Government Code Sec. 51.305(b) authorizing Commissioners Court of a County may adopt a fee, not to exceed $10.00, for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in any court in the County for which the District Clerk accepts filings as part of the county's annual budget.
Purpose/Authorized Use: Fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 1,194 | $ 1,894 | $ 2,770 | $ 2,770 | $ 1,676 |
| Revenues | | | | | |
| Fees of Office/Charges for Servi | 1,576 | 700 | 700 | 1,500 | 1,500 |
| Interest | - | - | - | - | - |
| Transfer In - General Fund | - | - | - | - | - |
| Total Revenues | 1,576 | 700 | 700 | 1,500 | 1,500 |
| Total Available | 2,770 | 2,594 | 3,470 | 4,270 | 3,176 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | 2,594 | 2,594 | 2,594 | 2,594 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 2,594 | 2,594 | 2,594 | 2,594 |
| Available | $ 2,770 | $ - | $ 876 | $ 1,676 | $ 582 |

***Fund 523 County Jury Fee Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.004(a) a defendant convicted by a jury in a County Court, a County Court at Law, or a District Court shall pay a jury fee of $40.00. Government Code Sec. 51.604 authorizing clerk of a County Court, Statutory County Court, or District Court shall collect a $40.00 jury fee for each civil case in which a person applies for a jury trial.
Purpose/Authorized Use: Fund used to account for revenues and expenditures for juries at the various County Courts. This fund is financed by fees collected in connection with the filing of suits and from excess funds from the sale of estrays.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 1,434 | $ 2,633 | $ - | $ - | $ - |
| Revenues | | | | | |
| Charges for Services | 5,672 | 3,000 | 3,000 | 7,400 | 5,000 |
| Other Income | 591 | - | - | - | - |
| Total Revenues | 6,263 | 3,000 | 3,000 | 7,400 | 5,000 |
| Total Available | 7,697 | 5,633 | 3,000 | 7,400 | 5,000 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 7,697 | 5,633 | 5,633 | 7,400 | 5,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 7,697 | 5,633 | 5,633 | 7,400 | 5,000 |
| Available | $ - | $ - | $ (2,633) | $ - | $ - |

***Fund 525 Court Reporter Service Fund***

Statutory Reference: Government Code Sec. 51.601(a) authorizing the clerk of each court that has an official court reporter shall collect a court reporter service fee of $15.00 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.
Purpose/Authorized Use: The Commissioners Court shall administer the court reporter service fund to assist in the payment of court-reporter-related services and assist any court in which a case is filed that requires the payment of the court reporter service fee.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 4,085 | $ - | $ - | $ - | $ - |
| Revenues | | | | | |
| Court Costs | 14,405 | 14,000 | 14,000 | 14,000 | 14,000 |
| Interest | - | - | - | - | - |
| Transfer from General | - | - | - | - | - |
| Total Revenues | 14,405 | 14,000 | 14,000 | 14,000 | 14,000 |
| Total Available | 18,490 | 14,000 | 14,000 | 14,000 | 14,000 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 18,490 | 14,000 | 14,000 | 14,000 | 14,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 18,490 | 14,000 | 14,000 | 14,000 | 14,000 |
| Available | $ - | $ - | $ - | $ - | $ - |

***Fund 526 County Law Library Fund***

Statutory Reference: Local Government Code Sec. 323.023 authorizing a fee set by Commissioners Court, not to exceed $35.00, to be collected in each civil case filed in a County or District Court, except suits for delinquent taxes.
Purpose/Authorized Use: Under the direction of Commissioners Court may be used only for establishing the law library, purchasing/leasing library materials, maintaining the library, acquiring furniture, shelving, equipment, computers, software, and subscriptions to obtain access to electronic research networks fur use by Judges in the County.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 60,200 | $ 49,262 | $ 48,401 | $ 48,401 | $ 37,437 |
| Revenues | | | | | |
| Law Library Fees | 33,582 | 33,400 | 33,400 | 33,400 | 33,400 |
| Interest | 105 | 50 | 50 | 50 | 50 |
| Other Revenue | - | - | - | - | - |
| Total Revenues | 33,687 | 33,450 | 33,450 | 33,450 | 33,450 |
| Total Available | 93,887 | 82,712 | 81,851 | 81,851 | 70,887 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 7,494 | 9,414 | 9,414 | 9,414 | 9,450 |
| Operations | 37,992 | 51,579 | 51,579 | 35,000 | 37,579 |
| Capital | - | - | - | - | - |
| Total Expenditures | 45,486 | 60,993 | 60,993 | 44,414 | 47,029 |
| Available | $ 48,401 | $ 21,719 | $ 20,858 | $ 37,437 | $ 23,858 |

***Fund 536 Courthouse Security Fund***

Statutory Reference: Code of Criminal Procedure Art.102.017(a) authorizing a $5.00 fee to be charged on conviction of a felony case in District Court;Art 102.017(b) $3.00 fee on conviction of a misdemeanor offense in County Court at Law or District Court ; a $4.00 fee on conviction of a misdemeanor offense in Justice Court. Code of Criminal Procedure Art. 102.017(d-2) (2) County Treasurer shall deposit one-fourth of the fee collected under subsection (b) in a justice court into a fund known as the justice court building fund.
Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 46,351 | $ 58,051 | $ 40,151 | $ 40,151 | $ 14,324 |
| Revenues | | | | | |
| Courthouse Security Fees | 35,787 | 36,700 | 36,700 | 33,000 | 33,000 |
| Interest | 84 | - | - | 160 | - |
| Transfer from General | 14,507 | - | - | - | 18,856 |
| Total Revenues | 50,378 | 36,700 | 36,700 | 33,160 | 51,856 |
| Total Available | 96,729 | 94,751 | 76,851 | 73,311 | 66,180 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 56,578 | 65,449 | 65,449 | 58,987 | 66,180 |
| Operations | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total Expenditures | 56,578 | 65,449 | 65,449 | 58,987 | 66,180 |
| Available | $ 40,151 | $ 29,302 | $ 11,402 | $ 14,324 | $ - |

***Fund 537 Justice Courts Building Security Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.017 (b) authorizing a $4.00 fee on conviction of a misdemeanor offense in a Justice Court. Code of Criminal Procedure Art.102.017(d-2)(1) applies to a justice court located in a county in which one or more justice courts are located in a building that is not the county courthouse. Art 102.017(d-2)(2) County Treasurer shall deposit one-fourth of fee collected under subsection (b)in a justice court into a fund to be known as the justice court building security fund.
Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house Justice Court operations.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 22,462 | $ 28,697 | $ 28,581 | $ 28,581 | $ 34,089 |
| Revenues | | | | | |
| Fees | 6,304 | 6,200 | 6,200 | 5,500 | 5,500 |
| Interest | 55 | 8 | 8 | 8 | 8 |
| Total Revenues | 6,359 | 6,208 | 6,208 | 5,508 | 5,508 |
| Total Available | 28,821 | 34,905 | 34,789 | 34,089 | 39,597 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 240 | 10,000 | 10,000 | - | 10,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 240 | 10,000 | 10,000 | - | 10,000 |
| Available | $ 28,581 | $ 24,905 | $ 24,789 | $ 34,089 | $ 29,597 |

***Fund 550 Justice Courts Technology Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.0173(a) authorizing a $4.00 fee on conviction of a misdemeanor offense in a justice court.
Purpose/Authorized Use: Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for Justice Court Judges and clerks in regards to technological enhancements for Justice Courts; and (2) the purchase and maintenance of technological enhancements for a Justice Court.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 21,767 | $ 21,972 | $ 32,985 | $ 32,985 | $ 52,215 |
| Revenues | | | | | |
| Fees | 25,517 | 25,200 | 25,200 | 25,200 | 25,200 |
| Interest | 19 | 5 | 5 | 30 | 5 |
| Total Revenues | 25,536 | 25,205 | 25,205 | 25,230 | 25,205 |
| Total Available | 47,303 | 47,177 | 58,190 | 58,215 | 77,420 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 14,318 | 25,000 | 25,000 | 6,000 | 24,701 |
| Capital | - | - | - | - | - |
| Total Expenditures | 14,318 | 25,000 | 25,000 | 6,000 | 24,701 |
| Available | $ 32,985 | $ 22,177 | $ 33,190 | $ 52,215 | $ 52,719 |

***Fund 551 County and District Courts Technology Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.0169 authorizing a $4.00 fee on conviction of a criminal offense in a County Court, Statutory County Court, or District Court.

Purpose/Authorized Use: Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for County Court, Statutory County Court, or District Court Judges and clerks in regards to technological enhancements for those courts; and (2) the purchase and maintenance of technological enhancements for County Court, Statutory County Court, or District Court.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 5,475 | $ 6,876 | $ 7,272 | $ 7,272 | $ 4,977 |
| Revenues | | | | | |
| County and District Court Techn | 1,794 | 1,400 | 1,400 | 1,700 | 1,700 |
| Interest | 3 | - | - | 5 | - |
| Total Revenues | 1,797 | 1,400 | 1,400 | 1,705 | 1,700 |
| Total Available | 7,272 | 8,276 | 8,672 | 8,977 | 6,677 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | 8,276 | 8,276 | 4,000 | 6,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 8,276 | 8,276 | 4,000 | 6,000 |
| Available | $ 7,272 | $ - | $ 396 | $ 4,977 | $ 677 |

***Fund 560 District Attorney Prosecutors Supplement Fund***

Statutory Reference: Government Code Sec. 46.003 (a) The state prosecuting attorney and each state prosecutor is entitled to receive from the state compensation equal to the compensation that is provided for a district judge in the General Appropriations Act. (b) A Commissioners Court may supplement the state prosecutor's state salary but may not pay the state prosecutor an amount less than the compensation it pays its highest paid district judge. Government Code Sec 46.004 Expenses (a) the state prosecuting attorney and each state prosecutor is entitled to receive not less than $22,500 a year from the state.
Purpose/Authorized Use: Funds are to be used by the attorney or prosecutor to help defray the salaries and expenses of the office. That money may not be used to supplement the attorney's or prosecutor's salary.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ - | $ - | $ - | $ - | $ - |
| Revenues | | | | | |
| State Allocation | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| Total Revenues | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| Total Available | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| Capital | - | - | - | - | - |
| Total Expenditures | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| Available | $ - | $ - | $ - | $ - | $ - |

***Fund 561 Pretrial Intervention Program Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.0121 authorizing District Attorney, Criminal District Attorney, or County Attorney may collect a fee not to exceed $500.00.
Purpose/Authorized Use: Fees to be used solely to administer the pretrial intervention program. An expenditure from the fund may be made only in accordance with a budget approved by Commissioners Court.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ - | $ 9,107 | $ - | $ - | $ - |
| Revenues | | | | | |
| Fees | 16,333 | 23,400 | 23,400 | 20,000 | 20,000 |
| Interest | - | - | - | - | - |
| Transfer from General Fund | 20,327 | 14,507 | 14,507 | 21,021 | 24,662 |
| Total Revenues | 36,660 | 37,907 | 37,907 | 41,021 | 44,662 |
| Total Available | 36,660 | 47,014 | 37,907 | 41,021 | 44,662 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 36,660 | 44,421 | 44,421 | 41,021 | 44,662 |
| Operations | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total Expenditures | 36,660 | 44,421 | 44,421 | 41,021 | 44,662 |
| Available | $ - | $ 2,593 | $ (6,514) | $ - | $ - |

* Transfer to cover any deficit that can not be covered by Pretrial Fund and Operating Budget

***Fund 562 District Attorney Forfeiture Fund***

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.

Purpose/Authorized Use: Funds to be used solely for the official purposes of the office of the attorney representing the state.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 131,295 | $ 144,009 | $ 150,244 | $ 150,244 | $ 173,962 |
| Revenues | | | | | |
| Forfeitures | 39,124 | - | - | 44,426 | - |
| Interest | 370 | - | - | 800 | - |
| Other Revenue | - | - | - | - | - |
| Total Revenues | 39,494 | - | - | 45,226 | - |
| Total Available | 170,789 | 144,009 | 150,244 | 195,470 | 173,962 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 20,545 | | 13,608 | 13,608 | - |
| Capital | - | - | 7,900 | 7,900 | - |
| Contingency | - | 60,000 | 38,492 | - | 60,000 |
| Total Expenditures | 20,545 | 60,000 | 60,000 | 21,508 | 60,000 |
| Available | $ 150,244 | $ 84,009 | $ 90,244 | $ 173,962 | $ 113,962 |

***Fund 563 District Attorney Hot Check Fee Fund***

Statutory Reference: Code of Criminal Procedure Art. 102.007 authorizing a County Attorney, District Attorney, or Criminal District Attorney may collect a fee if the attorney's office collects and processes a check or similar sight order: (1) has been issued or passed in manner that makes the issuance or passing an offense or (2) has been forged. Fee collected ranges from $10.00 to $75.00.

Purpose/Authorized Use: Fees shall be deposited in a special fund to be administered by the County Attorney, District Attorney, or Criminal District Attorney. Expenditures shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but may not supplement his/her own salary from this fund.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ - | $ - | $ - | $ - | $ - |
| Revenues | | | | | |
| Hot Check Fees | 7,308 | 7,000 | 7,000 | 7,000 | 7,000 |
| Other Revenues | - | - | - | - | - |
| Total Revenues | 7,308 | 7,000 | 7,000 | 7,000 | 7,000 |
| Total Available | 7,308 | 7,000 | 7,000 | 7,000 | 7,000 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 3,154 | 3,042 | 3,042 | 3,042 | 3,225 |
| Operations | 4,154 | 3,958 | 3,958 | 3,958 | 3,775 |
| Capital | - | - | - | - | - |
| Total Expenditures | 7,308 | 7,000 | 7,000 | 7,000 | 7,000 |
| Available | $ - | $ - | $ - | $ - | $ - |

***Fund 574 Sheriff Forfeiture Fund***

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.
Purpose/Authorized Use: This fund was established to account for the funds that have been awarded to the Sheriff's Office pursuant to a court order of forfeited funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office and/or purposes of the office of the attorney representing the state.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 92,736 | $ 143,805 | $ 121,481 | $ 121,481 | $ 175,194 |
| Revenues | | | | | |
| Forfeitures | 70,841 | - | 59,169 | 122,048 | - |
| Interest | 333 | - | - | 600 | - |
| Other Revenue | 5,020 | | - | - | - |
| Total Revenues | 76,194 | - | 59,169 | 122,648 | - |
| Total Available | 168,930 | 143,805 | 180,650 | 244,129 | 175,194 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 47,449 | | 68,935 | 68,935 | 20,000 |
| Capital | - | - | - | - | - |
| Contingency | - | 40,000 | 30,234 | - | 20,000 |
| Total Expenditures | 47,449 | 40,000 | 99,169 | 68,935 | 40,000 |
| Available | $ 121,481 | $ 103,805 | $ 81,481 | $ 175,194 | $ 135,194 |

***Fund 576 Sheriff Inmate Medical Fund***

Statutory Reference: Texas Admin Code Title 37 Part 9 Chapter 273 Each facility shall have and implement a written plan, approved by the Commission, for inmate medical, mental, and dental services. Code of Criminal Procedure Art. 104.002 (d) A person who is or was a prisoner in a county jail and received medical, dental, or health related services from a county or a hospital district shall be required to pay for such services when they are rendered.
Purpose/Authorized Use: Fund used to defray inmate medical expenses (visit to sick-call, visit in-house physician/dentist, prescription fees, ER visit).

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 24,608 | $ 27,414 | $ 27,401 | $ 27,401 | $ 30,318 |
| Revenues | | | | | |
| Fees | 2,732 | 2,000 | 2,000 | 2,800 | 2,000 |
| Interest | 61 | 5 | 5 | 117 | 50 |
| Total Revenues | 2,793 | 2,005 | 2,005 | 2,917 | 2,050 |
| Total Available | 27,401 | 29,419 | 29,406 | 30,318 | 32,368 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | |
| Operations | - | 10,000 | 10,000 | - | 10,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 10,000 | 10,000 | - | 10,000 |
| Available | $ 27,401 | $ 19,419 | $ 19,406 | $ 30,318 | $ 22,368 |

***Fund 577 DOJ Equitable Sharing Fund***

Statutory Reference: Code of Criminal Procedure Art. 59 and Guide to Equitable Sharing for State and Local Law Enforcement Agencies authorizes funds from seized property to be distributed per Court Order to agencies participating in joint efforts of cases.

Purpose/Authorized Use: Funds shall be used by law enforcement agencies for law enforcement purposes only. Shared funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 277,631 | $ 277,559 | $ 325,677 | $ 325,677 | $ 328,587 |
| Revenues | | | | | |
| Forfeitures | 47,141 | - | - | 1,610 | - |
| Interest | 905 | - | - | 1,300 | - |
| Transfer from General Fund | - | - | - | - | - |
| Total Revenues | 48,046 | - | - | 2,910 | - |
| Total Available | 325,677 | 277,559 | 325,677 | 328,587 | 328,587 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | |
| Operations | - | 104,407 | 104,407 | - | 104,407 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 104,407 | 104,407 | - | 104,407 |
| Available | $ 325,677 | $ 173,152 | $ 221,270 | $ 328,587 | $ 224,180 |

***Fund 583 Elections Equipment Fund***

Statutory Reference: Election Code Sec. 123.032 (d) The maximum amount that a County in which a political subdivision is wholly or partly situated may charge the political subdivision for leasing county-owned equipment is 10 percent of the purchase price of the equipment for each day the equipment is leased. Election Code Sec. 123.033 (e) The maximum amount that may be charged for leasing equipment to a county executive committee for a general or runoff primary is: (1) $5.00 for each unit of electronic voting system equipment installed at a polling place; and (2) $5.00 for each unit of other equipment not specified by this subsection.

Purpose/Authorized Use: Used to defray election equipment expenses (elections systems maintenance agreement renewals, software support).

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 23,540 | $ 9,539 | $ 12,819 | $ 12,819 | $ 6,669 |
| Revenues | | | | | |
| Intergovernmental | 9,361 | 10,000 | 10,000 | 13,970 | 13,970 |
| Interest | 38 | - | - | - | - |
| Transfer from General Fund | - | - | - | - | - |
| Total Revenues | 9,399 | 10,000 | 10,000 | 13,970 | 13,970 |
| Total Available | 32,939 | 19,539 | 22,819 | 26,789 | 20,639 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | |
| Operations | 20,120 | 19,539 | 20,120 | 20,120 | 20,120 |
| Capital | - | - | - | - | - |
| Total Expenditures | 20,120 | 19,539 | 20,120 | 20,120 | 20,120 |
| Available | $ 12,819 | $ - | $ 2,699 | $ 6,669 | $ 519 |

***Fund 584 Tax Assessor Elections Service Contracts Fund***

Statutory Reference: Election Code Section 31.100(a) money paid to a county election officer under an election contract shall be deposited in a separate fund.
Purpose/Authorized Use: Only actual expenses directly attributable to an election services contract may be paid from the election services contract fund. A fee charged by the officer for general supervision of the election may not exceed 10 percent of the total amount of the contract, but may not be less than $75.00.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 15,223 | $ 19,748 | $ 17,117 | $ 17,117 | $ 23,609 |
| Revenues | | | | | |
| Intergovernmental Funds | 225 | - | - | 300 | - |
| Fees | 6,787 | 3,500 | 3,500 | 8,354 | 6,000 |
| Interest | 48 | - | - | 65 | - |
| Total Revenues | 7,060 | 3,500 | 3,500 | 8,719 | 6,000 |
| Total Available | 22,283 | 23,248 | 20,617 | 25,836 | 29,609 |
| | | | | - | |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | 3,938 | 3,938 | - | 3,938 |
| Operations | 5,166 | - | 2,227 | 2,227 | 2,227 |
| Capital | - | - | - | - | - |
| Total Expenditures | 5,166 | 3,938 | 6,165 | 2,227 | 6,165 |
| Available | $ 17,117 | $ 19,310 | $ 14,452 | $ 23,609 | $ 23,444 |

***Fund 589 Tax Assessor Special Inventory Fee Fund***

Statutory Reference: Tax Code Sec. 23.122
Purpose/Authorized Use: Used to defray the cost of administration of the prepayment procedure.

| | Actual 2015-2016 | Original Budget 2016-2017 | Revised Budget 2016-2017 | Estimated 2016-2017 | Budget 2017-2018 |
|---|---|---|---|---|---|
| Available Funds | $ 19 | $ 19 | $ 19 | $ 19 | $ 19 |
| Revenues | | | | | |
| Fees | - | - | - | - | - |
| Total Revenues | - | - | - | - | - |
| Total Available | 19 | 19 | 19 | 19 | 19 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Available | $ 19 | $ 19 | $ 19 | $ 19 | $ 19 |

# Walker County

## County Records Management Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15080 County Records Preservation

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 64130 | Volume Licensing | $ 23,457 | $ 25,000 | $ 25,000 | $ 25,000 | $ 21,016 |
| 68010 | Purchased Services | $ 987 | $ 3,070 | $ 3,070 | $ 3,070 | $ - |
| | | $ 24,444 | $ 28,070 | $ 28,070 | $ 28,070 | $ 21,016 |
| Department Totals | | $ 24,444 | $ 28,070 | $ 28,070 | $ 28,070 | $ 21,016 |

# Walker County

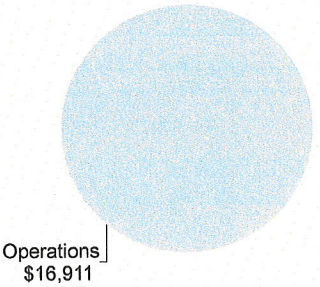
## County Records II Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15090 County Records II (Digitize)

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51030 | Deputies & Assistants | $ 21,564 | $ 28,531 | $ 28,531 | $ 28,531 | $ - |
| 52010 | Social Security | $ 1,609 | $ 2,183 | $ 2,183 | $ 2,183 | $ - |
| 52030 | Retirement | $ - | $ 3,578 | $ 3,578 | $ 3,578 | $ - |
| 52040 | WorkersCompensation Ins | $ 51 | $ 86 | $ 86 | $ 86 | $ - |
| 52060 | Unemployment Insurance | $ 40 | $ 57 | $ 57 | $ 57 | $ - |
| | | $ 23,264 | $ 34,435 | $ 34,435 | $ 34,435 | $ - |
| **Operations** | | | | | | |
| 68010 | Purchased Services | $ - | $ 1,388 | $ 1,388 | $ 1,388 | $ 16,911 |
| | | $ - | $ 1,388 | $ 1,388 | $ 1,388 | $ 16,911 |
| Department Totals | | $ 23,264 | $ 35,823 | $ 35,823 | $ 35,823 | $ 16,911 |

| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $0 | 0.0% |
| Operations | $16,911 | 100.0% |
| Total: | $16,911 | 100.0% |

