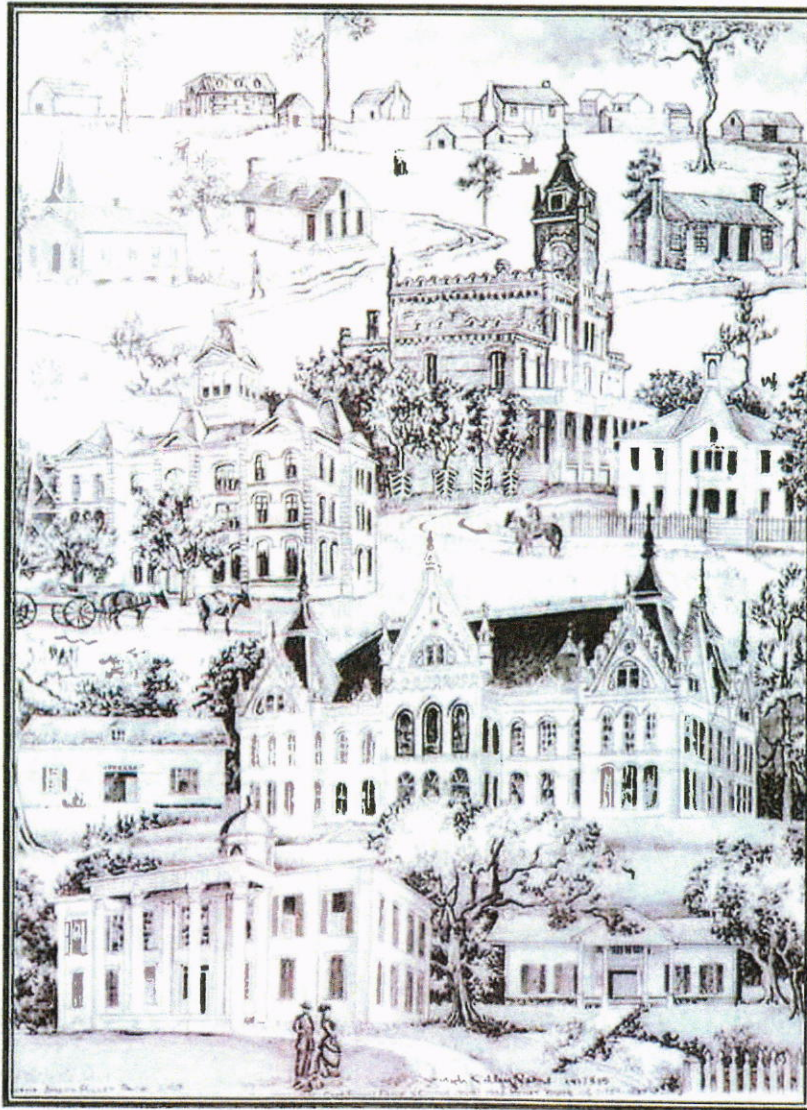


WALKER COUNTY, TEXAS



Proposed Budget
Fiscal Year 2018-2019
Filed July 31, 2018

FILED FOR RECORD
At 5:37 o'clock PM

JUL 31 2018

KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS
By K. French Deputy

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WALKER COUNTY

FILED BUDGET

October 1, 2018 – September 30, 2019

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

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Walker County, Texas

Walker County Proposed Budget

October 1, 2018 thru September 30, 2019

At a 100% collection rate based on original levies

This budget will raise more revenue from property taxes than last year's budget by an amount of \$698,346 which is a 3.63% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$627,104.

The record vote of each member of the commissioner's court voting on the adoption of this budget is as follows: (will be added after vote is taken on _____)

County Judge Danny Pierce

Commissioner Precinct 1 – Danny Kuykendall

Commissioner Precinct 2 - Ronnie White

Commissioner Precinct 3 – Bill Dauge, Jr.

Commissioner Precinct 4 – Jimmy D. Henry

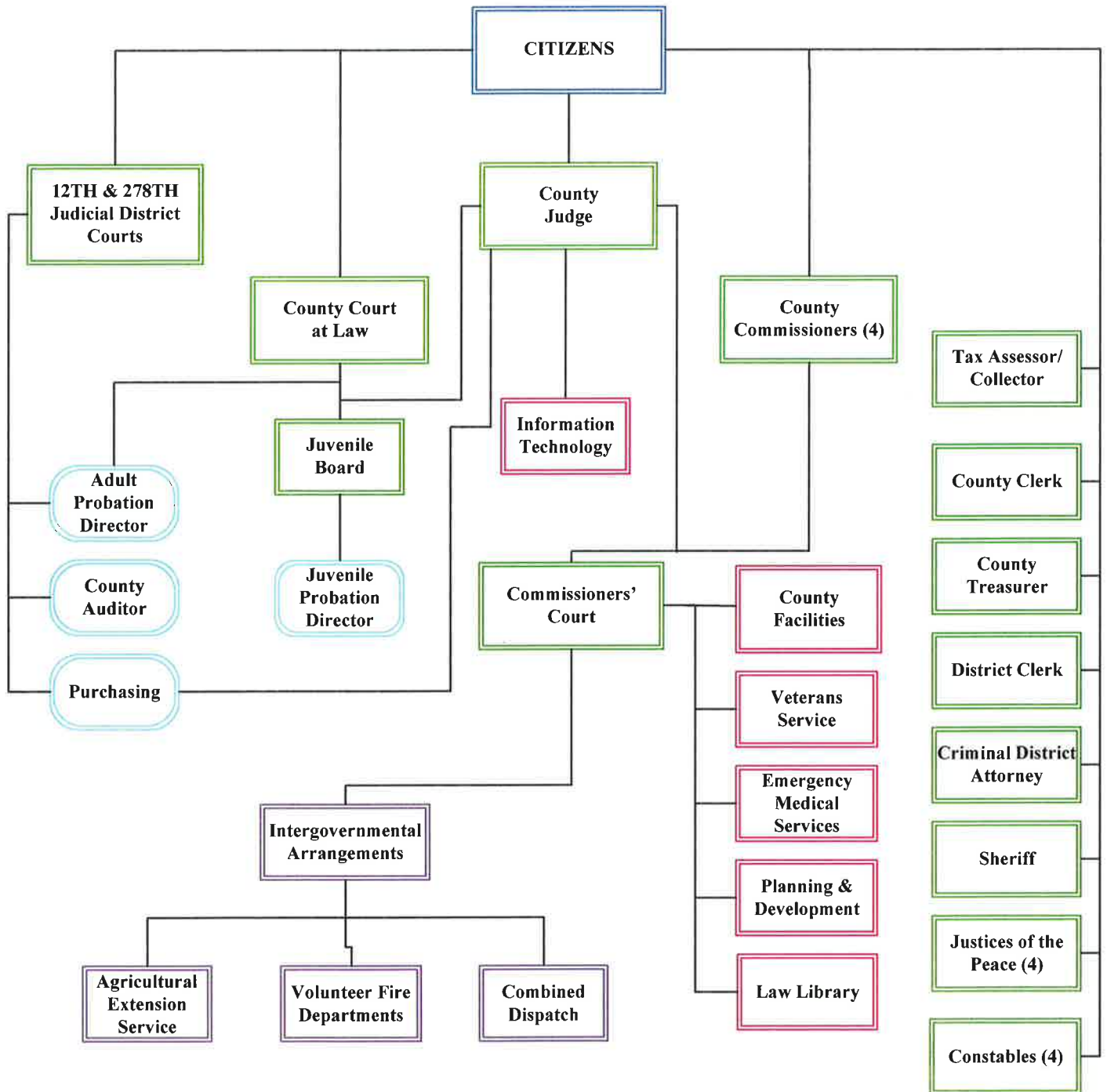
The county property tax rate for the preceding fiscal year (FY 17-18) was \$0.5815 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.5494 per \$100 taxable assessed valuation. The calculated effective tax rate is \$0.5494. The calculated effective maintenance and operations tax rate is \$0.5123 and the calculated debt rate is \$0.0371

The total debt obligation of the county is \$ 15,160,000.

The wording of this notice is as required by Local Government Code Subtitle B. County Finances, Chapter 111. County Budget, Section 111.003 and as amended by S.B. 656.

Walker County, Texas Organization





Walker County Principal Officials

Commissioner's Court

| <u>Name</u> | <u>Office</u> |
|----------------------|--------------------------|
| 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

| <u>Name</u> | <u>Office</u> |
|----------------|--|
| Donald Kraemer | Judge, 12 th Judicial District Court |
| Hal Ridley | Judge, 278 th 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

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

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Walker County
Proposed Budget Fiscal Year 2018-2019
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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 discussed and agreed upon by the Commissioners Court, the Walker County proposed budget for the 2018/2019 fiscal year is herein submitted. This budget will establish the proposed legal spending limits for 2018-2019. This proposed 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, is filing this budget with the County Clerk to present 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 are being submitted to the County Clerk.

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

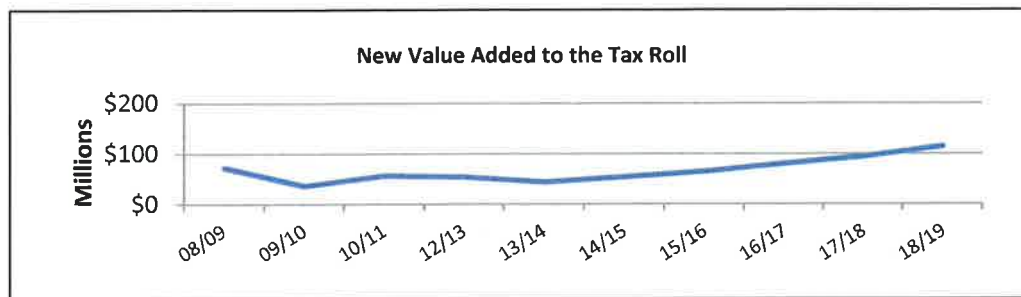
- ✓ to maintain a consistent level of quality service to the community
- ✓ to adopt a tax rate equal to the calculated effective tax rate
- ✓ to maintain the budgeted fund balance at no less than the minimum level set in budget policies of 16.67% with a preference for a higher percentage
- ✓ to fund on-going costs with revenues generated in the current year
- ✓ to continue to supplement the Road and Bridge Fund budget from one-time monies available and each year allocate a portion of the revenues from new growth in the tax levy
- ✓ to evaluate vehicle and equipment replacement criteria, developing a process based on maintenance costs, mileage, and usability of the asset for its intended purpose
- ✓ to continue to budget for major repairs and maintenance of the County's aging buildings
- ✓ to continue adequate funding of the future retiree health insurance

Commissioners Court met their goals with this proposed budget.

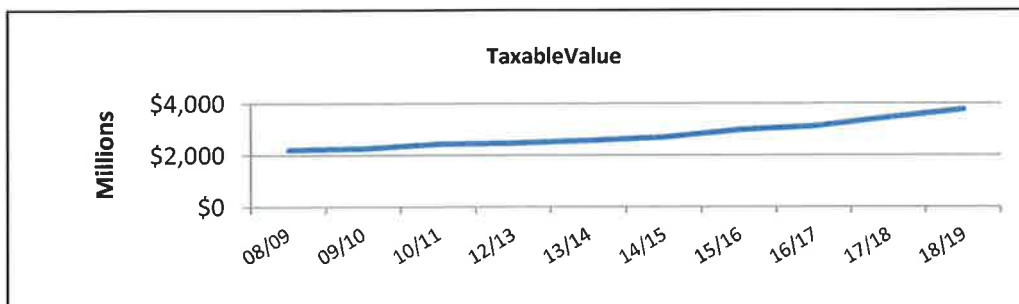
Significant items in this budget are:

- This budget is presented using the effective tax rate. The Commissioners Court presented tax rate of \$0.5494 per \$100 value as compared to \$0.5815 in FY 2017/2018. The separate components of the tax rate are: operating rate \$0.5123, and debt service of \$0.0371. The County has adopted the effective rate for the last five years.
- This tax rate, at 100% collection, will raise \$698,346 more revenue than last year, a 3.63% increase. Of this amount, \$627,104 is from new growth. The budgeted collection rate for FY 2018-2019 is 96% 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 2018 totaled \$114,143,506, 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 \$607,538,404 from \$588,722,052, an increase of 3%. The net gain in total taxable value of \$311.3 million is an approximate 9.0% 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:

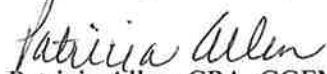
- addressing the need for increased law enforcement officials as identified by the Sheriff and Constables
 - addressing the need for funding dispatchers in an amount sufficient to attract and maintain employees as recommended by the Central Dispatch Board
 - aging facilities that are requiring major maintenance in addition to the routine maintenance needs
 - addressing a plan for establishing a set-aside for building replacement needs
 - addressing the budget increases required in the Road and Bridge Fund due to the increasing costs of Road and Bridge materials
- An employee pay raise of 3% across the board is included in the proposed budget. Walker County does not have a step system in place and budgets no step or merit increases. The County has given several percentage increases during the past several years and last year granted a \$500 across the board raise to employees. 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 \$88,000 was included in the proposed budget, 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, 2018, 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 23.55% 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, 2018 and 2019 with the adoption of the effective tax rate and proposed adoption of the effective tax rate in FY 2019. The total proposed expenditure budget for FY 18/19, that begins October 1, 2018 is \$36,695,071 compared to the original expenditure budget of \$35,119,502 for the FY 17/18 year, an increase of \$1,575,569. A summary of the changes in allocations is presented on page C-13 of this document.

Acknowledgements: My thanks to Judge Pierce and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Dauge, 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, CPA, CGFM County Auditor

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Budget Summary

| | Available Funds | Revenues | Expenditures | Available Funds |
|--|----------------------|----------------------|----------------------|---------------------|
| | 1-Oct | | | 30-Sep |
| Fiscal Year 2018-2019 Budget | | | | |
| *Including Projects Fund | | | | |
| 101 General Fund | \$ 7,694,107 | \$ 22,314,096 | \$ 24,288,784 | \$ 5,719,419 |
| 105 Projects Funds(\$1,278,898 Previously Allocated Remaining) | \$ - | 337,409 | 337,409 | - |
| 185 Healthy County Initiative | \$ 17,444 | 1,250 | 3,000 | 15,694 |
| 192 Debt Service Fund | \$ 163,765 | 1,209,803 | 1,373,568 | - |
| 220 Road & Bridge Fund | \$ 925,443 | 5,531,359 | 6,456,802 | - |
| 301 EMS Fund | \$ 862,190 | 3,189,022 | 3,546,704 | 504,508 |
| 511 County Records Management and Preservation Fund | \$ 3,285 | 19,015 | 22,300 | - |
| 512 County Courts RecordsPresevation (Digitize) | \$ 26,018 | 10,000 | 24,411 | 11,607 |
| 515 County Clerk Records Management and Preservation Fund | \$ 446,094 | 95,500 | 40,013 | 501,581 |
| 516 County Clerk Records Archive Account Fund | \$ 399,130 | 98,000 | 200,000 | 297,130 |
| 518 District Clerk Records Management and Preservation Fund | \$ 1,737 | 3,340 | 3,000 | 2,077 |
| 519 District Clerk Rider Fund | \$ 28,874 | 12,000 | 11,356 | 29,518 |
| 520 District Clerk Archive Fund | \$ 3,988 | 1,500 | 2,584 | 2,904 |
| 523 County Jury Fee Fund | \$ - | 5,000 | 5,000 | - |
| 525 Court Reporter Service Fund | \$ - | 14,000 | 14,000 | - |
| 526 County Law Library Fund | \$ 17,440 | 33,450 | 47,049 | 3,841 |
| 536 Courthouse Security Fund | \$ 6,714 | 61,294 | 68,008 | - |
| 537 Justice Courts Building Security Fund | \$ 29,787 | 5,508 | 10,000 | 25,295 |
| 550 Justice Court Technology Fund | \$ 51,567 | 22,605 | 24,701 | 49,471 |
| 551 County and District Court Technology Fund | \$ 3,302 | 1,700 | 5,000 | 2 |
| 560 Prosecutors Supplement Fund | \$ - | 22,500 | 22,500 | - |
| 561 Pretrial Intervention Fund | \$ 37,134 | 35,224 | 45,799 | 26,559 |
| 562 District Attorney Forfeiture Fund | \$ 147,155 | - | 24,000 | 123,155 |
| 563 Hot Check Fee Fund | \$ 1,275 | 5,000 | 5,000 | 1,275 |
| 574 Sheriff Forfeiture Fund | \$ 219,550 | - | 40,000 | 179,550 |
| 576 Inmate Medical Fund | \$ 31,680 | 2,050 | 10,000 | 23,730 |
| 577 DOJ Equitable Sharing Fund | \$ 348,620 | - | 50,000 | 298,620 |
| 583 Elections Equipment Fund | \$ - | 7,800 | 7,800 | - |
| 584 Elections Services Contract Fund | \$ 17,516 | - | 6,283 | 11,233 |
| 589 Tax Assessor Special Inventory Fund | \$ 19 | - | - | 19 |
| 701 Insurance Fund-Retiree Health | \$ 1,354,873 | 327,000 | - | 1,681,873 |
| Total | \$ 12,838,707 | \$ 33,365,425 | \$ 36,695,071 | \$ 9,509,061 |

Fiscal Year 2017-2018 Original Budget

| | | | | |
|--|----------------------|----------------------|----------------------|---------------------|
| *Including Projects Fund | | | | |
| 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 | \$ 1,477 | 3,340 | 3,340 | 1,477 |
| 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 | \$ 1,613 | 7,000 | 7,000 | 1,613 |
| 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 | \$ 10,760,845 | \$ 31,357,621 | \$ 35,119,502 | \$ 6,998,964 |



Budget Summary

Fiscal Year 2017-2018 Estimated

*Including Projects Fund

| | | | | | | | | |
|---|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 101 General Fund | \$ | 8,279,894 | \$ | 22,473,585 | \$ | 23,059,372 | \$ | 7,694,107 |
| 105 Projects Fund | \$ | 1,311,619 | | 293,351 | | 326,072 | | 1,278,898 |
| 185 Healthy County Initiative | \$ | 17,206 | | 1,238 | | 1,000 | | 17,444 |
| 192 Debt Service Fund | \$ | 180,333 | | 1,359,300 | | 1,375,868 | | 163,765 |
| 220 Road & Bridge Fund | \$ | 2,708,607 | | 5,412,476 | | 7,195,640 | | 925,443 |
| 301 EMS Fund | \$ | 1,155,638 | | 3,139,097 | | 3,432,545 | | 862,190 |
| 511 County Records Management and Preservation Fund | \$ | 5,746 | | 18,555 | | 21,016 | | 3,285 |
| 512 County Courts RecordsPresevation (Digitize) | \$ | 31,551 | | 11,378 | | 16,911 | | 26,018 |
| 515 County Clerk Records Management and Preservation Fund | \$ | 361,916 | | 102,200 | | 18,022 | | 446,094 |
| 516 County Clerk Records Archive Account Fund | \$ | 491,130 | | 108,000 | | 200,000 | | 399,130 |
| 518 District Clerk Records Management and Preservation Fund | \$ | 1,477 | | 3,600 | | 3,340 | | 1,737 |
| 519 District Clerk Rider Fund | \$ | 21,720 | | 12,000 | | 4,846 | | 28,874 |
| 520 District Clerk Archive Fund | \$ | 4,682 | | 1,900 | | 2,594 | | 3,988 |
| 523 County Jury Fee Fund | \$ | - | | 6,500 | | 6,500 | | - |
| 525 Court Reporter Service Fund | \$ | - | | 14,000 | | 14,000 | | - |
| 526 County Law Library Fund | \$ | 30,469 | | 34,000 | | 47,029 | | 17,440 |
| 536 Courthouse Security Fund | \$ | 14,247 | | 52,656 | | 60,189 | | 6,714 |
| 537 Justice Courts Building Security Fund | \$ | 33,887 | | 5,900 | | 10,000 | | 29,787 |
| 550 Justice Court Technology Fund | \$ | 53,218 | | 23,050 | | 24,701 | | 51,567 |
| 551 County and District Court Technology Fund | \$ | 7,590 | | 1,712 | | 6,000 | | 3,302 |
| 560 Prosecutors Supplement Fund | \$ | - | | 22,500 | | 22,500 | | - |
| 561 Pretrial Intervention Fund | \$ | - | | 49,662 | | 12,528 | | 37,134 |
| 562 District Attorney Forfeiture Fund | \$ | 163,855 | | 83,600 | | 100,300 | | 147,155 |
| 563 Hot Check Fee Fund | \$ | 1,613 | | 6,100 | | 6,438 | | 1,275 |
| 574 Sheriff Forfeiture Fund | \$ | 181,726 | | 57,924 | | 20,100 | | 219,550 |
| 576 Inmate Medical Fund | \$ | 29,420 | | 2,260 | | - | | 31,680 |
| 577 DOJ Equitable Sharing Fund | \$ | 342,825 | | 5,795 | | - | | 348,620 |
| 583 Elections Equipment Fund | \$ | 6,686 | | 7,811 | | 14,497 | | - |
| 584 Elections Services Contract Fund | \$ | 23,681 | | - | | 6,165 | | 17,516 |
| 589 Tax Assessor Special Inventory Fund | \$ | 19 | | - | | - | | 19 |
| 701 Insurance Fund-Retiree Health | \$ | - | | 1,354,873 | | - | | 1,354,873 |
| Total | \$ | 15,460,755 | \$ | 34,665,023 | \$ | 36,008,173 | \$ | 14,117,605 |

Fiscal Year 2016-2017 Actual

*Including Projects Fund

| | | | | | | | | |
|---|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 101 General Fund | \$ | 7,668,979 | \$ | 21,799,889 | \$ | 21,188,974 | \$ | 8,279,894 |
| 105 Projects Fund | \$ | 1,794,684 | | 235,733 | | 718,798 | | 1,311,619 |
| 185 Healthy County Initiative | \$ | 16,753 | | 1,589 | | 1,136 | | 17,206 |
| 192 Debt Service Fund | \$ | 180,421 | | 1,372,680 | | 1,372,768 | | 180,333 |
| 220 Road & Bridge Fund | \$ | 3,726,798 | | 6,271,123 | | 7,289,314 | | 2,708,607 |
| 301 EMS Fund | \$ | 1,279,654 | | 3,355,302 | | 3,479,318 | | 1,155,638 |
| 511 County Records Management and Preservation Fund | \$ | 11,056 | | 18,147 | | 23,457 | | 5,746 |
| 512 County Courts RecordsPresevation (Digitize) | \$ | 32,734 | | 11,494 | | 12,677 | | 31,551 |
| 515 County Clerk Records Management and Preservation Fund | \$ | 283,163 | | 97,933 | | 19,180 | | 361,916 |
| 516 County Clerk Records Archive Account Fund | \$ | 389,416 | | 101,714 | | - | | 491,130 |
| 518 District Clerk Records Management and Preservation Fund | \$ | 918 | | 3,555 | | 2,996 | | 1,477 |
| 519 District Clerk Rider Fund | \$ | 19,539 | | 12,103 | | 9,922 | | 21,720 |
| 520 District Clerk Archive Fund | \$ | 2,771 | | 1,911 | | - | | 4,682 |
| 523 County Jury Fee Fund | \$ | - | | 7,938 | | 7,938 | | - |
| 525 Court Reporter Service Fund | \$ | - | | 14,154 | | 14,154 | | - |
| 526 County Law Library Fund | \$ | 48,401 | | 33,098 | | 51,030 | | 30,469 |
| 536 Courthouse Security Fund | \$ | 40,151 | | 33,047 | | 58,951 | | 14,247 |
| 537 Justice Courts Building Security Fund | \$ | 28,582 | | 5,572 | | 267 | | 33,887 |
| 550 Justice Court Technology Fund | \$ | 32,985 | | 22,084 | | 1,851 | | 53,218 |
| 551 County and District Court Technology Fund | \$ | 7,271 | | 1,743 | | 1,424 | | 7,590 |
| 560 Prosecutors Supplement Fund | \$ | - | | 22,500 | | 22,500 | | - |
| 561 Pretrial Intervention Fund | \$ | - | | 38,262 | | 38,262 | | - |
| 562 District Attorney Forfeiture Fund | \$ | 150,243 | | 48,598 | | 34,986 | | 163,855 |
| 563 Hot Check Fee Fund | \$ | - | | 6,665 | | 5,052 | | 1,613 |
| 574 Sheriff Forfeiture Fund | \$ | 121,481 | | 129,670 | | 69,425 | | 181,726 |
| 576 Inmate Medical Fund | \$ | 27,402 | | 2,018 | | - | | 29,420 |
| 577 DOJ Equitable Sharing Fund | \$ | 325,678 | | 17,147 | | - | | 342,825 |
| 583 Elections Equipment Fund | \$ | 12,819 | | 13,987 | | 20,120 | | 6,686 |
| 584 Elections Services Contract Fund | \$ | 17,117 | | 8,790 | | 2,226 | | 23,681 |
| 589 Tax Assessor Special Inventory Fund | \$ | 19 | | - | | - | | 19 |
| Total | \$ | 13,749,552 | \$ | 33,688,446 | \$ | 34,446,726 | \$ | 15,460,755 |

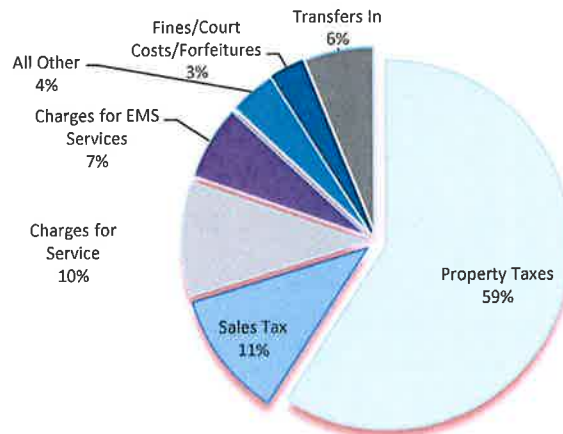
Budget Summary



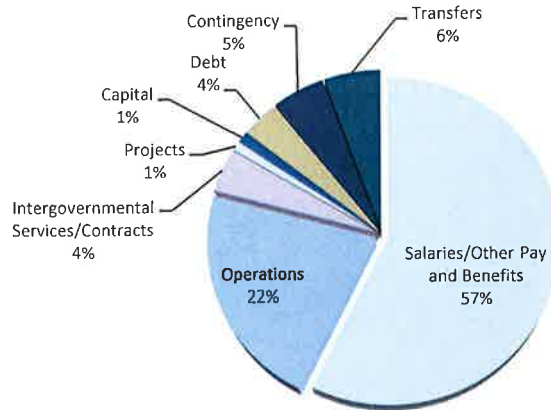
Walker County Proposed Budget For the Fiscal year 2018-2019 All Funds Summary

| | General Fund | General Projects | Healthy County Initiative | Insurance Fund Retiree Health | Debt Service Fund | Road and Bridge Fund | EMS Fund | Legislatively Designated Funds | Total |
|--|----------------------|-------------------|---------------------------|-------------------------------|---------------------|----------------------|---------------------|--------------------------------|----------------------|
| Beginning Balance October 1, 2018 | \$ 7,694,107 | \$ - | \$ 17,444 | \$ 1,354,873 | \$ 163,765 | \$ 925,443 | \$ 862,190 | \$ 1,820,885 | \$ 12,838,707 |
| Sources of Funds | | | | | | | | | |
| Property Taxes-Current | \$ 15,137,060 | \$ - | \$ - | \$ - | \$ 1,157,503 | \$ 2,855,594 | \$ - | \$ - | \$ 19,150,157 |
| Property Taxes-Delinquent/P&I | \$ 330,000 | \$ - | \$ - | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ 355,000 |
| Property Taxes Penalties and Interest | \$ 230,000 | \$ - | \$ - | \$ - | \$ 20,500 | \$ - | \$ - | \$ - | \$ 250,500 |
| Sales Tax | \$ 3,701,825 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,701,825 |
| Other Taxes | \$ 139,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 139,000 |
| Licenses and Permits | \$ 204,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 204,000 |
| Inter Governmental | \$ 509,541 | \$ - | \$ - | \$ - | \$ - | \$ 232,765 | \$ - | \$ 42,300 | \$ 784,606 |
| Charges for Services/Fees of Office | \$ 1,830,400 | \$ - | \$ - | \$ 300,000 | \$ - | \$ 850,000 | \$ 5,000 | \$ 367,040 | \$ 3,352,440 |
| Fines/Court Costs and Forfeitures | \$ 47,270 | \$ - | \$ - | \$ - | \$ - | \$ 915,000 | \$ - | \$ - | \$ 962,270 |
| Charges for services-EMS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,195,000 | \$ - | \$ 2,195,000 |
| Other Revenues | \$ 25,000 | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26,000 |
| Interest Earnings | \$ 160,000 | \$ 12,000 | \$ 250 | \$ 27,000 | \$ 6,800 | \$ 6,000 | \$ 5,000 | \$ 2,628 | \$ 219,678 |
| Special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legislatively Designated | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 22,314,096 | \$ 12,000 | \$ 1,250 | \$ 327,000 | \$ 1,209,803 | \$ 4,859,359 | \$ 2,205,000 | \$ 411,968 | \$ 31,340,476 |
| Transfers In | \$ - | \$ 325,409 | \$ - | \$ - | \$ - | \$ 672,000 | \$ 984,022 | \$ 43,518 | \$ 2,024,949 |
| Total Sources of Funds | \$ 22,314,096 | \$ 337,409 | \$ 1,250 | \$ 327,000 | \$ 1,209,803 | \$ 5,531,359 | \$ 3,189,022 | \$ 455,486 | \$ 33,365,425 |
| Available Funds | \$ 30,008,203 | \$ 337,409 | \$ 18,694 | \$ 1,681,873 | \$ 1,373,568 | \$ 6,456,802 | \$ 4,051,212 | \$ 2,276,371 | \$ 46,204,132 |
| Uses of Funds | | | | | | | | | |
| Salaries/Other Pay and Benefits | \$ 15,102,571 | | | \$ - | | \$ 2,739,416 | \$ 3,019,596 | \$ 172,243 | \$ 21,033,826 |
| Operations | \$ 4,249,957 | | \$ 3,000 | \$ - | | \$ 3,017,386 | \$ 527,108 | \$ 241,561 | \$ 8,039,012 |
| Intergovernmental Services and Contract | \$ 1,586,995 | | | \$ - | | | | | \$ 1,586,995 |
| Projects | \$ - | \$ 337,409 | | \$ - | | | | | \$ 337,409 |
| Capital | \$ 404,312 | | | \$ - | | | \$ - | | \$ 404,312 |
| Debt | \$ - | | | \$ - | \$ 1,373,568 | | | | \$ 1,373,568 |
| Contingency | \$ 920,000 | | | \$ - | | \$ 700,000 | | \$ 275,000 | \$ 1,895,000 |
| Total Operating Expenditures | \$ 22,263,835 | \$ 337,409 | \$ 3,000 | \$ - | \$ 1,373,568 | \$ 6,456,802 | \$ 3,546,704 | \$ 688,804 | \$ 34,670,122 |
| Transfers | \$ 2,024,949 | | | \$ - | | | | | \$ 2,024,949 |
| Total Uses of Funds | \$ 24,288,784 | \$ 337,409 | \$ 3,000 | \$ - | \$ 1,373,568 | \$ 6,456,802 | \$ 3,546,704 | \$ 688,804 | \$ 36,695,071 |
| Ending Fund Balance | \$ 5,719,419 | \$ - | \$ 15,694 | \$ 1,681,873 | \$ - | \$ - | \$ 504,508 | \$ 1,587,567 | \$ 9,509,061 |

Revenues by Source
Walker County Proposed Budget Fiscal Year 2019



**Expenditures by Category
Walker County Proposed Budget Fiscal Year 2019**



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 actual fund balance at the end of a budget year 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 \$1,974,688 during FY 2019. 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 \$325,409 to the Projects Fund, a \$672,000 transfer to the Road and Bridge Fund, along with various equipment and vehicle purchase allocations. Beginning on page C-13, a detail of the one-time allocations for FY 2019 is shown.

The other funds listed below do not have minimum fund balance policies 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 2018-2019**

| | General Fund | Projects | Healthy County Initiative | Insurance Fund Retiree Health | Debt Service | Road and Bridge Fund | EMS Fund | Legislatively Designated | Total |
|------------------------|--------------|----------|---------------------------------|--|-----------------|-------------------------|------------|-----------------------------|---------------|
| Beginning Fund Balance | \$ 7,694,107 | \$ - | \$ 17,444 | \$ 1,354,873 | \$ 163,765 | \$ 925,443 | \$ 862,190 | \$ 1,820,885 | \$ 12,838,707 |
| Revenues | 22,314,096 | 12,000 | 1,250 | 327,000 | 1,209,803 | 4,859,359 | 2,205,000 | 411,968 | 31,340,476 |
| Expenditures | 22,263,835 | 337,409 | 3,000 | 0 | 1,373,568 | 6,456,802 | 3,546,704 | 688,804 | 34,670,122 |
| Transfers In | 0 | 325,409 | 0 | 0 | 0 | 672,000 | 984,022 | 43,518 | 2,024,949 |
| Transfers Out | 2,024,949 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,024,949 |
| Ending Fund Balance | \$ 5,719,419 | \$ - | \$ 15,694 | \$ 1,681,873 | \$ - | \$ - | \$ 504,508 | \$ 1,587,567 | \$ 9,509,061 |

A five year fund balance history of the General Fund is shown on page E-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 conservative approach to revenue projecting. Several methodologies are used in forecasting 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 prevalent 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 59% of overall County revenues and 70% of the General Fund revenues. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property 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 property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current 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 delinquent taxes.

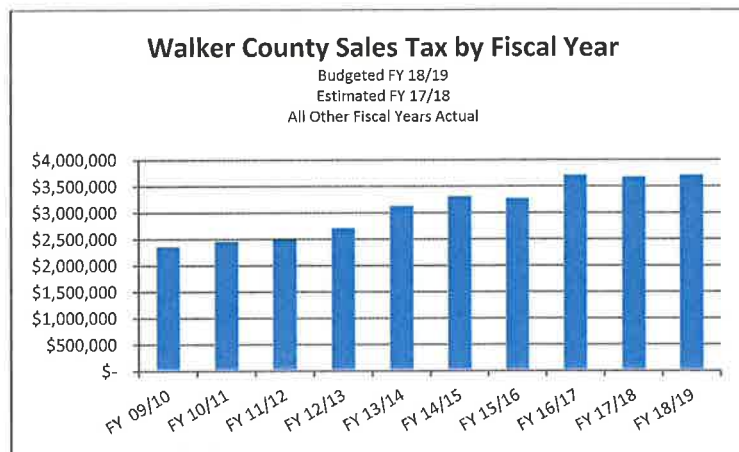
When the County adopts the tax rate, it adopts two rates, one for operations and one for payment of debt. Beginning on D-1 of the Tax Information section, information related to comparison of levies is presented. On page D-2, a comparison of assessed values by property categories is shown for a ten year 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.

Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 57.4% of the total revenues. Delinquent taxes account for another 1.1% of revenues, and property tax penalties and interest accounts for another 1.03 % of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The FY 2019 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2019 budget, new growth accounted for \$627,104 of additional

revenues from current property taxes. Walker County is proposing to adopt the effective tax rate for FY 2019 making this the fifth consecutive year that Walker County has adopted the effective rate.

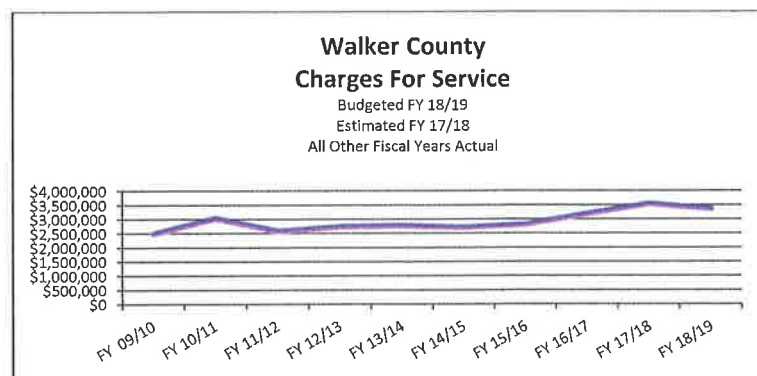
Sales Tax

Walker County has a 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 \$0.1193 per \$100 assessed valuation. Sales tax account for approximately 11% of total revenues and approximately 16.59% of revenues of the General Fund. Sales tax revenues were relatively flat as compared to the prior year, however the prior year included a one-time payment. Because the collections for 2018 included this large taxpayer for the first time, it is difficult to determine how much of an increase can be expected in 2019. The budget for FY 2019 includes a 1% increase over FY 2018 estimated collections.



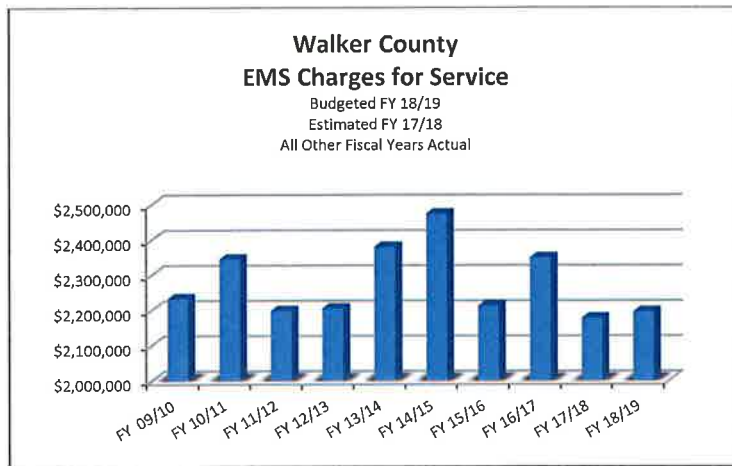
Charges for Service

Charges for Service, the third largest revenue grouping accounts for 10% of the total revenues of the County and 8% of revenues of the General Fund, and 15% of revenues of the Road and Bridge Fund. Beginning in FY 2018, the creation of an Insurance Fund for Retiree Health resulted in an increase in this category. The budget for charges to the fund are expected to be in the \$300,000 range. Vehicle Registration Fees as well as Road and Bridge fees showed increases. 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 and 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 69% 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

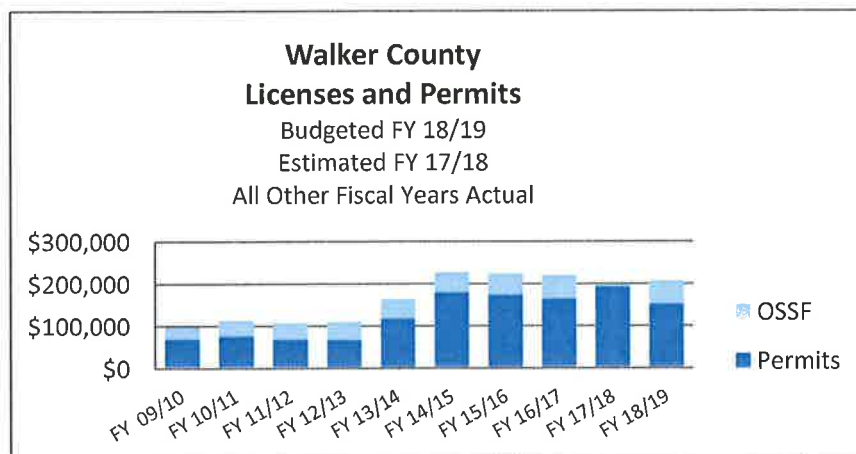
Fines, Court Costs and Forfeitures represent 3% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 16.54% of the Road and Bridge Fund revenues. This is a highly volatile revenue source and 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 2019, revenues expected in this group total \$784,606. 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 \$232,765 from the State for the Road and Bridge Fund. Walker County also has a contract with the City of New Waverly and the New Waverly ISD to provide law enforcement 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 \$ 2,024,949 are included in the FY 2019 budget. All transfers are *from* the General Fund. Transfers include \$672,000 to the Road and Bridge Fund, \$325,409 to the Projects Fund, \$984,022 to the EMS Fund, and \$43,518 to the Legislatively Designated Funds. Transfers account for 6.1% of the total revenues included in the budget.

Expenditures

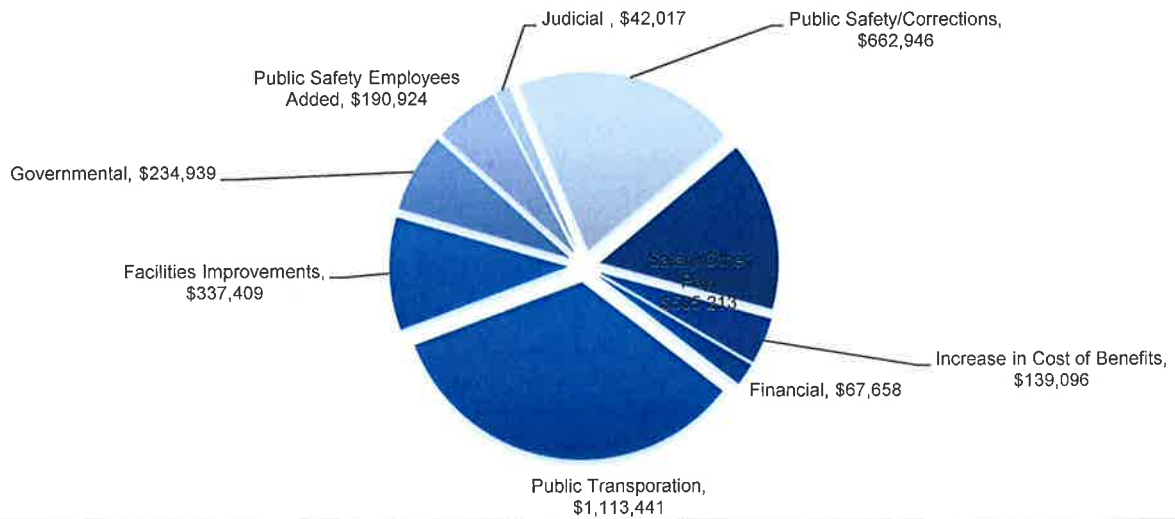
The proposed expenditure budget for the Fiscal Year October 1, 2018 to September 30, 2019 is \$36,695,071 as compared to \$35,119,502 for the prior year.

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 2019 the starting point was \$32,326,997 (\$35,119,502 less \$2,792,505). The adopted budget for fiscal year 2018-2019 includes additions to the base budget of \$1,431,856 in on-going costs and one-time allocations of \$2,936,218.

A listing of changes that were included in the adopted budget for Fiscal Year 2018-2019 follows.

| | FY 2017- 2018 Total Budget | Less One- Time Allocations | FY 2017- 2018 Base Budget | Current Year Add/Subtracts to Base Budget | FY 2018-2019 Base Budget | One-Time Allocations This Year | Total FY 2019 Budget |
|-----------------------------------|----------------------------------|----------------------------------|---------------------------------|--|-----------------------------|--------------------------------------|----------------------------|
| General Fund | 23,319,980 | -1,803,487 | 21,516,493 | 1,070,925 | 22,587,418 | 1,701,366 | 24,288,784 |
| General Projects Fund | 262,800 | -262,800 | 0 | 0 | 0 | 337,409 | 337,409 |
| Healthy County Initiative Fund | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | 3,000 |
| Insurance Fund-Retiree Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service Fund | 1,375,868 | 0 | 1,375,868 | -2,300 | 1,373,568 | 0 | 1,373,568 |
| Road and Bridge Fund | 5,911,616 | -660,000 | 5,251,616 | 307,743 | 5,559,359 | 897,443 | 6,456,802 |
| EMS Fund | 3,479,199 | -42,675 | 3,436,524 | 110,180 | 3,546,704 | 0 | 3,546,704 |
| Legislatively Designated Funds | 767,039 | -23,543 | 743,496 | -54,692 | 688,804 | 0 | 688,804 |
| Total | 35,119,502 | -2,792,505 | 32,326,997 | 1,431,856 | 33,758,853 | 2,936,218 | 36,695,071 |

Walker County
Proposed Budget Fiscal Year 2018-2019
Summary of Changes to Prior Year Base Budget
Excluding Transfers



Detail of Changes from prior year Base Budget - General Fund

| | | One-Time | On-Going |
|----------------------------|---|----------|----------|
| | | \$ | |
| County Wide | Central Appraisal District Operations Increase | | 24,402 |
| | Central Dispatch Operations Increase | | 25,000 |
| | Increased Benefits Costs- TCDRS | | 24,599 |
| | Increased Cost Health Insurance | | 16,978 |
| | Base Pay/Change in Longevity Pay | | 617 |
| | Pay Increases (3%) | | 359,996 |
| | IT Analyst to Sheriff IT support | | 13,180 |
| | Weigh Station Part-time to Road and Bridge Fund | | -19,306 |
| | Retiree health budget increase | | 88,000 |
| | Increase for Financial Software | | 25,000 |
| | Increase for Payroll Software Support | | 2,000 |
| | Elections - Voter Equipment Maintenance | | 13,200 |
| | Increase to Election Budget-Elections Cost | | 15,000 |
| | Increase Inmate Prescriptions | | 20,000 |
| | Upgrade/Update Laserfiche Document Mgmt Software | 45,000 | |
| 15030-CountyJudge-IT | Hardware Support Cisco ASA 5516-x Firewall | | 1,250 |
| | Microsoft Volume Licenses | | 9,500 |
| 17010-CountyFacilities | Lawn Service-Courthouse, Annex, Other Buildings | 25,000 | |
| | Increase to Facilities Maintenance | | 20,000 |
| | Pay adjustment Janitorial Assistant | | 877 |
| 20010-County Auditor | Salary, Benefits, Training-Assistant Auditors Increase | | 17,569 |
| 21010-Vehicle Registration | Part-Time to Full Time Position | | 23,089 |
| 31010-District Clerk | Furniture Replacement | 28,407 | |
| 33010-Justice of Peace 1 | Supplies for in-coming Justice of Peace | 2,400 | |
| 36010-Juvenile Support | County Match to Juvenile Probation | | 11,210 |
| 41010-Sheriff | Sheriff Office Vehicles(5) Replacement | 240,946 | |
| | Software Maintenance Increase | | 12,011 |
| | Sergeant - HIDTA Investigator-(Year 2 move to tax rate) | | 44,440 |
| | (2) Deputies | 17,518 | 122,161 |
| 44010-Constable Precinct 1 | Bailiff Increase including Benefits | | 4,000 |
| | Vehicle and Equipment | 70,866 | |
| 44020-Constable Precinct 2 | Bailiff Increase including Benefits | | 4,000 |
| 44030-Constable Precinct 3 | Contract with NWISD for additional Constable Deputy | 77,164 | 68,763 |
| | Bailiff Increase including Benefits | | 4,000 |
| 44040-Constable Precinct 4 | Outfit 2 transferred vehicles | 25,000 | |
| | Change Deputy I to Deputy II | | 2,190 |
| | Bailiff Increase including Benefits | | 4,000 |
| | Renew Contract for New Waverly -County Cost | | 23,175 |
| 46010-Emergency Operations | Vehicle Replacement | 32,206 | |
| | Pre-Planning and Damage Assessment Solution | 6,750 | 4,000 |

Detail of Changes from prior year Base Budget - General Fund continued

| | | | |
|-------------------------------------|--|---------------------|---------------------|
| 46010-Emergency Operations | Reclassify Deputy EMC from Group 11 to Group 16 | | 0 |
| 50010-County Jail | Increase to Training Budget | | 4,000 |
| 61020-Planning /Development | Increase to Vehicle Repair Budget | | 1,000 |
| 70010-Historical Commission | Part Time Employee -Gibbs Powell (one-time) | 10,036 | |
| 70020-Texas AgriLife Extension | Increase in Supplies Budget | | 1,000 |
| | Part Time Secretary(one-time 29 hours weekly with job description) | 22,664 | |
| | Increase in Training Budget | | 3,002 |
| Transfer to EMS Fund | Increase transfer to EMS Fund | | 77,022 |
| Transfers to RB Fund | Transfer to Road and Bridge Fund | 672,000 | |
| Transfer to General Projects Fund | | | |
| | General Facilities Projects | 100,000 | |
| | AC Unit -CDA Office | 25,000 | |
| | Roof Replacement-Planning and Dev Building | 47,138 | |
| | AC Unit Annex | 68,849 | |
| | Replacement Flooring at EOC | 12,422 | |
| | Repainting of Annex | 22,000 | |
| | Set Aside for Future Building Needs | 50,000 | |
| Contingency-One Time | General Fund Contingency | 100,000 | |
| Total General Fund Increases | | \$ 1,701,366 | \$ 1,070,925 |

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

| | | | |
|---|---|-------------------|-------------------|
| County Wide | Increased Benefits Costs- TCDRS Retirement Contribution | | \$ 4,662 |
| | Base Pay/Change in Longevity Pay | | (470) |
| | Pay Increases (3%) | | 68,247 |
| | Weigh Station Part-time to Road and Bridge Fund | | 19,926 |
| 82210-Road and Bridge Precinct 1 | Special Allocation – Roads | 198,340 | |
| | Special Allocation – Change for Transition of Effect- Allocation Method | | |
| | Operating Budget increase | | (39,078) |
| 82220-Road and Bridge Precinct 2 | Special Allocation - Roads | 206,516 | |
| | Operating Budget increase | | 65,923 |
| 82230-Road and Bridge Precinct 3 | Special Allocation - Roads | 209,524 | |
| | Operating Budget increase | | 68,385 |
| 82240-Road and Bridge Precinct 4 | Special Allocation - Roads | 211,063 | |
| | Change for Part-time to Full time | | 21,234 |
| | Operating Budget increase | | 63,914 |
| 88020-Weigh Station | Operations Allocation | | 35,000 |
| Total Road and Bridge Fund Increases | | \$ 897,443 | \$ 307,743 |

Detail of Changes from Prior Year Base Budget - EMS Fund

| | | | |
|---------------------------------|---|--|-------------------|
| County Wide | Increased Benefits Costs- TCDRS | | \$ 5,258 |
| | Increased Cost Health Insurance for Employees | | 0 |
| | Base Pay/Change in Longevity Pay | | -548 |
| | Pay Increases (3%) | | 76,970 |
| EMS Emergency Services | Operating Budget increase | | 27,100 |
| EMS Transfer Services | Operating Budget increase | | 1,400 |
| Total EMS Fund Increases | | | \$ 110,180 |

Detail of Changes from Prior Year Base Budget – General Projects Fund

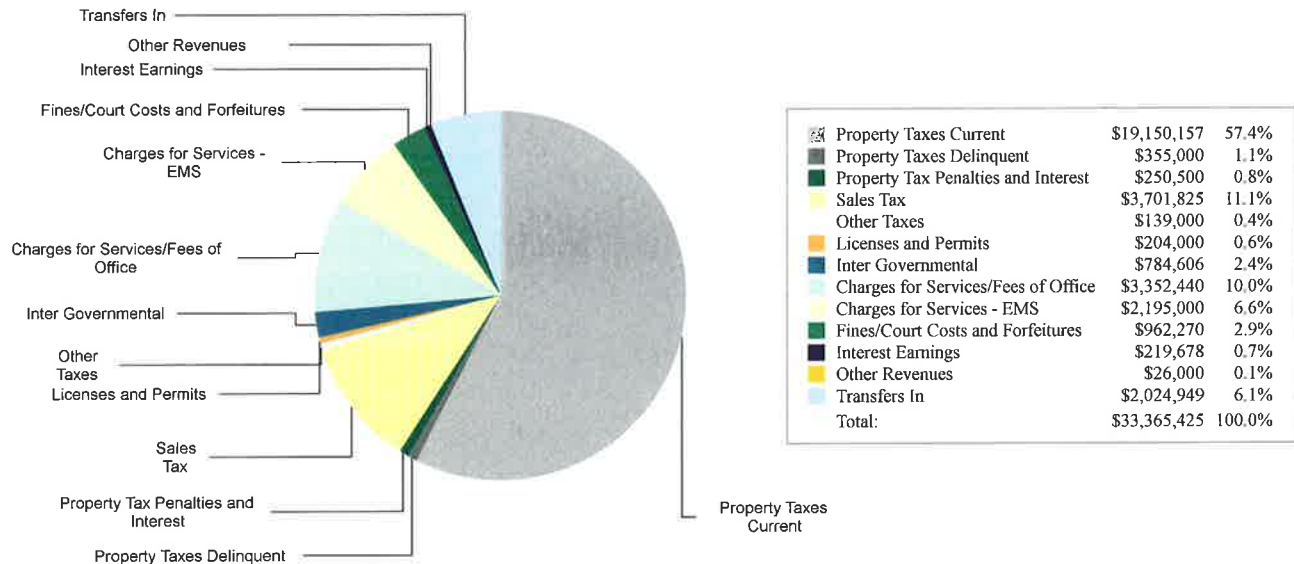
| | | | |
|--|--|-------------------|--|
| | General Facilities Projects | \$ 100,000 | |
| | AC Unit -CDA Office | 25,000 | |
| | Roof Replacement-Planning and Dev Building | 47,138 | |
| | AC Unit Annex | 68,849 | |
| | Replacement Flooring at EOC | 12,422 | |
| | Repainting of Annex | 22,000 | |
| | Set Aside for Future Building Needs | 50,000 | |
| | Increase to Contingency | 12,000 | |
| Total General Projects Fund Increases | | \$ 337,409 | |

Detail of Changes from Prior Year Base Budget - Other Funds

| | | | |
|--------------------------|--|---------------------|---------------------|
| Debt Service Fund | | | \$ (2,300) |
| Legislatively Designated | | | \$ (54,692) |
| Total All Funds | | \$ 2,936,218 | \$ 1,431,856 |



Walker County
Proposed Budget Fiscal Year 2018-2019
All Funds
Revenues By Source



| Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

Property Taxes Current

| | | | | | | |
|-------|---------------|---------------|---------------|---------------|---------------|---------------|
| 40110 | Current Taxes | \$ 17,867,122 | \$ 18,287,247 | \$ 18,287,247 | \$ 18,630,829 | \$ 19,150,157 |
|-------|---------------|---------------|---------------|---------------|---------------|---------------|

Property Taxes Delinquent

| | | | | | | |
|-------|------------------|------------|------------|------------|------------|------------|
| 40120 | Delinquent Taxes | \$ 378,981 | \$ 325,000 | \$ 325,000 | \$ 416,000 | \$ 355,000 |
|-------|------------------|------------|------------|------------|------------|------------|

Property Tax Penalties and Interest

| | | | | | | |
|-------|--------------------|------------|------------|------------|------------|------------|
| 40130 | Penalty & Interest | \$ 301,385 | \$ 246,800 | \$ 246,800 | \$ 270,500 | \$ 250,500 |
|-------|--------------------|------------|------------|------------|------------|------------|

Sales Tax

| | | | | | | |
|-------|-------------|--------------|--------------|--------------|--------------|--------------|
| 40400 | Sales Taxes | \$ 3,704,825 | \$ 3,375,000 | \$ 3,375,000 | \$ 3,665,172 | \$ 3,701,825 |
|-------|-------------|--------------|--------------|--------------|--------------|--------------|

Other Taxes

| | | | | | | |
|-------|----------------|-----------|-----------|-----------|-----------|-----------|
| 40500 | In Lieu of Tax | \$ 20,335 | \$ 20,494 | \$ 20,494 | \$ 27,000 | \$ 27,000 |
|-------|----------------|-----------|-----------|-----------|-----------|-----------|

| | | | | | | |
|-------|---------------------------|------|------|------|-----------|------|
| 40501 | Property Taxes-Other(VIT) | \$ - | \$ - | \$ - | \$ 17,196 | \$ - |
|-------|---------------------------|------|------|------|-----------|------|

| | | | | | | |
|-------|--------------------|------------|------------|------------|------------|------------|
| 40510 | Mixed Beverage Tax | \$ 114,489 | \$ 115,400 | \$ 115,400 | \$ 112,000 | \$ 112,000 |
|-------|--------------------|------------|------------|------------|------------|------------|

| | | | | | | |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | <u>\$ 134,824</u> | <u>\$ 135,894</u> | <u>\$ 135,894</u> | <u>\$ 156,196</u> | <u>\$ 139,000</u> |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|

Licenses and Permits

| | | | | | | |
|-------|----------------------|------------|------------|------------|------------|------------|
| 41020 | Licenses and Permits | \$ 161,417 | \$ 150,000 | \$ 150,000 | \$ 190,000 | \$ 150,000 |
|-------|----------------------|------------|------------|------------|------------|------------|

| | | | | | | |
|-------|-----------|-----------|-----------|-----------|-----------|-----------|
| 41030 | OSSF Fees | \$ 55,410 | \$ 54,000 | \$ 54,000 | \$ 54,000 | \$ 54,000 |
|-------|-----------|-----------|-----------|-----------|-----------|-----------|

| | | | | | | |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | <u>\$ 216,827</u> | <u>\$ 204,000</u> | <u>\$ 204,000</u> | <u>\$ 244,000</u> | <u>\$ 204,000</u> |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|

Inter Governmental

| | | | | | | |
|-------|-------------|------------|------------|------------|------------|------------|
| 42010 | State Funds | \$ 269,091 | \$ 248,000 | \$ 248,000 | \$ 261,873 | \$ 261,565 |
|-------|-------------|------------|------------|------------|------------|------------|

| | | | | | | |
|-------|---------------------|----------|----------|----------|----------|----------|
| 42020 | State Longevity Pay | \$ 8,130 | \$ 5,300 | \$ 5,300 | \$ 9,000 | \$ 5,300 |
|-------|---------------------|----------|----------|----------|----------|----------|

| | | | | | | |
|-------|------------------------------|-----------|-----------|-----------|-----------|-----------|
| 42030 | State Funds-Indigent Defense | \$ 60,905 | \$ 60,904 | \$ 60,904 | \$ 66,087 | \$ 60,904 |
|-------|------------------------------|-----------|-----------|-----------|-----------|-----------|

| | | | | | | |
|-------|------------------------------|------------|------|-----------|-----------|------|
| 42040 | State Funds - Capital Murder | \$ 292,996 | \$ - | \$ 76,056 | \$ 76,056 | \$ - |
|-------|------------------------------|------------|------|-----------|-----------|------|

| | | | | | | |
|-------|---------------|------------|------|------|------|------|
| 42230 | Grant Revenue | \$ 328,425 | \$ - | \$ - | \$ - | \$ - |
|-------|---------------|------------|------|------|------|------|

| | | | | | | |
|-------|-------------------------|------------|------------|------------|------------|------------|
| 42410 | Intergovernmental Funds | \$ 206,379 | \$ 189,253 | \$ 189,253 | \$ 231,633 | \$ 287,837 |
|-------|-------------------------|------------|------------|------------|------------|------------|

| | | | | | | |
|-------|-------------------------------|-----------|------|------|-----------|-----------|
| 42470 | Inmate Housing-Other Counties | \$ 96,237 | \$ - | \$ - | \$ 70,000 | \$ 40,000 |
|-------|-------------------------------|-----------|------|------|-----------|-----------|

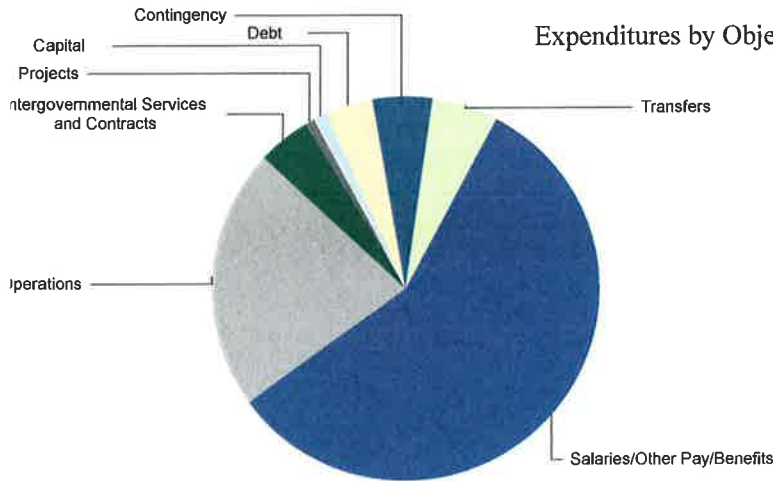
| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Inter Governmental | | | | | | |
| 42620 | Federal Funds | \$ 63,176 | \$ - | \$ - | \$ 500 | \$ - |
| 42621 | Federal Funds -OCDEFT | \$ 4,649 | \$ - | \$ - | \$ 9,658 | \$ - |
| 42622 | Federal Funds - HIDTA | \$ 47,035 | \$ - | \$ - | \$ 4,000 | \$ - |
| 42623 | Federal Funds - SLOT | \$ 350 | \$ - | \$ - | \$ 6,303 | \$ - |
| 42630 | U S Forest Service | \$ 23,522 | \$ 16,000 | \$ 16,000 | \$ 147,309 | \$ 129,000 |
| 42710 | Disaster Relief | \$ 872,035 | \$ - | \$ 13,987 | \$ 13,987 | \$ - |
| | | <u>\$ 2,272,930</u> | <u>\$ 519,457</u> | <u>\$ 609,500</u> | <u>\$ 896,406</u> | <u>\$ 784,606</u> |
| Charges for Services/Fees of Office | | | | | | |
| 43010 | Fees of Office/Chg for Service | \$ 1,210,012 | \$ 1,181,890 | \$ 1,181,890 | \$ 1,205,565 | \$ 1,160,240 |
| 43020 | Serving Papers | \$ 188,008 | \$ 175,000 | \$ 175,000 | \$ 186,835 | \$ 175,000 |
| 43050 | Copies | \$ 214 | \$ - | \$ - | \$ 200 | \$ - |
| 43060 | Coin Phones | \$ 146,040 | \$ 72,000 | \$ 72,000 | \$ 102,000 | \$ 100,000 |
| 43140 | Hot Check Fees | \$ 6,665 | \$ 7,000 | \$ 7,000 | \$ 5,000 | \$ 5,000 |
| 43400 | Charges to Hospital District | \$ 110,328 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 64,000 |
| 43599 | Cash Short & Over | \$ 195 | \$ - | \$ - | \$ - | \$ - |
| 43700 | Suppl Guardianship Fees | \$ 3,810 | \$ - | \$ - | \$ 2,620 | \$ - |
| 43710 | Family Protection Fee | \$ 2,595 | \$ - | \$ - | \$ 2,800 | \$ - |
| 43720 | Jury Fee | \$ 7,938 | \$ 5,000 | \$ 5,000 | \$ 6,500 | \$ 5,000 |
| 43730 | Court Reporter Fee | \$ 14,154 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 |
| 43740 | Bond Fees - General Fund | \$ 2,441 | \$ 2,400 | \$ 2,400 | \$ 2,500 | \$ 2,400 |
| 43750 | Probation Fees - General Fund | \$ 4,215 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 |
| 43770 | Charges for Retiree Insurance | \$ - | \$ - | \$ - | \$ 363,000 | \$ 300,000 |
| 44100 | Veh Registration Commissions | \$ 564,362 | \$ 540,000 | \$ 540,000 | \$ 630,000 | \$ 600,000 |
| 44210 | Certificate of Title | \$ 62,865 | \$ 61,500 | \$ 61,500 | \$ 65,000 | \$ 65,000 |
| 44510 | Road & Bridge Fees | \$ 479,330 | \$ 470,000 | \$ 470,000 | \$ 490,000 | \$ 490,000 |
| 44610 | License Fee Registration | \$ 358,259 | \$ 360,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| 46020 | Rent - Shelter | \$ 8,450 | \$ 7,000 | \$ 7,000 | \$ 2,000 | \$ 2,000 |
| 46040 | WCHA Utilities Reimb | \$ 5,500 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 46050 | DPS Annex Bldg Use | \$ 2,659 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 3,178,040</u> | <u>\$ 2,989,590</u> | <u>\$ 2,989,590</u> | <u>\$ 3,531,820</u> | <u>\$ 3,352,440</u> |
| Charges for Services - EMS | | | | | | |
| 43800 | EMS Emergency Ambulance Fees | \$ 1,930,754 | \$ 1,875,000 | \$ 1,875,000 | \$ 1,857,000 | \$ 1,875,000 |
| 43801 | EMS Ambulance Transfer Fees | \$ 327,168 | \$ 320,000 | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| 43996 | Refunds | \$ (34,023) | \$ - | \$ - | \$ - | \$ - |
| 43997 | Write-offs collected EMS | \$ 7,094 | \$ - | \$ - | \$ - | \$ - |
| 43998 | Rev adj for yr end | \$ 117,580 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 2,348,573</u> | <u>\$ 2,195,000</u> | <u>\$ 2,195,000</u> | <u>\$ 2,177,000</u> | <u>\$ 2,195,000</u> |
| Fines/Court Costs and Forfeitures | | | | | | |
| 47020 | Court Costs | \$ 13,286 | \$ 12,500 | \$ 12,500 | \$ 13,400 | \$ 13,400 |
| 47030 | Court Costs-Attorney Fees | \$ 31,659 | \$ 25,000 | \$ 25,000 | \$ 42,500 | \$ 28,500 |
| 47040 | Time Payment 10% -Court Improvement | \$ 2,264 | \$ 2,290 | \$ 2,290 | \$ 2,369 | \$ 2,270 |
| 47041 | Judicial Support Fee .60District Courts | \$ 95 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47042 | Judicial Support Fee .60 Court at Law | \$ 89 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47050 | Judicial Support Fee .60 Justice Courts | \$ 2,988 | \$ 4,000 | \$ 4,000 | \$ 2,900 | \$ 2,900 |
| 47601 | JP # 1 Fines | \$ 138,646 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 47602 | JP # 2 Fines | \$ 65,459 | \$ 72,000 | \$ 72,000 | \$ 60,000 | \$ 60,000 |
| 47603 | JP # 3 Fines | \$ 37,519 | \$ 50,000 | \$ 50,000 | \$ 44,000 | \$ 45,000 |
| 47604 | JP # 4 Fines | \$ 63,891 | \$ 80,000 | \$ 80,000 | \$ 57,000 | \$ 60,000 |
| 47606 | License & Weight | \$ 294,620 | \$ 365,472 | \$ 275,000 | \$ 275,000 | \$ 275,000 |
| 47607 | License & Weight-WS | \$ - | \$ - | \$ 35,000 | \$ 35,000 | \$ 35,000 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----------------------------|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| Fines/Court Costs and Forfeitures | | | | | | |
| 47610 | County Court Fines | \$ 141,372 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 47622 | District Court Fines | \$ 123,374 | \$ 130,000 | \$ 130,000 | \$ 125,000 | \$ 120,000 |
| 47800 | Bond Forfeitures | \$ 49,891 | \$ - | \$ - | \$ 19,594 | \$ - |
| 47850 | Forfeitures | \$ 185,841 | \$ - | \$ - | \$ 138,619 | \$ - |
| | | <u>\$ 1,150,994</u> | <u>\$ 1,061,462</u> | <u>\$ 1,005,990</u> | <u>\$ 1,135,582</u> | <u>\$ 962,270</u> |
| Interest Earnings | | | | | | |
| 48010 | Interest | \$ 150,637 | \$ 103,653 | \$ 111,468 | \$ 261,709 | \$ 219,678 |
| Other Revenues | | | | | | |
| 48110 | Other Revenue | \$ 59,245 | \$ 28,000 | \$ 35,606 | \$ 1,023,396 | \$ 26,000 |
| 48200 | Insurance Refunds/Credits | \$ 216,578 | \$ 26,000 | \$ 361,745 | \$ 361,745 | \$ - |
| 48300 | Proceeds Auction/Sale | \$ 34,525 | \$ - | \$ - | \$ 9,650 | \$ - |
| | | <u>\$ 310,348</u> | <u>\$ 54,000</u> | <u>\$ 397,351</u> | <u>\$ 1,394,791</u> | <u>\$ 26,000</u> |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | \$ 1,652,960 | \$ 1,860,518 | \$ 1,860,518 | \$ 1,860,518 | \$ 2,024,949 |
| 49930 | Transfers In-Other Funds | \$ 20,000 | \$ - | \$ 24,500 | \$ 24,500 | \$ - |
| | | <u>\$ 1,672,960</u> | <u>\$ 1,860,518</u> | <u>\$ 1,885,018</u> | <u>\$ 1,885,018</u> | <u>\$ 2,024,949</u> |
| Total all Funds | | <u>\$ 33,688,446</u> | <u>\$ 31,357,621</u> | <u>\$ 31,767,858</u> | <u>\$ 34,665,023</u> | <u>\$ 33,365,425</u> |

