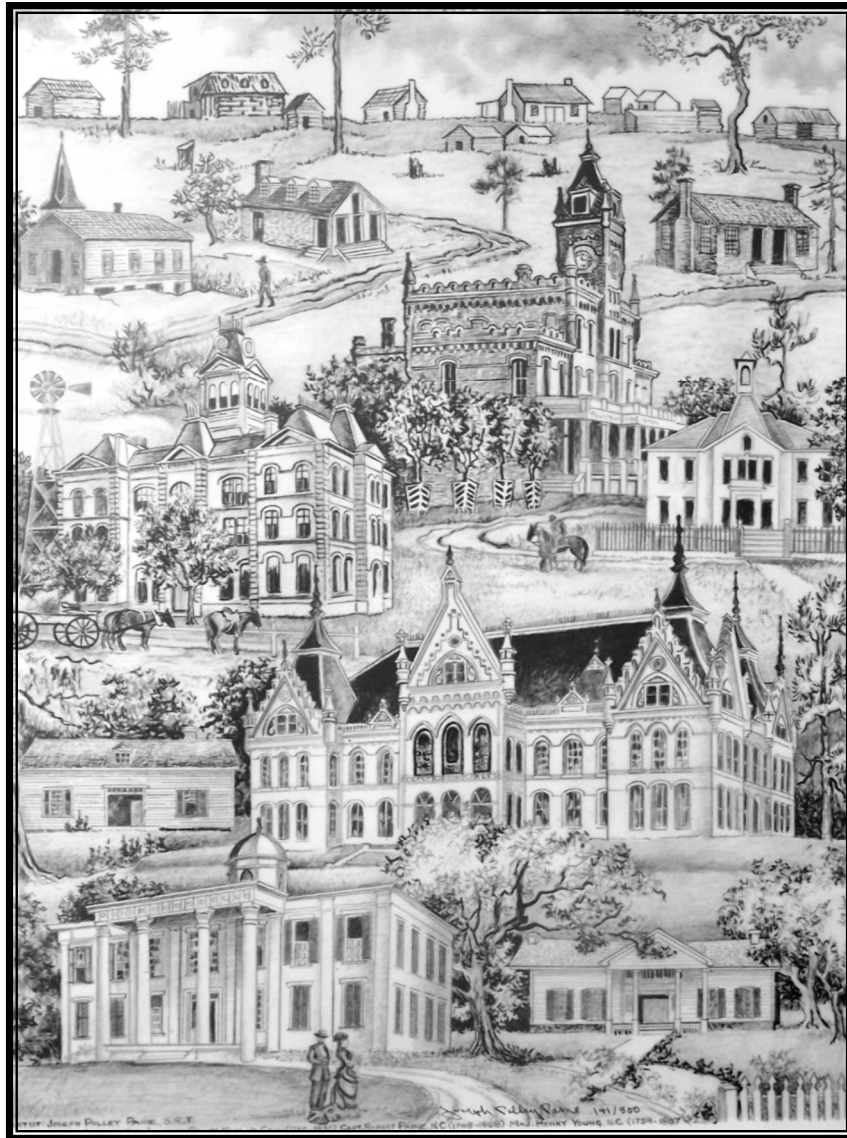


WALKER COUNTY, TEXAS



Proposed Budget
Fiscal Year 2019-2020
Filed July 31, 2019

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WALKER COUNTY

FILED BUDGET

October 1, 2019 – September 30, 2020

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, 2019 thru September 30, 2020

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 \$997,130 which is a 5.0% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$657,809.