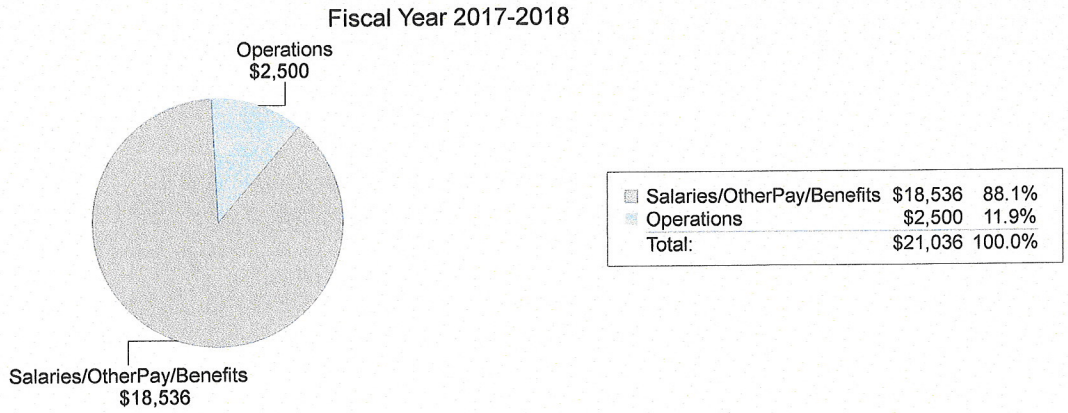
# Walker County

## County Clerk Records Preservation Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15060 County Clerk Records Preservation




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51070 | Part-Time | $ 22,365 | $ 15,300 | $ 15,300 | $ 15,300 | $ 15,300 |
| 52010 | Social Security | $ 1,710 | $ 1,170 | $ 1,170 | $ 1,170 | $ 1,170 |
| 52030 | Retirement | $ 1,341 | $ 1,919 | $ 1,919 | $ 1,919 | $ 1,989 |
| 52040 | WorkersCompensation Ins | $ 56 | $ 46 | $ 46 | $ 46 | $ 46 |
| 52060 | Unemployment Insurance | $ 43 | $ 31 | $ 31 | $ 31 | $ 31 |
| | | $ 25,515 | $ 18,466 | $ 18,466 | $ 18,466 | $ 18,536 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 3,562 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| | | $ 3,562 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| Department Totals | | $ 29,077 | $ 20,966 | $ 20,966 | $ 20,966 | $ 21,036 |

# *Walker County*

## County Clerk Archive Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

15070 County Clerk Archive

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61010 | Office Supplies | $ 4,943 | $ - | $ - | $ - | $ - |
| 61100 | Minor Equipment | $ 83 | $ - | $ - | $ - | $ - |
| | | $ 5,026 | $ - | $ - | $ - | $ - |
| Contingency | | | | | | |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 |
| | | $ - | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 |
| Department Totals | | $ 5,026 | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 |

# *Walker County*

## District Clerk Records Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 31020 District Clerk Records Preservation | | | | | |
| **Operations** | | | | | |
| 61010 Office Supplies | $ 2,400 | $ 2,400 | $ 3,100 | $ 3,100 | $ 3,340 |
| | $ 2,400 | $ 2,400 | $ 3,100 | $ 3,100 | $ 3,340 |
| **Contingency** | | | | | |
| 92040 Contingency-Special Revenue Funds | $ - | $ 940 | $ 240 | $ 240 | $ - |
| | $ - | $ 940 | $ 240 | $ 240 | $ - |
| Department Totals | $ 2,400 | $ 3,340 | $ 3,340 | $ 3,340 | $ 3,340 |

Fiscal Year 2017-2018



# *Walker County*

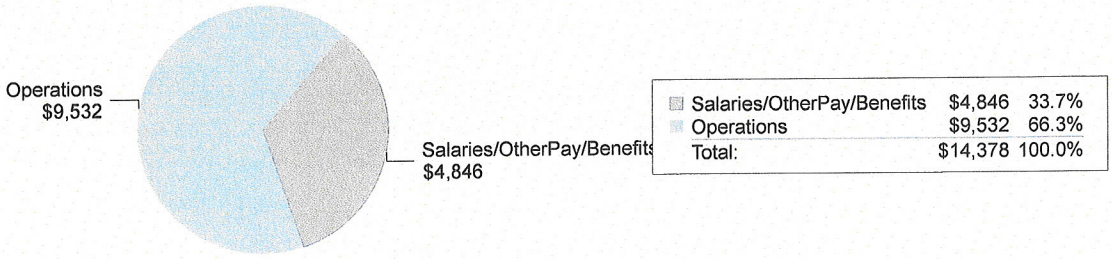
## District Clerk Rider Funds

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 31030 | District Clerk Rider for Prosecution | | | | |
| Salaries/OtherPay/Benefits | | | | | |
| 51030 | Deputies & Assistants | $ 3,926 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| 52010 | Social Security | $ 298 | $ 306 | $ 306 | $ 306 | $ 306 |
| 52030 | Retirement | $ 492 | $ 502 | $ 502 | $ 502 | $ 520 |
| 52040 | WorkersCompensation Ins | $ 10 | $ 12 | $ 12 | $ 12 | $ 12 |
| 52060 | Unemployment Insurance | $ 7 | $ 8 | $ 8 | $ 8 | $ 8 |
| | | $ 4,733 | $ 4,828 | $ 4,828 | $ 4,828 | $ 4,846 |
| Operations | | | | | | |
| 75999 | Contingency for Operations | $ - | $ 9,532 | $ 9,532 | $ 9,532 | $ 9,532 |
| | | $ - | $ 9,532 | $ 9,532 | $ 9,532 | $ 9,532 |
| Department Totals | | $ 4,733 | $ 14,360 | $ 14,360 | $ 14,360 | $ 14,378 |

Fiscal Year 2017-2018



# *Walker County*

## District Clerk Archive Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 31040 District Clerk Archive | | | | | |

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Operations | | | | | |
| 61030 Operating Supplies | $ - | $ 2,594 | $ 2,594 | $ 2,594 | $ 2,594 |
| | $ - | $ 2,594 | $ 2,594 | $ 2,594 | $ 2,594 |
| Department Totals | $ - | $ 2,594 | $ 2,594 | $ 2,594 | $ 2,594 |

# *Walker County*

## County Jury Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

34040 County Jury




| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| Operations | | | | | |
| 66600 Jurors | $ 7,697 | $ 5,633 | $ 5,633 | $ 7,400 | $ 5,000 |
| | $ 7,697 | $ 5,633 | $ 5,633 | $ 7,400 | $ 5,000 |
| Department Totals | $ 7,697 | $ 5,633 | $ 5,633 | $ 7,400 | $ 5,000 |

# *Walker County*

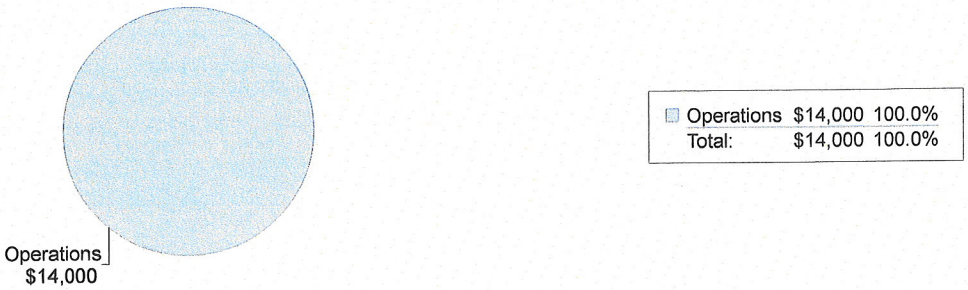
## Court Reporter Service Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 34020 Court Reporter Fees | | | | | |
| Operations | | | | | |
| 66500 Court Reporters | $ 18,490 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |
| | $ 18,490 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |
| Department Totals | $ 18,490 | $ 14,000 | $ 14,000 | $ 14,000 | $ 14,000 |

Fiscal Year 2017-2018



# Walker County

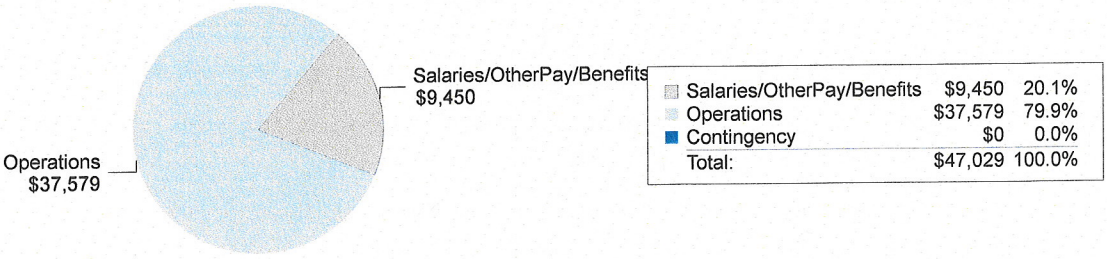
## County Law Library Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

34030 Law Library

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | | |
| 51110 | Salary Supplements | $ 7,475 | $ 7,800 | $ 7,800 | $ 7,800 | $ 7,800 |
| 52010 | Social Security | $ - | $ 597 | $ 597 | $ 597 | $ 597 |
| 52030 | Retirement | $ - | $ 978 | $ 978 | $ 978 | $ 1,014 |
| 52040 | WorkersCompensation Ins | $ 19 | $ 23 | $ 23 | $ 23 | $ 23 |
| 52060 | Unemployment Insurance | $ - | $ 16 | $ 16 | $ 16 | $ 16 |
| | | $ 7,494 | $ 9,414 | $ 9,414 | $ 9,414 | $ 9,450 |
| **Operations** | | | | | | |
| 61010 | Office Supplies | $ 9 | $ 1,588 | $ 1,588 | $ - | $ 1,588 |
| 64130 | Volume Licensing | $ - | $ 500 | $ 500 | $ - | $ 500 |
| 71030 | Dues & Subscriptions | $ 37,930 | $ 35,000 | $ 35,000 | $ 35,000 | $ 35,000 |
| 73160 | Copier Service Agreements | $ 53 | $ 491 | $ 491 | $ - | $ 491 |
| | | $ 37,992 | $ 37,579 | $ 37,579 | $ 35,000 | $ 37,579 |
| **Contingency** | | | | | | |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 14,000 | $ 14,000 | $ - | $ - |
| | | $ - | $ 14,000 | $ 14,000 | $ - | $ - |
| Department Totals | | $ 45,486 | $ 60,993 | $ 60,993 | $ 44,414 | $ 47,029 |

# *Walker County*

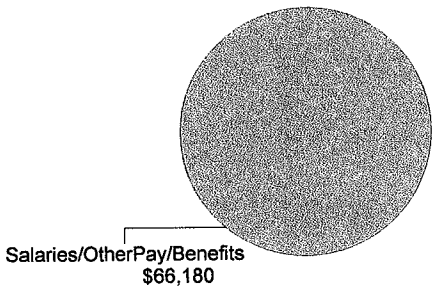
## Courthouse Security Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

43020 Courthouse Security Fund

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | $66,180 | 100.0% | | | |
| Total: | $66,180 | 100.0% | | | |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51030 | Deputies & Assistants | $ 41,278 | $ 45,643 | $ 45,643 | $ 41,272 | $ 46,143 |
| 51090 | Overtime | $ - | $ 243 | $ 243 | $ - | $ 243 |
| 52010 | Social Security | $ 2,541 | $ 3,511 | $ 3,511 | $ 3,157 | $ 3,549 |
| 52020 | Group Insurance | $ 7,816 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52030 | Retirement | $ 4,882 | $ 5,754 | $ 5,754 | $ 5,164 | $ 6,031 |
| 52040 | WorkersCompensation Ins | $ - | $ 1,119 | $ 1,119 | $ 500 | $ 928 |
| 52060 | Unemployment Insurance | $ 61 | $ 91 | $ 91 | $ 75 | $ 92 |
| | | $ 56,578 | $ 65,449 | $ 65,449 | $ 58,987 | $ 66,180 |
| Department Totals | | $ 56,578 | $ 65,449 | $ 65,449 | $ 58,987 | $ 66,180 |

# *Walker County*

## Justice Courts Building Security Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

43030 Justice Courts Security

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 69010 | Security-Justice Courts | $ 240 | $ - | $ - | $ - | $ - |
| 75999 | Contingency for Operations | $ - | $ 10,000 | $ 10,000 | $ - | $ 10,000 |
| | | $ 240 | $ 10,000 | $ 10,000 | $ - | $ 10,000 |
| Department Totals | | $ 240 | $ 10,000 | $ 10,000 | $ - | $ 10,000 |

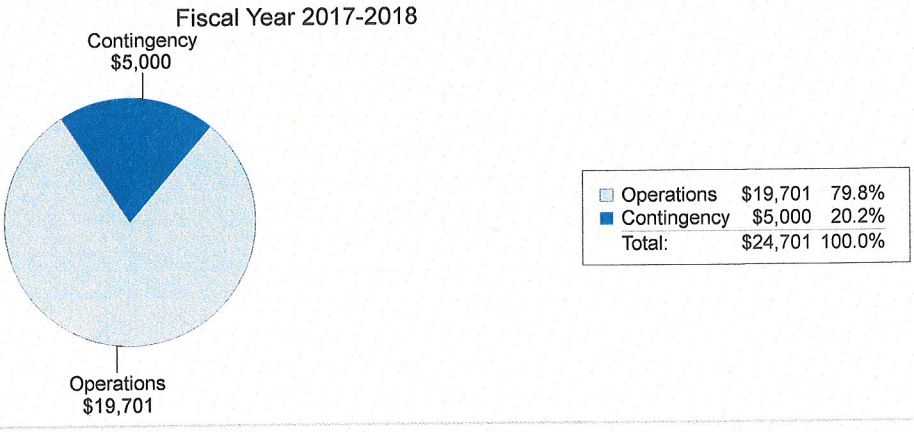
# Walker County

## Justice Court Technology Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

34010 Justice Court Technology




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61100 | Minor Equipment | $ 4,318 | $ 6,000 | $ 6,000 | $ 6,000 | $ 18,501 |
| 64400 | Tyler Special Services | $ - | $ 5,000 | $ 5,000 | $ - | $ - |
| 64410 | Tyler/ Odyssey Annual License/Services | $ 10,000 | $ 10,000 | $ 10,000 | $ - | $ - |
| 64600 | Collection Software Annual Chg | $ - | $ 1,200 | $ 1,200 | $ - | $ 1,200 |
| | | $ 14,318 | $ 22,200 | $ 22,200 | $ 6,000 | $ 19,701 |
| Contingency | | | | | | |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 2,800 | $ 2,800 | $ - | $ 5,000 |
| | | $ - | $ 2,800 | $ 2,800 | $ - | $ 5,000 |
| Department Totals | | $ 14,318 | $ 25,000 | $ 25,000 | $ 6,000 | $ 24,701 |

# *Walker County*

## County & District Court Technology Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 34060 County and District Courts Technology | | | | | |

Fiscal Year 2017-2018




| | | | | | | |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61100 | Minor Equipment | $ - | $ - | $ 1,425 | $ - | $ 6,000 |
| 68010 | Purchased Services | $ - | $ 8,276 | $ 6,851 | $ 4,000 | $ - |
| | | $ - | $ 8,276 | $ 8,276 | $ 4,000 | $ 6,000 |
| Department Totals | | $ - | $ 8,276 | $ 8,276 | $ 4,000 | $ 6,000 |

# Walker County

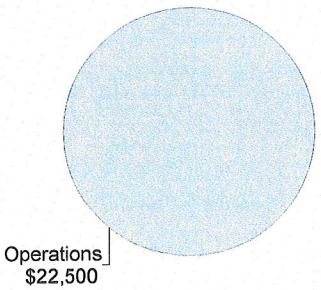
## District Attorney Prosecutors Supplement Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

32040 District Attorney Supplement

Fiscal Year 2017-2018




| | Operations | $22,500 | 100.0% |
|---|---|---|---|
| | Total: | $22,500 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61030 | Operating Supplies | $ - | $ 5,019 | $ 3,019 | $ 3,019 | $ 3,019 |
| 62010 | Postage | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 881 |
| 68010 | Purchased Services | $ 475 | $ 500 | $ 500 | $ 500 | $ 500 |
| 71010 | Travel & Lodging | $ 10,116 | $ 4,300 | $ 6,300 | $ 6,300 | $ 6,300 |
| 71020 | Conferences/Training | $ 6,550 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 71030 | Dues & Subscriptions | $ 3,473 | $ 5,381 | $ 5,381 | $ 5,381 | $ 5,500 |
| 74500 | TeleCable | $ 322 | $ 300 | $ 300 | $ 300 | $ 300 |
| 75100 | Repairs - Vehicles & Trucks | $ 1,102 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 75400 | Repairs & Maint - Office Equ | $ 462 | $ - | $ - | $ - | $ - |
| | | $ 22,500 | $ 22,500 | $ 22,500 | $ 22,500 | $ 22,500 |
| Department Totals | | $ 22,500 | $ 22,500 | $ 22,500 | $ 22,500 | $ 22,500 |

# *Walker County*

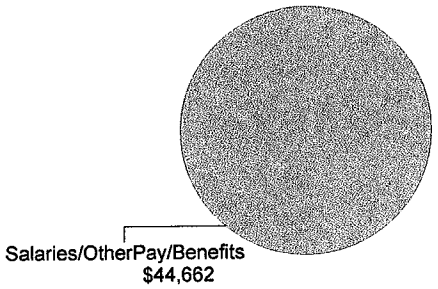
## Pretrial Intervention Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 34050 Pretrial Intervention | | | | | |

Fiscal Year 2017-2018




| | | | |
|---|---|---|---|
| Salaries/OtherPay/Benefits | $44,662 | 100.0% |
| Total: | $44,662 | 100.0% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | | | | |
| 51030 | Deputies & Assistants | $ 22,825 | $ 29,275 | $ 29,275 | $ 26,800 | $ 29,275 |
| 52010 | Social Security | $ 2,169 | $ 2,240 | $ 2,240 | $ 2,050 | $ 2,240 |
| 52020 | Group Insurance | $ 8,820 | $ 9,088 | $ 9,088 | $ 8,819 | $ 9,194 |
| 52030 | Retirement | $ 2,711 | $ 3,671 | $ 3,671 | $ 3,250 | $ 3,806 |
| 52040 | WorkersCompensation Ins | $ 76 | $ 88 | $ 88 | $ 59 | $ 88 |
| 52060 | Unemployment Insurance | $ 59 | $ 59 | $ 59 | $ 43 | $ 59 |
| | | $ 36,660 | $ 44,421 | $ 44,421 | $ 41,021 | $ 44,662 |
| Department Totals | | $ 36,660 | $ 44,421 | $ 44,421 | $ 41,021 | $ 44,662 |

# *Walker County*

## CDA Forfeiture Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

32020 District Attorney Forfeiture

Fiscal Year 2017-2018




| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Operations | | | | | | |
| 61030 | Operating Supplies | $ 1,369 | $ - | $ 2,980 | $ 2,980 | $ - |
| 61100 | Minor Equipment | $ 7,219 | $ - | $ 3,500 | $ 3,500 | $ - |
| 71010 | Travel & Lodging | $ 3,664 | $ - | $ 4,000 | $ 4,000 | $ - |
| 71020 | Conferences/Training | $ 8,148 | $ - | $ 2,000 | $ 2,000 | $ - |
| 71030 | Dues & Subscriptions | $ 145 | $ - | $ - | $ - | $ - |
| 75100 | Repairs - Vehicles & Trucks | $ - | $ - | $ 1,128 | $ 1,128 | $ - |
| | | $ 20,545 | $ - | $ 13,608 | $ 13,608 | $ - |
| Contingency | | | | | | |
| 92040 | Contingency-Special Revenue Funds | $ - | $ 60,000 | $ 38,492 | $ - | $ 60,000 |
| | | $ - | $ 60,000 | $ 38,492 | $ - | $ 60,000 |
| Capital | | | | | | |
| 84920 | Office Eq, Fixtures,Software | $ - | $ - | $ 7,900 | $ 7,900 | $ - |
| | | $ - | $ - | $ 7,900 | $ 7,900 | $ - |
| Department Totals | | $ 20,545 | $ 60,000 | $ 60,000 | $ 21,508 | $ 60,000 |

# *Walker County*

## Hot Check Fee Fund

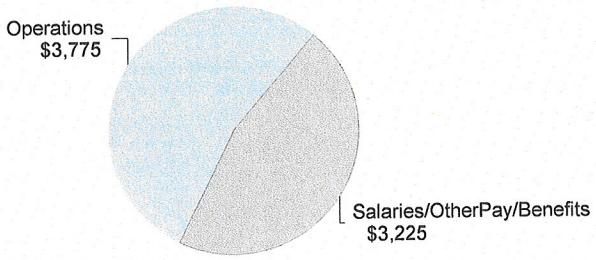
Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|

32030 District Attorney Hot Check Fees

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $3,225 | 46.1% |
| Operations | $3,775 | 53.9% |
| Total: | $7,000 | 100.0% |

| | | | | | |
|---|---|---|---|---|---|
| **Salaries/OtherPay/Benefits** | | | | | |
| 52020 Group Insurance | $ 3,154 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,225 |
| | $ 3,154 | $ 3,042 | $ 3,042 | $ 3,042 | $ 3,225 |
| **Operations** | | | | | |
| 61010 Office Supplies | $ 241 | $ - | $ 400 | $ 400 | $ - |
| 61030 Operating Supplies | $ 102 | $ - | $ - | $ - | $ - |
| 64410 Tyler/ Odyssey Annual License/Services | $ 2,250 | $ 2,250 | $ 1,500 | $ 1,500 | $ - |
| 66700 Expert Witness | $ 2 | $ - | $ - | $ - | $ - |
| 68610 Miscelleneous Expenses | $ 127 | $ - | $ - | $ - | $ - |
| 71010 Travel & Lodging | $ 1,082 | $ 1,708 | $ 1,708 | $ 1,708 | $ 3,775 |
| 71020 Conferences/Training | $ 350 | $ - | $ 350 | $ 350 | $ - |
| | $ 4,154 | $ 3,958 | $ 3,958 | $ 3,958 | $ 3,775 |
| Department Totals | $ 7,308 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |