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Walker County
Proposed Budget Fiscal Year 2018-2019
All Funds
Expenditures by Object Code



| | | |
|--|---------------------|---------------|
| Salaries/Other Pay/Benefits | \$21,033,826 | 57.3% |
| Operations | \$8,039,012 | 21.9% |
| Intergovernmental Services and Contracts | \$1,586,995 | 4.3% |
| Projects | \$337,409 | 0.9% |
| Capital | \$404,312 | 1.1% |
| Debt | \$1,373,568 | 3.7% |
| Contingency | \$1,895,000 | 5.2% |
| Transfers | \$2,024,949 | 5.5% |
| Total: | \$36,695,071 | 100.0% |

| Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

Salaries/Other Pay/Benefits

| | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| 51010 Head of Department | \$ 1,642,930 | \$ 1,656,467 | \$ 1,655,967 | \$ 1,656,203 | \$ 1,705,652 |
| 51030 Deputies & Assistants | \$ 11,093,508 | \$ 11,783,514 | \$ 11,817,655 | \$ 11,262,921 | \$ 12,375,454 |
| 51070 Part-Time | \$ 242,168 | \$ 290,652 | \$ 274,530 | \$ 242,578 | \$ 286,693 |
| 51090 Overtime | \$ 264,197 | \$ 102,957 | \$ 117,957 | \$ 252,784 | \$ 103,349 |
| 51110 Salary Supplements | \$ 109,231 | \$ 117,136 | \$ 117,136 | \$ 112,105 | \$ 132,637 |
| 51120 Visiting Judge | \$ 4,123 | \$ - | \$ - | \$ - | \$ - |
| 51140 Other Pay-Day Travel | \$ 3,530 | \$ - | \$ - | \$ - | \$ - |
| 51150 Allowances | \$ 29,020 | \$ 16,800 | \$ 16,800 | \$ 16,800 | \$ 16,800 |
| 52010 Social Security | \$ 973,905 | \$ 1,066,493 | \$ 1,068,795 | \$ 1,055,818 | \$ 1,116,377 |
| 52020 Group Insurance | \$ 2,518,499 | \$ 2,851,457 | \$ 2,861,951 | \$ 2,854,128 | \$ 3,091,021 |
| 52022 Retiree Insurance | \$ 497,325 | \$ 188,000 | \$ 188,000 | \$ 188,000 | \$ - |
| 52030 Retirement | \$ 1,662,624 | \$ 1,807,450 | \$ 1,810,183 | \$ 1,795,015 | \$ 1,928,490 |
| 52040 WorkersCompensation Ins | \$ 123,041 | \$ 230,724 | \$ 229,564 | \$ 215,499 | \$ 240,983 |
| 52060 Unemployment Insurance | \$ 23,611 | \$ 25,116 | \$ 26,757 | \$ 26,355 | \$ 26,334 |
| 52990 Payroll Rounding | \$ (19) | \$ - | \$ - | \$ - | \$ - |
| 52998 Allowance for benefit and salary | \$ - | \$ - | \$ - | \$ - | \$ 10,036 |
| | <u>\$ 19,187,693</u> | <u>\$ 20,136,766</u> | <u>\$ 20,185,295</u> | <u>\$ 19,678,206</u> | <u>\$ 21,033,826</u> |

Operations

| | | | | | |
|----------------------------|------------|------------|------------|------------|------------|
| 61010 Office Supplies | \$ 109,236 | \$ 127,515 | \$ 130,973 | \$ 130,439 | \$ 135,459 |
| 61020 Budget/CAFR Supplies | \$ 1,074 | \$ 1,000 | \$ 650 | \$ 650 | \$ 1,000 |
| 61030 Operating Supplies | \$ 124,664 | \$ 164,880 | \$ 170,703 | \$ 160,488 | \$ 164,541 |
| 61100 Minor Equipment | \$ 146,393 | \$ 67,464 | \$ 67,070 | \$ 77,049 | \$ 67,546 |
| 61200 Supplies-Jurors | \$ 3,972 | \$ 4,527 | \$ 4,527 | \$ 4,527 | \$ 4,527 |
| 61210 Janitorial Supplies | \$ 43,241 | \$ 46,269 | \$ 46,269 | \$ 46,269 | \$ 46,269 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Operations | | | | | | |
| 61220 | Education Supplies | \$ 540 | \$ 2,630 | \$ 2,630 | \$ 2,630 | \$ 2,630 |
| 61230 | Uniforms | \$ 39,105 | \$ 48,907 | \$ 50,407 | \$ 52,407 | \$ 49,923 |
| 61260 | Election Costs | \$ 22,250 | \$ 9,713 | \$ 14,213 | \$ 14,213 | \$ 24,713 |
| 61280 | Medical Supplies | \$ 115,265 | \$ 106,978 | \$ 107,128 | \$ 107,128 | \$ 122,978 |
| 61300 | Estray Supplies | \$ 776 | \$ 2,700 | \$ 2,700 | \$ 2,700 | \$ 2,700 |
| 61310 | Canine/CanineSupplies/Services | \$ 935 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 61390 | Oil Recycling Supplies | \$ 245 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| 61400 | Inmate Clothing/Linens | \$ 1,471 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 |
| 61410 | Inmate Food | \$ 93 | \$ 3,640 | \$ 3,640 | \$ 3,640 | \$ 3,640 |
| 61450 | Inmate Prescriptions | \$ 58,135 | \$ 32,100 | \$ 57,100 | \$ 32,100 | \$ 52,100 |
| 61480 | VIPS Supplies | \$ 65 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| 61600 | Foster Care Clothing | \$ - | \$ 6,900 | \$ 6,900 | \$ 6,900 | \$ 6,900 |
| 62010 | Postage | \$ 74,828 | \$ 117,401 | \$ 113,774 | \$ 117,427 | \$ 117,426 |
| 62110 | Fuel & Oil | \$ 421,600 | \$ 610,022 | \$ 571,022 | \$ 571,022 | \$ 614,122 |
| 62120 | Lubricants, Oils Etc | \$ 20,780 | \$ 35,523 | \$ 39,604 | \$ 39,604 | \$ 35,523 |
| 63210 | Base Material | \$ 512,181 | \$ 492,116 | \$ 410,261 | \$ 413,805 | \$ 645,005 |
| 63220 | Road Material - Paving | \$ 320,469 | \$ 314,982 | \$ 318,247 | \$ 318,662 | \$ 314,982 |
| 63230 | Special Allocation-Roads | \$ 2,032,728 | \$ 600,000 | \$ 2,487,853 | \$ 2,459,875 | \$ 897,443 |
| 63240 | Contract Hauling | \$ 87,396 | \$ 15,266 | \$ 45,771 | \$ 59,471 | \$ 15,266 |
| 63250 | Culverts & Signs | \$ 117,886 | \$ 89,282 | \$ 166,823 | \$ 163,282 | \$ 89,282 |
| 63260 | Fencing - Labor & Material | \$ 17,025 | \$ 70,208 | \$ 70,208 | \$ 70,208 | \$ 70,208 |
| 63265 | Special Allocation - ROW Fencing | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - |
| 63270 | Bridge Maintenance | \$ - | \$ - | \$ 103,420 | \$ 103,420 | \$ - |
| 64100 | Computer Software | \$ 389 | \$ 10,682 | \$ 10,682 | \$ 10,682 | \$ 10,682 |
| 64120 | Computer Services | \$ 26,820 | \$ 33,323 | \$ 33,323 | \$ 33,323 | \$ 33,323 |
| 64130 | Volume Licensing | \$ 79,333 | \$ 78,563 | \$ 112,866 | \$ 112,866 | \$ 89,347 |
| 64140 | Software Maintenance | \$ 90,953 | \$ 132,036 | \$ 132,121 | \$ 132,121 | \$ 149,504 |
| 64150 | Maintenance Hardware | \$ 18,843 | \$ 16,366 | \$ 16,366 | \$ 16,366 | \$ 17,616 |
| 64160 | MaintContretElection Hard/Soft | \$ 20,120 | \$ 20,120 | \$ 20,120 | \$ 14,497 | \$ 7,800 |
| 64170 | IT Purchased Consulting Services | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 64180 | Maint/Support Court Security/Video Eq | \$ 12,789 | \$ 16,100 | \$ 16,100 | \$ 16,100 | \$ 16,100 |
| 64410 | Tyler/ Odyssey Annual License/Services | \$ 131,981 | \$ 181,365 | \$ 146,365 | \$ 146,365 | \$ 146,365 |
| 64420 | Tyler/ Dynamics Annual License/Services | \$ 64,733 | \$ 79,833 | \$ 79,833 | \$ 79,833 | \$ 104,833 |
| 64500 | Software Support-Website | \$ 6,522 | \$ 6,522 | \$ 6,522 | \$ 6,522 | \$ 6,522 |
| 64600 | Collection Software Annual Chg | \$ 3,600 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ 4,800 |
| 64700 | Software Improv/Training | \$ 11,325 | \$ 8,080 | \$ 8,080 | \$ 8,080 | \$ 8,080 |
| 66010 | Attorneys | \$ 578,884 | \$ 525,283 | \$ 527,456 | \$ 525,283 | \$ 525,283 |
| 66020 | Attorneys_CPS Cases | \$ 37,666 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 66040 | Other TDCJ Trial Related Costs | \$ 75,938 | \$ - | \$ - | \$ - | \$ - |
| 66050 | Trial Costs - Capital | \$ 292,996 | \$ - | \$ 76,386 | \$ 76,056 | \$ - |
| 66500 | Court Reporters | \$ 35,087 | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| 66600 | Jurors | \$ 10,823 | \$ 21,250 | \$ 21,250 | \$ 22,750 | \$ 21,250 |
| 66610 | Juror Pay Increase | \$ 12,963 | \$ 16,000 | \$ 15,695 | \$ 15,695 | \$ 16,000 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------|------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Operations</u> | | | | | | |
| 66620 | Court Reporters-Grand Jury | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 66700 | Expert Witness | \$ 2,771 | \$ 5,024 | \$ 5,024 | \$ 5,024 | \$ 5,024 |
| 66810 | Appeals Court Alloc | \$ 1,937 | \$ 12,665 | \$ 12,665 | \$ 12,665 | \$ 12,665 |
| 66820 | Second Admin Judicial Fee | \$ 12,996 | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| 66900 | Public Defender Contract | \$ 14,183 | \$ 21,000 | \$ 21,305 | \$ 21,305 | \$ 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 |
| 67040 | Professional Services | \$ 49,997 | \$ 53,969 | \$ 94,072 | \$ 118,739 | \$ 61,420 |
| 67050 | Pre-Employ Physicals/Testing | \$ 5,865 | \$ 4,074 | \$ 4,669 | \$ 4,669 | \$ 4,074 |
| 67060 | Accounting Services | \$ 24,700 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 67061 | Audit Services | \$ - | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| 67070 | Bank Charges | \$ 4,741 | \$ 6,750 | \$ 6,750 | \$ 6,750 | \$ 6,750 |
| 68010 | Purchased Services | \$ 279,458 | \$ 223,979 | \$ 294,354 | \$ 285,231 | \$ 304,702 |
| 68020 | Microfilming | \$ 61,450 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 84,000 |
| 68030 | Purchased Services-Medical | \$ 776 | \$ 18,600 | \$ 18,600 | \$ 8,600 | \$ 18,600 |
| 68040 | Janitorial Services | \$ 50 | \$ - | \$ - | \$ - | \$ - |
| 68060 | Contract Services - DSHS | \$ 1,830 | \$ 1,850 | \$ 1,850 | \$ 1,850 | \$ 1,850 |
| 68070 | Detention-Juvenile | \$ 75,513 | \$ 58,846 | \$ 58,846 | \$ 58,846 | \$ 58,846 |
| 68080 | Health Authority | \$ 832 | \$ 4,000 | \$ 456 | \$ 456 | \$ 4,000 |
| 68090 | Jail Food Contract | \$ 245,193 | \$ 276,646 | \$ 276,646 | \$ 276,646 | \$ 276,646 |
| 68100 | Autopsies | \$ 75,310 | \$ 76,500 | \$ 96,500 | \$ 76,500 | \$ 76,500 |
| 68200 | Ambulance Fees | \$ 39,693 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 68310 | Parking Lot Rental | \$ 3,600 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ 4,800 |
| 68400 | Legal/Public Notices | \$ 11,433 | \$ 12,711 | \$ 12,711 | \$ 12,711 | \$ 12,711 |
| 68500 | Towing | \$ 18,551 | \$ 18,340 | \$ 23,570 | \$ 23,340 | \$ 18,340 |
| 68600 | Other Services | \$ 498 | \$ 750 | \$ 750 | \$ 750 | \$ 750 |
| 68610 | Miscellaneous Expenses | \$ 218,621 | \$ - | \$ - | \$ - | \$ - |
| 69010 | Security-Justice Courts | \$ 250 | \$ - | \$ - | \$ - | \$ - |
| 69050 | Copier Replacement | \$ 11,831 | \$ 42,574 | \$ 42,574 | \$ 42,574 | \$ 42,574 |
| 69900 | Project/Eq Allocation | \$ 14,142 | \$ 51,447 | \$ 78,290 | \$ 74,504 | \$ 141,945 |
| 70010 | Insurance & Bonds | \$ 272,512 | \$ 315,342 | \$ 318,886 | \$ 318,886 | \$ 321,742 |
| 70020 | Insurance Deductibles | \$ 17,732 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 |
| 71010 | Travel & Lodging | \$ 115,489 | \$ 109,078 | \$ 109,808 | \$ 118,410 | \$ 117,821 |
| 71020 | Conferences/Training | \$ 55,804 | \$ 51,270 | \$ 59,399 | \$ 66,135 | \$ 60,237 |
| 71030 | Dues & Subscriptions | \$ 82,239 | \$ 96,184 | \$ 96,364 | \$ 96,644 | \$ 96,204 |
| 72030 | Grant Expenditures | \$ 57,390 | \$ - | \$ - | \$ - | \$ - |
| 72033 | Grant Match | \$ - | \$ 35,330 | \$ - | \$ - | \$ - |
| 73150 | Rentals | \$ 59,040 | \$ 29,873 | \$ 54,714 | \$ 59,873 | \$ 29,873 |
| 73160 | Copier Service Agreements | \$ 17,182 | \$ 33,915 | \$ 34,215 | \$ 34,215 | \$ 33,915 |
| 73170 | Healthy County Initiative | \$ 1,136 | \$ 3,000 | \$ 3,000 | \$ 1,000 | \$ 3,000 |
| 73180 | Foster Child Allowances | \$ 2,759 | \$ 15,600 | \$ 15,600 | \$ 15,600 | \$ 15,600 |
| 74100 | Communication | \$ 47,621 | \$ 66,916 | \$ 64,912 | \$ 66,516 | \$ 66,916 |
| 74110 | Data Circuits/Internet | \$ 24,963 | \$ 33,224 | \$ 33,224 | \$ 33,224 | \$ 34,555 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|-----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Operations</u> | | | | | | |
| 74120 | Communication-Pagers/Radios | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 74130 | Communication-Cell Phones | \$ 4,778 | \$ 8,012 | \$ 8,012 | \$ 8,012 | \$ 8,012 |
| 74140 | Long Distance | \$ 3,035 | \$ 11,669 | \$ 10,169 | \$ 11,669 | \$ 11,669 |
| 74150 | Communication-Air Cards | \$ 33,097 | \$ 37,066 | \$ 37,521 | \$ 37,521 | \$ 36,799 |
| 74200 | Electricity | \$ 307,580 | \$ 366,258 | \$ 366,258 | \$ 366,258 | \$ 366,258 |
| 74300 | Gas | \$ 30,107 | \$ 38,209 | \$ 40,239 | \$ 40,239 | \$ 38,209 |
| 74400 | Water/Sewer/Garbage | \$ 42,948 | \$ 40,606 | \$ 41,206 | \$ 41,206 | \$ 40,606 |
| 74500 | TeleCable | \$ 6,457 | \$ 7,020 | \$ 7,020 | \$ 7,020 | \$ 7,020 |
| 75100 | Repairs - Vehicles & Trucks | \$ 330,736 | \$ 238,674 | \$ 356,299 | \$ 367,677 | \$ 247,340 |
| 75200 | Repairs - Equipment | \$ 170,770 | \$ 208,129 | \$ 248,921 | \$ 248,921 | \$ 208,349 |
| 75300 | Repairs & Maint. - Buildings | \$ 135,430 | \$ 108,914 | \$ 112,414 | \$ 114,414 | \$ 128,914 |
| 75310 | Repairs/Upgrades Major- Buildings | \$ - | \$ 92,000 | \$ 92,000 | \$ 92,000 | \$ - |
| 75400 | Repairs & Maint - Office Equ | \$ - | \$ 8,150 | \$ 7,950 | \$ 8,150 | \$ 8,150 |
| 75500 | Maint-Weigh Station | \$ 400 | \$ 10,000 | \$ 11,200 | \$ 10,000 | \$ 45,000 |
| 75600 | Repairs - HVAC | \$ 15,044 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| 75800 | Hurricane Harvey | \$ 436,065 | \$ - | \$ 259,747 | \$ 259,747 | \$ - |
| 75999 | Contingency for Operations | \$ - | \$ 19,532 | \$ 83,532 | \$ 74,000 | \$ 10,000 |
| 92079 | Reduction of Prior Year PW | \$ - | \$ - | \$ - | \$ 57,486 | \$ - |
| | | <u>\$ 9,329,791</u> | <u>\$ 7,446,780</u> | <u>\$ 10,194,838</u> | <u>\$ 10,217,976</u> | <u>\$ 8,039,012</u> |
| <u>InterGovernmental Services/Contracts</u> | | | | | | |
| 77090 | Walker County Central Dispatch | \$ 561,537 | \$ 627,699 | \$ 627,699 | \$ 627,699 | \$ 652,699 |
| 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 |
| 77300 | Appraisal District-Appraisals | \$ 333,844 | \$ 360,412 | \$ 360,412 | \$ 360,412 | \$ 371,102 |
| 77310 | Appraisal District Collections | \$ 124,091 | \$ 132,565 | \$ 132,565 | \$ 132,565 | \$ 146,277 |
| 77400 | Tri-County MHMR | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 |
| 77410 | Senior Center | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| 77420 | Rita B. Huff Humane Society | \$ 6,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 77430 | Spay/Neuter Assistance | \$ - | \$ 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 | \$ 20,000 |
| | | <u>\$ 1,406,389</u> | <u>\$ 1,537,593</u> | <u>\$ 1,537,593</u> | <u>\$ 1,537,593</u> | <u>\$ 1,586,995</u> |
| <u>Projects</u> | | | | | | |
| 79020 | Volunteer Fire Dept Match | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ - |
| 79108 | PC Equipment Project | \$ 7,578 | \$ - | \$ 28,229 | \$ - | \$ - |
| 79110 | Projects - IT | \$ 16,172 | \$ - | \$ - | \$ - | \$ - |
| 79120 | Project- GIS | \$ 9,784 | \$ - | \$ 10,216 | \$ - | \$ - |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--------------------|--------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Projects</u> | | | | | | |
| 79201 | Software Improvements Project | \$ - | \$ - | \$ - | \$ - | \$ - |
| 79202 | Financial System Upgrade | \$ 5,895 | \$ - | \$ 178,517 | \$ 63,707 | \$ - |
| 79203 | Payroll Software System | \$ - | \$ - | \$ 40,000 | \$ - | \$ - |
| 79503 | County Facilites Projects | \$ 362,069 | \$ 250,000 | \$ 337,123 | \$ 5,707 | \$ 275,409 |
| 79506 | Annex Water Damage Roof | \$ 57,691 | \$ - | \$ 38,461 | \$ 38,461 | \$ - |
| 79507 | Annex Water Damage Interior | \$ 13,719 | \$ - | \$ 75,582 | \$ 76,723 | \$ - |
| 79508 | County Auditor Projects | \$ - | \$ - | \$ 3,322 | \$ 3,322 | \$ - |
| 79510 | Weigh Station Project | \$ - | \$ - | \$ 11,400 | \$ - | \$ - |
| 79511 | Building Improv - Flood and Wind Dam | \$ - | \$ - | \$ 3,580 | \$ 25,263 | \$ - |
| 79602 | Nuisance Abatement | \$ - | \$ - | \$ 13,000 | \$ - | \$ - |
| 79910 | EMS Equip/Other Project | \$ 9,380 | \$ - | \$ - | \$ - | \$ - |
| 79911 | Emerg Mgmt Projects | \$ 7,984 | \$ - | \$ 6,840 | \$ 1,389 | \$ - |
| 79913 | Courthouse Security Project | \$ 456 | \$ - | \$ - | \$ - | \$ - |
| 79990 | Project Contingency | \$ - | \$ 12,800 | \$ 696,835 | \$ 75,000 | \$ 12,000 |
| 79999 | Set-Aside for Future Buildings | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| 80102 | Projects - IT Capital | \$ 7,817 | \$ - | \$ - | \$ - | \$ - |
| 80103 | Project-Copier Replacement | \$ - | \$ - | \$ 83,122 | \$ - | \$ - |
| 80420 | HVAC Replacement | \$ 220,253 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 718,798</u> | <u>\$ 262,800</u> | <u>\$ 1,538,227</u> | <u>\$ 301,572</u> | <u>\$ 337,409</u> |
| <u>Capital</u> | | | | | | |
| 83010 | Bridges & Other Improvements | \$ - | \$ 70,000 | \$ 110,900 | \$ 110,900 | \$ - |
| 84920 | Office Eq, Fixtures,Software | \$ 55,185 | \$ 33,336 | \$ 22,055 | \$ 22,055 | \$ - |
| 85010 | Machinery & Equipment | \$ 217,389 | \$ - | \$ 225,800 | \$ 225,800 | \$ - |
| 85013 | HGAC Capital | \$ 7,694 | \$ - | \$ - | \$ - | \$ - |
| 87030 | Vehicles | \$ 436,089 | \$ 386,434 | \$ 407,140 | \$ 460,496 | \$ 404,312 |
| | | <u>\$ 716,357</u> | <u>\$ 489,770</u> | <u>\$ 765,895</u> | <u>\$ 819,251</u> | <u>\$ 404,312</u> |
| <u>Debt</u> | | | | | | |
| 91020 | Principal - 2012 Series CO | \$ 845,000 | \$ 865,000 | \$ 865,000 | \$ 865,000 | \$ 880,000 |
| 91030 | Interest - 2012 Series CO | \$ 527,768 | \$ 510,868 | \$ 510,868 | \$ 510,868 | \$ 493,568 |
| | | <u>\$ 1,372,768</u> | <u>\$ 1,375,868</u> | <u>\$ 1,375,868</u> | <u>\$ 1,375,868</u> | <u>\$ 1,373,568</u> |
| <u>Contingency</u> | | | | | | |
| 92010 | Contingency-General | \$ - | \$ 320,000 | \$ 52,359 | \$ 52,359 | \$ 320,000 |
| 92020 | Contingency-Special | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| 92030 | Contingency-Unspent Funds | \$ - | \$ 700,000 | \$ - | \$ (700,000) | \$ 700,000 |
| 92040 | Contingency-Special Revenue Funds | \$ - | \$ 389,407 | \$ 389,407 | \$ 205,000 | \$ 275,000 |
| 92050 | Contingency | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | | <u>\$ -</u> | <u>\$ 2,009,407</u> | <u>\$ 1,041,766</u> | <u>\$ 157,359</u> | <u>\$ 1,895,000</u> |
| <u>Transfers</u> | | | | | | |
| 99010 | Transfer to General Fund | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| 99020 | Transfer to EMS Fund Operations | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| 99050 | Transfer to Projects Fund | \$ 101,685 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 325,409 |
| 99060 | Transfers-Legislative Funds | \$ 56,477 | \$ 43,518 | \$ 78,848 | \$ 78,848 | \$ 43,518 |
| 99220 | Transfer to Road & Bridge | \$ 600,000 | \$ 660,000 | \$ 684,500 | \$ 684,500 | \$ 672,000 |

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-----------------|-----------------------------|---------------------------------|--------------------------------|-----------------------------|-----------------------------|
| | <u>\$ 1,714,930</u> | <u>\$ 1,860,518</u> | <u>\$ 1,920,348</u> | <u>\$ 1,920,348</u> | <u>\$ 2,024,949</u> |
| Total all Funds | <u><u>\$ 34,446,726</u></u> | <u><u>\$ 35,119,502</u></u> | <u><u>\$38,559,830</u></u> | <u><u>\$ 36,008,173</u></u> | <u><u>\$ 36,695,071</u></u> |



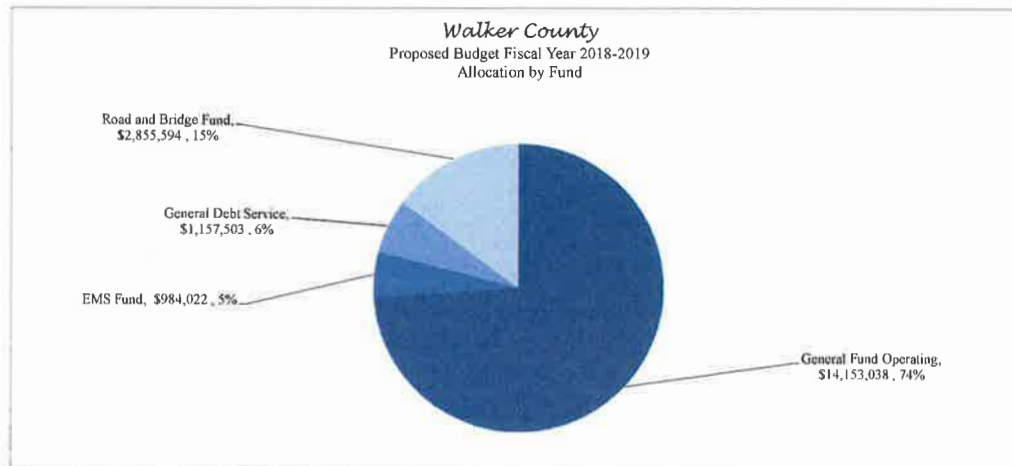
Ad Valorem History

Levy at January 1

| Budget Year | Budget FY 2018-2019 2 | Estimated FY 2017-2018 | Budget FY 2017-2018 1 | FY 2016-2017 1 | 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 |
|-------------------------------------|-----------------------------|---------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Operations Levy Allocation | | | | | | | | | | | |
| General Fund and Road and Bridge | \$ 0.512300 | \$ 0.540800 | \$ 0.540800 | \$ 0.570800 | \$ 0.572400 | \$ 0.607100 | \$ 0.620900 | \$ 0.571200 | \$ 0.539100 | \$ 0.548500 | \$ 0.548500 |
| Debt Service Levy | \$ 0.037100 | \$ 0.040700 | \$ 0.040700 | \$ 0.044900 | \$ 0.048200 | \$ 0.051800 | \$ 0.056900 | \$ 0.064300 | \$ 0.014500 | \$ 0.030800 | \$ 0.028500 |
| Tax Rate per \$100 | \$ 0.549400 | \$ 0.581500 | \$ 0.581500 | \$ 0.615700 | \$ 0.620600 | \$ 0.658900 | \$ 0.677800 | \$ 0.635500 | \$ 0.553600 | \$ 0.579300 | \$ 0.577000 |
| Effective Rate Calculated | \$ 0.549400 | \$ 0.581500 | \$ 0.581500 | \$ 0.615700 | \$ 0.620600 | \$ 0.658900 | \$ 0.657800 | \$ 0.551200 | \$ 0.553600 | \$ 0.057930 | \$ 0.057770 |
| Assessed Valuation | \$ 3,160,956,167 | \$ 2,868,402,360 | \$ 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 |
| Freeze Taxable Value | \$ 607,538,404 | \$ 588,722,052 | \$ 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 |
| Total Assessed value | \$ 3,768,494,571 | \$ 3,457,124,412 | \$ 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 |
| Tax Levy | \$ 19,948,080 | \$ 19,249,734 | \$ 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 |
| Current Taxes Collected | \$ 19,150,157 | \$ 18,479,745 | \$ 18,287,247 | \$ 17,867,124 | \$ 17,217,742 | \$ 16,628,914 | \$ 16,158,039 | \$ 14,497,257 | \$ 12,453,061 | \$ 12,258,890 | \$ 12,058,566 |
| Percent of Levy Collected | 96.00% | 96.00% | 95.00% | 97.00% | 97.01% | 97.00% | 97.30% | 96.20% | 94.70% | 95.90% | 97.10% |
| Total Current & Delinquent Taxes Co | \$ 19,505,157 | \$ 18,863,745 | \$ 18,612,247 | \$ 18,246,104 | \$ 17,544,339 | \$ 16,946,196 | \$ 16,487,140 | \$ 14,780,679 | \$ 12,693,758 | \$ 12,503,783 | \$ 12,340,997 |
| Percent of Total Levy | 97.78% | 97.99% | 96.69% | 99.16% | 98.93% | 99.16% | 99.29% | 98.12% | 96.52% | 97.84% | 99.33% |

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 2018 dated 07.30.2018 from Walker County Appraisal District





WALKER COUNTY

Assessed Value and Estimated Actual Value of Taxable Property(1)
Ten Fiscal Years

| Fiscal Year Ended Sept. 30 | Real Property | | | Total Real | Personal Property Total |
|-------------------------------------|-------------------------|------------------------|---------------------------------------|---------------|-------------------------------|
| | Residential Property | Commercial Property | (2) Agricultural & Open Acreage | | |
| 2019 | 2,161,523,694 | 988,712,199 | 1,625,801,621 | 4,776,037,514 | 479,108,270 |
| 2018 | 1,898,283,205 | 980,232,732 | 1,598,143,151 | 4,476,659,088 | 472,345,989 |
| 2017 | 1,694,657,295 | 902,908,162 | 1,504,419,820 | 4,101,985,277 | 439,398,681 |
| 2016 | 1,625,007,136 | 862,844,511 | 1,439,654,926 | 3,927,506,573 | 478,239,245 |
| 2015 | 1,457,835,050 | 780,413,527 | 1,215,534,628 | 3,453,783,205 | 451,754,627 |
| 2014 | 1,412,141,370 | 725,269,156 | 1,201,576,526 | 3,338,987,052 | 435,062,598 |
| 2013 | 1,374,522,267 | 610,777,713 | 1,058,790,264 | 3,044,188,489 | 410,009,296 |
| 2012 | 1,330,376,385 | 585,938,223 | 1,056,767,654 | 2,973,082,262 | 421,298,210 |
| 2011 | 1,231,615,944 | 576,050,871 | 942,965,493 | 2,750,632,308 | 392,922,681 |
| 2010 | 1,213,042,379 | 560,495,831 | 940,934,856 | 2,714,473,066 | 399,324,045 |

| StateCode | Description | Grouping | Certified | | | |
|-----------|--------------------------|-------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | | FY 2019 | FY 2018 | FY 2017 | FY 2016 |
| A | Single Family Residence | residential | \$ 1,744,465,603 | \$ 1,605,119,526 | \$ 1,430,160,105 | \$ 1,365,140,626 |
| B | MultiFamily Residence | residential | 417,058,091 | 293,163,679 | 264,497,190 | 259,866,510 |
| C | Vacant Lot | land | 164,090,119 | 136,212,443 | 109,705,616 | 94,325,461 |
| D1 | Qualified Ag Land | land | 1,434,444,668 | 1,437,057,066 | 1,372,420,453 | 1,327,441,283 |
| D2 | Non Qualified Land | land | 27,266,834 | 24,873,642 | 22,293,751 | 17,888,182 |
| E | Farm or Ranch Improv. | commercial | 508,200,002 | 529,868,225 | 471,715,766 | 456,971,752 |
| F1 | Commercial Real | commercial | 449,975,277 | 419,979,707 | 402,765,906 | 379,402,379 |
| F2 | Industrial Real Property | commercial | 30,536,920 | 30,384,800 | 28,426,490 | 26,470,380 |
| G1 | Oil and Gas | minerals | 10,627,212 | 12,120,638 | 5,862,802 | 8,361,917 |
| G3 | Minerals-Non Producing | minerals | 274,070 | 275,360 | 275,360 | 275,360 |
| J1 | Water Systems | personal | 11,380 | 11,380 | 11,380 | 11,380 |
| J2 | Gas Distribution System | personal | 2,484,360 | 2,388,940 | 2,278,490 | 1,961,270 |
| J3 | Electric Company | personal | 50,364,330 | 52,375,130 | 49,994,160 | 46,003,490 |
| J4 | Telephone Company | personal | 8,255,750 | 9,502,360 | 9,733,410 | 9,389,820 |
| J5 | RailRoad | personal | 29,957,890 | 23,792,480 | 22,035,800 | 20,481,730 |
| J6 | Pipelnd Company | personal | 57,109,570 | 53,217,130 | 34,602,700 | 33,711,030 |
| J7 | Cable Television Co. | personal | 7,202,120 | 7,179,210 | 6,108,870 | 5,818,520 |
| J8 | Other type of Utility | personal | 92,960 | 31,800 | 31,800 | 31,800 |
| L1 | Commercial Personal | personal | 138,619,340 | 153,588,670 | 140,311,380 | 135,741,450 |
| L2 | Industrial Personal | personal | 105,939,110 | 94,682,930 | 101,689,710 | 151,800,590 |
| M1 | Tangible Other | personal | 48,218,328 | 45,576,241 | 47,222,669 | 48,656,088 |
| N | Intangible Property | personal | - | - | - | - |
| O | Residential Inventory | personal | 1,830,190 | 2,249,640 | 3,140,540 | 1,199,600 |
| S | Special Inventory Tax | personal | 18,121,660 | 15,354,080 | 16,099,610 | 14,795,200 |
| | | | \$ 5,255,145,784 | \$ 4,949,005,077 | \$ 4,541,383,958 | \$ 4,405,745,818 |

Less:

| | | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Productivity Loss (Ag and Timber Use) | (1,382,874,611) | (1,386,106,672) | (1,323,148,574) | (1,282,993,441) |
| Homestead Cap (10% cap on residential homesteads) | (13,196,335) | (15,617,546) | (9,911,926) | (19,201,950) |
| Tax Ceiling and Over 65 and disabled exemption | (82,443,721) | (77,410,748) | (71,774,857) | (68,932,746) |
| Other Exemptions /Deductions | (8,136,546) | (12,745,699) | (20,823,045) | (56,427,523) |
| Total Exemptions | \$ (1,486,651,213) | \$ (1,491,880,665) | \$ (1,425,658,402) | \$ (1,427,555,660) |

Taxable Assessed Value **\$ 3,768,494,571 \$ 3,457,124,412 \$ 3,115,725,556 \$ 2,978,190,158**

Total Direct Tax Rate **\$0.5484 \$0.5185 \$0.6157 \$0.6206**

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

(2) Data Source: FY 2018 Certified Values dated 07.31.18

| Less: Exemptions Real Property | Total Taxable Assessed Value | Direct Tax Rate | Value as a Percentage of Actual Value |
|--------------------------------------|------------------------------------|-----------------------|---|
| 1,486,651,213 | 3,768,494,571 | 0.5494 | 71.71% |
| 1,491,880,665 | 3,457,124,412 | 0.5185 | 69.85% |
| 1,425,658,402 | 3,115,725,556 | 0.6157 | 68.61% |
| 1,427,555,660 | 2,978,190,158 | 0.6206 | 67.60% |
| 1,208,379,124 | 2,697,158,708 | 0.6589 | 69.06% |
| 1,204,347,015 | 2,569,702,635 | 0.6778 | 68.09% |
| 984,974,372 | 2,469,125,168 | 0.6355 | 71.48% |
| 955,191,070 | 2,439,189,402 | 0.5536 | 71.86% |
| 878,965,625 | 2,264,589,364 | 0.5793 | 72.04% |
| 903,321,290 | 2,210,475,821 | 0.5770 | 70.99% |

| FY 2015 | FY 2014 | FY 2013 | FY 2012 | FY 2011 | FY 2010 |
|---------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$ 1,214,424,490 | \$ 1,171,963,250 | \$ 1,119,049,757 | \$ 1,096,500,415 | \$ 1,019,194,065 | \$ 1,001,871,339 |
| 243,410,560 | 240,178,120 | 255,472,510 | 233,875,970 | 212,421,879 | 211,171,040 |
| 84,045,429 | 81,439,934 | 81,767,312 | 93,750,505 | 90,377,875 | 89,540,840 |
| 1,116,282,909 | 1,108,156,711 | 911,121,052 | 874,865,866 | 800,701,069 | 798,546,287 |
| 15,206,290 | 11,979,881 | 65,901,900 | 88,151,283 | 51,886,549 | 52,847,729 |
| 415,792,778 | 377,940,875 | 311,709,173 | 304,499,853 | 299,170,151 | 292,208,361 |
| 340,586,809 | 323,489,681 | 280,310,140 | 263,245,850 | 258,115,930 | 252,701,530 |
| 24,033,940 | 23,838,600 | 18,758,400 | 18,192,520 | 18,764,790 | 15,585,940 |
| 10,520,067 | 4,663,359 | 4,582,581 | 6,033,800 | 7,186,881 | 9,409,435 |
| 275,360 | 275,360 | 276,680 | 280,680 | 280,680 | 284,060 |
| 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 |
| 41,235,270 | 38,883,940 | 39,602,830 | 53,687,160 | 33,991,630 | 32,425,920 |
| 10,158,600 | 11,128,710 | 12,680,250 | 16,647,590 | 16,696,730 | 18,138,180 |
| 18,452,040 | 16,640,630 | 14,891,740 | 13,876,060 | 12,053,960 | 11,209,160 |
| 34,937,800 | 26,260,590 | 26,112,300 | 25,696,480 | 19,739,420 | 15,325,720 |
| 5,750,570 | 5,659,900 | 5,910,520 | 3,049,230 | 3,108,650 | 2,969,980 |
| 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 |
| 148,850,040 | 153,479,910 | 132,878,470 | 126,233,030 | 44,107,500 | 11,132,160 |
| 42,782,260 | 44,088,289 | 46,904,675 | 49,752,480 | 52,040,250 | 52,533,620 |
| - | - | 15,110 | 9,710 | 9,710 | - |
| 1,953,840 | 2,665,130 | 1,817,150 | 2,261,020 | 2,153,860 | 2,467,100 |
| 11,180,020 | 10,926,260 | 9,891,630 | 8,766,500 | 6,935,660 | 9,400,840 |
| \$ 3,905,537,832 | \$ 3,774,049,650 | \$ 3,454,099,540 | \$ 3,394,380,472 | \$ 3,143,554,989 | \$ 3,113,797,111 |
| (1,072,732,022) | (1,061,987,752) | (864,873,036) | (829,788,729) | (753,891,998) | (775,445,300) |
| (6,118,846) | (4,844,955) | (3,921,326) | (11,967,776) | (7,534,476) | (15,567,539) |
| (66,620,346) | (61,884,961) | (59,008,162) | (56,299,468) | (54,192,145) | (46,170,943) |
| (62,907,910) | (75,629,347) | (57,171,848) | (57,135,097) | (63,347,006) | (66,137,508) |
| \$ (1,208,379,124) | \$ (1,204,347,015) | \$ (984,974,372) | \$ (955,191,070) | \$ (878,965,625) | \$ (903,321,290) |
| \$ 2,697,158,708 | \$ 2,569,702,635 | \$ 2,469,125,168 | \$ 2,439,189,402 | \$ 2,264,589,364 | \$ 2,210,475,821 |
| \$0.6589 | \$0.6778 | \$0.6355 | \$0.5536 | \$0.5793 | \$0.5770 |

2018 CERTIFIED TOTALS

Property Count: 38,798

WC - Walker County
Grand Totals

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| Land | | Value | | | |
|----------------------------|---------------|---------------|--------------------|---|---------------|
| Homesite: | | 244,025,865 | | | |
| Non Homesite: | | 742,057,932 | | | |
| Ag Market: | | 830,098,449 | | | |
| Timber Market: | | 604,382,439 | Total Land | (+) | 2,420,564,685 |
| Improvement | | Value | | | |
| Homesite: | | 1,461,845,082 | | | |
| Non Homesite: | | 1,400,058,021 | Total Improvements | (+) | 2,861,903,103 |
| Non Real | | Count | Value | | |
| Personal Property: | 1,865 | | 423,572,890 | | |
| Mineral Property: | 530 | | 10,910,840 | | |
| Autos: | 0 | | 0 | Total Non Real | (+) |
| | | | | Market Value | = |
| | | | | | 434,483,730 |
| | | | | | 5,716,951,518 |
| Ag | | Non Exempt | Exempt | | |
| Total Productivity Market: | 1,434,448,888 | | 32,000 | | |
| Ag Use: | 17,797,535 | | 340 | Productivity Loss | (-) |
| Timber Use: | 33,776,742 | | 0 | Appraised Value | = |
| Productivity Loss: | 1,382,874,611 | | 31,660 | | 1,382,874,611 |
| | | | | | 4,334,076,907 |
| | | | | Homestead Cap | (-) |
| | | | | | 13,196,335 |
| | | | | Assessed Value | = |
| | | | | | 4,320,880,572 |
| | | | | Total Exemptions Amount (Breakdown on Next Page) | (-) |
| | | | | | 552,386,001 |
| | | | | Net Taxable | = |
| | | | | | 3,768,494,571 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | |
|----------|-------------|-------------|----------------|--------------|-------|-------------------------|---------------|
| DP | 58,103,295 | 48,892,488 | 198,497.43 | 210,863.53 | 627 | | |
| DPS | 305,950 | 295,950 | 1,119.32 | 1,119.32 | 1 | | |
| OV65 | 617,311,384 | 557,768,087 | 2,382,170.12 | 2,436,124.40 | 4,214 | | |
| Total | 675,720,629 | 606,956,525 | 2,581,786.87 | 2,648,107.25 | 4,842 | Freeze Taxable | (-) |
| Tax Rate | 0.549400 | | | | | | 606,956,525 |
| Transfer | Assessed | Taxable | Post % Taxable | Adjustment | Count | | |
| DP | 384,180 | 364,180 | 353,476 | 10,704 | 3 | | |
| OV65 | 2,882,710 | 2,277,990 | 1,706,815 | 571,175 | 19 | | |
| Total | 3,266,890 | 2,642,170 | 2,060,291 | 581,879 | 22 | Transfer Adjustment | (-) |
| | | | | | | | 581,879 |
| | | | | | | Freeze Adjusted Taxable | = |
| | | | | | | | 3,160,956,167 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 19,948,080.05 = 3,160,956,167 * (0.549400 / 100) + 2,581,786.87

| Tif Zone Code | Tax Increment Loss |
|------------------------------|--------------------|
| 2007 TIF | 40,934,548 |
| 2007 TIF | 40,934,548 |
| Tax Increment Finance Value: | 40,934,548 |
| Tax Increment Finance Levy: | 224,894.41 |

2018 CERTIFIED TOTALS

Property Count: 38,798

WC - Walker County
Grand Totals

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Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|--------------------|--------------------|--------------------|
| AB | 1 | 1,077,504 | 0 | 1,077,504 |
| CH | 11 | 10,915,370 | 0 | 10,915,370 |
| CHODO | 2 | 49,345,200 | 0 | 49,345,200 |
| DP | 654 | 5,441,180 | 0 | 5,441,180 |
| DPS | 1 | 10,000 | 0 | 10,000 |
| DV1 | 96 | 0 | 820,338 | 820,338 |
| DV1S | 1 | 0 | 5,000 | 5,000 |
| DV2 | 58 | 0 | 537,210 | 537,210 |
| DV3 | 69 | 0 | 657,689 | 657,689 |
| DV3S | 1 | 0 | 10,000 | 10,000 |
| DV4 | 242 | 0 | 1,706,262 | 1,706,262 |
| DV4S | 17 | 0 | 156,000 | 156,000 |
| DVHS | 141 | 0 | 21,476,095 | 21,476,095 |
| EX | 32 | 0 | 5,662,680 | 5,662,680 |
| EX (Prorated) | 1 | 0 | 612 | 612 |
| EX-XG | 1 | 0 | 326,230 | 326,230 |
| EX-XI | 2 | 0 | 827,140 | 827,140 |
| EX-XJ | 1 | 0 | 338,000 | 338,000 |
| EX-XL | 1 | 0 | 363,910 | 363,910 |
| EX-XN | 15 | 0 | 3,712,500 | 3,712,500 |
| EX-XR | 28 | 0 | 609,650 | 609,650 |
| EX-XU | 2 | 0 | 588,400 | 588,400 |
| EX-XV | 629 | 0 | 389,009,267 | 389,009,267 |
| EX-XV (Prorated) | 10 | 0 | 92,604 | 92,604 |
| EX366 | 67 | 0 | 13,800 | 13,800 |
| FR | 4 | 7,059,413 | 0 | 7,059,413 |
| OV65 | 4,739 | 50,702,714 | 0 | 50,702,714 |
| OV65S | 22 | 239,765 | 0 | 239,765 |
| PC | 5 | 681,468 | 0 | 681,468 |
| Totals | | 125,472,614 | 426,913,387 | 552,386,001 |

2018 CERTIFIED TOTALS

Property Count: 38,798

WC - Walker County
Grand Totals

7/30/2018

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State Category Breakdown

| State Code | Description | Count | Acres | New Value Market | Market Value |
|------------|-----------------------------------|---------------|---------------------|----------------------|------------------------|
| A | SINGLE FAMILY RESIDENCE | 15,404 | | \$49,488,360 | \$1,744,465,603 |
| B | MULTIFAMILY RESIDENCE | 360 | | \$20,423,710 | \$417,058,091 |
| C1 | VACANT LOTS AND LAND TRACTS | 8,314 | | \$860 | \$164,090,119 |
| D1 | QUALIFIED OPEN-SPACE LAND | 6,458 | 365,931.5280 | \$0 | \$1,434,444,668 |
| D2 | IMPROVEMENTS ON QUALIFIED OPEN SP | 1,299 | | \$1,833,842 | \$27,266,834 |
| E | RURAL LAND, NON QUALIFIED OPEN SP | 4,163 | 16,509.7440 | \$16,025,439 | \$508,200,002 |
| F1 | COMMERCIAL REAL PROPERTY | 1,063 | | \$24,951,460 | \$449,975,277 |
| F2 | INDUSTRIAL AND MANUFACTURING REA | 20 | | \$109,010 | \$30,536,920 |
| G1 | OIL AND GAS | 473 | | \$0 | \$10,627,212 |
| G3 | OTHER SUB-SURFACE INTERESTS IN LA | 37 | | \$0 | \$274,070 |
| J1 | WATER SYSTEMS | 1 | | \$0 | \$11,380 |
| J2 | GAS DISTRIBUTION SYSTEM | 12 | | \$0 | \$2,484,360 |
| J3 | ELECTRIC COMPANY (INCLUDING CO-OP | 46 | | \$0 | \$50,364,330 |
| J4 | TELEPHONE COMPANY (INCLUDING CO- | 28 | | \$0 | \$8,255,750 |
| J5 | RAILROAD | 23 | | \$0 | \$29,957,890 |
| J6 | PIPELAND COMPANY | 88 | | \$0 | \$57,109,570 |
| J7 | CABLE TELEVISION COMPANY | 8 | | \$0 | \$7,202,120 |
| J8 | OTHER TYPE OF UTILITY | 1 | | \$0 | \$92,960 |
| L1 | COMMERCIAL PERSONAL PROPERTY | 1,367 | | \$0 | \$138,619,340 |
| L2 | INDUSTRIAL AND MANUFACTURING PERS | 190 | | \$0 | \$105,939,110 |
| M1 | TANGIBLE OTHER PERSONAL, MOBILE H | 3,124 | | \$2,465,000 | \$48,218,328 |
| O | RESIDENTIAL INVENTORY | 140 | | \$132,180 | \$1,830,190 |
| S | SPECIAL INVENTORY TAX | 36 | | \$0 | \$18,121,660 |
| X | TOTALLY EXEMPT PROPERTY | 800 | | \$9,673,830 | \$461,805,734 |
| | | Totals | 382,441.2720 | \$125,103,691 | \$5,716,951,518 |

2018 CERTIFIED TOTALS

Property Count: 38,798

WC - Walker County
Effective Rate Assumption

7/30/2018 11:04:01AM

New Value

| | |
|--------------------------|---------------|
| TOTAL NEW VALUE MARKET: | \$125,103,691 |
| TOTAL NEW VALUE TAXABLE: | \$114,143,506 |

New Exemptions

| Exemption | Description | Count | | |
|--------------------------------|---|-------|-------------------|-------------|
| EX | TOTAL EXEMPTION | 3 | 2017 Market Value | \$0 |
| EX-XI | 11.19 Youth spiritual, mental, and physical dev | 1 | 2017 Market Value | \$808,140 |
| EX-XV | Other Exemptions (including public property, r | 13 | 2017 Market Value | \$448,326 |
| EX366 | HOUSE BILL 366 | 29 | 2017 Market Value | \$223,917 |
| ABSOLUTE EXEMPTIONS VALUE LOSS | | | | \$1,480,383 |

| Exemption | Description | Count | Exemption Amount |
|-------------------------------|--|-------|------------------|
| DP | DISABILITY | 16 | \$133,781 |
| DV1 | Disabled Veterans 10% - 29% | 5 | \$53,000 |
| DV2 | Disabled Veterans 30% - 49% | 3 | \$27,000 |
| DV3 | Disabled Veterans 50% - 69% | 5 | \$52,000 |
| DV4 | Disabled Veterans 70% - 100% | 17 | \$129,453 |
| DV4S | Disabled Veterans Surviving Spouse 70% - 100 | 1 | \$12,000 |
| DVHS | Disabled Veteran Homestead | 12 | \$1,839,891 |
| OV65 | OVER 65 | 293 | \$2,988,934 |
| OV65S | OVER 65 Surviving Spouse | 1 | \$8,765 |
| PARTIAL EXEMPTIONS VALUE LOSS | | 353 | \$5,244,824 |
| NEW EXEMPTIONS VALUE LOSS | | | \$6,725,207 |

Increased Exemptions

| Exemption | Description | Count | Increased Exemption Amount |
|-----------|-------------|-------|----------------------------|
|-----------|-------------|-------|----------------------------|

INCREASED EXEMPTIONS VALUE LOSS

| | |
|-----------------------------|-------------|
| TOTAL EXEMPTIONS VALUE LOSS | \$6,725,207 |
|-----------------------------|-------------|

New Ag / Timber Exemptions

| | | |
|----------------------------|-----------|-----------|
| 2017 Market Value | \$534,168 | Count: 12 |
| 2018 Ag/Timber Use | \$5,130 | |
| NEW AG / TIMBER VALUE LOSS | \$529,038 | |

New Annexations**New Deannexations****Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 9,728 | \$148,803 | \$1,311 | \$147,492 |

Category A Only

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 8,137 | \$142,156 | \$1,316 | \$140,840 |

2018 CERTIFIED TOTALSWC - Walker County
Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 262 | \$65,623,918.00 | \$50,448,652 |

2018 Effective Tax Rate Worksheet

Walker County - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

| | |
|--|------------------|
| 1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹ | \$3,448,581,861 |
| 2. 2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ² | \$590,827,085 |
| 3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1. | \$2,857,754,776 |
| 4. 2017 total adopted tax rate. | \$0.581500/\$100 |
| 5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">A. Original 2017 ARB values:</div> <div style="text-align: right;">\$1,595,070</div> </div> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">B. 2017 values resulting from final court decisions:</div> <div style="text-align: right;">- \$1,500,000</div> </div> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">C. 2017 value loss. Subtract B from A.³</div> <div style="text-align: right;">\$95,070</div> </div> | \$95,070 |
| 6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C. | \$2,857,849,846 |
| 7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴ | \$0 |
| 8. 2017 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">A. Absolute exemptions. Use 2017 market value:</div> <div style="text-align: right;">\$1,480,383</div> </div> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:</div> <div style="text-align: right;">+ \$5,244,824</div> </div> <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 20px;">C. Value loss. Add A and B.⁵</div> <div style="text-align: right;">\$6,725,207</div> </div> | \$6,725,207 |

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

| | | |
|-----|--|-----------------|
| 9. | 2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$534,168 B. 2018 productivity or special appraised value: - \$5,130 C. Value loss. Subtract B from A. ⁶ | \$529,038 |
| 10. | Total adjustments for lost value. Add lines 7, 8C and 9C. | \$7,254,245 |
| 11. | 2017 adjusted taxable value. Subtract line 10 from line 6. | \$2,850,595,601 |
| 12. | Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100. | \$16,576,213 |
| 13. | Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷ | \$5,860 |
| 14. | Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸ | \$103,601 |
| 15. | Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹ | \$16,478,472 |
| 16. | Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,701,418,946 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,722,460 | |

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

| | | |
|----------------|--|--|
| 16. (cont.) | <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$36,497,217</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$3,669,644,189</p> | |
| 17. | <p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ \$50,301,117</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p> | |

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

| | | |
|--------------------|--|-----------------|
| 17. (cont.) | C. Total value under protest or not certified. Add A and B. | \$50,301,117 |
| 18. | 2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵ | \$606,956,525 |
| 19. | 2018 total taxable value. Add lines 16E and 17C. Subtract line 18. | \$3,112,988,781 |
| 20. | Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶ | \$0 |
| 21. | Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷ | \$114,143,506 |
| 22. | Total adjustments to the 2018 taxable value. Add lines 20 and 21. | \$114,143,506 |
| 23. | 2018 adjusted taxable value. Subtract line 22 from line 19. | \$2,998,845,275 |
| 24. | 2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸ | \$0.5494/\$100 |
| 25. | COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹ | |
| | <div style="display: flex; justify-content: space-between;"> <div>Fund Name County General Fund</div> <div>Tax Rate 0.5494</div> </div> | \$0.5494/\$100 |

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2018 Rollback Tax Rate Worksheet

Walker County - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

| | | |
|-----|---|------------------|
| 26. | 2017 maintenance and operations (M&O) tax rate. | \$0.540800/\$100 |
| 27. | 2017 adjusted taxable value. Enter the amount from line 11. | \$2,850,595,601 |
| 28. | <p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$15,416,021</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$3,714,610</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p> | |

2018 Rollback Tax Rate Worksheet (continued)

Walker County - County General Fund

| | | |
|--------------------------------------|--|---|
| <p>28. (cont.)</p> | <p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$5,346</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$103,601</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$19,032,376</p> | |
| <p>29.</p> | <p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p> | <p style="text-align: right;">\$2,998,845,275</p> |
| <p>30.</p> | <p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p> | <p style="text-align: right;">\$0.6346/\$100</p> |
| <p>31.</p> | <p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p> | <p style="text-align: right;">\$0.6853/\$100</p> |

2018 Rollback Tax Rate Worksheet (continued)

Walker County - County General Fund

| | | | | | | | | |
|---------------------|--|--|-----------------|--|---------------------|--------|----------------|----------------|
| 32. | Total 2018 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. | \$1,373,568 -\$163,765 -\$52,300 \$1,157,503 | | | | | | |
| 33. | Certified 2017 excess debt collections. Enter the amount certified by the collector. | \$0 | | | | | | |
| 34. | Adjusted 2018 debt. Subtract line 33 from line 32. | \$1,157,503 | | | | | | |
| 35. | Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 100.000000% | | | | | | |
| 36. | 2018 debt adjusted for collections. Divide line 34 by line 35. | \$1,157,503 | | | | | | |
| 37. | 2018 total taxable value. Enter the amount on line 19. | \$3,112,988,781 | | | | | | |
| 38. | 2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100. | \$0.0371/\$100 | | | | | | |
| 39. | 2018 rollback tax rate. Add lines 31 and 38. | \$0.7224/\$100 | | | | | | |
| 40. | COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate. | | | | | | | |
| | <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.7224</td> <td style="text-align: right;">\$0.7224/\$100</td> </tr> </table> | Fund Name | Tax Rate | | County General Fund | 0.7224 | \$0.7224/\$100 | \$0.7224/\$100 |
| Fund Name | Tax Rate | | | | | | | |
| County General Fund | 0.7224 | \$0.7224/\$100 | | | | | | |

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

Walker County - County General Fund

| | | |
|-----|---|-----------------|
| 41. | Units that adopted the sales tax in August or November 2017, or in January or May 2018. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2017, skip this line. | \$0 |
| 42. | <p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p> | \$3,714,610 |
| 43. | 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> . | \$3,112,988,781 |
| 44. | Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100. | \$0.1193/\$100 |
| 45. | 2018 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> . | \$0.5494/\$100 |
| 46. | <p>2018 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter line 46, do not subtract.</p> | \$0.5494/\$100 |
| 47. | 2018 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet. | \$0.7224/\$100 |
| 48. | 2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47. | \$0.6031/\$100 |

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
Walker County - County General Fund**

| | | |
|------------|--|-----------------|
| 49. | Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details. | \$0 |
| 50. | 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> . | \$3,112,988,781 |
| 51. | Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100. | \$0.0000/\$100 |
| 52. | 2018 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax). | \$0.6031/\$100 |

**2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Walker County

Date: 07/26/2018

County General Fund

| | |
|---|-----------------|
| 1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | \$2,857,849,846 |
| 2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 0.581500 |
| 3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet. | \$5,860 |
| 4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | \$16,624,257 |
| 5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet. | \$3,112,988,781 |
| 6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet. | 0.549400 |
| 7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100. | \$17,102,760 |
| 8. Last year's total levy. Sum of line 4 for all funds. | \$16,624,257 |
| 9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | \$17,102,760 |
| 10. Tax Increase (Decrease). Subtract Line 8 from Line 9. | \$478,503 |

Walker County Tax Rate Recap for 2018 Tax Rates

| Description of Rate | Tax Rate | Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet | Additional Tax Levy Compared to <u>last year's</u> <u>tax levy</u> of 20,053,504 | Additional Tax Levy Compared to <u>effective</u> <u>tax rate levy</u> of 17,102,760 |
|---------------------|----------|---|--|--|
| | | \$18,102,030 | \$-1,951,474 | \$999,269 |
| | | \$17,102,760 | \$-2,950,743 | \$0 |
| | | \$17,102,760 | \$-2,950,743 | \$0 |
| | | \$18,774,435 | \$-1,279,068 | \$1,671,675 |
| | | \$0 | \$-20,053,504 | \$-17,102,760 |

| | | | | |
|-------|--|------------|------------|-----------|
| 0.00 | | 17,102,760 | -2,950,743 | 0 |
| 0.50 | | 17,258,410 | -2,795,094 | 155,649 |
| 1.00 | | 17,414,059 | -2,639,444 | 311,299 |
| 1.50 | | 17,569,709 | -2,483,795 | 466,948 |
| 2.00 | | 17,725,358 | -2,328,145 | 622,598 |
| 2.50 | | 17,881,008 | -2,172,496 | 778,247 |
| 3.00 | | 18,036,657 | -2,016,847 | 933,897 |
| 3.50 | | 18,192,306 | -1,861,197 | 1,089,546 |
| 4.00 | | 18,347,956 | -1,705,548 | 1,245,196 |
| 4.50 | | 18,503,605 | -1,549,898 | 1,400,845 |
| 5.00 | | 18,659,255 | -1,394,249 | 1,556,494 |
| 5.50 | | 18,814,904 | -1,238,599 | 1,712,144 |
| 6.00 | | 18,970,554 | -1,082,950 | 1,867,793 |
| 6.50 | | 19,126,203 | -927,300 | 2,023,443 |
| 7.00 | | 19,281,853 | -771,651 | 2,179,092 |
| 7.50 | | 19,437,502 | -616,002 | 2,334,742 |
| 8.00 | | 19,593,151 | -460,352 | 2,490,391 |
| 8.50 | | 19,748,801 | -304,703 | 2,646,040 |
| 9.00 | | 19,904,450 | -149,053 | 2,801,690 |
| 9.50 | | 20,060,100 | 6,596 | 2,957,339 |
| 10.00 | | 20,215,749 | 162,246 | 3,112,989 |
| 10.50 | | 20,371,399 | 317,895 | 3,268,638 |
| 11.00 | | 20,527,048 | 473,545 | 3,424,288 |
| 11.50 | | 20,682,697 | 629,194 | 3,579,937 |
| 12.00 | | 20,838,347 | 784,843 | 3,735,587 |
| 12.50 | | 20,993,996 | 940,493 | 3,891,236 |
| 13.00 | | 21,149,646 | 1,096,142 | 4,046,885 |
| 13.50 | | 21,305,295 | 1,251,792 | 4,202,535 |
| 14.00 | | 21,460,945 | 1,407,441 | 4,358,184 |
| 14.50 | | 21,616,594 | 1,563,091 | 4,513,834 |

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2018 Property Tax Rates in Walker County

This notice concerns 2018 property tax rates for Walker County. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

County General Fund

Last year's tax rate:

| | |
|-----------------------------|-----------------|
| Last year's operating taxes | \$17,831,509 |
| Last year's debt taxes | \$1,341,979 |
| Last year's total taxes | \$19,173,488 |
| Last year's tax base | \$2,850,595,601 |
| Last year's total tax rate | 0.581500/\$100 |

This year's effective tax rate:

| | |
|---|-----------------|
| Last year's adjusted taxes (after subtracting taxes on lost property) | \$16,478,472 |
| ÷ This year's adjusted tax base (after subtracting value of new property) | \$2,998,845,275 |
| = This year's effective tax rate for each fund | 0.549400/\$100 |
| Total effective tax rate | 0.549400/\$100 |

This year's rollback tax rate:

| | |
|---|-----------------|
| Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures) | \$19,032,376 |
| ÷ This year's adjusted tax base | \$2,998,845,275 |
| = This year's effective operating rate | 0.634600/\$100 |
| × 1.08 = this year's maximum operating rate | 0.685300/\$100 |

| | |
|-------------------------|----------------|
| + This year's debt rate | 0.037100/\$100 |
|-------------------------|----------------|

| | |
|--|----------------|
| = This year's rollback rate for each fund | 0.722400/\$100 |
|--|----------------|

| | |
|---------------------------------|----------------|
| This year's total rollback rate | 0.722400/\$100 |
|---------------------------------|----------------|

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

| | |
|-----------------------------|----------------|
| - Sales tax adjustment rate | 0.119300/\$100 |
|-----------------------------|----------------|

| | |
|---------------------|----------------|
| = Rollback tax rate | 0.603100/\$100 |
|---------------------|----------------|

Statement of Increase/Decrease

If Walker County adopts a 2018 tax rate equal to the effective tax rate of 0.549400 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 478,503.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

| Type of Property Tax Fund | Balance |
|---------------------------------|-----------|
| General Fund | 7,711,551 |
| EMS Fund | 862,190 |
| Debt Services Fund | 163,765 |
| Legislatively Designated | 1,820,885 |
| Projects Fund | 1,278,898 |
| Road and Bridge Fund | 700,000 |
| Insurance Fund - Retiree Health | 1,354,873 |

Schedule B: 2018 Debt Service: County General Fund

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|---|--|---|--------------------------|---------------|
| Certificate of Obligation Series 2012 | 880,000 | 493,568 | 0 | 1,373,568 |
| Total required for 2018 debt service | | | | \$1,373,568 |
| - Amount (if any) paid from funds listed in Schedule A | | | | \$163,765 |
| - Amount (if any) paid from other resources | | | | \$52,300 |
| - Excess collections last year | | | | \$0 |
| = Total to be paid from taxes in 2018 | | | | \$1,157,503 |
| + Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2018 | | | | \$0 |
| = Total Debt Levy | | | | \$1,157,503 |

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 3,714,610 in additional sales and use tax revenues.

For County: The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at .