The record vote of each member of the commissioners' 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 Daugette, Jr.
Commissioner Precinct 4 – Jimmy D. Henry

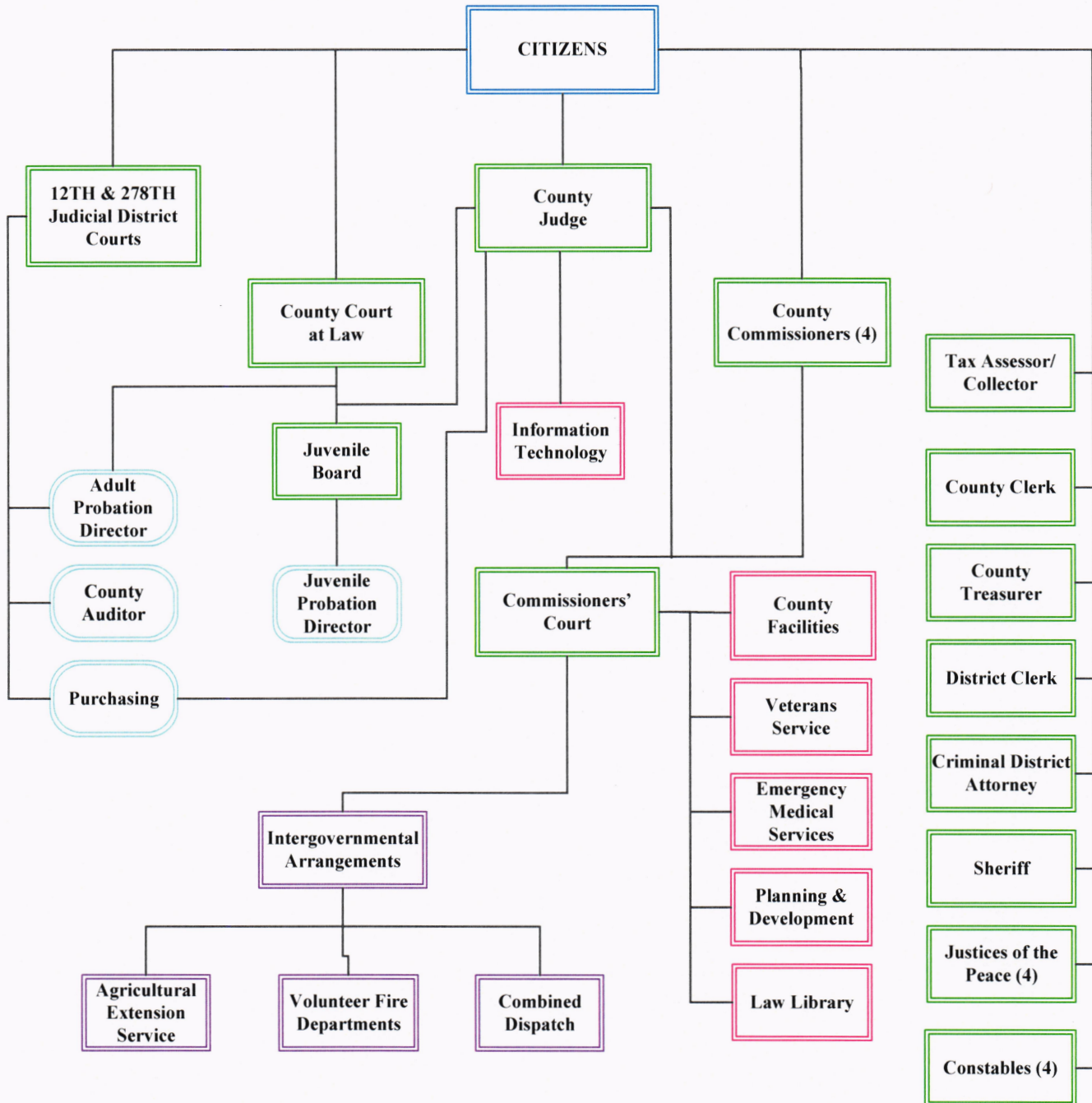
The county property tax rate for the preceding fiscal year (FY 18-19) was \$0.5494 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.5018 per \$100 taxable assessed valuation. The calculated effective tax rate is \$0.5018. The calculated effective maintenance and operations tax rate is \$0.4690 and the calculated debt rate is \$0.0328

The total debt obligation of the county is \$ 14,280,000.