# Walker County

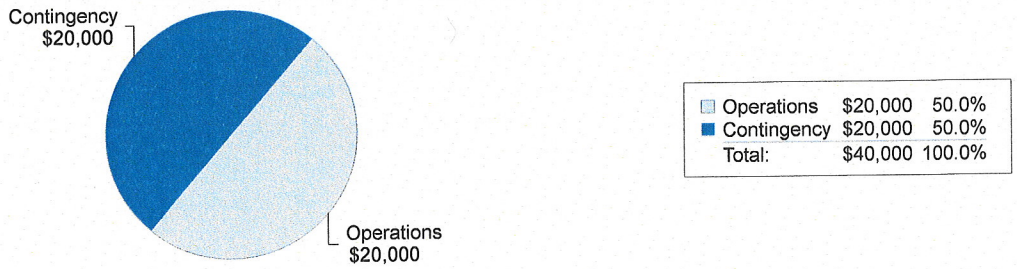
## Sheriff Forfeiture Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 41020 Sheriff Forfeiture | | | | | |
| **Operations** | | | | | |
| 61030 Operating Supplies | $ 9,979 | $ - | $ 9,766 | $ 9,766 | $ 12,100 |
| 61100 Minor Equipment | $ 24,555 | $ - | $ 59,169 | $ 59,169 | $ - |
| 61230 Uniforms | $ 12,915 | $ - | $ - | $ - | $ - |
| 64140 Software Maintenance | $ - | $ - | $ - | $ - | $ 7,900 |
| | $ 47,449 | $ - | $ 68,935 | $ 68,935 | $ 20,000 |
| **Contingency** | | | | | |
| 92040 Contingency-Special Revenue Funds | $ - | $ 40,000 | $ 30,234 | $ - | $ 20,000 |
| | $ - | $ 40,000 | $ 30,234 | $ - | $ 20,000 |
| Department Totals | $ 47,449 | $ 40,000 | $ 99,169 | $ 68,935 | $ 40,000 |

Fiscal Year 2017-2018



# *Walker County*

## Sheriff Inmate Medical

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 50030 Sheriff Inmate Medical | | | | | |

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Operations | | | | | |
| 68030 Purchased Services-Medical | $ - | $ 10,000 | $ 10,000 | $ - | $ 10,000 |
| | $ - | $ 10,000 | $ 10,000 | $ - | $ 10,000 |
| Department Totals | $ - | $ 10,000 | $ 10,000 | $ - | $ 10,000 |

# *Walker County*

## DOJ Equitable Sharing Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| 42570 DOJ Equitable Sharing | | | | | |

Fiscal Year 2017-2018




| | | | | | |
|---|---|---|---|---|---|
| Contingency | | | | | |
| 92040 Contingency-Special Revenue Funds | $ - | $ 104,407 | $ 104,407 | $ - | $ 104,407 |
| | $ - | $ 104,407 | $ 104,407 | $ - | $ 104,407 |
| Department Totals | $ - | $ 104,407 | $ 104,407 | $ - | $ 104,407 |

# Walker County

## Elections Equipment Fund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

16030 Elections Equipment

Fiscal Year 2017-2018




| | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|
| Operations | | | | | |
| 64160 MaintContrctElection Hard/Soft | $ 20,120 | $ 19,539 | $ 20,120 | $ 20,120 | $ 20,120 |
| | $ 20,120 | $ 19,539 | $ 20,120 | $ 20,120 | $ 20,120 |
| Department Totals | $ 20,120 | $ 19,539 | $ 20,120 | $ 20,120 | $ 20,120 |

# Walker County

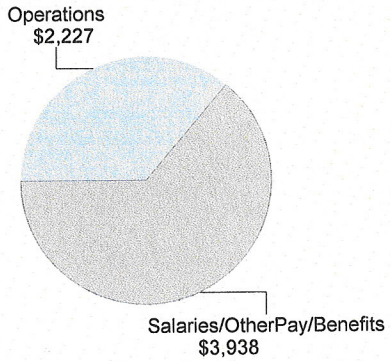
## ElectionsServicesContractFund

Adopted Budget Fiscal Year 2017-2018

Detail Budget

16040 Elections Services/Contracts

Fiscal Year 2017-2018




| | | |
|---|---|---|
| Salaries/OtherPay/Benefits | $3,938 | 63.9% |
| Operations | $2,227 | 36.1% |
| Total: | $6,165 | 100.0% |

| | | Actual 2015-2016 | FY 2017 Budget Original | FY 2017 Revised Budget | FY 2017 Estimated To Spend | Budget 2017-2018 |
|---|---|---|---|---|---|---|
| Salaries/OtherPay/Benefits | | | | | | |
| 51070 | Part-Time | $ - | $ 3,641 | $ 3,641 | $ - | $ 3,641 |
| 52010 | Social Security | $ - | $ 279 | $ 279 | $ - | $ 279 |
| 52040 | WorkersCompensation Ins | $ - | $ 11 | $ 11 | $ - | $ 11 |
| 52060 | Unemployment Insurance | $ - | $ 7 | $ 7 | $ - | $ 7 |
| | | $ - | $ 3,938 | $ 3,938 | $ - | $ 3,938 |
| Operations | | | | | | |
| 61030 | Operating Supplies | $ 5,166 | $ - | $ - | $ - | $ - |
| 68010 | Purchased Services | $ - | $ - | $ 2,227 | $ 2,227 | $ 2,227 |
| | | $ 5,166 | $ - | $ 2,227 | $ 2,227 | $ 2,227 |
| Department Totals | | $ 5,166 | $ 3,938 | $ 6,165 | $ 2,227 | $ 6,165 |

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# Walker County

Adopted Budget Fiscal Year 2017-2018
Personnel Summary

Four new positions were added in the FY 2017-2018 budget. An appeals clerk was added in the District Clerk office, two deputies were added in the Sheriff department, and a constable deputy was added in precinct 4. The payment to the Walker County Central Dispatch, funded jointly by Walker County and the City of Huntsville, each increased their funding by an amount that would allow for hiring two additional dispatchers. Total full time employees for Walker County increased from 281 to 285. In the jointly funded budget for Central Dispatch the total full time employees increased from 16 to 18.

| | Full-time Equivalent Employees as of September 30 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
| **Function** | | | | | | | | | | |
| Operating | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| Employees | 30.5 | 30.5 | 30 | 29 | 27 | 26 | 25.5 | 15.5 | 15.5 | 13.5 |
| Judicial | | | | | | | | | | |
| Elected | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 9 | 9 | 9 |
| Employees | 46.5 | 45.5 | 46 | 45.5 | 44.5 | 43 | 43 | 42 | 41 | 40 |
| Financial | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Appointed | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Employees | 23 | 23 | 21.5 | 21.5 | 21 | 21 | 21 | 30 | 31 | 31 |
| Public Safety | | | | | | | | | | |
| Elected | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Employees-Certified | 39 | 36 | 33 | 33 | 31 | 30.5 | 30 | 35.5 | 35.5 | 35.5 |
| Employees-Non-Certified | 7.5 | 7.5 | 7.5 | 7.5 | 8.5 | 8.5 | 8 | 34.5 | 34.5 | 34.5 |
| Employee-Certified/Noncertified | | | | | | | | | | |
| Employees - EMS | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 33 | 33 | 32 |
| Corrections and Rehabilitation | | | | | | | | | | |
| Employees-Certified | 39 | 39 | 39 | 40.5 | 40.5 | 33.5 | 33.5 | 0 | 0 | 0 |
| Employees-Non-Certified | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 0 | 0 | 0 |
| Health and Welfare | | | | | | | | | | |
| Employees | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 6.5 | 6.5 | 10.5 | 10.5 | 10 |
| Culture and Education | | | | | | | | | | |
| Employees | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 |
| Public Transportation | | | | | | | | | | |
| Elected | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Employees | 34.5 | 34.5 | 34.5 | 34.5 | 34 | 34 | 33.5 | 32.5 | 32.5 | 31 |
| Legislatively Designated | | | | | | | | | | |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1.5 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 2 |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 3 |
| **Total County Employees** | **296.5** | **292.5** | **288** | **288** | **283** | **272** | **270** | **263.5** | **262.5** | **258** |

Walker County also receives grants on an annual basis from the State of Texas to fund employees for Adult Probation (CSCD), Juvenile Probation services, and for the Special Prosecution Unit's criminal division which prosecutes all crimes arising from within facilities owned or operated by the Texas Department of Criminal Justice. Walker County also contracts with the State of Texas to administer general funds from the State Appropriation Budget to the Special Prosecution Unit for the operation of the juvenile division which prosecutes all crimes arising from within facilities owned or operated by the Texas Juvenile Justice Department and the civil division which handles the civil commitment of sexually violent predators in all jurisdictions across the State of Texas."

The minimum and maximum pay in the County's salary group ranges did not change for budget year FY 2017-2018. Employees received a $500 across the board pay increase. The benefit package remained the same. The cost of both the health insurance and retirement insurance benefit increased. The total added to the operating budget for these two benefits is $158,072.



# Walker County

Adopted Budget Fiscal Year 2017-2018
Personnel Allocations by Department

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | |
| 15010 County Judge | | | | | | | |
| County Judge | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| County Judge's Executive Administrator | 14 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Judge** | | **2.00** | **0.00** | **2.00** | **0.00** | **$ 153,024** | **$ 152,024** |
| 15020 County Judge-IT | | | | | | | |
| IT Director | 19 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| IT System Administrator | 15 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| IT Analyst | 11 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| IT Analyst Jail | 11 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Judge-IT** | | **4.00** | **0.00** | **4.00** | **0.00** | **$ 231,629** | **$ 233,989** |
| 15040 Commissioners' Court | | | | | | | |
| Commissioners' Executive Administrator | 14 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Commissioners Court** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 46,940** | **$ 47,500** |
| 15050 County Clerk | | | | | | | |
| County Clerk | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Chief Deputy County Clerk | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Specialist II | 7 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Deputy Clerk II | 5 | 4.00 | 0.00 | 4.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Clerk** | | **10.00** | **0.00** | **10.00** | **0.00** | **$ 366,225** | **$ 370,925** |
| 16010 Voter Registration | | | | | | | |
| Deputy Specialist II | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Voter Registration** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 30,957** | **$ 31,517** |
| 16020 Elections | | | | | | | |
| Elections Manager | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Election Administrator | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Elections** | | **2.00** | **0.00** | **2.00** | **0.00** | **$ 84,922** | **$ 85,922** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 17010 County Facilities | | | | | | | |
| Maintenance Director | 11 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Maintenance III | 6 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Janitorial Supervisor | 4 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Maintenance I | 2 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Maintenance II | 5 | 1.00 | 0.00 | 2.00 | 0.00 | | |
| Janitorial Assistant | 1 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Certified AC Tech | 6 | 1.00 | 0.00 | 0.00 | 0.00 | | |
| *Facilites Part-time(s)* | | 0.00 | 7.00 | 0.00 | 7.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Facilities** | | **7.00** | **7.00** | **7.00** | **7.00** | **$ 294,145** | **$ 301,905** |
| ***Note: # of part-time employees may be adjusted part time hours constant*** | | | | | | | |
| 19010 Centralized Costs | | | | | | | |
| Centralized Costs Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| **Total Centralized Costs** | | **0.00** | **1.00** | **0.00** | **1.00** | **$ 12,079** | **$ 12,579** |
| 20010 County Auditor | | | | | | | |
| County Auditor | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| First Assistant Auditor | 18 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant Auditor IV | 14 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Assistant Auditor III | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant Auditor II | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant Auditor I | 5 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Overtime/Part-time(s)/Unallocated | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| **Total County Auditor** | | **8.00** | **1.00** | **8.00** | **1.00** | **$ 472,235** | **$ 477,499** |
| ***Note: or as per Order of District Judges*** | | | | | | | |
| 20020 County Treasurer | | | | | | | |
| County Treasurer | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| HR Specialist | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Payroll Administrator | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Treasurer II | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Administrative Assistant County Treasure | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated/Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Treasurer** | | **5.00** | **0.00** | **5.00** | **0.00** | **$ 233,668** | **$ 236,768** |
| 20030 Collections-County Treasurer | | | | | | | |
| Collections Officer | 8 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| **Total Collections-County Treasurer** | | **2.00** | **0.00** | **2.00** | **0.00** | **$ 77,553** | **$ 78,673** |
| (1 to be bilingual) | | | | | | | |
| 20040 Purchasing | | | | | | | |
| County Purchasing Agent | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant Purchaser | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Purchasing Clerk | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Receptionist/Filing Clerk | 1 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Purchasing** | | **4.00** | **0.00** | **4.00** | **0.00** | **$ 160,864** | **$ 162,984** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 21010 Vehicle Registration | | | | | | | |
| County Tax Assessor Collector | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Chief Deputy Tax Assessor | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Specialist II | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Specialist I | 5 | 4.00 | 1.00 | 4.00 | 1.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Vehicle Registration** | | **7.00** | **1.00** | **7.00** | **1.00** | **$ 288,792** | **$ 292,372** |
| *Full time may be filled with part-time(s)* | | | | | | | |
| 30010 Courts Central | | | | | | | |
| Salary Supplement-Constables | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Courts Central** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 20,000** | **$ 20,000** |
| 30020 County Court at Law | | | | | | | |
| Judge County Court at Law | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Reporter | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Administrator | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Coordinator II | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total County Court-at-Law** | | **4.00** | **0.00** | **4.00** | **0.00** | **$ 322,857** | **$ 324,941** |
| 30030 12th Judicial District Court | | | | | | | |
| Judge 12th Judicial District | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Court Reporter | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Administrator | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Coordinator I | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total 12th Judicial District Court** | | **3.00** | **1.00** | **3.00** | **1.00** | **$ 151,702** | **$ 153,822** |
| 30040 278th Judicial District Court | | | | | | | |
| Judge 278th Judicial District | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Court Reporter | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Administrator | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Coordinator I | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total 278th Judicial District Court** | | **3.00** | **1.00** | **3.00** | **1.00** | **$ 154,778** | **$ 156,838** |
| 31010 District Clerk | | | | | | | |
| District Clerk | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Administrative Assistant | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Chief Deputy District Clerk | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Civil Clerk | 7 | 1.00 | 0.00 | 0.00 | 0.00 | | |
| Civil Clerk | 8 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Family Matters Clerk | 7 | 1.00 | 0.00 | 0.00 | 0.00 | | |
| Family Matters Clerk | 8 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Records Preservation Clerk | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Records Management Clerk | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Appeals Clerk | 6 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total District Clerk** | | **7.00** | **0.00** | **8.00** | **0.00** | **$ 295,709** | **$ 333,629** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 32010 Criminal District Attorney | | | | | | | |
| Criminal District Attorney | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| First Assistant District Attorney | 23 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Senior Prosecutor | 22 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant DA IV | 21 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant DA III | 20 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant DA II | 19 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Assistant DA I | 18 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Chief Investigator | 17 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| CDA Executive Administrator | 16 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Investigator II | 16 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Investigator I | 15 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Legal Assistant II | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Coordinator Victims Assistance | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Coordinator Hot Check | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Legal Assistant I | 9 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| Legal Secretary CDA | 7 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Part-Time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Criminal District Attorney** | | **20.00** | **2.00** | **20.00** | **2.00** | **$ 1,127,440** | **$ 1,145,400** |
| 33010 Justice of Peace - Precinct 1 | | | | | | | |
| Justice of Peace Precinct 1 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk I | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Justice of Peace - Precinct 1** | | **3.00** | **0.00** | **3.00** | **0.00** | **$ 147,758** | **$ 149,378** |
| 33020 Justice of Peace - Precinct 2 | | | | | | | |
| Justice of Peace Precinct 2 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk I | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Justice of Peace - Precinct 2** | | **3.00** | **0.00** | **3.00** | **0.00** | **$ 141,197** | **$ 142,757** |
| 33030 Justice of Peace - Precinct 3 | | | | | | | |
| Justice of Peace Precinct 3 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk I | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Justice of Peace - Precinct 3** | | **3.00** | **0.00** | **3.00** | **0.00** | **$ 144,574** | **$ 145,234** |
| 33040 Justice of Peace - Precinct 4 | | | | | | | |
| Justice of Peace Precinct 4 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk III | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk II | 6 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Court Clerk I | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Justice of Peace - Precinct 4** | | **4.00** | **0.00** | **4.00** | **0.00** | **$ 178,212** | **$ 180,272** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary. Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 36010 Juvenile Probation Support | | | | | | | |
| Supplement to Grant Funds | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Juvenile Probation Support** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 23,658** | **$ 23,658** |
| 41010 Sheriff's Office | | | | | | | |
| Sheriff | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Emergency Management Coordinator | 19 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Captain | 18 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Lieutenant | 17 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Sergeant | 16 | 5.00 | 0.00 | 5.00 | 0.00 | | |
| Sergeant - HIDTA | 16 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Detective Narcotics | 16 | 1.00 | 0.00 | 0.00 | 0.00 | | |
| Detective | 15 | 5.00 | 0.00 | 5.00 | 0.00 | | |
| Detective Crime Scene | 15 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Sheriff Deputy III | 14 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| Sheriff Deputy II | 13 | 6.00 | 0.00 | 6.00 | 0.00 | | |
| Sheriff Deputy I | 12 | 4.00 | 0.00 | 6.00 | 0.00 | | |
| Sheriff Secretary | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Data Clerk III | 6 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Data Clerk I | 4 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Sheriff's Office** | | **34.00** | **0.00** | **36.00** | **0.00** | **$ 1,850,102** | **$ 1,954,027** |
| 43010 Courthouse Security General Fund | | | | | | | |
| Sheriff Deputy II Bailiff Warrants | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Sheriff Deputy I | 12 | 0.00 | 0.00 | 2.00 | 0.00 | | |
| Jailer III | 6 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Courthouse Security/Bailiff** | | **1.00** | **0.00** | **4.00** | **0.00** | **$ 52,260** | **$ 172,237** |
| 43020 Courthouse Security Fund | | | | | | | |
| Sheriff Deputy I | 12 | 2.00 | 0.00 | 0.00 | 0.00 | | |
| Jailer III | 6 | 1.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Courthouse Security** | | **3.00** | **0.00** | **0.00** | **0.00** | **$ 116,597** | **$ -** |
| 44001 Constables Central | | | | | | | |
| Data Clerk III | 6 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Constables Central** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 32,946** | **$ 36,559** |
| 44010 Constable - Precinct 1 | | | | | | | |
| Constable Precinct 1 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Constable - Precinct 1** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 52,925** | **$ 53,425** |
| 44020 Constable - Precinct 2 | | | | | | | |
| Constable Precinct 2 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Constable - Precinct 2** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 52,925** | **$ 53,425** |
| 44030 Constable - Precinct 3 | | | | | | | |
| Constable Precinct 3 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Constable - Precinct 3** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 52,925** | **$ 53,425** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 44040 Constable - Precinct 4 | | | | | | | |
| Constable Precinct 4 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Constable | 12 | 2.00 | 0.00 | 3.00 | 0.00 | | |
| **Total Constable - Precinct 4** | | **3.00** | **0.00** | **4.00** | **0.00** | **$ 135,479** | **$ 179,536** |
| 45010 Department of Public Safety Support | | | | | | | |
| DPS Office Manager | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Department of Public Safety** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 40,465** | **$ 40,965** |
| 45040 Weigh Station Site Support | | | | | | | |
| Weigh Station Site Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| **Total Weigh Station Site Support** | | **0.00** | **1.00** | **0.00** | **1.00** | **$ 15,216** | **$ 15,716** |
| 46010 Emergency Management | | | | | | | |
| Deputy Emergency Mgmt Coordinator | 11 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated/Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Emergency Management** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 56,281** | **$ 56,781** |
| 50010 County Jail | | | | | | | |
| Jail Administrator (Captain) | 18 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Lieutenant | 17 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Transport Deputy | 12 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Jail Administrator Assistant | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Jail Shift Supervisor | 7 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| Maintenance IV | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Maintenance IV/Jailer | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Jailer III | 6 | 4.00 | 0.00 | 4.00 | 0.00 | | |
| Jailer I | 4 | 25.00 | 0.00 | 25.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Jail** | | **39.00** | **0.00** | **39.00** | **0.00** | **$ 1,405,201** | **$ 1,425,061** |
| 50020 County Jail - Inmate Medical | | | | | | | |
| Jail Nurse LVN | 12 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Medical Assistants Part-time(s) | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | **2.00** | **1.00** | **2.00** | **1.00** | **$ 107,479** | **$ 109,039** |
| 50120 Community Services | | | | | | | |
| CSR Coordinator | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Probation Support** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 35,344** | **$ 35,844** |
| 60010 Veteran's Services | | | | | | | |
| Veterans Services Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| **Total Veteran's Services** | | **0.00** | **1.00** | **0.00** | **1.00** | **$ 24,443** | **$ 24,943** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| 61020 Planning and Development Department | | | | | | | |
| Planning & Development Director | 19 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Solid Waste Enforcement Officer | 14 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Development Program Coordinator | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Development Technician II | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Development Technician I | 5 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Utility Department** | | **7.00** | **0.00** | **7.00** | **0.00** | **$ 305,805** | **$ 311,845** |
| 70020 Texas Agrilife Extension | | | | | | | |
| AgriLife Exension Agent | | 0.00 | 3.00 | 0.00 | 3.00 | | |
| AgriLife Program Assistant | 6 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Secretary II | 4 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| AgriLife Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Texas Agrilife Extension** | | **2.00** | **4.00** | **2.00** | **4.00** | **$ 131,296** | **$ 134,416** |
| **Total General Fund** | | **202.00** | **21.00** | **206.00** | **21.00** | **$ 9,628,607** | **$ 9,917,830** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| **ROAD AND BRIDGE FUND** | | | | | | | |
| 82210 Precinct 1 | | | | | | | |
| Road & Bridge Commissioner 1 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Foreman II | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Operator V | 9 | 6.00 | 0.00 | 6.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total R&B Precinct 1** | | **8.00** | **0.00** | **8.00** | **0.00** | **$ 407,024** | **$ 410,184** |
| 82220 Precinct 2 | | | | | | | |
| Road & Bridge Commissioner 2 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Foreman II | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Secretary II Road and Bridge | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Operator V | 9 | 6.00 | 0.00 | 6.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Road & Bridge Precinct 2 Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total R&B Precinct 2** | | **9.00** | **1.00** | **9.00** | **1.00** | **$ 450,963** | **$ 471,503** |
| 82230 Precinct 3 | | | | | | | |
| Road & Bridge Commissioner 3 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Foreman II | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Secretary II Road and Bridge | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Operator V | 9 | 5.00 | 0.00 | 5.00 | 0.00 | | |
| Operator IV | 7 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Operator III | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Road & Bridge Precinct 3 Part-time | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total R&B Precinct 3** | | **11.00** | **0.00** | **11.00** | **0.00** | **$ 502,059** | **$ 508,399** |
| 82240 Precinct 4 | | | | | | | |
| Road & Bridge Commissioner 4 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Foreman II | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Operator V | 9 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| Operator III | 5 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| Secretary II | 4 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Road & Bridge Precinct 4 Part-time(s) | | 0.00 | 2.00 | 0.00 | 2.00 | | |
| Unallocated Reserves | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total R&B Precinct 4** | | **9.00** | **2.00** | **9.00** | **2.00** | **$ 442,623** | **$ 447,703** |
| **Total Road & Bridge Fund** | | **37.00** | **3.00** | **37.00** | **3.00** | **$ 1,802,669** | **$ 1,837,789** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| **WALKER COUNTY EMS FUND** | | | | | | | |
| 46100 Walker County EMS-Emergency | | | | | | | |
| EMS Director | 19 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant EMS Director | 18 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| EMS Field Supervisor | 16 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| EMS InCharge | 14 | 15.00 | 0.00 | 15.00 | 0.00 | | |
| Medical Billings/Collections | 10 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| EMS Attendant | 9 | 9.00 | 0.00 | 9.00 | 0.00 | | |
| Receptionist/Filing Clerk | 1 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| EMS Medical Director | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| EMS Emergency Part-time(s) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unallocated | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Walker County EMS-Emergency** | | **33.00** | **0.00** | **33.00** | **0.00** | **$ 1,751,911** | **$ 1,784,881** |
| 46110 Walker County EMS-Transfer | | | | | | | |
| EMS InCharge | 14 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| EMS Attendant | 9 | 3.00 | 0.00 | 3.00 | 0.00 | | |
| EMS Transfer Part-time(s) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Walker County EMS-Transfer** | | **6.00** | **0.00** | **6.00** | **0.00** | **$ 324,219** | **$ 316,444** |
| **Total Walker County EMS** | | **39.00** | **0.00** | **39.00** | **0.00** | **$ 2,076,130** | **$ 2,101,325** |

| Department/ Position | Pay Group | Total Full Time 2016-2017 | Total Part-time 2016-2017 | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Salary Budget 2016-2017 | Total Salary Budget 2017-2018 |
|---|---|---|---|---|---|---|---|
| **SPECIAL REVENUE FUNDS** | | | | | | | |
| 512-15090 County Records Preservation II | | | | | | | |
| Clerical -Temporary | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total County Records Preservation II** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 28,531** | **$ -** |
| 515-15060 County Clerk Records Preservation | | | | | | | |
| Deputy Clerk II | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| County Clerk Part-time(s) | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| **Total County Clerk Records Preservation** | | **1.00** | **1.00** | **1.00** | **1.00** | **$ 15,300** | **$ 15,300** |
| 519-31030 District Clerk Rider Fund | | | | | | | |
| Supplement/Unallocated/Part-time(s) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total District Clerk Rider Fund** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 4,000** | **$ 4,000** |
| 526-34030 Law Library | | | | | | | |
| Supplement | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Law Library** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 7,800** | **$ 7,800** |
| 536 -43020 Courthouse Security | | | | | | | |
| Sheriff Deputy II Bailiff Warrants | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Overtime | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Courthouse Security** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 45,886** | **$ 46,386** |
| 561-34050 Pretrial Intervention Program | | | | | | | |
| Legal Secretary CDA | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| **Total Pretrial Intervention Program** | | **1.00** | **0.00** | **1.00** | **0.00** | **$ 29,275** | **$ 29,275** |
| 584-16040 Tax Assessor Elections Service Contract Fund | | | | | | | |
| Elections Contract Part-time(s) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **Total Tax Assessor Service Contract Fund** | | **0.00** | **0.00** | **0.00** | **0.00** | **$ 3,641** | **$ 3,641** |
| **Total Special Revenue Funds** | | **3.00** | **1.00** | **3.00** | **1.00** | **$ 134,433** | **$ 106,402** |
| **Total All Funds** | | **281.00** | **25.00** | **285.00** | **25.00** | **$ 13,641,839** | **$ 13,963,346** |