Name of person preparing this notice:

Title:

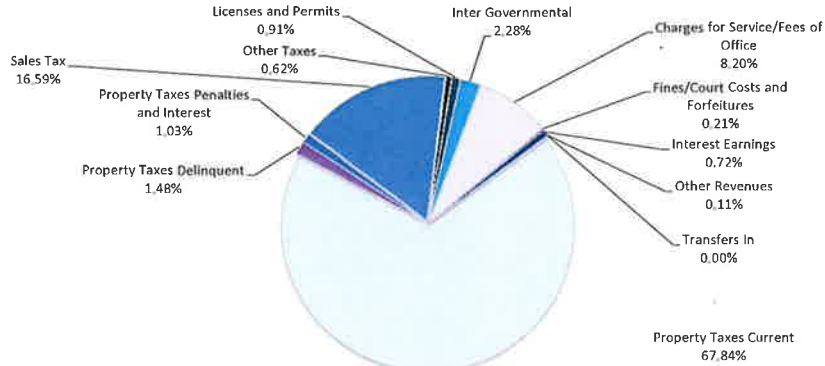
Date prepared:

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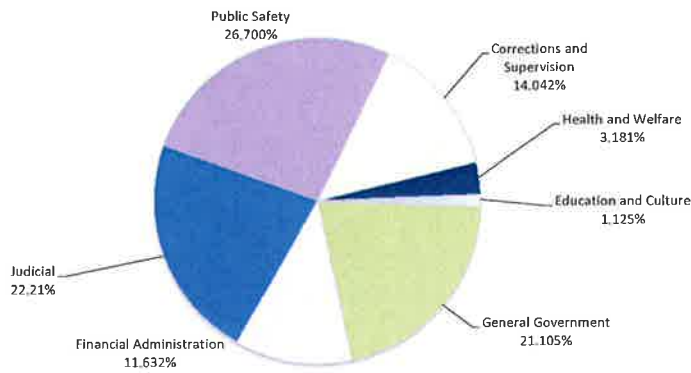
Walker County Proposed Budget Fiscal Year 2018-2019 General Fund At a Glance

Revenues by Source



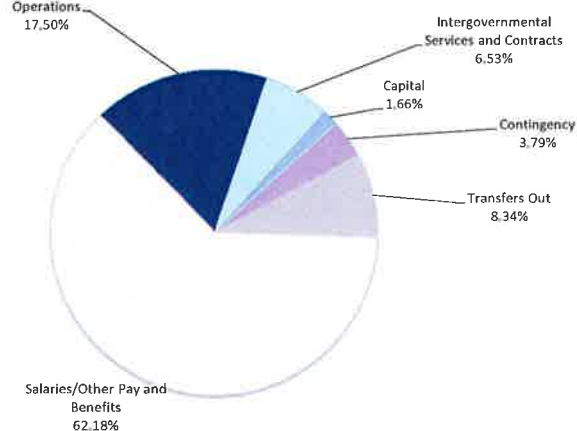
| | |
|---------------------------------------|----------------------|
| Property Taxes Current | \$ 15,137,060 |
| Property Taxes Delinquent | \$ 330,000 |
| Property Taxes Penalties and Interest | \$ 230,000 |
| Sales Tax | \$ 3,701,825 |
| Other Taxes | \$ 139,000 |
| Licenses and Permits | \$ 204,000 |
| Inter Governmental | \$ 509,541 |
| Charges for Service/Fees of Office | \$ 1,830,400 |
| Fines/Court Costs and Forfeitures | \$ 47,270 |
| Interest Earnings | \$ 160,000 |
| Other Revenues | \$ 25,000 |
| Transfers In | \$ - |
| Total | \$ 22,314,096 |

Expenditures By Function



| | |
|-----------------------------|----------------------|
| General Government | \$ 4,698,869 |
| Financial Administration | \$ 2,589,703 |
| Judicial | \$ 4,945,827 |
| Public Safety | \$ 5,944,457 |
| Corrections and Supervision | \$ 3,126,306 |
| Health and Welfare | \$ 708,254 |
| Education and Culture | \$ 250,419 |
| Transfers Out | \$ 2,024,949 |
| Total | \$ 24,288,784 |

Expenditures By Category



| | |
|---|----------------------|
| Salaries/Other Pay and Benefits | \$ 15,102,571 |
| Operations | \$ 4,249,957 |
| Intergovernmental Services and Contract | \$ 1,586,995 |
| Capital | \$ 404,312 |
| Contingency | \$ 920,000 |
| Transfers Out | \$ 2,024,949 |
| Total | \$ 24,288,784 |

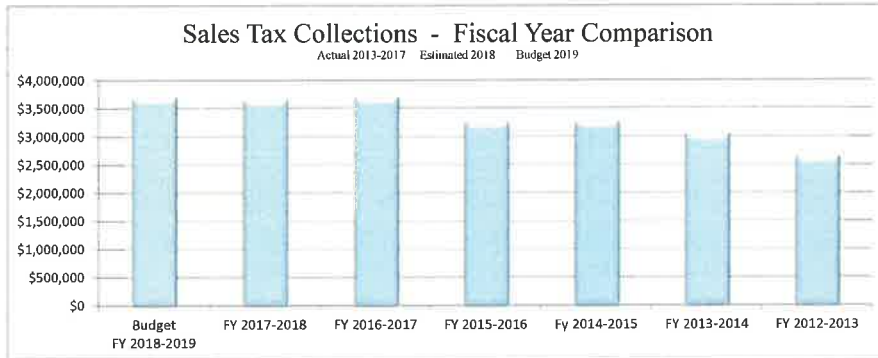


Walker County

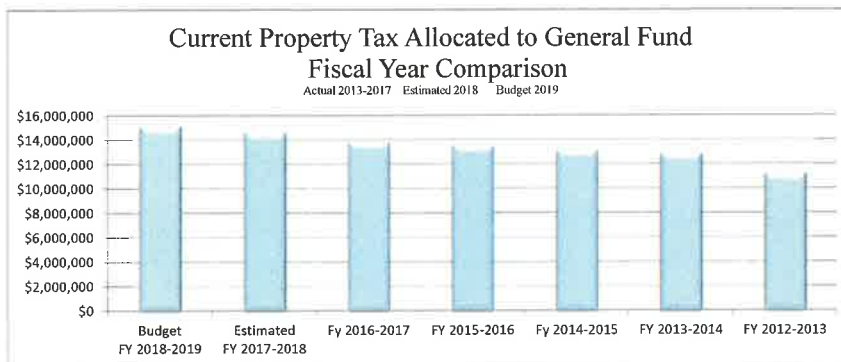
Proposed Budget Fiscal Year 2018-2019

General Fund

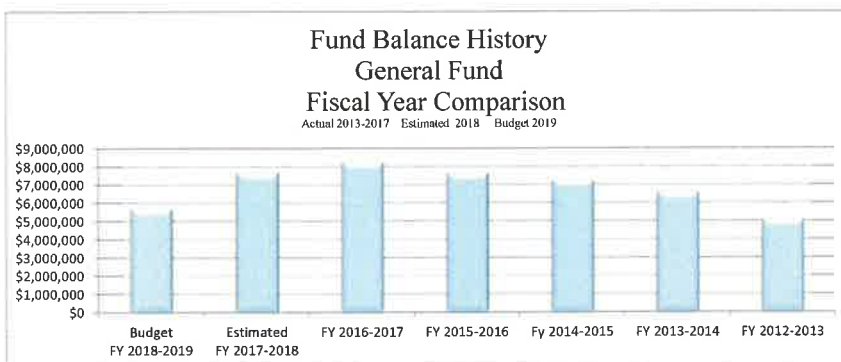
At a Glance



| Budget | Estimated | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| FY 2018-2019 | FY 2017-2018 | FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 | |
| \$ 3,701,825 | \$ 3,665,172 | \$ 3,704,825 | \$ 3,269,163 | \$ 3,274,386 | \$ 3,046,386 | \$ 2,653,148 | |



| Budget | Estimated | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| FY 2018-2019 | FY 2017-2018 | FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 | |
| \$ 15,137,060 | \$ 14,650,213 | \$ 13,857,361 | \$ 13,575,195 | \$ 13,191,703 | \$ 12,909,848 | \$ 11,244,564 | |



| Budget | Estimated | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| FY 2018-2019 | FY 2017-2018 | FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 | |
| \$ 5,719,419 | \$ 7,694,107 | \$ 8,275,894 | \$ 7,668,474 | \$ 7,288,692 | \$ 6,610,168 | \$ 5,147,593 | |



Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 7,668,979 | \$ 7,360,178 | \$ 8,279,894 | \$ 8,279,894 | \$ 7,694,107 |
| <u>Revenues</u> | | | | | |
| Total Property Taxes | \$ 17,867,122 | \$ 18,287,247 | \$ 18,287,247 | \$ 18,479,745 | \$ 19,150,157 |
| Less to Debt | \$ (1,315,843) | \$ (1,148,916) | \$ (1,148,916) | \$ (1,148,916) | \$ (1,157,503) |
| Less to Road & Bridge | \$ (2,693,918) | \$ (2,680,616) | \$ (2,680,616) | \$ (2,680,616) | \$ (2,855,594) |
| Property Taxes-Current | \$ 13,857,361 | \$ 14,457,715 | \$ 14,457,715 | \$ 14,650,213 | \$ 15,137,060 |
| Property Taxes-Delinquent | \$ 349,100 | \$ 300,000 | \$ 300,000 | \$ 384,000 | \$ 330,000 |
| Property Taxes-Penalty and Interest | \$ 279,109 | \$ 230,000 | \$ 230,000 | \$ 250,000 | \$ 230,000 |
| Sales Tax | \$ 3,704,825 | \$ 3,375,000 | \$ 3,375,000 | \$ 3,665,172 | \$ 3,701,825 |
| Other Taxes | \$ 134,824 | \$ 135,894 | \$ 135,894 | \$ 156,196 | \$ 139,000 |
| Licenses & Permits | \$ 216,827 | \$ 204,000 | \$ 204,000 | \$ 244,000 | \$ 204,000 |
| Inter Governmental | \$ 884,795 | \$ 364,987 | \$ 441,043 | \$ 589,045 | \$ 509,541 |
| Charges for Service/Fees of Office | \$ 1,946,338 | \$ 1,776,950 | \$ 1,776,950 | \$ 1,926,880 | \$ 1,830,400 |
| Fines/Court Costs and Forfeitures | \$ 185,744 | \$ 129,462 | \$ 43,990 | \$ 80,963 | \$ 47,270 |
| Interest Earnings | \$ 106,424 | \$ 90,000 | \$ 90,000 | \$ 200,000 | \$ 160,000 |
| Other Revenues | \$ 114,542 | \$ 51,000 | \$ 317,988 | \$ 327,116 | \$ 25,000 |
| Transfer In | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 21,799,889 | \$ 21,115,008 | \$ 21,372,580 | \$ 22,473,585 | \$ 22,314,096 |
| Total Available | \$ 29,468,868 | \$ 28,475,186 | \$ 29,652,474 | \$ 30,753,479 | \$ 30,008,203 |
| <u>Expenditures</u> | | | | | |
| <u>GENERAL GOVERNMENT</u> | | | | | |
| County Judge | \$ 198,292 | \$ 210,820 | \$ 210,820 | \$ 208,792 | \$ 215,791 |
| County Judge -I.T. Operations | \$ 185,666 | \$ 329,782 | \$ 271,739 | \$ 211,107 | \$ 279,268 |
| County Judge-IT Hardware/Software | \$ 238,150 | \$ 337,371 | \$ 337,371 | \$ 337,371 | \$ 380,121 |
| Commissioner's Court | \$ 71,929 | \$ 75,487 | \$ 75,487 | \$ 75,507 | \$ 77,370 |
| County Clerk | \$ 607,734 | \$ 669,721 | \$ 669,721 | \$ 663,729 | \$ 664,604 |
| Voter Registration | \$ 65,460 | \$ 72,877 | \$ 72,877 | \$ 72,897 | \$ 74,159 |
| Elections | \$ 173,464 | \$ 153,709 | \$ 169,133 | \$ 152,905 | \$ 179,772 |
| County Facilities | \$ 714,766 | \$ 917,205 | \$ 1,188,044 | \$ 1,127,772 | \$ 811,707 |
| Municipal Allocation-Justice Center | \$ 6,715 | \$ 10,983 | \$ 10,983 | \$ 10,983 | \$ 10,983 |
| Centralized/NonDepartmental Costs | \$ 1,244,455 | \$ 1,114,956 | \$ 1,099,626 | \$ 1,077,638 | \$ 1,085,094 |
| Contingency Allocation | \$ - | \$ 320,000 | \$ 52,359 | \$ 52,359 | \$ 320,000 |
| Operating Contingency | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Contingency-Special One Time | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |



Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

FINANCIAL ADMINISTRATION

| | | | | | |
|---|------------|------------|------------|------------|------------|
| County Auditor-Financial Systems | \$ 64,733 | \$ 79,833 | \$ 79,833 | \$ 79,833 | \$ 104,833 |
| County Auditor | \$ 673,535 | \$ 699,818 | \$ 699,818 | \$ 675,239 | \$ 736,986 |
| County Treasurer | \$ 339,234 | \$ 356,262 | \$ 356,262 | \$ 348,998 | \$ 365,598 |
| County Treasurer-Collections/Compliance | \$ 126,954 | \$ 135,521 | \$ 135,521 | \$ 135,562 | \$ 138,651 |
| Purchasing | \$ 238,763 | \$ 248,793 | \$ 248,793 | \$ 247,787 | \$ 253,691 |
| Vehicle Registration | \$ 407,556 | \$ 431,436 | \$ 437,097 | \$ 418,426 | \$ 472,565 |

Financial Intergovernmental Services/Contracts

| | | | | | |
|--------------------------------|------------|------------|------------|------------|------------|
| Appraisal District | \$ 333,844 | \$ 360,412 | \$ 360,412 | \$ 360,412 | \$ 371,102 |
| Appraisal District Collections | \$ 124,091 | \$ 132,565 | \$ 132,565 | \$ 132,565 | \$ 146,277 |
| | \$ 457,935 | \$ 492,977 | \$ 492,977 | \$ 492,977 | \$ 517,379 |

JUDICIAL

| | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| Courts-Central Costs | \$ 422,525 | \$ 207,237 | \$ 283,293 | \$ 283,293 | \$ 223,289 |
| County Court at Law | \$ 687,540 | \$ 619,206 | \$ 619,661 | \$ 620,628 | \$ 629,262 |
| 12th Judicial District Court | \$ 426,338 | \$ 385,210 | \$ 385,210 | \$ 385,247 | \$ 391,218 |
| 278th District Court | \$ 435,904 | \$ 388,682 | \$ 388,682 | \$ 383,777 | \$ 394,173 |
| District Clerk | \$ 450,857 | \$ 511,251 | \$ 511,251 | \$ 504,577 | \$ 552,747 |
| Criminal District Attorney | \$ 1,563,575 | \$ 1,631,890 | \$ 1,636,648 | \$ 1,559,114 | \$ 1,674,091 |
| Justice of Peace Precinct 1 | \$ 213,645 | \$ 221,999 | \$ 221,999 | \$ 221,964 | \$ 230,160 |
| Justice of Peace Precinct 2 | \$ 197,983 | \$ 210,398 | \$ 210,398 | \$ 206,898 | \$ 216,219 |
| Justice of Peace Precinct 3 | \$ 207,169 | \$ 215,910 | \$ 215,910 | \$ 214,789 | \$ 220,536 |
| Justice of Peace Precinct 4 | \$ 260,642 | \$ 272,286 | \$ 272,286 | \$ 272,367 | \$ 279,187 |
| Juvenile Probation | \$ 135,842 | \$ 123,735 | \$ 125,035 | \$ 124,730 | \$ 134,945 |

PUBLIC SAFETY

| | | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Sheriff | \$ 3,057,295 | \$ 3,212,290 | \$ 3,294,707 | \$ 3,260,257 | \$ 3,545,564 |
| Sheriff Estray | \$ 2,164 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| Courthouse Security | \$ 240,009 | \$ 248,368 | \$ 248,368 | \$ 246,795 | \$ 255,359 |
| Constables Central | \$ 50,024 | \$ 58,906 | \$ 58,906 | \$ 57,338 | \$ 60,377 |
| Constable Precinct 1 | \$ 85,780 | \$ 83,460 | \$ 83,460 | \$ 83,480 | \$ 156,430 |
| Constable Precinct 2 | \$ 80,133 | \$ 90,949 | \$ 90,949 | \$ 90,969 | \$ 86,047 |
| Constable-Precinct 3 | \$ 80,015 | \$ 153,592 | \$ 153,592 | \$ 153,612 | \$ 86,088 |
| Constable Precinct 4 | \$ 219,564 | \$ 311,298 | \$ 313,736 | \$ 300,258 | \$ 475,070 |
| Department Public Safety Support | \$ 57,502 | \$ 61,038 | \$ 61,038 | \$ 61,117 | \$ 62,588 |
| DPS Weigh Station Utilities/Services | \$ 20,881 | \$ 25,187 | \$ 35,187 | \$ 35,187 | \$ 35,187 |
| Weigh Station Site Support | \$ 16,427 | \$ 29,306 | \$ - | \$ - | \$ - |
| Emergency Operations | \$ 174,626 | \$ 176,734 | \$ 176,734 | \$ 176,754 | \$ 221,861 |



Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Public Safety Intergovernmental Service Contracts | | | | | |
| WCPSCC Combined Dispatch | \$ 561,537 | \$ 627,699 | \$ 627,699 | \$ 627,699 | \$ 652,699 |
| City of Huntsville | \$ 246,487 | \$ 246,487 | \$ 246,487 | \$ 246,487 | \$ 246,487 |
| Crabbs Prairie Fire Dept | \$ 12,000 | \$ 12,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| Riverside Fire Dept | \$ 16,300 | \$ 16,300 | \$ 16,300 | \$ 16,300 | \$ 16,300 |
| Pine Prairie Fire Dept | \$ - | \$ 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 |
| | <u>\$ 850,724</u> | <u>\$ 928,886</u> | <u>\$ 928,886</u> | <u>\$ 928,886</u> | <u>\$ 953,886</u> |
| <u>CORRECTION AND SUPERVISION</u> | | | | | |
| County Jail | \$ 2,574,934 | \$ 2,762,120 | \$ 2,762,120 | \$ 2,746,324 | \$ 2,739,031 |
| County Jail-Inmate Medical | \$ 267,126 | \$ 251,821 | \$ 276,821 | \$ 238,470 | \$ 275,286 |
| Adult Probation Support | \$ 56,809 | \$ 56,498 | \$ 56,498 | \$ 56,498 | \$ 56,498 |
| Adult-Community Services | \$ 47,066 | \$ 54,079 | \$ 54,079 | \$ 53,969 | \$ 55,491 |
| <u>HEALTH AND WELFARE</u> | | | | | |
| Veteran's Service | \$ 29,263 | \$ 32,356 | \$ 32,356 | \$ 29,581 | \$ 33,325 |
| Social Services | \$ 2,759 | \$ 23,800 | \$ 23,800 | \$ 23,800 | \$ 23,800 |
| Planning & Development | \$ 460,602 | \$ 507,494 | \$ 507,494 | \$ 502,514 | \$ 520,923 |
| Litter Control | \$ 13,355 | \$ 14,476 | \$ 23,990 | \$ 23,990 | \$ 14,476 |
| <u>Health and Welfare Intergovernmental/Service Contracts</u> | | | | | |
| Tri-CountyMHMR | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 |
| Senior Center | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| Rita B. Huff Humane Society | \$ 6,000 | \$ 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 | \$ 20,000 |
| | <u>\$ 97,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> |
| <u>EDUCATION AND CULTURE</u> | | | | | |
| Historical Commission | \$ 4,456 | \$ 5,780 | \$ 5,780 | \$ 5,780 | \$ 15,816 |
| AgriLife Extension Service | \$ 187,439 | \$ 203,939 | \$ 203,939 | \$ 198,949 | \$ 234,603 |
| Subtotal Departmental | <u>\$19,494,044</u> | <u>\$21,459,462</u> | <u>\$21,593,004</u> | <u>\$21,163,524</u> | <u>\$22,263,835</u> |
| <u>TRANSFERS</u> | | | | | |
| Transfer to EMS Fund Operations | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| Transfer to Projects Fund | \$ 101,685 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 325,409 |
| Transfer to Road and Bridge | \$ 600,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 672,000 |
| Transfers-Other Funds | \$ 56,477 | \$ 43,518 | \$ 78,848 | \$ 78,848 | \$ 43,518 |
| Subtotal-Transfer | <u>\$ 1,694,930</u> | <u>\$ 1,860,518</u> | <u>\$ 1,895,848</u> | <u>\$ 1,895,848</u> | <u>\$ 2,024,949</u> |
| Total Expenditures | <u>\$21,188,974</u> | <u>\$23,319,980</u> | <u>\$23,488,852</u> | <u>\$23,059,372</u> | <u>\$24,288,784</u> |
| <u>Available</u> | <u>\$ 8,279,894</u> | <u>\$ 5,155,206</u> | <u>\$ 6,163,622</u> | <u>\$ 7,694,107</u> | <u>\$ 5,719,419</u> |
| % Of Budget Available | <u>39.08%</u> | <u>22.11%</u> | <u>26.24%</u> | <u>33.37%</u> | <u>23.55%</u> |

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Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund
Revenues by Department

General Fund
Revenues By Department

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| 11101 - Revenues-General Fund | | | | | |
| 40110 Current Taxes | \$ 13,857,361 | \$ 14,457,715 | \$ 14,457,715 | \$ 14,650,213 | \$ 15,137,060 |
| 40120 Delinquent Taxes | \$ 349,100 | \$ 300,000 | \$ 300,000 | \$ 384,000 | \$ 330,000 |
| 40130 Penalty & Interest | \$ 279,109 | \$ 230,000 | \$ 230,000 | \$ 250,000 | \$ 230,000 |
| 40400 Sales Taxes | \$ 3,704,825 | \$ 3,375,000 | \$ 3,375,000 | \$ 3,665,172 | \$ 3,701,825 |
| 40500 In Lieu of Tax | \$ 20,335 | \$ 20,494 | \$ 20,494 | \$ 27,000 | \$ 27,000 |
| 40501 Property Taxes-Other(VIT) | \$ - | \$ - | \$ - | \$ 17,196 | \$ - |
| 40510 Mixed Beverage Tax | \$ 103,603 | \$ 102,000 | \$ 102,000 | \$ 103,000 | \$ 103,000 |
| 42410 Intergovernmental Funds | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 91,850 | \$ 148,054 |
| 43010 Fees of Office/Chg for Service | \$ 54,520 | \$ 91,850 | \$ 91,850 | \$ 55,000 | \$ 55,000 |
| 48110 Other Revenue | \$ 29,638 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 48200 Insurance Refunds/Credits | \$ 45,379 | \$ 26,000 | \$ 26,000 | \$ 26,000 | \$ - |
| 48300 Proceeds Auction/Sale | \$ 19,310 | \$ - | \$ - | \$ 8,125 | \$ - |
| 49930 Transfers In-Other Funds | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 18,538,180</u> | <u>\$ 18,683,059</u> | <u>\$ 18,683,059</u> | <u>\$ 19,302,556</u> | <u>\$ 19,756,939</u> |
| 15010 - County Judge | | | | | |
| 42010 State Funds | \$ 20,431 | \$ 25,200 | \$ 25,200 | \$ 25,200 | \$ 25,200 |
| | <u>\$ 20,431</u> | <u>\$ 25,200</u> | <u>\$ 25,200</u> | <u>\$ 25,200</u> | <u>\$ 25,200</u> |
| 15020 - County Judge-IT Operations | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| | <u>\$ 12,000</u> | <u>\$ 12,000</u> | <u>\$ 12,000</u> | <u>\$ 12,000</u> | <u>\$ 12,000</u> |
| 15050 - County Clerk | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 361,274 | \$ 350,000 | \$ 350,000 | \$ 370,000 | \$ 360,000 |
| 43700 Suppl Guardianship Fees | \$ 3,810 | \$ - | \$ - | \$ 2,620 | \$ - |
| 47040 Time Payment 10% -Court Improvement | \$ 331 | \$ 340 | \$ 340 | \$ 340 | \$ 340 |
| 48110 Other Revenue | \$ 1,224 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 366,639</u> | <u>\$ 350,340</u> | <u>\$ 350,340</u> | <u>\$ 372,960</u> | <u>\$ 360,340</u> |
| 16010 - Voter Registration | | | | | |
| 42010 State Funds | \$ 5,318 | \$ - | \$ - | \$ - | \$ - |
| 43010 Fees of Office/Chg for Service | \$ 395 | \$ 300 | \$ 300 | \$ 830 | \$ 300 |
| | <u>\$ 5,713</u> | <u>\$ 300</u> | <u>\$ 300</u> | <u>\$ 830</u> | <u>\$ 300</u> |
| 16020 - Elections | | | | | |
| 42410 Intergovernmental Funds | \$ 39,835 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| | <u>\$ 39,835</u> | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ 30,000</u> |
| 17010 - County Facilities | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 2,517 | \$ 5,000 | \$ 5,000 | \$ 2,500 | \$ 2,500 |
| 46040 WCHA Utilities Reimb | \$ 5,500 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 46050 DPS Annex Bldg Use | \$ 2,659 | \$ - | \$ - | \$ - | \$ - |
| 48110 Other Revenue | \$ - | \$ - | \$ - | \$ 88 | \$ - |
| 48200 Insurance Refunds/Credits | \$ - | \$ - | \$ 244,842 | \$ 244,842 | \$ - |
| | <u>\$ 10,676</u> | <u>\$ 11,000</u> | <u>\$ 255,842</u> | <u>\$ 253,430</u> | <u>\$ 8,500</u> |
| 17020 - Facilities-Justice Center Municipal Allocation | | | | | |
| 42410 Intergovernmental Funds | \$ 6,715 | \$ 10,983 | \$ 10,983 | \$ 10,983 | \$ 10,983 |
| | <u>\$ 6,715</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> |

| General Fund Revenues By Department | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 20010 - County Auditor | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ | 42,218 | \$ 41,700 | \$ 41,700 | \$ 41,700 | \$ 41,700 |
| | \$ | 42,218 | \$ 41,700 | \$ 41,700 | \$ 41,700 | \$ 41,700 |
| 20020 - County Treasurer | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ | 72 | \$ - | \$ - | \$ - | \$ - |
| 48010 Interest | \$ | 106,424 | \$ 90,000 | \$ 90,000 | \$ 200,000 | \$ 160,000 |
| 48110 Other Revenue | \$ | 351 | \$ - | \$ - | \$ 610 | \$ - |
| | \$ | 106,847 | \$ 90,000 | \$ 90,000 | \$ 200,610 | \$ 160,000 |
| 20030 - County Treasurer-Collections | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ | 5,665 | \$ 5,800 | \$ 5,800 | \$ 5,800 | \$ 5,800 |
| | \$ | 5,665 | \$ 5,800 | \$ 5,800 | \$ 5,800 | \$ 5,800 |
| 21010 - Vehicle Registration | | | | | | |
| 40510 Mixed Beverage Tax | \$ | 10,886 | \$ 13,400 | \$ 13,400 | \$ 9,000 | \$ 9,000 |
| 43010 Fees of Office/Chg for Service | \$ | 1,774 | \$ 2,200 | \$ 2,200 | \$ 500 | \$ 500 |
| 44100 Veh Registration Commissions | \$ | 564,362 | \$ 540,000 | \$ 540,000 | \$ 630,000 | \$ 600,000 |
| 44210 Certificate of Title | \$ | 62,865 | \$ 61,500 | \$ 61,500 | \$ 65,000 | \$ 65,000 |
| | \$ | 639,887 | \$ 617,100 | \$ 617,100 | \$ 704,500 | \$ 674,500 |
| 30010 - Courts-Central Costs | | | | | | |
| 42010 State Funds | \$ | 15,606 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 42030 State Funds-Indigent Defense | \$ | 60,905 | \$ 60,904 | \$ 60,904 | \$ 66,087 | \$ 60,904 |
| 42040 State Funds - Capital Murder | \$ | 292,996 | \$ - | \$ 76,056 | \$ 76,056 | \$ - |
| 43740 Bond Fees - General Fund | \$ | 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| 47041 Judicial Support Fee .60 District Courts | \$ | 95 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47042 Judicial Support Fee .60 Court at Law | \$ | 89 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47050 Judicial Support Fee .60 Justice Courts | \$ | 2,988 | \$ 4,000 | \$ 4,000 | \$ 2,900 | \$ 2,900 |
| | \$ | 373,179 | \$ 75,604 | \$ 151,660 | \$ 155,743 | \$ 74,504 |
| 30020 - County Court-at-Law | | | | | | |
| 42010 State Funds | \$ | 84,000 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 84,000 |
| 43010 Fees of Office/Chg for Service | \$ | 32,432 | \$ 26,000 | \$ 26,000 | \$ 33,000 | \$ 33,000 |
| 47020 Court Costs | \$ | 9,521 | \$ 8,700 | \$ 8,700 | \$ 9,600 | \$ 9,600 |
| 47030 Court Costs-Attorney Fees | \$ | 19,233 | \$ 15,000 | \$ 15,000 | \$ 29,000 | \$ 15,000 |
| 47040 Time Payment 10% -Court Improvement | \$ | 374 | \$ 370 | \$ 370 | \$ 370 | \$ 370 |
| 47800 Bond Forfeitures | \$ | 24,891 | \$ - | \$ - | \$ 4,594 | \$ - |
| | \$ | 170,451 | \$ 134,070 | \$ 134,070 | \$ 160,564 | \$ 141,970 |
| 30030 - 12th Judicial District Court | | | | | | |
| 42410 Intergovernmental Funds | \$ | 56,259 | \$ 49,300 | \$ 49,300 | \$ 56,000 | \$ 56,000 |
| 43010 Fees of Office/Chg for Service | \$ | 1,364 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ 1,400 |
| 47020 Court Costs | \$ | 1,781 | \$ 1,800 | \$ 1,800 | \$ 1,800 | \$ 1,800 |
| 47030 Court Costs-Attorney Fees | \$ | 5,729 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 47040 Time Payment 10% -Court Improvement | \$ | 134 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47800 Bond Forfeitures | \$ | 25,000 | \$ - | \$ - | \$ 15,000 | \$ - |
| | \$ | 90,267 | \$ 57,600 | \$ 57,600 | \$ 79,300 | \$ 64,300 |
| 30040 - 278th Judicial District Court | | | | | | |
| 42410 Intergovernmental Funds | \$ | 34,306 | \$ 30,000 | \$ 30,000 | \$ 35,000 | \$ 35,000 |
| 43010 Fees of Office/Chg for Service | \$ | 1,282 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 47020 Court Costs | \$ | 1,984 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 47030 Court Costs-Attorney Fees | \$ | 6,697 | \$ 5,000 | \$ 5,000 | \$ 8,500 | \$ 8,500 |
| 47040 Time Payment 10% -Court Improvement | \$ | 8 | \$ 15 | \$ 15 | \$ 15 | \$ 15 |
| | \$ | 44,277 | \$ 38,515 | \$ 38,515 | \$ 47,015 | \$ 47,015 |
| 31010 - District Clerk | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ | 113,477 | \$ 102,000 | \$ 102,000 | \$ 110,000 | \$ 110,000 |

General Fund
Revenues By Department

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 31010 - District Clerk | | | | | |
| 43710 Family Protection Fee | \$ 2,595 | \$ - | \$ - | \$ 2,800 | \$ - |
| 47040 Time Payment 10% -Court Improvement | \$ 117 | \$ 125 | \$ 125 | \$ 125 | \$ 125 |
| | <u>\$ 116,189</u> | <u>\$ 102,125</u> | <u>\$ 102,125</u> | <u>\$ 112,925</u> | <u>\$ 110,125</u> |
| 32010 - Criminal District Attorney | | | | | |
| 42010 State Funds | \$ 4,375 | \$ 4,300 | \$ 4,300 | \$ 4,100 | \$ 4,100 |
| 42020 State Longevity Pay | \$ 8,130 | \$ 5,300 | \$ 5,300 | \$ 9,000 | \$ 5,300 |
| 43010 Fees of Office/Chg for Service | \$ - | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 12,505</u> | <u>\$ 9,600</u> | <u>\$ 9,600</u> | <u>\$ 13,100</u> | <u>\$ 9,400</u> |
| 33010 - Justice of Peace Precinct 1 | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 64,052 | \$ 63,000 | \$ 63,000 | \$ 75,000 | \$ 70,000 |
| 43599 Cash Short & Over | \$ 10 | \$ - | \$ - | \$ - | \$ - |
| 47040 Time Payment 10% -Court Improvement | \$ 666 | \$ 620 | \$ 620 | \$ 620 | \$ 620 |
| | <u>\$ 64,728</u> | <u>\$ 63,620</u> | <u>\$ 63,620</u> | <u>\$ 75,620</u> | <u>\$ 70,620</u> |
| 33020 - Justice of Peace Precinct 2 | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 23,618 | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$ 21,000 |
| 47040 Time Payment 10% -Court Improvement | \$ 62 | \$ 100 | \$ 100 | \$ 149 | \$ 100 |
| | <u>\$ 23,680</u> | <u>\$ 21,100</u> | <u>\$ 21,100</u> | <u>\$ 21,149</u> | <u>\$ 21,100</u> |
| 33030 - Justice of Peace Precinct 3 | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 16,343 | \$ 16,000 | \$ 16,000 | \$ 20,000 | \$ 16,000 |
| 47040 Time Payment 10% -Court Improvement | \$ 56 | \$ 100 | \$ 100 | \$ 150 | \$ 100 |
| | <u>\$ 16,399</u> | <u>\$ 16,100</u> | <u>\$ 16,100</u> | <u>\$ 20,150</u> | <u>\$ 16,100</u> |
| 33040 - Justice of Peace Precinct 4 | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 74,718 | \$ 82,000 | \$ 82,000 | \$ 78,000 | \$ 78,000 |
| 43599 Cash Short & Over | \$ 185 | \$ - | \$ - | \$ - | \$ - |
| 47040 Time Payment 10% -Court Improvement | \$ 516 | \$ 520 | \$ 520 | \$ 500 | \$ 500 |
| 47606 License & Weight | \$ 43,761 | \$ 43,761 | \$ - | \$ - | \$ - |
| | <u>\$ 119,180</u> | <u>\$ 126,281</u> | <u>\$ 82,520</u> | <u>\$ 78,500</u> | <u>\$ 78,500</u> |
| 36010 - Juvenile Probation Support | | | | | |
| 43750 Probation Fees - General Fund | \$ 4,215 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 |
| | <u>\$ 4,215</u> | <u>\$ 3,800</u> | <u>\$ 3,800</u> | <u>\$ 3,800</u> | <u>\$ 3,800</u> |
| 41010 - Sheriff | | | | | |
| 42620 Federal Funds | \$ 48,760 | \$ - | \$ - | \$ - | \$ - |
| 42621 Federal Funds -OCDEFT | \$ 4,649 | \$ - | \$ - | \$ 9,658 | \$ - |
| 42622 Federal Funds - HIDTA | \$ 47,035 | \$ - | \$ - | \$ 4,000 | \$ - |
| 42623 Federal Funds - SLOT | \$ 350 | \$ - | \$ - | \$ 6,303 | \$ - |
| 43010 Fees of Office/Chg for Service | \$ 1,773 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 43050 Copies | \$ 214 | \$ - | \$ - | \$ 200 | \$ - |
| 43740 Bond Fees - General Fund | \$ 1,941 | \$ 1,900 | \$ 1,900 | \$ 2,000 | \$ 1,900 |
| 48110 Other Revenue | \$ 8,455 | \$ - | \$ 5,675 | \$ 5,685 | \$ - |
| 48200 Insurance Refunds/Credits | \$ 4,479 | \$ - | \$ 5,519 | \$ 5,519 | \$ - |
| | <u>\$ 117,656</u> | <u>\$ 3,900</u> | <u>\$ 15,094</u> | <u>\$ 35,365</u> | <u>\$ 3,900</u> |
| 41030 - Sheriff Estray | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 1,851 | \$ 1,500 | \$ 1,500 | \$ 1,375 | \$ 1,500 |
| | <u>\$ 1,851</u> | <u>\$ 1,500</u> | <u>\$ 1,500</u> | <u>\$ 1,375</u> | <u>\$ 1,500</u> |
| 44001 - Constables Central | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 1,145 | \$ - | \$ - | \$ - | \$ - |
| 43020 Serving Papers | \$ 185,003 | \$ 175,000 | \$ 175,000 | \$ 186,000 | \$ 175,000 |
| | <u>\$ 186,148</u> | <u>\$ 175,000</u> | <u>\$ 175,000</u> | <u>\$ 186,000</u> | <u>\$ 175,000</u> |
| 44010 - Constable Precinct 1 | | | | | |

| General Fund Revenues By Department | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|-------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 44010 - Constable Precinct 1 | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 10 | \$ - | \$ - | \$ - | \$ - | |
| 43020 Serving Papers | \$ 405 | \$ - | \$ - | \$ 25 | \$ - | |
| | <u>\$ 415</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 25</u> | <u>\$ -</u> | |
| 44020 - Constable Precinct 2 | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 3,525 | \$ - | \$ - | \$ 10 | \$ - | |
| 43020 Serving Papers | \$ 600 | \$ - | \$ - | \$ - | \$ - | |
| | <u>\$ 4,125</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10</u> | <u>\$ -</u> | |
| 44030 - Constable Precinct 3 | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 15 | \$ - | \$ - | \$ 10 | \$ - | |
| 43020 Serving Papers | \$ 1,500 | \$ - | \$ - | \$ 500 | \$ - | |
| | <u>\$ 1,515</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 510</u> | <u>\$ -</u> | |
| 44040 - Constable Precinct 4 | | | | | | |
| 42620 Federal Funds | \$ 425 | \$ - | \$ - | \$ 500 | \$ - | |
| 43010 Fees of Office/Chg for Service | \$ 17,837 | \$ - | \$ - | \$ 500 | \$ - | |
| 43020 Serving Papers | \$ 500 | \$ - | \$ - | \$ 310 | \$ - | |
| 48110 Other Revenue | \$ 90 | \$ - | \$ - | \$ - | \$ - | |
| 48200 Insurance Refunds/Credits | \$ - | \$ - | \$ 2,438 | \$ 2,438 | \$ - | |
| | <u>\$ 18,852</u> | <u>\$ -</u> | <u>\$ 2,438</u> | <u>\$ 3,748</u> | <u>\$ -</u> | |
| 45020 - Weigh Station Utilities and Services | | | | | | |
| 47606 License & Weight | \$ 25,187 | \$ 25,187 | \$ - | \$ - | \$ - | |
| | <u>\$ 25,187</u> | <u>\$ 25,187</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| 45040 - Weigh Station Site Support Personell | | | | | | |
| 47606 License & Weight | \$ 16,524 | \$ 16,524 | \$ - | \$ - | \$ - | |
| | <u>\$ 16,524</u> | <u>\$ 16,524</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| 46010 - Emergency Operations | | | | | | |
| 46020 Rent - Shelter | \$ 8,450 | \$ 7,000 | \$ 7,000 | \$ 2,000 | \$ 2,000 | |
| 48110 Other Revenue | \$ 350 | \$ - | \$ - | \$ - | \$ - | |
| | <u>\$ 8,800</u> | <u>\$ 7,000</u> | <u>\$ 7,000</u> | <u>\$ 2,000</u> | <u>\$ 2,000</u> | |
| 50010 - County Jail | | | | | | |
| 42010 State Funds | \$ 72 | \$ - | \$ - | \$ 308 | \$ - | |
| 42470 Inmate Housing-Other Counties | \$ 96,237 | \$ - | \$ - | \$ 70,000 | \$ 40,000 | |
| 42620 Federal Funds | \$ 3,391 | \$ - | \$ - | \$ - | \$ - | |
| 43060 Coin Phones | \$ 146,040 | \$ 72,000 | \$ 72,000 | \$ 102,000 | \$ 100,000 | |
| 48110 Other Revenue | \$ 677 | \$ - | \$ - | \$ 295 | \$ - | |
| | <u>\$ 246,417</u> | <u>\$ 72,000</u> | <u>\$ 72,000</u> | <u>\$ 172,603</u> | <u>\$ 140,000</u> | |
| 50020 - County Jail-Inmate Medical Cost Center | | | | | | |
| 43400 Charges to Hospital District | \$ 110,328 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 64,000 | |
| | <u>\$ 110,328</u> | <u>\$ 84,000</u> | <u>\$ 84,000</u> | <u>\$ 84,000</u> | <u>\$ 64,000</u> | |
| 50110 - Adult Probation Support | | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 10,642 | \$ - | \$ - | \$ 7,000 | \$ - | |
| | <u>\$ 10,642</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,000</u> | <u>\$ -</u> | |
| 50130 - Adult Basic Supervision | | | | | | |
| 48200 Insurance Refunds/Credits | \$ 4,589 | \$ - | \$ - | \$ - | \$ - | |
| | <u>\$ 4,589</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| 61020 - Planning and Development | | | | | | |
| 41020 Licenses and Permits | \$ 161,417 | \$ 150,000 | \$ 150,000 | \$ 190,000 | \$ 150,000 | |
| 41030 OSSF Fees | \$ 55,410 | \$ 54,000 | \$ 54,000 | \$ 54,000 | \$ 54,000 | |
| 43010 Fees of Office/Chg for Service | \$ 137 | \$ - | \$ - | \$ - | \$ - | |

General Fund
Revenues By Department

61050 - Litter Control General Fund
48200 Insurance Refunds/Credits

Total all Funds

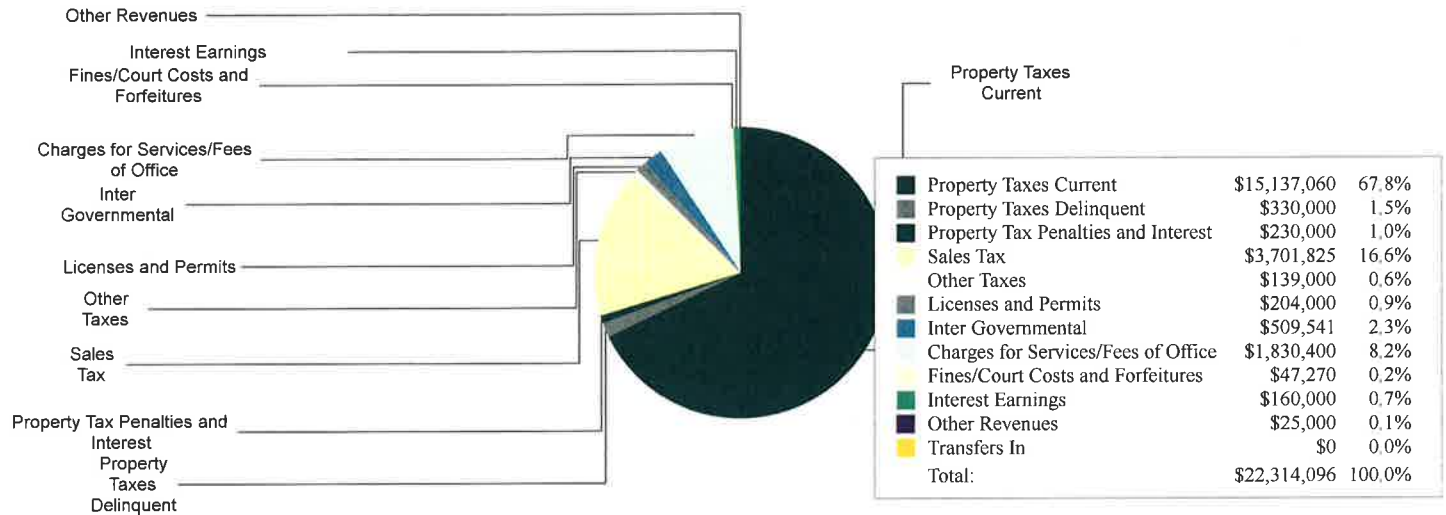
| Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| \$ 216,964 | \$ 204,000 | \$ 204,000 | \$ 244,000 | \$ 204,000 |
| \$ - | \$ - | \$ 8,514 | \$ 8,514 | \$ - |
| \$ - | \$ - | \$ 8,514 | \$ 8,514 | \$ - |
| \$ 21,799,889 | \$ 21,115,008 | \$ 21,372,580 | \$ 22,473,585 | \$ 22,314,096 |

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Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund
Revenues By Source

Revenues by Source



General Fund
Revenues By Source

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 40110 Current Taxes | \$ 13,857,361 | \$ 14,457,715 | \$ 14,457,715 | \$ 14,650,213 | \$ 15,137,060 |
| 40120 Delinquent Taxes | \$ 349,100 | \$ 300,000 | \$ 300,000 | \$ 384,000 | \$ 330,000 |
| 40130 Penalty & Interest | \$ 279,109 | \$ 230,000 | \$ 230,000 | \$ 250,000 | \$ 230,000 |
| 40400 Sales Taxes | \$ 3,704,825 | \$ 3,375,000 | \$ 3,375,000 | \$ 3,665,172 | \$ 3,701,825 |
| Other Taxes | | | | | |
| 40500 In Lieu of Tax | \$ 20,335 | \$ 20,494 | \$ 20,494 | \$ 27,000 | \$ 27,000 |
| 40501 Property Taxes-Other(VIT) | \$ - | \$ - | \$ - | \$ 17,196 | \$ - |
| 40510 Mixed Beverage Tax | \$ 114,489 | \$ 115,400 | \$ 115,400 | \$ 112,000 | \$ 112,000 |
| | <u>\$ 134,824</u> | <u>\$ 135,894</u> | <u>\$ 135,894</u> | <u>\$ 156,196</u> | <u>\$ 139,000</u> |
| Licenses and Permits | | | | | |
| 41020 Licenses and Permits | \$ 161,417 | \$ 150,000 | \$ 150,000 | \$ 190,000 | \$ 150,000 |
| 41030 OSSF Fees | \$ 55,410 | \$ 54,000 | \$ 54,000 | \$ 54,000 | \$ 54,000 |
| | <u>\$ 216,827</u> | <u>\$ 204,000</u> | <u>\$ 204,000</u> | <u>\$ 244,000</u> | <u>\$ 204,000</u> |
| 42010 State Funds | \$ 129,802 | \$ 123,500 | \$ 123,500 | \$ 123,608 | \$ 123,300 |
| 42020 State Longevity Pay | \$ 8,130 | \$ 5,300 | \$ 5,300 | \$ 9,000 | \$ 5,300 |
| 42030 State Funds-Indigent Defense | \$ 60,905 | \$ 60,904 | \$ 60,904 | \$ 66,087 | \$ 60,904 |
| 42040 State Funds - Capital Murder | \$ 292,996 | \$ - | \$ 76,056 | \$ 76,056 | \$ - |
| 42410 Intergovernmental Funds | \$ 192,115 | \$ 175,283 | \$ 175,283 | \$ 223,833 | \$ 280,037 |
| 42470 Inmate Housing-Other Counties | \$ 96,237 | \$ - | \$ - | \$ 70,000 | \$ 40,000 |
| 42620 Federal Funds | \$ 52,576 | \$ - | \$ - | \$ 500 | \$ - |
| 42621 Federal Funds -OCDEFT | \$ 4,649 | \$ - | \$ - | \$ 9,658 | \$ - |
| 42622 Federal Funds - HIDTA | \$ 47,035 | \$ - | \$ - | \$ 4,000 | \$ - |
| 42623 Federal Funds - SLOT | \$ 350 | \$ - | \$ - | \$ 6,303 | \$ - |

| General Fund Revenues By Source | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|------------------------------------|---|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| | | \$ 884,795 | \$ 364,987 | \$ 441,043 | \$ 589,045 | \$ 509,541 |
| 43010 | Fees of Office/Chg for Service | \$ 844,656 | \$ 825,250 | \$ 825,250 | \$ 839,125 | \$ 812,200 |
| 43020 | Serving Papers | \$ 188,008 | \$ 175,000 | \$ 175,000 | \$ 186,835 | \$ 175,000 |
| 43050 | Copies | \$ 214 | \$ - | \$ - | \$ 200 | \$ - |
| 43060 | Coin Phones | \$ 146,040 | \$ 72,000 | \$ 72,000 | \$ 102,000 | \$ 100,000 |
| 43400 | Charges to Hospital District | \$ 110,328 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 64,000 |
| 43599 | Cash Short & Over | \$ 195 | \$ - | \$ - | \$ - | \$ - |
| 43700 | Suppl Guardianship Fees | \$ 3,810 | \$ - | \$ - | \$ 2,620 | \$ - |
| 43710 | Family Protection Fee | \$ 2,595 | \$ - | \$ - | \$ 2,800 | \$ - |
| 43740 | Bond Fees - General Fund | \$ 2,441 | \$ 2,400 | \$ 2,400 | \$ 2,500 | \$ 2,400 |
| 43750 | Probation Fees - General Fund | \$ 4,215 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 |
| 44100 | Veh Registration Commissions | \$ 564,362 | \$ 540,000 | \$ 540,000 | \$ 630,000 | \$ 600,000 |
| 44210 | Certificate of Title | \$ 62,865 | \$ 61,500 | \$ 61,500 | \$ 65,000 | \$ 65,000 |
| 46020 | Rent - Shelter | \$ 8,450 | \$ 7,000 | \$ 7,000 | \$ 2,000 | \$ 2,000 |
| 46040 | WCHA Utilities Reimb | \$ 5,500 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 46050 | DPS Annex Bldg Use | \$ 2,659 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 1,946,338</u> | <u>\$ 1,776,950</u> | <u>\$ 1,776,950</u> | <u>\$ 1,926,880</u> | <u>\$ 1,830,400</u> |
| Fines/Court Costs and Forfeitures | | | | | | |
| 47020 | Court Costs | \$ 13,286 | \$ 12,500 | \$ 12,500 | \$ 13,400 | \$ 13,400 |
| 47030 | Court Costs-Attorney Fees | \$ 31,659 | \$ 25,000 | \$ 25,000 | \$ 42,500 | \$ 28,500 |
| 47040 | Time Payment 10% -Court Improvement | \$ 2,264 | \$ 2,290 | \$ 2,290 | \$ 2,369 | \$ 2,270 |
| 47041 | Judicial Support Fee .60District Courts | \$ 95 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47042 | Judicial Support Fee .60 Court at Law | \$ 89 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 47050 | Judicial Support Fee .60 Justice Courts | \$ 2,988 | \$ 4,000 | \$ 4,000 | \$ 2,900 | \$ 2,900 |
| 47606 | License & Weight | \$ 85,472 | \$ 85,472 | \$ - | \$ - | \$ - |
| 47800 | Bond Forfeitures | \$ 49,891 | \$ - | \$ - | \$ 19,594 | \$ - |
| | | <u>\$ 185,744</u> | <u>\$ 129,462</u> | <u>\$ 43,990</u> | <u>\$ 80,963</u> | <u>\$ 47,270</u> |
| 48010 | Interest | \$ 106,424 | \$ 90,000 | \$ 90,000 | \$ 200,000 | \$ 160,000 |
| Other Revenues | | | | | | |
| 48110 | Other Revenue | \$ 40,785 | \$ 25,000 | \$ 30,675 | \$ 31,678 | \$ 25,000 |
| 48200 | Insurance Refunds/Credits | \$ 54,447 | \$ 26,000 | \$ 287,313 | \$ 287,313 | \$ - |
| 48300 | Proceeds Auction/Sale | \$ 19,310 | \$ - | \$ - | \$ 8,125 | \$ - |
| | | <u>\$ 114,542</u> | <u>\$ 51,000</u> | <u>\$ 317,988</u> | <u>\$ 327,116</u> | <u>\$ 25,000</u> |
| Transfers In | | | | | | |
| 49930 | Transfers In-Other Funds | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 20,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total all Funds | | <u>\$ 21,799,889</u> | <u>\$ 21,115,008</u> | <u>\$21,372,580</u> | <u>\$ 22,473,585</u> | <u>\$ 22,314,096</u> |



Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund
Departmental Expenditures By Category

| General Fund Department Expenditures by Category | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 15010 - County Judge | | | | | |
| Salaries,Other Pay, Benefits | \$ 194,552 | \$ 202,366 | \$ 202,366 | \$ 200,338 | \$ 207,337 |
| Operations | \$ 3,740 | \$ 8,454 | \$ 8,454 | \$ 8,454 | \$ 8,454 |
| | <u>\$ 198,292</u> | <u>\$ 210,820</u> | <u>\$ 210,820</u> | <u>\$ 208,792</u> | <u>\$ 215,791</u> |
| 15020 - County Judge-IT Operations | | | | | |
| Salaries,Other Pay, Benefits | \$ 184,593 | \$ 320,252 | \$ 262,209 | \$ 201,577 | \$ 269,738 |
| Operations | \$ 1,073 | \$ 9,530 | \$ 9,530 | \$ 9,530 | \$ 9,530 |
| | <u>\$ 185,666</u> | <u>\$ 329,782</u> | <u>\$ 271,739</u> | <u>\$ 211,107</u> | <u>\$ 279,268</u> |
| 15030 - County Judge - IT HardwareSoftware | | | | | |
| Operations | \$ 238,150 | \$ 324,371 | \$ 324,371 | \$ 324,371 | \$ 380,121 |
| Capital | \$ - | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ - |
| | <u>\$ 238,150</u> | <u>\$ 337,371</u> | <u>\$ 337,371</u> | <u>\$ 337,371</u> | <u>\$ 380,121</u> |
| 15040 - Commissioner's Court | | | | | |
| Salaries,Other Pay, Benefits | \$ 65,673 | \$ 66,741 | \$ 66,741 | \$ 66,761 | \$ 68,624 |
| Operations | \$ 6,256 | \$ 8,746 | \$ 8,746 | \$ 8,746 | \$ 8,746 |
| | <u>\$ 71,929</u> | <u>\$ 75,487</u> | <u>\$ 75,487</u> | <u>\$ 75,507</u> | <u>\$ 77,370</u> |
| 15050 - County Clerk | | | | | |
| Salaries,Other Pay, Benefits | \$ 523,584 | \$ 541,184 | \$ 541,184 | \$ 535,192 | \$ 556,403 |
| Operations | \$ 84,150 | \$ 108,201 | \$ 119,482 | \$ 119,482 | \$ 108,201 |
| Capital | \$ - | \$ 20,336 | \$ 9,055 | \$ 9,055 | \$ - |
| | <u>\$ 607,734</u> | <u>\$ 669,721</u> | <u>\$ 669,721</u> | <u>\$ 663,729</u> | <u>\$ 664,604</u> |
| 16010 - Voter Registration | | | | | |
| Salaries,Other Pay, Benefits | \$ 50,719 | \$ 47,377 | \$ 47,377 | \$ 47,397 | \$ 48,659 |
| Operations | \$ 14,741 | \$ 25,500 | \$ 25,500 | \$ 25,500 | \$ 25,500 |
| | <u>\$ 65,460</u> | <u>\$ 72,877</u> | <u>\$ 72,877</u> | <u>\$ 72,897</u> | <u>\$ 74,159</u> |
| 16020 - Elections | | | | | |
| Salaries,Other Pay, Benefits | \$ 129,938 | \$ 122,481 | \$ 128,320 | \$ 117,177 | \$ 120,344 |
| Operations | \$ 43,526 | \$ 31,228 | \$ 40,813 | \$ 35,728 | \$ 59,428 |
| | <u>\$ 173,464</u> | <u>\$ 153,709</u> | <u>\$ 169,133</u> | <u>\$ 152,905</u> | <u>\$ 179,772</u> |
| 17010 - County Facilities | | | | | |
| Salaries,Other Pay, Benefits | \$ 376,408 | \$ 436,761 | \$ 436,761 | \$ 376,489 | \$ 448,263 |
| Operations | \$ 330,664 | \$ 410,444 | \$ 681,283 | \$ 681,283 | \$ 363,444 |
| Capital | \$ 7,694 | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ - |
| | <u>\$ 714,766</u> | <u>\$ 917,205</u> | <u>\$ 1,188,044</u> | <u>\$ 1,127,772</u> | <u>\$ 811,707</u> |
| 17020 - Facilities-Justice Center Municipal Allocation | | | | | |
| Operations | \$ 6,715 | \$ 10,983 | \$ 10,983 | \$ 10,983 | \$ 10,983 |
| | <u>\$ 6,715</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> | <u>\$ 10,983</u> |
| 19010 - Centralized Costs | | | | | |
| Salaries,Other Pay, Benefits | \$ 480,088 | \$ 461,675 | \$ 461,675 | \$ 459,687 | \$ 467,143 |
| Operations | \$ 730,658 | \$ 653,281 | \$ 637,951 | \$ 617,951 | \$ 617,951 |
| Capital | \$ 33,709 | \$ - | \$ - | \$ - | \$ - |

| General Fund Department Expenditures by Category | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| | | \$ 1,244,455 | \$ 1,114,956 | \$ 1,099,626 | \$ 1,077,638 | \$ 1,085,094 |
| 19200 - Contingency | | | | | | |
| Contingency-Special | | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Contingency-General | | \$ - | \$ 320,000 | \$ 52,359 | \$ 52,359 | \$ 320,000 |
| Contingency | | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | | \$ - | \$ 920,000 | \$ 652,359 | \$ 652,359 | \$ 920,000 |
| 20005 - County Auditor-Financial Systems | | | | | | |
| Operations | | \$ 64,733 | \$ 79,833 | \$ 79,833 | \$ 79,833 | \$ 104,833 |
| | | \$ 64,733 | \$ 79,833 | \$ 79,833 | \$ 79,833 | \$ 104,833 |
| 20010 - County Auditor | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 623,098 | \$ 652,043 | \$ 652,043 | \$ 627,464 | \$ 684,211 |
| Operations | | \$ 50,437 | \$ 47,775 | \$ 47,775 | \$ 47,775 | \$ 52,775 |
| | | \$ 673,535 | \$ 699,818 | \$ 699,818 | \$ 675,239 | \$ 736,986 |
| 20020 - County Treasurer | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 319,723 | \$ 332,683 | \$ 332,683 | \$ 325,419 | \$ 342,019 |
| Operations | | \$ 19,511 | \$ 23,579 | \$ 23,579 | \$ 23,579 | \$ 23,579 |
| | | \$ 339,234 | \$ 356,262 | \$ 356,262 | \$ 348,998 | \$ 365,598 |
| 20030 - County Treasurer-Collections | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 110,502 | \$ 113,701 | \$ 113,701 | \$ 113,742 | \$ 116,831 |
| Operations | | \$ 16,452 | \$ 21,820 | \$ 21,820 | \$ 21,820 | \$ 21,820 |
| | | \$ 126,954 | \$ 135,521 | \$ 135,521 | \$ 135,562 | \$ 138,651 |
| 20040 - Purchasing | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 230,030 | \$ 234,232 | \$ 234,232 | \$ 233,226 | \$ 240,630 |
| Operations | | \$ 8,733 | \$ 14,561 | \$ 14,561 | \$ 14,561 | \$ 13,061 |
| | | \$ 238,763 | \$ 248,793 | \$ 248,793 | \$ 247,787 | \$ 253,691 |
| 21010 - Vehicle Registration | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 399,756 | \$ 418,434 | \$ 424,095 | \$ 405,424 | \$ 459,563 |
| Operations | | \$ 7,800 | \$ 13,002 | \$ 13,002 | \$ 13,002 | \$ 13,002 |
| | | \$ 407,556 | \$ 431,436 | \$ 437,097 | \$ 418,426 | \$ 472,565 |
| 29940 - Governmental/Services Contracts | | | | | | |
| Appraisal District-Appraisals | | \$ 333,844 | \$ 360,412 | \$ 360,412 | \$ 360,412 | \$ 371,102 |
| Appraisal District Collections | | \$ 124,091 | \$ 132,565 | \$ 132,565 | \$ 132,565 | \$ 146,277 |
| | | \$ 457,935 | \$ 492,977 | \$ 492,977 | \$ 492,977 | \$ 517,379 |
| 30010 - Courts-Central Costs | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 24,508 | \$ 24,572 | \$ 24,572 | \$ 24,572 | \$ 40,624 |
| Operations | | \$ 398,017 | \$ 182,665 | \$ 258,721 | \$ 258,721 | \$ 182,665 |
| | | \$ 422,525 | \$ 207,237 | \$ 283,293 | \$ 283,293 | \$ 223,289 |
| 30020 - County Court-at-Law | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 428,206 | \$ 428,113 | \$ 428,113 | \$ 429,080 | \$ 445,718 |
| Operations | | \$ 259,334 | \$ 191,093 | \$ 191,548 | \$ 191,548 | \$ 183,544 |
| | | \$ 687,540 | \$ 619,206 | \$ 619,661 | \$ 620,628 | \$ 629,262 |
| 30030 - 12th Judicial District Court | | | | | | |
| Salaries, Other Pay, Benefits | | \$ 210,052 | \$ 213,904 | \$ 213,904 | \$ 213,941 | \$ 219,912 |
| Operations | | \$ 216,286 | \$ 171,306 | \$ 171,306 | \$ 171,306 | \$ 171,306 |
| | | \$ 426,338 | \$ 385,210 | \$ 385,210 | \$ 385,247 | \$ 391,218 |

| General Fund Department Expenditures by Category | | | | | |
|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
| 30040 - 278th Judicial District Court | | | | | |
| Salaries,Other Pay, Benefits | \$ 203,888 | \$ 217,559 | \$ 217,559 | \$ 212,654 | \$ 223,050 |
| Operations | \$ 232,016 | \$ 171,123 | \$ 171,123 | \$ 171,123 | \$ 171,123 |
| | <u>\$ 435,904</u> | <u>\$ 388,682</u> | <u>\$ 388,682</u> | <u>\$ 383,777</u> | <u>\$ 394,173</u> |
| 31010 - District Clerk | | | | | |
| Salaries,Other Pay, Benefits | \$ 419,800 | \$ 477,612 | \$ 477,612 | \$ 470,938 | \$ 490,701 |
| Operations | \$ 31,057 | \$ 33,639 | \$ 33,639 | \$ 33,639 | \$ 62,046 |
| | <u>\$ 450,857</u> | <u>\$ 511,251</u> | <u>\$ 511,251</u> | <u>\$ 504,577</u> | <u>\$ 552,747</u> |
| 32010 - Criminal District Attorney | | | | | |
| Salaries,Other Pay, Benefits | \$ 1,517,395 | \$ 1,575,303 | \$ 1,575,303 | \$ 1,502,527 | \$ 1,617,504 |
| Operations | \$ 46,180 | \$ 56,587 | \$ 61,345 | \$ 56,587 | \$ 56,587 |
| | <u>\$ 1,563,575</u> | <u>\$ 1,631,890</u> | <u>\$ 1,636,648</u> | <u>\$ 1,559,114</u> | <u>\$ 1,674,091</u> |
| 33010 - Justice of Peace Precinct 1 | | | | | |
| Salaries,Other Pay, Benefits | \$ 204,932 | \$ 208,425 | \$ 208,425 | \$ 208,390 | \$ 214,186 |
| Operations | \$ 8,713 | \$ 13,574 | \$ 13,574 | \$ 13,574 | \$ 15,974 |
| | <u>\$ 213,645</u> | <u>\$ 221,999</u> | <u>\$ 221,999</u> | <u>\$ 221,964</u> | <u>\$ 230,160</u> |
| 33020 - Justice of Peace Precinct 2 | | | | | |
| Salaries,Other Pay, Benefits | \$ 192,419 | \$ 200,403 | \$ 200,403 | \$ 196,903 | \$ 206,224 |
| Operations | \$ 5,564 | \$ 9,995 | \$ 9,995 | \$ 9,995 | \$ 9,995 |
| | <u>\$ 197,983</u> | <u>\$ 210,398</u> | <u>\$ 210,398</u> | <u>\$ 206,898</u> | <u>\$ 216,219</u> |
| 33030 - Justice of Peace Precinct 3 | | | | | |
| Salaries,Other Pay, Benefits | \$ 198,532 | \$ 203,406 | \$ 203,406 | \$ 202,285 | \$ 208,932 |
| Operations | \$ 8,637 | \$ 12,504 | \$ 12,504 | \$ 12,504 | \$ 11,604 |
| | <u>\$ 207,169</u> | <u>\$ 215,910</u> | <u>\$ 215,910</u> | <u>\$ 214,789</u> | <u>\$ 220,536</u> |
| 33040 - Justice of Peace Precinct 4 | | | | | |
| Salaries,Other Pay, Benefits | \$ 250,138 | \$ 255,049 | \$ 255,049 | \$ 255,130 | \$ 261,950 |
| Operations | \$ 10,504 | \$ 17,237 | \$ 17,237 | \$ 17,237 | \$ 17,237 |
| | <u>\$ 260,642</u> | <u>\$ 272,286</u> | <u>\$ 272,286</u> | <u>\$ 272,367</u> | <u>\$ 279,187</u> |
| 36010 - Juvenile Probation Support | | | | | |
| Salaries,Other Pay, Benefits | \$ 42,576 | \$ 41,630 | \$ 42,930 | \$ 42,625 | \$ 52,840 |
| Operations | \$ 93,266 | \$ 82,105 | \$ 82,105 | \$ 82,105 | \$ 82,105 |
| | <u>\$ 135,842</u> | <u>\$ 123,735</u> | <u>\$ 125,035</u> | <u>\$ 124,730</u> | <u>\$ 134,945</u> |
| 41010 - Sheriff | | | | | |
| Salaries,Other Pay, Benefits | \$ 2,549,120 | \$ 2,728,868 | \$ 2,800,091 | \$ 2,761,716 | \$ 3,004,178 |
| Operations | \$ 265,207 | \$ 285,140 | \$ 296,334 | \$ 300,259 | \$ 300,440 |
| Capital | \$ 242,968 | \$ 198,282 | \$ 198,282 | \$ 198,282 | \$ 240,946 |
| | <u>\$ 3,057,295</u> | <u>\$ 3,212,290</u> | <u>\$ 3,294,707</u> | <u>\$ 3,260,257</u> | <u>\$ 3,545,564</u> |
| 41030 - Sheriff Estray | | | | | |
| Operations | \$ 2,164 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| | <u>\$ 2,164</u> | <u>\$ 6,000</u> | <u>\$ 6,000</u> | <u>\$ 6,000</u> | <u>\$ 6,000</u> |
| 43010 - Courthouse Security General Fund | | | | | |
| Salaries,Other Pay, Benefits | \$ 240,009 | \$ 248,368 | \$ 248,368 | \$ 246,795 | \$ 255,359 |
| | <u>\$ 240,009</u> | <u>\$ 248,368</u> | <u>\$ 248,368</u> | <u>\$ 246,795</u> | <u>\$ 255,359</u> |
| 44001 - Constables Central | | | | | |
| Salaries,Other Pay, Benefits | \$ 45,423 | \$ 53,487 | \$ 53,487 | \$ 51,919 | \$ 54,958 |
| Operations | \$ 4,601 | \$ 5,419 | \$ 5,419 | \$ 5,419 | \$ 5,419 |
| | <u>\$ 50,024</u> | <u>\$ 58,906</u> | <u>\$ 58,906</u> | <u>\$ 57,338</u> | <u>\$ 60,377</u> |

| General Fund Department Expenditures by Category | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 44010 - Constable Precinct 1 | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 72,910 | \$ 74,720 | \$ 74,720 | \$ 74,740 | \$ 76,824 |
| Operations | \$ | 12,870 | \$ 8,740 | \$ 8,740 | \$ 8,740 | \$ 8,740 |
| Capital | \$ | - | \$ - | \$ - | \$ - | \$ 70,866 |
| | \$ | 85,780 | \$ 83,460 | \$ 83,460 | \$ 83,480 | \$ 156,430 |
| 44020 - Constable Precinct 2 | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 72,566 | \$ 74,720 | \$ 74,720 | \$ 74,740 | \$ 76,824 |
| Operations | \$ | 7,567 | \$ 16,229 | \$ 16,229 | \$ 16,229 | \$ 9,223 |
| | \$ | 80,133 | \$ 90,949 | \$ 90,949 | \$ 90,969 | \$ 86,047 |
| 44030 - Constable Precinct 3 | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 73,084 | \$ 74,720 | \$ 74,720 | \$ 74,740 | \$ 76,824 |
| Operations | \$ | 6,931 | \$ 9,264 | \$ 24,558 | \$ 20,772 | \$ 9,264 |
| Capital | \$ | - | \$ 69,608 | \$ 54,314 | \$ 58,100 | \$ - |
| | \$ | 80,015 | \$ 153,592 | \$ 153,592 | \$ 153,612 | \$ 86,088 |
| 44040 - Constable Precinct 4 | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 192,256 | \$ 256,899 | \$ 256,899 | \$ 243,421 | \$ 330,239 |
| Operations | \$ | 27,308 | \$ 54,399 | \$ 56,837 | \$ 56,837 | \$ 84,537 |
| Capital | \$ | - | \$ - | \$ - | \$ - | \$ 60,294 |
| | \$ | 219,564 | \$ 311,298 | \$ 313,736 | \$ 300,258 | \$ 475,070 |
| 45010 - Support Personnel-DPS | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 56,943 | \$ 58,823 | \$ 58,823 | \$ 58,902 | \$ 60,373 |
| Operations | \$ | 559 | \$ 2,215 | \$ 2,215 | \$ 2,215 | \$ 2,215 |
| | \$ | 57,502 | \$ 61,038 | \$ 61,038 | \$ 61,117 | \$ 62,588 |
| 45020 - Weigh Station Utilities and Services | | | | | | |
| Operations | \$ | 20,881 | \$ 25,187 | \$ 35,187 | \$ 35,187 | \$ 35,187 |
| | \$ | 20,881 | \$ 25,187 | \$ 35,187 | \$ 35,187 | \$ 35,187 |
| 45040 - Weigh Station Site Support Personell | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 16,027 | \$ 19,306 | \$ - | \$ - | \$ - |
| Operations | \$ | 400 | \$ 10,000 | \$ - | \$ - | \$ - |
| | \$ | 16,427 | \$ 29,306 | \$ - | \$ - | \$ - |
| 46010 - Emergency Operations | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 81,526 | \$ 78,951 | \$ 78,951 | \$ 78,971 | \$ 81,122 |
| Operations | \$ | 86,420 | \$ 97,783 | \$ 97,783 | \$ 97,783 | \$ 108,533 |
| Capital | \$ | 6,680 | \$ - | \$ - | \$ - | \$ 32,206 |
| | \$ | 174,626 | \$ 176,734 | \$ 176,734 | \$ 176,754 | \$ 221,861 |
| 49940 - Public Safety Intergovernmental Services/Contracts | | | | | | |
| Walker County Central Dispatch | \$ | 561,537 | \$ 627,699 | \$ 627,699 | \$ 627,699 | \$ 652,699 |
| 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 |
| | \$ | 850,724 | \$ 928,886 | \$ 928,886 | \$ 928,886 | \$ 953,886 |
| 50010 - County Jail | | | | | | |
| Salaries,Other Pay, Benefits | \$ | 2,068,844 | \$ 2,109,242 | \$ 2,109,242 | \$ 2,093,446 | \$ 2,163,422 |
| Operations | \$ | 506,090 | \$ 571,609 | \$ 571,609 | \$ 571,609 | \$ 575,609 |
| Capital | \$ | - | \$ 81,269 | \$ 81,269 | \$ 81,269 | \$ - |
| | \$ | 2,574,934 | \$ 2,762,120 | \$ 2,762,120 | \$ 2,746,324 | \$ 2,739,031 |