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

Name

Robert D. Pierce, II
Danny Kuykendall
Ronnie White
Bill Daugette, Jr.
Jimmy Henry

Office

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

Elected Officials

Name

Donald Kraemer
Hal Ridley
Tracy Sorensen
Diana McRae
Amy Klawinsky
Robyn Flowers
Kari French
Clint McRae
Will Durham
Steve Fisher
Michael Countz
Mark Holt
Stephen Cole
John Hooks
Shane Loosier
Steve Hill
Gene Bartee

Office

Judge, 12th Judicial District Court
Judge, 278th Judicial District Court
Judge, County Court at Law
Tax Assessor/Collector
County Treasurer
District Clerk
County Clerk
Sheriff
Criminal District Attorney
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4

Appointed Officials

Name

Patricia Allen
Kristin Hunter
Jill Saumell
Mike Williford

Office

County Auditor
Director, Adult Probation
Director, Juvenile Probation
Purchasing Agent

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Walker County
Proposed Budget Fiscal Year 2019-2020
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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 2019/2020 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for 2019-2020. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Danny Pierce and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Jimmy Henry, filed 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 were submitted to the County Clerk.

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

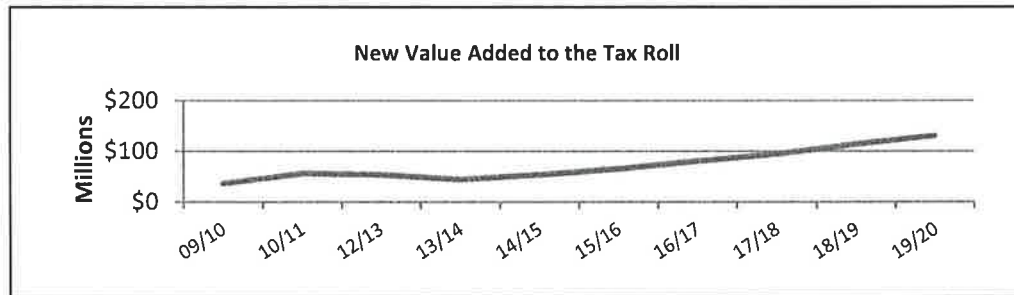
- ✓ to maintain a consistent level of quality service to the community
- ✓ to adopt a tax rate equal to the calculated effective tax rate
- ✓ to fund the replacement of the new voting equipment over a three year period
- ✓ to address the need to make the salary payment plan more competitive with other employers in the area
- ✓ 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 allocate a portion of the revenues from new growth in the tax levy to Road and Bridge maintenance
- ✓ to evaluate vehicle and equipment replacement criteria, developing a process based on maintenance costs, mileage, and usability of the asset for its intended purpose with an emphasis in the current year to address the need to fund replacement for ambulances in each of the next several years
- ✓ 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
- ✓ to review the AgriLife request for a new facility and determine the scope and possible role of the County in the overall project

Commissioners Court met their goals with this budget.

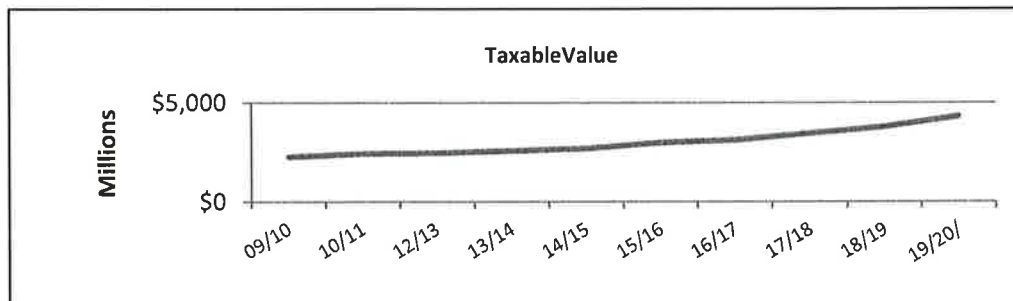
Significant items in this budget are:

- This budget is presented using the effective tax rate. The Commissioners Court proposed tax rate is \$0.5018 per \$100 value as compared to \$0.5494 in FY 2018/2019. The separate components of the tax rate are: operating rate \$0.4690, and debt service of \$0.0328. The County has adopted the effective rate for the last six years.