# Walker County

Adopted Budget Fiscal Year 2017-2018
Salary Group Ranges

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|---|---|---|---|
| 1 | $23,271 | $33,259 | Janitorial Assistant<br>Receptionist/Filing Clerk |
| 2 | $24,475 | $34,871 | Maintenance I |
| 3 | $25,750 | $36,576 | Deputy Clerk I<br>Legal Secretary I<br>Operator II<br>Secretary I |
| 4 | $27,099 | $38,386 | Data Clerk I<br>Jailer I<br>Jailer I Part-time<br>Janitorial Supervisor<br>Secretary II |
| 5 | $28,531 | $40,304 | Assistant Auditor I<br>Court Clerk I<br>Deputy Clerk II<br>Deputy Specialist I<br>Development Technician I<br>Maintenance II<br>Operator III<br>Telecommunicator Trainee<br>Purchasing Clerk<br>Records Management Clerk<br>Records Preservation Clerk |
| 6 | $30,052 | $40,388 | AgriLife Program Assistant<br>Appeals Clerk<br>Court Clerk II<br>Data Clerk III<br>Jailer III<br>Maintenance III<br>Certified AC Tech<br>Telecommunicator |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|---|---|---|---|
| 7 | $31,660 | $44,489 | CSR Coordinator<br>Deputy Specialist II<br>DPS Office Manager<br>Jail Administrator Assistant<br>Jail Shift Supervisor<br>Legal Secretary CDA<br>Maintenance IV<br>Maintenance IV/Jailer<br>Office Administrator-Juvenile<br>Operator IV<br>Sheriff Secretary |
| 8 | $33,366 | $46,774 | Administrative Assistant County Treasurer<br>Civil Clerk<br>Collections Officer<br>Communications Specialist<br>Court Clerk III<br>Court Coordinator I<br>Deputy Clerk III<br>Deputy Election Administrator<br>Development Technician II<br>Family Matters Clerk<br>Juvenile Probation Officer I |
| 9 | $35,174 | $49,195 | EMS Attendant<br>Legal Assistant I<br>Operator V |
| 10 | $37,089 | $51,761 | Administrative Assistant<br>Assistant Auditor II<br>Assistant Purchaser<br>Chief Deputy County Clerk<br>Chief Deputy District Clerk<br>Chief Deputy Tax Assessor<br>Communications Supervisor<br>Coordinator Hot Check<br>Coordinator Victims Assistance<br>Court Coordinator II<br>Deputy Treasurer II<br>Elections Manager<br>Juvenile Probation Officer II<br>Legal Assistant II<br>Medical Billings/Collections<br>Secretary II Road and Bridge |
| 11 | $39,121 | $54,482 | Deputy Emergency Mgmt Coordinator<br>IT Analyst<br>IT Analyst Jail<br>Maintenance Director<br>Sheriff Probationary Deputy |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|---|---|---|---|
| 12 | $41,279 | $57,363 | Deputy Constable<br>Deputy Constable Part-time<br>Jail Nurse LVN<br>Juvenile Probation Officer III<br>Sheriff Deputy I<br>Transport Deputy |
| 13 | $43,559 | $60,423 | Assistant Auditor III<br>Assistant Communications Director<br>Court Administrator<br>Construction Project Manager<br>Development Program Coordinator<br>Foreman II<br>HR Specialist<br>Payroll Administrator<br>Sheriff Deputy II<br>Sheriff Deputy II Bailiff Warrants |
| 14 | $45,979 | $63,662 | Assistant Auditor IV<br>EMS InCharge<br>County Judge's Executive Administrator<br>Commissioners' Executive Administrator<br>Sheriff Deputy III<br>Solid Waste Enforcement Officer |
| 15 | $48,544 | $67,096 | Detective<br>Detective Crime Scene<br>Investigator I<br>IT System Administrator |
| 16 | $51,263 | $70,734 | CDA Executive Administrator<br>Detective Narcotics<br>EMS Field Supervisor<br>Investigator II<br>Sergeant<br>Sergeant - HIDTA |
| 17 | $54,145 | $74,595 | Chief Investigator<br>Lieutenant |
| 18 | $57,199 | $78,682 | Assistant DA I<br>Assistant EMS Director<br>Captain<br>First Assistant Auditor<br>Jail Administrator (Captain) |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|---|---|---|---|
| 19 | $60,440 | $83,018 | Assistant DA II<br>Chief Deputy Sheriff<br>Emergency Management Coordinator<br>EMS Director<br>IT Director<br>Planning & Development Director |
| 20 | $62,413 | $84,763 | Assistant DA III |
| 21 | $67,357 | $90,045 | Assistant DA IV |
| 22 | $70,351 | $93,524 | Senior Prosecutor |
| 23 | $76,808 | $109,010 | First Assistant District Attorney |

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# Walker County
# Financial and Budget Policies

**As Amended by Order 2018-26 on 12/27/2017**

# Financial and Budget Policies of Walker County

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# FINANCIAL POLICIES

## I. FINANCIAL POLICIES - GENERAL INFORMATION

A. PURPOSE OF FINANCIAL POLICIES. The purpose of these Financial and Budget Polices is to identify and present an overview of policies dictated by state law, policies adopted by orders of the courts, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies set forth the basic framework for the overall fiscal management of the County. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, budget amendments, revenue management, cash and investment management, expenditure control, the budget amendment process, asset management and debt management. A substantial portion of the policies and procedures of Walker County are defined by State Law. To document some of the non-statutory policies, the first version of the financial policies was adopted on September 13, 2004, by the then sitting Commissioners Court for the purpose of documenting, formalizing and communicating the policies to the elected officials, department heads, and citizens. Goals included setting up policies for guiding financial planning and maintaining adequate fund balances, enhancing budgetary controls, and enhancing transparency in the financial operations of the County. The Commissioners Court began the process of addressing and formalizing other polices and, over time, has put together a comprehensive set of financial policies that guide and regulate County business and transactions. While subject to change, these policies and procedures have not changed in the core philosophies that were behind the original policies. Modifications to the policies are generally minor and generally include additions to the documentation of the policies and addressing changes in reporting.

B. PERSONNEL POLICY MANUAL, PURCHASING POLICIES AND PROCEDURES AND OTHER POLICIES. In addition to the Financial and Budget Policies, the County has developed a comprehensive set of other policies and procedures that guide and regulate its activities. The Commissioners Court has been actively involved in the formalizing of these policies, many of which have been incorporated into the Personnel Policy Manual. The last major rewrite of the Personnel Policy Manual was in June 2015 with several modifications having been made since then. Formal purchasing polices were first adopted in 2006, followed by a major rewrite and adoption of the Purchasing Policy and Procedures Manual in February 2017. Investment Policies are reviewed each year as part of the budget process. All departmental operations must adhere to the policies adopted by Commissioners Court.

C. 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 the presiding officer and four County Commissioners elected by the voters of their individual precincts. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court and other County officers relating to financial management. The Commissioners Court develops and adopts the County budget, establishes the tax rate and develops policies for County operations. Major responsibilities of County government include public safety, maintaining roads, maintaining jails, funding judicial systems, maintaining public records, assessing property taxes, issuing vehicle registrations, registering voters, conducting elections, and oversight of development within the County.

D. STRUCTURE OF COUNTY GOVERNMENT. Counties are agents of the state, and their structure is defined in the Texas Constitution. Counties, unlike cities, are limited in their actions to areas of responsibility specifically described in laws passed by the Texas Legislature and signed by the Governor. In Texas, Commissioners Court conducts the general business and oversees financial matters of the County. To ensure Fiduciary responsibility, the Texas Constitution has established a strong system of financial checks and balances by creating, the position of County Auditor, who is appointed by the District Judges and a Purchasing Agent appointed by the County Judge and the District Judges.

E. ELECTED OFFICIALS. In addition to the County Judge and County Commissioners, other elected officials include the District and County Clerks, County Treasurer, Sheriff, Constables, Justices of the Peace, County Court at Law Judge, two District Judges, a Criminal District Attorney, and the County Tax Assessor. In Walker County the Commissioners Court is responsible for the oversight of the Facilities Maintenance Department, the IT Department, the EMS emergency and transfer operations, and the Planning and Development Department. State statute defines the roles and duties of each of the other elected officials.

F. COUNTY FISCAL YEAR. The County operates on a fiscal year that begins October 1st and ends on September 30th.

G. COMPREHENSIVE ANNUAL FINANCIAL REPORT. A Comprehensive Annual Financial Report (CAFR) is issued at the end of each fiscal year. Walker County participates in the Government Finance Officer (GFOA) CAFR Review Program and prepares its statements in accordance with their recommended guidelines.

H. ANNUAL EXTERNAL AUDIT. The annually adopted budget for Walker County includes funds for an external annual financial audit. The contract shall require that the external auditor of the financial statements conform to standards promulgated in the General Accounting Office's *Government Auditing Standards.*

1. SELECTION OF EXTERNAL FIRM. In the external audit firm selection process, Walker County shall issue a comprehensive request for proposals and follow Best Practice Guidelines issued by the GFOA for external audit procurement. In general, it will be the preferred practice of Walker County to rotate external auditors on a periodic basis. Selection of the external audit firm will generally be for a five year period with an initial contract of one year with review for annual renewals for years two thru five. After a five year consecutive period of service by an external audit firm, a request for proposal will be issued each year.

2. EXTERNAL AUDIT REVIEW COMMITTEE. County policy is for the County Judge to designate an external audit review committee comprised of five to seven members. Once selected, the committee is presented for approval by the Commissioners Court. The primary responsibilty of the external audit review committee will be to oversee the external independent audit of the comprehensive annual financial statements, including reviewing the request for proposal and proposal responses, and making a recommendation to commissioners court for selection of the external audit firm.

## II. BASIS OF ACCOUNTING

A. ACCOUNTING POLICY. The County Auditor's Office maintains records on a basis consistent with accepted principles and standards for local government accounting and in accordance with current statements and pronouncements issued by the Governmental Accounting Standards Board, as applicable.

B. GOVERNMENTAL FUND TYPES. The County uses Governmental Funds to account for its general governmental activities. Governmental funds use the flow of current financial resources measurement focus, and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are

'measurable and available'). "Available" means collectible within the current year or soon thereafter to pay liabilities within 60 days of the end of the current fiscal period. Substantially all revenues except property taxes and fines are considered susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Principal and interest on long-term debt are recognized as payments are due.

C. PROPRIETARY FUND TYPES. The county currently does not have any Proprietary Funds. Proprietary fund types are used to account for business type activities (funds that receive their revenues through user charges). Proprietary funds use the accrual basis of accounting and are based on a flow of economic resources. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. There are two types of Proprietary funds, Enterprise Funds and Internal Service Funds. Enterprise Funds receive their revenues primarily from user fees. Internal Service Funds receive their revenues primarily from other funds.

## III. INTERNAL CONTROL STRUCTURE

A. INTERNAL CONTROLS RESPONSIBILITY. Internal controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss, unauthorized use or disposition. Internal controls are designed to ensure reliability of financial records for preparing financial statements and for maintaining accountability for assets. The financial operating controls are shared by the Commissioners Court, which is the governing body, the County Auditor, who is appointed by the District Judges, the elected officials and the department heads. The County Auditor maintains the records of all financial transactions of the County and by statute examines, audits, and approves all disbursements from County funds prior to submission to the Commissioners Court for payment.

B. WRITTEN PROCEDURES. Elected officials and department heads are responsible for ensuring adequate control of the monies collected by their department and for assets assigned to their departmental area. Whenever possible, written procedures shall be established for all functions involving cash handling and accounting for revenues within the department. Each elected official or department head is responsible for ensuring that good internal controls are followed throughout the department.

C. COMPUTER SYSTEM/DATA ACCESS. The County shall provide security of its computer systems and data files through physical security and shall require passwords for system access. There shall be a requirement that passwords be changed periodically. The IT department shall report to the Commissioners Court and shall recommend security policies for Commissioners Court approval. The IT department is charged with ensuring there are appropriate backups of data and disaster recovery processes are in place.

## IV. RISK MANAGEMENT

A. RISK. The County is exposed to various types of risk of losses related to torts, theft of, damage to and destruction of capital assets, errors and omission, injury to employees, and natural disasters.

B. MEMBER TEXAS ASSOCIATION OF COUNTIES RISK POOL. Walker County participates in the Texas Association of Counties Risk Management ('the pool') created by interlocal agreement to enable its members to obtain coverage against various types of risk. The pool is administered by the Texas Association of Counties (TAC). Through this pool, the county obtains general liability, property, public officials liability, law enforcement professional liability, auto physical damage, auto liability, and workers' compensation coverage.

C. ANNUAL REVIEW OF INSURANCE COVERAGE AND DEDUCTIBLES. Each year nearing time of renewal, the Purchasing Agent shall present to the Commissioners Court an agenda item discussing renewal, alternate methods of insuring the county and a discussion of the amount of insurance deductibles.

## V. FIXED ASSETS

A. DEFINITION. A fixed asset is a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, or buildings. For financial reporting purposes, a fixed asset's cost or value is $5,000 or more with an expected useful life of greater than one year, or infrastructure or building improvement at a cost of $25,000 or more that will extend the life by more than five years.

B. CENTRAL FIXED ASSET ACCOUNTING MODULE. Fixed assets shall be tagged and information entered into the centralized Fixed Asset Accounting module in a manner defined by the County Auditor.

C. ANNUAL INVENTORY. An annual physical inventory shall be conducted by the Purchasing Department and as required by Local Government Code 262.011(i), a report submitted to the County Auditor, County Judge and District Judges by July 1st of each year.

D. POLICY ON ASSET MANAGEMENT. Commissioners Court has adopted a separate Asset Management Policy that includes small equipment inventory and inventory maintained at the department level. This policy requires that the Purchasing Agent tag assets with a cost of greater than $1,000 and are susceptible to loss, that these assets be entered and maintained in the centralized asset accounting system, and defines the departments' responsibility to maintain assets records at the department level.

E. PURCHASE OF A FIXED ASSET. No fixed asset purchase shall be made without specific approval of Commissioners Court. Generally requests for fixed assets shall be planned and included as part of the annual budget process or an approved Capital Project. In the event of an unplanned purchase made after the annual budget is approved, a budget amendment must be submitted and approved.

## VI. REVENUE MANAGEMENT

A. REVENUE GENERATED DURING THE BUDGET YEAR TO FUND OPERATING COSTS BUDGETED FOR THE FISCAL YEAR. Walker County shall strive to fund all on-going costs during a budget year with revenues that are generated in the budget year. On-going costs not funded by revenues to be generated during the budget year shall be specifically identified during the budget process and the funding plan for future years shall be part of the budget planning process. A function that is to be placed in the tax rate over a period of years shall be part of the annual budget review process.

B. REVENUE SOURCES. County Government revenues are generally limited to what is allowed in state statute. Many of the revenues allowed are set by specific statute with little discretion on the amount to be charged. The primary revenue sources of Walker County are ad valorem taxes, sales taxes, fines, fees paid to the County by the State of Texas for collecting revenues for the State of Texas, fees for EMS services, license and permit fees and certain other fees. The County is also fortunate to receive numerous grants.

C. CHARACTERISTICS OF THE REVENUE SYSTEM. The County strives for the following in its revenue system.

- Simplicity in naming and grouping. The County shall strive to keep its revenue classifications system simple to promote understanding of the revenue sources.
- Realistic and Conservative Estimates. Revenues are to be estimated realistically. Revenues of a volatile nature shall be budgeted conservatively.

- Reporting. Reports showing actual revenues vs. budgeted revenues shall be presented in detail at least monthly and the Commissioners Court shall be advised of potential shortfall of revenues that could have an adverse effect on the budget.
- Monitoring of fee offices timely submittal of revenues to the County Treasurer. As part of the internal audit process, revenue reporting of fee offices shall be carefully monitored.
- Aggressive collection policy. Elected officials are encouraged to implement aggressive collection policies and practices. The County shall have in place contracts for collections of past due court and ad valorem revenues.

D. NON-RECURRING REVENUES. One-time or non-recurring revenues shall not be used to finance current on-going operations. Non-recurring revenues shall be used for one-time expenditures.

E. PROPERTY TAX REVENUES. As per state statute, all real and personal property located within the County is valued at 100% of the fair market value based on the appraised value supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Walker County Appraisal District. Property tax shall be maintained at a rate determined by Commissioners Court to fund the budget they establish annually. The County contracts with the Walker County Appraisal District for the collection of current and delinquent taxes. In addition, a third party attorney is hired to collect delinquent taxes. The tax rate is set as part of the annual budget in accordance with the Texas Local Government Code and the Texas Tax Code and in accordance with the Texas Truth in Taxation Guidelines.

F. INTEREST INCOME. Interest is earned from investment of available monies. The County Treasurer is the investment officer and invests monies in accordance with the Commissioners Court approved investment policy. Monthly reports are presented to the Commissioner Court as required by statute. Interest earning shall be deposited in the fund that was the source of the funds invested (interest follows source).

G. USER-BASED FEES. Many fees including court related fees and vehicle registration fees are established by state statute. Chapter 118 of the Texas Local Government Code outlines many of the fees that are allowable or required to be charged by Walker County. Other fees such as EMS emergency and transfer fees are established by the County. When possible, the County strives to collect fees from the users of the services to recover costs. Fees shall be reviewed each year either under the time line defined by statute or part of the annual budget process.

H. FINES. Fine amounts are set by the Judges of the various courts.

I. INTERGOVERNMENTAL REVENUES. Monies received from other governments shall be matched with the fund where the costs or expenses associated with the services are budgeted.

J. GRANT AND SPECIAL REVENUES. Grant and other special revenues received shall be deposited into the fund established for this purpose and spent for their intended purpose.

K. FEMA/DISASTER REVENUES. These monies will be matched with their expenditures. Monitoring of costs vs revenues received shall be maintained by the departments receiving the funds. Refunds due to the provider shall be charged back against the department receiving the funds.

## VII. PURCHASING

A. CENTRALIZED PURCHASING. Walker County has adopted a centralized purchasing structure and has an appointed Purchasing Agent. A Purchasing Board comprised of the County Judge and District Judges of the 12th and 278th Judicial Districts appoints the Purchasing Agent. Statutory duties of purchasing agents are defined by Texas State Statute. The Purchasing Agent is appointed for two year terms.

B. PURCHASING AGENT. Local Government Code 262.011 defines the role of the purchasing agent. The purchasing agent shall purchase all supplies, materials, and equipment required or used, and contract for all repairs to property used by the county, except purchases and contracts required by law to be made on competitive bid. A person other than the Purchasing Agent may not make the purchase of the supplies, materials or equipment or make the contract for repairs. The Commissioners Court has adopted a Purchasing Policies and Procedures Manual that defines the guidelines for making purchases.

C. REQUISITIONS/PURCHASE ORDERS. Local Government Code 113.901 requires a requisition be signed by the county officer ordering the materials or supplies and unless the requirement is waived by Commissioners Court, the requisition must be signed by the County Judge. Walker County has waived the requirement for the County Judge's signature on the requisition

D. CONTRACTS. A purchase order defines the terms of an agreement to purchase an item. Contracts that define the terms of the agreement must be approved by the Commissioners Court and requires the signature of the County Judge.

## VIII. PERIODIC REPORTING

A. STATE STATUTE REQUIRED REPORTING. State Statute sets the minimum periodic reporting requirements for County Government. The reports are to be presented at Commissioners Court meetings in a timely manner.