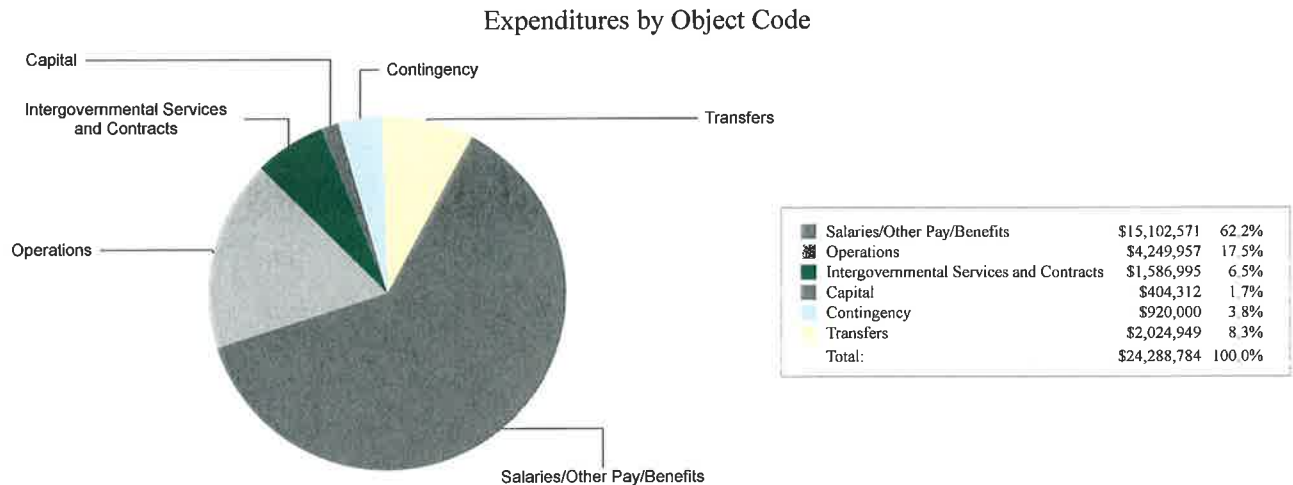
| General Fund Department Expenditures by Category | | | | | |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
| 50020 - County Jail-Inmate Medical Cost Center | | | | | |
| Salaries,Other Pay, Benefits | \$ 151,695 | \$ 152,343 | \$ 152,343 | \$ 138,992 | \$ 155,808 |
| Operations | \$ 115,431 | \$ 99,478 | \$ 124,478 | \$ 99,478 | \$ 119,478 |
| | <u>\$ 267,126</u> | <u>\$ 251,821</u> | <u>\$ 276,821</u> | <u>\$ 238,470</u> | <u>\$ 275,286</u> |
| 50110 - Adult Probation Support | | | | | |
| Operations | \$ 48,860 | \$ 56,498 | \$ 56,498 | \$ 56,498 | \$ 56,498 |
| Capital | \$ 7,949 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 56,809</u> | <u>\$ 56,498</u> | <u>\$ 56,498</u> | <u>\$ 56,498</u> | <u>\$ 56,498</u> |
| 50120 - Adult-Community Service | | | | | |
| Salaries,Other Pay, Benefits | \$ 47,051 | \$ 53,229 | \$ 53,229 | \$ 53,119 | \$ 54,641 |
| Operations | \$ 15 | \$ 850 | \$ 850 | \$ 850 | \$ 850 |
| | <u>\$ 47,066</u> | <u>\$ 54,079</u> | <u>\$ 54,079</u> | <u>\$ 53,969</u> | <u>\$ 55,491</u> |
| 60010 - Veteran's Service | | | | | |
| Salaries,Other Pay, Benefits | \$ 28,742 | \$ 30,219 | \$ 30,219 | \$ 27,444 | \$ 31,188 |
| Operations | \$ 521 | \$ 2,137 | \$ 2,137 | \$ 2,137 | \$ 2,137 |
| | <u>\$ 29,263</u> | <u>\$ 32,356</u> | <u>\$ 32,356</u> | <u>\$ 29,581</u> | <u>\$ 33,325</u> |
| 60020 - Social Services | | | | | |
| Operations | \$ 2,759 | \$ 23,800 | \$ 23,800 | \$ 23,800 | \$ 23,800 |
| | <u>\$ 2,759</u> | <u>\$ 23,800</u> | <u>\$ 23,800</u> | <u>\$ 23,800</u> | <u>\$ 23,800</u> |
| 61020 - Planning and Development | | | | | |
| Salaries,Other Pay, Benefits | \$ 402,695 | \$ 445,269 | \$ 445,269 | \$ 440,289 | \$ 457,698 |
| Operations | \$ 50,982 | \$ 62,225 | \$ 62,225 | \$ 62,225 | \$ 63,225 |
| Capital | \$ 6,925 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 460,602</u> | <u>\$ 507,494</u> | <u>\$ 507,494</u> | <u>\$ 502,514</u> | <u>\$ 520,923</u> |
| 61050 - Litter Control General Fund | | | | | |
| Operations | \$ 13,355 | \$ 14,476 | \$ 23,990 | \$ 23,990 | \$ 14,476 |
| | <u>\$ 13,355</u> | <u>\$ 14,476</u> | <u>\$ 23,990</u> | <u>\$ 23,990</u> | <u>\$ 14,476</u> |
| 69940 - Health and Welfare Intergovernmental Service/Contracts | | | | | |
| Veterans Center Contract | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Tri-County MHMR | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 |
| Spay/Neuter Assistance | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Soil Conservation | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| Senior Center | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| Rita B. Huff Humane Society | \$ 6,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Contract-YMCAAAfterSchool | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Boys Girl Organization | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| | <u>\$ 97,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> | <u>\$ 115,730</u> |
| 70010 - Historical Commission | | | | | |
| Salaries,Other Pay, Benefits | \$ - | \$ - | \$ - | \$ - | \$ 10,036 |
| Operations | \$ 4,456 | \$ 5,780 | \$ 5,780 | \$ 5,780 | \$ 5,780 |
| | <u>\$ 4,456</u> | <u>\$ 5,780</u> | <u>\$ 5,780</u> | <u>\$ 5,780</u> | <u>\$ 15,816</u> |
| 70020 - Texas AgriLife Extension Service | | | | | |
| Salaries,Other Pay, Benefits | \$ 162,699 | \$ 173,381 | \$ 173,381 | \$ 168,391 | \$ 201,671 |
| Operations | \$ 24,740 | \$ 30,558 | \$ 30,558 | \$ 30,558 | \$ 32,932 |
| | <u>\$ 187,439</u> | <u>\$ 203,939</u> | <u>\$ 203,939</u> | <u>\$ 198,949</u> | <u>\$ 234,603</u> |

General Fund
Department Expenditures by Category

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------------------|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| 93000 - Transfers Out | | | | | |
| Transfers-Legislative Funds | \$ 56,477 | \$ 43,518 | \$ 78,848 | \$ 78,848 | \$ 43,518 |
| Transfer to Road & Bridge | \$ 600,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 672,000 |
| Transfer to Projects Fund | \$ 101,685 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 325,409 |
| Transfer to EMS Fund Operations | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| | <u>\$ 1,694,930</u> | <u>\$ 1,860,518</u> | <u>\$ 1,895,848</u> | <u>\$ 1,895,848</u> | <u>\$ 2,024,949</u> |
| Fund Total | <u>\$ 21,188,974</u> | <u>\$ 23,319,980</u> | <u>\$ 23,488,852</u> | <u>\$ 23,059,372</u> | <u>\$ 24,288,784</u> |



Walker County
Proposed Budget Fiscal Year 2018-2019
General Fund
Expenditures by Object Code



Salaries/Other Pay/Benefits

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| 51010 Head of Department | \$ 1,276,187 | \$ 1,285,848 | \$ 1,285,848 | \$ 1,286,084 | \$ 1,324,465 |
| 51030 Deputies & Assistants | \$ 7,710,470 | \$ 8,310,582 | \$ 8,321,461 | \$ 7,881,130 | \$ 8,756,290 |
| 51070 Part-Time | \$ 128,342 | \$ 147,382 | \$ 143,166 | \$ 77,352 | \$ 136,248 |
| 51090 Overtime | \$ 157,934 | \$ 52,062 | \$ 52,062 | \$ 187,132 | \$ 50,927 |
| 51110 Salary Supplements | \$ 101,431 | \$ 109,336 | \$ 109,336 | \$ 104,305 | \$ 124,837 |
| 51120 Visiting Judge | \$ 4,123 | \$ - | \$ - | \$ - | \$ - |
| 51140 Other Pay-Day Travel | \$ 3,475 | \$ - | \$ - | \$ - | \$ - |
| 51150 Allowances | \$ 22,910 | \$ 16,800 | \$ 16,800 | \$ 16,800 | \$ 16,800 |
| 52010 Social Security | \$ 681,490 | \$ 757,007 | \$ 756,638 | \$ 755,805 | \$ 794,230 |
| 52020 Group Insurance | \$ 1,855,815 | \$ 2,131,100 | \$ 2,132,400 | \$ 2,132,009 | \$ 2,362,154 |
| 52022 Retiree Insurance | \$ 448,213 | \$ 188,000 | \$ 188,000 | \$ 188,000 | \$ - |
| 52030 Retirement | \$ 1,167,452 | \$ 1,282,009 | \$ 1,281,380 | \$ 1,279,966 | \$ 1,371,030 |
| 52040 WorkersCompensation Ins | \$ 68,517 | \$ 130,709 | \$ 128,828 | \$ 128,795 | \$ 137,036 |
| 52060 Unemployment Insurance | \$ 16,360 | \$ 17,616 | \$ 19,206 | \$ 19,185 | \$ 18,518 |
| 52990 Payroll Rounding | \$ (19) | \$ - | \$ - | \$ - | \$ - |
| 52998 Allowance for benefit and salary | \$ - | \$ - | \$ - | \$ - | \$ 10,036 |
| | <u>\$ 13,642,700</u> | <u>\$ 14,428,451</u> | <u>\$ 14,435,125</u> | <u>\$ 14,056,563</u> | <u>\$ 15,102,571</u> |

Operations

| | | | | | |
|----------------------------|-----------|------------|------------|------------|------------|
| 61010 Office Supplies | \$ 93,170 | \$ 108,134 | \$ 106,148 | \$ 106,948 | \$ 108,134 |
| 61020 Budget/CAFR Supplies | \$ 1,074 | \$ 1,000 | \$ 650 | \$ 650 | \$ 1,000 |
| 61030 Operating Supplies | \$ 37,054 | \$ 69,488 | \$ 68,005 | \$ 68,805 | \$ 70,743 |
| 61100 Minor Equipment | \$ 54,351 | \$ 18,569 | \$ 17,659 | \$ 19,659 | \$ 19,651 |
| 61200 Supplies-Jurors | \$ 3,972 | \$ 4,527 | \$ 4,527 | \$ 4,527 | \$ 4,527 |
| 61210 Janitorial Supplies | \$ 43,241 | \$ 45,629 | \$ 45,629 | \$ 45,629 | \$ 45,629 |
| 61230 Uniforms | \$ 14,925 | \$ 19,731 | \$ 17,731 | \$ 19,731 | \$ 20,747 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Operations</u> | | | | | | |
| 61260 | Election Costs | \$ 22,250 | \$ 9,713 | \$ 14,213 | \$ 14,213 | \$ 24,713 |
| 61280 | Medical Supplies | \$ 3,570 | \$ 4,978 | \$ 4,978 | \$ 4,978 | \$ 4,978 |
| 61300 | Estray Supplies | \$ 776 | \$ 2,700 | \$ 2,700 | \$ 2,700 | \$ 2,700 |
| 61310 | Canine/CanineSupplies/Services | \$ 935 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 61400 | Inmate Clothing/Linens | \$ 1,471 | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 6,200 |
| 61410 | Inmate Food | \$ 93 | \$ 3,640 | \$ 3,640 | \$ 3,640 | \$ 3,640 |
| 61450 | Inmate Prescriptions | \$ 58,135 | \$ 32,100 | \$ 57,100 | \$ 32,100 | \$ 52,100 |
| 61480 | VIPS Supplies | \$ 65 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| 61600 | Foster Care Clothing | \$ - | \$ 6,900 | \$ 6,900 | \$ 6,900 | \$ 6,900 |
| 62010 | Postage | \$ 66,019 | \$ 110,324 | \$ 106,697 | \$ 110,350 | \$ 110,349 |
| 62110 | Fuel & Oil | \$ 162,676 | \$ 193,828 | \$ 193,828 | \$ 193,828 | \$ 197,928 |
| 62120 | Lubricants, Oils Etc | \$ 2,634 | \$ 7,415 | \$ 7,415 | \$ 7,415 | \$ 7,415 |
| 64100 | Computer Software | \$ 389 | \$ 6,273 | \$ 6,273 | \$ 6,273 | \$ 6,273 |
| 64120 | Computer Services | \$ 26,820 | \$ 33,323 | \$ 33,323 | \$ 33,323 | \$ 33,323 |
| 64130 | Volume Licensing | \$ 55,876 | \$ 57,047 | \$ 92,047 | \$ 92,047 | \$ 66,547 |
| 64140 | Software Maintenance | \$ 56,040 | \$ 88,376 | \$ 88,461 | \$ 88,461 | \$ 105,844 |
| 64150 | Maintenance Hardware | \$ 18,843 | \$ 16,366 | \$ 16,366 | \$ 16,366 | \$ 17,616 |
| 64170 | IT Purchased Consulting Services | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 64180 | Maint/Support Court Security/Video Eq | \$ 12,789 | \$ 16,100 | \$ 16,100 | \$ 16,100 | \$ 16,100 |
| 64410 | Tyler/ Odyssey Annual License/Services | \$ 131,981 | \$ 181,365 | \$ 146,365 | \$ 146,365 | \$ 146,365 |
| 64420 | Tyler/ Dynamics Annual License/Services | \$ 64,733 | \$ 79,833 | \$ 79,833 | \$ 79,833 | \$ 104,833 |
| 64500 | Software Support-Website | \$ 6,522 | \$ 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 | \$ 11,325 | \$ 8,080 | \$ 8,080 | \$ 8,080 | \$ 8,080 |
| 66010 | Attorneys | \$ 578,884 | \$ 525,283 | \$ 527,456 | \$ 525,283 | \$ 525,283 |
| 66020 | Attorneys_CPS Cases | \$ 37,666 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 66040 | Other TDCJ Trial Related Costs | \$ 75,938 | \$ - | \$ - | \$ - | \$ - |
| 66050 | Trial Costs - Capital | \$ 292,996 | \$ - | \$ 76,386 | \$ 76,056 | \$ - |
| 66500 | Court Reporters | \$ 20,933 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 66600 | Jurors | \$ 2,885 | \$ 16,250 | \$ 16,250 | \$ 16,250 | \$ 16,250 |
| 66610 | Juror Pay Increase | \$ 12,963 | \$ 16,000 | \$ 15,695 | \$ 15,695 | \$ 16,000 |
| 66620 | Court Reporters-Grand Jury | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 66700 | Expert Witness | \$ 2,771 | \$ 5,024 | \$ 5,024 | \$ 5,024 | \$ 5,024 |
| 66810 | Appeals Court Alloc | \$ 1,937 | \$ 12,665 | \$ 12,665 | \$ 12,665 | \$ 12,665 |
| 66820 | Second Admin Judicial Fee | \$ 12,996 | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| 66900 | Public Defender Contract | \$ 14,183 | \$ 21,000 | \$ 21,305 | \$ 21,305 | \$ 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 |
| 67040 | Professional Services | \$ 48,402 | \$ 47,469 | \$ 51,897 | \$ 47,469 | \$ 39,920 |
| 67050 | Pre-Employ Physicals/Testing | \$ 5,295 | \$ 4,074 | \$ 4,574 | \$ 4,574 | \$ 4,074 |
| 67060 | Accounting Services | \$ 24,700 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 67061 | Audit Services | \$ - | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| 67070 | Bank Charges | \$ 4,741 | \$ 6,750 | \$ 6,750 | \$ 6,750 | \$ 6,750 |
| 68010 | Purchased Services | \$ 141,290 | \$ 137,907 | \$ 159,264 | \$ 147,304 | \$ 211,130 |
| 68020 | Microfilming | \$ 61,450 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 84,000 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|-----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Operations</u> | | | | | | |
| 68030 | Purchased Services-Medical | \$ 776 | \$ 8,600 | \$ 8,600 | \$ 8,600 | \$ 8,600 |
| 68060 | Contract Services - DSHS | \$ 1,830 | \$ 1,850 | \$ 1,850 | \$ 1,850 | \$ 1,850 |
| 68070 | Detention-Juvenile | \$ 75,513 | \$ 58,846 | \$ 58,846 | \$ 58,846 | \$ 58,846 |
| 68090 | Jail Food Contract | \$ 245,193 | \$ 276,646 | \$ 276,646 | \$ 276,646 | \$ 276,646 |
| 68100 | Autopsies | \$ 75,310 | \$ 76,500 | \$ 96,500 | \$ 76,500 | \$ 76,500 |
| 68200 | Ambulance Fees | \$ 39,693 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 68310 | Parking Lot Rental | \$ 3,600 | \$ 4,800 | \$ 4,800 | \$ 4,800 | \$ 4,800 |
| 68400 | Legal/Public Notices | \$ 11,433 | \$ 12,711 | \$ 12,711 | \$ 12,711 | \$ 12,711 |
| 68500 | Towing | \$ 1,579 | \$ 950 | \$ 1,180 | \$ 950 | \$ 950 |
| 68600 | Other Services | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ 750 |
| 68610 | Miscellaneous Expenses | \$ 218,621 | \$ - | \$ - | \$ - | \$ - |
| 69050 | Copier Replacement | \$ 11,831 | \$ 42,574 | \$ 42,574 | \$ 42,574 | \$ 42,574 |
| 69900 | Project/Eq Allocation | \$ 6,849 | \$ 46,047 | \$ 72,890 | \$ 69,104 | \$ 141,945 |
| 70010 | Insurance & Bonds | \$ 182,434 | \$ 214,425 | \$ 214,425 | \$ 214,425 | \$ 214,425 |
| 70020 | Insurance Deductibles | \$ 17,732 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 71010 | Travel & Lodging | \$ 78,322 | \$ 90,179 | \$ 88,745 | \$ 88,745 | \$ 95,138 |
| 71020 | Conferences/Training | \$ 22,871 | \$ 32,670 | \$ 35,799 | \$ 35,799 | \$ 37,937 |
| 71030 | Dues & Subscriptions | \$ 29,845 | \$ 51,289 | \$ 51,300 | \$ 51,300 | \$ 51,309 |
| 72030 | Grant Expenditures | \$ 31,969 | \$ - | \$ - | \$ - | \$ - |
| 72033 | Grant Match | \$ - | \$ 35,330 | \$ - | \$ - | \$ - |
| 73150 | Rentals | \$ 6,190 | \$ 6,794 | \$ 6,794 | \$ 6,794 | \$ 6,794 |
| 73160 | Copier Service Agreements | \$ 17,041 | \$ 31,579 | \$ 31,879 | \$ 31,879 | \$ 31,579 |
| 73180 | Foster Child Allowances | \$ 2,759 | \$ 15,600 | \$ 15,600 | \$ 15,600 | \$ 15,600 |
| 74100 | Communication | \$ 45,987 | \$ 59,457 | \$ 59,157 | \$ 59,457 | \$ 59,457 |
| 74110 | Data Circuits/Internet | \$ 15,101 | \$ 21,420 | \$ 21,420 | \$ 21,420 | \$ 22,751 |
| 74130 | Communication-Cell Phones | \$ 1,373 | \$ 1,452 | \$ 1,452 | \$ 1,452 | \$ 1,452 |
| 74140 | Long Distance | \$ 3,035 | \$ 11,362 | \$ 9,862 | \$ 11,362 | \$ 11,362 |
| 74150 | Communication-Air Cards | \$ 26,302 | \$ 30,012 | \$ 30,467 | \$ 30,467 | \$ 29,745 |
| 74200 | Electricity | \$ 289,100 | \$ 344,460 | \$ 344,460 | \$ 344,460 | \$ 344,460 |
| 74300 | Gas | \$ 27,774 | \$ 33,362 | \$ 33,362 | \$ 33,362 | \$ 33,362 |
| 74400 | Water/Sewer/Garbage | \$ 33,001 | \$ 31,363 | \$ 31,363 | \$ 31,363 | \$ 31,363 |
| 74500 | TeleCable | \$ 3,762 | \$ 3,840 | \$ 3,840 | \$ 3,840 | \$ 3,840 |
| 75100 | Repairs - Vehicles & Trucks | \$ 54,514 | \$ 52,201 | \$ 79,729 | \$ 79,679 | \$ 54,767 |
| 75200 | Repairs - Equipment | \$ 9,661 | \$ 13,714 | \$ 13,246 | \$ 13,246 | \$ 13,934 |
| 75300 | Repairs & Maint. - Buildings | \$ 135,130 | \$ 103,944 | \$ 101,944 | \$ 103,944 | \$ 123,944 |
| 75310 | Repairs/Upgrades Major- Buildings | \$ - | \$ 92,000 | \$ 92,000 | \$ 92,000 | \$ - |
| 75400 | Repairs & Maint - Office Equ | \$ - | \$ 5,875 | \$ 5,675 | \$ 5,875 | \$ 5,875 |
| 75500 | Maint-Weigh Station | \$ 400 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 75600 | Repairs - HVAC | \$ 15,044 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| 75800 | Hurricane Harvey | \$ 2,958 | \$ - | \$ 259,747 | \$ 259,747 | \$ - |
| | | <u>\$ 4,139,030</u> | <u>\$ 4,120,923</u> | <u>\$ 4,542,007</u> | <u>\$ 4,487,303</u> | <u>\$ 4,249,957</u> |
| <u>InterGovernmental Services/Contracts</u> | | | | | | |
| 77090 | Walker County Central Dispatch | \$ 561,537 | \$ 627,699 | \$ 627,699 | \$ 627,699 | \$ 652,699 |
| 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 |

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|---------------------------------|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| <u>InterGovernmental Services/Contracts</u> | | | | | | |
| 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 |
| 77300 | Appraisal District-Appraisals | \$ 333,844 | \$ 360,412 | \$ 360,412 | \$ 360,412 | \$ 371,102 |
| 77310 | Appraisal District Collections | \$ 124,091 | \$ 132,565 | \$ 132,565 | \$ 132,565 | \$ 146,277 |
| 77400 | Tri-County MHMR | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 | \$ 28,730 |
| 77410 | Senior Center | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| 77420 | Rita B. Huff Humane Society | \$ 6,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 77430 | Spay/Neuter Assistance | \$ - | \$ 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 | \$ 20,000 |
| | | <u>\$ 1,406,389</u> | <u>\$ 1,537,593</u> | <u>\$ 1,537,593</u> | <u>\$ 1,537,593</u> | <u>\$ 1,586,995</u> |
| <u>Capital</u> | | | | | | |
| 83010 | Bridges & Other Improvements | \$ - | \$ 70,000 | \$ 70,000 | \$ 70,000 | \$ - |
| 84920 | Office Eq, Fixtures,Software | \$ 47,314 | \$ 33,336 | \$ 22,055 | \$ 22,055 | \$ - |
| 85010 | Machinery & Equipment | \$ 7,949 | \$ - | \$ - | \$ - | \$ - |
| 85013 | HGAC Capital | \$ 7,694 | \$ - | \$ - | \$ - | \$ - |
| 87030 | Vehicles | \$ 242,968 | \$ 349,159 | \$ 333,865 | \$ 337,651 | \$ 404,312 |
| | | <u>\$ 305,925</u> | <u>\$ 452,495</u> | <u>\$ 425,920</u> | <u>\$ 429,706</u> | <u>\$ 404,312</u> |
| <u>Contingency</u> | | | | | | |
| 92010 | Contingency-General | \$ - | \$ 320,000 | \$ 52,359 | \$ 52,359 | \$ 320,000 |
| 92020 | Contingency-Special | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| 92050 | Contingency | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | | <u>\$ -</u> | <u>\$ 920,000</u> | <u>\$ 652,359</u> | <u>\$ 652,359</u> | <u>\$ 920,000</u> |
| <u>Transfers</u> | | | | | | |
| 99020 | Transfer to EMS Fund Operations | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| 99050 | Transfer to Projects Fund | \$ 101,685 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 325,409 |
| 99060 | Transfers-Legislative Funds | \$ 56,477 | \$ 43,518 | \$ 78,848 | \$ 78,848 | \$ 43,518 |
| 99220 | Transfer to Road & Bridge | \$ 600,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 672,000 |
| | | <u>\$ 1,694,930</u> | <u>\$ 1,860,518</u> | <u>\$ 1,895,848</u> | <u>\$ 1,895,848</u> | <u>\$ 2,024,949</u> |
| Total all Funds | | <u>\$ 21,188,974</u> | <u>\$ 23,319,980</u> | <u>\$23,488,852</u> | <u>\$ 23,059,372</u> | <u>\$ 24,288,784</u> |



Walker County
Proposed Budget Fiscal Year 2018-2019
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 2016-2017 | Revised Allocations To Date | Estimated 2017-2018 | Remain Allocated | Projects New 2018-2019 |
|--------------------------------------|---------------------|-----------------------------------|------------------------|---------------------|------------------------------|
| Available Funds (Allocated Funds) | \$ 1,794,684 | \$ 1,311,619 | \$ 1,311,619 | \$ 1,278,898 | \$ - |
| <u>Revenues</u> | | | | | |
| Transfer In General Fund | \$ 101,685 | \$ 250,000 | \$ 250,000 | \$ - | \$ 325,409 |
| Transfer in Other Funds | \$ 123,439 | \$ - | \$ - | \$ - | \$ - |
| Other Funds | \$ - | \$ 31,536 | \$ 31,536 | \$ - | \$ - |
| Interest | \$ 10,609 | \$ 11,815 | \$ 11,815 | \$ - | \$ 12,000 |
| Total Revenues | \$ 235,733 | \$ 293,351 | \$ 293,351 | \$ - | \$ 337,409 |
| Total Available | \$ 2,030,417 | \$ 1,794,684 | \$ 1,604,970 | \$ 1,278,898 | \$ 337,409 |
| <u>Expenditures</u> | | | | | |
| <u>General Government Projects</u> | | | | | |
| 79108-IT Projects | \$ 7,578 | \$ 28,229 | \$ - | \$ 28,229 | \$ - |
| 79110-IT Projects | \$ 16,172 | \$ - | \$ - | \$ - | \$ - |
| 79503-Facilities Projects | \$ 433,479 | \$ 454,746 | \$ 146,154 | \$ 308,592 | \$ 275,409 |
| 79990-Contingency Funds | \$ - | \$ 696,835 | \$ 75,000 | \$ 675,478 | \$ 12,000 |
| 79999-Set Aside for Building orjects | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| 80102-IT Capital | \$ 7,817 | \$ - | \$ - | \$ - | \$ - |
| 80103-Copier Replacement | \$ - | \$ 83,122 | \$ - | \$ 83,122 | \$ - |
| 80420-HVAC Replacement | \$ 76,701 | \$ - | \$ - | \$ - | \$ - |
| <u>Financial Projects</u> | | | | | |
| 79201-Financial System Projects | \$ 5,895 | \$ 178,517 | \$ 63,707 | \$ 114,810 | \$ - |
| 79203-Payroll Software Replacement | \$ - | \$ 40,000 | \$ - | \$ 40,000 | \$ - |
| 79508-County Auditor Projects | \$ - | \$ 3,322 | \$ 3,322 | \$ - | \$ - |
| <u>Judicial Projects</u> | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>Public Safety Projects</u> | | | | | |
| 79020-Fire Projects/Match | \$ - | \$ 12,000 | \$ 12,000 | \$ - | \$ - |
| 79510-Weigh Station Project | \$ - | \$ 11,400 | \$ - | \$ - | \$ - |
| 79910-EMS Projects | \$ 9,380 | \$ - | \$ - | \$ - | \$ - |
| 79911-Emergency Management Projects | \$ 7,984 | \$ 6,840 | \$ 1,389 | \$ 5,451 | \$ - |
| 79913-Courthouse Security Project | \$ 456 | \$ - | \$ - | \$ - | \$ - |
| 80420-HVAC Replacement | \$ 143,552 | \$ - | \$ - | \$ - | \$ - |
| <u>Health and Welfare Projects</u> | | | | | |
| 79120-Project GIS | \$ 9,784 | \$ 10,216 | \$ - | \$ 10,216 | \$ - |
| 79602-Nuisance Abatement Projects | \$ - | \$ 13,000 | \$ - | \$ 13,000 | \$ - |
| <u>Transfers Out</u> | | | | \$ - | |
| 99220-Transfer to Road and Bridge | \$ - | \$ 24,500 | \$ 24,500 | \$ - | \$ - |
| Total Expenditures | \$ 718,798 | \$ 1,562,727 | \$ 326,072 | \$ 1,278,898 | \$ 337,409 |
| <u>Available-Pending Projects</u> | \$ 1,311,619 | \$ 231,957 | \$ 1,278,898 | \$ - | \$ - |

Project Allocation Remaining \$ 1,278,898

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Walker County
General Projects Fund

Proposed Budget Fiscal Year 2018-2019

Detail Budget

| Actual 2016-2017 | FY 2018 Budget Original | FY 2018 Revised Budget | FY 2018 Estimated To Spend | Budget 2018-2019 |
|---------------------|-------------------------------|------------------------------|----------------------------------|---------------------|
|---------------------|-------------------------------|------------------------------|----------------------------------|---------------------|

19990 General Governmental Projects

Projects

| | | | | | | |
|-------|---|-------------------|-------------------|---------------------|-------------------|-------------------|
| 79108 | PC Equipment Project | \$ 7,578 | \$ - | \$ 28,229 | \$ - | \$ - |
| 79110 | Projects - IT | \$ 16,172 | \$ - | \$ - | \$ - | \$ - |
| 79503 | County Facilities Projects | \$ 362,069 | \$ 250,000 | \$ 337,123 | \$ 5,707 | \$ 275,409 |
| 79506 | Annex Water Damage Roof | \$ 57,691 | \$ - | \$ 38,461 | \$ 38,461 | \$ - |
| 79507 | Annex Water Damage Interior | \$ 13,719 | \$ - | \$ 75,582 | \$ 76,723 | \$ - |
| 79511 | Building Improv - Flood and Wind Damage | \$ - | \$ - | \$ 3,580 | \$ 25,263 | \$ - |
| 79990 | Project Contingency | \$ - | \$ 12,800 | \$ 696,835 | \$ 75,000 | \$ 12,000 |
| 79999 | Set-Aside for Future Buildings | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| 80102 | Projects - IT Capital | \$ 7,817 | \$ - | \$ - | \$ - | \$ - |
| 80103 | Project-Copier Replacement | \$ - | \$ - | \$ 83,122 | \$ - | \$ - |
| 80420 | HVAC Replacement | \$ 76,701 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 541,747</u> | <u>\$ 262,800</u> | <u>\$ 1,262,932</u> | <u>\$ 221,154</u> | <u>\$ 337,409</u> |

29990 Financial Projects

Projects

| | | | | | | |
|-------|-------------------------------|-----------------|-------------|-------------------|------------------|-------------|
| 79201 | Software Improvements Project | \$ - | \$ - | \$ - | \$ - | \$ - |
| 79202 | Financial System Upgrade | \$ 5,895 | \$ - | \$ 178,517 | \$ 63,707 | \$ - |
| 79203 | Payroll Software System | \$ - | \$ - | \$ 40,000 | \$ - | \$ - |
| 79508 | County Auditor Projects | \$ - | \$ - | \$ 3,322 | \$ 3,322 | \$ - |
| | | <u>\$ 5,895</u> | <u>\$ -</u> | <u>\$ 221,839</u> | <u>\$ 67,029</u> | <u>\$ -</u> |

49990 Public Safety Projects

Projects

| | | | | | | |
|-------|-----------------------------|-------------------|-------------|------------------|------------------|-------------|
| 79020 | Volunteer Fire Dept Match | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ - |
| 79510 | Weigh Station Project | \$ - | \$ - | \$ 11,400 | \$ - | \$ - |
| 79910 | EMS Equip/Other Project | \$ 9,380 | \$ - | \$ - | \$ - | \$ - |
| 79911 | Emerg Mgmt Projects | \$ 7,984 | \$ - | \$ 6,840 | \$ 1,389 | \$ - |
| 79913 | Courthouse Security Project | \$ 456 | \$ - | \$ - | \$ - | \$ - |
| 80420 | HVAC Replacement | \$ 143,552 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 161,372</u> | <u>\$ -</u> | <u>\$ 30,240</u> | <u>\$ 13,389</u> | <u>\$ -</u> |

69990 Health and Welfare Projects

Projects

| | | | | | | |
|-------|--------------------|-----------------|-------------|------------------|-------------|-------------|
| 79120 | Project- GIS | \$ 9,784 | \$ - | \$ 10,216 | \$ - | \$ - |
| 79602 | Nuisance Abatement | \$ - | \$ - | \$ 13,000 | \$ - | \$ - |
| | | <u>\$ 9,784</u> | <u>\$ -</u> | <u>\$ 23,216</u> | <u>\$ -</u> | <u>\$ -</u> |

93000 Transfers Out

Transfers Out

| | | | | | | |
|-------|---------------------------|-------------|-------------|------------------|------------------|-------------|
| 99220 | Transfer to Road & Bridge | \$ - | \$ - | \$ 24,500 | \$ 24,500 | \$ - |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,500</u> | <u>\$ 24,500</u> | <u>\$ -</u> |



Walker County

General Projects Fund

Proposed Budget Fiscal Year 2018-2019

Detail Budget

| Actual 2016-2017 | FY 2018 Budget Original | FY 2018 Revised Budget | FY 2018 Estimated To Spend | Budget 2018-2019 |
|---------------------|-------------------------------|------------------------------|----------------------------------|---------------------|
| \$ 718,798 | \$ 262,800 | \$ 1,562,727 | \$ 326,072 | \$ 337,409 |

Fund Totals



Walker County

Budget Fiscal Year 2018-2019

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, \$15,160,000 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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Beginning Fund Balance | \$ 180,421 | \$ 183,152 | \$ 183,152 | \$ 180,333 | \$ 163,765 |
| <u>Revenues</u> | | | | | |
| Current Property Taxes | \$ 1,315,843 | \$ 1,148,916 | \$ 1,148,916 | \$ 1,300,000 | \$ 1,157,503 |
| Delinquent Property Taxes | \$ 29,881 | \$ 25,000 | \$ 25,000 | \$ 32,000 | \$ 25,000 |
| Tax Penalty & Interest | \$ 22,276 | \$ 16,800 | \$ 16,800 | \$ 20,500 | \$ 20,500 |
| Interest | \$ 4,680 | \$ 2,000 | \$ 2,000 | \$ 6,800 | \$ 6,800 |
| Transfer from Road and Bridge | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,372,680 | \$ 1,192,716 | \$ 1,192,716 | \$ 1,359,300 | \$ 1,209,803 |
| Total Available for Debt Service | \$ 1,553,101 | \$ 1,375,868 | \$ 1,375,868 | \$ 1,539,633 | \$ 1,373,568 |
| <u>Expenditures</u> | | | | | |
| Debt Principal | \$ 845,000 | \$ 865,000 | \$ 865,000 | \$ 865,000 | \$ 880,000 |
| Debt Interest | \$ 527,768 | \$ 510,868 | \$ 510,868 | \$ 510,868 | \$ 493,568 |
| Total Expenditures | \$ 1,372,768 | \$ 1,375,868 | \$ 1,375,868 | \$ 1,375,868 | \$ 1,373,568 |
| Reserve for Future Maturities | \$ 180,333 | \$ - | \$ - | \$ 163,765 | \$ - |

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***Walker County
Summary of Debt***

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

| | Issued - Amount | Current Outstanding Amount | Principal | Debt Service FY 2018-2019 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 | \$15,160,000 | \$880,000 | \$493,568 | \$1,373,568 |
| Total Capital Projects | \$20,000,000 | \$15,160,000 | \$880,000 | \$493,568 | \$1,373,568 |

Final
\$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 | - |

Final
\$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% |

Final

\$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% |

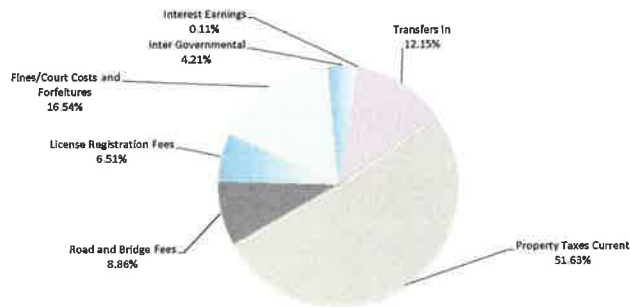
Crews & Associates, Inc.

Capital Markets Group



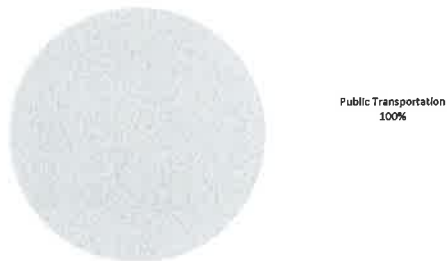
Walker County
Proposed Budget Fiscal Year 2018-2019
Road and Bridge Fund
At a Glance

Revenues by Source



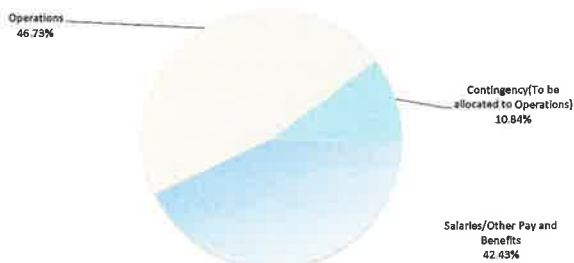
| | |
|-----------------------------------|---------------------|
| Property Taxes Current | \$ 2,855,594 |
| Road and Bridge Fees | \$ 490,000 |
| License Registration Fees | \$ 360,000 |
| Fines/Court Costs and Forfeitures | \$ 915,000 |
| Inter Governmental | \$ 232,765 |
| Interest Earnings | \$ 6,000 |
| Transfers In | \$ 672,000 |
| | \$ 5,531,359 |

Expenditures By Function



Public Transportation \$ 6,456,802

Expenditures By Category



| | |
|---|---------------------|
| Salaries/Other Pay and Benefits | \$ 2,739,416 |
| Operations | \$ 3,017,386 |
| Contingency(To be allocated to Operation) | \$ 700,000 |
| | \$ 6,456,802 |

Current Property Tax Allocated to Road and Bridge Fund
Fiscal Year Comparison



| | | | | | | |
|------------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|
| Budget FY 2018-2019 | Estimated FY 2017-2018 | FY 2016-2017 | FY 2015-2016 | Fy 2014-2015 | FY 2013-2014 | FY 2012-2013 |
| \$ 2,855,594 | \$ 2,680,616 | \$ 2,693,918 | \$ 2,294,331 | \$ 2,120,590 | \$ 1,864,067 | \$ 1,776,887 |

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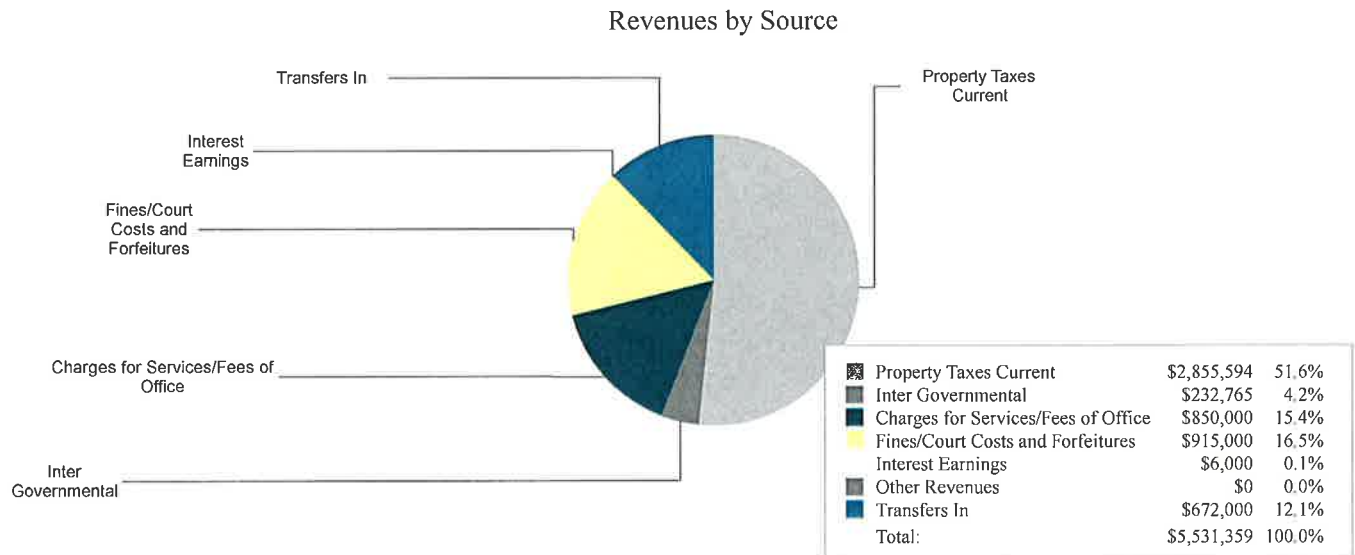


Walker County
Proposed Budget Fiscal Year 2018-2019
Road and Bridge Fund Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 3,726,798 | \$ 1,098,526 | \$ 2,708,607 | \$ 2,708,607 | \$ 925,443 |
| <u>Revenues</u> | | | | | |
| Ad Valorem Taxes - Current | \$ 2,693,918 | \$ 2,680,616 | \$ 2,680,616 | \$ 2,680,616 | \$ 2,855,594 |
| Other Governmental Funds | \$ 455,841 | \$ 106,000 | \$ 106,000 | \$ 251,074 | \$ 232,765 |
| Federal Funds/Disaster | \$ 872,035 | \$ - | \$ 13,987 | \$ 13,987 | \$ - |
| Road & Bridge Fees | \$ 479,330 | \$ 470,000 | \$ 470,000 | \$ 490,000 | \$ 490,000 |
| License Fee Registration | \$ 358,259 | \$ 360,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| Fines | \$ 779,409 | \$ 652,000 | \$ 652,000 | \$ 606,000 | \$ 605,000 |
| Licenses and WeightFines-County | \$ - | \$ 280,000 | \$ 280,000 | \$ 275,000 | \$ 275,000 |
| Licenses and WeightFines-WS Project | \$ - | \$ - | \$ 30,000 | \$ 35,000 | \$ 35,000 |
| Interest | \$ 10,589 | \$ 3,000 | \$ 3,000 | \$ 12,780 | \$ 6,000 |
| Other Revenues | \$ 21,742 | \$ - | \$ 1,730 | \$ 3,519 | \$ - |
| Transfer from General Fund | \$ 600,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 672,000 |
| Transfer from Other Funds | \$ - | \$ - | \$ 24,500 | \$ 24,500 | \$ - |
| Issue of Debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 6,271,123 | \$ 5,211,616 | \$ 5,281,833 | \$ 5,412,476 | \$ 5,531,359 |
| Total Available | \$ 9,997,921 | \$ 6,310,142 | \$ 7,990,440 | \$ 8,121,083 | \$ 6,456,802 |
| <u>Expenditures</u> | | | | | |
| <u>PUBLIC TRANSPORTATION</u> | | | | | |
| 82200-General Road & Bridge | \$ 97,482 | \$ 70,000 | \$ 215,284 | \$ 215,284 | \$ 70,000 |
| 82210-Road and Bridge Precinct 1 | \$ 1,278,178 | \$ 1,202,851 | \$ 1,573,781 | \$ 1,573,781 | \$ 1,285,517 |
| 82210-Road and Bridge Precinct 1 Capital | \$ 49,950 | \$ - | \$ - | \$ - | \$ - |
| 82220-Road and Bridge Precinct 2 | \$ 1,645,988 | \$ 1,266,023 | \$ 1,493,943 | \$ 1,493,943 | \$ 1,393,379 |
| 82220-Road and Bridge Precinct 2 Capital | \$ 12,150 | \$ - | \$ - | \$ - | \$ - |
| 82230-Road and Bridge Precinct 3 | \$ 1,536,936 | \$ 1,330,144 | \$ 2,441,635 | \$ 2,441,635 | \$ 1,459,557 |
| 82230-Road and Bridge Precinct 3 Capital | \$ 74,910 | \$ - | \$ 192,800 | \$ 192,800 | \$ - |
| 82240-Road and Bridge Precinct 4 | \$ 2,462,898 | \$ 1,342,598 | \$ 1,688,085 | \$ 1,688,085 | \$ 1,493,423 |
| 82240-Road and Bridge Precinct 4 Capital | \$ 106,250 | \$ - | \$ 85,000 | \$ 85,000 | \$ - |
| 82241-Road and Bridge Precinct 4 Grant | \$ 4,572 | \$ - | \$ - | \$ - | \$ - |
| 82260-Bridge and Special Projects | \$ - | \$ - | \$ 103,420 | \$ 103,420 | \$ - |
| <u>Weigh Station Projects</u> | | | | | |
| 88010-Road and Bridge Weigh Station Operations | \$ - | \$ - | \$ 21,200 | \$ 19,306 | \$ 19,926 |
| 88020-Road and Bridge Weigh Station Projects | \$ - | \$ - | \$ 24,900 | \$ 24,900 | \$ 35,000 |
| <u>Other</u> | | | | | |
| Reduction from Last Year - PW's Reduced | \$ - | \$ - | \$ - | \$ 57,486 | \$ - |
| Transfer to Other Funds | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| Contingency(Carryforward) | \$ - | \$ 700,000 | \$ - | \$ (700,000) | \$ 700,000 |
| Total Expenditures | \$ 7,289,314 | \$ 5,911,616 | \$ 7,840,048 | \$ 7,195,640 | \$ 6,456,802 |
| <u>Available</u> | \$ 2,708,607 | \$ 398,526 | \$ 150,392 | \$ 925,443 | \$ - |
| <u>% of Budget Available</u> | <u>37.16%</u> | <u>6.74%</u> | <u>1.92%</u> | <u>12.86%</u> | <u>0.00%</u> |



Walker County
Proposed Budget Fiscal Year 2018-2019
Road and Bridge Fund
Revenues By Source



Road and Bridge Fund
Revenues By Source

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 40110 Current Taxes | \$ 2,693,918 | \$ 2,680,616 | \$ 2,680,616 | \$ 2,680,616 | \$ 2,855,594 |
| 42010 State Funds | \$ 93,294 | \$ 90,000 | \$ 90,000 | \$ 103,765 | \$ 103,765 |
| 42230 Grant Revenue | \$ 328,425 | \$ - | \$ - | \$ - | \$ - |
| 42620 Federal Funds | \$ 10,600 | \$ - | \$ - | \$ - | \$ - |
| 42630 U S Forest Service | \$ 23,522 | \$ 16,000 | \$ 16,000 | \$ 147,309 | \$ 129,000 |
| 42710 Disaster Relief | \$ 872,035 | \$ - | \$ 13,987 | \$ 13,987 | \$ - |
| | <u>\$ 1,327,876</u> | <u>\$ 106,000</u> | <u>\$ 119,987</u> | <u>\$ 265,061</u> | <u>\$ 232,765</u> |
| Charges for Services/Fees of Office | | | | | |
| 44510 Road & Bridge Fees | \$ 479,330 | \$ 470,000 | \$ 470,000 | \$ 490,000 | \$ 490,000 |
| 44610 License Fee Registration | \$ 358,259 | \$ 360,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| | <u>\$ 837,589</u> | <u>\$ 830,000</u> | <u>\$ 830,000</u> | <u>\$ 850,000</u> | <u>\$ 850,000</u> |
| Fines/Court Costs and Forfeitures | | | | | |
| 47601 JP # 1 Fines | \$ 138,646 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 47602 JP # 2 Fines | \$ 65,459 | \$ 72,000 | \$ 72,000 | \$ 60,000 | \$ 60,000 |
| 47603 JP # 3 Fines | \$ 37,519 | \$ 50,000 | \$ 50,000 | \$ 44,000 | \$ 45,000 |
| 47604 JP # 4 Fines | \$ 63,891 | \$ 80,000 | \$ 80,000 | \$ 57,000 | \$ 60,000 |
| 47606 License & Weight | \$ 209,148 | \$ 280,000 | \$ 275,000 | \$ 275,000 | \$ 275,000 |
| 47607 License & Weight-WS | \$ - | \$ - | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| 47610 County Court Fines | \$ 141,372 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 47622 District Court Fines | \$ 123,374 | \$ 130,000 | \$ 130,000 | \$ 125,000 | \$ 120,000 |
| | <u>\$ 779,409</u> | <u>\$ 932,000</u> | <u>\$ 962,000</u> | <u>\$ 916,000</u> | <u>\$ 915,000</u> |
| 48010 Interest | \$ 10,589 | \$ 3,000 | \$ 3,000 | \$ 12,780 | \$ 6,000 |

Road and Bridge Fund
Revenues By Source

| | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-----------------|----------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Other Revenues | | | | | | |
| 48110 | Other Revenue | \$ 6,777 | \$ - | \$ 1,730 | \$ 1,994 | \$ - |
| 48300 | Proceeds Auction/Sale | \$ 14,965 | \$ - | \$ - | \$ 1,525 | \$ - |
| | | <u>\$ 21,742</u> | <u>\$ -</u> | <u>\$ 1,730</u> | <u>\$ 3,519</u> | <u>\$ -</u> |
| Transfers In | | | | | | |
| 49901 | Transfer from General Fund | \$ 600,000 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 672,000 |
| 49930 | Transfers In-Other Funds | \$ - | \$ - | \$ 24,500 | \$ 24,500 | \$ - |
| | | <u>\$ 600,000</u> | <u>\$ 660,000</u> | <u>\$ 684,500</u> | <u>\$ 684,500</u> | <u>\$ 672,000</u> |
| Total all Funds | | <u>\$ 6,271,123</u> | <u>\$ 5,211,616</u> | <u>\$ 5,281,833</u> | <u>\$ 5,412,476</u> | <u>\$ 5,531,359</u> |



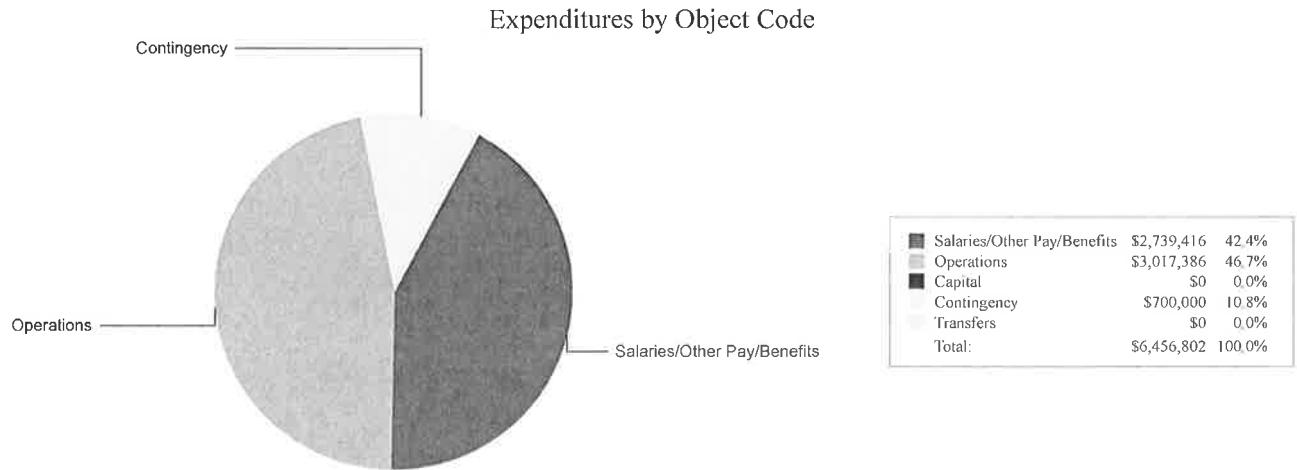
Walker County
Proposed Budget Fiscal Year 2018-2019
Road and Bridge Fund
Departmental Expenditures By Category

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 19200 - Contingency | | | | | |
| Reduction of Prior Year PW | \$ - | \$ - | \$ - | \$ 57,486 | \$ - |
| Contingency-Unspent Funds | \$ - | \$ 700,000 | \$ - | \$ (700,000) | \$ 700,000 |
| | <u>\$ -</u> | <u>\$ 700,000</u> | <u>\$ -</u> | <u>\$ (642,514)</u> | <u>\$ 700,000</u> |
| 82200 - Road & Bridge General | | | | | |
| Operations | \$ 97,482 | \$ 70,000 | \$ 215,284 | \$ 215,284 | \$ 70,000 |
| | <u>\$ 97,482</u> | <u>\$ 70,000</u> | <u>\$ 215,284</u> | <u>\$ 215,284</u> | <u>\$ 70,000</u> |
| 82210 - Road and Bridge Precinct 1 | | | | | |
| Salaries,Other Pay, Benefits | \$ 564,930 | \$ 583,011 | \$ 583,011 | \$ 583,011 | \$ 599,415 |
| Operations | \$ 713,248 | \$ 619,840 | \$ 990,770 | \$ 990,770 | \$ 686,102 |
| Capital | \$ 49,950 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 1,328,128</u> | <u>\$ 1,202,851</u> | <u>\$ 1,573,781</u> | <u>\$ 1,573,781</u> | <u>\$ 1,285,517</u> |
| 82220 - Road and Bridge Precinct 2 | | | | | |
| Salaries,Other Pay, Benefits | \$ 641,664 | \$ 667,191 | \$ 667,191 | \$ 667,191 | \$ 687,108 |
| Operations | \$ 1,004,966 | \$ 598,832 | \$ 826,752 | \$ 826,752 | \$ 706,271 |
| Capital | \$ 12,150 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 1,658,780</u> | <u>\$ 1,266,023</u> | <u>\$ 1,493,943</u> | <u>\$ 1,493,943</u> | <u>\$ 1,393,379</u> |
| 82221 - RB Precinct 2 - Grant | | | | | |
| Operations | \$ (642) | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ (642)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 82230 - Road and Bridge Precinct 3 | | | | | |
| Salaries,Other Pay, Benefits | \$ 673,552 | \$ 731,694 | \$ 731,694 | \$ 731,694 | \$ 748,198 |
| Operations | \$ 863,384 | \$ 598,450 | \$ 1,709,941 | \$ 1,709,941 | \$ 711,359 |
| Capital | \$ 74,910 | \$ - | \$ 192,800 | \$ 192,800 | \$ - |
| | <u>\$ 1,611,846</u> | <u>\$ 1,330,144</u> | <u>\$ 2,634,435</u> | <u>\$ 2,634,435</u> | <u>\$ 1,459,557</u> |
| 82240 - Road and Bridge Precinct 4 | | | | | |
| Salaries,Other Pay, Benefits | \$ 653,850 | \$ 637,666 | \$ 659,521 | \$ 659,521 | \$ 684,769 |
| Operations | \$ 1,809,048 | \$ 704,932 | \$ 1,028,564 | \$ 1,028,564 | \$ 808,654 |
| Capital | \$ 106,250 | \$ - | \$ 85,000 | \$ 85,000 | \$ - |
| | <u>\$ 2,569,148</u> | <u>\$ 1,342,598</u> | <u>\$ 1,773,085</u> | <u>\$ 1,773,085</u> | <u>\$ 1,493,423</u> |
| 82241 - RB Precinct 4 - Grant | | | | | |
| Operations | \$ 4,572 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 4,572</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 82260 - Road and Bridge Capital Project Weigh Station Revenues | | | | | |
| Operations | \$ - | \$ - | \$ 103,420 | \$ 103,420 | \$ - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 103,420</u> | <u>\$ 103,420</u> | <u>\$ -</u> |
| 88010 - Road and Bridge Weigh Station Operations | | | | | |
| Salaries,Other Pay, Benefits | \$ - | \$ - | \$ 20,000 | \$ 19,306 | \$ 19,926 |
| Operations | \$ - | \$ - | \$ 1,200 | \$ - | \$ 35,000 |
| Capital | \$ - | \$ - | \$ 24,900 | \$ 24,900 | \$ - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 46,100</u> | <u>\$ 44,206</u> | <u>\$ 54,926</u> |
| 93010 - Transfers Out from Road & Bridge Fund | | | | | |
| Transfer to General Fund | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 20,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Total | <u>\$ 7,289,314</u> | <u>\$ 5,911,616</u> | <u>\$ 7,840,048</u> | <u>\$ 7,195,640</u> | <u>\$ 6,456,802</u> |

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Walker County
Proposed Budget Fiscal Year 2018-2019
Road and Bridge Fund
Expenditures by Object Code



**Road and Bridge Fund
Expenditures by Object**

| Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

Salaries/Other Pay/Benefits

| | | | | | | |
|-------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 51010 | Head of Department | \$ 290,825 | \$ 294,202 | \$ 293,702 | \$ 293,702 | \$ 302,513 |
| 51030 | Deputies & Assistants | \$ 1,385,120 | \$ 1,440,945 | \$ 1,464,207 | \$ 1,464,207 | \$ 1,527,237 |
| 51070 | Part-Time | \$ 18,072 | \$ 51,990 | \$ 40,084 | \$ 40,084 | \$ 41,286 |
| 51090 | Overtime | \$ 106,263 | \$ 50,652 | \$ 65,652 | \$ 65,652 | \$ 52,172 |
| 51140 | Other Pay-Day Travel | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51150 | Allowances | \$ 6,110 | \$ - | \$ - | \$ - | \$ - |
| 52010 | Social Security | \$ 133,115 | \$ 140,592 | \$ 143,263 | \$ 142,569 | \$ 147,127 |
| 52020 | Group Insurance | \$ 315,068 | \$ 340,178 | \$ 349,372 | \$ 349,372 | \$ 349,372 |
| 52022 | Retiree Insurance | \$ 21,188 | \$ - | \$ - | \$ - | \$ - |
| 52030 | Retirement | \$ 225,962 | \$ 238,911 | \$ 242,273 | \$ 242,273 | \$ 254,823 |
| 52040 | Workers Compensation Ins | \$ 29,146 | \$ 59,004 | \$ 59,725 | \$ 59,725 | \$ 61,641 |
| 52060 | Unemployment Insurance | \$ 3,127 | \$ 3,088 | \$ 3,139 | \$ 3,139 | \$ 3,245 |
| | | <u>\$ 2,533,996</u> | <u>\$ 2,619,562</u> | <u>\$ 2,661,417</u> | <u>\$ 2,660,723</u> | <u>\$ 2,739,416</u> |

Operations

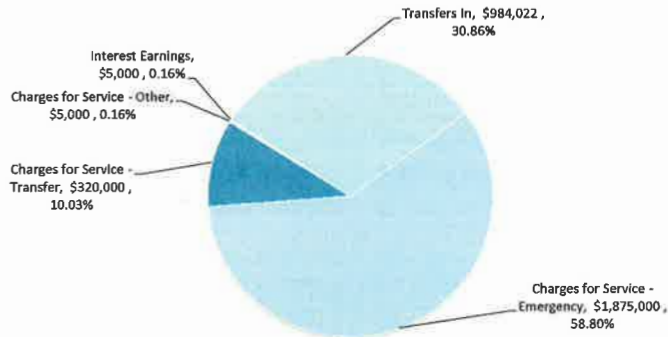
| | | | | | | |
|-------|----------------------------|--------------|------------|--------------|--------------|------------|
| 61010 | Office Supplies | \$ 8,636 | \$ 4,722 | \$ 7,722 | \$ 7,722 | \$ 4,722 |
| 61030 | Operating Supplies | \$ 64,565 | \$ 66,679 | \$ 76,579 | \$ 76,579 | \$ 66,679 |
| 61100 | Minor Equipment | \$ 12,720 | \$ 19,495 | \$ 20,011 | \$ 27,990 | \$ 19,495 |
| 61210 | Janitorial Supplies | \$ - | \$ 25 | \$ 25 | \$ 25 | \$ 25 |
| 61230 | Uniforms | \$ 13,904 | \$ 15,276 | \$ 18,776 | \$ 18,776 | \$ 15,276 |
| 61390 | Oil Recycling Supplies | \$ 245 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| 62010 | Postage | \$ - | \$ 88 | \$ 88 | \$ 88 | \$ 88 |
| 62110 | Fuel & Oil | \$ 195,102 | \$ 323,694 | \$ 284,694 | \$ 284,694 | \$ 323,694 |
| 62120 | Lubricants, Oils Etc | \$ 16,846 | \$ 23,600 | \$ 27,681 | \$ 27,681 | \$ 23,600 |
| 63210 | Base Material | \$ 512,181 | \$ 492,116 | \$ 410,261 | \$ 413,805 | \$ 645,005 |
| 63220 | Road Material - Paving | \$ 320,469 | \$ 314,982 | \$ 318,247 | \$ 318,662 | \$ 314,982 |
| 63230 | Special Allocation-Roads | \$ 2,032,728 | \$ 600,000 | \$ 2,487,853 | \$ 2,459,875 | \$ 897,443 |
| 63240 | Contract Hauling | \$ 87,396 | \$ 15,266 | \$ 45,771 | \$ 59,471 | \$ 15,266 |
| 63250 | Culverts & Signs | \$ 117,886 | \$ 89,282 | \$ 166,823 | \$ 163,282 | \$ 89,282 |
| 63260 | Fencing - Labor & Material | \$ 17,025 | \$ 70,208 | \$ 70,208 | \$ 70,208 | \$ 70,208 |

| Road and Bridge Fund Expenditures by Object | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----------------------------------|----------------------------|---------------------------------|--------------------------------|----------------------------|----------------------------|
| Operations | | | | | | |
| 63265 | Special Allocation - ROW Fencing | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - |
| 63270 | Bridge Maintenance | \$ - | \$ - | \$ 103,420 | \$ 103,420 | \$ - |
| 64100 | Computer Software | \$ - | \$ 2,650 | \$ 2,650 | \$ 2,650 | \$ 2,650 |
| 64140 | Software Maintenance | \$ - | \$ 950 | \$ 950 | \$ 950 | \$ 950 |
| 67040 | Professional Services | \$ 1,595 | \$ 5,700 | \$ 41,375 | \$ 41,100 | \$ 5,700 |
| 67050 | Pre-Employ Physicals/Testing | \$ 570 | \$ - | \$ 95 | \$ 95 | \$ - |
| 68010 | Purchased Services | \$ 115,806 | \$ 45,148 | \$ 92,029 | \$ 91,886 | \$ 45,148 |
| 68500 | Towing | \$ 16,340 | \$ 16,390 | \$ 21,390 | \$ 21,390 | \$ 16,390 |
| 68600 | Other Services | \$ 498 | \$ - | \$ - | \$ - | \$ - |
| 70010 | Insurance & Bonds | \$ 31,625 | \$ 47,678 | \$ 47,678 | \$ 47,678 | \$ 47,678 |
| 70020 | Insurance Deductibles | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 71010 | Travel & Lodging | \$ 5,719 | \$ 3,200 | \$ 5,364 | \$ 5,200 | \$ 3,200 |
| 71020 | Conferences/Training | \$ 2,615 | \$ 3,100 | \$ 8,100 | \$ 8,100 | \$ 3,100 |
| 71030 | Dues & Subscriptions | \$ 354 | \$ 395 | \$ 564 | \$ 564 | \$ 395 |
| 72030 | Grant Expenditures | \$ 24,930 | \$ - | \$ - | \$ - | \$ - |
| 73150 | Rentals | \$ 52,850 | \$ 22,979 | \$ 47,820 | \$ 52,979 | \$ 22,979 |
| 73160 | Copier Service Agreements | \$ 106 | \$ 700 | \$ 700 | \$ 700 | \$ 700 |
| 74100 | Communication | \$ - | \$ 3,879 | \$ 2,175 | \$ 3,479 | \$ 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 | \$ 887 | \$ 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 | \$ 16,192 | \$ 16,538 | \$ 16,538 | \$ 16,538 | \$ 16,538 |
| 74300 | Gas | \$ 1,877 | \$ 4,427 | \$ 6,457 | \$ 6,457 | \$ 4,427 |
| 74400 | Water/Sewer/Garbage | \$ 9,119 | \$ 7,843 | \$ 8,443 | \$ 8,443 | \$ 7,843 |
| 75100 | Repairs - Vehicles & Trucks | \$ 215,061 | \$ 110,873 | \$ 157,873 | \$ 157,873 | \$ 110,873 |
| 75200 | Repairs - Equipment | \$ 159,108 | \$ 190,290 | \$ 232,990 | \$ 232,990 | \$ 190,290 |
| 75300 | Repairs & Maint. - Buildings | \$ 300 | \$ 3,970 | \$ 9,470 | \$ 9,470 | \$ 3,970 |
| 75500 | Maint-Weigh Station | \$ - | \$ - | \$ 1,200 | \$ - | \$ 35,000 |
| 75800 | Hurricane Harvey | \$ 433,107 | \$ - | \$ - | \$ - | \$ - |
| 75999 | Contingency for Operations | \$ - | \$ - | \$ 64,000 | \$ 64,000 | \$ - |
| 92079 | Reduction of Prior Year PW | \$ - | \$ - | \$ - | \$ 57,486 | \$ - |
| | | <u>\$ 4,492,058</u> | <u>\$ 2,592,054</u> | <u>\$ 4,875,931</u> | <u>\$ 4,932,217</u> | <u>\$ 3,017,386</u> |
| Capital | | | | | | |
| 83010 | Bridges & Other Improvements | \$ - | \$ - | \$ 40,900 | \$ 40,900 | \$ - |
| 85010 | Machinery & Equipment | \$ 209,440 | \$ - | \$ 225,800 | \$ 225,800 | \$ - |
| 87030 | Vehicles | \$ 33,820 | \$ - | \$ 36,000 | \$ 36,000 | \$ - |
| | | <u>\$ 243,260</u> | <u>\$ -</u> | <u>\$ 302,700</u> | <u>\$ 302,700</u> | <u>\$ -</u> |
| Contingency | | | | | | |
| 92030 | Contingency-Unspent Funds | \$ - | \$ 700,000 | \$ - | \$ (700,000) | \$ 700,000 |
| | | <u>\$ -</u> | <u>\$ 700,000</u> | <u>\$ -</u> | <u>\$ (700,000)</u> | <u>\$ 700,000</u> |
| Transfers | | | | | | |
| 99010 | Transfer to General Fund | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 20,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total all Funds | | <u><u>\$ 7,289,314</u></u> | <u><u>\$ 5,911,616</u></u> | <u><u>\$ 7,840,048</u></u> | <u><u>\$ 7,195,640</u></u> | <u><u>\$ 6,456,802</u></u> |



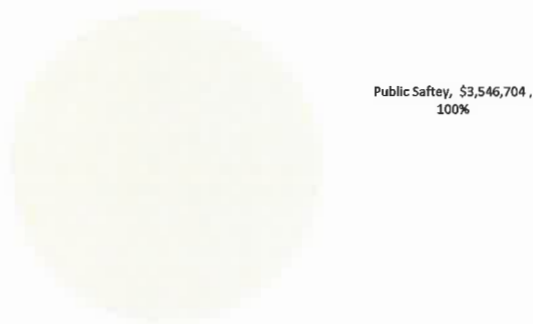
Walker County
Proposed Budget Fiscal Year 2018-2019
EMS Fund
At a Glance

Revenues by Source



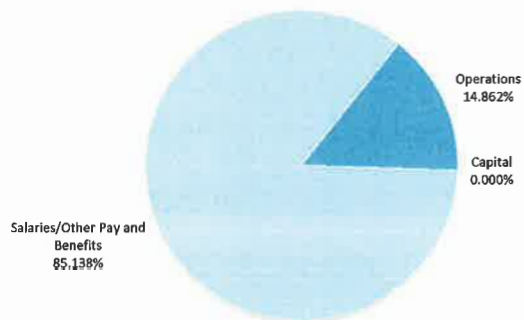
| | |
|---------------------------------|---------------------|
| Charges for Service - Emergency | \$ 1,875,000 |
| Charges for Service - Transfer | \$ 320,000 |
| Charges for Service - Other | \$ 5,000 |
| Interest Earnings | \$ 5,000 |
| Transfers In | \$ 984,022 |
| Total | \$ 3,189,022 |

Expenditures By Function



Public Safety \$ 3,546,704

Expenditures By Category



| | |
|---------------------------------|---------------------|
| Salaries/Other Pay and Benefits | \$ 3,019,596 |
| Operations | \$ 27,108 |
| Capital | \$ - |
| Total | \$ 3,546,704 |

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Walker County
 Proposed Budget Fiscal Year 2018-2019
 EMS Fund Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---|-------------------------|---------------------------------|--------------------------------|------------------------|-----------------------|
| Available Funds | \$ 1,279,654 | \$ 931,702 | \$ 1,155,638 | \$ 1,155,638 | \$ 862,190 |
| <u>Revenues</u> | | | | | |
| Ambulance Fees | \$ 1,911,001 | \$ 1,875,000 | \$ 1,875,000 | \$ 1,857,000 | \$ 1,875,000 |
| Ambulance Fees-Transfer | \$ 319,992 | \$ 320,000 | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| Less adj at year end not collectible | \$ 117,580 | | | | |
| Grant Revenue/State Funds | \$ 11,495 | \$ - | \$ - | \$ - | \$ - |
| Fees of Office/Charges for Service | \$ 6,707 | \$ 5,000 | \$ 5,000 | \$ 7,000 | \$ 5,000 |
| Interest | \$ 7,867 | \$ 2,000 | \$ 2,000 | \$ 5,000 | \$ 5,000 |
| Other Revenues | \$ 43,892 | \$ - | \$ - | \$ - | \$ - |
| Insurance Refunds/Credits | \$ - | \$ - | \$ 43,097 | \$ 43,097 | \$ - |
| Transfer from General Fund-Operations | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| Increase Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | |
| Transfer from General Fund-OneTime | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | <u>\$ 3,355,302</u> | <u>\$ 3,109,000</u> | <u>\$ 3,152,097</u> | <u>\$ 3,139,097</u> | <u>\$ 3,189,022</u> |
| Total Available | \$ 4,634,956 | \$ 4,040,702 | \$ 4,307,735 | \$ 4,294,735 | \$ 4,051,212 |
| <u>Expenditures</u> | | | | | |
| <u>PUBLIC SAFETY</u> | | | | | |
| EMS Salaries Other Pay and Benefits | \$ 2,475,309 | \$ 2,493,998 | \$ 2,493,998 | \$ 2,469,369 | \$ 2,563,589 |
| EMS Operations | \$ 439,377 | \$ 474,808 | \$ 517,905 | \$ 517,905 | \$ 496,508 |
| EMS Capital | \$ 159,301 | \$ 37,275 | \$ 37,275 | \$ 37,275 | \$ - |
| EMS Transfer-Salaries, Other Pay Benefits | \$ 393,604 | \$ 443,918 | \$ 443,918 | \$ 378,796 | \$ 456,007 |
| EMS Transfer-Operations | \$ 11,727 | \$ 29,200 | \$ 29,200 | \$ 29,200 | \$ 30,600 |
| Total Expenditures | <u>\$ 3,479,318</u> | <u>\$ 3,479,199</u> | <u>\$ 3,522,296</u> | <u>\$ 3,432,545</u> | <u>\$ 3,546,704</u> |
| <u>Available</u> | <u>\$ 1,155,638</u> | <u>\$ 561,503</u> | <u>\$ 785,439</u> | <u>\$ 862,190</u> | <u>\$ 504,508</u> |

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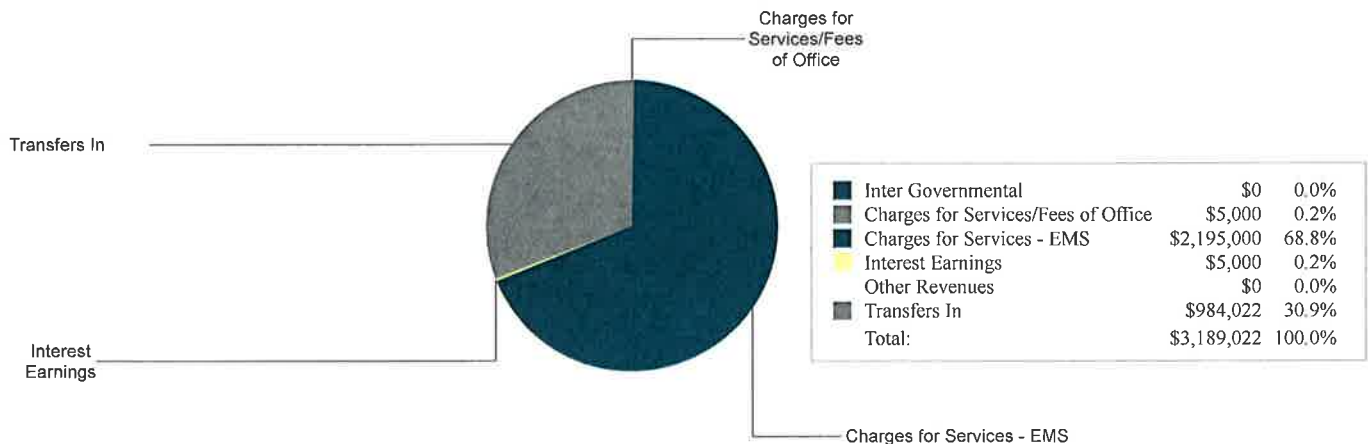
Walker County

Proposed Budget Fiscal Year 2018-2019

EMS Fund

Revenues By Source

Revenues by Source



EMS Fund Revenues By Source

Inter Governmental

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 42010 State Funds | \$ 11,495 | \$ - | \$ - | \$ - | \$ - |
| Charges for Services/Fees of Office | | | | | |
| 43010 Fees of Office/Chg for Service | \$ 6,707 | \$ 5,000 | \$ 5,000 | \$ 7,000 | \$ 5,000 |
| Charges for Services - EMS | | | | | |
| 43800 EMS Emergency Ambulance Fees | \$ 1,930,754 | \$ 1,875,000 | \$ 1,875,000 | \$ 1,857,000 | \$ 1,875,000 |
| 43801 EMS Ambulance Transfer Fees | \$ 327,168 | \$ 320,000 | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| 43996 Refunds | \$ (34,023) | \$ - | \$ - | \$ - | \$ - |
| 43997 Write-offs collected EMS | \$ 7,094 | \$ - | \$ - | \$ - | \$ - |
| 43998 Rev adj for yr end | \$ 117,580 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 2,348,573</u> | <u>\$ 2,195,000</u> | <u>\$ 2,195,000</u> | <u>\$ 2,177,000</u> | <u>\$ 2,195,000</u> |
| 48010 Interest | \$ 7,867 | \$ 2,000 | \$ 2,000 | \$ 5,000 | \$ 5,000 |

Other Revenues

| | | | | | |
|---------------------------------|------------------|-------------|------------------|------------------|-------------|
| 48110 Other Revenue | \$ 5,000 | \$ - | \$ - | \$ - | \$ - |
| 48200 Insurance Refunds/Credits | \$ 38,892 | \$ - | \$ 43,097 | \$ 43,097 | \$ - |
| | <u>\$ 43,892</u> | <u>\$ -</u> | <u>\$ 43,097</u> | <u>\$ 43,097</u> | <u>\$ -</u> |

Transfers In

| | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 49901 Transfer from General Fund | \$ 936,768 | \$ 907,000 | \$ 907,000 | \$ 907,000 | \$ 984,022 |
| | <u>\$ 936,768</u> | <u>\$ 907,000</u> | <u>\$ 907,000</u> | <u>\$ 907,000</u> | <u>\$ 984,022</u> |

Total all Funds

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>\$ 3,355,302</u> | <u>\$ 3,109,000</u> | <u>\$ 3,152,097</u> | <u>\$ 3,139,097</u> | <u>\$ 3,189,022</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|

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Walker County
 Proposed Budget Fiscal Year 2018-2019
 EMS Fund
 Departmental Expenditures By Category

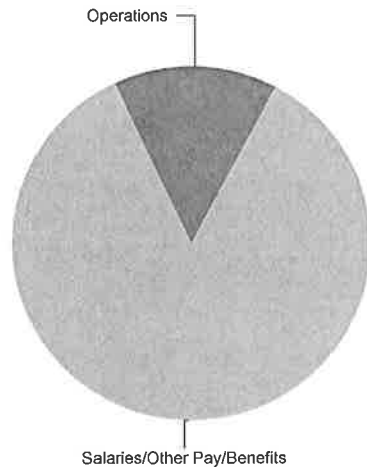
| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|--|----------------------------|---------------------------------|--------------------------------|----------------------------|----------------------------|
| 46100 - Walker County EMS - Emergency Services | | | | | |
| Salaries, Other Pay, Benefits | \$ 2,475,309 | \$ 2,493,998 | \$ 2,493,998 | \$ 2,469,369 | \$ 2,563,589 |
| Operations | \$ 439,377 | \$ 474,808 | \$ 517,905 | \$ 517,905 | \$ 496,508 |
| Capital | \$ 159,301 | \$ 37,275 | \$ 37,275 | \$ 37,275 | \$ - |
| | <u>\$ 3,073,987</u> | <u>\$ 3,006,081</u> | <u>\$ 3,049,178</u> | <u>\$ 3,024,549</u> | <u>\$ 3,060,097</u> |
| 46110 - Walker County EMS - Transfer Services | | | | | |
| Salaries, Other Pay, Benefits | \$ 393,604 | \$ 443,918 | \$ 443,918 | \$ 378,796 | \$ 456,007 |
| Operations | \$ 11,727 | \$ 29,200 | \$ 29,200 | \$ 29,200 | \$ 30,600 |
| | <u>\$ 405,331</u> | <u>\$ 473,118</u> | <u>\$ 473,118</u> | <u>\$ 407,996</u> | <u>\$ 486,607</u> |
| Fund Total | <u><u>\$ 3,479,318</u></u> | <u><u>\$ 3,479,199</u></u> | <u><u>\$ 3,522,296</u></u> | <u><u>\$ 3,432,545</u></u> | <u><u>\$ 3,546,704</u></u> |

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Walker County
Proposed Budget Fiscal Year 2018-2019
EMS Fund
Expenditures by Object Code

Expenditures by Object Code



| | | |
|-----------------------------|-------------|--------|
| Salaries/Other Pay/Benefits | \$3,019,596 | 85.1% |
| Operations | \$527,108 | 14.9% |
| Capital | \$0 | 0.0% |
| Total: | \$3,546,704 | 100.0% |

EMS Fund
Expenditures by Object

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Salaries/Other Pay/Benefits</u> | | | | | |
| 51010 Head of Department | \$ 75,918 | \$ 76,417 | \$ 76,417 | \$ 76,417 | \$ 78,674 |
| 51030 Deputies & Assistants | \$ 1,917,179 | \$ 1,952,569 | \$ 1,952,569 | \$ 1,861,392 | \$ 2,010,247 |
| 51070 Part-Time | \$ 80,631 | \$ 72,339 | \$ 72,339 | \$ 107,768 | \$ 74,509 |
| 51140 Other Pay-Day Travel | \$ 35 | \$ - | \$ - | \$ - | \$ - |
| 52010 Social Security | \$ 151,897 | \$ 160,753 | \$ 160,753 | \$ 151,339 | \$ 165,504 |
| 52020 Group Insurance | \$ 327,243 | \$ 358,566 | \$ 358,566 | \$ 358,566 | \$ 358,566 |
| 52022 Retiree Insurance | \$ 27,924 | \$ - | \$ - | \$ - | \$ - |
| 52030 Retirement | \$ 259,434 | \$ 273,170 | \$ 273,170 | \$ 262,540 | \$ 286,654 |
| 52040 WorkersCompensation Ins | \$ 24,717 | \$ 39,903 | \$ 39,903 | \$ 26,271 | \$ 41,121 |
| 52060 Unemployment Insurance | \$ 3,935 | \$ 4,199 | \$ 4,199 | \$ 3,872 | \$ 4,321 |
| | <u>\$ 2,868,913</u> | <u>\$ 2,937,916</u> | <u>\$ 2,937,916</u> | <u>\$ 2,848,165</u> | <u>\$ 3,019,596</u> |
| <u>Operations</u> | | | | | |
| 61010 Office Supplies | \$ 3,990 | \$ 7,231 | \$ 7,081 | \$ 7,081 | \$ 7,231 |
| 61030 Operating Supplies | \$ 7,374 | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| 61100 Minor Equipment | \$ 11,956 | \$ 4,899 | \$ 4,899 | \$ 4,899 | \$ 4,899 |
| 61210 Janitorial Supplies | \$ - | \$ 615 | \$ 615 | \$ 615 | \$ 615 |
| 61220 Education Supplies | \$ 540 | \$ 2,630 | \$ 2,630 | \$ 2,630 | \$ 2,630 |
| 61230 Uniforms | \$ 10,276 | \$ 13,900 | \$ 13,900 | \$ 13,900 | \$ 13,900 |
| 61280 Medical Supplies | \$ 111,695 | \$ 102,000 | \$ 102,150 | \$ 102,150 | \$ 118,000 |
| 62010 Postage | \$ 7,809 | \$ 6,108 | \$ 6,108 | \$ 6,108 | \$ 6,108 |
| 62110 Fuel & Oil | \$ 63,822 | \$ 92,500 | \$ 92,500 | \$ 92,500 | \$ 92,500 |
| 62120 Lubricants, Oils Etc | \$ 1,300 | \$ 4,508 | \$ 4,508 | \$ 4,508 | \$ 4,508 |
| 64100 Computer Software | \$ - | \$ 1,759 | \$ 1,759 | \$ 1,759 | \$ 1,759 |
| 64140 Software Maintenance | \$ 34,913 | \$ 34,810 | \$ 34,810 | \$ 34,810 | \$ 34,810 |
| 67040 Professional Services | \$ - | \$ 800 | \$ 800 | \$ 800 | \$ 800 |
| 68010 Purchased Services | \$ 19,716 | \$ 21,286 | \$ 22,726 | \$ 22,726 | \$ 21,286 |
| 68040 Janitorial Services | \$ 50 | \$ - | \$ - | \$ - | \$ - |
| 68080 Health Authority | \$ 832 | \$ 4,000 | \$ 456 | \$ 456 | \$ 4,000 |
| 68500 Towing | \$ 632 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |

| EMS Fund Expenditures by Object | | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|------------------------------------|------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Operations</u> | | | | | | |
| 69900 | Project/Eq Allocation | \$ 7,293 | \$ 5,400 | \$ 5,400 | \$ 5,400 | \$ - |
| 70010 | Insurance & Bonds | \$ 58,453 | \$ 53,239 | \$ 56,783 | \$ 56,783 | \$ 59,639 |
| 71010 | Travel & Lodging | \$ 6,057 | \$ 5,624 | \$ 5,624 | \$ 5,624 | \$ 5,624 |
| 71020 | Conferences/Training | \$ 16,653 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| 71030 | Dues & Subscriptions | \$ 3,575 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 73150 | Rentals | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| 73160 | Copier Service Agreements | \$ 35 | \$ 1,145 | \$ 1,145 | \$ 1,145 | \$ 1,145 |
| 74100 | Communication | \$ 1,634 | \$ 3,580 | \$ 3,580 | \$ 3,580 | \$ 3,580 |
| 74110 | Data Circuits/Internet | \$ 6,698 | \$ 7,640 | \$ 7,640 | \$ 7,640 | \$ 7,640 |
| 74130 | Communication-Cell Phones | \$ 2,518 | \$ 5,360 | \$ 5,360 | \$ 5,360 | \$ 5,360 |
| 74140 | Long Distance | \$ - | \$ 120 | \$ 120 | \$ 120 | \$ 120 |
| 74150 | Communication-Air Cards | \$ 6,263 | \$ 6,294 | \$ 6,294 | \$ 6,294 | \$ 6,294 |
| 74200 | Electricity | \$ 2,288 | \$ 5,260 | \$ 5,260 | \$ 5,260 | \$ 5,260 |
| 74300 | Gas | \$ 456 | \$ 420 | \$ 420 | \$ 420 | \$ 420 |
| 74400 | Water/Sewer/Garbage | \$ 828 | \$ 1,400 | \$ 1,400 | \$ 1,400 | \$ 1,400 |
| 74500 | TeleCable | \$ 2,395 | \$ 2,880 | \$ 2,880 | \$ 2,880 | \$ 2,880 |
| 75100 | Repairs - Vehicles & Trucks | \$ 59,052 | \$ 72,600 | \$ 115,697 | \$ 115,697 | \$ 78,700 |
| 75200 | Repairs - Equipment | \$ 2,001 | \$ 4,125 | \$ 2,685 | \$ 2,685 | \$ 4,125 |
| 75300 | Repairs & Maint. - Buildings | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 75400 | Repairs & Maint - Office Equ | \$ - | \$ 2,275 | \$ 2,275 | \$ 2,275 | \$ 2,275 |
| | | <u>\$ 451,104</u> | <u>\$ 504,008</u> | <u>\$ 547,105</u> | <u>\$ 547,105</u> | <u>\$ 527,108</u> |
| <u>Capital</u> | | | | | | |
| 87030 | Vehicles | \$ 159,301 | \$ 37,275 | \$ 37,275 | \$ 37,275 | \$ - |
| | | <u>\$ 159,301</u> | <u>\$ 37,275</u> | <u>\$ 37,275</u> | <u>\$ 37,275</u> | <u>\$ -</u> |
| Total all Funds | | <u>\$ 3,479,318</u> | <u>\$ 3,479,199</u> | <u>\$ 3,522,296</u> | <u>\$ 3,432,545</u> | <u>\$ 3,546,704</u> |



Walker County
 Proposed Budget Fiscal Year 2018-2019
 Insurance Fund - Retiree Health

Employees hired before October 1, 2013 are eligible for a retiree health benefit. Recognizing that the County needed to plan for this cost, a fund has been created to set aside monies to fund this benefit. Several years ago, the County began funding this cost. The fund was created during FY 2018 and monies previously treated as a liability in General Fund have been placed in this designated fund.

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|---------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ - | \$ - | \$ - | \$ - | \$ 1,354,873 |
| <u>Revenues</u> | | | | | |
| Charges for Retiree Insurance | \$ - | \$ - | \$ - | \$ 363,000 | \$ 300,000 |
| Other Revenue | \$ - | \$ - | \$ - | \$ 987,373 | \$ - |
| Interest | \$ - | \$ - | \$ - | \$ 4,500 | \$ 27,000 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,354,873</u> | <u>\$ 327,000</u> |
| Total Available | \$ - | \$ - | \$ - | \$ 1,354,873 | \$ 1,681,873 |
| <u>Expenditures</u> | | | | | |
| Salaries/Benefits and Other Pay | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>Available</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,354,873</u> | <u>\$ 1,681,873</u> |

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Walker County
 Proposed Budget Fiscal Year 2018-2019
 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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 16,753 | \$ 17,156 | \$ 17,206 | \$ 17,206 | \$ 17,444 |
| <u>Revenues</u> | | | | | |
| Other Revenue | \$ 1,483 | \$ 3,000 | \$ 3,000 | \$ 1,050 | \$ 1,000 |
| Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 106 | \$ 25 | \$ 25 | \$ 188 | \$ 250 |
| Total Revenues | <u>\$ 1,589</u> | <u>\$ 3,025</u> | <u>\$ 3,025</u> | <u>\$ 1,238</u> | <u>\$ 1,250</u> |
| Total Available | \$ 18,342 | \$ 20,181 | \$ 20,231 | \$ 18,444 | \$ 18,694 |
| <u>Expenditures</u> | | | | | |
| Operations | \$ 1,136 | \$ 3,000 | \$ 3,000 | \$ 1,000 | \$ 3,000 |
| Total Expenditures | <u>\$ 1,136</u> | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 1,000</u> | <u>\$ 3,000</u> |
| <u>Available</u> | <u>\$ 17,206</u> | <u>\$ 17,181</u> | <u>\$ 17,231</u> | <u>\$ 17,444</u> | <u>\$ 15,694</u> |

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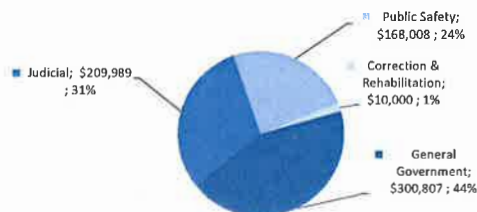


Walker County Legislatively Designated Funds Summary

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|-------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 1,551,746 | \$ 1,557,685 | \$ 1,807,458 | \$ 1,807,458 | \$ 1,820,885 |
| Revenues | | | | | |
| Inter Governmental Revenues | 48,764 | 48,470 | 48,470 | 42,300 | 42,300 |
| Charges for Services/Fees of Office | 387,406 | 377,640 | 377,640 | 384,940 | 367,040 |
| Fines/Court Costs & Forfeitures | 185,841 | - | - | 138,619 | - |
| Interest Income | 10,362 | 2,628 | 2,628 | 20,626 | 2,628 |
| Other Income | 5,250 | - | - | 1,100 | - |
| Transfers In | 14,507 | 43,518 | 43,518 | 43,518 | 43,518 |
| Total Revenues | 652,130 | 472,256 | 472,256 | 631,103 | 455,486 |
| Total Available | 2,203,876 | 2,029,941 | 2,279,714 | 2,438,561 | 2,276,371 |
| Expenditures | | | | | |
| Salary/Other Pay/Benefits | 142,084 | 150,837 | 150,837 | 112,755 | 172,243 |
| Operations/Contingency | 246,463 | 536,202 | 536,202 | 455,351 | 496,561 |
| Capital | 7,871 | - | - | 49,570 | - |
| Contingency | - | 80,000 | 80,000 | - | 20,000 |
| Total Expenditures | 396,418 | 767,039 | 767,039 | 617,676 | 688,804 |
| Available | \$ 1,807,458 | \$ 1,262,902 | \$ 1,512,675 | \$ 1,820,885 | \$ 1,587,567 |

| | Available Funds | Revenues | Expenditures | Available Funds |
|---|---------------------|-------------------|-------------------|---------------------|
| Fiscal Year 2018-2019 Budget | | | | |
| 511 County Records Management and Preservation Fund | \$ 3,285 | \$ 19,015 | \$ 22,300 | \$ - |
| 512 County Courts Records Preservation (Digitize) | \$ 26,018 | \$ 10,000 | \$ 24,411 | \$ 11,607 |
| 515 County Clerk Records Management and Preservation Fund | \$ 446,094 | \$ 95,500 | \$ 40,013 | \$ 501,581 |
| 516 County Clerk Records Archive Account Fund | \$ 399,130 | \$ 98,000 | \$ 200,000 | \$ 297,130 |
| 518 District Clerk Records Management and Preservation Fund | \$ 1,737 | \$ 3,340 | \$ 3,000 | \$ 2,077 |
| 519 District Clerk Rider Fund | \$ 28,874 | \$ 12,000 | \$ 11,356 | \$ 29,518 |
| 520 District Clerk Archive Fund | \$ 3,988 | \$ 1,500 | \$ 2,584 | \$ 2,904 |
| 523 County Jury Fee Fund | \$ - | \$ 5,000 | \$ 5,000 | \$ - |
| 525 Court Reporter Service Fund | \$ - | \$ 14,000 | \$ 14,000 | \$ - |
| 526 County Law Library Fund | \$ 17,440 | \$ 33,450 | \$ 47,049 | \$ 3,841 |
| 536 Courthouse Security Fund | \$ 6,714 | \$ 61,294 | \$ 68,008 | \$ - |
| 537 Justice Courts Building Security Fund | \$ 29,787 | \$ 5,508 | \$ 10,000 | \$ 25,295 |
| 550 Justice Court Technology Fund | \$ 51,567 | \$ 22,605 | \$ 24,701 | \$ 49,471 |
| 551 County and District Court Technology Fund | \$ 3,302 | \$ 1,700 | \$ 5,000 | \$ 2 |
| 560 Prosecutors Supplement Fund | \$ - | \$ 22,500 | \$ 22,500 | \$ - |
| 561 Pretrial Intervention Fund | \$ 37,134 | \$ 35,224 | \$ 45,799 | \$ 26,559 |
| 562 District Attorney Forfeiture Fund | \$ 147,155 | \$ - | \$ 24,000 | \$ 123,155 |
| 563 Hot Check Fee Fund | \$ 1,275 | \$ 5,000 | \$ 5,000 | \$ 1,275 |
| 574 Sheriff Forfeiture Fund | \$ 219,550 | \$ - | \$ 40,000 | \$ 179,550 |
| 576 Inmate Medical Fund | \$ 31,680 | \$ 2,050 | \$ 10,000 | \$ 23,730 |
| 577 DOJ Equitable Sharing Fund | \$ 348,620 | \$ - | \$ 50,000 | \$ 298,620 |
| 583 Elections Equipment Fund | \$ - | \$ 7,800 | \$ 7,800 | \$ - |
| 584 Elections Services Contract Fund | \$ 17,516 | \$ - | \$ 6,283 | \$ 11,233 |
| 589 Tax Assessor Special Inventory Fund | \$ 19 | \$ - | \$ - | \$ 19 |
| Total | \$ 1,820,885 | \$ 455,486 | \$ 688,804 | \$ 1,587,567 |

Walker County
Legislatively Designated Funds
Expenditures by Function
Proposed Budget FY 2018-2019



| | |
|-----------------------------|-------------------|
| General Government | \$ 300,807 |
| Judicial | \$ 209,989 |
| Public Safety | \$ 168,008 |
| Correction & Rehabilitation | \$ 10,000 |
| Total | \$ 688,804 |

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Walker County
Proposed Budget Fiscal Year 2018-2019
Legislatively 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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 11,056 | \$ 2,001 | \$ 5,746 | \$ 5,746 | \$ 3,285 |
| Revenues | | | | | |
| County Records Fees | 18,116 | 19,000 | 19,000 | 18,540 | 19,000 |
| Interest | 31 | 15 | 15 | 15 | 15 |
| Total Revenues | 18,147 | 19,015 | 19,015 | 18,555 | 19,015 |
| Total Available | 29,203 | 21,016 | 24,761 | 24,301 | 22,300 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 23,457 | 21,016 | 21,016 | 21,016 | 22,300 |
| Capital | - | - | - | - | - |
| Total Expenditures | 23,457 | 21,016 | 21,016 | 21,016 | 22,300 |
| Available | \$ 5,746 | \$ - | \$ 3,745 | \$ 3,285 | \$ - |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 32,734 | \$ 7,911 | \$ 31,551 | \$ 31,551 | \$ 26,018 |
| Revenues | | | | | |
| County Records Fees | 11,281 | 10,000 | 10,000 | 11,000 | 10,000 |
| Interest | 213 | - | - | 378 | - |
| Total Revenues | 11,494 | 10,000 | 10,000 | 11,378 | 10,000 |
| Total Available | 44,228 | 17,911 | 41,551 | 42,929 | 36,018 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 12,677 | - | - | - | - |
| Operations | - | 16,911 | 16,911 | 16,911 | 24,411 |
| Capital | - | - | - | - | - |
| Total Expenditures | 12,677 | 16,911 | 16,911 | 16,911 | 24,411 |
| Available | \$ 31,551 | \$ 1,000 | \$ 24,640 | \$ 26,018 | \$ 11,607 |



Walker County
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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 283,163 | \$ 357,907 | \$ 361,916 | \$ 361,916 | \$ 446,094 |
| Revenues | | | | | |
| County Records Fees | 95,804 | 94,000 | 94,000 | 98,000 | 94,000 |
| Interest | 2,129 | 1,500 | 1,500 | 4,200 | 1,500 |
| Other | - | - | - | - | - |
| Total Revenues | 97,933 | 95,500 | 95,500 | 102,200 | 95,500 |
| Total Available | 381,096 | 453,407 | 457,416 | 464,116 | 541,594 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 17,035 | 18,536 | 18,536 | 16,856 | 37,513 |
| Operations | 2,145 | 2,500 | 2,500 | 1,166 | 2,500 |
| Capital | - | - | - | - | - |
| Total Expenditures | 19,180 | 21,036 | 21,036 | 18,022 | 40,013 |
| Available | \$ 361,916 | \$ 432,371 | \$ 436,380 | \$ 446,094 | \$ 501,581 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 389,416 | \$ 288,693 | \$ 491,130 | \$ 491,130 | \$ 399,130 |
| Revenues | | | | | |
| County Records Fees | 98,955 | 97,000 | 97,000 | 102,000 | 97,000 |
| Interest | 2,759 | 1,000 | 1,000 | 6,000 | 1,000 |
| Total Revenues | 101,714 | 98,000 | 98,000 | 108,000 | 98,000 |
| Total Available | 491,130 | 386,693 | 589,130 | 599,130 | 497,130 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | 200,000 | 200,000 | 200,000 | 200,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 200,000 | 200,000 | 200,000 | 200,000 |
| Available | \$ 491,130 | \$ 186,693 | \$ 389,130 | \$ 399,130 | \$ 297,130 |



Walker County
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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 918 | \$ 918 | \$ 1,477 | \$ 1,477 | \$ 1,737 |
| Revenues | | | | | |
| District Clerk Records Fees | 3,555 | 3,340 | 3,340 | 3,600 | 3,340 |
| Interest | - | - | - | - | - |
| Total Revenues | 3,555 | 3,340 | 3,340 | 3,600 | 3,340 |
| Total Available | 4,473 | 4,258 | 4,817 | 5,077 | 5,077 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 2,996 | 3,340 | 3,340 | 3,340 | 3,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 2,996 | 3,340 | 3,340 | 3,340 | 3,000 |
| Available | \$ 1,477 | \$ 918 | \$ 1,477 | \$ 1,737 | \$ 2,077 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 19,539 | \$ 17,179 | \$ 21,720 | \$ 21,720 | \$ 28,874 |
| Revenues | | | | | |
| State Revenue | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Interest | 103 | - | - | - | - |
| Transfer In - General Fund | - | - | - | - | - |
| Total Revenues | 12,103 | 12,000 | 12,000 | 12,000 | 12,000 |
| Total Available | 31,642 | 29,179 | 33,720 | 33,720 | 40,874 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 4,638 | 4,846 | 4,846 | 4,846 | 4,856 |
| Operations | 5,284 | 9,532 | 9,532 | - | 6,500 |
| Capital | - | - | - | - | - |
| Total Expenditures | 9,922 | 14,378 | 14,378 | 4,846 | 11,356 |
| Available | \$ 21,720 | \$ 14,801 | \$ 19,342 | \$ 28,874 | \$ 29,518 |



Walker County
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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 2,771 | \$ 1,676 | \$ 4,682 | \$ 4,682 | \$ 3,988 |
| Revenues | | | | | |
| Fees of Office/Charges for Service | 1,911 | 1,500 | 1,500 | 1,900 | 1,500 |
| Interest | - | - | - | - | - |
| Transfer In - General Fund | - | - | - | - | - |
| Total Revenues | 1,911 | 1,500 | 1,500 | 1,900 | 1,500 |
| Total Available | 4,682 | 3,176 | 6,182 | 6,582 | 5,488 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | 2,594 | 2,594 | 2,594 | 2,584 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 2,594 | 2,594 | 2,594 | 2,584 |
| Available | \$ 4,682 | \$ 582 | \$ 3,588 | \$ 3,988 | \$ 2,904 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | | |
| Charges for Services | 7,938 | 5,000 | 5,000 | 6,500 | 5,000 |
| Other Income | - | - | - | - | - |
| Total Revenues | 7,938 | 5,000 | 5,000 | 6,500 | 5,000 |
| Total Available | 7,938 | 5,000 | 5,000 | 6,500 | 5,000 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 7,938 | 5,000 | 5,000 | 6,500 | 5,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 7,938 | 5,000 | 5,000 | 6,500 | 5,000 |
| Available | \$ - | \$ - | \$ - | \$ - | \$ - |



Walker County
Proposed Budget Fiscal Year 2018-2019
Legislatively Designated

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | | |
| Court Costs | 14,154 | 14,000 | 14,000 | 14,000 | 14,000 |
| Interest | - | - | - | - | - |
| Transfer from General | - | - | - | - | - |
| Total Revenues | 14,154 | 14,000 | 14,000 | 14,000 | 14,000 |
| Total Available | 14,154 | 14,000 | 14,000 | 14,000 | 14,000 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 14,154 | 14,000 | 14,000 | 14,000 | 14,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 14,154 | 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 for use by Judges in the County.

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 48,401 | \$ 37,437 | \$ 30,469 | \$ 30,469 | \$ 17,440 |
| Revenues | | | | | |
| Law Library Fees | 32,973 | 33,400 | 33,400 | 33,800 | 33,400 |
| Interest | 125 | 50 | 50 | 200 | 50 |
| Other Revenue | - | - | - | - | - |
| Total Revenues | 33,098 | 33,450 | 33,450 | 34,000 | 33,450 |
| Total Available | 81,499 | 70,887 | 63,919 | 64,469 | 50,890 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 7,818 | 9,450 | 9,450 | 9,450 | 9,470 |
| Operations | 43,212 | 37,579 | 37,579 | 37,579 | 37,579 |
| Capital | - | - | - | - | - |
| Total Expenditures | 51,030 | 47,029 | 47,029 | 47,029 | 47,049 |
| Available | \$ 30,469 | \$ 23,858 | \$ 16,890 | \$ 17,440 | \$ 3,841 |



Walker County
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Legislatively Designated

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 40,151 | \$ 14,324 | \$ 14,247 | \$ 14,247 | \$ 6,714 |
| Revenues | | | | | |
| Courthouse Security Fees | 32,918 | 33,000 | 33,000 | 33,700 | 33,000 |
| Interest | 129 | - | - | 100 | - |
| Transfer from General | - | 18,856 | 18,856 | 18,856 | 28,294 |
| Total Revenues | 33,047 | 51,856 | 51,856 | 52,656 | 61,294 |
| Total Available | 73,198 | 66,180 | 66,103 | 66,903 | 68,008 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 58,951 | 66,180 | 66,180 | 60,189 | 68,008 |
| Operations | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total Expenditures | 58,951 | 66,180 | 66,180 | 60,189 | 68,008 |
| Available | \$ 14,247 | \$ - | \$ (77) | \$ 6,714 | \$ - |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 28,582 | \$ 34,089 | \$ 33,887 | \$ 33,887 | \$ 29,787 |
| Revenues | | | | | |
| Fees | 5,439 | 5,500 | 5,500 | 5,600 | 5,500 |
| Interest | 133 | 8 | 8 | 300 | 8 |
| Total Revenues | 5,572 | 5,508 | 5,508 | 5,900 | 5,508 |
| Total Available | 34,154 | 39,597 | 39,395 | 39,787 | 35,295 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 267 | 10,000 | 10,000 | 10,000 | 10,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 267 | 10,000 | 10,000 | 10,000 | 10,000 |
| Available | \$ 33,887 | \$ 29,597 | \$ 29,395 | \$ 29,787 | \$ 25,295 |



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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 32,985 | \$ 52,215 | \$ 53,218 | \$ 53,218 | \$ 51,567 |
| Revenues | | | | | |
| Fees | 21,979 | 25,200 | 25,200 | 22,600 | 22,600 |
| Interest | 105 | 5 | 5 | 450 | 5 |
| Total Revenues | 22,084 | 25,205 | 25,205 | 23,050 | 22,605 |
| Total Available | 55,069 | 77,420 | 78,423 | 76,268 | 74,172 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 1,851 | 24,701 | 24,701 | 24,701 | 24,701 |
| Capital | - | - | - | - | - |
| Total Expenditures | 1,851 | 24,701 | 24,701 | 24,701 | 24,701 |
| Available | \$ 53,218 | \$ 52,719 | \$ 53,722 | \$ 51,567 | \$ 49,471 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 7,271 | \$ 4,977 | \$ 7,590 | \$ 7,590 | \$ 3,302 |
| Revenues | | | | | |
| County and District Court Techn | 1,736 | 1,700 | 1,700 | 1,700 | 1,700 |
| Interest | 7 | - | - | 12 | - |
| Total Revenues | 1,743 | 1,700 | 1,700 | 1,712 | 1,700 |
| Total Available | 9,014 | 6,677 | 9,290 | 9,302 | 5,002 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 1,424 | 6,000 | 6,000 | 6,000 | 5,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | 1,424 | 6,000 | 6,000 | 6,000 | 5,000 |
| Available | \$ 7,590 | \$ 677 | \$ 3,290 | \$ 3,302 | \$ 2 |



Walker County
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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ - | \$ - | \$ - | \$ - | \$ 37,134 |
| Revenues | | | | | |
| Fees | 23,755 | 20,000 | 20,000 | 25,000 | 20,000 |
| Interest | - | - | - | - | - |
| Transfer from General Fund | 14,507 | 24,662 | 24,662 | 24,662 | 15,224 |
| Total Revenues | 38,262 | 44,662 | 44,662 | 49,662 | 35,224 |
| Total Available | 38,262 | 44,662 | 44,662 | 49,662 | 72,358 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 38,262 | 44,662 | 44,662 | 12,528 | 45,799 |
| Operations | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total Expenditures | 38,262 | 44,662 | 44,662 | 12,528 | 45,799 |
| Available | \$ - | \$ - | \$ - | \$ 37,134 | \$ 26,559 |

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



Walker County
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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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 150,243 | \$ 173,962 | \$ 163,855 | \$ 163,855 | \$ 147,155 |
| Revenues | | | | | |
| Forfeitures | 47,301 | - | - | 82,000 | - |
| Interest | 1,047 | - | - | 1,600 | - |
| Other Revenue | 250 | - | - | - | - |
| Total Revenues | 48,598 | - | - | 83,600 | - |
| Total Available | 198,841 | 173,962 | 163,855 | 247,455 | 147,155 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | 2,285 | - |
| Operations | 27,115 | - | - | 48,445 | 24,000 |
| Capital | 7,871 | - | - | 49,570 | - |
| Contingency | - | 60,000 | 60,000 | - | - |
| Total Expenditures | 34,986 | 60,000 | 60,000 | 100,300 | 24,000 |
| Available | \$ 163,855 | \$ 113,962 | \$ 103,855 | \$ 147,155 | \$ 123,155 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ - | \$ - | \$ 1,613 | \$ 1,613 | \$ 1,275 |
| Revenues | | | | | |
| Hot Check Fees | 6,665 | 7,000 | 7,000 | 5,000 | 5,000 |
| Other Revenues | - | - | - | 1,100 | - |
| Total Revenues | 6,665 | 7,000 | 7,000 | 6,100 | 5,000 |
| Total Available | 6,665 | 7,000 | 8,613 | 7,713 | 6,275 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | 2,703 | 3,225 | 3,225 | 2,663 | 2,541 |
| Operations | 2,349 | 3,775 | 3,775 | 3,775 | 2,459 |
| Capital | - | - | - | - | - |
| Total Expenditures | 5,052 | 7,000 | 7,000 | 6,438 | 5,000 |
| Available | \$ 1,613 | \$ - | \$ 1,613 | \$ 1,275 | \$ 1,275 |



Walker County
Proposed Budget Fiscal Year 2018-2019
Legislatively Designated

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 121,481 | \$ 175,194 | \$ 181,726 | \$ 181,726 | \$ 219,550 |
| Revenues | | | | | |
| Forfeitures | 123,737 | - | - | 55,824 | - |
| Interest | 933 | - | - | 2,100 | - |
| Other Revenue | 5,000 | - | - | - | - |
| Total Revenues | 129,670 | - | - | 57,924 | - |
| Total Available | 251,151 | 175,194 | 181,726 | 239,650 | 219,550 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | 69,425 | 20,000 | 20,000 | 20,100 | 20,000 |
| Capital | - | - | - | - | - |
| Contingency | - | 20,000 | 20,000 | - | 20,000 |
| Total Expenditures | 69,425 | 40,000 | 40,000 | 20,100 | 40,000 |
| Available | \$ 181,726 | \$ 135,194 | \$ 141,726 | \$ 219,550 | \$ 179,550 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 27,402 | \$ 30,318 | \$ 29,420 | \$ 29,420 | \$ 31,680 |
| Revenues | | | | | |
| Fees | 1,872 | 2,000 | 2,000 | 2,000 | 2,000 |
| Interest | 146 | 50 | 50 | 260 | 50 |
| Total Revenues | 2,018 | 2,050 | 2,050 | 2,260 | 2,050 |
| Total Available | 29,420 | 32,368 | 31,470 | 31,680 | 33,730 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | - |
| Operations | - | 10,000 | 10,000 | - | 10,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 10,000 | 10,000 | - | 10,000 |
| Available | \$ 29,420 | \$ 22,368 | \$ 21,470 | \$ 31,680 | \$ 23,730 |



Walker County
Proposed Budget Fiscal Year 2018-2019
Legislatively Designated

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 325,678 | \$ 328,587 | \$ 342,825 | \$ 342,825 | \$ 348,620 |
| Revenues | | | | | |
| Forfeitures | 14,803 | - | - | 795 | - |
| Interest | 2,344 | - | - | 5,000 | - |
| Transfer from General Fund | - | - | - | - | - |
| Total Revenues | 17,147 | - | - | 5,795 | - |
| Total Available | 342,825 | 328,587 | 342,825 | 348,620 | 348,620 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | 50,000 |
| Operations | - | 104,407 | 104,407 | - | 50,000 |
| Capital | - | - | - | - | - |
| Total Expenditures | - | 104,407 | 104,407 | - | 50,000 |
| Available | \$ 342,825 | \$ 224,180 | \$ 238,418 | \$ 348,620 | \$ 298,620 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 12,819 | \$ 6,669 | \$ 6,686 | \$ 6,686 | \$ - |
| Revenues | | | | | |
| Intergovernmental | 13,964 | 13,970 | 13,970 | 7,800 | 7,800 |
| Interest | 23 | - | - | 11 | - |
| Transfer from General Fund | - | - | - | - | - |
| Total Revenues | 13,987 | 13,970 | 13,970 | 7,811 | 7,800 |
| Total Available | 26,806 | 20,639 | 20,656 | 14,497 | 7,800 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | - | - | - | 7,800 |
| Operations | 20,120 | 20,120 | 20,120 | 14,497 | 7,800 |
| Capital | - | - | - | - | - |
| Total Expenditures | 20,120 | 20,120 | 20,120 | 14,497 | 7,800 |
| Available | \$ 6,686 | \$ 519 | \$ 536 | \$ - | \$ - |



Walker County
Proposed Budget Fiscal Year 2018-2019
Legislatively Designated

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available Funds | \$ 17,117 | \$ 23,609 | \$ 23,681 | \$ 23,681 | \$ 17,516 |
| Revenues | | | | | |
| Intergovernmental Funds | 300 | - | - | - | - |
| Fees | 8,355 | 6,000 | 6,000 | - | - |
| Interest | 135 | - | - | - | - |
| Total Revenues | 8,790 | 6,000 | 6,000 | - | - |
| Total Available | 25,907 | 29,609 | 29,681 | 23,681 | 17,516 |
| Expenditures | | | | | |
| Salaries, Other Pay and Benefits | - | 3,938 | 3,938 | 3,938 | 4,056 |
| Operations | 2,226 | 2,227 | 2,227 | 2,227 | 2,227 |
| Capital | - | - | - | - | - |
| Total Expenditures | 2,226 | 6,165 | 6,165 | 6,165 | 6,283 |
| Available | \$ 23,681 | \$ 23,444 | \$ 23,516 | \$ 17,516 | \$ 11,233 |

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 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Budget 2018-2019 |
|----------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 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

Proposed Budget Fiscal Year 2018-2019

Personnel Summary

Three new positions were added in the FY 2018-2019 budget. Two deputies were added in the Sheriff department, and a constable deputy was added in Constable Precinct 4. In addition in Vehicle Registration a part-time position was changed to full-time, Road & Bridge Precinct 4 had 2 part-time change to one full-time. Also added was 2 temporary positions, one for Historical Commission and one for Agri-Life Extension. 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 increases of salary to market. Total full time employees for Walker County increased from 284 to 289.

| Function | Full-time Equivalent Employees as of September 30 | | | | | | | | | |
|---------------------------------|---|--------------|--------------|------------|------------|------------|------------|------------|--------------|--------------|
| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Operating | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |
| Employees | 29.5 | 30.5 | 30.5 | 30 | 29 | 27 | 26 | 25.5 | 15.5 | 15.5 |
| Judicial | | | | | | | | | | |
| Elected | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 9 | 9 |
| Employees | 46.5 | 46.5 | 45.5 | 46 | 45.5 | 44.5 | 43 | 43 | 42 | 41 |
| Financial | | | | | | | | | | |
| Elected | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Appointed | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Employees | 23.5 | 23 | 23 | 21.5 | 21.5 | 21 | 21 | 21 | 30 | 31 |
| Public Safety | | | | | | | | | | |
| Elected | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Employees-Certified | 42 | 39 | 36 | 33 | 33 | 31 | 30.5 | 30 | 35.5 | 35.5 |
| Employees-Non-Certified | 8 | 7.5 | 7.5 | 7.5 | 7.5 | 8.5 | 8.5 | 8 | 34.5 | 34.5 |
| Employee-Certified/Noncertified | | | | | | | | | | |
| Employees - EMS | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 33 | 33 |
| Corrections and Rehabilitation | | | | | | | | | | |
| Employees-Certified | 39 | 39 | 39 | 39 | 40.5 | 40.5 | 33.5 | 33.5 | 0 | 0 |
| Employees-Non-Certified | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 0 | 0 |
| Health and Welfare | | | | | | | | | | |
| Employees | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 6.5 | 6.5 | 10.5 | 10.5 |
| Culture and Education | | | | | | | | | | |
| Employees | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 |
| Public Transportation | | | | | | | | | | |
| Elected | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Employees | 35 | 34.5 | 34.5 | 34.5 | 34.5 | 34 | 34 | 33.5 | 32.5 | 32.5 |
| Legislatively Designated | | | | | | | | | | |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Total County Employees | 301 | 296.5 | 292.5 | 288 | 288 | 283 | 272 | 270 | 263.5 | 262.5 |

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 increased by 3% for budget year FY 2018-2019. Employees received a 3% across the board pay increase. The benefit package remained the same with a minimal increase in the cost of retirement insurance and the cost of the Medicare supplement for retirees.

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Personnel Allocations by Department

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| <u>GENERAL FUND</u> | | | | | | | |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Judge | | 2.00 | 0.00 | 2.00 | 0.00 | \$ 152,024 | \$ 155,810 |
| 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 | 0.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Judge-IT | | 4.00 | 0.00 | 3.00 | 0.00 | \$ 233,989 | \$ 199,468 |
| 15040 Commissioners' Court | | | | | | | |
| Commissioners' Executive Administrator | 14 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Commissioners Court | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 47,500 | \$ 48,954 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Clerk | | 10.00 | 0.00 | 10.00 | 0.00 | \$ 370,925 | \$ 382,703 |
| 16010 Voter Registration | | | | | | | |
| Deputy Specialist II | 7 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Voter Registration | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 31,517 | \$ 32,508 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Elections | | 2.00 | 0.00 | 2.00 | 0.00 | \$ 85,922 | \$ 83,984 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| 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 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Janitorial Assistant | 1 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Certified AC Tech | 6 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| <i>Facilities Part-time(s)</i> | | 0.00 | 7.00 | 0.00 | 7.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Facilities | | 7.00 | 7.00 | 7.00 | 7.00 | \$ 301,905 | \$ 310,601 |
| <i>Note: # of part-time employees may be adjusted part time hours constant</i> | | | | | | | |
| 19010 Centralized Costs | | | | | | | |
| Centralized Costs Part-time | | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | | |
| Total Centralized Costs | | 0.00 | 1.00 | 0.00 | 1.00 | \$ 12,579 | \$ 12,956 |
| 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 | 2.00 | 0.00 | | |
| Assistant Auditor II | 10 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Assistant Auditor I | 5 | 2.00 | 0.00 | 1.00 | 0.00 | | |
| Overtime/Part-time(s)/Unallocated | | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | | |
| Total County Auditor | | 8.00 | 1.00 | 8.00 | 1.00 | \$ 477,499 | \$ 503,014 |
| <i>Note: or as per Order of District Judges</i> | | | | | | | |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Treasurer | | 5.00 | 0.00 | 5.00 | 0.00 | \$ 236,768 | \$ 243,973 |
| 20030 Collections-County Treasurer | | | | | | | |
| Collections Officer | 8 | <u>2.00</u> | <u>0.00</u> | <u>2.00</u> | <u>0.00</u> | | |
| Total Collections-County Treasurer (1 to be bilingual) | | 2.00 | 0.00 | 2.00 | 0.00 | \$ 78,673 | \$ 81,090 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Purchasing | | 4.00 | 0.00 | 4.00 | 0.00 | \$ 162,984 | \$ 167,920 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | | |
| 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 | 5.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Vehicle Registration | | 7.00 | 1.00 | 8.00 | 0.00 | \$ 292,372 | \$ 318,079 |
| <i>Full time may be filled with part-time(s)</i> | | | | | | | |
| 30010 Courts Central | | | | | | | |
| Salary Supplement-Constables | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Courts Central | | 0.00 | 0.00 | 0.00 | 0.00 | \$ 20,000 | \$ 33,000 |
| 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 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total County Court-at-Law | | 4.00 | 0.00 | 4.00 | 0.00 | \$ 324,941 | \$ 338,850 |
| 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 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total 12th Judicial District Court | | 3.00 | 1.00 | 3.00 | 1.00 | \$ 153,822 | \$ 158,454 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total 278th Judicial District Court | | 3.00 | 1.00 | 3.00 | 1.00 | \$ 156,838 | \$ 161,039 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Civil Clerk | 8 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Family Matters Clerk | 7 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Family Matters Clerk | 8 | 1.00 | 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 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total District Clerk | | 8.00 | 0.00 | 8.00 | 0.00 | \$ 333,629 | \$ 343,728 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Criminal District Attorney | | 20.00 | 2.00 | 20.00 | 2.00 | \$ 1,145,400 | \$ 1,177,770 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Justice of Peace - Precinct 1 | | 3.00 | 0.00 | 3.00 | 0.00 | \$ 149,378 | \$ 153,818 |
| 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 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Justice of Peace - Precinct 2 | | 3.00 | 0.00 | 3.00 | 0.00 | \$ 142,757 | \$ 147,259 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Justice of Peace - Precinct 3 | | 3.00 | 0.00 | 3.00 | 0.00 | \$ 145,234 | \$ 149,491 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Justice of Peace - Precinct 4 | | 4.00 | 0.00 | 4.00 | 0.00 | \$ 180,272 | \$ 185,588 |
| 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 | \$ 35,916 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|---|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| 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 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Detective Narcotics | 16 | 0.00 | 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 | | |
| IT Analyst Jail | 15 | 0.00 | 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 | 6.00 | 0.00 | 8.00 | 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Sheriff's Office | | 36.00 | 0.00 | 39.00 | 0.00 | \$ 1,954,027 | \$ 2,152,100 |
| 43010 Courthouse Security General Fund | | | | | | | |
| Sheriff Deputy II Bailiff Warrants | 13 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Sheriff Deputy I | 12 | 2.00 | 0.00 | 2.00 | 0.00 | | |
| Jailer III | 6 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Courthouse Security/Bailiff | | 4.00 | 0.00 | 4.00 | 0.00 | \$ 172,237 | \$ 177,565 |
| 43020 Courthouse Security Fund | | | | | | | |
| Sheriff Deputy I | 12 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Jailer III | 6 | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Courthouse Security | | 0.00 | 0.00 | 0.00 | 0.00 | \$ - | \$ - |
| 44001 Constables Central | | | | | | | |
| Data Clerk III | 6 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Constables Central | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 36,559 | \$ 37,698 |
| 44010 Constable - Precinct 1 | | | | | | | |
| Constable Precinct 1 | | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Constable - Precinct 1 | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 53,425 | \$ 55,028 |
| 44020 Constable - Precinct 2 | | | | | | | |
| Constable Precinct 2 | | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Constable - Precinct 2 | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 53,425 | \$ 55,028 |
| 44030 Constable - Precinct 3 | | | | | | | |
| Constable Precinct 3 | | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Constable - Precinct 3 | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 53,425 | \$ 55,028 |
| 44040 Constable - Precinct 4 | | | | | | | |
| Constable Precinct 4 | | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Constable II | 13 | 0.00 | 0.00 | 1.00 | 0.00 | | |
| Deputy Constable | 12 | <u>3.00</u> | <u>0.00</u> | <u>3.00</u> | <u>0.00</u> | | |
| Total Constable - Precinct 4 | | 4.00 | 0.00 | 5.00 | 0.00 | \$ 179,536 | \$ 231,035 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|---|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | | |
| 45010 Department of Public Safety Support | | | | | | | |
| DPS Office Manager | 7 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Department of Public Safety | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 40,965 | \$ 42,158 |
| 45040 Weigh Station Site Support | | | | | | | |
| Weigh Station Site Part-time | | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Weigh Station Site Support | | 0.00 | 1.00 | 0.00 | 0.00 | \$ 15,716 | \$ - |
| 46010 Emergency Management | | | | | | | |
| Deputy Emergency Mgmt Coordinator | 16 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated/Overtime | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Emergency Management | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 56,781 | \$ 58,430 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Jail | | 39.00 | 0.00 | 39.00 | 0.00 | \$ 1,425,061 | \$ 1,466,159 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| | | 2.00 | 1.00 | 2.00 | 1.00 | \$ 109,039 | \$ 111,631 |
| 50120 Community Services | | | | | | | |
| CSR Coordinator | 7 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Probation Support | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 35,844 | \$ 36,919 |
| 60010 Veteran's Services | | | | | | | |
| Veterans Services Part-time | | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | | |
| Total Veteran's Services | | 0.00 | 1.00 | 0.00 | 1.00 | \$ 24,943 | \$ 25,691 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Utility Department | | 7.00 | 0.00 | 7.00 | 0.00 | \$ 311,845 | \$ 321,364 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|---------------------------------------|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | | |
| 70010 Historical Commission | | | | | | | |
| Part Time One Time Allocation | | 0.00 | 0.00 | 0.00 | 1.00 | | |
| Total Historical Commission | | 0.00 | 0.00 | 0.00 | 1.00 | \$ - | \$ 10,036 |
| 70020 Texas Agrilife Extension | | | | | | | |
| AgriLife Extension 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 | | |
| Secretary I - one time allocation | 3 | 0.00 | 0.00 | 0.00 | 1.00 | | |
| AgriLife Part-time | | 0.00 | 1.00 | 0.00 | 1.00 | | |
| Unallocated | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Texas Agrilife Extension | | 2.00 | 4.00 | 2.00 | 5.00 | \$ 134,416 | \$ 157,760 |
| Total General Fund | | <u>205.00</u> | <u>21.00</u> | <u>209.00</u> | <u>21.00</u> | <u>\$ 9,917,830</u> | <u>\$ 10,419,603</u> |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|---|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| <u>ROAD AND BRIDGE FUND</u> | | | | | | | |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total R&B Precinct 1 | | 8.00 | 0.00 | 8.00 | 0.00 | \$ 410,184 | \$ 422,538 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total R&B Precinct 2 | | 9.00 | 1.00 | 9.00 | 1.00 | \$ 471,503 | \$ 486,584 |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total R&B Precinct 3 | | 11.00 | 0.00 | 11.00 | 0.00 | \$ 508,399 | \$ 520,708 |
| 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 | 4.00 | 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 | 0.00 | | |
| Unallocated Reserves | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total R&B Precinct 4 | | 9.00 | 2.00 | 10.00 | 0.00 | \$ 447,703 | \$ 477,191 |
| 88010 Weigh Station Site Support | | | | | | | |
| Weigh Station Site Part-time | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>1.00</u> | | |
| Total Weigh Station Site Support | | 0.00 | 0.00 | 0.00 | 1.00 | \$ 15,716 | \$ 16,187 |
| Total Road & Bridge Fund | | <u>37.00</u> | <u>3.00</u> | <u>38.00</u> | <u>2.00</u> | <u>\$ 1,837,789</u> | <u>\$ 1,923,208</u> |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| <u>WALKER COUNTY EMS FUND</u> | | | | | | | |
| 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 | \$ 1,784,881 | \$ 1,837,804 |
| 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 | \$ 316,444 | \$ 325,626 |
| Total Walker County EMS | | 39.00 | 0.00 | 39.00 | 0.00 | \$ 2,101,325 | \$ 2,163,430 |

| Department/ Position | Pay Group | Total Full Time 2017-2018 | Total Part-time 2017-2018 | Total Full Time 2018-2019 | Total Part-time 2018-2019 | Total Salary Budget 2017-2018 | Total Salary Budget 2018-2019 |
|--|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | | |
| 512-15090 County Records Preservation II | | | | | | | |
| Clerical -Temporary | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total County Records Preservation II | | 0.00 | 0.00 | 0.00 | 0.00 | \$ - | \$ - |
| 515-15060 County Clerk Records Preservation | | | | | | | |
| Deputy Clerk II | 5 | 1.00 | 0.00 | 1.00 | 0.00 | | |
| County Clerk Part-time(s) | | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | | |
| Total County Clerk Records Preservation | | 1.00 | 1.00 | 1.00 | 1.00 | \$ 15,300 | \$ 30,900 |
| 519-31030 District Clerk Rider Fund | | | | | | | |
| Supplement/Unallocated/Part-time(s) | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total District Clerk Rider Fund | | 0.00 | 0.00 | 0.00 | 0.00 | \$ 4,000 | \$ 4,000 |
| 526-34030 Law Library | | | | | | | |
| Supplement | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| 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 | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Courthouse Security | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 46,386 | \$ 47,777 |
| 561-34050 Pretrial Intervention Program | | | | | | | |
| Legal Secretary CDA | 7 | <u>1.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.00</u> | | |
| Total Pretrial Intervention Program | | 1.00 | 0.00 | 1.00 | 0.00 | \$ 29,275 | \$ 30,153 |
| 584-16040 Tax Assessor Elections Service Contract Fund | | | | | | | |
| Elections Contract Part-time(s) | | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | |
| Total Tax Assessor Service Contract Fund | | 0.00 | 0.00 | 0.00 | 0.00 | \$ 3,641 | \$ 3,750 |
| Total Special Revenue Funds | | <u>3.00</u> | <u>1.00</u> | <u>3.00</u> | <u>1.00</u> | \$ 106,402 | \$ 124,380 |
| Total All Funds | | <u>284.00</u> | <u>25.00</u> | <u>289.00</u> | <u>24.00</u> | \$ 13,963,346 | \$ 14,630,621 |



Salary Group Ranges - Effective with Adoption of 2018-2019 Budget

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|--------------|-------------------|-------------------|--|
| 1 | \$23,969 | \$34,257 | Janitorial Assistant Receptionist/Filing Clerk |
| 2 | \$25,209 | \$35,917 | Maintenance I |
| 3 | \$26,522 | \$37,674 | Deputy Clerk I Legal Secretary I Operator II Secretary I |
| 4 | \$27,912 | \$39,538 | Data Clerk I Jailer I Jailer I Part-time Janitorial Supervisor Secretary II |
| 5 | \$29,387 | \$41,513 | Assistant Auditor I Court Clerk I Deputy Clerk II Deputy Specialist I Development Technician I Maintenance II Operator III Telecommunicator Trainee Purchasing Clerk Records Management Clerk Records Preservation Clerk |
| 6 | \$30,954 | \$41,599 | AgriLife Program Assistant Appeals Clerk Court Clerk II Data Clerk III Jailer III Maintenance III Certified AC Tech Telecommunicator |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|----------------------|---------------------------|---------------------------|---|
| 7 | \$32,609 | \$45,824 | CSR Coordinator Deputy Specialist II DPS Office Manager Jail Administrator Assistant Jail Shift Supervisor Legal Secretary CDA Maintenance IV Maintenance IV/Jailer Office Administrator-Juvenile Operator IV Sheriff Secretary |
| 8 | \$34,367 | \$48,177 | Administrative Assistant County Treasurer Civil Clerk Collections Officer Communications Specialist Court Clerk III Court Coordinator I Deputy Clerk III Deputy Election Administrator Development Technician II Family Matters Clerk Juvenile Probation Officer I |
| 9 | \$36,229 | \$50,670 | EMS Attendant Legal Assistant I Operator V |
| 10 | \$38,201 | \$53,313 | Administrative Assistant Assistant Auditor II Assistant Purchaser Chief Deputy County Clerk Chief Deputy District Clerk Chief Deputy Tax Assessor Communications Supervisor Coordinator Hot Check Coordinator Victims Assistance Court Coordinator II Deputy Treasurer II Elections Manager Juvenile Probation Officer II Legal Assistant II Medical Billings/Collections Secretary II Road and Bridge |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|--------------|-------------------|-------------------|---|
| 11 | \$40,295 | \$56,116 | Deputy Emergency Mgmt Coordinator IT Analyst IT Analyst Jail Maintenance Director Sheriff Probationary Deputy |
| 12 | \$42,517 | \$59,084 | Deputy Constable Deputy Constable Part-time Jail Nurse LVN Juvenile Probation Officer III Sheriff Deputy I Transport Deputy |
| 13 | \$44,865 | \$62,236 | Assistant Auditor III Assistant Communications Director Court Administrator Construction Project Manager Development Program Coordinator Foreman II HR Specialist Payroll Administrator Sheriff Deputy II Sheriff Deputy II Bailiff Warrants |
| 14 | \$47,359 | \$65,572 | Assistant Auditor IV EMS InCharge County Judge's Executive Administrator Commissioners' Executive Administrator Sheriff Deputy III Solid Waste Enforcement Officer |
| 15 | \$50,001 | \$69,108 | Detective Detective Crime Scene Investigator I IT Analyst Jail IT System Administrator |
| 16 | \$52,801 | \$72,856 | CDA Executive Administrator Detective Narcotics EMS Field Supervisor Investigator II Sergeant Sergeant - HIDTA |

| Pay Group | Minimum Salary | Maximum Salary | Job Titles |
|----------------------|---------------------------|---------------------------|---|
| 17 | \$55,770 | \$76,833 | Chief Investigator Lieutenant |
| 18 | \$58,915 | \$81,042 | Assistant DA I Assistant EMS Director Captain First Assistant Auditor Jail Administrator (Captain) |
| 19 | \$62,253 | \$85,509 | Assistant DA II Chief Deputy Sheriff Emergency Management Coordinator EMS Director IT Director Planning & Development Director |
| 20 | \$64,286 | \$87,306 | Assistant DA III |
| 21 | \$69,377 | \$92,746 | Assistant DA IV |
| 22 | \$72,462 | \$96,330 | Senior Prosecutor |
| 23 | \$79,113 | \$112,280 | First Assistant District Attorney |

Walker County Financial and Budget Policies

**Adopted by Commissioners Court Order 2018-06 on 10/23/2017
12/27/2017**

Financial and Budget Policies of Walker County

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FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

FINANCIAL POLICIES

I. FINANCIAL POLICIES - GENERAL INFORMATION

- A. **PURPOSE OF FINANCIAL POLICIES.** The purpose of these Financial and Budget Policies 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 policies 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 policies 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 responsibility 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 FINANCING 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 Initiative 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 categories; 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 CATEGORIES. Within each department, expenditures are further grouped in the following categories. These categories generally follow the legal level of control for a departmental budget. The following is an example of categories and are subject to change as accounting needs change.
- Salary/Other Pay/ Benefits
 - Operations
 - Capital
 - Projects
 - Debt
 - Intergovernmental Services/Contracts
 - Contingency
 - Transfers
- E. REVENUE ACCOUNT CATEGORIES. For reporting and budgeting purposes, revenues are grouped into categories. The following is an example of categories and are subject to change as accounting needs change.
- Property Taxes
 - Current Taxes
 - Delinquent Taxes
 - Property Taxes Penalty and Interest
 - Sales Tax
 - Other Taxes
 - Licenses and Permits
 - Intergovernmental Revenues
 - Charges for Services/Fees of Office
 - Charges for Service - EMS
 - Fines/Court Costs and Forfeitures
 - Interest Earnings
 - Other Revenues
 - Transfers In

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. The following is a sample of functions and departments found in the General Fund subject to change as accounting needs change.

| 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. The following is a sample of functions and departments found in the Road and Bridge Fund subject to change as accounting needs change.

| |
|--|
| 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 |
| Weigh Station Operations |
| Weigh Stations 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 improvements 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 committed 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 Association 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 healthy 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.