- Local Government Code 114.024 requires that a report showing a listing of the county's receipts and disbursements and the accounts of the county be presented at each regular meeting of Commissioner Court.
- Local Government Code 114.025 requires that the County Auditor make monthly and annual reports to the Commissioners Court and to the District Judges of the County. The report is to include: Aggregate amounts received and disbursed, condition of each account on the books, the amount of county and district funds on deposit in the county's depository, the amount of county bonded indebtedness and other indebtedness, and any other facts of interest and information that the County Auditor considers proper or the Court or District Judges request.
- Local Government Code 111.091 requires periodic reports on the budget. The County Auditor includes these reports as part of the monthly reporting process.
- County Treasurer Reporting. Statute places numerous reporting requirements on the County Treasurer related to funds on hand and investment reports.
- Other Elected Officials. Statute places reporting requirements on other elected officials including the County Clerk, District Clerk and Justices of the Peace.

B. INTERNAL REPORTING. Commissioners Court has placed monthly reporting requirements on many of the departmental functions that they supervise.

## IX. DEBT MANAGEMENT

A. ISSUE OF DEBT. The County shall issue debt only when specifically approved by Commissioners Court and all monies shall be spent for only their designated purpose.

B. LONG-TERM DEBT. The county will use long-term debt only for the purpose of funding capital projects which cannot feasibly be financed with current revenues or available funds and when future citizens will receive the benefit of the improvement. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.

C. SHORT-TERM DEBT. The County will issue short term debt only in instances where funds are not available through current revenues or available for allocation in the budget process from funds in excess of the county's required minimum fund balances as set by policy. In the past this type of debt has been used to issue certificates of obligation to finance equipment. In recent years, the County has been able to finance its equipment through the use of fund balance in excess of the minimum required amount.

D. METHOD OF SALE. The County shall use a competitive bidding process in the sale of bonds or certificates of obligation unless there is specific action of Commissioners Court to vary from the competitive process.

E. FINANCIAL ADVISOR. The Commissioners Court shall review the need and approve the hiring of a Financial Advisor for long term and short-term debt issues as appropriate.

F. ANALYSIS OF FINANCINING ALTERNATIVES. Alternatives to the issue of debt including grants, use of reserves, and use of current revenues shall be explored prior to the issue of debt.

G. DISCLOSURE. Full disclosure shall be made available to rating agencies, holders of the debt and other users of financial information. The County shall prepare necessary materials to provide for presentations and the production of the Offering Statement.

H. DEBT STRUCTURE. The County will generally issue debt for a term not to exceed 20 years or the life of asset, whichever is less.

I. FEDERAL REQUIREMENTS. The County shall maintain procedures to comply with arbitrage rebate and other Federal requirements.

J. BIDDING PARAMETERS. The County will work with the Financial Advisor to construct the notice of sales to ensure the best bid for the County, in light of the existing market condition and other prevailing factors including parameters such as coupon requirements relative to the yield curve, use of bond insurance, call provisions, method of the underwriters compensation, discount or premium coupons.

## X. INVESTMENT AND CASH MANAGEMENT

A. STATE STATUTES. As with other functions in Texas county government, there are statutes governing county investments and cash management. The county is required by Government Code 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of authorized investments in which the county's funds may be invested; and include the maximum allowable stated maturity of any individual investment owned by the County. Texas statute also defines very specific reporting requirements for County Treasurers.

B. COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS. Texas Local Government Code Chapter 113 establishes the role of the County Treasurer as the chief custodian of county funds. It further requires that monies be kept in a designated depository and defines the responsibility of the

County Treasurer to account for all money belonging to the County. Statute identifies three classes of funds (1) jury fees, (2) money received under the provisions of road and bridge law, including fines and (3) other money received by the Treasurer's office that is not otherwise appropriated. With the exception of delinquent ad valorem taxes, the County Treasurer is to direct prosecution for the recovery of any debt owed to the county, as provided by law and shall supervise the collection of the debt.

C. PLEDGED SECURITIES. The County's funds are required to be deposited under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved securities in an amount sufficient to protect County funds on a day-to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit (FDIC) Insurance.

D. CHIEF INVESTMENT OFFICER. The County Treasurer is the Chief Investment Officer of Walker County as authorized by state law.

E. INVESTMENT COMMITTEE. There shall be an investment committee consisting of the County Investment Officer and at least two other members appointed by the Commissioners Court. The Investment Committee shall meet at least once quarterly.

F. WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY. The County shall maintain a written investment policy and the Commissioners Court shall review the investment policy each September.

G. DEPOSITORY CONTRACTS. Walker County shall conduct its treasury activities with financial institutions based on written contracts.

H. FUNDS HELD IN CERTAIN TRUST ACCOUNTS AND COURT REGISTRY ACCOUNTS. The County Clerk and District Clerk hold money in separate bank accounts not managed by the County Treasurer. Chapter 117 of the Texas Local Government Code defines the law for establishing of a depository, and duties of the custodian of these funds. The County Treasurer is not the custodian of these accounts. Reconciliation and monthly reporting of these accounts is required to be sent to the County Auditor and balances of these accounts are reported to Commissioners Court.

I. RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS. The County Treasurer shall handle original reconciliation of Walker County Bank Accounts with the Depository Bank.

## XI. FUND AND ACCOUNT GROUPS

A. ORGANIZATION OF ACCOUNTS. The County's accounts are maintained on the basis of fund and accounts groups that segregate funds according to their intended purpose. Each fund is a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The accounts within a fund are grouped by a functional category. Within the department, the expenditures are grouped by expenditure types.

B. FUND STRUCTURE. The Financial Reporting Fund structure will generally consist of the Major Funds - General Fund, Debt Service Fund, Road and Bridge Fund, EMS Fund, Capital Projects Fund, Grants and Contracts and Other Governmental Funds.

1. The Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the State. The Other Governmental Funds are Special Revenue Funds set up for either legislatively designated purposes or other revenues committed for a special purpose.
2. All funds with the exception of the Grants and Contract funds shall be included in the annual budget process. Certain other funds (such as the Healthy County Inititative Fund and General Projects Fund) created for budgeting purposes for assigned or committed monies

will be included in the annual budget. For financial reporting purposes, these funds may be included as part of the General Fund.

C. DEPARTMENTAL FUNCTIONAL CATEGORIES. The departments for the County are grouped by several functional catergories; General Government, Financial Administration, Judicial, Public Safety, Corrections and Supervision, Health and Welfare, Education and Culture, Public Transportation, Debt, Contingency and Transfers.

D. EXPENDITURE ACCOUNT CATERGORIES. Within each department, expenditures are further grouped in the following categories. These categories generally follow the legal level of control for a departmental budget.

- Salary/Other Pay and Benefits
- Operations (Supplies, Services and Charges)
- Capital Expenditures
- Projects
- Debt
- Inter/Intra Governmental Services/Contracts
- Contingency
- Transfers

E. REVENUE ACCOUNT CATEGORIES. For reporting and budgeting purposes, revenues are grouped in the following categories.

- Property Taxes
    - Current Taxes
    - Delinquent Taxes
- Property Taxes Penalty and Interest
- Sales and Other Taxes
- Licenses and Permits
- Inter/Intra Governmental Revenues
- Charges for Services
- Charges for Service - EMS
- Fines/Court Costs and Forfeitures
- Interest
- Other Revenues

F. MAJOR FUNDS. Major Funds identified for financial reporting purposes are described below.

1. GENERAL FUND. The General Fund is the main operating fund that accounts for most of the financial resources of the county, which may be used for any lawful purpose.

| General Fund | | | |
|---|---|---|---|
| **Function: General Government** | **Function: Judicial** | **Function: Public Safety** | **Function: Corrections and Supervision** |
| County Judge | Courts-Central Costs | Sheriff | County Jail |
| County Judge - IT Hardware/Software | County Court at Law | Sheriff Estray | County Jail-Inmate Medical |
| County Judge -I.T. Operations | 12th Judicial District Court | Courthouse Security | Adult Probation Support |
| Commissioner's Court | 278th District Court | Constables Central | Adult-Community Services |
| County Clerk | District Clerk | Constable Precinct 1 | **Function: Health & Welfare** |
| Voter Registration | Criminal District Attorney | Constable Precinct 2 | Veteran's Service |
| Elections | Justice of Peace Precinct 1 | Constable Precinct 3 | Social Services |
| County Facilities | Justice of Peace Precinct 2 | Constable Precinct 4 | Planning & Development |
| Municipal Allocation-Justice Center | Justice of Peace Precinct 3 | Department Public Safety Support | Litter Control |
| Centralized/NonDepartmental Costs | Justice of Peace Precinct 4 | DPS Weigh Station Utilities/Services | Health and Welfare Intergovernmental/Service Contracts |
| Contingency Allocation | Juvenile Probation | Weigh Station Site Support | **Function: Education and Culture** |
| **Function: Financial Administration** | | Emergency Operations | Historical Commission |
| County Auditor-Financial Systems | | Public Safety Intergovernmental Service Contracts | AgriLife Extension Service |
| County Auditor | | | **Function: Transfers** |
| County Treasurer | | | |
| CountyTreasurer - Collections/Compliance | | | |
| Purchasing | | | |
| Vehicle Registration | | | |
| Financial Intergovernmental Service/Contracts | | | |

**Figure 1: General Fund Groupings**

2. DEBT SERVICE FUND. This fund is created for servicing the payments on outstanding debt. As part of the budget process, a separate tax rate is adopted each year sufficient to pay the annual debt requirements. The only debt outstanding for Walker County is for the 2012 Certificate of Obligation which had an original issue amount of $20,000,000. This was a 20 year issue with payments beginning in fiscal year 2013 and final maturity in 2032. The primary purpose was construction of new County Jail. Annual debt payments are approximately $1,375,000.

| **Debt Service Fund** |
|---|
| **Function: General Government** |

3. ROAD AND BRIDGE FUND. The purpose of this fund is to account for costs associated with maintenance and repairs of roads and bridges in each of the four precincts. A budget is established for each of the four precincts that also includes the salary and benefits of the commissioner. The majority of funding for the Road and Bridge fund is derived from a combination of revenue sources identified in state statute, as well as ad valorem taxes. There is not a specific tax rate adopted for the Road and Bridge Fund, but is part of the operations tax set by Commissioners Court. Unrestricted monies remaining at the end of the fiscal year in the Road and Bridge Fund are committed to the purposes budgeted and are available for expenditure in the following budget year.

| **Road and Bridge Fund** |
|---|
| **Function: Public Transportation** |
| General Road & Bridge |
| Road and Bridge Precinct 1 |
| Road and Bridge Precinct 2 |
| Road and Bridge Precinct 3 |
| Road and Bridge Precinct 4 |
| Bridge and Special Projects |
| Transfers |

4. EMERGENCY MEDICAL SERVICES (EMS) FUND. The purpose of the EMS fund is to account for costs associated with providing EMS transfer and emergency services to Walker County residents. There are also several private sector companies operating within Walker County. These private sector providers do not receive funding from Walker County. Primary sources of revenues for EMS service are user fees and a monetary transfer from the General Fund from monies brought in through the ad valorem operations tax rate. Unrestricted monies at the end of each fiscal year in the EMS Fund are committed to the purpose of providing EMS services.

| **EMS Fund** |
|---|
| **Function: Public Safety** |
| Emergency Services |
| Transfer Services |

5. CAPITAL PROJECTS FUNDS. These funds are used to account for capital projects generally paid from the issue of debt. Walker County currently has no Capital Projects Funds. The most recent use of this fund type was for construction of a new County Jail. The balance of the debt issue to fund this construction was spent in the fiscal year ending September 30, 2016 for improvments at the Justice Center. Currently there are no anticipated debt issues.

6. GRANTS AND CONTRACT FUNDS. The County receives numerous grants and also receives funds that are part of the State of Texas General Appropriations Bill for funding of a state-wide Civil and Juvenile unit. The State has contracted with Walker County to administer these funds. Grant funds are set up for the purpose of accounting for specific grants. These funds are not budgeted as part of the annual budget. Budgets for grants are adopted by the Commissioners Court upon acceptance of the grant.

7. OTHER GOVERNMENTAL FUNDS. Other governmental funds are generally divided into two types, those that are legislatively designated and those that are commited to account for a specific or committed revenue.

   a. Legislatively Designated Funds. These funds are created to account for the proceeds from specific revenue sources that are restricted to expenditure for specified purposes designated by State Statute. Proceeds from specific restricted revenue sources are the foundation of the fund. The county will disclose the purpose for each legislatively designated special revenue fund.

   b. Other Special Revenue Funds. Transfers from the General Fund are the most common source of revenues for these funds, although specific revenues may be the source of funding as in the case of the Healthy County Initiative Fund. It is the policy of the County Auditor to establish separate funds as may be required/needed for budgeting and accounting for special purpose revenues including, projects, and other revenues for a specific purpose. These funds are budgeted separately, but vary in the reporting in the annual financial report.

      i. General Projects Fund. This fund is generally funded from the transfer of General Fund revenues. These projects generally span multiple years and/or require contribution from the General Fund over a period of several years. Examples of projects that may be included are large facilities maintenance, facilities renovation projects and software replacement. A separate budget is adopted for this fund. Expenditures are reported in the General Fund financial statements, and the Fund Balance of this fund is identified as committed in the General Fund annual financial report. Funds remain committed to the project for which monies were intended until completion of the project, or other Court action.

      ii. Healthy County Initiative Fund. This fund is funded from monies received from the Texas Assocation of Counties Rewards Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by the Texas Association of Counties Health and Employee Benefits Pool. These monies has been committed by Commissioners Court for programs that address healthly living initiatives for Walker County employees. A separate budget is adopted for this fund. Expenditures are reported in the General Fund financial statements, and the fund balance of this fund is identified as committed in the General Fund annual financial report.

      iii. Retiree Health Insurance Committed Funds. Monies available at the end of each fiscal year that were budgeted or previously budgeted for retiree health insurance benefits are shown as committed fund balance for that purpose in the General Fund, or other fund established for that purpose, or accounted for as a trust if a trust has been established.

| 2Other Governmental Funds | | |
|---|---|---|
| **Legislatively Designated Funds** | | |
| **Function: Judicial** | **Function: Public Safety** | **Function: General Government** |
| County Records Management and Preservation Fund | Sheriff Forfeiture Fund | Elections Equipment Fund |
| County Records Preservation (II Digitize) Fund | Sheriff Inmate Medical Fund | Tax Assessor Election Service Contract Fund |
| County Clerk Records Management and Preservation Fund | DOJ Equitable Sharing Fund | **Function: Financial Administration** |
| County Clerk Records Archive Account Fund | | Tax Assessor Special Inventory Fee Fund |
| District Clerk Records Management and Preservation Fund | | |
| District Clerk Rider Fund | | |
| District Clerk Archive Fund | | |
| County Jury Fee Fund | | |
| Court Reporter Service Fund | | |
| County Law Library Fund | | |
| Courthouse Security Fund | | |
| Justice Courts Building Security Fund | | |
| Justice Courts Technology Fund | | |
| County and District Courts Technology Fund | | |
| District Attorney Prosecutors Supplement Fund | | |
| Pretrial Intervention Program Fund | | |
| District Attorney Forfeiture Fund | | |
| District Attorney Hot Check Fee Fund | | |
| | | |
| **Other Funds** | | |
| **Function: General Government** | | |
| Healthy County Initiative Fund | | |
| General Projects Fund | | |

**Figure 2: Other Governmental Fund Groupings**

**F.** FIDUCIARY FUNDS. In addition to the above major governmental funds, the County reports the fiduciary fund types. Agency funds are used to account for assets held by the County as an agent on behalf of various third parties outside of the County. Agency funds held by the County include Adult Probation, the Sheriff Commissary Fund, Walker County Public Safety Communications Center, LEOSE Training Funds for Law Enforcement Officials, Walker County Entergy Transportation TRZ#1, and various County Officials Trust and Agency Funds. These funds are not included in the annual budget.

## XII. FINANCIAL POLICIES – FUND BALANCE

A. GOVERNMENTAL FUNDS DEFINED. Fund Balance is the difference between current financial assets and current liabilites reported in a governmental fund's financial statement. In governmental funds, only current assets and current liabilites are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years.

B. FUND BALANCE. Walker County shall maintain fund balance in the General Fund to pay expenditures caused by unforseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

C. FUND BALANCE NOT USED TO SUPPORT ON-GOING OPERATION. Fund balance shall not be used to support on-going operations. The exception may be specific approval of Commissioners Court during the budget process to bring a cost into the tax rate over a period of years generally not to exceed three years.

D. FUND BALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR. Allocations included in the budget for one-time costs including equipment, vehicles, special projects, contracts or purchases are generally funded by use of fund balance in excess of the county's required minimum fund balance set by this policy.

D. MINIMUM FUND BALANCE. It shall be the policy of Walker County to maintain a General Fund Balance of generally two to three months cash flow. At a minimum, the goal will be to maintain at least a fund balance in the 16.67% range of the operating costs reflected in the most current General Fund budget. No minimum fund balance is required for other funds of the County.

E. FUND BALANCE CLASSIFICATION. Fund Balances shall be reported in the Financial Statement in compliance with the Governmental Standards Board (GASB) Statement 54. Each fund will be categorized into one of five classifications, which are described below. The county governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. The presentation is only for purposes of the CAFR and may result in a consolidation of related funds for reporting purposes.

1. Fund classifications are listed below in descending order of restrictiveness:

    a. Nonspendable: This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact.

    b. Restricted: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Legislatively Designated funds fall in this category.

    c. Committed: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners Court prior to the end of the fiscal year. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. The Road and Bridge Fund, EMS Fund, Other Special

Revenue Funds including the General Capital Projects Fund, and Healthy County Initiative generally fall in this category for non-restricted funds.

d. Assigned: This classification includes amounts intended by the county for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners Court or by the County Auditor or other selected official. An assignment of fund balance implies intent of Commissioners Court.

e. Unassigned: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

2. ORDER OF SPENDING: Where appropriate, Walker County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources. The County reserves the right to deviate from this general strategy.

3. ANNUAL COMMISSIONERS COURT ORDER: Annually during the time frame of August or September, Commissioners Court will adopt an Order classifying how the funds are to be classified in the upcoming financial statements for the fiscal year end.

## XIII. GRANT MANAGEMENT

A. GRANT APPLICATIONS AND ACCEPTANCE OF GRANTS. Prior to applying for a grant, Department Heads/Elected Officials shall present to Commissioners Court a request to apply for the grant and identify out of pocket or cash requirements. Upon approval, the department or official requesting the grant will complete the application for signature by the County Judge. If the grant application is approved, the county will be notified by the grantor agency of the award, which will require acceptance by the Commissioners Court. Upon acceptance of the Grant, by Commissioners Court, a full copy of the grant application and grant award shall be submitted to the Auditor Department prior to any expenditure or obligation of grant monies.

B. GRANT COMPLIANCE AND PERFORMANCE REPORTS. The Department Head/Elected Official applying for the grant shall be responsible for ensuring any monies expended meet grant requirements and are within the approved grant budget. The Department Head/Elected Official is responsible for working with the Purchasing Agent to ensure the procurement processes is in compliance with applicable grant requirements.

C. EXPENDITURES AND FISCAL REPORTING REQUIREMENTS. Department Heads and Elected Officials shall review invoices for payment to ensure the supporting documentation is in compliance with applicable regulations. Grant documentation provided by the receiving department shall provide information as to who is responsible for making requests for reimbursement and fiscal reporting to the granting agency. Amendments to the grant budget shall be the responsibility of the Department Head/Elected Official responsible for receiving the grant.

D. GRANT BUDGETS. Grant budgets are adopted at the grant level and a budget is accepted/established at the time of receipt of the grant and acceptance by Commissioners Court. Usually grants do not follow the County's fiscal year and are therefore not included as part of the annual budget adoption process or order adopting the county budget. All grant revenues and expenditures are included in the Comprehensive Annual Financial Report (CAFR) and reported on the county's fiscal year.

## XIV. CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET

A. CAPITAL IMPROVEMENT PLAN. The County does not have a formalized Capital Improvements Plan. Generally the Capital Improvements Plan is a document with a multi-year plan for capital improvements that is reviewed and updated annually. It is a generally a planning document that over time is funded with debt, grants, fund balance or a combination of sources. Included would be infrastructure improvements or additions, buildings and major software replacements.

B. ANNUAL BUDGET. During the annual budget process, items that would typically be included as part of a Capital Improvements Plan or Capital Budget are reviewed. The items are most often presented as supplemental requests and generally have been part of Commissioners Court discussions over a period of time.

C. OTHER FINANCING PROGRAMS. As the first alternative, the County shall research alternative financing sources including Hazard Mitigation Grants, State and Federal Funds and other grants or funds available for the identified project.

D. USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT. After researching sources of external sources of fund, the approach Walker County has used is to next look to fund balance over the minimum fund balance required by policy and committed funds, followed by looking to debt. Projects are often planned over a multi-year period by committing funds to a project each year until sufficient funds are available for the project.

E. ROAD AND BRIDGE INFRASTRUCTURE. Historically the approach has been to budget a $600,000 transfer from the General Fund each year to the Road and Bridge Fund from fund balance over the minimum required. Monies available after meeting operating requirements from fines related to a weigh station have been committed to bridge improvements.

F. SOFTWARE. Software Improvements and replacements are funded by transfers from the fund balance of the General Fund over the required minimum reserves. Prior to purchasing new major software, cloud based alternatives and software as a service options shall be reviewed.

G. BUILDINGS. The first alternative explored shall be remodeling, updating or expanding the existing structure.

H. PROJECT LENGTH BUDGET. A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget shall move forward to the new budget year until the project is completed.

I. PROJECT MANAGEMENT. Commissioners Court shall assign a project manager to oversee a capital project.

J. REPORTING. Status reports shall be provided to the Commissioners Court on a capital project by the project manager and financial reporting shall be made available to the Commissioners Court on a regular basis.

XV. **OVERVIEW OF BUDGET AND BUDGET SCHEDULE.** The budget is a financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided the citizens of Walker County. An annual budget is prepared for each fiscal year and, as described in Local Government Code 111.010, Commissioners Court may only levy taxes in accordance with the budget. For a county the size of Walker County, the County Judge serves as the budget officer of the County. The County Auditor assists the Judge in the budget process. Walker County's budget process begins in April of each year with the County Auditor's office coordinating with the County Judge for the upcoming budget preparation and results with the adoption of the budget and tax rate usually sometime in September. Worksheets are distributed to elected officials and department heads in early May; elected officials and departments prepare their base budgets and supplemental requests in May; in June, the County Auditor prepares the budget work book and revenue estimates and assists the County Judge in preparing the budget he will submit to Commissioner Court for discussion; the Commissioners Court receives the budget the first of July; followed by elected officials and department heads presenting their supplemental requests during budget work sessions; extensive budget work sessions follow continuing throughout July with filing of a proposed budget for public review by July 31st. Following required notices and public hearings a budget and tax rate is adopted.

XVI. **COUNTY JUDGE AS BUDGET OFFICER.** By state statute, the County Judge serves as the budget officer of the County. The County Judge presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the proposed budget. Generally, a base budget at the effective tax rate is presented by the County Judge, with recommended additions to the base budget, and the full list of supplemental requests made by the elected officials and department heads. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the effective rate, and discuss the tax rate that would be required to fund the recommended requests.