The following is a sample of functions and departments found in the Legislatively Designated Fund Grouping subject to change as accounting needs change.

| Other 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 liabilities reported in a governmental fund's 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.
- B. **FUND BALANCE.** Walker County shall maintain fund balance in the General Fund to pay expenditures caused by unforeseen 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.

BUDGET POLICIES

- 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. Category levels are established in the budget process and include ~~of~~ Salary/Other Pay/Benefits, Operations ~~(Supplies, Services and Charges)~~, Capital Expenditures, Projects, Debt, Inter/~~Intra~~ Governmental Services/Contracts, Contingency 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.

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 through 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/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 (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 purpose 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 constraint 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. Intergovernmental 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.



Date Adopted by Board 05.22.2018

Central Dispatch
Proposed Budget FY 2019

| | Actual 2016-2017 | Original Budget 2017-2018 | Revised Budget 2017-2018 | Estimated 2017-2018 | Proposed Budget 2018-2019 |
|---|---------------------|---------------------------------|--------------------------------|------------------------|---------------------------------|
| Total Available Funds | \$ 345,404 | \$ 336,621 | \$ 422,543 | \$ 422,543 | \$ 450,801 |
| In Capital Equipment Set-aside | | \$ (90,657) | | \$ (130,657) | \$ (130,657) |
| Available for Operations | \$ 345,404 | \$ 245,964 | \$ 422,543 | \$ 291,886 | \$ 320,144 |
| <u>Revenues</u> | | | | | |
| Intra/Intergovernmental | \$ 1,123,074 | \$ 1,255,398 | \$ 1,255,398 | \$ 1,255,398 | \$ 1,305,398 |
| Other Revenues | \$ 180 | \$ - | \$ - | \$ 12,052 | \$ - |
| Interest | \$ 1,927 | \$ - | \$ - | \$ 2,000 | \$ - |
| Total Revenues | \$ 1,125,181 | \$ 1,255,398 | \$ 1,255,398 | \$ 1,269,450 | \$ 1,305,398 |
| Total Available | \$ 1,470,585 | \$ 1,501,362 | \$ 1,677,941 | \$ 1,561,336 | \$ 1,625,542 |
| <u>Expenditures</u> | | | | | |
| Dispatch Salaries, Other Pay and Benefits | \$ 840,801 | \$ 1,062,942 | \$ 1,062,942 | \$ 862,192 | \$ 1,088,437 |
| Dispatch Operations | \$ 176,180 | \$ 248,343 | \$ 248,343 | \$ 248,343 | \$ 245,343 |
| Contingency-Special | | \$ 22,879 | \$ 22,879 | \$ - | \$ 22,879 |
| Capital Equipment | \$ 31,061 | | | | |
| Capital Fund Remaining -Prior Years | | | | | |
| Set-aside for console replacement | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 |
| Allowance for 3% Pay Increase | \$ - | \$ - | \$ - | \$ - | \$ 27,797 |
| Total Expenditures | \$ 1,048,042 | \$ 1,374,164 | \$ 1,374,164 | \$ 1,110,535 | \$ 1,424,456 |
| <u>Available</u> | \$ 422,543 | \$ 127,198 | \$ 303,777 | \$ 450,801 | \$ 201,086 |

Current Personnel Allocation

1 director, 1 assistant director, 2 supervisors and 14 telecommunicators positions authorized

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*Financial Information
For the Month Ended May 31 2018
Posted Transactions as of June 21, 2018*

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru June 21 2018 for the month ended May 31, 2018 for the fiscal year ending September 30, 2018. This is unaudited information. There are accrual and adjusting entries that have not been posted

As required Local Government Code 114.024

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Summary of Revenues, Expenditures and Net Transfers to Date
As of the Month Ended May 31, 2018 Transactions Posted As of June 21, 2018
For the Fiscal Year Ending September 30, 2018

| Ledger Balances | Fund Balance Fiscal Yr Begin | Revenues To Date | Expenditures To Date | Net Transfers Between Funds | Fund Balance This Date |
|---|---|-----------------------------|---------------------------------|--|-----------------------------------|
| Operating | | | | | |
| 101 - General Fund | \$ 8,279,893.38 | \$ 19,982,992.25 | \$ 12,910,584.59 | \$ (1,980,324.00) | \$ 13,371,977.04 |
| 192 - Debt Service Fund | \$ 180,333.94 | \$ 1,339,231.24 | \$ 255,433.77 | \$ - | \$ 1,264,131.41 |
| 220 - Road & Bridge | \$ 2,651,804.71 | \$ 4,274,840.32 | \$ 4,019,010.54 | \$ 750,000.00 | \$ 3,657,634.49 |
| 301 - Walker County EMS Fund | \$ 1,155,639.34 | \$ 1,560,660.24 | \$ 2,240,017.06 | \$ 907,000.00 | \$ 1,383,282.52 |
| 180 - Public Safety Seized Money Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| 185 - General Fund - Healthy County Initiative Fund | \$ 17,205.91 | \$ 1,188.49 | \$ - | \$ - | \$ 18,394.40 |
| | 12,284,877.28 | 27,158,912.54 | 19,425,045.96 | (323,324.00) | \$ 19,695,419.86 |
| Projects | | | | | |
| 105 - General Projects Fund | \$ 1,311,619.33 | \$ 43,351.00 | \$ 150,038.06 | \$ 250,000.00 | \$ 1,454,932.27 |
| Grants/Other Funds | | | | | |
| 460 - Affordable Housing Initiatives | 50,126.81 | 452.43 | - | - | \$ 50,579.24 |
| 473 - SO Auto Task Force Grant | \$ - | 43,349.74 | 46,154.38 | - | \$ (2,804.64) |
| 474 - CDA Victims Assistance Grant | \$ - | 21,140.31 | 39,637.20 | 18,270.00 | \$ (226.89) |
| 475 - CDA Prosecutor Grant | \$ - | 23,919.85 | 32,958.37 | 11,536.00 | \$ 2,497.48 |
| 485 - Grants - HomeLand Security | \$ - | 30,768.18 | 45,956.15 | \$ - | \$ (15,187.97) |
| 511 - County Records Management and Preservation | \$ 5,745.36 | \$ 12,768.11 | \$ 696.50 | \$ - | \$ 17,816.97 |
| 512 - County Records Preservation II Fund | \$ 31,551.17 | \$ 8,075.74 | \$ - | \$ - | \$ 39,626.91 |
| 515 - County Clerk Records Management and Preser | \$ 361,917.24 | \$ 68,924.73 | \$ 3,014.18 | \$ - | \$ 427,827.79 |
| 516 - County Clerk Records Archive Fund | \$ 491,130.58 | \$ 72,840.39 | \$ - | \$ - | \$ 563,970.97 |
| 518 - District Clerk Records Preservation | \$ 1,476.76 | \$ 2,336.81 | \$ - | \$ - | \$ 3,813.57 |
| 519 - District Clerk Rider Fund | \$ 21,719.77 | \$ 9,163.73 | \$ 3,045.36 | \$ - | \$ 27,838.14 |
| 520 - District Clerk Archive Fund | \$ 4,681.92 | \$ 1,198.53 | \$ 2,589.00 | \$ - | \$ 3,291.45 |
| 523 - County Jury Fee Fund | \$ - | \$ 3,580.56 | \$ - | \$ - | \$ 3,580.56 |
| 525 - Court Reporter Services Fund | \$ - | \$ 9,946.18 | \$ 21,257.28 | \$ - | \$ (11,311.10) |
| 526 - County Law Library Fund | \$ 30,469.14 | \$ 23,273.80 | \$ 31,142.52 | \$ - | \$ 22,600.42 |
| 536 - Courthouse Security Fund | \$ 14,247.31 | \$ 22,952.96 | \$ 38,480.96 | \$ 18,856.00 | \$ 17,575.31 |
| 537 - Justice Courts Security Fund | \$ 33,886.18 | \$ 4,053.76 | \$ - | \$ - | \$ 37,939.94 |
| 550 - Justice Courts Technology Fund | \$ 53,218.91 | \$ 15,847.86 | \$ 18,984.92 | \$ - | \$ 50,081.85 |
| 551 - County and District Courts Technology Fund | \$ 7,589.91 | \$ 1,244.18 | \$ 5,554.04 | \$ - | \$ 3,280.05 |
| 560 - District Attorney Prosecutors Supplement Fund | \$ - | \$ 12,465.32 | \$ 13,024.46 | \$ - | \$ (559.14) |
| 561 - Pretrial Intervention Program Fund | \$ - | \$ 17,754.90 | \$ 12,527.29 | \$ 24,662.00 | \$ 29,889.61 |
| 562 - District Attorney Forfeiture Fund | \$ 163,854.50 | \$ 83,209.30 | \$ 72,858.77 | \$ - | \$ 174,205.03 |
| 563 - District Attorney Hot Check Fee Fund | \$ 1,613.26 | \$ 3,404.07 | \$ 2,237.17 | \$ - | \$ 2,780.16 |
| 574 - Sheriff Forfeiture Fund | \$ 181,725.99 | \$ 58,517.66 | \$ 17,545.01 | \$ - | \$ 222,698.64 |
| 576 - Sheriff Inmate Medical Fund | \$ 29,419.46 | \$ 191.43 | \$ - | \$ - | \$ 29,610.89 |
| 577 - DOJ-Equitable Sharing Fund | \$ 342,824.99 | \$ 3,811.79 | \$ - | \$ - | \$ 346,636.78 |
| 583 - Elections Equipment Fund | \$ 6,686.18 | \$ 7,829.73 | \$ 18,583.23 | \$ - | \$ (4,067.32) |
| 584 - Tax Assessor Elections Service Contract Fund | \$ 23,680.51 | \$ 4,187.13 | \$ 1,959.28 | \$ - | \$ 25,908.36 |
| 589 - Tax Assessor Special Inventory Fee Fund | \$ 18.79 | \$ 0.14 | \$ - | \$ - | \$ 18.93 |
| 601 - SPU Civil/Criminal/Juvenile Grant/Allocations | \$ - | \$ 2,748,009.61 | \$ 3,081,389.53 | \$ - | \$ (333,379.92) |
| 640 - Juvenile Grant Fund (Title IV E) | \$ 99,315.90 | \$ 444.16 | \$ 753.12 | \$ - | \$ 99,006.94 |
| 641 - Juvenile Grant State Aid Fund | \$ - | \$ 155,517.23 | \$ 129,826.76 | \$ - | \$ 25,690.47 |
| 643 - Juvenile Grant-Commitment Reduction Fund | \$ - | \$ 26,602.00 | \$ 29,108.64 | \$ - | \$ (2,506.64) |
| 644 - Juvenile Medical Grant | \$ - | \$ 25,843.11 | \$ 22,231.56 | \$ - | \$ 3,611.55 |
| 645 - Juvenile HGAC Services Grant | \$ - | \$ 9,007.36 | \$ 8,200.00 | \$ - | \$ 807.36 |
| 646 - Juvenile Grant - PrePost Adjudication | \$ - | \$ 13,200.00 | \$ 15,650.00 | \$ - | \$ (2,450.00) |
| 647 - Juvenile Grant - Community Services | \$ - | \$ 75,675.61 | \$ 64,185.81 | \$ - | \$ 11,489.80 |
| 615 - Adult Probation-Basic Services Fund | \$ 322,120.34 | \$ 748,212.33 | \$ 848,190.77 | \$ (3,848.60) | \$ 218,293.30 |
| 616 - Adult Probation-Court Services Fund | \$ - | \$ 132,448.78 | \$ 122,335.28 | \$ - | \$ 10,113.50 |
| 617 - Adult Probation-Substance Abuse Services Fun | \$ - | \$ 75,640.44 | \$ 74,991.48 | \$ 3,848.60 | \$ 4,497.56 |
| 701 - Retiree Health Insurance Fund | \$ - | \$ 1,175,373.82 | \$ - | \$ - | \$ 1,175,373.82 |
| 801 - Sheriff Commissary Fund | \$ 55,386.02 | \$ 25,534.52 | \$ 16,181.45 | \$ - | \$ 64,739.09 |
| 802 - Walker County Public Safety Communications Center | \$ 422,543.21 | \$ 852,311.56 | \$ 704,507.82 | \$ - | \$ 570,346.95 |
| 810 - Agency Fund - LEOSE Training Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| 820 - CERTZ #1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 2,756,950.21 | 6,631,029.85 | 5,545,758.29 | 73,324.00 | 3,915,545.77 |
| | \$ 16,353,446.82 | \$ 33,833,293.39 | \$ 25,120,842.31 | \$ - | \$ 25,065,897.90 |

Cash and Investments Report
For the Month Ending May 31, 2018
Transactions Posted as of June 21, 2018

| | Cash | Other Bank Accounts | Texpool | MBIA | Wells Fargo | Total |
|---|-----------------|------------------------|------------------|-----------------|-----------------|------------------|
| Operating | | | | | | |
| 101 - General Fund | \$ 2,056,060.97 | \$ 78,994.43 | \$ 5,052,856.08 | \$ 1,141,287.30 | \$ 5,682,654.97 | \$ 14,011,853.75 |
| 192 - Debt Service Fund | 13,951.79 | - | 1,250,179.62 | - | - | 1,264,131.41 |
| 220 - Road & Bridge | 1,176,262.36 | - | 2,707,878.42 | 37.46 | - | 3,884,178.24 |
| 301 - Walker County EMS Fund | 347,472.95 | - | 503,876.72 | 57,917.26 | 154,743.88 | 909,266.93 |
| 180 - Public Safety Seized Money Fund | - | - | 198,014.68 | - | - | 198,014.68 |
| 185 - General Fund - Healthy County Initiative F | 58.69 | - | 18,335.71 | - | - | 18,394.40 |
| | 3,593,806.76 | 78,994.43 | 9,731,141.23 | 1,199,242.02 | 5,837,398.85 | 20,440,583.29 |
| Projects | | | | | | |
| 105 - General Projects Fund | 62,563.58 | - | 402,814.46 | 687,084.03 | 305,399.00 | 1,152,462.07 |
| Grants/Other Funds | | | | | | |
| 460 - Affordable Housing Initiatives | - | - | 50,579.24 | - | - | 50,579.24 |
| 473- SO Auto Task Force Grant | (8,413.87) | - | - | - | - | (8,413.87) |
| 474 - CDA Victims Grant | (313.62) | - | - | - | - | (313.62) |
| 475 - CDA Prosecutor Grant | 2,497.48 | - | - | - | - | 2,497.48 |
| 482 - HGAC Grants | - | - | - | - | - | - |
| 484 - Grants - Other Funds | 0.00 | - | - | - | - | - |
| 485 - Grants Homeland Security | 0.00 | - | - | - | - | - |
| 489 - CDBG Grant - Fire Protection | (71,735.92) | - | - | - | - | (71,735.92) |
| 511 - County Records Management and Preserv | 17,677.55 | - | 139.42 | - | - | 17,816.97 |
| 512 - County Records Preservation II Fund | 8,497.88 | - | 31,129.03 | - | - | 39,626.91 |
| 515 - County Clerk Records Management and Pri | 45,731.08 | - | 318,666.28 | 63,430.43 | - | 427,827.79 |
| 516 - County Clerk Records Archive Fund | 50,579.75 | - | 348,878.97 | 164,512.25 | - | 563,970.97 |
| 518 - District Clerk Records Preservation | 3,813.55 | - | 0.02 | - | - | 3,813.57 |
| 519 - District Clerk Rider Fund | 9,534.04 | - | 18,304.10 | - | - | 27,838.14 |
| 520 - District Clerk Archive Fund | 3,291.45 | - | - | - | - | 3,291.45 |
| 523 - County Jury Fee Fund | 3,580.56 | - | - | - | - | 3,580.56 |
| 525 - Court Reporter Services Fund | (11,311.10) | - | - | - | - | (11,311.10) |
| 526 - County Law Library Fund | 11,027.97 | - | 18,255.38 | - | - | 29,283.35 |
| 536 - Courthouse Security Fund | 4,059.29 | - | 13,516.02 | - | - | 17,575.31 |
| 537 - Justice Courts Security Fund | 8,478.07 | - | 29,461.87 | - | - | 37,939.94 |
| 540 - Fire Suppression-US Forest Service Fund | 0.00 | - | 17,354.47 | - | - | 17,354.47 |
| 550 - Justice Courts Technology Fund | 2,589.39 | - | 47,492.46 | - | - | 50,081.85 |
| 551 - County and District Courts Technology Fun | 2,297.92 | - | 982.13 | - | - | 3,280.05 |
| 560 - District Attorney Prosecutors Supplement f | (56.02) | - | - | - | - | (56.02) |
| 561 - Pretrial Intervention Program Fund | 29,889.61 | - | - | - | - | 29,889.61 |
| 562 - District Attorney Forfeiture Fund | 63,682.98 | - | 114,118.73 | - | - | 177,801.71 |
| 563 - District Attorney Hot Check Fee Fund | 3,103.56 | - | - | - | - | 3,103.56 |
| 574 - Sheriff Forfeiture Fund | 8,591.51 | 3,185.30 | 213,279.96 | - | - | 225,056.77 |
| 576 - Sheriff Inmate Medical Fund | 8,210.55 | - | 21,400.34 | - | - | 29,610.89 |
| 577 - DOJ-Equitable Sharing Fund | 0.00 | - | 323,719.96 | 22,916.82 | - | 346,636.78 |
| 583 - Elections Equipment Fund | (4,077.74) | - | 10.42 | - | - | (4,067.32) |
| 584 - Tax Assessor Elections Service Contract Fur | 4,921.59 | - | 22,946.05 | - | - | 27,867.64 |
| 589 - Tax Assessor Special Inventory Fee Fund | 3.17 | - | 15.76 | - | - | 18.93 |
| 601 - SPU Civil/Criminal/Juvenile Grant/Allocatio | (772,605.75) | - | - | - | - | (772,605.75) |
| 640 - Juvenile Grant Fund (Title IV E) | 49,422.32 | - | 49,656.62 | - | - | 99,078.94 |
| 641 - Juvenile Grant State Aid Fund | 25,683.66 | - | - | - | - | 25,683.66 |
| 643 - Juvenile Grant-Commitment Reduction Fur | 11,282.92 | - | - | - | - | 11,282.92 |
| 644 - Juvenile Medical Fund Grant | 4,426.55 | - | - | - | - | 4,426.55 |
| 645 - Juvenile Services - HGAC Grant | (7,393.89) | - | - | - | - | (7,393.89) |
| 646 - Juvenile Grant - PrePost Adjudication | (2,450.00) | - | - | - | - | (2,450.00) |
| 647 - Juvenile Grant - Community Programs | 11,493.15 | - | - | - | - | 11,493.15 |
| 648 - Juvenile Grant - Regionalization | 0.00 | - | - | - | - | - |
| 701 - Retiree Health Insurance Fund | 1,175,373.82 | - | - | - | - | 1,175,373.82 |
| County Treasurer Agency Funds | | | | | | |
| 615 - Adult Probation-Basic Services Fund | 51,891.67 | - | 56,888.10 | 110,567.00 | - | 219,346.77 |
| 616 - Adult Probation-Court Services Fund | 10,634.43 | - | - | - | - | 10,634.43 |
| 617 - Adult Probation-Substance Abuse Services | 4,497.56 | - | - | - | - | 4,497.56 |
| 801 - Sheriff Commissary Fund | 30,277.60 | - | 35,676.72 | - | - | 65,954.32 |
| 802 - Walker County Public Safety Communicatic | 90,036.51 | - | 482,272.20 | - | - | 572,308.71 |
| 810 - Agency Fund - LEOSE Training Funds | 45,846.74 | - | - | - | - | 45,846.74 |
| 820 - CERTZ #1 | 362.36 | - | - | - | - | 362.36 |
| | 924,930.33 | 3,185.30 | 2,214,744.25 | 361,426.50 | 0.00 | 3,504,286.38 |
| | \$ 4,581,300.67 | \$ 82,179.73 | \$ 12,348,699.94 | \$ 2,247,752.55 | \$ 6,142,797.85 | \$ 25,097,331.74 |



Cash and Investments Report
As of the Month Ended May 31, 2018
 Transactions Posted as of June 21, 2018

| | Cash | ICT | Certificates of Deposit | Total |
|---|------------------------|----------------------|----------------------------|------------------------|
| Agency Funds Maintained by the Department (Balance of as Last Date Reported by the Department) | | | | |
| 850 Agency Fund - County Clerk | \$ 211,080.14 | \$ 856,276.23 | \$ - | \$ 1,067,356.37 |
| 851 Agency Fund - District Clerk | \$ 262,550.49 | \$ - | \$ 457,886.82 | \$ 720,437.31 |
| 852 Agency Fund - Criminal District Attorney | \$ 7,732.46 | \$ - | \$ - | \$ 7,732.46 |
| 853 Agency Fund - Tax Assessor | \$ 1,437,414.86 | \$ - | \$ - | \$ 1,437,414.86 |
| 854 Agency Fund - Sheriff | \$ 69,660.63 | \$ - | \$ - | \$ 69,660.63 |
| 855 Agency Fund - Juvenile | \$ 1,256.75 | \$ - | \$ - | \$ 1,256.75 |
| 856 Agency Fund - County Treasurer Jury | \$ 120.53 | \$ - | \$ - | \$ 120.53 |
| 857 Agency Fund - Justice of Peace Precinct 4 | \$ 24,408.20 | \$ - | \$ - | \$ 24,408.20 |
| 858 Agency Fund - Adult Probation | \$ 27,948.28 | \$ - | \$ - | \$ 27,948.28 |
| | \$ 2,042,172.34 | \$ 856,276.23 | \$ 457,886.82 | \$ 3,356,335.39 |



Walker County, Texas
Financial Information-Ledger Balances
Balance Sheet Accounts
and Changes in Fund Balance
Unadjusted and Unaudited Information
For Period Ending May 31, 2018

Posted as of June 21, 2018

| | 101 | 180 | 192 |
|---|-------------------------|----------------------|------------------------|
| | General Fund | Seizure Fund | Debt Service |
| Assets | | | |
| Cash Disbursement Accounts | 2,056,060.97 | \$ - | \$ 13,951.79 |
| Cash in Bank - Other than Disbursement Accounts | 78,994.43 | \$ - | \$ - |
| Cash Equivalent Texpool | 5,052,856.08 | 198,014.68 | 1,250,179.62 |
| Cash Equivalent MBIA | 1,141,287.30 | - | - |
| Cash Equivalent DWS | - | - | - |
| Cash Equivalent - Wells Fargo | 5,682,654.97 | - | - |
| Cash Equivalent Deferred Revenue | - | - | - |
| Certificate of Deposit | - | - | - |
| Cash Other | 3,700.00 | - | - |
| Taxes Receivable | 1,593,745.21 | - | 127,538.19 |
| Accounts Receivable/Billings to Others | 47,454.31 | - | - |
| Accounts Receivable - EMS Billings | - | - | - |
| Due from Other Funds | - | - | - |
| Due from Others | 587.98 | - | - |
| Due from Other Governments | 657,054.84 | - | - |
| Prepaid Expenditures | (71,005.81) | - | - |
| Total Assets | 16,243,390.28 | 198,014.68 | 1,391,669.60 |
| Liabilities | | | |
| Accounts Payable | 241,680.83 | - | - |
| Retainage Payable | - | - | - |
| Due to Other Governments/State Agencies | 156,746.09 | - | - |
| Due to Other Funds | - | - | - |
| Due to Others | 37,415.21 | 198,014.68 | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | 841,825.90 | - | - |
| Deferred Revenues | 1,593,745.21 | - | 127,538.19 |
| Agency Accounts Due to Others | - | - | - |
| Total Liabilities | 2,871,413.24 | 198,014.68 | 127,538.19 |
| Fund Balance Information | | | |
| Total Revenues-Fiscal Year to date | 19,982,992.25 | - | 1,339,231.24 |
| Total Expenses-Fiscal Year to date | (12,910,584.59) | (.00) | (255,433.77) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 7,072,407.66 | - | 1,083,797.47 |
| Other Sources (Uses) of Funds | | | |
| Transfers In From Other Funds | - | - | - |
| Transfers to Other Funds | (1,980,324.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - |
| Total Other Financing Sources (Uses) | (1,980,324.00) | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 5,092,083.66 | - | 1,083,797.47 |
| Fund Balance at Beginning of Year | 8,279,893.38 | - | 180,333.94 |
| Fund Balance End of Reporting Period | 13,371,977.04 | - | 1,264,131.41 |
| Total Liabilities and Fund Balance | \$ 16,243,390.28 | \$ 198,014.68 | \$ 1,391,669.60 |

**WALKER COUNTY
TEXAS**

Posted as of June 21, 2018

| | 220 Road and Bridge | 301 EMS | 105 General Projects |
|---|---------------------------|------------------------|----------------------------|
| Assets | | | |
| Cash Disbursement Accounts | \$ 1,176,262.36 | \$ 347,472.95 | \$ 62,563.58 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 2,707,878.42 | 503,876.72 | 402,814.46 |
| Cash Equivalent MBIA | 37.46 | 57,917.26 | 687,084.03 |
| Cash Equivalent DWS | - | - | - |
| Cash Equivalent - Wells Fargo | - | 154,743.88 | 305,399.00 |
| Cash Equivalent Deferred Revenue | - | - | - |
| Certificate of Deposit | - | - | - |
| Cash Other | - | 200.00 | - |
| Taxes Receivable | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - |
| Accounts Receivable - EMS Billings | - | 338,304.77 | - |
| Due from Other Funds | - | - | - |
| Due from Others | - | 3.92 | - |
| Due from Other Governments | - | - | - |
| Prepaid Expenditures | - | - | - |
| Total Assets | 3,884,178.24 | 1,402,519.50 | 1,457,861.07 |
| Liabilities | | | |
| Accounts Payable | 131,524.64 | 19,251.99 | 2,928.80 |
| Retainage Payable | - | - | - |
| Due to Other Governments/State Agencies | - | - | - |
| Due to Other Funds | - | - | - |
| Due to Others | 95,019.11 | (15.01) | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - |
| Deferred Revenues | - | - | - |
| Agency Accounts Due to Others | - | - | - |
| Total Liabilities | 226,543.75 | 19,236.98 | 2,928.80 |
| Fund Balance Information | | | |
| Total Revenues-Fiscal Year to date | 4,274,840.32 | 1,560,660.24 | 43,351.00 |
| Total Expenses-Fiscal Year to date | (4,019,010.54) | (2,240,017.06) | (150,038.06) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 255,829.78 | (679,356.82) | (106,687.06) |
| Other Sources (Uses) of Funds | | | |
| Transfers In From Other Funds | 750,000.00 | 907,000.00 | 250,000.00 |
| Transfers to Other Funds | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - |
| Total Other Financing Sources (Uses) | 750,000.00 | 907,000.00 | 250,000.00 |
| Net Change in Fund Balance-Fiscal Year to Date | 1,005,829.78 | 227,643.18 | 143,312.94 |
| Fund Balance at Beginning of Year | 2,651,804.71 | 1,155,639.34 | 1,311,619.33 |
| Fund Balance End of Reporting Period | 3,657,634.49 | 1,383,282.52 | 1,454,932.27 |
| Total Liabilities and Fund Balance | \$ 3,884,178.24 | \$ 1,402,519.50 | \$ 1,457,861.07 |

**WALKER COUNTY
TEXAS**

Posted as of June 21, 2018

| | 756 Jail Project | 511 County Records | 512 County Records II -Digitize | 515 County Clerk Records |
|---|------------------------|-----------------------|---------------------------------------|--------------------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ - | \$ 17,677.55 | \$ 8,497.88 | \$ 45,731.08 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | - | 139.42 | 31,129.03 | 318,666.28 |
| Cash Equivalent MBIA | - | - | - | 63,430.43 |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | - | 17,816.97 | 39,626.91 | 427,827.79 |
| Liabilities | | | | |
| Accounts Payable | - | - | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | - | - | - | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | - | 12,768.11 | 8,075.74 | 68,924.73 |
| Total Expenses-Fiscal Year to date | (.00) | (696.50) | (.00) | (3,014.18) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | - | 12,071.61 | 8,075.74 | 65,910.55 |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | - | 12,071.61 | 8,075.74 | 65,910.55 |
| Fund Balance at Beginning of Year | - | 5,745.36 | 31,551.17 | 361,917.24 |
| Fund Balance End of Reporting Period | - | 17,816.97 | 39,626.91 | 427,827.79 |
| Total Liabilities and Fund Balance | \$ - | \$ 17,816.97 | \$ 39,626.91 | \$ 427,827.79 |

Posted as of June 21, 2018

| | 516 County Clerk Archive Fund | 518 District Clerk Records | 519 District Clerk Rider Fund | 520 District Clerk Archive Fund |
|---|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 50,579.75 | \$ 3,813.55 | \$ 9,534.04 | \$ 3,291.45 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 348,878.97 | 0.02 | 18,304.10 | - |
| Cash Equivalent MBIA | 164,512.25 | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 563,970.97 | 3,813.57 | 27,838.14 | 3,291.45 |
| Liabilities | | | | |
| Accounts Payable | - | - | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | - | - | - | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 72,840.39 | 2,336.81 | 9,163.73 | 1,198.53 |
| Total Expenses-Fiscal Year to date | (.00) | (.00) | (3,045.36) | (2,589.00) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 72,840.39 | 2,336.81 | 6,118.37 | (1,390.47) |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 72,840.39 | 2,336.81 | 6,118.37 | (1,390.47) |
| Fund Balance at Beginning of Year | 491,130.58 | 1,476.76 | 21,719.77 | 4,681.92 |
| Fund Balance End of Reporting Period | 563,970.97 | 3,813.57 | 27,838.14 | 3,291.45 |
| Total Liabilities and Fund Balance | \$ 563,970.97 | \$ 3,813.57 | \$ 27,838.14 | \$ 3,291.45 |

Posted as of June 21, 2018

| | 523 Jury Fund | 525 Court Reporter Service Fund | 526 Law Library | 536 Courthouse Security |
|---|---------------------|---------------------------------------|-----------------------|-------------------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 3,580.56 | \$ (11,311.10) | \$ 11,027.97 | \$ 4,059.29 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | - | - | 18,255.38 | 13,516.02 |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 3,580.56 | (11,311.10) | 29,283.35 | 17,575.31 |
| Liabilities | | | | |
| Accounts Payable | - | - | 6,682.93 | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | - | - | 6,682.93 | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 3,580.56 | 9,946.18 | 23,273.80 | 22,952.96 |
| Total Expenses-Fiscal Year to date | (.00) | (21,257.28) | (31,142.52) | (38,480.96) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 3,580.56 | (11,311.10) | (7,868.72) | (15,528.00) |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | 18,856.00 |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | 18,856.00 |
| Net Change in Fund Balance-Fiscal Year to Date | 3,580.56 | (11,311.10) | (7,868.72) | 3,328.00 |
| Fund Balance at Beginning of Year | - | - | 30,469.14 | 14,247.31 |
| Fund Balance End of Reporting Period | 3,580.56 | (11,311.10) | 22,600.42 | 17,575.31 |
| Total Liabilities and Fund Balance | \$ 3,580.56 | \$ (11,311.10) | \$ 29,283.35 | \$ 17,575.31 |

**WALKER COUNTY
TEXAS**

Posted as of June 21, 2018

| | 537 Justice Courts Security | 540 US Forest Fire Suppression | 550 Justice Courts Technology | 551 County/District Court Technology |
|---|-----------------------------------|--------------------------------------|-------------------------------------|--|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 8,478.07 | \$ - | \$ 2,589.39 | \$ 2,297.92 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 29,461.87 | 17,354.47 | 47,492.46 | 982.13 |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 37,939.94 | 17,354.47 | 50,081.85 | 3,280.05 |
| Liabilities | | | | |
| Accounts Payable | - | 17,354.47 | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | - | 17,354.47 | - | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 4,053.76 | - | 15,847.86 | 1,244.18 |
| Total Expenses-Fiscal Year to date | (.00) | (.00) | (18,984.92) | (5,554.04) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 4,053.76 | - | (3,137.06) | (4,309.86) |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 4,053.76 | - | (3,137.06) | (4,309.86) |
| Fund Balance at Beginning of Year | 33,886.18 | - | 53,218.91 | 7,589.91 |
| Fund Balance End of Reporting Period | 37,939.94 | - | 50,081.85 | 3,280.05 |
| Total Liabilities and Fund Balance | \$ 37,939.94 | \$ 17,354.47 | \$ 50,081.85 | \$ 3,280.05 |

**WALKER COUNTY
TEXAS**

Posted as of June 21, 2018

| | 560 Prosecutor Supplement | 561 Diversion Fund | 562 District Attorney Forfeiture | 563 Hot Check |
|---|---------------------------------|--------------------------|--|---------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ (56.02) | \$ 29,889.61 | \$ 63,682.98 | \$ 3,103.56 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | - | - | 114,118.73 | - |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | 40.00 | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | (56.02) | 29,889.61 | 177,841.71 | 3,103.56 |
| Liabilities | | | | |
| Accounts Payable | 503.12 | - | 3,636.68 | 323.40 |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | 503.12 | - | 3,636.68 | 323.40 |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 12,465.32 | 17,754.90 | 83,209.30 | 3,404.07 |
| Total Expenses-Fiscal Year to date | (13,024.46) | (12,527.29) | (72,858.77) | (2,237.17) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | (559.14) | 5,227.61 | 10,350.53 | 1,166.90 |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | 24,662.00 | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | (559.14) | 29,889.61 | 10,350.53 | 1,166.90 |
| Fund Balance at Beginning of Year | - | - | 163,854.50 | 1,613.26 |
| Fund Balance End of Reporting Period | (559.14) | 29,889.61 | 174,205.03 | 2,780.16 |
| Total Liabilities and Fund Balance | \$ (56.02) | \$ 29,889.61 | \$ 177,841.71 | \$ 3,103.56 |

**WALKER COUNTY
TEXAS**

Posted as of June 21, 2018

| | 574 Sheriff Forfeiture | 576 Sheriff Inmate Medical | 577 DOJ Equitable Sharing | 583 Election Equipment |
|---|------------------------------|----------------------------------|---------------------------------|------------------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 8,591.51 | \$ 8,210.55 | \$ - | \$ (4,077.74) |
| Cash in Bank - Other than Disbursement Accounts | \$ 3,185.30 | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 213,279.96 | 21,400.34 | 323,719.96 | 10.42 |
| Cash Equivalent MBIA | - | - | 22,916.82 | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | 130.00 | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 225,186.77 | 29,610.89 | 346,636.78 | (4,067.32) |
| Liabilities | | | | |
| Accounts Payable | 2,488.13 | - | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | 2,488.13 | - | - | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 58,517.66 | 191.43 | 3,811.79 | 7,829.73 |
| Total Expenses-Fiscal Year to date | (17,545.01) | (.00) | (.00) | (18,583.23) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 40,972.65 | 191.43 | 3,811.79 | (10,753.50) |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 40,972.65 | 191.43 | 3,811.79 | (10,753.50) |
| Fund Balance at Beginning of Year | 181,725.99 | 29,419.46 | 342,824.99 | 6,686.18 |
| Fund Balance End of Reporting Period | 222,698.64 | 29,610.89 | 346,636.78 | (4,067.32) |
| Total Liabilities and Fund Balance | \$ 225,186.77 | \$ 29,610.89 | \$ 346,636.78 | \$ (4,067.32) |



Posted as of June 21, 2018

| | 584 Election Services Fund | 589 Inventory Tax | 590 ERRP Fund | 185 Healthy County Initiative |
|---|----------------------------------|-------------------------|---------------------|-------------------------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 4,921.59 | \$ 3.17 | \$ - | \$ 58.69 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 22,946.05 | 15.76 | - | 18,335.71 |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 27,867.64 | 18.93 | - | 18,394.40 |
| Liabilities | | | | |
| Accounts Payable | 1,959.28 | - | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | 1,959.28 | - | - | - |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 4,187.13 | 0.14 | - | 1,188.49 |
| Total Expenses-Fiscal Year to date | (1,959.28) | (.00) | (.00) | (.00) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 2,227.85 | 0.14 | - | 1,188.49 |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 2,227.85 | 0.14 | - | 1,188.49 |
| Fund Balance at Beginning of Year | 23,680.51 | 18.79 | - | 17,205.91 |
| Fund Balance End of Reporting Period | 25,908.36 | 18.93 | - | 18,394.40 |
| Total Liabilities and Fund Balance | \$ 27,867.64 | \$ 18.93 | \$ - | \$ 18,394.40 |



Posted as of June 21, 2018

| | 471,472.482 | 486,487.488 | 489 | 481,483,484,473,474 |
|---|-------------|-------------|------------------|---------------------|
| | HGAC | CDBG | Fire | Other |
| | Grants | Grants | Protection Grant | Grants |
| Assets | | | | |
| Cash Disbursement Accounts | \$ - | \$ - | \$ (71,735.92) | \$ (6,230.01) |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | - | - | - | 50,579.24 |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | 5,609.23 |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | 71,735.92 | 833.61 |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | - | - | - | 50,792.07 |
| Liabilities | | | | |
| Accounts Payable | - | - | - | 746.88 |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | - | - |
| Total Liabilities | - | - | - | 746.88 |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | - | - | - | 88,862.33 |
| Total Expenses-Fiscal Year to date | (.00) | (.00) | (.00) | (118,749.95) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | - | - | - | (29,887.62) |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | 29,806.00 |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | 29,806.00 |
| Net Change in Fund Balance-Fiscal Year to Date | - | - | - | (81.62) |
| Fund Balance at Beginning of Year | - | - | - | 50,126.81 |
| Fund Balance End of Reporting Period | - | - | - | 50,045.19 |
| Total Liabilities and Fund Balance | \$ - | \$ - | \$ - | \$ 50,792.07 |

Posted as of June 21, 2018

| | 485 Homeland Security Grants | 601 SPU Grants Allocations | 640-648 Juvenile Probation |
|---|------------------------------------|----------------------------------|----------------------------------|
| Assets | | | |
| Cash Disbursement Accounts | \$ - | \$ (772,605.75) | \$ 92,464.71 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | - | - | 49,656.62 |
| Cash Equivalent MBIA | - | - | - |
| Cash Equivalent DWS | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - |
| Certificate of Deposit | - | - | - |
| Cash Other | - | - | - |
| Taxes Receivable | - | - | - |
| Accounts Receivable/Billings to Others | - | 441,631.85 | 8,201.25 |
| Accounts Receivable - EMS Billings | - | - | - |
| Due from Other Funds | - | - | - |
| Due from Others | - | (27.17) | - |
| Due from Other Governments | - | - | 3.46 |
| Prepaid Expenditures | - | - | - |
| Total Assets | - | (331,001.07) | 150,326.04 |
| Liabilities | | | |
| Accounts Payable | 15,187.97 | 2,378.85 | 14,676.56 |
| Retainage Payable | - | - | - |
| Due to Other Governments/State Agencies | - | - | - |
| Due to Other Funds | - | - | - |
| Due to Others | - | - | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - |
| Deferred Revenues | - | - | - |
| Agency Accounts Due to Others | - | - | - |
| Total Liabilities | 15,187.97 | 2,378.85 | 14,676.56 |
| Fund Balance Information | | | |
| Total Revenues-Fiscal Year to date | 30,768.18 | 2,748,009.61 | 306,289.47 |
| Total Expenses-Fiscal Year to date | (45,956.15) | (3,081,389.53) | (269,955.89) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | (15,187.97) | (333,379.92) | 36,333.58 |
| Other Sources (Uses) of Funds | | | |
| Transfers In From Other Funds | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | (15,187.97) | (333,379.92) | 36,333.58 |
| Fund Balance at Beginning of Year | - | - | 99,315.90 |
| Fund Balance End of Reporting Period | (15,187.97) | (333,379.92) | 135,649.48 |
| Total Liabilities and Fund Balance | \$ - | \$ (331,001.07) | \$ 150,326.04 |

Posted as of June 21, 2018

| | 701 Retiree Health Insurance Fund | Subtotal County Funds | 616-618 Adult Probation |
|---|---|-----------------------------|-------------------------------|
| Assets | | | |
| Cash Disbursement Accounts | \$ 1,175,373.82 | \$ 4,347,753.80 | \$ 67,023.66 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ 82,179.73 | \$ - |
| Cash Equivalent Texpool | - | 11,773,862.92 | 56,888.10 |
| Cash Equivalent MBIA | - | 2,137,185.55 | 110,567.00 |
| Cash Equivalent DWS | - | - | - |
| Cash Equivalent - Wells Fargo | - | 6,142,797.85 | - |
| Cash Equivalent Deferred Revenue | - | - | - |
| Certificate of Deposit | - | - | - |
| Cash Other | - | 4,030.00 | 30.00 |
| Taxes Receivable | - | 1,721,283.40 | - |
| Accounts Receivable/Billings to Others | - | 502,896.64 | - |
| Accounts Receivable - EMS Billings | - | 338,304.77 | - |
| Due from Other Funds | - | - | - |
| Due from Others | - | 604.73 | - |
| Due from Other Governments | - | 729,627.83 | - |
| Prepaid Expenditures | - | (71,005.81) | - |
| Total Assets | 1,175,373.82 | 27,709,521.41 | 234,508.76 |
| Liabilities | | | |
| Accounts Payable | - | 461,324.53 | 1,604.40 |
| Retainage Payable | - | - | - |
| Due to Other Governments/State Agencies | - | 156,746.09 | - |
| Due to Other Funds | - | - | - |
| Due to Others | - | 330,433.99 | - |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | 841,825.90 | - |
| Deferred Revenues | - | 1,721,283.40 | - |
| Agency Accounts Due to Others | - | - | - |
| Total Liabilities | - | 3,511,613.91 | 1,604.40 |
| Fund Balance Information | | | |
| Total Revenues-Fiscal Year to date | 1,175,373.82 | \$ 31,999,145.76 | 956,301.55 |
| Total Expenses-Fiscal Year to date | (.00) | \$ 23,354,635.51 | (1,045,517.53) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 1,175,373.82 | 8,644,510.25 | (89,215.98) |
| Other Sources (Uses) of Funds | | | |
| Transfers In From Other Funds | - | \$ 1,980,324.00 | 3,848.60 |
| Transfers to Other Funds | (.00) | \$ 1,980,324.00 | (3,848.60) |
| Issue of Certificates of Obligation | - | \$ - | - |
| Total Other Financing Sources (Uses) | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 1,175,373.82 | 8,644,510.25 | (89,215.98) |
| | \$ | - | |
| Fund Balance at Beginning of Year | - | \$ 15,553,397.25 | 322,120.34 |
| | \$ | - | |
| Fund Balance End of Reporting Period | 1,175,373.82 | 24,197,907.50 | 232,904.36 |
| Total Liabilities and Fund Balance | \$ 1,175,373.82 | \$ 27,709,521.41 | \$ 234,508.76 |

Posted as of June 21, 2018

| | 801 Sheriff Commissary | 802 Central Dispatch | 810 LEOSE Training | CERTZ |
|---|------------------------------|----------------------------|--------------------------|------------------|
| Assets | | | | |
| Cash Disbursement Accounts | \$ 30,277.60 | \$ 90,036.51 | \$ 45,846.74 | \$ 362.36 |
| Cash in Bank - Other than Disbursement Accounts | \$ - | \$ - | \$ - | \$ - |
| Cash Equivalent Texpool | 35,676.72 | 482,272.20 | - | - |
| Cash Equivalent MBIA | - | - | - | - |
| Cash Equivalent DWS | - | - | - | - |
| Cash Equivalent - Wells Fargo | - | - | - | - |
| Cash Equivalent Deferred Revenue | - | - | - | - |
| Certificate of Deposit | - | - | - | - |
| Cash Other | - | - | - | - |
| Taxes Receivable | - | - | - | - |
| Accounts Receivable/Billings to Others | - | - | - | - |
| Accounts Receivable - EMS Billings | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Due from Others | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Total Assets | 65,954.32 | 572,308.71 | 45,846.74 | 362.36 |
| Liabilities | | | | |
| Accounts Payable | 1,215.23 | 1,961.76 | - | - |
| Retainage Payable | - | - | - | - |
| Due to Other Governments/State Agencies | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Others | - | - | - | 362.36 |
| Payroll, Accrued Payroll and Employee Benefits Payable | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Agency Accounts Due to Others | - | - | 45,846.74 | - |
| Total Liabilities | 1,215.23 | 1,961.76 | 45,846.74 | 362.36 |
| Fund Balance Information | | | | |
| Total Revenues-Fiscal Year to date | 25,534.52 | 852,311.56 | - | - |
| Total Expenses-Fiscal Year to date | (16,181.45) | (704,507.82) | (.00) | (.00) |
| Excess (Deficit) of Revenues Over (Under) Expenditures | 9,353.07 | 147,803.74 | - | - |
| Other Sources (Uses) of Funds | | | | |
| Transfers In From Other Funds | - | - | - | - |
| Transfers to Other Funds | (.00) | (.00) | (.00) | (.00) |
| Issue of Certificates of Obligation | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance-Fiscal Year to Date | 9,353.07 | 147,803.74 | - | - |
| Fund Balance at Beginning of Year | 55,386.02 | 422,543.21 | - | - |
| Fund Balance End of Reporting Period | 64,739.09 | 570,346.95 | - | - |
| Total Liabilities and Fund Balance | \$ 65,954.32 | \$ 572,308.71 | \$ 45,846.74 | \$ 362.36 |



Posted as of June 21, 2018

| | | Total All Funds |
|---|----|----------------------|
| Assets | | |
| Cash Disbursement Accounts | \$ | 4,581,300.67 |
| Cash in Bank - Other than Disbursement Accounts | \$ | 82,179.73 |
| Cash Equivalent Texpool | \$ | 12,348,699.94 |
| Cash Equivalent MBIA | \$ | 2,247,752.55 |
| Cash Equivalent DWS | \$ | - |
| Cash Equivalent - Wells Fargo | \$ | 6,142,797.85 |
| Cash Equivalent Deferred Revenue | \$ | - |
| Certificate of Deposit | \$ | - |
| Cash Other | \$ | 4,060.00 |
| Taxes Receivable | \$ | 1,721,283.40 |
| Accounts Receivable/Billings to Others | \$ | 502,896.64 |
| Accounts Receivable - EMS Billings | \$ | 338,304.77 |
| Due from Other Funds | \$ | - |
| Due from Others | \$ | 604.73 |
| Due from Other Governments | \$ | 729,627.83 |
| Prepaid Expenditures | \$ | (71,005.81) |
| Total Assets | | 28,628,502.30 |
| Liabilities | | |
| Accounts Payable | \$ | 466,105.92 |
| Retainage Payable | \$ | - |
| Due to Other Governments/State Agencies | \$ | 156,746.09 |
| Due to Other Funds | \$ | - |
| Due to Others | \$ | 330,796.35 |
| Payroll, Accrued Payroll and Employee Benefits Payable | \$ | 841,825.90 |
| Deferred Revenues | \$ | 1,721,283.40 |
| Agency Accounts Due to Others | \$ | 45,846.74 |
| Total Liabilities | | 3,562,604.40 |
| Fund Balance Information | | |
| Total Revenues-Fiscal Year to date | \$ | 33,833,293.39 |
| Total Expenses-Fiscal Year to date | \$ | 25,120,842.31 |
| Excess (Deficit) of Revenues Over (Under) Expenditures | \$ | 8,712,451.08 |
| Other Sources (Uses) of Funds | | |
| Transfers In From Other Funds | \$ | 1,984,172.60 |
| Transfers to Other Funds | \$ | 1,984,172.60 |
| Issue of Certificates of Obligation | \$ | - |
| Total Other Financing Sources (Uses) | | - |
| Net Change in Fund Balance-Fiscal Year to Date | \$ | 8,712,451.08 |
| | \$ | - |
| Fund Balance at Beginning of Year | \$ | 16,353,446.82 |
| | \$ | - |
| Fund Balance End of Reporting Period | | 25,065,897.90 |
| Total Liabilities and Fund Balance | \$ | 28,628,502.30 |



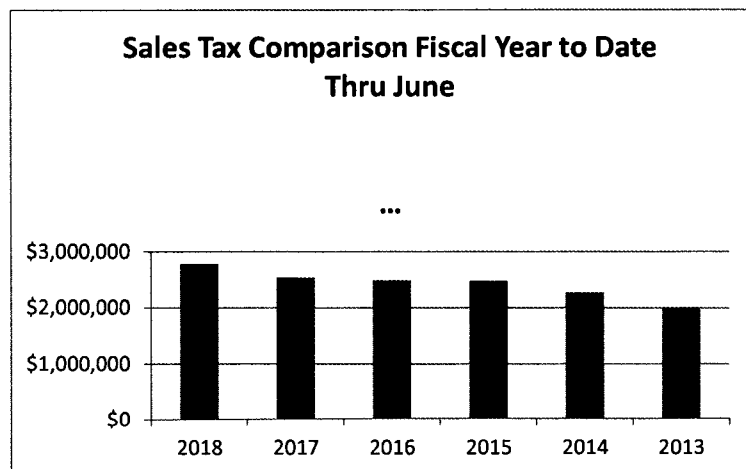
Sales Tax Revenue Comparison by Fiscal Year

| | | Fiscal Year 2018 | Fiscal Year 2017 | Fiscal Year 2016 | Fiscal Year 2015 | Fiscal Year 2014 | Fiscal Year 2013 |
|-----------------|--------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| October | 1.35% | \$ 272,435.23 | \$ 268,811.19 | \$ 262,354.94 | \$ 253,167.55 | \$ 228,235.12 | \$ 207,694.17 |
| November | 20.39% | \$ 376,237.61 | \$ 312,520.28 | \$ 326,826.24 | \$ 316,435.12 | \$ 273,115.08 | \$ 250,722.80 |
| December | 11.50% | \$ 285,192.78 | \$ 255,783.91 | \$ 263,136.19 | \$ 259,644.36 | \$ 232,250.20 | \$ 205,238.72 |
| January | 11.32% | \$ 290,351.62 | \$ 260,836.98 | \$ 241,366.28 | \$ 246,946.98 | \$ 228,137.92 | \$ 193,164.18 |
| February | 1.95% | \$ 348,471.45 | \$ 341,812.29 | \$ 338,929.82 | \$ 338,684.20 | \$ 304,928.34 | \$ 272,032.76 |
| March | 17.70% | \$ 297,957.34 | \$ 253,149.95 | \$ 250,826.50 | \$ 236,763.15 | \$ 247,652.53 | \$ 196,066.24 |
| April | 6.21% | \$ 251,318.62 | \$ 236,622.06 | \$ 232,747.89 | \$ 253,183.90 | \$ 240,315.02 | \$ 215,520.13 |
| May | 9.68% | \$ 359,613.96 | \$ 327,878.93 | \$ 317,152.54 | \$ 308,855.62 | \$ 273,452.89 | \$ 253,564.55 |
| June | 5.96% | \$ 299,690.96 | \$ 282,842.31 | \$ 252,423.35 | \$ 269,427.56 | \$ 243,995.81 | \$ 203,331.16 |
| July | | \$ - | \$ 270,157.12 | \$ 233,657.18 | \$ 240,528.43 | \$ 237,019.10 | \$ 207,418.17 |
| August | | \$ - | \$ 316,882.51 | \$ 303,796.87 | \$ 300,050.15 | \$ 278,381.30 | \$ 245,674.14 |
| September | | \$ - | \$ 279,531.61 | \$ 245,944.74 | \$ 250,698.81 | \$ 258,903.05 | \$ 202,721.25 |
| | | \$ 2,781,269.57 | \$ 3,406,829.14 | \$ 3,269,162.54 | \$ 3,274,385.83 | \$ 3,046,386.36 | \$ 2,653,148.27 |
| One-timePayment | | | \$ 230,654.85 | | | | |
| | | | \$ 3,637,483.99 | | | | |

This time last year \$2,540,257.90
 % Change (without one-time pymt) 9.49%

| | |
|---|-------------|
| SalesTax Rate for Walker County is | 0.5% |
| State Sales Tax Rate is | 6.25% |
| <u>Municipalities Within Walker County</u> | |
| City of Huntsville Sales Tax Rate | 1.5% |
| City of New Waverly Sales Tax Rate | 1.5% |
| City of Riverside Sales Tax Rate | 1.5% |

Fiscal Year to Date \$ 2,781,269.57 \$ 2,540,257.90 \$ 2,485,763.75 \$ 2,483,108.44 \$ 2,272,082.91 \$ 1,997,334.71



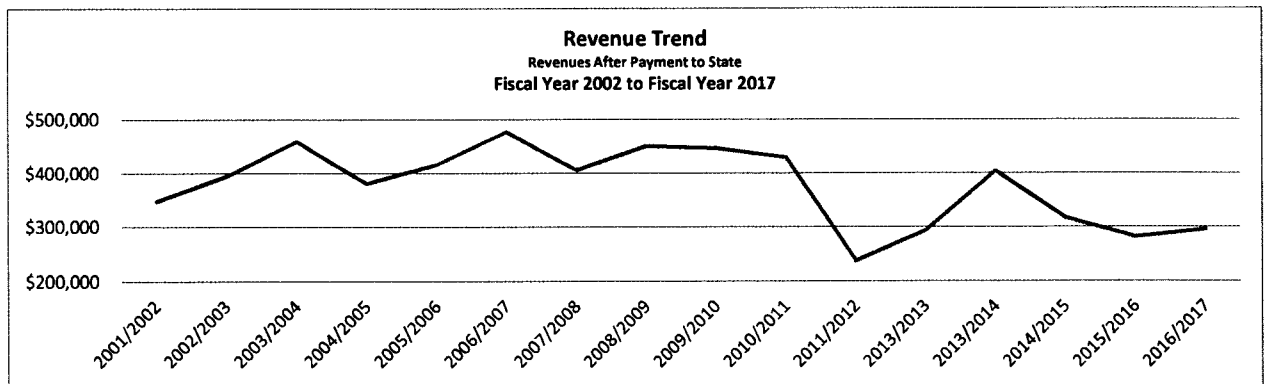
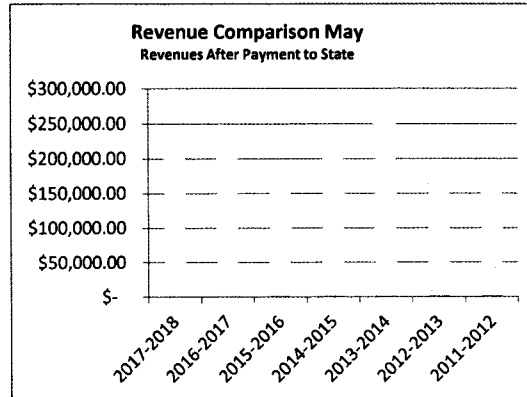
Weigh Station Revenue Comparison by Fiscal Year

Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

| | Total 2017-2018 | Pd to State | Fiscal Year 2017-2018 | Fiscal Year 2016-2017 | Fiscal Year 2015-2016 | Fiscal Year 2014-2015 | Fiscal Year 2013-2014 | Fiscal Year 2012-2013 | Fiscal Year 2011-2012 |
|-----------|---------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| October | \$ 18,286.20 | \$ (1,308.00) | \$ 16,978.20 | \$ 32,892.75 | \$ 32,850.80 | \$ 21,396.95 | \$ 37,594.60 | \$ 15,785.20 | \$ 38,495.46 |
| November | \$ 18,154.70 | \$ (1,551.00) | \$ 16,603.70 | \$ 23,177.65 | \$ 26,687.30 | \$ 32,563.40 | \$ 33,848.08 | \$ 21,504.60 | \$ 22,729.62 |
| December | \$ 12,905.80 | \$ (775.50) | \$ 12,130.30 | \$ 18,201.90 | \$ 20,807.90 | \$ 27,992.90 | \$ 48,760.60 | \$ 20,500.30 | \$ 20,937.00 |
| January | \$ 19,892.90 | \$ (2,292.00) | \$ 17,600.90 | \$ 31,483.40 | \$ 16,647.40 | \$ 17,248.40 | \$ 22,621.10 | \$ 15,924.90 | \$ 23,468.60 |
| February | \$ 8,667.90 | \$ (192.00) | \$ 8,475.90 | \$ 25,404.45 | \$ 17,151.90 | \$ 29,388.60 | \$ 27,875.72 | \$ 15,252.03 | \$ 15,155.29 |
| March | \$ 34,013.05 | \$ (5,041.00) | \$ 28,972.05 | \$ 33,279.62 | \$ 23,128.60 | \$ 23,588.37 | \$ 35,154.30 | \$ 26,823.00 | \$ 25,061.81 |
| April | \$ 54,189.00 | \$ (8,397.50) | \$ 45,791.50 | \$ 22,813.40 | \$ 26,739.40 | \$ 28,014.00 | \$ 35,599.40 | \$ 27,404.70 | \$ 16,947.80 |
| May | \$ 65,059.80 | \$ (10,985.00) | \$ 54,074.80 | \$ 27,470.20 | \$ 21,976.70 | \$ 31,317.86 | \$ 30,796.10 | \$ 30,159.11 | \$ 11,584.60 |
| June | \$ - | \$ - | \$ - | \$ 17,592.50 | \$ 29,828.30 | \$ 24,590.39 | \$ 31,821.30 | \$ 31,535.50 | \$ 17,058.45 |
| July | \$ - | \$ - | \$ - | \$ 22,612.15 | \$ 19,687.35 | \$ 23,584.04 | \$ 34,821.30 | \$ 28,477.50 | \$ 18,379.20 |
| August | \$ - | \$ - | \$ - | \$ 17,220.00 | \$ 25,471.95 | \$ 32,080.05 | \$ 36,615.70 | \$ 26,130.80 | \$ 15,343.50 |
| September | \$ - | \$ - | \$ - | \$ 22,472.15 | \$ 20,133.90 | \$ 25,131.54 | \$ 28,502.80 | \$ 32,840.69 | \$ 12,209.70 |
| | \$231,169.35 | \$ (30,542.00) | \$200,627.35 | \$294,620.17 | \$281,111.50 | \$316,896.50 | \$404,011.00 | \$292,338.33 | \$237,371.03 |

This time last year \$214,723.37
% Change -6.60%

Fiscal Year to Date \$231,169.35 \$ (30,542.00) \$200,627.35 \$214,723.37 \$185,990.00 \$211,510.48 \$272,249.90 \$173,353.84 \$174,380.18



Amended Budget for FY 17/18

| | From Tax rate | County Road and Bridge Operations | Weigh Station Request for Part-Time Person |
|----------------------------|---------------------|-----------------------------------|--|
| Justice of Peace Pct 4 | \$ 43,761.00 | \$ - | \$ - |
| Weigh Station Utilities | \$ 25,187.00 | \$ - | \$ - |
| Weigh Station Personnel | \$ - | \$ - | \$ 20,000.00 |
| Weigh Station Maintenance | \$ 10,000.00 | \$ - | \$ - |
| Road and Bridge Operations | \$ - | \$ 240,000.00 | \$ - |
| | \$ 78,948.00 | \$ 240,000.00 | \$ 20,000.00 |



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| Account | | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|---|---|-----------------|----------------|-----------------|-------------|----------------|----------|
| 101 - General Fund - 11101 - Revenues-General Fund | | | | | | | |
| Revenues | | | | | | | |
| 101.40110.11101 | Current Ad Valorem Taxes | (14,457,715) | (14,457,715) | (14,364,697.65) | 0.00 | (93,017.35) | 99.36 % |
| 101.40120.11101 | Delinquent Ad Valorem Taxes | (300,000) | (300,000) | (311,843.65) | 0.00 | 11,843.65 | 103.95 % |
| 101.40130.11101 | Penalties and Interest-Ad Valorem Taxes | (230,000) | (230,000) | (188,907.32) | 0.00 | (41,092.68) | 82.13 % |
| 101.40400.11101 | Sales Tax | (3,375,000) | (3,375,000) | (2,481,578.61) | 0.00 | (893,421.39) | 73.53 % |
| 101.40500.11101 | Payment In Lieu of Taxes | (20,494) | (20,494) | (7,054.23) | 0.00 | (13,439.77) | 34.42 % |
| 101.40501.11101 | Property Taxes-Other(VIT) | 0 | 0 | (17,196.29) | 0.00 | 17,196.29 | |
| 101.40510.11101 | Mixed Beverage Tax | (102,000) | (102,000) | (75,946.99) | 0.00 | (26,053.01) | 74.46 % |
| 101.42410.11101 | Intergovernmental Funds | (55,000) | (55,000) | (36,850.00) | 0.00 | (18,150.00) | 67.00 % |
| 101.43010.11101 | Fees of Office/Charges for Service | (91,850) | (91,850) | (55,421.52) | 0.00 | (36,428.48) | 60.34 % |
| 101.48110.11101 | Other Revenue | (25,000) | (25,000) | (17,498.96) | 0.00 | (7,501.04) | 70.00 % |
| 101.48200.11101 | Insurance Refunds/Credits | (26,000) | (26,000) | (9,773.00) | 0.00 | (16,227.00) | 37.59 % |
| 101.48300.11101 | Proceeds from Auction/Sale | 0 | 0 | (8,125.00) | 0.00 | 8,125.00 | |
| | Revenues Total | (18,683,059) | (18,683,059) | (17,574,893.22) | 0.00 | (1,108,165.78) | 94.07 % |

101 - General Fund - 15010 - County Judge

| | | | | | | | |
|-----------------|----------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 101.42010.15010 | State Funds | (25,200) | (25,200) | (15,230.46) | 0.00 | (9,969.54) | 60.44 % |
| | Revenues Total | (25,200) | (25,200) | (15,230.46) | 0.00 | (9,969.54) | 60.44 % |

101 - General Fund - 15020 - County Judge - IT Operations

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------|----------|
| Revenues | | | | | | | |
| 101.43010.15020 | Fees of Office/Charges for Service | (12,000) | (12,000) | (12,000.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (12,000) | (12,000) | (12,000.00) | 0.00 | 0.00 | 100.00 % |

101 - General Fund - 15050 - County Clerk

| | | | | | | | |
|-----------------|------------------------------------|-----------|-----------|--------------|------|--------------|---------|
| Revenues | | | | | | | |
| 101.43010.15050 | Fees of Office/Charges for Service | (350,000) | (350,000) | (241,069.06) | 0.00 | (108,930.94) | 68.88 % |
| 101.43599.15050 | Cash Short and Over | 0 | 0 | (78.00) | 0.00 | 78.00 | |
| 101.43700.15050 | Supplemental Guardianship Fees | 0 | 0 | (2,620.00) | 0.00 | 2,620.00 | |
| 101.47040.15050 | TimePmt10%-Court Improvement | (340) | (340) | (202.40) | 0.00 | (137.60) | 59.53 % |
| | Revenues Total | (350,340) | (350,340) | (243,969.46) | 0.00 | (106,370.54) | 69.64 % |

101 - General Fund - 16010 - Voter Registration

Revenues

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|-----------------|------------------------------------|-----------------|----------------|----------|-------------|-----------|----------|
| 101.43010.16010 | Fees of Office/Charges for Service | (300) | (300) | (830.20) | 0.00 | 530.20 | 276.73 % |
| | Revenues Total | (300) | (300) | (830.20) | 0.00 | 530.20 | 276.73 % |

101 - General Fund - 16020 - Elections

| | | | | | | | |
|-----------------|-------------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 101.42410.16020 | Intergovernmental Funds | (30,000) | (30,000) | (22,774.13) | 0.00 | (7,225.87) | 75.91 % |
| | Revenues Total | (30,000) | (30,000) | (22,774.13) | 0.00 | (7,225.87) | 75.91 % |