XVII. **BASIS OF BUDGET.** Annual operating budgets shall be adopted on a basis consistent with generally accepted accounting principles as promulgated by the Government Accounting Standards Board with exceptions that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

A. Governmental Fund Types are budgeted on a modified accrual basis, with exception noted above. Revenues are included in the year they are expected to become measureable and available. Expenditures are included in the budget when they are measurable, a liability has been incurred, and the liability will be liquidated with resources in the budget.

B. Capital Projects and General Projects are projects length budgets and are budgeted on a modified accrual basis.

C. Proprietary fund types would be budgeted generally on an accrual basis with the exceptions noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is to be on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.

D. The County budgets for all funds except Grants and Contracts in the annual budget. Since all funds currently used in Walker County are Governmental funds, the Basis for Budgeting for all funds is the modified accrual basis of accounting.

**XVIII. BALANCED BUDGET.** Walker County shall adopt a balanced budget for each fund meaning that budgeted expenditures for a fund may not exceed the balances in those funds as of the first day of the fiscal year plus the anticipated revenue for the fiscal year.

**XIX. STATUTES AFFECTING THE BUDGET PROCESS.** Texas State Statutes have much to say about the budget process.

1. The statutes of the State of Texas provide that the amounts budgeted in a fiscal year for expenditures from the various funds of the County may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the County Auditor.
2. In addition, the law provides that the Commissioners' Court may, upon proper application, transfer funds from an existing budget (during the year) to a budget of like kind but no such transfer shall increase the total of the budget.
3. The statutes of the State of Texas require an itemized budget be prepared to allow as clear a comparison as practicable between the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must contain a complete financial statement of the County that shows:
    - the outstanding obligations of the County;
    - the cash on hand to the credit of each fund of the County government;
    - the funds received from all sources during the preceding year;
    - the funds available from all sources during the ensuing fiscal year;
    - the estimated revenues available to cover the proposed budget;
    - the estimated tax rate required to cover the proposed budget.
4. AD VALOREM TAXES. Local Government Code 111.010 states that Commissioners Court may levy taxes only in accordance with the budget.
5. EXPENDITURES OF FUNDS UNDER BUDGET. After final approval of the budget, the Commissioners Court may spend county funds only in strict compliance with the budget except in the event of an emergency [Texas Local Government Code § 111.010(b)].

**XX. WALKER COUNTY APPROACH TO BUDGETING.** The proposed budget shall be prepared using two very distinct categories, base budget (funded from on-going continuing revenues) and one-time items. The starting point for the budget each year shall be the operations budget for the prior year less all one-time allocations. The base budget is to consist of operating costs essential to the running of the office and funded from on-going or continuing revenues sources. The base budget is intended to fund a department with enough money to sustain current operations at the same level of operations as the current year budget. Items not included in the base budget are items such as vehicles, equipment, capital allocations, projects, and other one-time items that were funded from fund balance. A detailed supplemental request form is required to be submitted for all requested changes to the base budget and for any request for one-time items.

**XXI. CONTINGENCY.** The budget shall include a contingency line item in the General Fund to meet unanticipated expenditures during the budget year. Historically, the amount budgeted is in the $300,000 range. The monies may be transferred to other line items in the budget only after formal amendment to the budget in an Order adopted by Commissioners Court. In addition, an additional contingency line may be included in the budget to cover legal costs associated with attorney expenses for indigents. The amount generally ranges in the $500,000 range and are generally reimbursed by the State of Texas.

**XXII. PERSONNEL BUDGET.** The annual budget shall include a detail of the number of positions for each fund and department by job classifications and show the total salaries budgeted. A detail of personnel allocation changes from the current year to the adopted budget shall be presented. The pay classifications and pay scale for the County shall be part of the budget.

1. NUMBER OF PERSONNEL. The number of personnel, an elected official or department head has on the payroll at any one time shall not exceed the number of positions included in the adopted budget for the department. Commissioners Court may approve through official court action the hiring of a temporary position and may fund the temporary position through a formal budget amendment, if necessary.

2. HIRING PROCEDURES AND PLACEMENT OF THE POSITION ON THE SALARY SCALE. The hiring procedures and placement of the employee on the salary scale must be in compliance with the County adopted Personnel Policy and total salaries paid shall not exceed the amount budgeted.

    a. Prior to advertising a position, the elected official or department head shall communicate with the Human Resources officer in the County Treasurer department about the vacancy and hiring of the position and availability of funds for the position. The amount of pay and employee benefits offered to a new employee must be as outlined in the County adopted personnel rules.

    b. Elected Officials and department heads shall notify the Human Resources officer in the County Treasurer department immediately of any employee terminations and file the appropriate personnel forms.

    c. A change of status form shall be reviewed by the County Auditor for budget compliance. Prior to allowing an employee to begin work, all paperwork must have been received by Human Resources in the County Treasurer Office and the elected official or department head shall have received notice that the employee may begin work.

3 AMENDING THE PERSONNEL ALLOCATION. The adopted personnel allocations and budget shall only be amended by formal action of the Commissioners Court.

**XXIII. EMPLOYEE BENEFITS.** As part of the annual budget, the employee benefit package and costs associated with the benefits shall be part of the budget consideration and supplemental requests shall be prepared for increases or changes in the cost of benefits. A supplemental request is required for any suggested changes in the benefit plan or changes in cost of these benefits.

1. Pension Plan. Walker County participates in the Texas County and District Retirement System (TCDRS). TCDRS provides retirement, disability and death benefits.

    a. The plan provisions are adopted by the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Employees are required to contribute 7% of their pay and the county budget includes funding for a 2.1 to 1 match at an approximate cost of 13% of payroll.

    b. The County Treasurer and County Auditor shall present to Commissioners Court during the budget cycle information related to the contribution rate and cost for the upcoming year and the County Auditor shall submit a supplemental request outlining any changes in costs. The County shall review the actuarially determined contribution amount as provided by TCDRS each budget year and include funds in the budget or adjust plan benefits if necessary. Historically the county has not underfunded the actuarially determined contribution rate.

2. Health Plan. The county participates in the Texas Association of Counties Health and Employee and Benefits Pool administered by TAC.

    a. Active Employees. The County budget includes funding for 100% of the cost of a full time employee's health insurance. The employee is responsible for any elected dependent coverage or dental coverage.

    b. Retired Employees. The County budget includes funding for 100% of the cost of the coverage for currently retired retirees that met certain conditions at the time of their retirement and that were hired before October 1, 2013. Employees hired after October 1, 2013 are not eligible for the retiree health benefit.

    c. Future retiree planning for budgetary impacts. Commissioner Court recognizes that the impact on future budgets for retiree health insurance coverage must be addressed if the benefit is to remain in place.

        i. Multi-year funding plan to increase the annual operating budget. Beginning with the budget process in FY 2017-2018, Commissioners Court has put in place a multi-year plan to increase the on-going budget for this benefit. One-time monies were set-aside in each of the last two years.

        ii. Base budget increase. The proposed base budget from on-going revenues along with the supporting supplemental request documentation shall be submitted to Commissioners Court during the budget process. Over a four year period, the goal shall be to increase the funding level by an additional amount each year.

        iii. Annual one-time funding for retiree insurance. The proposed base budget from one-time revenues along with the supporting supplemental request documentation shall be submitted to Commissioners Court in each of the next four years. Over the next four year period, the goal shall be to create a special fund or Trust for the purpose of funding future budgetary impacts of maintaining this benefit.

3. Workers Compensation Insurance. The County is a member of the Texas Association of Counties Workers Compensation Pool. Rates are established by the Pool and adjusted for experience on an annual basis.

4. Social Security/Medicare. The County pays in to the Federal Social Security and Medicare System. Cost is 7.65% of payroll.

5. Pay and Pay Classification System. The County adopts the pay classification rates as part of the annual budget review process. All changes to the pay system are presented as a supplemental request during the budget process.

**XXIV. STATUTORY RESTRICTIONS ON AMENDING THE BUDGET.** Restrictions are placed on the ability of the County to amend the budget in several sections of the Texas Local Government Code including:

1. Commissioners Court may amend the budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].

2. Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.

3. Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].

4. Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].

5. Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].

6. State Law. State Law will be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.

**XXV. LEGAL LEVEL OF CONTROL.** The legal level of budgetary control is the level at which departments may not exceed their budget in a given fiscal year. The legal level of control for Walker County is the category level of Salary/Other Pay and Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter/Intra Governmental Services/Contracts and Transfers within the department budget for all funds, with the exception of Grants and Contracts Funds. The legal level of control for these funds is as established by the granting or funding agency.

Example:
Fund – General Fund
Function – Public Safety
Department – Sheriff
Expenditure Category – Salaries/Other Pay and Benefits
Line Item – Regular Salaries

In the above example, the legal level of control is the expenditure category of Salaries/Other Pay and Benefits within the Sheriff Department. The elected official or department head may not exceed budget allocations at the category level without a formal budget amendment approved by Commissioners Court.

**XXVI. CAPITAL PROJECT FUNDS.** At the time, a capital project fund is established, Commissioners Court shall set the original budget at a category or project level they deem appropriate for the project in accordance with the legal **requirements** set forth in the funding document and for internal control purposes. Any movement between category levels established in the original budget shall require a formal budget amendment approved by Commissioners Court. Prior to beginning a capital project approved in the budget process, the County Auditor shall certify to Commissioner's Court that funds are available for the project. After approval by the Commissioners Court to begin the project, the Commissioners Court or the County Judge will assign a department head, elected official, or Project Manager to review and recommend approval of payment of invoices though the formal approval process.

**XXVII. BUDGETARY CONTROLS.** Walker County establishes budgetary controls to ensure compliance with Texas State Law and to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the Commissioners Court. As a method of control, Walker County also maintains an encumbrance accounting system. Available funds are encumbered during the year upon execution of a purchase order, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. Outstanding encumbrances lapse at fiscal year-end. Controls also include restrictions on amending the budget.

1. Compliance with Texas State Law and County Policies. Department heads and elected officials may expend money only in compliance with the budget and all purchases must

comply with Texas State Law, the County's Procurement Policy, other County Policies, and funds must be available within the legal level of control categories.

2. Line Item Level Control. Departments are encouraged to maintain control at the line item level.

3. Capital Purchases. No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.

4. Encumbrance accounting. Encumbrances represent commitments related to unperformed contracts for goods or services. Available funds are encumbered during the year upon execution of purchase orders, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. As all encumbrances lapse at year end, those encumbrances (e.g. purchase orders, contracts) outstanding at September 30 must be reappropriated in the budget of the subsequent year.

**XXVIII. BUDGET AMENDMENTS.** With the exception of Grant and Contract Funds, Department heads or elected official may, without prior Commissioners Court approval, authorize transfers *within* the budgetary legal level of control with the following exceptions:

1. Salaries/Other Pay and Benefits Category

   a. Personnel allocations shall not be changed without specific authorization of Commissioners Court.

   b. When a vacant position is filled with a person making less than the budgeted amount, an account titled "Unallocated Reserves for Pay" will be created. These monies may be allocated to the other employees as long as base pay for every approved position remains. The base budget for the next year will not change. An allocation of these monies to employee pay increases shall not cause an increase in future year's salary and benefits budget.

   c. Salary and benefit saving, including those due to vacancies shall not be transferred from the Salaries/Other Pay and Benefits category group without a formal budget amendment approved by the commissioners court.

2. Operations Category

   a. There shall be no obligations made for recurring charges that will affect subsequent years budgets without consent of the Commissioners (cell phones, service contracts, leases, etc).

   b. There shall be no transfers that will adversely impact the budget for the remainder of the fiscal year.

3. Capital. There shall be no transfers made for the pupose of purchasing capital items without a formal budget amendment approved by Commissioners Court. Additions or replacements to the fleet or purchase or replacement of capital items (cost > $5,000) shall not occur unless the capital purchase was approved in the budget process or with specific approval of a budget amendment by the Commissioners Court.

4. Centralized Costs/Nondepartmental Costs. The County Judge shall have the authority to authorize expenditures in the Centralized Costs and Nondepartmental budgets and to transfer amounts between line items within the constrainst above with the exception of the contingency line item. Transfers of contingency funds will require approval of the Commissioners Court.

5. One-Time Allocations. Commissioners Court approved contingency transfers, special, or one-time allocations approved shall not be spent for other than their designated purpose and cannot be transferred to another line item without prior approval of Commissioners Court.

6. Inter/Intra Governmental Services/Contracts. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
7. Transfers. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
8. Projects. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
9. Debt. These monies shall not be spent for any purpose other than their specifically designated purpose.
10. Capital Projects Budget. Changes to Capital Projects Budget require a formal budget amendment by Commissioners Court. Change orders shall be approved by Commissioners Court.
11. State Law. State Law shall be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.
12. Unplanned Revenues. In the event of unplanned revenues, expenditures associated with the unplanned revenues shall occur only after a formal amendment to the budget is approved by Commissioners Court.
13. Contingency. Commissioners Court approval is required for any transfer from contingency and requires a formal budget amendment. Department heads and elected officials may request a transfer from contingency funds only after a review of departmental budgeted funds and shall justify the unplanned expenditure to the Commissioners Court for the proposed expenditure. Commissioners Court may review the departmental budget.
14. County Auditor Review Budget Amendments: The County Auditor shall review all budget amendments to assure that the transfer will not adversely impact the budget for the remainder of the fiscal year or require increases in future years. After review by the County Auditor, all budget amendments requiring Commissioners Court approval will be forwarded for review at a following scheduled meeting. The Department will be notified when the transfer is approved and entered into the financial system.

# *Walker County*

Adopted Budget Fiscal Year 2017-2018

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# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Fund Balances of Governmental Funds
Ten Fiscal Years
Eight years actual, one estimated, one budgeted
(modified accrual basis of accounting)

| | Budgeted 2018 | Estimated 2017 | Actual 2016 |
|---|---|---|---|
| 2] General Fund | | | |
| Nonspendable - Prepaid Expenditures | $ - | | $ 34,146 |
| Committed for Projects | - | 8,800 | 1,794,683 |
| Committed for Healthy County Initiative | 17,181 | 17,156 | 16,753 |
| Assigned - One Time Allocation | - | 2,204,947 | 1,638,021 |
| Unassigned | 5,155,206 | 5,155,231 | 5,997,297 |
| Unreserved | - | - | - |
| Total general fund | $ 5,172,387 | $ 7,386,134 | $ 9,480,900 |
| | | | |
| All other governmental funds | | | |
| Reserved | $ - | $ - | $ - |
| Restricted - Debt Service | - | 183,152 | 180,420 |
| Restricted - Other Governmental Funds | 1,262,902 | 1,557,685 | 1,652,320 |
| Restricted - Capital Projects | - | - | - |
| Committed for Public Transportation | - | 700,000 | 3,726,799 |
| Committed for Public Safety | 561,503 | 931,702 | 1,279,654 |
| Unassigned | - | - | - |
| Unreserved, reported in: | - | - | - |
| Special revenue funds | - | - | - |
| Total all other governmental funds | $ 1,824,405 | $ 3,372,539 | $ 6,839,193 |

Notes

1] In Fiscal Year ending September 30, 2011, GASB 54 was implemented. New classification of Fund Balances.

2] General Fund includes General Projects Fund and Healthy County InitiativeFund as General Fund is reported in the annual financial statements (CAFR).

| Actual 2015 | Actual 2014 | Actual 2013 | Actual 2012 | Actual 2011 | Actual 2010 | Actual 2009 |
|---|---|---|---|---|---|---|
| $ 35,538 | $ 30,081 | $ 33,227 | $ 34,434 | $ 33,383 | $ - | $ - |
| 1,499,348 | 1,054,938 | 862,695 | 721,980 | 1,362,950 | - | - |
| 1,747,376 | 1,580,532 | 1,231,385 | 1,433,682 | 1,076,540 | - | - |
| 5,516,930 | 5,006,369 | 3,887,335 | 3,327,237 | 4,040,071 | - | - |
| - | - | - | - | - | 5,636,281 | 5,586,097 |
| $ 8,799,192 | $ 7,671,920 | $ 6,014,642 | $ 5,517,333 | $ 6,512,944 | $ 5,636,281 | $ 5,586,097 |
| | | | | | | |
| $ - | $ - | $ - | $ - | $ - | $ 1,288,853 | $ 1,179,475 |
| 159,259 | 176,508 | 141,977 | 9 | 97,168 | - | - |
| 1,412,114 | 1,054,960 | 819,058 | 783,523 | 686,705 | - | - |
| 629,092 | 975,602 | 6,368,829 | 18,888,014 | - | - | - |
| 1,964,019 | 1,391,850 | 1,008,717 | 1,208,584 | 954,656 | - | - |
| 1,518,682 | 1,125,825 | 547,155 | 402,593 | 637,029 | - | - |
| - | - | - | - | 376,094 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 2,631,726 | 2,371,763 |
| $ 5,683,166 | $ 4,724,745 | $ 8,885,736 | $ 21,282,723 | $ 2,751,652 | $ 3,920,579 | $ 3,551,238 |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Budgeted Changes in Fund Balances of Governmental Funds

Ten Fiscal Years

| | 2018 | 2017 | 2016 |
|---|---|---|---|
| **Revenues** | | | |
| Property Taxes-Current | $ 18,287,247 | $ 17,479,934 | $ 16,992,516 |
| Property Taxes-Delinquent/P&I | 571,800 | 545,300 | 545,300 |
| Sales/Other Taxes | 3,510,894 | 3,403,654 | 3,319,679 |
| Licenses and Permits | 204,000 | 170,500 | 131,000 |
| Intra/Intergovernmental | 507,837 | 592,689 | 592,689 |
| Charges for services | 2,575,100 | 2,606,260 | 2,552,660 |
| Fines/Court Costs | 1,061,462 | 1,183,461 | 1,177,161 |
| Charges for services-EMS | 2,195,000 | 2,100,000 | 2,100,000 |
| Other Revenues | 51,000 | 50,000 | 50,000 |
| Interest | 101,000 | 38,400 | 16,299 |
| Legislatively Designated | 431,763 | 437,648 | 440,710 |
| Total revenues | $ 29,497,103 | $ 28,607,846 | $ 27,918,014 |
| **Expenditures** | | | |
| General Government | $ 3,860,004 | $ 3,651,707 | $ 3,736,740 |
| General Government-Contingency | 920,000 | 849,435 | 894,725 |
| General Government Projects | 262,800 | - | 186,372 |
| Judicial | 4,823,134 | 4,710,423 | 4,655,077 |
| Financial Administration | 2,444,640 | 2,383,174 | 2,258,422 |
| Public Safety | 4,457,128 | 4,199,201 | 3,896,718 |
| Corrections and Rehabilitation | 3,124,518 | 3,011,557 | 2,926,285 |
| Health & Welfare | 575,703 | 581,375 | 583,773 |
| EMS | 3,479,199 | 3,546,806 | 3,505,442 |
| Fire Protection | 301,187 | 301,187 | 301,187 |
| Central Dispatch | 627,699 | 561,537 | 466,233 |
| Road and Bridge | 5,911,616 | 6,136,846 | 5,588,498 |
| Debt service | | | |
| Principal | 865,000 | 845,000 | 830,000 |
| Interest | 510,868 | 527,768 | 544,368 |
| Debt Service Fund Contingency | - | - | - |
| Transfer Capital Projects | - | - | - |
| Intergovernmental/Contractual | 115,730 | 95,730 | 93,230 |
| Education and Culture | 209,719 | 205,689 | 202,269 |
| Legislatively Designated | 770,039 | 809,309 | 715,971 |
| Total expenditures | $ 33,258,984 | $ 32,416,744 | $ 31,385,310 |
| Net difference in revenues and expenditures | $ (3,761,881) | $ (3,808,898) | $ (3,467,296) |
| **Other financing sources (uses)** | | | |
| Transfers in | $ 1,860,518 | $ 1,541,507 | $ 1,726,806 |
| Transfers out | (1,860,518) | (1,541,507) | (1,726,806) |
| Issuance of Certificate of Obligation | - | - | - |
| Premium of Issue of Debt | - | - | - |
| Net other financing sources | $ - | $ - | $ - |
| Use of Fund Balance | $ (3,761,881) | $ (3,808,898) | $ (3,467,296) |
| Debt service as a percentage of noncapital expenditures | 4.32% | 4.42% | 4.58% |