101 - General Fund - 17010 - County Facilities

| | | | | | | | |
|-----------------|------------------------------------|----------|-----------|--------------|------|------------|----------|
| Revenues | | | | | | | |
| 101.43010.17010 | Fees of Office/Charges for Service | (5,000) | (5,000) | 0.00 | 0.00 | (5,000.00) | 0.00 % |
| 101.46040.17010 | WCHA Utilities Reimbursement | (6,000) | (6,000) | (4,000.00) | 0.00 | (2,000.00) | 66.67 % |
| 101.48110.17010 | Other Revenue | 0 | 0 | (88.15) | 0.00 | 88.15 | |
| 101.48200.17010 | Insurance Refunds/Credits | 0 | (244,842) | (244,842.80) | 0.00 | 0.80 | 100.00 % |
| | Revenues Total | (11,000) | (255,842) | (248,930.95) | 0.00 | (6,911.05) | 97.30 % |

101 - General Fund - 17020 - Facilities-Justice Center Municipal Allocation

| | | | | | | | |
|-----------------|-------------------------|----------|----------|------------|------|------------|---------|
| Revenues | | | | | | | |
| 101.42410.17020 | Intergovernmental Funds | (10,983) | (10,983) | (1,579.56) | 0.00 | (9,403.44) | 14.38 % |
| | Revenues Total | (10,983) | (10,983) | (1,579.56) | 0.00 | (9,403.44) | 14.38 % |

101 - General Fund - 19010 - Centralized Costs

| | | | | | | | |
|-----------------|----------------|---|---|--------|------|------|--|
| Revenues | | | | | | | |
| 101.48110.19010 | Other Revenue | 0 | 0 | (2.00) | 0.00 | 2.00 | |
| | Revenues Total | 0 | 0 | (2.00) | 0.00 | 2.00 | |

101 - General Fund - 20010 - County Auditor

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 101.43010.20010 | Fees of Office/Charges for Service | (41,700) | (41,700) | (40,498.64) | 0.00 | (1,201.36) | 97.12 % |
| | Revenues Total | (41,700) | (41,700) | (40,498.64) | 0.00 | (1,201.36) | 97.12 % |

101 - General Fund - 20020 - County Treasurer

| | | | | | | | |
|-----------------|---------------|----------|----------|--------------|------|-----------|----------|
| Revenues | | | | | | | |
| 101.48010.20020 | Interest | (90,000) | (90,000) | (157,172.28) | 0.00 | 67,172.28 | 174.64 % |
| 101.48110.20020 | Other Revenue | 0 | 0 | (489.63) | 0.00 | 489.63 | |



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|----------------|-----------------|----------------|--------------|-------------|-----------|----------|
| Revenues Total | (90,000) | (90,000) | (157,661.91) | 0.00 | 67,661.91 | 175.18 % |

101 - General Fund - 20030 - County Treasurer - Collections

| | | | | | | |
|-----------------|------------------------------------|---------|---------|------------|------|--------------------|
| Revenues | | | | | | |
| 101.43010.20030 | Fees of Office/Charges for Service | (5,800) | (5,800) | (3,942.14) | 0.00 | (1,857.86) 67.97 % |
| | Revenues Total | (5,800) | (5,800) | (3,942.14) | 0.00 | (1,857.86) 67.97 % |

101 - General Fund - 21010 - Vehicle Registration

| | | | | | | |
|-----------------|------------------------------------|-----------|-----------|--------------|------|---------------------|
| Revenues | | | | | | |
| 101.40510.21010 | Mixed Beverage Tax | (13,400) | (13,400) | (7,291.00) | 0.00 | (6,109.00) 54.41 % |
| 101.43010.21010 | Fees of Office/Charges for Service | (2,200) | (2,200) | (265.78) | 0.00 | (1,934.22) 12.08 % |
| 101.44100.21010 | Vehicle Registration Commissions | (540,000) | (540,000) | (585,003.19) | 0.00 | 45,003.19 108.33 % |
| 101.44210.21010 | Certificates of Title | (61,500) | (61,500) | (43,150.00) | 0.00 | (18,350.00) 70.16 % |
| | Revenues Total | (617,100) | (617,100) | (635,709.97) | 0.00 | 18,609.97 103.02 % |

101 - General Fund - 30010 - Courts-Central Costs

| | | | | | | |
|-----------------|--|----------|-----------|--------------|------|---------------------|
| Revenues | | | | | | |
| 101.42010.30010 | State Funds | (10,000) | (10,000) | (9,928.00) | 0.00 | (72.00) 99.28 % |
| 101.42030.30010 | State Funds-Indigent Defense | (60,904) | (60,904) | (66,087.00) | 0.00 | 5,183.00 108.51 % |
| 101.42040.30010 | State Funds-Capital Murder | 0 | (76,056) | (37,927.85) | 0.00 | (38,128.15) 49.87 % |
| 101.43740.30010 | Bond Fees-General Fund | (500) | (500) | (500.00) | 0.00 | 0.00 100.00 % |
| 101.47041.30010 | JudicialSupportFee .60 District Courts | (100) | (100) | (66.45) | 0.00 | (33.55) 66.45 % |
| 101.47042.30010 | JudicialSupportFee .60 Court at Law | (100) | (100) | (65.93) | 0.00 | (34.07) 65.93 % |
| 101.47050.30010 | JudicialSupportFee .60 Justice Courts | (4,000) | (4,000) | (2,037.33) | 0.00 | (1,962.67) 50.93 % |
| | Revenues Total | (75,604) | (151,660) | (116,612.56) | 0.00 | (35,047.44) 76.89 % |

101 - General Fund - 30020 - County Court at Law

| | | | | | | |
|-----------------|------------------------------------|-----------|-----------|--------------|------|---------------------|
| Revenues | | | | | | |
| 101.42010.30020 | State Funds | (84,000) | (84,000) | (42,000.00) | 0.00 | (42,000.00) 50.00 % |
| 101.43010.30020 | Fees of Office/Charges for Service | (26,000) | (26,000) | (24,058.46) | 0.00 | (1,941.54) 92.53 % |
| 101.47020.30020 | Court Costs | (8,700) | (8,700) | (6,481.64) | 0.00 | (2,218.36) 74.50 % |
| 101.47030.30020 | Court Costs - Attorney Fees | (15,000) | (15,000) | (20,952.10) | 0.00 | 5,952.10 139.68 % |
| 101.47040.30020 | TimePmt10%-Court Improvement | (370) | (370) | (238.30) | 0.00 | (131.70) 64.41 % |
| 101.47800.30020 | Bond Forfeitures | 0 | 0 | (9,594.00) | 0.00 | 9,594.00 |
| | Revenues Total | (134,070) | (134,070) | (103,324.50) | 0.00 | (30,745.50) 77.07 % |

101 - General Fund - 30030 - 12th Judicial District Court

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|-----------------|------------------------------------|-----------------|----------------|-------------|-------------|-------------|---------|
| Revenues | | | | | | | |
| 101.42410.30030 | Intergovernmental Funds | (49,300) | (49,300) | (25,050.39) | 0.00 | (24,249.61) | 50.81 % |
| 101.43010.30030 | Fees of Office/Charges for Service | (1,400) | (1,400) | (1,187.49) | 0.00 | (212.51) | 84.82 % |
| 101.47020.30030 | Court Costs | (1,800) | (1,800) | (1,705.34) | 0.00 | (94.66) | 94.74 % |
| 101.47030.30030 | Court Costs - Attorney Fees | (5,000) | (5,000) | (3,470.17) | 0.00 | (1,529.83) | 69.40 % |
| 101.47040.30030 | TimePmt10%-Court Improvement | (100) | (100) | 0.00 | 0.00 | (100.00) | 0.00 % |
| 101.47800.30030 | Bond Forfeitures | 0 | 0 | (15,000.00) | 0.00 | 15,000.00 | |
| | Revenues Total | (57,600) | (57,600) | (46,413.39) | 0.00 | (11,186.61) | 80.58 % |

101 - General Fund - 30040 - 278th Judicial District Court

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|----------|
| Revenues | | | | | | | |
| 101.42410.30040 | Intergovernmental Funds | (30,000) | (30,000) | (24,825.89) | 0.00 | (5,174.11) | 82.75 % |
| 101.43010.30040 | Fees of Office/Charges for Service | (1,500) | (1,500) | (1,037.23) | 0.00 | (462.77) | 69.15 % |
| 101.47020.30040 | Court Costs | (2,000) | (2,000) | (1,154.25) | 0.00 | (845.75) | 57.71 % |
| 101.47030.30040 | Court Costs - Attorney Fees | (5,000) | (5,000) | (5,527.75) | 0.00 | 527.75 | 110.56 % |
| 101.47040.30040 | TimePmt10%-Court Improvement | (15) | (15) | 0.00 | 0.00 | (15.00) | 0.00 % |
| | Revenues Total | (38,515) | (38,515) | (32,545.12) | 0.00 | (5,969.88) | 84.50 % |

101 - General Fund - 31010 - District Clerk

| | | | | | | | |
|-----------------|------------------------------------|-----------|-----------|-------------|------|-------------|---------|
| Revenues | | | | | | | |
| 101.43010.31010 | Fees of Office/Charges for Service | (102,000) | (102,000) | (68,589.68) | 0.00 | (33,410.32) | 67.24 % |
| 101.43710.31010 | Family Protection Fee | 0 | 0 | (2,044.21) | 0.00 | 2,044.21 | |
| 101.47040.31010 | TimePmt10%-Court Improvement | (125) | (125) | (88.46) | 0.00 | (36.54) | 70.77 % |
| | Revenues Total | (102,125) | (102,125) | (70,722.35) | 0.00 | (31,402.65) | 69.25 % |

101 - General Fund - 32010 - Criminal District Attorney

| | | | | | | | |
|-----------------|------------------------------------|---------|---------|------------|------|------------|----------|
| Revenues | | | | | | | |
| 101.42010.32010 | State Funds | (4,300) | (4,300) | (2,916.64) | 0.00 | (1,383.36) | 67.83 % |
| 101.42020.32010 | State Longevity Pay | (5,300) | (5,300) | (6,230.00) | 0.00 | 930.00 | 117.55 % |
| 101.43010.32010 | Fees of Office/Charges for Service | 0 | 0 | (10.00) | 0.00 | 10.00 | |
| | Revenues Total | (9,600) | (9,600) | (9,156.64) | 0.00 | (443.36) | 95.38 % |

101 - General Fund - 33010 - Justice of Peace Precinct 1

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 101.43010.33010 | Fees of Office/Charges for Service | (63,000) | (63,000) | (53,619.94) | 0.00 | (9,380.06) | 85.11 % |



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|-----------------|------------------------------|-----------------|----------------|-------------|-------------|------------|---------|
| 101.47040.33010 | TimePmt10%-Court Improvement | (620) | (620) | (394.10) | 0.00 | (225.90) | 63.56 % |
| | Revenues Total | (63,620) | (63,620) | (54,014.04) | 0.00 | (9,605.96) | 84.90 % |

101 - General Fund - 33020 - Justice of Peace Precinct 2

Revenues

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|----------|
| 101.43010.33020 | Fees of Office/Charges for Service | (21,000) | (21,000) | (12,990.45) | 0.00 | (8,009.55) | 61.86 % |
| 101.47040.33020 | TimePmt10%-Court Improvement | (100) | (100) | (140.35) | 0.00 | 40.35 | 140.35 % |
| | Revenues Total | (21,100) | (21,100) | (13,130.80) | 0.00 | (7,969.20) | 62.23 % |

101 - General Fund - 33030 - Justice of Peace Precinct 3

Revenues

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|----------|
| 101.43010.33030 | Fees of Office/Charges for Service | (16,000) | (16,000) | (13,366.47) | 0.00 | (2,633.53) | 83.54 % |
| 101.47040.33030 | TimePmt10%-Court Improvement | (100) | (100) | (149.38) | 0.00 | 49.38 | 149.38 % |
| | Revenues Total | (16,100) | (16,100) | (13,515.85) | 0.00 | (2,584.15) | 83.95 % |

101 - General Fund - 33040 - Justice of Peace Precinct 4

Revenues

| | | | | | | | |
|-----------------|------------------------------------|-----------|----------|-------------|------|-------------|---------|
| 101.43010.33040 | Fees of Office/Charges for Service | (82,000) | (82,000) | (50,179.75) | 0.00 | (31,820.25) | 61.19 % |
| 101.47040.33040 | TimePmt10%-Court Improvement | (520) | (520) | (335.59) | 0.00 | (184.41) | 64.54 % |
| 101.47606.33040 | License and Weight Fines | (43,761) | 0 | 0.00 | 0.00 | 0.00 | |
| | Revenues Total | (126,281) | (82,520) | (50,515.34) | 0.00 | (32,004.66) | 61.22 % |

101 - General Fund - 36010 - Juvenile Probation Support - General Fund

Revenues

| | | | | | | | |
|-----------------|-------------------------------|---------|---------|------------|------|------------|---------|
| 101.43750.36010 | Probation Fees - General Fund | (3,800) | (3,800) | (1,707.40) | 0.00 | (2,092.60) | 44.93 % |
| | Revenues Total | (3,800) | (3,800) | (1,707.40) | 0.00 | (2,092.60) | 44.93 % |

101 - General Fund - 41010 - Sheriff

Revenues

| | | | | | | | |
|-----------------|------------------------------------|---------|---------|------------|------|----------|---------|
| 101.42620.41010 | Federal Funds | 0 | 0 | (9,658.38) | 0.00 | 9,658.38 | |
| 101.42622.41010 | Federal Funds - HIDTA | 0 | 0 | (3,958.34) | 0.00 | 3,958.34 | |
| 101.42624.41010 | Federal Funds - FBI | 0 | 0 | (6,303.20) | 0.00 | 6,303.20 | |
| 101.43010.41010 | Fees of Office/Charges for Service | (2,000) | (2,000) | (1,368.22) | 0.00 | (631.78) | 68.41 % |
| 101.43050.41010 | Copies | 0 | 0 | (186.00) | 0.00 | 186.00 | |
| 101.43740.41010 | Bond Fees-General Fund | (1,900) | (1,900) | (1,510.50) | 0.00 | (389.50) | 79.50 % |
| 101.48110.41010 | Other Revenue | 0 | 0 | (5,675.00) | 0.00 | 5,675.00 | |



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| 101.48200.41010 | Insurance Refunds/Credits | 0 | (5,519) | (5,519.02) | 0.00 | 0.02 | 100.00 % |
| | Revenues Total | (3,900) | (9,419) | (34,178.66) | 0.00 | 24,759.66 | 362.87 % |

101 - General Fund - 41030 - Sheriff Estray

| | | | | | | | |
|-----------------|------------------------------------|---------|---------|----------|------|----------|---------|
| Revenues | | | | | | | |
| 101.43010.41030 | Fees of Office/Charges for Service | (1,500) | (1,500) | (790.99) | 0.00 | (709.01) | 52.73 % |
| | Revenues Total | (1,500) | (1,500) | (790.99) | 0.00 | (709.01) | 52.73 % |

101 - General Fund - 44001 - Constables Central

| | | | | | | | |
|-----------------|----------------|-----------|-----------|--------------|------|-------------|---------|
| Revenues | | | | | | | |
| 101.43020.44001 | Serving Papers | (175,000) | (175,000) | (114,455.17) | 0.00 | (60,544.83) | 65.40 % |
| | Revenues Total | (175,000) | (175,000) | (114,455.17) | 0.00 | (60,544.83) | 65.40 % |

101 - General Fund - 44010 - Constable Precinct 1

| | | | | | | | |
|-----------------|------------------------------------|---|---|---------|------|-------|--|
| Revenues | | | | | | | |
| 101.43010.44010 | Fees of Office/Charges for Service | 0 | 0 | (25.00) | 0.00 | 25.00 | |
| | Revenues Total | 0 | 0 | (25.00) | 0.00 | 25.00 | |

101 - General Fund - 44020 - Constable Precinct 2

| | | | | | | | |
|-----------------|------------------------------------|---|---|---------|------|-------|--|
| Revenues | | | | | | | |
| 101.43010.44020 | Fees of Office/Charges for Service | 0 | 0 | (10.00) | 0.00 | 10.00 | |
| | Revenues Total | 0 | 0 | (10.00) | 0.00 | 10.00 | |

101 - General Fund - 44030 - Constable Precinct 3

| | | | | | | | |
|-----------------|------------------------------------|---|---|----------|------|--------|--|
| Revenues | | | | | | | |
| 101.43010.44030 | Fees of Office/Charges for Service | 0 | 0 | (6.09) | 0.00 | 6.09 | |
| 101.43020.44030 | Serving Papers | 0 | 0 | (500.00) | 0.00 | 500.00 | |
| | Revenues Total | 0 | 0 | (506.09) | 0.00 | 506.09 | |

101 - General Fund - 44040 - Constable Precinct 4

| | | | | | | | |
|-----------------|------------------------------------|---|---------|------------|------|---------|----------|
| Revenues | | | | | | | |
| 101.43010.44040 | Fees of Office/Charges for Service | 0 | 0 | (438.51) | 0.00 | 438.51 | |
| 101.43020.44040 | Serving Papers | 0 | 0 | (310.00) | 0.00 | 310.00 | |
| 101.48200.44040 | Insurance Refunds/Credits | 0 | (2,438) | (2,358.60) | 0.00 | (79.40) | 96.74 % |
| | Revenues Total | 0 | (2,438) | (3,107.11) | 0.00 | 669.11 | 127.45 % |



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| Account | | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|--|------------------------------------|-----------------|----------------|--------------|-------------|-------------|----------|
| 101 - General Fund - 45020 - Weigh Station Utilites and Services | | | | | | | |
| Revenues | | | | | | | |
| 101.47606.45020 | License and Weight Fines | (25,187) | 0 | 0.00 | 0.00 | 0.00 | |
| | Revenues Total | (25,187) | 0 | 0.00 | 0.00 | 0.00 | |
| 101 - General Fund - 45040 - Weigh Station Site Support Personnell | | | | | | | |
| Revenues | | | | | | | |
| 101.47606.45040 | License and Weight Fines | (16,524) | 0 | 0.00 | 0.00 | 0.00 | |
| | Revenues Total | (16,524) | 0 | 0.00 | 0.00 | 0.00 | |
| 101 - General Fund - 46010 - Emergency Operations | | | | | | | |
| Revenues | | | | | | | |
| 101.46020.46010 | Rent of Shelter | (7,000) | (7,000) | (1,350.00) | 0.00 | (5,650.00) | 19.29 % |
| | Revenues Total | (7,000) | (7,000) | (1,350.00) | 0.00 | (5,650.00) | 19.29 % |
| 101 - General Fund - 50010 - County Jail | | | | | | | |
| Revenues | | | | | | | |
| 101.42010.50010 | State Funds | 0 | 0 | (272.00) | 0.00 | 272.00 | |
| 101.42470.50010 | Inmate Housing-Other Counties | 0 | 0 | (52,466.00) | 0.00 | 52,466.00 | |
| 101.43060.50010 | Coin Phones | (72,000) | (72,000) | (67,990.80) | 0.00 | (4,009.20) | 94.43 % |
| 101.48110.50010 | Other Revenue | 0 | 0 | (195.22) | 0.00 | 195.22 | |
| | Revenues Total | (72,000) | (72,000) | (120,924.02) | 0.00 | 48,924.02 | 167.95 % |
| 101 - General Fund - 50020 - County Jail Inmate Medical Cost Center | | | | | | | |
| Revenues | | | | | | | |
| 101.43400.50020 | Charges to Hospital District | (84,000) | (84,000) | (55,640.00) | 0.00 | (28,360.00) | 66.24 % |
| | Revenues Total | (84,000) | (84,000) | (55,640.00) | 0.00 | (28,360.00) | 66.24 % |
| 101 - General Fund - 50110 - Adult Probation Support- General Fund | | | | | | | |
| Revenues | | | | | | | |
| 101.43010.50110 | Fees of Office/Charges for Service | 0 | 0 | (5,872.00) | 0.00 | 5,872.00 | |
| | Revenues Total | 0 | 0 | (5,872.00) | 0.00 | 5,872.00 | |
| 101 - General Fund - 61020 - Planning and Development | | | | | | | |



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|-----------------|------------------------------------|-----------------|----------------|--------------|-------------|-------------|---------|
| Revenues | | | | | | | |
| 101.41020.61020 | Licenses and Permits | (150,000) | (150,000) | (131,778.43) | 0.00 | (18,221.57) | 87.85 % |
| 101.41030.61020 | OSSF Fees | (54,000) | (54,000) | (36,085.00) | 0.00 | (17,915.00) | 66.82 % |
| 101.43010.61020 | Fees of Office/Charges for Service | 0 | 0 | (74.24) | 0.00 | 74.24 | |
| 101.43599.61020 | Cash Short and Over | 0 | 0 | (0.01) | 0.00 | 0.01 | |
| Revenues Total | | (204,000) | (204,000) | (167,937.68) | 0.00 | (36,062.32) | 82.32 % |

101 - General Fund - 61050 - Litter Control - General Fund

| | | | | | | | |
|-----------------|---------------------------|---|---------|------------|------|------|----------|
| Revenues | | | | | | | |
| 101.48200.61050 | Insurance Refunds/Credits | 0 | (8,514) | (8,514.90) | 0.00 | 0.90 | 100.01 % |
| Revenues Total | | 0 | (8,514) | (8,514.90) | 0.00 | 0.90 | 100.01 % |

| | | | | | | |
|--------------------|--------------|--------------|-----------------|------|----------------|---------|
| Fund Totals | (21,115,008) | (21,366,905) | (19,982,992.25) | 0.00 | (1,383,912.75) | 93.52 % |
|--------------------|--------------|--------------|-----------------|------|----------------|---------|

105 - General Projects Fund - 11105 - Revenues-General Projects Fund

| | | | | | | | |
|-----------------|----------------------------|-----------|-----------|--------------|------|----------|----------|
| Revenues | | | | | | | |
| 105.48010.11105 | Interest | (4,000) | (4,000) | (11,815.26) | 0.00 | 7,815.26 | 295.38 % |
| 105.48110.11105 | Other Revenue | 0 | 0 | (200.00) | 0.00 | 200.00 | |
| 105.48200.11105 | Insurance Refunds/Credits | 0 | (31,335) | (31,335.74) | 0.00 | 0.74 | 100.00 % |
| 105.49901.11105 | Transfer from General Fund | (250,000) | (250,000) | (250,000.00) | 0.00 | 0.00 | 100.00 % |
| Revenues Total | | (254,000) | (285,335) | (293,351.00) | 0.00 | 8,016.00 | 102.81 % |

| | | | | | | |
|--------------------|-----------|-----------|--------------|------|----------|----------|
| Fund Totals | (254,000) | (285,335) | (293,351.00) | 0.00 | 8,016.00 | 102.81 % |
|--------------------|-----------|-----------|--------------|------|----------|----------|

185 - Healthy County Initiative Fund - 11185 - Revenues-Healthy County Initiative

| | | | | | | | |
|-----------------|---------------|---------|---------|------------|------|------------|----------|
| Revenues | | | | | | | |
| 185.48010.11185 | Interest | (25) | (25) | (138.49) | 0.00 | 113.49 | 553.96 % |
| 185.48110.11185 | Other Revenue | (3,000) | (3,000) | (1,050.00) | 0.00 | (1,950.00) | 35.00 % |
| Revenues Total | | (3,025) | (3,025) | (1,188.49) | 0.00 | (1,836.51) | 39.29 % |

| | | | | | | |
|--------------------|---------|---------|------------|------|------------|---------|
| Fund Totals | (3,025) | (3,025) | (1,188.49) | 0.00 | (1,836.51) | 39.29 % |
|--------------------|---------|---------|------------|------|------------|---------|

192 - Debt Service Fund - 11192 - Revenues-Debt Service Fund

| | | | | | | | |
|-----------------|---|-------------|-------------|----------------|------|------------|----------|
| Revenues | | | | | | | |
| 192.40110.11192 | Current Ad Valorem Taxes | (1,148,916) | (1,148,916) | (1,294,894.74) | 0.00 | 145,978.74 | 112.71 % |
| 192.40120.11192 | Delinquent Ad Valorem Taxes | (25,000) | (25,000) | (25,273.90) | 0.00 | 273.90 | 101.10 % |
| 192.40130.11192 | Penalties and Interest-Ad Valorem Taxes | (16,800) | (16,800) | (14,374.68) | 0.00 | (2,425.32) | 85.56 % |

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|--------------------|----------------|-----------------|----------------|----------------|-------------|------------|----------|
| 192.48010.11192 | Interest | (2,000) | (2,000) | (4,687.92) | 0.00 | 2,687.92 | 234.40 % |
| | Revenues Total | (1,192,716) | (1,192,716) | (1,339,231.24) | 0.00 | 146,515.24 | 112.28 % |
| Fund Totals | | (1,192,716) | (1,192,716) | (1,339,231.24) | 0.00 | 146,515.24 | 112.28 % |

220 - Road and Bridge Fund - 11220 - Revenues-Road and Bridge Fund

| | | | | | | | |
|-----------------|----------------------------|-------------|-------------|----------------|------|--------------|----------|
| Revenues | | | | | | | |
| 220.40110.11220 | Current Ad Valorem Taxes | (2,680,616) | (2,680,616) | (2,682,361.92) | 0.00 | 1,745.92 | 100.07 % |
| 220.42010.11220 | State Funds | (90,000) | (90,000) | (103,764.79) | 0.00 | 13,764.79 | 115.29 % |
| 220.42630.11220 | US Forest Service | (16,000) | (16,000) | (147,308.64) | 0.00 | 131,308.64 | 920.68 % |
| 220.44510.11220 | Road and Bridge Fees | (470,000) | (470,000) | (325,370.00) | 0.00 | (144,630.00) | 69.23 % |
| 220.44610.11220 | License Fee Registration | (360,000) | (360,000) | (360,000.00) | 0.00 | 0.00 | 100.00 % |
| 220.47601.11220 | JP #1 Fines | (160,000) | (160,000) | (113,542.33) | 0.00 | (46,457.67) | 70.96 % |
| 220.47602.11220 | JP #2 Fines | (72,000) | (72,000) | (38,146.44) | 0.00 | (33,853.56) | 52.98 % |
| 220.47603.11220 | JP #3 Fines | (50,000) | (50,000) | (32,583.24) | 0.00 | (17,416.76) | 65.17 % |
| 220.47604.11220 | JP #4 Fines | (80,000) | (80,000) | (40,003.19) | 0.00 | (39,996.81) | 50.00 % |
| 220.47606.11220 | License and Weight Fines | (280,000) | (420,000) | (200,627.35) | 0.00 | (219,372.65) | 47.77 % |
| 220.47610.11220 | County Court at Law Fines | (160,000) | (160,000) | (116,102.50) | 0.00 | (43,897.50) | 72.56 % |
| 220.47622.11220 | District Courts Fines | (130,000) | (130,000) | (89,484.46) | 0.00 | (40,515.54) | 68.83 % |
| 220.48010.11220 | Interest | (3,000) | (3,000) | (8,037.02) | 0.00 | 5,037.02 | 267.90 % |
| 220.49901.11220 | Transfer from General Fund | (660,000) | (750,000) | (750,000.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (5,211,616) | (5,441,616) | (5,007,331.88) | 0.00 | (434,284.12) | 92.02 % |

220 - Road and Bridge Fund - 82230 - Road and Bridge Precinct 3

| | | | | | | | |
|-----------------|-----------------------|---|----------|-------------|------|--------|----------|
| Revenues | | | | | | | |
| 220.42710.82230 | Disaster Relief Funds | 0 | (11,760) | (11,760.47) | 0.00 | 0.47 | 100.00 % |
| 220.48110.82230 | Other Revenue | 0 | (838) | (1,102.16) | 0.00 | 264.16 | 131.52 % |
| | Revenues Total | 0 | (12,598) | (12,862.63) | 0.00 | 264.63 | 102.10 % |

220 - Road and Bridge Fund - 82240 - Road and Bridge Precinct 4



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|-----------------|----------------------------|-----------------|----------------|------------|-------------|-----------|----------|
| Revenues | | | | | | | |
| 220.42710.82240 | Disaster Relief Funds | 0 | (2,227) | (2,227.86) | 0.00 | 0.86 | 100.04 % |
| 220.48110.82240 | Other Revenue | 0 | (892) | (892.95) | 0.00 | 0.95 | 100.11 % |
| 220.48300.82240 | Proceeds from Auction/Sale | 0 | 0 | (1,525.00) | 0.00 | 1,525.00 | |
| | Revenues Total | 0 | (3,119) | (4,645.81) | 0.00 | 1,526.81 | 148.95 % |

| | | | | | | |
|--------------------|-------------|-------------|----------------|------|--------------|---------|
| Fund Totals | (5,211,616) | (5,457,333) | (5,024,840.32) | 0.00 | (432,492.68) | 92.08 % |
|--------------------|-------------|-------------|----------------|------|--------------|---------|

301 - Walker County EMS Fund - 11301 - Revenues-Walker County EMS Fund

| | | | | | | | |
|-----------------|------------------------------------|-------------|-------------|----------------|------|--------------|----------|
| Revenues | | | | | | | |
| 301.43010.11301 | Fees of Office/Charges for Service | (5,000) | (5,000) | (5,481.50) | 0.00 | 481.50 | 109.63 % |
| 301.43800.11301 | Ambulance Emergency Fees | (1,875,000) | (1,875,000) | (1,315,224.87) | 0.00 | (559,775.13) | 70.15 % |
| 301.43801.11301 | Ambulance Transfer Fees | (320,000) | (320,000) | (236,151.13) | 0.00 | (83,848.87) | 73.80 % |
| 301.43997.11301 | WriteOffs Collected | 0 | 0 | (4,348.52) | 0.00 | 4,348.52 | |
| 301.48010.11301 | Interest | (2,000) | (2,000) | (3,864.73) | 0.00 | 1,864.73 | 193.24 % |
| 301.49901.11301 | Transfer from General Fund | (907,000) | (907,000) | (907,000.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (3,109,000) | (3,109,000) | (2,472,070.75) | 0.00 | (636,929.25) | 79.51 % |

301 - Walker County EMS Fund - 46100 - Walker County EMS - Emergency Services

| | | | | | | |
|-----------------|---------------------------|---|---|-------------|------|-------------|
| Revenues | | | | | | |
| 301.43996.46100 | Refund | 0 | 0 | 14,172.59 | 0.00 | (14,172.59) |
| 301.48200.46100 | Insurance Refunds/Credits | 0 | 0 | (13,188.80) | 0.00 | 13,188.80 |
| | Revenues Total | 0 | 0 | 983.79 | 0.00 | (983.79) |

301 - Walker County EMS Fund - 46110 - Walker County EMS - Transfer Services

| | | | | | | |
|-----------------|----------------|---|---|----------|------|------------|
| Revenues | | | | | | |
| 301.43996.46110 | Refund | 0 | 0 | 3,426.72 | 0.00 | (3,426.72) |
| | Revenues Total | 0 | 0 | 3,426.72 | 0.00 | (3,426.72) |

| | | | | | | |
|--------------------|-------------|-------------|----------------|------|--------------|---------|
| Fund Totals | (3,109,000) | (3,109,000) | (2,467,660.24) | 0.00 | (641,339.76) | 79.37 % |
|--------------------|-------------|-------------|----------------|------|--------------|---------|

460 - Affordable Housing Initiatives - 62040 - Affordable Housing Initiatives



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|-----------------|--------------------|-----------------|----------------|----------|-------------|-----------|--------|
| Revenues | | | | | | | |
| 460.48010.62040 | Interest | 0 | 0 | (452.43) | 0.00 | 452.43 | |
| | Revenues Total | 0 | 0 | (452.43) | 0.00 | 452.43 | |
| | Fund Totals | 0 | 0 | (452.43) | 0.00 | 452.43 | #Error |

473 - AutoTheft Task Force - 42080 - AutoTheft Task Force

| | | | | | | | |
|-----------------|--------------------|---|---|-------------|------|-----------|--------|
| Revenues | | | | | | | |
| 473.42010.42080 | State Funds | 0 | 0 | (43,349.74) | 0.00 | 43,349.74 | |
| | Revenues Total | 0 | 0 | (43,349.74) | 0.00 | 43,349.74 | |
| | Fund Totals | 0 | 0 | (43,349.74) | 0.00 | 43,349.74 | #Error |

474 - District Attorney Victim Assistance Coord - 32091 - District Attorney Victim Assistance Coord

| | | | | | | | |
|-----------------|----------------------------|----------|----------|-------------|------|-------------|----------|
| Revenues | | | | | | | |
| 474.42620.32091 | Federal Funds | (45,248) | (45,248) | (21,140.31) | 0.00 | (24,107.69) | 46.72 % |
| 474.49901.32091 | Transfer from General Fund | (18,270) | (18,270) | (18,270.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (63,518) | (63,518) | (39,410.31) | 0.00 | (24,107.69) | 62.05 % |
| | Fund Totals | (63,518) | (63,518) | (39,410.31) | 0.00 | (24,107.69) | 62.05 % |

475 - District Attorney Prosecutor Grant - 32092 - District Attorney Prosecutor Grant

| | | | | | | | |
|-----------------|----------------------------|----------|----------|-------------|------|------|----------|
| Revenues | | | | | | | |
| 475.42620.32092 | Federal Funds | (23,919) | (23,919) | (23,919.85) | 0.00 | 0.85 | 100.00 % |
| 475.49901.32092 | Transfer from General Fund | (11,536) | (11,536) | (11,536.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (35,455) | (35,455) | (35,455.85) | 0.00 | 0.85 | 100.00 % |
| | Fund Totals | (35,455) | (35,455) | (35,455.85) | 0.00 | 0.85 | 100.00 % |

485 - Grants - Homeland Security Fund - 48818 - Homeland Security Grant 2017

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|--|------------------------------------|-----------------|----------------|-------------|-------------|-------------|----------|
| Revenues | | | | | | | |
| 485.42360.48818 | Grants-Homeland Security | (49,900) | (49,900) | (30,768.18) | 0.00 | (19,131.82) | 61.66 % |
| | Revenues Total | (49,900) | (49,900) | (30,768.18) | 0.00 | (19,131.82) | 61.66 % |
| Fund Totals | | | | | | | |
| | | (49,900) | (49,900) | (30,768.18) | 0.00 | (19,131.82) | 61.66 % |
| 511 - County Records Management and Preservation Fund - 11511 - Revenues-County Records Management and Preservation Fund | | | | | | | |
| Revenues | | | | | | | |
| 511.43010.11511 | Fees of Office/Charges for Service | (19,000) | (19,000) | (12,766.87) | 0.00 | (6,233.13) | 67.19 % |
| 511.48010.11511 | Interest | (15) | (15) | (1.24) | 0.00 | (13.76) | 8.27 % |
| | Revenues Total | (19,015) | (19,015) | (12,768.11) | 0.00 | (6,246.89) | 67.15 % |
| Fund Totals | | | | | | | |
| | | (19,015) | (19,015) | (12,768.11) | 0.00 | (6,246.89) | 67.15 % |
| 512 - County Records Preservation II Fund - 11512 - Revenues-County Records Preservation II Fund | | | | | | | |
| Revenues | | | | | | | |
| 512.43010.11512 | Fees of Office/Charges for Service | (10,000) | (10,000) | (7,797.30) | 0.00 | (2,202.70) | 77.97 % |
| 512.48010.11512 | Interest | 0 | 0 | (278.44) | 0.00 | 278.44 | |
| | Revenues Total | (10,000) | (10,000) | (8,075.74) | 0.00 | (1,924.26) | 80.76 % |
| Fund Totals | | | | | | | |
| | | (10,000) | (10,000) | (8,075.74) | 0.00 | (1,924.26) | 80.76 % |
| 515 - County Clerk Records Management and Preservation Fund - 11515 - Revenues-County Clerk Records Managment and Preservation Fund | | | | | | | |
| Revenues | | | | | | | |
| 515.43010.11515 | Fees of Office/Charges for Service | (94,000) | (94,000) | (65,707.15) | 0.00 | (28,292.85) | 69.90 % |
| 515.48010.11515 | Interest | (1,500) | (1,500) | (3,217.58) | 0.00 | 1,717.58 | 214.51 % |
| | Revenues Total | (95,500) | (95,500) | (68,924.73) | 0.00 | (26,575.27) | 72.17 % |
| Fund Totals | | | | | | | |
| | | (95,500) | (95,500) | (68,924.73) | 0.00 | (26,575.27) | 72.17 % |
| 516 - County Clerk Records Archive Fund - 11516 - Revenues-County Clerk Records Archive Fund | | | | | | | |
| Revenues | | | | | | | |
| 516.43010.11516 | Fees of Office/Charges for Service | (97,000) | (97,000) | (68,119.44) | 0.00 | (28,880.56) | 70.23 % |



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| 516.48010.11516 | Interest | (1,000) | (1,000) | (4,720.95) | 0.00 | 3,720.95 | 472.10 % |
| | Revenues Total | (98,000) | (98,000) | (72,840.39) | 0.00 | (25,159.61) | 74.33 % |
| Fund Totals | | (98,000) | (98,000) | (72,840.39) | 0.00 | (25,159.61) | 74.33 % |

518 - District Clerk Records Management and Preservation Fund - 11518 - Revenues-District Clerk Records Management and Preservation Fund

| | | | | | | | |
|--------------------|------------------------------------|---------|---------|------------|------|------------|---------|
| Revenues | | | | | | | |
| 518.43010.11518 | Fees of Office/Charges for Service | (3,340) | (3,340) | (2,336.81) | 0.00 | (1,003.19) | 69.96 % |
| | Revenues Total | (3,340) | (3,340) | (2,336.81) | 0.00 | (1,003.19) | 69.96 % |
| Fund Totals | | (3,340) | (3,340) | (2,336.81) | 0.00 | (1,003.19) | 69.96 % |

519 - District Clerk Rider Fund - 11519 - Revenues-District Clerk Rider Fund

| | | | | | | | |
|--------------------|----------------|----------|----------|------------|------|------------|---------|
| Revenues | | | | | | | |
| 519.42010.11519 | State Funds | (12,000) | (12,000) | (9,000.00) | 0.00 | (3,000.00) | 75.00 % |
| 519.48010.11519 | Interest | 0 | 0 | (163.73) | 0.00 | 163.73 | |
| | Revenues Total | (12,000) | (12,000) | (9,163.73) | 0.00 | (2,836.27) | 76.36 % |
| Fund Totals | | (12,000) | (12,000) | (9,163.73) | 0.00 | (2,836.27) | 76.36 % |

520 - District Clerk Archive Fund - 11520 - District Clerk Archive

| | | | | | | | |
|--------------------|------------------------------------|---------|---------|------------|------|----------|---------|
| Revenues | | | | | | | |
| 520.43010.11520 | Fees of Office/Charges for Service | (1,500) | (1,500) | (1,198.53) | 0.00 | (301.47) | 79.90 % |
| | Revenues Total | (1,500) | (1,500) | (1,198.53) | 0.00 | (301.47) | 79.90 % |
| Fund Totals | | (1,500) | (1,500) | (1,198.53) | 0.00 | (301.47) | 79.90 % |

523 - County Jury Fee Fund - 11523 - Revenues-County Jury Fee Fund

| | | | | | | | |
|--------------------|----------------|---------|---------|------------|------|------------|---------|
| Revenues | | | | | | | |
| 523.43720.11523 | Jury Fee | (5,000) | (5,000) | (3,580.56) | 0.00 | (1,419.44) | 71.61 % |
| | Revenues Total | (5,000) | (5,000) | (3,580.56) | 0.00 | (1,419.44) | 71.61 % |
| Fund Totals | | (5,000) | (5,000) | (3,580.56) | 0.00 | (1,419.44) | 71.61 % |

525 - Court Reporter Service Fund - 11525 - Revenues-Court Reporter Service Fund



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| Account | | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|-----------------|--------------------|-----------------|----------------|------------|-------------|------------|---------|
| Revenues | | | | | | | |
| 525.43730.11525 | Court Reporter Fee | (14,000) | (14,000) | (9,946.18) | 0.00 | (4,053.82) | 71.04 % |
| | Revenues Total | (14,000) | (14,000) | (9,946.18) | 0.00 | (4,053.82) | 71.04 % |
| | Fund Totals | (14,000) | (14,000) | (9,946.18) | 0.00 | (4,053.82) | 71.04 % |

526 - County Law Library Fund - 11526 - Revenues-County Law Library Fund

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|-------------|----------|
| Revenues | | | | | | | |
| 526.43010.11526 | Fees of Office/Charges for Service | (33,400) | (33,400) | (23,110.52) | 0.00 | (10,289.48) | 69.19 % |
| 526.48010.11526 | Interest | (50) | (50) | (163.28) | 0.00 | 113.28 | 326.56 % |
| | Revenues Total | (33,450) | (33,450) | (23,273.80) | 0.00 | (10,176.20) | 69.58 % |
| | Fund Totals | (33,450) | (33,450) | (23,273.80) | 0.00 | (10,176.20) | 69.58 % |

536 - Courthouse Security Fund - 11536 - Revenues-Courthouse Security Fund

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|-------------|----------|
| Revenues | | | | | | | |
| 536.43010.11536 | Fees of Office/Charges for Service | (33,000) | (33,000) | (22,870.74) | 0.00 | (10,129.26) | 69.31 % |
| 536.48010.11536 | Interest | 0 | 0 | (82.22) | 0.00 | 82.22 | |
| 536.49901.11536 | Transfer from General Fund | (18,856) | (18,856) | (18,856.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (51,856) | (51,856) | (41,808.96) | 0.00 | (10,047.04) | 80.63 % |
| | Fund Totals | (51,856) | (51,856) | (41,808.96) | 0.00 | (10,047.04) | 80.63 % |

537 - Justice Courts Building Security Fund - 11537 - Revenues-Justice Courts Building Security Fund

| | | | | | | | |
|-----------------|------------------------------------|---------|---------|------------|------|------------|-----------|
| Revenues | | | | | | | |
| 537.43010.11537 | Fees of Office/Charges for Service | (5,500) | (5,500) | (3,828.91) | 0.00 | (1,671.09) | 69.62 % |
| 537.48010.11537 | Interest | (8) | (8) | (224.85) | 0.00 | 216.85 | 2810.63 % |
| | Revenues Total | (5,508) | (5,508) | (4,053.76) | 0.00 | (1,454.24) | 73.60 % |
| | Fund Totals | (5,508) | (5,508) | (4,053.76) | 0.00 | (1,454.24) | 73.60 % |

550 - Justice Courts Technology Fund - 11550 - Revenues-Justice Courts Technology Fund

| | | | | | | | |
|-----------------|------------------------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 550.43010.11550 | Fees of Office/Charges for Service | (25,200) | (25,200) | (15,484.95) | 0.00 | (9,715.05) | 61.45 % |

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|--------------------|----------------|-----------------|----------------|-------------|-------------|------------|-----------|
| 550.48010.11550 | Interest | (5) | (5) | (362.91) | 0.00 | 357.91 | 7258.20 % |
| | Revenues Total | (25,205) | (25,205) | (15,847.86) | 0.00 | (9,357.14) | 62.88 % |
| Fund Totals | | (25,205) | (25,205) | (15,847.86) | 0.00 | (9,357.14) | 62.88 % |

551 - County and District Courts Technology Fund - 11551 - Revenues-County and District Courts Technology Fund

| | | | | | | | |
|--------------------|------------------------------------|---------|---------|------------|------|----------|---------|
| Revenues | | | | | | | |
| 551.43010.11551 | Fees of Office/Charges for Service | (1,700) | (1,700) | (1,235.40) | 0.00 | (464.60) | 72.67 % |
| 551.48010.11551 | Interest | 0 | 0 | (8.78) | 0.00 | 8.78 | |
| | Revenues Total | (1,700) | (1,700) | (1,244.18) | 0.00 | (455.82) | 73.19 % |
| Fund Totals | | (1,700) | (1,700) | (1,244.18) | 0.00 | (455.82) | 73.19 % |

560 - District Attorney Prosecutors Supplement Fund - 11560 - Revenues-District Attorney Prosecutors Fund

| | | | | | | | |
|--------------------|----------------|----------|----------|-------------|------|-------------|---------|
| Revenues | | | | | | | |
| 560.42010.11560 | State Funds | (22,500) | (22,500) | (12,465.32) | 0.00 | (10,034.68) | 55.40 % |
| | Revenues Total | (22,500) | (22,500) | (12,465.32) | 0.00 | (10,034.68) | 55.40 % |
| Fund Totals | | (22,500) | (22,500) | (12,465.32) | 0.00 | (10,034.68) | 55.40 % |

561 - Pretrial Intervention Program Fund - 11561 - Revenues-Pretrial Intervention Program Fund

| | | | | | | | |
|--------------------|------------------------------------|----------|----------|-------------|------|------------|----------|
| Revenues | | | | | | | |
| 561.43010.11561 | Fees of Office/Charges for Service | (20,000) | (20,000) | (17,754.90) | 0.00 | (2,245.10) | 88.77 % |
| 561.49901.11561 | Transfer from General Fund | (24,662) | (24,662) | (24,662.00) | 0.00 | 0.00 | 100.00 % |
| | Revenues Total | (44,662) | (44,662) | (42,416.90) | 0.00 | (2,245.10) | 94.97 % |
| Fund Totals | | (44,662) | (44,662) | (42,416.90) | 0.00 | (2,245.10) | 94.97 % |

562 - District Attorney Forfeiture Fund - 11562 - Revenues-District Attorney Forfeiture Fund

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|-----------------|--|-----------------|----------------|-------------|-------------|-----------|--------|
| Revenues | | | | | | | |
| 562.47850.11562 | Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney | 0 | 0 | (82,110.33) | 0.00 | 82,110.33 | |
| 562.48010.11562 | Interest | 0 | 0 | (1,098.97) | 0.00 | 1,098.97 | |
| | Revenues Total | 0 | 0 | (83,209.30) | 0.00 | 83,209.30 | |
| | Fund Totals | 0 | 0 | (83,209.30) | 0.00 | 83,209.30 | #Error |

563 - District Attorney Hot Check Fee Fund - 11563 - Revenues-District Attorney Hot Check Fee Fund

| | | | | | | | |
|-----------------|--------------------|---------|---------|------------|------|------------|---------|
| Revenues | | | | | | | |
| 563.43140.11563 | Hot Check Fees | (7,000) | (7,000) | (3,404.07) | 0.00 | (3,595.93) | 48.63 % |
| | Revenues Total | (7,000) | (7,000) | (3,404.07) | 0.00 | (3,595.93) | 48.63 % |
| | Fund Totals | (7,000) | (7,000) | (3,404.07) | 0.00 | (3,595.93) | 48.63 % |

574 - Sheriff Forfeiture Fund - 11574 - Revenues-Sheriff Forfeiture Fund

| | | | | | | | |
|-----------------|--|---|---|-------------|------|-----------|--------|
| Revenues | | | | | | | |
| 574.47850.11574 | Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney | 0 | 0 | (55,824.72) | 0.00 | 55,824.72 | |
| 574.48010.11574 | Interest | 0 | 0 | (1,692.94) | 0.00 | 1,692.94 | |
| 574.48110.11574 | Other Revenue | 0 | 0 | (1,000.00) | 0.00 | 1,000.00 | |
| | Revenues Total | 0 | 0 | (58,517.66) | 0.00 | 58,517.66 | |
| | Fund Totals | 0 | 0 | (58,517.66) | 0.00 | 58,517.66 | #Error |

576 - Sheriff Inmate Medical Fund - 11576 - Revenues-Sheriff Inmate Medical Fund

| | | | | | | | |
|-----------------|------------------------------------|---------|---------|----------|------|------------|----------|
| Revenues | | | | | | | |
| 576.43010.11576 | Fees of Office/Charges for Service | (2,000) | (2,000) | 0.00 | 0.00 | (2,000.00) | 0.00 % |
| 576.48010.11576 | Interest | (50) | (50) | (191.43) | 0.00 | 141.43 | 382.86 % |
| | Revenues Total | (2,050) | (2,050) | (191.43) | 0.00 | (1,858.57) | 9.34 % |
| | Fund Totals | (2,050) | (2,050) | (191.43) | 0.00 | (1,858.57) | 9.34 % |

577 - DOJ Equitable Sharing Fund - 11577 - Revenues-Equitable Sharing Fund



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|--|--|-----------------|----------------|--------------|-------------|--------------|---------|
| Revenues | | | | | | | |
| 577.47850.11577 | Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney | 0 | 0 | (794.81) | 0.00 | 794.81 | |
| 577.48010.11577 | Interest | 0 | 0 | (3,016.98) | 0.00 | 3,016.98 | |
| Revenues Total | | 0 | 0 | (3,811.79) | 0.00 | 3,811.79 | |
| | | | | | | | |
| Fund Totals | | 0 | 0 | (3,811.79) | 0.00 | 3,811.79 | #Error |
| | | | | | | | |
| 583 - Elections Equipment Fund - 11583 - Revenues-Elections Equipment Fund | | | | | | | |
| Revenues | | | | | | | |
| 583.42410.11583 | Intergovernmental Funds | (13,970) | (13,970) | (7,818.56) | 0.00 | (6,151.44) | 55.97 % |
| 583.48010.11583 | Interest | 0 | 0 | (11.17) | 0.00 | 11.17 | |
| Revenues Total | | (13,970) | (13,970) | (7,829.73) | 0.00 | (6,140.27) | 56.05 % |
| | | | | | | | |
| Fund Totals | | (13,970) | (13,970) | (7,829.73) | 0.00 | (6,140.27) | 56.05 % |
| | | | | | | | |
| 584 - Tax Assessor Elections Service Contract Fund - 11584 - Revenues-Tax Assessor Election Service Contract Fund | | | | | | | |
| Revenues | | | | | | | |
| 584.43010.11584 | Fees of Office/Charges for Service | (6,000) | (6,000) | (3,981.88) | 0.00 | (2,018.12) | 66.36 % |
| 584.48010.11584 | Interest | 0 | 0 | (205.25) | 0.00 | 205.25 | |
| Revenues Total | | (6,000) | (6,000) | (4,187.13) | 0.00 | (1,812.87) | 69.79 % |
| | | | | | | | |
| Fund Totals | | (6,000) | (6,000) | (4,187.13) | 0.00 | (1,812.87) | 69.79 % |
| | | | | | | | |
| 589 - Tax Assessor Special Inventory Fee Fund - 11589 - Revenues-Tax Assessor Special Inventory Fee Fund | | | | | | | |
| Revenues | | | | | | | |
| 589.48010.11589 | Interest | 0 | 0 | (0.14) | 0.00 | 0.14 | |
| Revenues Total | | 0 | 0 | (0.14) | 0.00 | 0.14 | |
| | | | | | | | |
| Fund Totals | | 0 | 0 | (0.14) | 0.00 | 0.14 | #Error |
| | | | | | | | |
| 601 - Special Prosecution/Civil/Juvenile Fund - 35020 - SPU Criminal | | | | | | | |
| Revenues | | | | | | | |
| 601.42010.35020 | State Funds | (1,519,923) | (1,519,923) | (825,569.35) | 0.00 | (694,353.65) | 54.32 % |

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|-----------------|---------------------|-----------------|----------------|--------------|-------------|--------------|---------|
| 601.42020.35020 | State Longevity Pay | 0 | 0 | (16,864.00) | 0.00 | 16,864.00 | |
| | Revenues Total | (1,519,923) | (1,519,923) | (842,433.35) | 0.00 | (677,489.65) | 55.43 % |

601 - Special Prosecution/Civil/Juvenile Fund - 35030 - SPU - State General Allocation

| | | | | | | | |
|-----------------|---------------------------|-----------|-----------|--------------|------|--------------|----------|
| Revenues | | | | | | | |
| 601.42010.35030 | State Funds | (370,627) | (370,627) | (174,564.30) | 0.00 | (196,062.70) | 47.10 % |
| 601.48200.35030 | Insurance Refunds/Credits | 0 | (8,406) | (8,406.20) | 0.00 | 0.20 | 100.00 % |
| | Revenues Total | (370,627) | (379,033) | (182,970.50) | 0.00 | (196,062.50) | 48.27 % |

601 - Special Prosecution/Civil/Juvenile Fund - 35040 - SPU Civil Division

| | | | | | | | |
|-----------------|----------------------------|-------------|-------------|----------------|------|----------------|---------|
| Revenues | | | | | | | |
| 601.42010.35040 | State Funds | (2,583,920) | (2,583,920) | (1,287,378.66) | 0.00 | (1,296,541.34) | 49.82 % |
| 601.42020.35040 | State Longevity Pay | 0 | 0 | (5,320.00) | 0.00 | 5,320.00 | |
| 601.48300.35040 | Proceeds from Auction/Sale | 0 | 0 | (450.00) | 0.00 | 450.00 | |
| | Revenues Total | (2,583,920) | (2,583,920) | (1,293,148.66) | 0.00 | (1,290,771.34) | 50.05 % |

601 - Special Prosecution/Civil/Juvenile Fund - 35050 - SPU Juvenile Division

| | | | | | | | |
|-----------------|---------------------|-------------|-------------|----------------|------|----------------|---------|
| Revenues | | | | | | | |
| 601.42010.35050 | State Funds | (828,099) | (828,099) | (426,992.10) | 0.00 | (401,106.90) | 51.56 % |
| 601.42020.35050 | State Longevity Pay | 0 | 0 | (2,465.00) | 0.00 | 2,465.00 | |
| | Revenues Total | (828,099) | (828,099) | (429,457.10) | 0.00 | (398,641.90) | 51.86 % |
| | Fund Totals | (5,302,569) | (5,310,975) | (2,748,009.61) | 0.00 | (2,562,965.39) | 51.74 % |

615 - Adult Probation-Basic Services Fund - 50130 - Adult Basic Supervision

| | | | | | | | |
|-----------------|--------------------------------|-----------|-----------|--------------|------|--------------|---------|
| Revenues | | | | | | | |
| 615.42010.50130 | State Funds | (351,958) | (351,958) | (175,980.00) | 0.00 | (175,978.00) | 50.00 % |
| 615.42390.50130 | SAFPF Grant Funds | (18,000) | (18,000) | (7,693.00) | 0.00 | (10,307.00) | 42.74 % |
| 615.42399.50130 | Grant Return Adjustment | 0 | 0 | 16,473.66 | 0.00 | (16,473.66) | |
| 615.44710.50130 | CSCD Probation Fees | (825,000) | (825,000) | (538,300.46) | 0.00 | (286,699.54) | 65.25 % |
| 615.44720.50130 | CSCD Alcohol Evaluation Fees | (8,000) | (8,000) | (7,181.18) | 0.00 | (818.82) | 89.76 % |
| 615.44730.50130 | CSCD U/A Evaluation Fee | (11,000) | (11,000) | (10,113.70) | 0.00 | (886.30) | 91.94 % |
| 615.44740.50130 | CSCD DWI Evaluation Fee | (5,500) | (5,500) | (4,490.00) | 0.00 | (1,010.00) | 81.64 % |
| 615.44750.50130 | CSCD Drug Offender Program Fee | (6,500) | (6,500) | (3,472.00) | 0.00 | (3,028.00) | 53.42 % |
| 615.44770.50130 | CSCD Insurance Fees | (550) | (550) | (408.00) | 0.00 | (142.00) | 74.18 % |
| 615.44830.50130 | CSCD Transaction Fees | (18,000) | (18,000) | (13,061.19) | 0.00 | (4,938.81) | 72.56 % |
| 615.44840.50130 | CSCD Anger Mgmt Fees | 0 | 0 | (807.00) | 0.00 | 807.00 | |
| 615.44850.50130 | CSCD Psych Evaluation | 0 | 0 | (98.00) | 0.00 | 98.00 | |

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|-----------------|----------------|-----------------|----------------|--------------|-------------|--------------|----------|
| 615.48010.50130 | Interest | (1,000) | (1,000) | (2,936.38) | 0.00 | 1,936.38 | 293.64 % |
| 615.48110.50130 | Other Revenue | 0 | 0 | (145.08) | 0.00 | 145.08 | |
| | Revenues Total | (1,245,508) | (1,245,508) | (748,212.33) | 0.00 | (497,295.67) | 60.07 % |

| | | | | | | | |
|--------------------|--|-------------|-------------|--------------|------|--------------|---------|
| Fund Totals | | (1,245,508) | (1,245,508) | (748,212.33) | 0.00 | (497,295.67) | 60.07 % |
|--------------------|--|-------------|-------------|--------------|------|--------------|---------|

616 - Adult Probation-Court Services Fund - 50150 - Adult Court Services

Revenues

| | | | | | | | |
|-----------------|----------------|-----------|-----------|--------------|------|-------------|---------|
| 616.42010.50150 | State Funds | (196,480) | (196,480) | (132,448.78) | 0.00 | (64,031.22) | 67.41 % |
| | Revenues Total | (196,480) | (196,480) | (132,448.78) | 0.00 | (64,031.22) | 67.41 % |

| | | | | | | | |
|--------------------|--|-----------|-----------|--------------|------|-------------|---------|
| Fund Totals | | (196,480) | (196,480) | (132,448.78) | 0.00 | (64,031.22) | 67.41 % |
|--------------------|--|-----------|-----------|--------------|------|-------------|---------|

617 - Adult Probation-Substance Abuse Services Fund - 50170 - Adult Substance Abuse Services

Revenues

| | | | | | | | |
|-----------------|----------------------------|-----------|-----------|-------------|------|-------------|---------|
| 617.42010.50170 | State Funds | (112,386) | (112,386) | (75,640.44) | 0.00 | (36,745.56) | 67.30 % |
| 617.49930.50170 | Transfers from Other Funds | (5,730) | (5,730) | (3,848.60) | 0.00 | (1,881.40) | 67.17 % |
| | Revenues Total | (118,116) | (118,116) | (79,489.04) | 0.00 | (38,626.96) | 67.30 % |

| | | | | | | | |
|--------------------|--|-----------|-----------|-------------|------|-------------|---------|
| Fund Totals | | (118,116) | (118,116) | (79,489.04) | 0.00 | (38,626.96) | 67.30 % |
|--------------------|--|-----------|-----------|-------------|------|-------------|---------|

640 - Juvenile Grant Fund Title IV-E - 36030 - Juvenile Title IV-E

Revenues

| | | | | | | | |
|-----------------|----------------|---|---|----------|------|--------|--|
| 640.48010.36030 | Interest | 0 | 0 | (444.16) | 0.00 | 444.16 | |
| | Revenues Total | 0 | 0 | (444.16) | 0.00 | 444.16 | |

| | | | | | | | |
|--------------------|--|---|---|----------|------|--------------|--|
| Fund Totals | | 0 | 0 | (444.16) | 0.00 | 444.16#Error | |
|--------------------|--|---|---|----------|------|--------------|--|

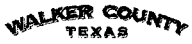
641 - Juvenile Grant-State Aid Fund - 36040 - Juvenile State/Grant Aid

Revenues

| | | | | | | | |
|-----------------|----------------|-----------|-----------|--------------|------|-------------|---------|
| 641.42010.36040 | State Funds | (206,066) | (206,066) | (155,517.23) | 0.00 | (50,548.77) | 75.47 % |
| | Revenues Total | (206,066) | (206,066) | (155,517.23) | 0.00 | (50,548.77) | 75.47 % |

| | | | | | | | |
|--------------------|--|-----------|-----------|--------------|------|-------------|---------|
| Fund Totals | | (206,066) | (206,066) | (155,517.23) | 0.00 | (50,548.77) | 75.47 % |
|--------------------|--|-----------|-----------|--------------|------|-------------|---------|

643 - Juvenile Grant-Commitment Reduction Fund - 36050 - Juvenile Commitment Reduction



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|-----------------|--------------------|-----------------|----------------|-------------|-------------|------------|---------|
| Revenues | | | | | | | |
| 643.42010.36050 | State Funds | (31,922) | (31,922) | (26,602.00) | 0.00 | (5,320.00) | 83.33 % |
| | Revenues Total | (31,922) | (31,922) | (26,602.00) | 0.00 | (5,320.00) | 83.33 % |
| | Fund Totals | (31,922) | (31,922) | (26,602.00) | 0.00 | (5,320.00) | 83.33 % |

644 - Juvenile Grant-Medical Services Fund - 36060 - Juvenile Grant Medical Services

| | | | | | | | |
|-----------------|--------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 644.42010.36060 | State Funds | (34,158) | (34,158) | (25,843.11) | 0.00 | (8,314.89) | 75.66 % |
| | Revenues Total | (34,158) | (34,158) | (25,843.11) | 0.00 | (8,314.89) | 75.66 % |
| | Fund Totals | (34,158) | (34,158) | (25,843.11) | 0.00 | (8,314.89) | 75.66 % |

645 - Juvenile HGAC Services Grant - 11645 - Revenues-Juvenile HGAC Services Grant

| | | | | | | | |
|-----------------|--------------------|---------|---------|------------|------|--------|----------|
| Revenues | | | | | | | |
| 645.42350.11645 | HGAC Grants | (8,200) | (8,200) | (9,007.36) | 0.00 | 807.36 | 109.85 % |
| | Revenues Total | (8,200) | (8,200) | (9,007.36) | 0.00 | 807.36 | 109.85 % |
| | Fund Totals | (8,200) | (8,200) | (9,007.36) | 0.00 | 807.36 | 109.85 % |

646 - Juvenile Grant-PrePost Adjudication - 36080 - Juvenile Grant PrePost Adjudication

| | | | | | | | |
|-----------------|--------------------|----------|----------|-------------|------|------------|---------|
| Revenues | | | | | | | |
| 646.42010.36080 | State Funds | (15,840) | (15,840) | (13,200.00) | 0.00 | (2,640.00) | 83.33 % |
| | Revenues Total | (15,840) | (15,840) | (13,200.00) | 0.00 | (2,640.00) | 83.33 % |
| | Fund Totals | (15,840) | (15,840) | (13,200.00) | 0.00 | (2,640.00) | 83.33 % |

647 - Juvenile Grant-Community Programs - 36090 - Juvenile Grant Community Programs

| | | | | | | | |
|-----------------|--------------------|-----------|-----------|-------------|------|-------------|---------|
| Revenues | | | | | | | |
| 647.42010.36090 | State Funds | (102,546) | (102,546) | (75,675.61) | 0.00 | (26,870.39) | 73.80 % |
| | Revenues Total | (102,546) | (102,546) | (75,675.61) | 0.00 | (26,870.39) | 73.80 % |
| | Fund Totals | (102,546) | (102,546) | (75,675.61) | 0.00 | (26,870.39) | 73.80 % |

701 - Retiree Health Insurance Fund - 11701 - Retiree Health Insurance Fund



Walker County Budget vs Actual Report
As of the Month Ended May 31, 2018 Transactions Posted as of June 21, 2018
Year to Date for the Fiscal Year Ending September 30, 2018

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| Account | | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|--|---------------------------------------|-----------------|----------------|-----------------|-------------|----------------|---------|
| Revenues | | | | | | | |
| 701.43770.11701 | Charges for Retiree Insurance-GenFund | 0 | 0 | (188,000.00) | 0.00 | 188,000.00 | |
| 701.48110.11701 | Other Revenue | 0 | 0 | (987,373.82) | 0.00 | 987,373.82 | |
| Revenues Total | | 0 | 0 | (1,175,373.82) | 0.00 | 1,175,373.82 | |
| | | | | | | | |
| Fund Totals | | 0 | 0 | (1,175,373.82) | 0.00 | 1,175,373.82 | #Error |
| | | | | | | | |
| 801 - Sheriff Commissary Fund - 11801 - Revenues-Sheriff Commissary | | | | | | | |
| Revenues | | | | | | | |
| 801.48010.11801 | Interest | 0 | 0 | (319.12) | 0.00 | 319.12 | |
| 801.48130.11801 | Vending Machines | 0 | 0 | 651.86 | 0.00 | (651.86) | |
| 801.48140.11801 | Sales-Commissary | 0 | 0 | (25,867.26) | 0.00 | 25,867.26 | |
| Revenues Total | | 0 | 0 | (25,534.52) | 0.00 | 25,534.52 | |
| | | | | | | | |
| Fund Totals | | 0 | 0 | (25,534.52) | 0.00 | 25,534.52 | #Error |
| | | | | | | | |
| 802 - Walker County Public Safety Communications Center - 11802 - Revenues-Central Dispatch | | | | | | | |
| Revenues | | | | | | | |
| 802.42420.11802 | Walker County | (627,699) | (627,699) | (418,466.00) | 0.00 | (209,233.00) | 66.67 % |
| 802.42450.11802 | City of Huntsville | (627,699) | (627,699) | (418,466.00) | 0.00 | (209,233.00) | 66.67 % |
| 802.48010.11802 | Interest | 0 | 0 | (3,046.78) | 0.00 | 3,046.78 | |
| 802.48110.11802 | Other Revenue | 0 | 0 | (12,332.78) | 0.00 | 12,332.78 | |
| Revenues Total | | (1,255,398) | (1,255,398) | (852,311.56) | 0.00 | (403,086.44) | 67.89 % |
| | | | | | | | |
| Fund Totals | | (1,255,398) | (1,255,398) | (852,311.56) | 0.00 | (403,086.44) | 67.89 % |
| | | | | | | | |
| Total All Funds | | (40,023,297) | (40,560,652) | (35,817,465.99) | 0.00 | (4,743,186.01) | 88.31 % |

Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|---|----------------|------------------|-------------------|-------------------|-------------------|----------------|
| 101 - General Fund | | | | | | |
| 15010 - County Judge | | | | | | |
| Salaries/Other Pay/Benefits | 202,366 | 202,366 | 126,761.78 | 0.00 | 75,604.22 | 62.64 % |
| Operations | 8,454 | 8,454 | 1,998.76 | 114.68 | 6,340.56 | 25.00 % |
| Department Total | 210,820 | 210,820 | 128,760.54 | 114.68 | 81,944.78 | 61.13 % |
| 15020 - County Judge - IT Operations | | | | | | |
| Salaries/Other Pay/Benefits | 320,252 | 320,252 | 107,733.67 | 0.00 | 212,518.33 | 33.64 % |
| Operations | 9,530 | 9,530 | 694.10 | 485.16 | 8,350.74 | 12.37 % |
| Department Total | 329,782 | 329,782 | 108,427.77 | 485.16 | 220,869.07 | 33.03 % |
| 15030 - County Judge - IT Hardware/Software | | | | | | |
| Operations | 324,371 | 324,371 | 205,232.46 | 15,330.52 | 103,808.02 | 68.00 % |
| Capital | 13,000 | 13,000 | 11,982.10 | 0.00 | 1,017.90 | 92.17 % |
| Department Total | 337,371 | 337,371 | 217,214.56 | 15,330.52 | 104,825.92 | 68.93 % |
| 15040 - Commissioners Court | | | | | | |
| Salaries/Other Pay/Benefits | 66,741 | 66,741 | 42,608.93 | 0.00 | 24,132.07 | 63.84 % |
| Operations | 8,746 | 8,746 | 3,099.72 | 11.34 | 5,634.94 | 35.57 % |
| Department Total | 75,487 | 75,487 | 45,708.65 | 11.34 | 29,767.01 | 60.57 % |
| 15050 - County Clerk | | | | | | |
| Salaries/Other Pay/Benefits | 541,184 | 541,184 | 341,061.36 | 0.00 | 200,122.64 | 63.02 % |
| Operations | 108,201 | 119,482 | 56,399.86 | 0.00 | 63,082.14 | 47.20 % |
| Capital | 20,336 | 9,055 | 0.00 | 0.00 | 9,055.00 | 0.00 % |
| Department Total | 669,721 | 669,721 | 397,461.22 | 0.00 | 272,259.78 | 59.35 % |
| 16010 - Voter Registration | | | | | | |
| Salaries/Other Pay/Benefits | 47,377 | 47,377 | 31,229.09 | 0.00 | 16,147.91 | 65.92 % |
| Operations | 25,500 | 25,500 | 16,256.27 | 679.61 | 8,564.12 | 66.42 % |
| Department Total | 72,877 | 72,877 | 47,485.36 | 679.61 | 24,712.03 | 66.09 % |
| 16020 - Elections | | | | | | |
| Salaries/Other Pay/Benefits | 122,481 | 128,320 | 87,314.10 | 0.00 | 41,005.90 | 68.04 % |
| Operations | 31,228 | 40,813 | 21,012.48 | 9,774.39 | 10,026.13 | 75.43 % |
| Department Total | 153,709 | 169,133 | 108,326.58 | 9,774.39 | 51,032.03 | 69.83 % |
| 17010 - County Facilities | | | | | | |
| Salaries/Other Pay/Benefits | 436,761 | 436,761 | 223,580.16 | 0.00 | 213,180.84 | 51.19 % |
| Operations | 410,444 | 681,283 | 288,560.83 | 278,325.67 | 114,396.50 | 83.21 % |
| Capital | 70,000 | 70,000 | 0.00 | 0.00 | 70,000.00 | 0.00 % |
| Department Total | 917,205 | 1,188,044 | 512,140.99 | 278,325.67 | 397,577.34 | 66.54 % |
| 17020 - Facilities-Justice Center Municipal Allocation | | | | | | |
| Operations | 10,983 | 10,983 | 2,569.35 | 0.00 | 8,413.65 | 23.39 % |
| Department Total | 10,983 | 10,983 | 2,569.35 | 0.00 | 8,413.65 | 23.39 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|---|------------------|------------------|-------------------|-----------------|-------------------|----------------|
| 101 - General Fund | | | | | | |
| 19010 - Centralized Costs | | | | | | |
| Salaries/Other Pay/Benefits | 461,675 | 461,675 | 342,791.98 | 0.00 | 118,883.02 | 74.25 % |
| Operations | 653,281 | 617,951 | 478,376.58 | 2,759.71 | 136,814.71 | 77.86 % |
| Department Total | 1,114,956 | 1,079,626 | 821,168.56 | 2,759.71 | 255,697.73 | 76.32 % |
| 19200 - Contingency | | | | | | |
| Contingency | 920,000 | 690,297 | 0.00 | 0.00 | 690,297.00 | 0.00 % |
| Department Total | 920,000 | 690,297 | 0.00 | 0.00 | 690,297.00 | 0.00 % |
| 20005 - County Auditor-Financial Systems | | | | | | |
| Operations | 79,833 | 79,833 | 67,083.40 | 0.00 | 12,749.60 | 84.03 % |
| Department Total | 79,833 | 79,833 | 67,083.40 | 0.00 | 12,749.60 | 84.03 % |
| 20010 - County Auditor | | | | | | |
| Salaries/Other Pay/Benefits | 652,043 | 652,043 | 374,654.03 | 0.00 | 277,388.97 | 57.46 % |
| Operations | 47,775 | 47,775 | 38,060.04 | 22.94 | 9,692.02 | 79.71 % |
| Department Total | 699,818 | 699,818 | 412,714.07 | 22.94 | 287,080.99 | 58.98 % |
| 20020 - County Treasurer | | | | | | |
| Salaries/Other Pay/Benefits | 332,683 | 332,683 | 208,213.14 | 0.00 | 124,469.86 | 62.59 % |
| Operations | 23,579 | 23,579 | 13,820.95 | 0.00 | 9,758.05 | 58.62 % |
| Department Total | 356,262 | 356,262 | 222,034.09 | 0.00 | 134,227.91 | 62.32 % |
| 20030 - County Treasurer - Collections | | | | | | |
| Salaries/Other Pay/Benefits | 113,701 | 113,701 | 71,809.48 | 0.00 | 41,891.52 | 63.16 % |
| Operations | 21,820 | 21,820 | 13,308.23 | 0.00 | 8,511.77 | 60.99 % |
| Department Total | 135,521 | 135,521 | 85,117.71 | 0.00 | 50,403.29 | 62.81 % |
| 20040 - Purchasing | | | | | | |
| Salaries/Other Pay/Benefits | 234,232 | 234,232 | 148,590.56 | 0.00 | 85,641.44 | 63.44 % |
| Operations | 14,561 | 14,561 | 4,779.02 | 21.02 | 9,760.96 | 32.97 % |
| Department Total | 248,793 | 248,793 | 153,369.58 | 21.02 | 95,402.40 | 61.65 % |
| 21010 - Vehicle Registration | | | | | | |
| Salaries/Other Pay/Benefits | 418,434 | 424,095 | 251,573.14 | 0.00 | 172,521.86 | 59.32 % |
| Operations | 13,002 | 13,002 | 4,292.16 | 0.00 | 8,709.84 | 33.01 % |
| Department Total | 431,436 | 437,097 | 255,865.30 | 0.00 | 181,231.70 | 58.54 % |
| 29940 - Governmental/Services Contracts | | | | | | |
| Appraisal District - Appraisals | 360,412 | 360,412 | 270,309.00 | 0.00 | 90,103.00 | 75.00 % |
| Appraisal District - Collections | 132,565 | 132,565 | 99,423.75 | 0.00 | 33,141.25 | 75.00 % |
| Department Total | 492,977 | 492,977 | 369,732.75 | 0.00 | 123,244.25 | 75.00 % |
| 30010 - Courts-Central Costs | | | | | | |
| Salaries/Other Pay/Benefits | 24,572 | 24,572 | 16,244.64 | 0.00 | 8,327.36 | 66.11 % |
| Operations | 182,665 | 258,721 | 143,972.50 | 0.00 | 114,748.50 | 55.65 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|------------------|------------------|-------------------|---------------|-------------------|----------------|
| 101 - General Fund | | | | | | |
| Department Total | 207,237 | 283,293 | 160,217.14 | 0.00 | 123,075.86 | 56.56 % |
| 30020 - County Court at Law | | | | | | |
| Salaries/Other Pay/Benefits | 428,113 | 428,113 | 273,465.31 | 0.00 | 154,647.69 | 63.88 % |
| Operations | 191,093 | 191,548 | 137,229.78 | 660.69 | 53,657.53 | 71.99 % |
| Department Total | 619,206 | 619,661 | 410,695.09 | 660.69 | 208,305.22 | 66.38 % |
| 30030 - 12th Judicial District Court | | | | | | |
| Salaries/Other Pay/Benefits | 213,904 | 213,904 | 136,312.08 | 0.00 | 77,591.92 | 63.73 % |
| Operations | 171,306 | 171,306 | 103,915.22 | 525.00 | 66,865.78 | 60.97 % |
| Department Total | 385,210 | 385,210 | 240,227.30 | 525.00 | 144,457.70 | 62.50 % |
| 30040 - 278th Judicial District Court | | | | | | |
| Salaries/Other Pay/Benefits | 217,559 | 217,559 | 134,300.74 | 0.00 | 83,258.26 | 61.73 % |
| Operations | 171,123 | 171,123 | 136,606.43 | 952.94 | 33,563.63 | 80.39 % |
| Department Total | 388,682 | 388,682 | 270,907.17 | 952.94 | 116,821.89 | 69.94 % |
| 31010 - District Clerk | | | | | | |
| Salaries/Other Pay/Benefits | 477,612 | 477,612 | 298,926.97 | 0.00 | 178,685.03 | 62.59 % |
| Operations | 33,639 | 33,639 | 18,407.64 | 877.72 | 14,353.64 | 57.33 % |
| Department Total | 511,251 | 511,251 | 317,334.61 | 877.72 | 193,038.67 | 62.24 % |
| 32010 - Criminal District Attorney | | | | | | |
| Salaries/Other Pay/Benefits | 1,575,303 | 1,575,303 | 925,719.83 | 0.00 | 649,583.17 | 58.76 % |
| Operations | 56,587 | 56,587 | 37,717.27 | 982.91 | 17,886.82 | 68.39 % |
| Department Total | 1,631,890 | 1,631,890 | 963,437.10 | 982.91 | 667,469.99 | 59.10 % |
| 33010 - Justice of Peace Precinct 1 | | | | | | |
| Salaries/Other Pay/Benefits | 208,425 | 208,425 | 132,798.72 | 0.00 | 75,626.28 | 63.72 % |
| Operations | 13,574 | 13,574 | 5,845.76 | 0.00 | 7,728.24 | 43.07 % |
| Department Total | 221,999 | 221,999 | 138,644.48 | 0.00 | 83,354.52 | 62.45 % |
| 33020 - Justice of Peace Precinct 2 | | | | | | |
| Salaries/Other Pay/Benefits | 200,403 | 200,403 | 124,985.75 | 0.00 | 75,417.25 | 62.37 % |
| Operations | 9,995 | 9,995 | 2,661.22 | 0.00 | 7,333.78 | 26.63 % |
| Department Total | 210,398 | 210,398 | 127,646.97 | 0.00 | 82,751.03 | 60.67 % |
| 33030 - Justice of Peace Precinct 3 | | | | | | |
| Salaries/Other Pay/Benefits | 203,406 | 203,406 | 128,157.69 | 0.00 | 75,248.31 | 63.01 % |
| Operations | 12,504 | 12,504 | 5,359.76 | 3.50 | 7,140.74 | 42.89 % |
| Department Total | 215,910 | 215,910 | 133,517.45 | 3.50 | 82,389.05 | 61.84 % |
| 33040 - Justice of Peace Precinct 4 | | | | | | |
| Salaries/Other Pay/Benefits | 255,049 | 255,049 | 162,313.98 | 0.00 | 92,735.02 | 63.64 % |
| Operations | 17,237 | 17,237 | 6,945.28 | 0.00 | 10,291.72 | 40.29 % |
| Department Total | 272,286 | 272,286 | 169,259.26 | 0.00 | 103,026.74 | 62.16 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|------------------|------------------|---------------------|------------------|---------------------|----------------|
| 101 - General Fund | | | | | | |
| 36010 - Juvenile Probation Support - General Fund | | | | | | |
| Salaries/Other Pay/Benefits | 41,630 | 42,930 | 27,068.53 | 0.00 | 15,861.47 | 63.05 % |
| Operations | 82,105 | 82,105 | 51,858.54 | 0.00 | 30,246.46 | 63.16 % |
| Department Total | 123,735 | 125,035 | 78,927.07 | 0.00 | 46,107.93 | 63.12 % |
| 41010 - Sheriff | | | | | | |
| Salaries/Other Pay/Benefits | 2,728,868 | 2,728,868 | 1,707,794.32 | 0.00 | 1,021,073.68 | 62.58 % |
| Operations | 285,140 | 290,659 | 194,844.33 | 28,269.84 | 67,544.83 | 76.76 % |
| Capital | 198,282 | 198,282 | 194,959.10 | 0.00 | 3,322.90 | 98.32 % |
| Department Total | 3,212,290 | 3,217,809 | 2,097,597.75 | 28,269.84 | 1,091,941.41 | 66.07 % |
| 41030 - Sheriff Estray | | | | | | |
| Operations | 6,000 | 6,000 | 1,424.85 | 675.15 | 3,900.00 | 35.00 % |
| Department Total | 6,000 | 6,000 | 1,424.85 | 675.15 | 3,900.00 | 35.00 % |
| 43010 - Courthouse Security General Fund | | | | | | |
| Salaries/Other Pay/Benefits | 248,368 | 248,368 | 156,226.62 | 0.00 | 92,141.38 | 62.90 % |
| Department Total | 248,368 | 248,368 | 156,226.62 | 0.00 | 92,141.38 | 62.90 % |
| 44001 - Constables Central | | | | | | |
| Salaries/Other Pay/Benefits | 53,487 | 53,487 | 32,591.42 | 0.00 | 20,895.58 | 60.93 % |
| Operations | 5,419 | 5,419 | 1,182.28 | 0.00 | 4,236.72 | 21.82 % |
| Department Total | 58,906 | 58,906 | 33,773.70 | 0.00 | 25,132.30 | 57.33 % |
| 44010 - Constable Precinct 1 | | | | | | |
| Salaries/Other Pay/Benefits | 74,720 | 74,720 | 47,175.38 | 0.00 | 27,544.62 | 63.14 % |
| Operations | 8,740 | 8,740 | 3,000.25 | 1,248.17 | 4,491.58 | 48.61 % |
| Department Total | 83,460 | 83,460 | 50,175.63 | 1,248.17 | 32,036.20 | 61.61 % |
| 44020 - Constable Precinct 2 | | | | | | |
| Salaries/Other Pay/Benefits | 74,720 | 74,720 | 46,841.61 | 0.00 | 27,878.39 | 62.69 % |
| Operations | 16,229 | 16,229 | 11,072.80 | 2,259.83 | 2,896.37 | 82.15 % |
| Department Total | 90,949 | 90,949 | 57,914.41 | 2,259.83 | 30,774.76 | 66.16 % |
| 44030 - Constable Precinct 3 | | | | | | |
| Salaries/Other Pay/Benefits | 74,720 | 74,720 | 47,286.41 | 0.00 | 27,433.59 | 63.28 % |
| Operations | 9,264 | 24,558 | 19,024.93 | 545.35 | 4,987.72 | 79.69 % |
| Capital | 69,608 | 54,314 | 46,121.52 | 0.00 | 8,192.48 | 84.92 % |
| Department Total | 153,592 | 153,592 | 112,432.86 | 545.35 | 40,613.79 | 73.56 % |
| 44040 - Constable Precinct 4 | | | | | | |
| Salaries/Other Pay/Benefits | 256,899 | 256,899 | 143,575.82 | 0.00 | 113,323.18 | 55.89 % |
| Operations | 54,399 | 56,837 | 32,471.93 | 2,588.74 | 21,776.33 | 61.69 % |
| Department Total | 311,298 | 313,736 | 176,047.75 | 2,588.74 | 135,099.51 | 56.94 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|------------------|------------------|---------------------|------------------|---------------------|----------------|
| 101 - General Fund | | | | | | |
| 45010 - Support Personnel -DPS | | | | | | |
| Salaries/Other Pay/Benefits | 58,823 | 58,823 | 36,989.03 | 0.00 | 21,833.97 | 62.88 % |
| Operations | 2,215 | 2,215 | 193.83 | 0.00 | 2,021.17 | 8.75 % |
| Department Total | 61,038 | 61,038 | 37,182.86 | 0.00 | 23,855.14 | 60.92 % |
| 45020 - Weigh Station Utilites and Services | | | | | | |
| Operations | 25,187 | 35,187 | 11,878.85 | 3,750.00 | 19,558.15 | 44.42 % |
| Department Total | 25,187 | 35,187 | 11,878.85 | 3,750.00 | 19,558.15 | 44.42 % |
| 45040 - Weigh Station Site Support Personnell | | | | | | |
| Salaries/Other Pay/Benefits | 19,306 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Operations | 10,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Department Total | 29,306 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| 46010 - Emergency Operations | | | | | | |
| Salaries/Other Pay/Benefits | 78,951 | 78,951 | 49,760.84 | 0.00 | 29,190.16 | 63.03 % |
| Operations | 97,783 | 97,783 | 93,346.65 | 4,768.30 | (331.95) | 100.34 % |
| Department Total | 176,734 | 176,734 | 143,107.49 | 4,768.30 | 28,858.21 | 83.67 % |
| 49940 - Public Safety Governmental/Services Contracts | | | | | | |
| Walker County Dispatch | 627,699 | 627,699 | 418,466.00 | 0.00 | 209,233.00 | 66.67 % |
| City of Huntsville Fire Contract | 246,487 | 246,487 | 164,328.00 | 0.00 | 82,159.00 | 66.67 % |
| Crabbs Prairie Fire Department | 12,000 | 12,000 | 15,000.00 | 0.00 | (3,000.00) | 125.00 % |
| Riverside Fire Department | 16,300 | 16,300 | 10,872.00 | 0.00 | 5,428.00 | 66.70 % |
| Pine Prairie Fire Department | 12,000 | 12,000 | 0.00 | 0.00 | 12,000.00 | 0.00 % |
| Dodge Volunteer Fire Department | 7,200 | 7,200 | 4,800.00 | 0.00 | 2,400.00 | 66.67 % |
| Thomas Lake Volunteer Fire Department | 7,200 | 7,200 | 4,800.00 | 0.00 | 2,400.00 | 66.67 % |
| Department Total | 928,886 | 928,886 | 618,266.00 | 0.00 | 310,620.00 | 66.56 % |
| 50010 - County Jail | | | | | | |
| Salaries/Other Pay/Benefits | 2,109,242 | 2,109,242 | 1,316,067.59 | 0.00 | 793,174.41 | 62.40 % |
| Operations | 571,609 | 571,609 | 288,186.46 | 56,293.58 | 227,128.96 | 60.26 % |
| Capital | 81,269 | 81,269 | 61,355.00 | 0.00 | 19,914.00 | 75.50 % |
| Department Total | 2,762,120 | 2,762,120 | 1,665,609.05 | 56,293.58 | 1,040,217.37 | 62.34 % |
| 50020 - County Jail Inmate Medical Cost Center | | | | | | |
| Salaries/Other Pay/Benefits | 152,343 | 152,343 | 87,210.85 | 0.00 | 65,132.15 | 57.25 % |
| Operations | 99,478 | 124,478 | 94,995.73 | 19,084.23 | 10,398.04 | 91.65 % |
| Department Total | 251,821 | 276,821 | 182,206.58 | 19,084.23 | 75,530.19 | 72.72 % |
| 50110 - Adult Probation Support- General Fund | | | | | | |
| Operations | 56,498 | 56,498 | 32,331.28 | 0.00 | 24,166.72 | 57.23 % |
| Department Total | 56,498 | 56,498 | 32,331.28 | 0.00 | 24,166.72 | 57.23 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|----------------|----------------|-------------------|-----------------|-------------------|----------------|
| 101 - General Fund | | | | | | |
| 50120 - Adult Probation -Community Services- General Fund | | | | | | |
| Salaries/Other Pay/Benefits | 53,229 | 53,229 | 33,747.17 | 0.00 | 19,481.83 | 63.40 % |
| Operations | 850 | 850 | 0.00 | 0.00 | 850.00 | 0.00 % |
| Department Total | 54,079 | 54,079 | 33,747.17 | 0.00 | 20,331.83 | 62.40 % |
| 60010 - Veterans Services | | | | | | |
| Salaries/Other Pay/Benefits | 30,219 | 30,219 | 15,893.60 | 0.00 | 14,325.40 | 52.59 % |
| Operations | 2,137 | 2,137 | 319.60 | 0.00 | 1,817.40 | 14.96 % |
| Department Total | 32,356 | 32,356 | 16,213.20 | 0.00 | 16,142.80 | 50.11 % |
| 60020 - Social Services | | | | | | |
| Operations | 23,800 | 23,800 | 3,098.80 | 0.00 | 20,701.20 | 13.02 % |
| Department Total | 23,800 | 23,800 | 3,098.80 | 0.00 | 20,701.20 | 13.02 % |
| 61020 - Planning and Development | | | | | | |
| Salaries/Other Pay/Benefits | 445,269 | 445,269 | 272,892.60 | 0.00 | 172,376.40 | 61.29 % |
| Operations | 62,225 | 62,225 | 24,815.91 | 3,102.54 | 34,306.55 | 44.87 % |
| Department Total | 507,494 | 507,494 | 297,708.51 | 3,102.54 | 206,682.95 | 59.27 % |
| 61050 - Litter Control - General Fund | | | | | | |
| Operations | 14,476 | 23,990 | 17,081.59 | 765.46 | 6,142.95 | 74.39 % |
| Department Total | 14,476 | 23,990 | 17,081.59 | 765.46 | 6,142.95 | 74.39 % |
| 69940 - Health and Human Services - Governmental/Services Contracts | | | | | | |
| Tri-County MHMR | 28,730 | 28,730 | 19,152.00 | 0.00 | 9,578.00 | 66.66 % |
| Senior Center | 12,500 | 12,500 | 8,340.00 | 0.00 | 4,160.00 | 66.72 % |
| Rita B Huff Humane Center | 12,000 | 12,000 | 4,000.00 | 0.00 | 8,000.00 | 33.33 % |
| Spay/Nueter Assistance | 12,000 | 12,000 | 0.00 | 0.00 | 12,000.00 | 0.00 % |
| Soil Conservation | 500 | 500 | 0.00 | 0.00 | 500.00 | 0.00 % |
| Boys Girls Organization | 15,000 | 15,000 | 15,000.00 | 0.00 | 0.00 | 100.00 % |
| YMCA After School Program | 15,000 | 15,000 | 15,000.00 | 0.00 | 0.00 | 100.00 % |
| Veterans Center Contract | 20,000 | 20,000 | 20,000.00 | 0.00 | 0.00 | 100.00 % |
| Department Total | 115,730 | 115,730 | 81,492.00 | 0.00 | 34,238.00 | 70.42 % |
| 70010 - Historical Commission | | | | | | |
| Operations | 5,780 | 5,780 | 1,044.03 | 0.00 | 4,735.97 | 18.06 % |
| Department Total | 5,780 | 5,780 | 1,044.03 | 0.00 | 4,735.97 | 18.06 % |
| 70020 - Texas AgriLife Extension Service | | | | | | |
| Salaries/Other Pay/Benefits | 173,381 | 173,381 | 102,389.42 | 0.00 | 70,991.58 | 59.05 % |
| Operations | 30,558 | 30,558 | 15,640.07 | 0.00 | 14,917.93 | 51.18 % |
| Department Total | 203,939 | 203,939 | 118,029.49 | 0.00 | 85,909.51 | 57.87 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|---|-------------------|-------------------|----------------------|-------------------|---------------------|----------------|
| 101 - General Fund | | | | | | |
| 93000 - Transfers Out /General Fund, Projects | | | | | | |
| Transfers to Other Funds | 1,860,518 | 1,985,848 | 1,980,324.00 | 0.00 | 5,524.00 | 99.72 % |
| Department Total | 1,860,518 | 1,985,848 | 1,980,324.00 | 0.00 | 5,524.00 | 99.72 % |
| 101 - General Fund Total | 23,319,980 | 23,573,177 | 14,890,908.59 | 434,878.99 | 8,247,389.42 | 65.01 % |
| 105 - General Projects Fund | | | | | | |
| 19990 - General Government Projects | | | | | | |
| PC Equipment Project | 28,229 | 28,229 | 0.00 | 0.00 | 28,229.00 | 0.00 % |
| Projects - IT | 18,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| County Facilities Projects | 337,123 | 337,123 | 7,207.04 | 0.00 | 329,915.96 | 2.14 % |
| Annex Water Damage Roof | 38,461 | 38,461 | 38,460.80 | 0.00 | 0.20 | 100.00 % |
| Annex Water DamageInterior | 55,046 | 75,582 | 75,557.70 | 1,164.80 | (1,140.50) | 101.51 % |
| Bldg Repairs/Improv Flood Damage Event | 0 | 3,580 | 9,567.92 | 8,391.21 | (14,379.13) | 501.65 % |
| Bldg Repairs/Improv Wind Damage Event | 0 | 0 | 2,928.80 | 4,375.00 | (7,303.80) | 0.00 % |
| Project Contingency | 821,335 | 721,335 | 0.00 | 0.00 | 721,335.00 | 0.00 % |
| Project-Copier Replacement | 83,122 | 83,122 | 0.00 | 0.00 | 83,122.00 | 0.00 % |
| Department Total | 1,381,316 | 1,287,432 | 133,722.26 | 13,931.01 | 1,139,778.73 | 11.47 % |
| 29990 - Financial Projects | | | | | | |
| Software Improvement Project | 29,728 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Financial System Upgrade | 90,789 | 178,517 | 0.00 | 54,697.50 | 123,819.50 | 30.64 % |
| Payroll Software System | 0 | 40,000 | 0.00 | 0.00 | 40,000.00 | 0.00 % |
| County Auditor Projects | 3,322 | 3,322 | 2,926.67 | 0.00 | 395.33 | 88.10 % |
| Department Total | 123,839 | 221,839 | 2,926.67 | 54,697.50 | 164,214.83 | 25.98 % |
| 49990 - Public Safety Projects | | | | | | |
| Volunteer Fire Departments Special Purchases/GrantMatch | 12,000 | 12,000 | 12,000.00 | 0.00 | 0.00 | 100.00 % |
| Weigh Station Project | 11,400 | 11,400 | 0.00 | 0.00 | 11,400.00 | 0.00 % |
| Emergency Management Projects | 6,840 | 6,840 | 1,389.13 | 0.00 | 5,450.87 | 20.31 % |
| Department Total | 30,240 | 30,240 | 13,389.13 | 0.00 | 16,850.87 | 44.28 % |
| 69990 - Health and Human Services Projects | | | | | | |
| Project - GIS | 10,216 | 10,216 | 0.00 | 0.00 | 10,216.00 | 0.00 % |
| Nuisance Abatement Project | 13,000 | 13,000 | 0.00 | 0.00 | 13,000.00 | 0.00 % |
| Department Total | 23,216 | 23,216 | 0.00 | 0.00 | 23,216.00 | 0.00 % |
| 105 - General Projects Fund Total | 1,558,611 | 1,562,727 | 150,038.06 | 68,628.51 | 1,344,060.43 | 13.99 % |

Walker County Expenditures vs Budget Report
**As of the Month Ended May 31, 2018 Posted as
of June 21, 2018**
For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|---|------------------|------------------|---------------------|-------------------|---------------------|----------------|
| 185 - Healthy County Initiative Fund | | | | | | |
| 15110 - Healthy County Initiative | | | | | | |
| Operations | 3,000 | 3,000 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| Department Total | 3,000 | 3,000 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| 185 - Healthy County Initiative Fund Total | 3,000 | 3,000 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| 192 - Debt Service Fund | | | | | | |
| 92000 - Debt Service | | | | | | |
| Principal - 2012 Series Certificate of Obligation | 865,000 | 865,000 | 0.00 | 0.00 | 865,000.00 | 0.00 % |
| Interest - 2012 Series Certificate of Obligation | 510,868 | 510,868 | 255,433.77 | 0.00 | 255,434.23 | 50.00 % |
| Department Total | 1,375,868 | 1,375,868 | 255,433.77 | 0.00 | 1,120,434.23 | 18.57 % |
| 192 - Debt Service Fund Total | 1,375,868 | 1,375,868 | 255,433.77 | 0.00 | 1,120,434.23 | 18.57 % |
| 220 - Road and Bridge Fund | | | | | | |
| 19200 - Contingency | | | | | | |
| Contingency | 700,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Department Total | 700,000 | 0 | 0.00 | 0.00 | 0.00 | 0.00 % |
| 82200 - Road and Bridge General | | | | | | |
| Operations | 70,000 | 215,284 | 38,311.45 | 49,162.01 | 127,810.54 | 40.63 % |
| Department Total | 70,000 | 215,284 | 38,311.45 | 49,162.01 | 127,810.54 | 40.63 % |
| 82210 - Road and Bridge Precinct 1 | | | | | | |
| Salaries/Other Pay/Benefits | 583,011 | 583,011 | 356,016.02 | 0.00 | 226,994.98 | 61.07 % |
| Operations | 619,840 | 990,770 | 356,821.32 | 128,032.71 | 505,915.97 | 48.94 % |
| Department Total | 1,202,851 | 1,573,781 | 712,837.34 | 128,032.71 | 732,910.95 | 53.43 % |
| 82220 - Road and Bridge Precinct 2 | | | | | | |
| Salaries/Other Pay/Benefits | 667,191 | 667,191 | 409,778.40 | 0.00 | 257,412.60 | 61.42 % |
| Operations | 598,832 | 826,752 | 551,902.01 | 156,580.48 | 118,269.51 | 85.69 % |
| Department Total | 1,266,023 | 1,493,943 | 961,680.41 | 156,580.48 | 375,682.11 | 74.85 % |
| 82230 - Road and Bridge Precinct 3 | | | | | | |
| Salaries/Other Pay/Benefits | 731,694 | 731,694 | 441,339.10 | 0.00 | 290,354.90 | 60.32 % |
| Operations | 598,450 | 1,745,941 | 542,866.58 | 284,628.85 | 918,445.57 | 47.40 % |
| Capital | 0 | 156,800 | 151,632.00 | 4,000.00 | 1,168.00 | 99.26 % |
| Department Total | 1,330,144 | 2,634,435 | 1,135,837.68 | 288,628.85 | 1,209,968.47 | 54.07 % |

Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|------------------|------------------|---------------------|-------------------|---------------------|----------------|
| 220 - Road and Bridge Fund | | | | | | |
| 82240 - Road and Bridge Precinct 4 | | | | | | |
| Salaries/Other Pay/Benefits | 637,666 | 637,666 | 417,330.23 | 0.00 | 220,335.77 | 65.45 % |
| Operations | 704,932 | 1,074,919 | 632,806.18 | 303,524.81 | 138,588.01 | 87.11 % |
| Capital | 0 | 36,000 | 84,980.00 | 0.00 | (48,980.00) | 236.06 % |
| Department Total | 1,342,598 | 1,748,585 | 1,135,116.41 | 303,524.81 | 309,943.78 | 82.27 % |
| 82260 - Road and Bridge Capital Projects Weigh Station Revenues | | | | | | |
| Operations | 0 | 103,420 | 0.00 | 0.00 | 103,420.00 | 0.00 % |
| Department Total | 0 | 103,420 | 0.00 | 0.00 | 103,420.00 | 0.00 % |
| 88010 - Road and Bridge Weigh Station Operations | | | | | | |
| Salaries/Other Pay/Benefits | 0 | 20,000 | 10,327.25 | 0.00 | 9,672.75 | 51.64 % |
| Operations | 0 | 1,200 | 0.00 | 0.00 | 1,200.00 | 0.00 % |
| Capital | 0 | 24,900 | 24,900.00 | 0.00 | 0.00 | 100.00 % |
| Department Total | 0 | 46,100 | 35,227.25 | 0.00 | 10,872.75 | 76.41 % |
| 220 - Road and Bridge Fund Total | 5,911,616 | 7,815,548 | 4,019,010.54 | 925,928.86 | 2,870,608.60 | 63.27 % |
| 301 - Walker County EMS Fund | | | | | | |
| 46100 - Walker County EMS - Emergency Services | | | | | | |
| Salaries/Other Pay/Benefits | 2,493,998 | 2,493,998 | 1,591,392.92 | 0.00 | 902,605.08 | 63.81 % |
| Operations | 474,808 | 474,808 | 372,722.89 | 43,486.80 | 58,598.31 | 87.66 % |
| Capital | 37,275 | 37,275 | 36,903.75 | 0.00 | 371.25 | 99.00 % |
| Department Total | 3,006,081 | 3,006,081 | 2,001,019.56 | 43,486.80 | 961,574.64 | 68.01 % |
| 46110 - Walker County EMS - Transfer Services | | | | | | |
| Salaries/Other Pay/Benefits | 443,918 | 443,918 | 230,703.20 | 0.00 | 213,214.80 | 51.97 % |
| Operations | 29,200 | 29,200 | 8,294.30 | 17,796.89 | 3,108.81 | 89.35 % |
| Department Total | 473,118 | 473,118 | 238,997.50 | 17,796.89 | 216,323.61 | 54.28 % |
| 301 - Walker County EMS Fund Total | 3,479,199 | 3,479,199 | 2,240,017.06 | 61,283.69 | 1,177,898.25 | 66.14 % |
| 460 - Affordable Housing Initiatives | | | | | | |
| 62040 - Affordable Housing Initiatives | | | | | | |
| Operations | 0 | 50,126 | 0.00 | 0.00 | 50,126.00 | 0.00 % |
| Department Total | 0 | 50,126 | 0.00 | 0.00 | 50,126.00 | 0.00 % |
| 460 - Affordable Housing Initiatives Total | 0 | 50,126 | 0.00 | 0.00 | 50,126.00 | 0.00 % |

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|----------------|---------------|------------------|--------------|--------------------|----------------|
| 473 - AutoTheft Task Force | | | | | | |
| 42080 - AutoTheft Task Force | | | | | | |
| Salaries/Other Pay/Benefits | 0 | 0 | 46,154.38 | 0.00 | (46,154.38) | 0.00 % |
| Department Total | 0 | 0 | 46,154.38 | 0.00 | (46,154.38) | 0.00 % |
| 473 - AutoTheft Task Force Total | 0 | 0 | 46,154.38 | 0.00 | (46,154.38) | 0.00 % |
| 474 - District Attorney Victim Assistance Coord | | | | | | |
| 32091 - District Attorney Victim Assistance Coord | | | | | | |
| Salaries/Other Pay/Benefits | 58,020 | 58,520 | 38,836.10 | 0.00 | 19,683.90 | 66.36 % |
| Operations | 5,498 | 4,998 | 801.10 | 0.00 | 4,196.90 | 16.03 % |
| Department Total | 63,518 | 63,518 | 39,637.20 | 0.00 | 23,880.80 | 62.40 % |
| 474 - District Attorney Victim Assistance Coord Total | 63,518 | 63,518 | 39,637.20 | 0.00 | 23,880.80 | 62.40 % |
| 475 - District Attorney Prosecutor Grant | | | | | | |
| 32092 - District Attorney Prosecutor Grant | | | | | | |
| Salaries/Other Pay/Benefits | 2,496 | 35,455 | 32,958.37 | 0.00 | 2,496.63 | 92.96 % |
| Department Total | 2,496 | 35,455 | 32,958.37 | 0.00 | 2,496.63 | 92.96 % |
| 475 - District Attorney Prosecutor Grant Total | 2,496 | 35,455 | 32,958.37 | 0.00 | 2,496.63 | 92.96 % |
| 485 - Grants - Homeland Security Fund | | | | | | |
| 48818 - Homeland Security Grant 2017 | | | | | | |
| Operations | 21,900 | 21,900 | 25,578.15 | 0.00 | (3,678.15) | 116.80 % |
| Capital | 28,000 | 28,000 | 20,378.00 | 0.00 | 7,622.00 | 72.78 % |
| Department Total | 49,900 | 49,900 | 45,956.15 | 0.00 | 3,943.85 | 92.10 % |
| 485 - Grants - Homeland Security Fund Total | 49,900 | 49,900 | 45,956.15 | 0.00 | 3,943.85 | 92.10 % |
| 511 - County Records Management and Preservation Fund | | | | | | |
| 15080 - County Records Preservation | | | | | | |
| Operations | 21,016 | 21,016 | 696.50 | 0.00 | 20,319.50 | 3.31 % |
| Department Total | 21,016 | 21,016 | 696.50 | 0.00 | 20,319.50 | 3.31 % |



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| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|----------------|----------------|-----------------|--------------|-------------------|----------------|
| 511 - County Records Management and Preservation Fund Total | 21,016 | 21,016 | 696.50 | 0.00 | 20,319.50 | 3.31 % |
| 512 - County Records Preservation II Fund | | | | | | |
| 15090 - County Records II Digitize | | | | | | |
| Operations | 16,911 | 16,911 | 0.00 | 0.00 | 16,911.00 | 0.00 % |
| Department Total | 16,911 | 16,911 | 0.00 | 0.00 | 16,911.00 | 0.00 % |
| 512 - County Records Preservation II Fund Total | 16,911 | 16,911 | 0.00 | 0.00 | 16,911.00 | 0.00 % |
| 515 - County Clerk Records Management and Preservation Fund | | | | | | |
| 15060 - County Clerk Records Preservation | | | | | | |
| Salaries/Other Pay/Benefits | 18,536 | 18,536 | 1,680.18 | 0.00 | 16,855.82 | 9.06 % |
| Operations | 2,500 | 2,500 | 1,334.00 | 0.00 | 1,166.00 | 53.36 % |
| Department Total | 21,036 | 21,036 | 3,014.18 | 0.00 | 18,021.82 | 14.33 % |
| 515 - County Clerk Records Management and Preservation Fund Total | 21,036 | 21,036 | 3,014.18 | 0.00 | 18,021.82 | 14.33 % |
| 516 - County Clerk Records Archive Fund | | | | | | |
| 15070 - County Clerk Archive | | | | | | |
| Contingency | 200,000 | 200,000 | 0.00 | 0.00 | 200,000.00 | 0.00 % |
| Department Total | 200,000 | 200,000 | 0.00 | 0.00 | 200,000.00 | 0.00 % |
| 516 - County Clerk Records Archive Fund Total | 200,000 | 200,000 | 0.00 | 0.00 | 200,000.00 | 0.00 % |
| 518 - District Clerk Records Management and Preservation Fund | | | | | | |
| 31020 - District Clerk Records Preservation | | | | | | |
| Operations | 3,340 | 3,340 | 0.00 | 0.00 | 3,340.00 | 0.00 % |
| Department Total | 3,340 | 3,340 | 0.00 | 0.00 | 3,340.00 | 0.00 % |
| 518 - District Clerk Records Management and Preservation Fund Total | 3,340 | 3,340 | 0.00 | 0.00 | 3,340.00 | 0.00 % |



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|---|----------------|---------------|------------------|--------------|-------------------|-----------------|
| 519 - District Clerk Rider Fund | | | | | | |
| 31030 - District Clerk Rider for Prosecution | | | | | | |
| Salaries/Other Pay/Benefits | 4,846 | 4,846 | 3,045.36 | 0.00 | 1,800.64 | 62.84 % |
| Operations | 9,532 | 9,532 | 0.00 | 0.00 | 9,532.00 | 0.00 % |
| Department Total | 14,378 | 14,378 | 3,045.36 | 0.00 | 11,332.64 | 21.18 % |
| 519 - District Clerk Rider Fund Total | 14,378 | 14,378 | 3,045.36 | 0.00 | 11,332.64 | 21.18 % |
| 520 - District Clerk Archive Fund | | | | | | |
| 31040 - District Clerk Archive | | | | | | |
| Operations | 2,594 | 2,594 | 2,589.00 | 0.00 | 5.00 | 99.81 % |
| Department Total | 2,594 | 2,594 | 2,589.00 | 0.00 | 5.00 | 99.81 % |
| 520 - District Clerk Archive Fund Total | 2,594 | 2,594 | 2,589.00 | 0.00 | 5.00 | 99.81 % |
| 523 - County Jury Fee Fund | | | | | | |
| 34040 - County Jury | | | | | | |
| Operations | 5,000 | 5,000 | 0.00 | 0.00 | 5,000.00 | 0.00 % |
| Department Total | 5,000 | 5,000 | 0.00 | 0.00 | 5,000.00 | 0.00 % |
| 523 - County Jury Fee Fund Total | 5,000 | 5,000 | 0.00 | 0.00 | 5,000.00 | 0.00 % |
| 525 - Court Reporter Service Fund | | | | | | |
| 34020 - Court Reporter Fees | | | | | | |
| Operations | 14,000 | 14,000 | 21,257.28 | 0.00 | (7,257.28) | 151.84 % |
| Department Total | 14,000 | 14,000 | 21,257.28 | 0.00 | (7,257.28) | 151.84 % |
| 525 - Court Reporter Service Fund Total | 14,000 | 14,000 | 21,257.28 | 0.00 | (7,257.28) | 151.84 % |
| 526 - County Law Library Fund | | | | | | |
| 34030 - Law Library | | | | | | |
| Salaries/Other Pay/Benefits | 9,450 | 9,450 | 5,212.18 | 0.00 | 4,237.82 | 55.16 % |
| Operations | 37,579 | 37,579 | 25,930.34 | 0.00 | 11,648.66 | 69.00 % |
| Department Total | 47,029 | 47,029 | 31,142.52 | 0.00 | 15,886.48 | 66.22 % |
| 526 - County Law Library Fund Total | 47,029 | 47,029 | 31,142.52 | 0.00 | 15,886.48 | 66.22 % |



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|--|----------------|---------------|------------------|-----------------|------------------|----------------|
| 536 - Courthouse Security Fund | | | | | | |
| 43020 - Courthouse Security Fund-Fund 536 | | | | | | |
| Salaries/Other Pay/Benefits | 66,180 | 66,180 | 38,480.96 | 0.00 | 27,699.04 | 58.15 % |
| Department Total | 66,180 | 66,180 | 38,480.96 | 0.00 | 27,699.04 | 58.15 % |
| 536 - Courthouse Security Fund Total | 66,180 | 66,180 | 38,480.96 | 0.00 | 27,699.04 | 58.15 % |
| 537 - Justice Courts Building Security Fund | | | | | | |
| 43030 - Justice Courts Building Security | | | | | | |
| Operations | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| Department Total | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| 537 - Justice Courts Building Security Fund Total | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| 550 - Justice Courts Technology Fund | | | | | | |
| 34010 - Justice Court Technology | | | | | | |
| Operations | 19,701 | 20,301 | 18,984.92 | 340.97 | 975.11 | 95.20 % |
| Contingency | 5,000 | 4,400 | 0.00 | 0.00 | 4,400.00 | 0.00 % |
| Department Total | 24,701 | 24,701 | 18,984.92 | 340.97 | 5,375.11 | 78.24 % |
| 550 - Justice Courts Technology Fund Total | 24,701 | 24,701 | 18,984.92 | 340.97 | 5,375.11 | 78.24 % |
| 551 - County and District Courts Technology Fund | | | | | | |
| 34060 - County and District Courts Technology | | | | | | |
| Operations | 6,000 | 6,000 | 5,554.04 | 0.00 | 445.96 | 92.57 % |
| Department Total | 6,000 | 6,000 | 5,554.04 | 0.00 | 445.96 | 92.57 % |
| 551 - County and District Courts Technology Fund Total | 6,000 | 6,000 | 5,554.04 | 0.00 | 445.96 | 92.57 % |
| 560 - District Attorney Prosecutors Supplement Fund | | | | | | |
| 32040 - District Attorney Supplement | | | | | | |
| Operations | 22,500 | 22,500 | 13,024.46 | 2,789.08 | 6,686.46 | 70.28 % |
| Department Total | 22,500 | 22,500 | 13,024.46 | 2,789.08 | 6,686.46 | 70.28 % |
| 560 - District Attorney Prosecutors Supplement Fund Total | 22,500 | 22,500 | 13,024.46 | 2,789.08 | 6,686.46 | 70.28 % |



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|---|----------------|---------------|------------------|---------------|--------------------|-----------------|
| 561 - Pretrial Intervention Program Fund | | | | | | |
| 34050 - Pretrial Invention | | | | | | |
| Salaries/Other Pay/Benefits | 44,662 | 44,662 | 12,527.29 | 0.00 | 32,134.71 | 28.05 % |
| Department Total | 44,662 | 44,662 | 12,527.29 | 0.00 | 32,134.71 | 28.05 % |
| 561 - Pretrial Intervention Program Fund Total | 44,662 | 44,662 | 12,527.29 | 0.00 | 32,134.71 | 28.05 % |
| 562 - District Attorney Forfeiture Fund | | | | | | |
| 32020 - District Attorney Forfeiture | | | | | | |
| Salaries/Other Pay/Benefits | 0 | 0 | 2,283.87 | 0.00 | (2,283.87) | 0.00 % |
| Operations | 0 | 0 | 21,004.90 | 0.00 | (21,004.90) | 0.00 % |
| Capital | 0 | 0 | 49,570.00 | 0.00 | (49,570.00) | 0.00 % |
| Contingency | 60,000 | 60,000 | 0.00 | 0.00 | 60,000.00 | 0.00 % |
| Department Total | 60,000 | 60,000 | 72,858.77 | 0.00 | (12,858.77) | 121.43 % |
| 562 - District Attorney Forfeiture Fund Total | 60,000 | 60,000 | 72,858.77 | 0.00 | (12,858.77) | 121.43 % |
| 563 - District Attorney Hot Check Fee Fund | | | | | | |
| 32030 - District Attorney Hot Check Fees | | | | | | |
| Salaries/Other Pay/Benefits | 3,225 | 3,225 | 1,852.16 | 0.00 | 1,372.84 | 57.43 % |
| Operations | 3,775 | 3,775 | 385.01 | 284.99 | 3,105.00 | 17.75 % |
| Department Total | 7,000 | 7,000 | 2,237.17 | 284.99 | 4,477.84 | 36.03 % |
| 563 - District Attorney Hot Check Fee Fund Total | 7,000 | 7,000 | 2,237.17 | 284.99 | 4,477.84 | 36.03 % |
| 574 - Sheriff Forfeiture Fund | | | | | | |
| 41020 - Sheriff Forfeiture | | | | | | |
| Operations | 20,000 | 31,428 | 17,545.01 | 0.00 | 13,882.99 | 55.83 % |
| Contingency | 20,000 | 8,572 | 0.00 | 0.00 | 8,572.00 | 0.00 % |
| Department Total | 40,000 | 40,000 | 17,545.01 | 0.00 | 22,454.99 | 43.86 % |
| 574 - Sheriff Forfeiture Fund Total | 40,000 | 40,000 | 17,545.01 | 0.00 | 22,454.99 | 43.86 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|---|------------------|------------------|-------------------|---------------|-------------------|----------------|
| 576 - Sheriff Inmate Medical Fund | | | | | | |
| 50030 - Sheriff Inmate Medical | | | | | | |
| Operations | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| Department Total | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| 576 - Sheriff Inmate Medical Fund Total | 10,000 | 10,000 | 0.00 | 0.00 | 10,000.00 | 0.00 % |
| 577 - DOJ Equitable Sharing Fund | | | | | | |
| 42570 - DOJ Equitable Sharing | | | | | | |
| Contingency | 104,407 | 104,407 | 0.00 | 0.00 | 104,407.00 | 0.00 % |
| Department Total | 104,407 | 104,407 | 0.00 | 0.00 | 104,407.00 | 0.00 % |
| 577 - DOJ Equitable Sharing Fund Total | 104,407 | 104,407 | 0.00 | 0.00 | 104,407.00 | 0.00 % |
| 583 - Elections Equipment Fund | | | | | | |
| 16030 - Elections Equipment | | | | | | |
| Operations | 20,120 | 20,120 | 18,583.23 | 0.00 | 1,536.77 | 92.36 % |
| Department Total | 20,120 | 20,120 | 18,583.23 | 0.00 | 1,536.77 | 92.36 % |
| 583 - Elections Equipment Fund Total | 20,120 | 20,120 | 18,583.23 | 0.00 | 1,536.77 | 92.36 % |
| 584 - Tax Assessor Elections Service Contract Fund | | | | | | |
| 16040 - Elections Services/Contracts | | | | | | |
| Salaries/Other Pay/Benefits | 3,938 | 3,938 | 0.00 | 0.00 | 3,938.00 | 0.00 % |
| Operations | 2,227 | 2,227 | 1,959.28 | 540.72 | (273.00) | 112.26 % |
| Department Total | 6,165 | 6,165 | 1,959.28 | 540.72 | 3,665.00 | 40.55 % |
| 584 - Tax Assessor Elections Service Contract Fund Total | 6,165 | 6,165 | 1,959.28 | 540.72 | 3,665.00 | 40.55 % |
| 601 - Special Prosecution/Civil/Juvenile Fund | | | | | | |
| 35020 - SPU Criminal | | | | | | |
| Salaries/Other Pay/Benefits | 1,519,923 | 1,519,923 | 953,071.84 | 0.00 | 566,851.16 | 62.71 % |
| Department Total | 1,519,923 | 1,519,923 | 953,071.84 | 0.00 | 566,851.16 | 62.71 % |
| 35030 - SPU - State General Allocation | | | | | | |
| Salaries/Other Pay/Benefits | 146,025 | 146,025 | 70,411.38 | 0.00 | 75,613.62 | 48.22 % |
| Operations | 204,602 | 213,008 | 127,905.94 | 4,147.52 | 80,954.54 | 61.99 % |
| Capital | 20,000 | 20,000 | 0.00 | 19,996.00 | 4.00 | 99.98 % |

Walker County Expenditures vs Budget Report
**As of the Month Ended May 31, 2018 Posted as
of June 21, 2018**

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|------------------|------------------|---------------------|------------------|---------------------|----------------|
| 601 - Special Prosecution/Civil/Juvenile Fund | | | | | | |
| Department Total | 370,627 | 379,033 | 198,317.32 | 24,143.52 | 156,572.16 | 58.69 % |
| 35040 - SPU Civil Division | | | | | | |
| Salaries/Other Pay/Benefits | 1,511,090 | 1,511,090 | 954,464.26 | 0.00 | 556,625.74 | 63.16 % |
| Operations | 1,072,830 | 1,072,830 | 495,003.73 | 3,243.88 | 574,582.39 | 46.44 % |
| Department Total | 2,583,920 | 2,583,920 | 1,449,467.99 | 3,243.88 | 1,131,208.13 | 56.22 % |
| 35050 - SPU Juvenile Division | | | | | | |
| Salaries/Other Pay/Benefits | 657,785 | 657,785 | 402,742.01 | 0.00 | 255,042.99 | 61.23 % |
| Operations | 170,314 | 170,314 | 77,790.37 | 2,859.57 | 89,664.06 | 47.35 % |
| Department Total | 828,099 | 828,099 | 480,532.38 | 2,859.57 | 344,707.05 | 58.37 % |
| 601 - Special Prosecution/Civil/Juvenile Fund Total | 5,302,569 | 5,310,975 | 3,081,389.53 | 30,246.97 | 2,199,338.50 | 58.59 % |
| 615 - Adult Probation-Basic Services Fund | | | | | | |
| 50130 - Adult Basic Supervision | | | | | | |
| Salaries/Other Pay/Benefits | 1,287,049 | 1,287,049 | 766,652.60 | 0.00 | 520,396.40 | 59.57 % |
| Operations | 146,330 | 146,330 | 81,538.17 | 4,027.91 | 60,763.92 | 58.47 % |
| Capital | 26,399 | 26,399 | 0.00 | 0.00 | 26,399.00 | 0.00 % |
| Transfers to Other Funds | 0 | 0 | 3,848.60 | 0.00 | (3,848.60) | 0.00 % |
| Department Total | 1,459,778 | 1,459,778 | 852,039.37 | 4,027.91 | 603,710.72 | 58.64 % |
| 615 - Adult Probation-Basic Services Fund Total | 1,459,778 | 1,459,778 | 852,039.37 | 4,027.91 | 603,710.72 | 58.64 % |
| 616 - Adult Probation-Court Services Fund | | | | | | |
| 50150 - Adult Court Services | | | | | | |
| Salaries/Other Pay/Benefits | 174,206 | 174,206 | 111,385.89 | 0.00 | 62,820.11 | 63.94 % |
| Operations | 22,274 | 22,274 | 10,949.39 | 0.00 | 11,324.61 | 49.16 % |
| Department Total | 196,480 | 196,480 | 122,335.28 | 0.00 | 74,144.72 | 62.26 % |
| 616 - Adult Probation-Court Services Fund Total | 196,480 | 196,480 | 122,335.28 | 0.00 | 74,144.72 | 62.26 % |
| 617 - Adult Probation-Substance Abuse Services Fund | | | | | | |
| 50170 - Adult Substance Abuse Services | | | | | | |
| Salaries/Other Pay/Benefits | 106,598 | 106,598 | 64,993.88 | 0.00 | 41,604.12 | 60.97 % |
| Operations | 11,518 | 11,518 | 9,997.60 | 498.66 | 1,021.74 | 91.13 % |



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2018 Posted as
of June 21, 2018

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|----------------|---------------|------------|--------------|-----------|----------|
| 617 - Adult Probation-Substance Abuse Services Fund | | | | | | |
| Department Total | 118,116 | 118,116 | 74,991.48 | 498.66 | 42,625.86 | 63.91 % |
| 617 - Adult Probation-Substance Abuse Services Fund Total | 118,116 | 118,116 | 74,991.48 | 498.66 | 42,625.86 | 63.91 % |
| 640 - Juvenile Grant Fund Title IVE | | | | | | |
| 36030 - Juvenile Title IV-E | | | | | | |
| Operations | 0 | 0 | 753.12 | 0.00 | (753.12) | 0.00 % |
| Department Total | 0 | 0 | 753.12 | 0.00 | (753.12) | 0.00 % |
| 640 - Juvenile Grant Fund Title IVE Total | 0 | 0 | 753.12 | 0.00 | (753.12) | 0.00 % |
| 641 - Juvenile Grant-State Aid Fund | | | | | | |
| 36040 - Juvenile State/Grant Aid | | | | | | |
| Salaries/Other Pay/Benefits | 206,066 | 206,066 | 129,826.76 | 0.00 | 76,239.24 | 63.00 % |
| Department Total | 206,066 | 206,066 | 129,826.76 | 0.00 | 76,239.24 | 63.00 % |
| 641 - Juvenile Grant-State Aid Fund Total | 206,066 | 206,066 | 129,826.76 | 0.00 | 76,239.24 | 63.00 % |
| 643 - Juvenile Grant-Commitment Reduction Fund | | | | | | |
| 36050 - Juvenile Commitment Reduction | | | | | | |
| Operations | 31,922 | 31,922 | 29,108.64 | 0.00 | 2,813.36 | 91.19 % |
| Department Total | 31,922 | 31,922 | 29,108.64 | 0.00 | 2,813.36 | 91.19 % |
| 643 - Juvenile Grant-Commitment Reduction Fund Total | 31,922 | 31,922 | 29,108.64 | 0.00 | 2,813.36 | 91.19 % |
| 644 - Juvenile Grant-Medical Services Fund | | | | | | |
| 36060 - Juvenile Grant Medical Services | | | | | | |
| Salaries/Other Pay/Benefits | 32,706 | 32,706 | 20,766.56 | 0.00 | 11,939.44 | 63.49 % |
| Operations | 1,452 | 1,452 | 1,465.00 | 0.00 | (13.00) | 100.90 % |
| Department Total | 34,158 | 34,158 | 22,231.56 | 0.00 | 11,926.44 | 65.08 % |
| 644 - Juvenile Grant-Medical Services Fund Total | 34,158 | 34,158 | 22,231.56 | 0.00 | 11,926.44 | 65.08 % |

Walker County Expenditures vs Budget Report

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**As of the Month Ended May 31, 2018 Posted as
of June 21, 2018**

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For The Fiscal Year Ending September 30,2018

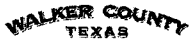
| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|----------------|----------------|------------------|-----------------|--------------------|-----------------|
| 645 - Juvenile HGAC Services Grant | | | | | | |
| 36070 - Juvenile HGAC Services Grant | | | | | | |
| Operations | 8,200 | 8,200 | 8,200.00 | 0.00 | 0.00 | 100.00 % |
| Department Total | 8,200 | 8,200 | 8,200.00 | 0.00 | 0.00 | 100.00 % |
| 645 - Juvenile HGAC Services Grant Total | 8,200 | 8,200 | 8,200.00 | 0.00 | 0.00 | 100.00 % |
| 646 - Juvenile Grant-PrePost Adjudication | | | | | | |
| 36080 - Juvenile Grant PrePost Adjudication | | | | | | |
| Operations | 15,840 | 15,840 | 15,650.00 | 0.00 | 190.00 | 98.80 % |
| Department Total | 15,840 | 15,840 | 15,650.00 | 0.00 | 190.00 | 98.80 % |
| 646 - Juvenile Grant-PrePost Adjudication Total | 15,840 | 15,840 | 15,650.00 | 0.00 | 190.00 | 98.80 % |
| 647 - Juvenile Grant-Community Programs | | | | | | |
| 36090 - Juvenile Grant Community Programs | | | | | | |
| Salaries/Other Pay/Benefits | 101,350 | 101,350 | 64,614.56 | 0.00 | 36,735.44 | 63.75 % |
| Operations | 1,196 | 1,196 | (428.75) | 0.00 | 1,624.75 | -35.85 % |
| Department Total | 102,546 | 102,546 | 64,185.81 | 0.00 | 38,360.19 | 62.59 % |
| 647 - Juvenile Grant-Community Programs Total | 102,546 | 102,546 | 64,185.81 | 0.00 | 38,360.19 | 62.59 % |
| 801 - Sheriff Commissary Fund | | | | | | |
| 50040 - Sheriff Commissary Operations | | | | | | |
| Salaries/Other Pay/Benefits | 0 | 0 | 1,504.38 | 0.00 | (1,504.38) | 0.00 % |
| Operations | 0 | 0 | 14,677.07 | 3,989.61 | (18,666.68) | 0.00 % |
| Department Total | 0 | 0 | 16,181.45 | 3,989.61 | (20,171.06) | 0.00 % |
| 801 - Sheriff Commissary Fund Total | 0 | 0 | 16,181.45 | 3,989.61 | (20,171.06) | 0.00 % |
| 802 - Walker County Public Safety Communications Center | | | | | | |
| 46500 - Walker County Central Dispatch Services | | | | | | |
| Salaries/Other Pay/Benefits | 1,062,942 | 1,062,942 | 561,303.31 | 0.00 | 501,638.69 | 52.81 % |

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For The Fiscal Year Ending September 30,2018

| Account | OriginalBudget | RevisedBudget | Actual | Encumbrances | Remaining | Pct |
|--|-------------------|-------------------|----------------------|---------------------|----------------------|----------------|
| Operations | 248,343 | 248,343 | 143,204.51 | 1,513.21 | 103,625.28 | 58.27 % |
| Contingency | 62,879 | 62,879 | 0.00 | 0.00 | 62,879.00 | 0.00 % |
| Department Total | 1,374,164 | 1,374,164 | 704,507.82 | 1,513.21 | 668,142.97 | 51.38 % |
| 802 - Walker County Public Safety Communications Center Total | 1,374,164 | 1,374,164 | 704,507.82 | 1,513.21 | 668,142.97 | 51.38 % |
| Report Totals | 45,381,066 | 47,633,802 | 27,105,014.91 | 1,534,952.17 | 18,993,834.92 | 60.13 % |



Walker County Budget vs Actual Report
As of the Month Ended May 31, 2018 Transactions Posted as of June 21, 2018
Year to Date for the Fiscal Year Ending September 30, 2018

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| Account | | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|---|---|------------------|------------------|-------------------|------------------|---------------------|----------------|
| 105 - General Projects Fund - 19990 - General Government Projects | | | | | | | |
| Projects | | | | | | | |
| 105.79108.19990 | PC Equipment Project | 28,229 | 28,229 | 0.00 | 0.00 | 28,229.00 | 0.00 % |
| 105.79110.19990 | Projects - IT | 18,000 | 0 | 0.00 | 0.00 | 0.00 | |
| 105.79503.19990 | County Facilities Projects | 337,123 | 337,123 | 7,207.04 | 0.00 | 329,915.96 | 2.14 % |
| 105.79506.19990 | Annex Water Damage Roof | 38,461 | 38,461 | 38,460.80 | 0.00 | 0.20 | 100.00 % |
| 105.79507.19990 | Annex Water DamageInterior | 55,046 | 75,582 | 75,557.70 | 1,164.80 | (1,140.50) | 101.51 % |
| 105.79511.19990 | Bldg Repairs/Improv Flood Damage Event | 0 | 3,580 | 9,567.92 | 8,391.21 | (14,379.13) | 501.65 % |
| 105.79512.19990 | Bldg Repairs/Improv Wind Damage Event | 0 | 0 | 2,928.80 | 4,375.00 | (7,303.80) | |
| 105.79990.19990 | Project Contingency | 821,335 | 721,335 | 0.00 | 0.00 | 721,335.00 | 0.00 % |
| 105.80103.19990 | Project-Copier Replacement | 83,122 | 83,122 | 0.00 | 0.00 | 83,122.00 | 0.00 % |
| | Projects Total | 1,381,316 | 1,287,432 | 133,722.26 | 13,931.01 | 1,139,778.73 | 11.47 % |
| | Expense Total | 1,381,316 | 1,287,432 | 133,722.26 | 13,931.01 | 1,139,778.73 | 11.47 % |
| 105 - General Projects Fund - 29990 - Financial Projects | | | | | | | |
| Projects | | | | | | | |
| 105.79201.29990 | Software Improvement Project | 29,728 | 0 | 0.00 | 0.00 | 0.00 | |
| 105.79202.29990 | Financial System Upgrade | 90,789 | 178,517 | 0.00 | 54,697.50 | 123,819.50 | 30.64 % |
| 105.79203.29990 | Payroll Software System | 0 | 40,000 | 0.00 | 0.00 | 40,000.00 | 0.00 % |
| 105.79508.29990 | County Auditor Projects | 3,322 | 3,322 | 2,926.67 | 0.00 | 395.33 | 88.10 % |
| | Projects Total | 123,839 | 221,839 | 2,926.67 | 54,697.50 | 164,214.83 | 25.98 % |
| | Expense Total | 123,839 | 221,839 | 2,926.67 | 54,697.50 | 164,214.83 | 25.98 % |
| 105 - General Projects Fund - 49990 - Public Safety Projects | | | | | | | |
| Projects | | | | | | | |
| 105.79020.49990 | Volunteer Fire Departments Special Purchases/GrantMatch | 12,000 | 12,000 | 12,000.00 | 0.00 | 0.00 | 100.00 % |
| 105.79510.49990 | Weigh Station Project | 11,400 | 11,400 | 0.00 | 0.00 | 11,400.00 | 0.00 % |
| 105.79911.49990 | Emergency Management Projects | 6,840 | 6,840 | 1,389.13 | 0.00 | 5,450.87 | 20.31 % |
| | Projects Total | 30,240 | 30,240 | 13,389.13 | 0.00 | 16,850.87 | 44.28 % |
| | Expense Total | 30,240 | 30,240 | 13,389.13 | 0.00 | 16,850.87 | 44.28 % |
| 105 - General Projects Fund - 69990 - Health and Human Services Projects | | | | | | | |
| Projects | | | | | | | |
| 105.79120.69990 | Project - GIS | 10,216 | 10,216 | 0.00 | 0.00 | 10,216.00 | 0.00 % |
| 105.79602.69990 | Nuisance Abatement Project | 13,000 | 13,000 | 0.00 | 0.00 | 13,000.00 | 0.00 % |



Walker County Budget vs Actual Report
As of the Month Ended May 31, 2018 Transactions Posted as of June 21, 2018
Year to Date for the Fiscal Year Ending September 30, 2018

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| Account | Original Budget | Revised Budget | Actual | Encumbrance | Remaining | Pct |
|------------------------|-----------------|----------------|-------------|-------------|------------------|---------------|
| Projects Total | 23,216 | 23,216 | 0.00 | 0.00 | 23,216.00 | 0.00 % |
| Expense Total | 23,216 | 23,216 | 0.00 | 0.00 | 23,216.00 | 0.00 % |
| Fund Totals | 1,558,611 | 1,562,727 | 150,038.06 | 68,628.51 | 1,344,060.43 | 13.99 % |
| Total All Funds | 1,558,611 | 1,562,727 | 150,038.06 | 68,628.51 | 1,344,060.43 | 13.99 % |

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Sources & Uses

Dated 06/01/ 2012

Delivered 06/21/2012

Sources of Funds

| | |
|--|------------------------|
| Par Amount of Bonds | \$20,000,000.00 |
| Reoffering Premium | 130,840.40 |
| Accrued Interest from 06/01/2012 to 06/21/2012 | 32,798.19 |
| Total Sources | \$20,163,638.59 |

Uses Of Funds

| | |
|---|------------------------|
| Deposit to Project Fund | \$19,818,693.66 |
| Costs of Issuance | 109,000.00 |
| Total Underwriter's Discount (0.521%) | 104,136.25 |
| Gross Bond Insurance Premium (36.0 bp) | 99,010.49 |
| Deposit to Debt Service Fund | 32,798.19 |
| Total Uses | \$20,163,638.59 |

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

Debt Service Schedule

Part 1 of 2

| 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 | - |

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

Debt Service Schedule

Part 2 of 2

| 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% |

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

| Date | Principal | Coupon | Interest | Total P+I |
|--------------|------------------------|----------|-----------------------|------------------------|
| 09/30/2012 | - | - | - | - |
| 09/30/2013 | 685,000.00 | 2.000% | 688,762.08 | 1,373,762.08 |
| 09/30/2014 | 800,000.00 | 2.000% | 576,667.50 | 1,376,667.50 |
| 09/30/2015 | 815,000.00 | 2.000% | 560,667.50 | 1,375,667.50 |
| 09/30/2016 | 830,000.00 | 2.000% | 544,367.50 | 1,374,367.50 |
| 09/30/2017 | 845,000.00 | 2.000% | 527,767.50 | 1,372,767.50 |
| 09/30/2018 | 865,000.00 | 2.000% | 510,867.50 | 1,375,867.50 |
| 09/30/2019 | 880,000.00 | 3.000% | 493,567.50 | 1,373,567.50 |
| 03/30/2020 | 910,000.00 | 3.000% | 467,167.50 | 1,377,167.50 |
| 09/30/2021 | 935,000.00 | 3.000% | 439,867.50 | 1,374,867.50 |
| 09/30/2022 | 965,000.00 | 3.000% | 411,817.50 | 1,376,817.50 |
| 09/30/2023 | 990,000.00 | 3.000% | 382,867.50 | 1,372,867.50 |
| 09/30/2024 | 1,020,000.00 | 3.000% | 353,167.50 | 1,373,167.50 |
| 09/30/2025 | 1,055,000.00 | 3.125% | 322,567.50 | 1,377,567.50 |
| 09/30/2026 | 1,085,000.00 | 3.125% | 289,598.76 | 1,374,598.76 |
| 09/30/2027 | 1,120,000.00 | 3.250% | 255,692.50 | 1,375,692.50 |
| 09/30/2028 | 1,155,000.00 | 3.375% | 219,292.50 | 1,374,292.50 |
| 09/30/2029 | 1,195,000.00 | 3.375% | 180,311.26 | 1,375,311.26 |
| 09/30/2030 | 1,235,000.00 | 3.500% | 139,980.00 | 1,374,980.00 |
| 09/30/2031 | 1,280,000.00 | 3.700% | 96,755.00 | 1,376,755.00 |
| 09/30/2032 | 1,135,000.00 | 3.700% | 41,162.50 | 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% |

Final

\$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.

Capital Markets Group

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