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|
| $ 16,364,882 | $ 15,940,287 | $ 14,392,042 | $ 12,617,584 | $ 11,991,682 | $ 11,645,338 | $ 10,660,102 |
| 540,000 | 450,000 | 420,000 | 450,000 | 439,000 | 429,000 | 409,000 |
| 3,054,896 | 2,668,000 | 2,555,000 | 2,510,104 | 2,474,404 | 2,459,800 | 2,357,820 |
| 115,000 | 102,000 | 106,000 | 102,000 | 81,000 | 80,200 | 90,000 |
| 591,515 | 464,290 | 448,993 | 477,229 | 527,815 | 510,589 | 509,597 |
| 2,579,862 | 2,470,720 | 2,421,820 | 2,414,220 | 2,454,260 | 2,508,135 | 2,521,055 |
| 1,311,069 | 1,222,840 | 1,401,844 | 1,420,568 | 1,435,259 | 1,425,529 | 1,397,553 |
| 2,025,440 | 2,125,440 | 2,294,286 | 2,401,670 | 2,121,000 | 1,824,553 | 1,675,000 |
| 51,000 | 149,275 | 101,000 | 101,000 | 56,200 | 126,560 | 180,000 |
| 10,355 | 10,150 | 15,100 | 14,000 | 34,950 | 109,400 | 360,200 |
| 385,619 | 633,468 | 758,856 | 646,062 | 672,438 | 655,409 | 741,881 |
| $ 27,029,638 | $ 26,236,470 | $ 24,914,941 | $ 23,154,437 | $ 22,288,008 | $ 21,774,513 | $ 20,902,208 |
| | | | | | | |
| $ 2,963,962 | $ 2,830,648 | $ 2,235,494 | $ 1,691,196 | $ 1,734,765 | $ 2,328,170 | $ 1,684,301 |
| 885,225 | 940,225 | 1,027,617 | 1,339,847 | 971,225 | 481,849 | 851,115 |
| 624,012 | 155,931 | - | - | 75,000 | - | - |
| 4,452,887 | 4,211,299 | 3,900,900 | 3,819,298 | 3,791,170 | 4,184,475 | 4,131,209 |
| 2,297,577 | 2,029,698 | 2,199,516 | 2,134,701 | 2,092,730 | 2,098,201 | 2,029,388 |
| 3,784,196 | 3,508,998 | 5,779,264 | 5,698,271 | 5,629,261 | 5,347,410 | 5,050,329 |
| 2,816,357 | 2,479,793 | | - | - | - | - |
| 590,390 | 531,208 | 663,978 | 661,088 | 642,904 | 603,738 | 541,304 |
| 3,223,986 | 3,123,437 | 3,113,716 | 3,013,659 | 2,438,522 | 2,334,506 | 2,306,147 |
| 393,287 | 352,895 | 318,102 | 318,102 | 334,487 | 309,287 | 309,287 |
| 466,233 | 619,777 | 460,648 | 460,648 | 400,000 | 400,000 | 400,000 |
| 5,937,197 | 5,573,090 | 5,003,883 | 4,966,053 | 5,216,675 | 5,289,307 | 4,621,421 |
| | | | | | | |
| 815,000 | 800,000 | 685,000 | 628,136 | 430,000 | 420,000 | 390,000 |
| 560,668 | 576,668 | 688,763 | 13,914 | 40,480 | 59,800 | 77,740 |
| - | - | - | 381,825 | - | - | 109,720 |
| - | - | - | - | 235,000 | - | 481,572 |
| 99,230 | 99,230 | 442,161 | 436,260 | 413,823 | 533,294 | 741,881 |
| 194,545 | 180,093 | - | - | - | - | |
| 793,347 | 647,975 | 777,084 | 646,062 | 748,909 | 676,109 | |
| $ 30,898,099 | $ 28,660,965 | $ 27,296,126 | $ 26,209,060 | $ 25,194,951 | $ 25,066,146 | $ 23,725,414 |
| | | | | | | |
| $ (3,868,461) | $ (2,424,495) | $ (2,381,185) | $ (3,054,623) | $ (2,906,943) | $ (3,291,633) | $ (2,823,206) |
| | | | | | | |
| $ 2,028,966 | $ 1,833,828 | $ 1,094,752 | $ 1,267,820 | $ 1,086,357 | $ 1,322,888 | $ 1,327,882 |
| (2,028,966) | (1,833,828) | (1,094,752) | (1,267,820) | (1,086,357) | (1,322,888) | (1,327,882) |
| - | 106,751 | - | - | 200,000 | 309,500 | - |
| - | - | - | - | - | - | - |
| $ - | $ 106,751 | $ - | $ - | $ 200,000 | $ 309,500 | $ - |
| $ (3,868,461) | $ (2,317,744) | $ (2,381,185) | $ (3,054,623) | $ (2,706,943) | $ (2,982,133) | $ (2,823,206) |
| | | | | | | |
| 4.66% | 5.05% | 5.30% | 2.51% | 1.90% | 1.95% | 2.01% |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
General Governmental Tax Revenues by Source
Ten Fiscal Years
Eight years actual, one estimated, one budgeted
(modified accrual basis of accounting)

| Fiscal Year | Property Tax(1) | Sales Tax | Other Taxes | Alcoholic Beverage Tax | Total Other Taxes | Total Taxes |
|---|---|---|---|---|---|---|
| 2009 | $ 11,317,831 | $ 2,423,490 | $ 24,399 | $ 89,173 | $ 2,537,062 | $ 13,854,893 |
| 2010 | $ 12,340,997 | $ 2,343,620 | $ 21,982 | $ 92,676 | $ 2,458,278 | $ 14,799,275 |
| 2011 | $ 12,503,783 | $ 2,442,426 | $ 25,190 | $ 137,416 | $ 2,605,032 | $ 15,108,815 |
| 2012 | $ 12,693,758 | $ 2,488,739 | $ 26,669 | $ 92,974 | $ 2,608,382 | $ 15,302,140 |
| 2013 | $ 14,780,679 | $ 2,696,082 | $ 367,715 | $ 70,775 | $ 3,134,572 | $ 17,915,251 |
| 2014 | $ 16,487,140 | $ 3,114,639 | $ 20,494 | $ 113,186 | $ 3,248,319 | $ 19,735,459 |
| 2015 | $ 16,946,196 | $ 3,293,984 | $ 28,452 | $ 123,386 | $ 3,445,822 | $ 20,392,018 |
| 2016 | $ 17,544,339 | $ 3,261,313 | $ 34,120 | $ 133,244 | $ 3,428,677 | $ 20,973,016 |
| 2017 | $ 17,788,434 | $ 3,554,913 | $ 20,494 | $ 132,794 | $ 3,708,201 | $ 21,496,635 |
| 2018 | $ 18,612,247 | $ 3,375,000 | $ 20,494 | $ 135,894 | $ 3,531,388 | $ 22,143,635 |

Notes:
1. Includes current property taxes and delinquent property taxes.

Table E - 4

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Property Tax Rates
Direct and Overlapping Governments
Ten Fiscal Years

| | 2017 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|---|---|---|---|
| County: | | | | | | | | | | |
| Operating | 0.5408 | 0.5708 | 0.5724 | 0.6071 | 0.6209 | 0.5712 | 0.5391 | 0.5485 | 0.5485 | 0.5132 |
| Debt Service | 0.0407 | 0.0449 | 0.0482 | 0.0518 | 0.0569 | 0.0643 | 0.0145 | 0.0308 | 0.0285 | 0.0318 |
| Total | 0.5815 | 0.6157 | 0.6206 | 0.6589 | 0.6778 | 0.6355 | 0.5536 | 0.5793 | 0.5770 | 0.5450 |
| Huntsville ISD | | | | | | | | | | |
| Operating | 1.1000 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| Debt Service | 0.0800 | 0.1400 | 0.1400 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 |
| Total | 1.1800 | 1.1800 | 1.1800 | 1.2100 | 1.2100 | 1.2100 | 1.2100 | 1.2100 | 1.2100 | 1.2100 |
| Richards ISD | | | | | | | | | | |
| Operating | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Total | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| New Waverly ISD | | | | | | | | | | |
| Operating | 1.1700 | 1.1700 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0234 |
| Debt Service | 0.1900 | 0.1900 | 0.2000 | 0.2000 | 0.2000 | 0.2205 | 0.2205 | 0.2300 | 0.2300 | 0.2300 |
| Total | 1.3600 | 1.3600 | 1.2400 | 1.2400 | 1.2400 | 1.2605 | 1.2605 | 1.2700 | 1.2700 | 1.2534 |
| City of Huntsville | | | | | | | | | | |
| Operating | 0.2745 | 0.2838 | 0.2833 | 0.2862 | 0.2920 | 0.2639 | 0.2381 | 0.2134 | 0.2249 | 0.2108 |
| Debt Service | 0.0921 | 0.0971 | 0.1005 | 0.1244 | 0.1286 | 0.1567 | 0.1534 | 0.1873 | 0.1758 | 0.1899 |
| Total | 0.3666 | 0.3809 | 0.3838 | 0.4106 | 0.4206 | 0.4206 | 0.3915 | 0.4007 | 0.4007 | 0.4007 |
| City of New Waverly | | | | | | | | | | |
| Operating | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Total | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| City of Riverside | | | | | | | | | | |
| Operating | 0.1438 | 0.1561 | 0.1681 | 0.1918 | 0.0817 | 0.0894 | 0.0818 | 0.0551 | 0.1101 | 0.0803 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1107 | 0.1136 | 0.1270 | 0.1585 | 0.0963 | 0.1537 |
| Total | 0.1438 | 0.1561 | 0.1681 | 0.1918 | 0.1924 | 0.2030 | 0.2088 | 0.2136 | 0.2064 | 0.2340 |
| Hospital District | | | | | | | | | | |
| Operating | 0.1254 | 0.1346 | 0.1427 | 0.1537 | 0.1590 | 0.1554 | 0.1568 | 0.1530 | 0.1534 | 0.1537 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Total | 0.1254 | 0.1346 | 0.1427 | 0.1537 | 0.1590 | 0.1554 | 0.1568 | 0.1530 | 0.1534 | 0.1537 |
| Fire District #1 | | | | | | | | | | |
| Operating | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Total | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 | 0.0600 |
| Fire District #2 | | | | | | | | | | |
| Operating | 0.0678 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.0300 | 0.0300 |
| Debt Service | 0.0322 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Total | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.0300 | 0.0300 |
| **Totals** | | | | | | | | | | |
| Operating Total | 4.5223 | 4.5553 | 4.4465 | 4.5188 | 4.4336 | 4.3599 | 4.2958 | 4.2500 | 4.2469 | 4.1514 |
| Debt Service Total | 0.4350 | 0.4720 | 0.4887 | 0.5462 | 0.6662 | 0.7251 | 0.6854 | 0.7766 | 0.7006 | 0.7754 |
| Total | 4.9573 | 5.0273 | 4.9352 | 5.0650 | 5.0998 | 5.0850 | 4.9812 | 5.0266 | 4.9475 | 4.9268 |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Assessed Value and Estimated Actual Value of Taxable Property(1)

Ten Fiscal Years

| Fiscal Year Ended Sept. 30 | Real Property Residential Property | Commercial Property | (2) Agricultural &Open Acreage | Total Real | Personal Property Total |
|---|---|---|---|---|---|
| 2008 | 1,083,675,165 | 490,998,701 | 827,663,738 | 2,402,337,604 | 332,671,138 |
| 2009 | 1,156,006,988 | 534,606,069 | 939,348,329 | 2,629,961,386 | 362,013,554 |
| 2010 | 1,213,042,379 | 560,495,831 | 940,934,856 | 2,714,473,066 | 399,324,045 |
| 2011 | 1,231,615,944 | 576,050,871 | 942,965,493 | 2,750,632,308 | 392,922,681 |
| 2012 | 1,330,376,385 | 585,938,223 | 1,056,767,654 | 2,973,082,262 | 421,298,210 |
| 2013 | 1,374,522,267 | 610,777,713 | 1,058,790,264 | 3,044,188,489 | 410,009,296 |
| 2014 | 1,412,141,370 | 725,269,156 | 1,201,576,526 | 3,338,987,052 | 435,062,598 |
| 2015 | 1,457,835,050 | 780,413,527 | 1,215,534,628 | 3,453,783,205 | 451,754,627 |
| 2016 | 1,625,007,136 | 862,844,511 | 1,439,654,926 | 3,927,506,573 | 478,239,245 |
| 2017 | 1,694,657,295 | 902,908,162 | 1,504,419,820 | 4,101,985,277 | 439,398,681 |
| 2018 | 1,898,283,205 | 980,232,732 | 1,598,143,151 | 4,476,659,088 | 472,345,989 |

| StateCode | Description | Grouping | Certified FY 2018 | FY 2017 | FY 2016 |
|---|---|---|---|---|---|
| A | Single Family Residence | residential | $ 1,605,119,526 | $ 1,430,160,105 | $ 1,365,140,626 |
| B | MultiFamily Residence | residential | 293,163,679 | 264,497,190 | 259,866,510 |
| C | Vacant Lot | land | 136,212,443 | 109,705,616 | 94,325,461 |
| D1 | Qualified Ag Land | land | 1,437,057,066 | 1,372,420,453 | 1,327,441,283 |
| D2 | Non Qualified Land | land | 24,873,642 | 22,293,751 | 17,888,182 |
| E | Farm or Ranch Improv. | commercial | 529,868,225 | 471,715,766 | 456,971,752 |
| F1 | Commercial Real | commercial | 419,979,707 | 402,765,906 | 379,402,379 |
| F2 | Industrial Real Property | commercial | 30,384,800 | 28,426,490 | 26,470,380 |
| G1 | Oil and Gas | minerals | 12,120,638 | 5,862,802 | 8,361,917 |
| G3 | Minerals-Non Producing | minerals | 275,360 | 275,360 | 275,360 |
| J1 | Water Systems | personal | 11,380 | 11,380 | 11,380 |
| J2 | Gas Distribution System | personal | 2,388,940 | 2,278,490 | 1,961,270 |
| J3 | Electric Company | personal | 52,375,130 | 49,994,160 | 46,003,490 |
| J4 | Telephone Company | personal | 9,502,360 | 9,733,410 | 9,389,820 |
| J5 | RailRoad | personal | 23,792,480 | 22,035,800 | 20,481,730 |
| J6 | Pipeland Company | personal | 53,217,130 | 34,602,700 | 33,711,030 |
| J7 | Cable Television Co. | personal | 7,179,210 | 6,108,870 | 5,818,520 |
| J8 | Other type of Utility | personal | 31,800 | 31,800 | 31,800 |
| L1 | Commercial Personal | personal | 153,588,670 | 140,311,380 | 135,741,450 |
| L2 | Industrial Personal | personal | 94,682,930 | 101,689,710 | 151,800,590 |
| M1 | Tangible Other | personal | 45,576,241 | 47,222,669 | 48,656,088 |
| N | Intangible Property | personal | - | - | - |
| O | Residential Inventory | personal | 2,249,640 | 3,140,540 | 1,199,600 |
| S | Special Inventory Tax | personal | 15,354,080 | 16,099,610 | 14,795,200 |
| | | | **$ 4,949,005,077** | **$ 4,541,383,958** | **$ 4,405,745,818** |
| Less: | | | | | |
| Productivity Loss (Ag and Timber Use) | | | (1,386,106,672) | (1,323,148,574) | (1,282,993,441) |
| Homestead Cap (10% cap on residential homesteads) | | | (15,617,546) | (9,911,926) | (19,201,950) |
| Tax Ceiling and Over 65 and disabled exemption | | | (77,410,748) | (71,774,857) | (68,932,746) |
| Other Exemptions /Deductions | | | (12,745,699) | (20,823,045) | (56,427,523) |
| Total Exemptions | | | $ (1,491,880,665) | $(1,425,658,402) | $ (1,427,555,660) |
| Taxable Assessed Value | | | **$ 3,457,124,412** | **$ 3,115,725,556** | **$ 2,978,190,158** |
| Total Direct Tax Rate | | | **$0.5185** | **$0.6157** | **$0.6206** |

(1) Data Source:Walker County Appraisal District (Based on State Reporting)

(2) Data Source: TY 2018 Certified Values dated 07.25.17

| Less: Exemptions Real Property | Total Taxable Assessed Value | Direct Tax Rate | Value as a Percentage of Actual Value |
|---|---|---|---|
| 751,063,719 | 1,983,945,023 | 0.5450 | 72.54% |
| 852,752,876 | 2,139,222,064 | 0.5450 | 71.50% |
| 903,321,290 | 2,210,475,821 | 0.5770 | 70.99% |
| 878,965,625 | 2,264,589,364 | 0.5793 | 72.04% |
| 955,191,070 | 2,439,189,402 | 0.5536 | 71.86% |
| 984,974,372 | 2,469,125,168 | 0.6355 | 71.48% |
| 1,204,347,015 | 2,569,702,635 | 0.6778 | 68.09% |
| 1,208,379,124 | 2,697,158,708 | 0.6589 | 69.06% |
| 1,427,555,660 | 2,978,190,158 | 0.6206 | 67.60% |
| 1,425,658,402 | 3,115,725,556 | 0.6157 | 68.61% |
| 1,491,880,665 | 3,457,124,412 | 0.5185 | 69.85% |

| FY 2015 | FY 2014 | FY 2013 | FY 2012 | FY 2011 | FY 2010 | FY 2009 |
|---|---|---|---|---|---|---|
| $ 1,214,424,490 | $ 1,171,963,250 | $1,119,049,757 | $1,096,500,415 | $ 1,019,194,065 | $ 1,001,871,339 | $ 977,153,378 |
| 243,410,560 | 240,178,120 | 255,472,510 | 233,875,970 | 212,421,879 | 211,171,040 | 178,853,610 |
| 84,045,429 | 81,439,934 | 81,767,312 | 93,750,505 | 90,377,875 | 89,540,840 | 90,455,940 |
| 1,116,282,909 | 1,108,156,711 | 911,121,052 | 874,865,866 | 800,701,069 | 798,546,287 | 791,261,545 |
| 15,206,290 | 11,979,881 | 65,901,900 | 88,151,283 | 51,886,549 | 52,847,729 | 57,630,844 |
| 415,792,778 | 377,940,875 | 311,709,173 | 304,499,853 | 299,170,151 | 292,208,361 | 280,598,771 |
| 340,586,809 | 323,489,681 | 280,310,140 | 263,245,850 | 258,115,930 | 252,701,530 | 240,566,988 |
| 24,033,940 | 23,838,600 | 18,758,400 | 18,192,520 | 18,764,790 | 15,585,940 | 13,440,310 |
| 10,520,067 | 4,663,359 | 4,582,581 | 6,033,800 | 7,186,881 | 9,409,435 | 10,823,964 |
| 275,360 | 275,360 | 276,680 | 280,680 | 280,680 | 284,060 | 284,060 |
| 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 1,686,520 | 1,531,050 | 1,328,950 | 1,483,120 | 1,424,250 | 1,434,290 | 1,402,330 |
| 41,235,270 | 38,883,940 | 39,602,830 | 53,687,160 | 33,991,630 | 32,425,920 | 31,723,310 |
| 10,158,600 | 11,128,710 | 12,680,250 | 16,647,590 | 16,696,730 | 18,138,180 | 19,376,840 |
| 18,452,040 | 16,640,630 | 14,891,740 | 13,876,060 | 12,053,960 | 11,209,160 | 10,442,880 |
| 34,937,800 | 26,260,590 | 26,112,300 | 25,696,480 | 19,739,420 | 15,325,720 | 15,902,070 |
| 5,750,570 | 5,659,900 | 5,910,520 | 3,049,230 | 3,108,650 | 2,969,980 | 2,885,300 |
| 31,800 | 31,800 | 31,800 | 31,800 | 31,800 | 31,800 | 31,800 |
| 123,936,440 | 118,823,670 | 113,080,610 | 113,485,550 | 193,157,700 | 232,557,780 | 118,728,270 |
| 148,850,040 | 153,479,910 | 132,878,470 | 126,233,030 | 44,107,500 | 11,132,160 | 82,799,150 |
| 42,782,260 | 44,088,289 | 46,904,675 | 49,752,480 | 52,040,250 | 52,533,620 | 52,884,250 |
| - | - | 15,110 | 9,710 | 9,710 | | 10,000 |
| 1,953,840 | 2,665,130 | 1,817,150 | 2,261,020 | 2,153,860 | 2,467,100 | 4,061,980 |
| 11,180,020 | 10,926,260 | 9,891,630 | 8,766,500 | 6,935,660 | 9,400,840 | 10,653,350 |
| **$ 3,905,537,832** | **$ 3,774,049,650** | **$3,454,099,540** | **$3,394,380,472** | **$ 3,143,554,989** | **$ 3,113,797,111** | **$ 2,991,974,940** |
| (1,072,732,022) | (1,061,987,752) | (864,873,036) | (829,788,729) | (753,891,998) | (775,445,300) | (744,534,217) |
| (6,118,846) | (4,844,955) | (3,921,326) | (11,967,776) | (7,534,476) | (15,567,539) | (26,567,273) |
| (66,620,346) | (61,884,961) | (59,008,162) | (56,299,468) | (54,192,145) | (46,170,943) | (45,423,831) |
| (62,907,910) | (75,629,347) | (57,171,848) | (57,135,097) | (63,347,006) | (66,137,508) | (36,227,555) |
| $ (1,208,379,124) | $ (1,204,347,015) | $ (984,974,372) | $ (955,191,070) | $ (878,965,625) | $ (903,321,290) | $ (852,752,876) |
| **$ 2,697,158,708** | **$ 2,569,702,635** | **$2,469,125,168** | **$2,439,189,402** | **$ 2,264,589,364** | **$ 2,210,475,821** | **$ 2,139,222,064** |
| **$0.6589** | **$0.6778** | **$0.6355** | **$0.5536** | **$0.5793** | **$0.5770** | **$0.5450** |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Principal Property Taxpayers

| Taxpayer | Tax Year 2016 Taxable Assessed Value | Tax Year 2016 Percentage of Total Taxable Assessed Value |
|---|---|---|
| Entergy Texas Inc | $ 39,055,390 | 1.25% |
| PEP-SHSU LLC | 23,642,470 | 0.76% |
| C150 1300 Smither Drive LLC | 20,490,270 | 0.66% |
| American Campus Community | 19,154,190 | 0.61% |
| Weatherford US LP | 19,042,602 | 0.61% |
| Union Pacific Railroad Co | 18,119,930 | 0.58% |
| Wal-Mart Stores Texas LLC 0285-1-14206 | 17,338,580 | 0.56% |
| Hyponex Corporation | 16,568,912 | 0.53% |
| Vesper Forum LLC | 16,340,040 | 0.52% |
| UFP New Waverly LLC | 15,388,039 | 0.49% |

| Taxpayer | Tax Year 2007 Taxable Assessed Value | Tax Year 2007 Percentage of Total Taxable Assessed Value |
|---|---|---|
| Entergy Gulf States, Inc. | $ 22,715,530 | 1.16% |
| Southwestern Bell Telephone | 19,641,490 | 1.00% |
| Weatherford Completion & Oilfield Services | 14,833,094 | 0.75% |
| Wal-Mart Stores Texas LP #01-0285 | 16,052,050 | 0.82% |
| Huntsville Place LP | 13,430,650 | 0.68% |
| SCI Gateway at Huntsville Fund etal | 12,638,450 | 0.64% |
| Universal Forest Products | 11,819,788 | 0.60% |
| Samuel C. Dominey | 11,231,690 | 0.57% |
| Arbors of Huntsville | 10,032,160 | 0.51% |
| University House Sam Houston Phase II LP | 8,357,600 | 0.43% |

Source: Walker County Appraisal District

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Property Tax Levies and Collections
Ten Fiscal Years
Eight years actual, one estimated, one budgeted

| Fiscal Year Ended September 30 | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2009 | $ 11,463,445 | $ 11,025,712 | 96.2% | 292,119 | $11,317,831 | 98.7% |
| 2010 | $ 12,424,610 | $ 12,058,566 | 97.1% | 282,431 | $12,340,997 | 99.3% |
| 2011 | $ 12,780,350 | $ 12,258,890 | 95.9% | 244,893 | $12,503,783 | 97.8% |
| 2012 | $ 13,150,958 | $ 12,453,061 | 94.7% | 240,697 | $12,693,758 | 96.5% |
| 2013 | $ 15,064,354 | $ 14,497,257 | 96.2% | 283,422 | $14,780,679 | 98.1% |
| 2014 | $ 16,604,466 | $ 16,158,039 | 97.3% | 329,101 | $16,487,140 | 99.3% |
| 2015 | $ 17,089,010 | $ 16,628,914 | 97.3% | 317,282 | $16,946,196 | 99.2% |
| 2016 | $ 17,734,826 | $ 17,217,742 | 97.1% | 326,597 | $17,544,339 | 98.9% |
| 2017 | $ 18,399,930 | $ 17,479,934 | 95.0% | 308500 | $17,788,434 | 96.7% |
| 2018 | $ 19,249,734 | $ 18,287,247 | 95.0% | 325000 | $18,612,247 | 96.7% |

(1) Original Tax Levy

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Ratios of General Bonded Debt Outstanding

Ten Fiscal Years

| Fiscal Year | General Obligations Bonds | Capital Leases | Total | Less: Amounts Available in Debt Service Fund | Total | Percentage of Estimated Actual Taxable Value of Property | Per Capita | Percentage Personal Income |
|---|---|---|---|---|---|---|---|---|
| 2009 | $ 1,671,056 | $ - | $ 1,671,056 | $ 401,510 | $ 1,269,546 | 0.06% | 19.61 | n/a |
| 2010 | $ 1,259,808 | $ - | $ 1,259,808 | $ 427,477 | $ 832,331 | 0.04% | 12.27 | n/a |
| 2011 | $ 628,135 | $ - | $ 628,135 | $ 473,262 | $ 154,873 | 0.01% | 2.28 | n/a |
| 2012 | $20,000,000 | $ - | $20,000,000 | $ 32,807 | $19,967,193 | 0.82% | 293.26 | n/a |
| 2013 | $19,315,000 | $ - | $19,315,000 | $ 141,977 | $19,173,023 | 0.78% | 280.27 | n/a |
| 2014 | $18,515,000 | $ - | $18,515,000 | $ 176,508 | $18,338,492 | 0.71% | 266.48 | n/a |
| 2015 | $17,700,000 | $ - | $17,700,000 | $ 159,259 | $17,540,741 | 0.65% | 251.34 | n/a |
| 2016 | $16,870,000 | $ - | $16,870,000 | $ 180,420 | $16,689,580 | 0.56% | 236.07 | n/a |
| 2017 | $16,025,000 | $ - | $16,025,000 | $ 183,152 | $15,841,848 | 0.51% | 221.61 | n/a |
| 2018 | $15,160,000 | $ - | $15,160,000 | $ - | $15,160,000 | 0.44% | n/a | n/a |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Direct and Overlapping Govenrmental Activities Debt

| Governmental Unit | (1) Debt Outstanding | (2) Estimated Percentage Applicable | Estimated Share of Overlapping Debt |
|---|---|---|---|
| Huntsville I.S.D. | $ 27,868,676 | 100% | $ 27,868,676 |
| New Waverly I.S.D. | 6,773,687 | 100% | 6,773,687 |
| City of Huntsville | 24,515,000 | 100% | 24,515,000 |
| City of New Waverly | 100,000 | 100% | 100,000 |
| City of Riverside | - | 100% | - |
| Subtotal Overlapping Debt | | | $ 59,257,363 |
| Walker County direct debt | | | $ 16,025,000 |
| Total direct and overlapping debt | | | $ 75,282,363 |

(1) Debt Outstanding provided by the Taxing Jurisdiction

(2) All entities listed above are within the boundaries of Walker County. Thus, 100% of the debt of these governmental units is included in the estimated share of overlapping debt calculation.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the debt of these entities that is borne by the residents and businesses of Walker County. This process recognizes that, when considering the government's ability to issue debt and repay long term debt, the entire debt cost borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Legal Debt Margin Information
Ten Fiscal Years

| | 2018 | 2017 | 2016 |
|---|---|---|---|
| Debt limit (Based on 25% of Value Real Property) | $1,119,164,772 | $ 1,025,496,319 | $ 981,876,643 |
| Total net debt applicable to limit | 15,160,000 | 15,841,848 | 16,689,580 |
| Legal debt margin | $1,104,004,772 | $ 1,009,654,471 | $ 965,187,063 |
| Total net debt applicable to the limit as a percentage of debt limit | 1.35% | 1.54% | 1.70% |

**Legal Debt Margin Calculation for Fiscal Year 2018**
**At Fiscal Year End**

| | |
|---|---|
| Assessed value | $3,457,124,412 |
| Add back: exempt real property | 1,491,880,665 |
| Total assessed value | $4,949,005,077 |
| Total Assessed Value of Real Property | 4,476,659,088 |
| Debt limit (25% of total assessed real property value) | $1,119,164,772 |
| Debt applicable to limit: | |
| General obligation debt | $ 15,160,000 |
| Less: Amount set aside for repayment of general obligation debt | - |
| Total net debt applicable to limit | $ 15,160,000 |
| Legal debt margin | $1,104,004,772 |

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|
| $ 863,445,801 | $ 834,746,763 | $ 761,047,122 | $ 743,270,566 | $ 687,658,077 | $ 678,618,267 | $ 657,490,347 |
| 17,540,741 | 19,173,023 | 19,173,023 | 19,967,193 | 154,873 | 832,331 | 1,269,546 |
| $ 845,905,060 | $ 815,573,740 | $ 741,874,099 | $ 223,951,747 | $ 226,304,063 | $ 220,215,251 | $ 212,652,660 |
| 2.03% | 2.30% | 2.52% | 8.19% | 0.07% | 0.38% | 0.59% |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Demographic and Economic Statistics
Ten Fiscal Years

| Fiscal Year | (1) Population | Personal Income (amounts expressed in thousands) | Per Capita Personal Income | Median Age | School Enrollment | Unemployment Rate |
|---|---|---|---|---|---|---|
| 2008 | 64,239 | $ 1,367,000 | $ 21,385 | n/a | 6,572 | 5.8% |
| 2009 | 64,739 | $ 1,547,453 | $ 23,130 | n/a | 7,186 | 7.8% |
| 2010 | 67,861 | $ 1,569,000 | $ 23,503 | n/a | 7,191 | 7.2% |
| 2011 | 67,861 | $ 1,722,000 | $ 25,267 | n/a | 7,127 | 8.7% |
| 2012 | 68,087 | $ 1,796,000 | $ 26,297 | n/a | 7,270 | 6.5% |
| 2013 | 68,408 | $ 1,886,000 | $ 27,543 | n/a | 7,281 | 6.6% |
| 2014 | 68,817 | $ 1,931,000 | $ 28,055 | n/a | 6,898 | 5.1% |
| 2015 | 69,789 | $ 1,781,973 | $ 25,534 | n/a | 7,880 | 5.0% |
| 2016 | 70,699 | $ 1,843,000 | $ 26,061 | n/a | 7,369 | 5.8% |
| 2017 | 71,484 | $ 1,843,000 | $ 26,061 | n/a | 6,833 | 5.3% |

Note 1. Based on information available from United States Census Bureau available at www.census.gov/quickfacts for Walker County
Note 2. Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at www.bea.gov/regional/bearfacts for Walker County.
Total personal income and per capita income is as of December 31, 2015

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Principal Employers

Current Year and Ten Years Ago

| | 2016 | | |
|---|---|---|---|
| Employer | Employees | Rank | Percentage of Total County Employment |
| Texas Department of Criminal Justice | 6823 | 1 | 30.90% |
| Sam Houston State University | 3817 | 2 | 17.29% |
| Huntsville Independent School District | 878 | 3 | 3.98% |
| Huntsville Memorial Hospital | 533 | 4 | 2.41% |
| Wal-Mart | 485 | 5 | 2.20% |
| Walker County | 296 | 6 | 1.34% |
| City of Huntsville | 270 | 6 | 1.22% |
| Gulf Coast Trade Center | 186 | 8 | 0.84% |
| New Waverly ISD | 170 | 9 | 0.77% |
| Region VI Education Service Center | 136 | 10 | 0.62% |

| | 2006 | | |
|---|---|---|---|
| Employer | Employees | Rank | Percentage of Total County Employment |
| Texas Department of Criminal Justice | 6096 | 1 | 24.80% |
| Sam Houston State University | 2862 | 2 | 11.65% |
| Huntsville Independent School District | 965 | 3 | 3.93% |
| Huntsville Memorial Hospital | 511 | 4 | 2.08% |
| Wal-Mart | 485 | 5 | 1.97% |
| Region VI Education Service Center | 389 | 6 | 1.58% |
| Walker County | 365 | 7 | 1.49% |
| City of Huntsville | 321 | 8 | 1.31% |
| Gulf Coast Trade Center | 200 | 9 | 0.81% |
| Weatherford Completion Center | 160 | 10 | 0.65% |

Note: Total employees in Walker County in September 2016 was 22,156.
Major Employer information is based on most current information available from the Huntsville Walker County Chamber of Commerce

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018

Full-Time Equivalent County Government Employees by Function

Ten Fiscal Years

| Function | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|---|---|---|---|
| Operating | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| Employees | 30.5 | 30.5 | 30 | 29 | 27 | 26 | 25.5 | 15.5 | 15.5 | 13.5 |
| Judicial | | | | | | | | | | |
| Elected | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 9 | 9 | 9 |
| Employees | 46.5 | 45.5 | 46 | 45.5 | 44.5 | 43 | 43 | 42 | 41 | 40 |
| Financial | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Appointed | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Employees | 23 | 23 | 21.5 | 21.5 | 21 | 21 | 21 | 30 | 31 | 31 |
| Public Safety | | | | | | | | | | |
| Elected | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Employees-Certified | 39 | 36 | 33 | 33 | 31 | 30.5 | 30 | 35.5 | 35.5 | 35.5 |
| Employees-Non-Certified | 7.5 | 7.5 | 7.5 | 7.5 | 8.5 | 8.5 | 8 | 34.5 | 34.5 | 34.5 |
| Employee-Certified/Noncertified Employees - EMS | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 33 | 33 | 32 |
| Corrections and Rehabilitation | | | | | | | | | | |
| Employees-Certified | 39 | 39 | 39 | 40.5 | 40.5 | 33.5 | 33.5 | 0 | 0 | 0 |
| Employees-Non-Certified | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 0 | 0 | 0 |
| Health and Welfare | | | | | | | | | | |
| Employees | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 6.5 | 6.5 | 10.5 | 10.5 | 10 |
| Culture and Education | | | | | | | | | | |
| Employees | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 |
| Public Transportation | | | | | | | | | | |
| Elected | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Employees | 34.5 | 34.5 | 34.5 | 34.5 | 34 | 34 | 33.5 | 32.5 | 32.5 | 31 |
| Legislatively Designated | | | | | | | | | | |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1.5 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 2 |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 3 |
| **Total County Employees** | **296.5** | **292.5** | **288** | **288** | **283** | **272** | **270** | **263.5** | **262.5** | **258** |
| Grants/State Allocations | | | | | | | | | | |
| Grants | | | | | | | | | | |
| Juvenile Probation | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Adult Probation | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 32 |
| SPU Criminal Prosection | | | | | | | | | | |
| State Allocations | | | | | | | | | | |
| Civil | | | | | | | | | | |
| Juvenile | | | | | | | | | | |
| SPU Criminal/Civil/Juvenile | 44 | 44 | 44 | 45 | 45 | 45 | 45 | 45 | 48 | 51.4 |
| **Total Funded by Grants and State Allocations** | **79** | **79** | **79** | **80** | **80** | **80** | **80** | **80** | **83** | **89.4** |

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.
As per original budget

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Capital Asset Statistics by Function
Ten Fiscal Years

| Function | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|---|---|---|---|
| Public Safety | | | | | | | | | | |
| Sheriff Office | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol Units | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 34 | 33 |
| Jail | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of beds | 268 | 268 | 268 | 268 | 268 | 162 | 162 | 162 | 162 | 162 |
| Road & Bridge | | | | | | | | | | |
| Miles of roads | 535.84 | 539.72 | 539.72 | 537 | 537 | 537 | 537 | 537 | 552 | 531 |
| Courts | | | | | | | | | | |
| District Courts | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| County Court at Law | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| JP Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

# WALKER COUNTY

Adopted Budget Fiscal Year 2017-2018
Operating Indicators by Function
Ten Fiscal Years

| Function | 2018 | 2017 | 2016 |
|---|---|---|---|
| Sheriff Office/Constables | | | |
| Papers Served | 1,591 | 1,591 | 1,942 |
| Jail | | | |
| Bookings at Jail | 3,727 | 3,727 | 3,671 |
| Average Daily Jail Population | 160 | 160 | 171 |
| Highest Daily Jail Population | 189 | 189 | 228 |
| Health and Welfare | | | |
| Permits Issued | 1,004 | 1,004 | 1,164 |
| Judicial/Courts | | | |
| Number of indigent cases | 1,383 | 1,383 | 1,219 |
| Cases filed District Courts-Civil | 553 | 553 | 521 |
| Cases filed District Courts-Criminal | 380 | 380 | 443 |
| Cases filed-Family | 514 | 514 | 595 |
| Cases disposed -County Court at Law | 989 | 989 | 935 |
| Cases filed in Court at Law-Criminal | 888 | 888 | 796 |
| Cases filed County Court at Law-Civil | 259 | 259 | 225 |
| Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors | 6,688 | 6,688 | 7,747 |
| Cases filed in JP Courts - Civil | 804 | 804 | 819 |
| Cases Disposed of - JP Courts | 6,618 | 6,618 | 7,806 |
| County Clerk | | | |
| Documents recorded | 8,495 | 8,495 | 10,296 |
| Adult Probation | | | |
| Offenders Supervised | 3,419 | 3,419 | 3,293 |
| Juvenile Probation | | | |
| Juveniles Supervised | 77 | 77 | 61 |

(1) Amounts are Based off of 2017 Estimated
(2) Estimated

| 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|
| 1,975 | 1,647 | 1,853 | 1,712 | 1,773 | 2,003 | 1,933 |
| 3,806 | 3,015 | 3,918 | 4,238 | 4,456 | 4,089 | 4,086 |
| 154 | 147 | 146 | 151 | 151 | 143 | 136 |
| 179 | 196 | 176 | 173 | 175 | 176 | 153 |
| 1,020 | 861 | 405 | 897 | 899 | 860 | 250 |
| 1,127 | 1,092 | 1,277 | 1,330 | 1,239 | 1,361 | 1,462 |
| 499 | 587 | 491 | 461 | 493 | 533 | 550 |
| 628 | 466 | 377 | 556 | 654 | 621 | 615 |
| 533 | 559 | 534 | 625 | 868 | 819 | 748 |
| 1,107 | 1,337 | 1,403 | 1,508 | 1,696 | 1,833 | 2,073 |
| 944 | 893 | 1,198 | 1,583 | 1,555 | 1,605 | 1,864 |
| 284 | 282 | 343 | 487 | 478 | 547 | 601 |
| 8,276 | 9,172 | 10,899 | 9,099 | 12,682 | 11,732 | 11,786 |
| 801 | 714 | 658 | 718 | 587 | 677 | 657 |
| 8,084 | 8,864 | 9,939 | 8,794 | 12,805 | 13,060 | 12,603 |
| 9,160 | 10,172 | 10,079 | 9,503 | 9,036 | 8,400 | 8,441 |
| 3,258 | 3,400 | 3,476 | 3,415 | 3,388 | 3,395 | 2,409 |
| 67 | 63 | 81 | 90 | 109 | 109 | 111 |

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# Walker County

Adopted Budget Fiscal Year 2017-2018
Glossary of Terms

Account: Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

Accounting System: The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual: The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

Accrual Basis of Accounting: The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

Adopted Budget: The budget amounts as originally approved by the Walker County Commissioners' Court.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property in proportion to the value of the property according to the property's valuation set by the Appraisal District and the tax rate set by the County. *Ad valorem* is a Latin term meaning "according to value."

Allocation: A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

Amended Budget: A budget that includes changes to the adopted budget that has been approved by the Commissioners' Court.

Appropriation: An appropriation is a legal authorization to incur obligations and to make expenditures for specific purposes

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: Property owned by the County that has monetary value.

Audit: An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Walker County contracts for an audit to be performed each year.

Authorized Positions: All positions authorized by the Commissioners Court for each office and department. This includes both full time and part time positions.

Available Fund Balance: The cash remaining from the prior year, which is available for appropriation and expenditure in the current year.

Balanced Budget: According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

Base Budget: Ongoing expense for personnel and maintenance and operations required to maintain service levels previously authorized by the Commissioners Court. In Walker County the budget less one-time appropriations (such as capital items or equipment purchases) is referred to as the base budget.

Bond: Bonds are used as long term debt instruments to pay for capital expenditures. A bond is a debt investment, with which the investor loans money to an entity (the County) with written promise to pay a specified sum of money (principal) at a specific future date (maturity data), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit worthiness of a government as evaluated by independent agencies.

Budget (Operating): A comprehensive financial plan of operations, which attempts to allocate limited revenues among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the County and its offices and departments operate.

Budget Amendment: A budget amendment changes the authorized level of funding for an organization or line item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by and equal amount. Amendments are made only with Commissioners' Court Approval.

Budget Calendar: The schedule of key or target dates, which the County follows in the preparation and adoption of the budget.

Budget Categories: The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In the Walker County budget, the categories are:

- Salaries/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Inter-Governmental Services/Contracts
- Transfers

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document: The instrument used by the Budget Officer to present a comprehensive financial program to Commissioners Court.

Budget Message: The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

Budgetary Trends: Revenues and expenditure growth trends based on past experience.

Capital Assets (Fixed Assets): Assets of significant value, which have a useful life of over one year, and by policy cost $5000 or more.

Capital: The expenditure group used to fund capital outlay purchases such as furniture, computers, vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the County.

Capital Expenditures: The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges. A capital expenditure is incurred the expense adds value to an existing fixed asset with a useful life extending beyond the taxable year.

Capital Improvements Program (CIP): The comprehensive presentation of capital project expenditure estimates, finding requirements, capital budget requests, and program data for the construction of public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Capital Outlays: Expenditures for the acquisition of fixed assets, which have a value of $5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities construction, and the initial furnishings and equipment required to make facility operational.

Capital Project Fund: One or more funds used to account for the financial resources designated for major capital acquisitions and construction of major capital improvements, and/or acquisition of major equipment. Separate funds are required for each capital project per GAAP.

Carry Forward Balance: The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

Cash Management: The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

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

Chapter 59 Forfeiture: Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

Compensation: Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Cost of Living Adjustment (COLA): An "across the board" increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the Commissioners Court.

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

Debt Limit: The statutory or constitutional maximum debt that the County can legally incur.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

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

Department: A major administrative division of the County, which indicates overall management responsibility for the operation of a group of related functions, such as sheriff or county clerk. In county government, most department heads are elected.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset, which is charged as an expense during a particular accounting period.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Benefits: For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments that are reserved in specified appropriations. The commitment of appropriated funds to purchase an item or service. Encumbrances cease to exist when paid or when an actual liability is established. Encumbrances lapse at fiscal year-end.

Enterprise Fund: Account used to properly record activities which provide primarily to the public on a charge basis.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Salary/Other Pay/Benefits category group includes salaries, social security and Medicare, retirement, group health insurance, worker's comp insurance and unemployment. An office or department can over run an individual line item as long as the expenditure group remains within the budget.

Expenditures: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditures by Function:

General Government – Activities associated with the general operations of the county including the oversight, operating systems, records management, elections, and county facility maintenance. Examples include County Judge, Commissioners Court, County Clerk, and Information Technology.

Financial Administration – Activities associated with finances, collections/compliance, purchasing, human resources, and vehicle registrations. Examples include County Auditor, County Treasurer, Purchasing, and Vehicle Registration.

Judicial – Activities associated with providing judicial court services. Examples include County Court at Law, District Clerk, Justice Courts, District Courts, Criminal District Attorney, and Juvenile Probation.

Public Safety – Activities associated with the protection of persons and property, emergency operations, and serving judicial documents. Examples include Sheriff's Office, Courthouse Security, Emergency Operations, and Constables.

Corrections and Supervision – Activities associated with providing incarceration services and probation services. Examples include Jail Operations and Adult Probation.

Health and Welfare – Activities associated with providing welfare related services and litter control. Also includes activities for active senior adults, and health services for children. Examples include Veteran Services, CPS, and contracts including the Senior Center, Boys and Girls Club, YMCA etc.

Education and Culture – Activities associated with providing education in areas of agriculture, adult life skills, and history of the County. Other activities include providing limited-resource families with knowledge, skills and behaviors to maximize their quality of life. Examples include Agriculture Extension and Historical Commission.

Roads, Bridges, and Transportation – Activities associated with providing a road and bridge system to the county. Examples include Road and Bridge.

Debt Service – Activities associated with the repayment of principal and interest on debt. Examples include debt service payments.

Capital Outlay – Activities associated with the acquisition of fixed assets, which have a value of $5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Unclassified – Activities associated with multiple functional areas or not associated to a functional area. Examples include General Fund Transfers Out.

Fee (Fees of Office): Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fiduciary: A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

Fiduciary Fund: Contain resources held by a government but belonging to individuals or other entities other than the government, such as a trust fund.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

Fiscal Year (FY): The time period designated by the County signifying the beginning and the ending periods for recording financial transactions. Walker County has designated October 1 to September 30 as its fiscal year.

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

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, judicial)

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: An excess of an entity's revenues over expenditures and encumbrances over a period of time.

GASB 34: Statement 34, issued in June 1999 by the Governmental Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB 34 was developed to make annual reports more comprehensive and easier to read.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. General Fund revenues include property taxes, charges of services, fines and forfeitures, inter-governmental revenue and other miscellaneous types of revenue. The General Fund includes most of the basic operating services, such as the Sheriff's Office, Jail, Judicial System, Information Technology, Constables, and Justices of the Peace.

General Obligation Bond: General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the County pledges its full faith and credit to the repayment of the issued bonds.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

Governmental Fund: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government wide financial statements.

Grant: A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

Homestead: A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

Homestead Exemption: Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at $50,000, and you qualify for a $15,000 exemption, you will pay taxes on the home as if was worth only $35,000.

Incremental Funding: The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

Indigent Population: All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interest and Sinking Rate (I&S): The amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Grant: A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

Internal Service Fund: Funds utilized to account for the financing of goods and services provided by one department or office to other departments or offices within a government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Line Item: A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

Long Term Debt: Debt with maturity of more than one year after the date of issuance.

Longevity: A benefit provided to reward employees for continued and uninterrupted employment with the County. The benefit is awarded after completing 5 or more years of full-time service and maxes out after 20 years of service.

Operations: The expenditure group that includes all payments for commodities and low value assets. Examples of line items in this group include office supplies, small tools, software, and uniforms.

Major Fund: Funds used to account for the governments' financial activities. In a budget document, a fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than ten (10) percent of revenues or expenditures of the appropriated budget. This definition differs from GAAP external reporting purposes, where in the comprehensive annual financial report (CAFR) major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten (10) percent of corresponding totals for all governmental or enterprise funds and at least five (5) percent of the aggregate amount for the same item.

Maturities: The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed.

Mission: The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: "to provide safe, reliable, and cost-efficient public transportation to the residents of the county."

Modified Accrual Basis Accounting: This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements are shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay as you go" capital projects.

Per Capita Debt: The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

Personnel Costs: Expenditures made for salaries, wages, and benefits payable to county employees.

Policy: A course of action designed to set parameters for decisions and actions.

Principal: The face value of a bond, payable on stated dates of maturity.

Proprietary Fund: Fund that is used to report activities financed primarily by revenues generated by the activities themselves, and thus referred to as business-like activities of the county.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve: An account used to indicate that parts of a fund's assets are reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

ROW: Right of Way

Special Revenue Funds: The funds used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Supplemental Requests: Requests submitted by departments during the budget preparation period to change the level of service. Generally, these requests are for additional resources including personnel.

Tax Rate: The amount of tax levied for each $100 of assessed valuation.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

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