- This tax rate, at 100% collection, will raise \$997,130 more revenue than last year, a 5% increase. Of this amount, \$657,809 is from new growth. The budgeted collection rate for FY 2019-2020 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 2019 totaled \$131,089,885, 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 \$717,987,325 from \$607,538,404, an increase of 18.2%. The net gain in total taxable value of \$542.1 million is an approximate 14.4% 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 Constable Precinct 3
- addressing the need for funding dispatchers in an amount sufficient to attract and maintain employees as recommended by the Central Dispatch Board
- addressing the need to fund new voter equipment
- addressing the need to replace the payroll software program as end of life is announced for the current system
- aging facilities that are requiring major maintenance in addition to the routine maintenance needs

- addressing the budget increases required in the Road and Bridge Fund due to the increasing costs of Road and Bridge materials
 - request by the AgriLife Extension office for a new complex
- Included in the proposed budget is a continued emphasis on Public Safety addressing needs in both law enforcement and ambulance services. A constable deputy, a detention office in the County Jail, and a part time emergency management employee was added along with an addition of an ambulance and vehicle replacements for law enforcement and the county jail.
- The county continued to allocate additional monies for road and bridges maintenance budgets.
- An employee pay raise of 4% across the board is included in the budget with full time employees receiving a minimum of \$1,750 annually. 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 3% across the board raise to employees. The County continues to pay 100% of the health insurance premium for full-time County employees and maintains 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 14.22%. 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 implemented a plan 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. In the FY 2019/2020 budget, \$88,000 was added to the on-going operating, part of the multi-year plan for addressing 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, 2019, 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 proposed budget projects a fund balance percentage of 26.13% at year end. Using fund balance to fund one-time costs results in the ability to keep the needed tax rate lower than would otherwise be needed.
- The last tax rate increase was in Fiscal Year 2014 followed by no tax rate increases in Fiscal Years 2015, 2016, 2017, 2018, 2019 and 2020. The total expenditure budget for FY 19/20, that begins October 1, 2019 is \$39,244,544 compared to the original expenditure budget of \$36,695,071 for the FY 18/19 year, an increase of \$2,549,473. 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 Daugette, Jr. and Jimmy Henry, and all other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation of all involved in the process.

Respectfully submitted,



Patricia Allen, CPA, CGFM County Auditor

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Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2019-2020 Budget				
*Including Projects Fund				
101 General Fund	\$ 9,357,746	\$ 23,545,949	\$ 26,086,929	\$ 6,816,766
105 Projects Funds(\$1,542,703 Previously Allocated Remaining)	\$ 57,178	291,000	348,178	-
185 Healthy County Initiative	\$ 18,499	1,415	3,000	16,914
192 Debt Service Fund	\$ 215,776	1,218,903	1,377,168	57,511
220 Road & Bridge Fund	\$ 818,030	5,749,903	6,567,933	-
301 EMS Fund	\$ 531,653	3,821,612	4,126,000	227,265
511 County Records Management and Preservation Fund	\$ 1,720	17,505	19,225	-
512 County Courts Records Preservation (Digitize)	\$ 47,526	12,000	24,411	35,115
515 County Clerk Records Management and Preservation Fund	\$ 546,485	95,500	71,310	570,675
516 County Clerk Records Archive Account Fund	\$ 334,126	98,000	200,000	232,126
518 District Clerk Records Management and Preservation Fund	\$ 5,744	3,340	3,000	6,084
519 District Clerk Rider Fund	\$ 31,573	12,000	35,895	7,678
520 District Clerk Archive Fund	\$ 1,445	1,500	2,945	-
523 County Jury Fee Fund	\$ -	5,000	5,000	-
525 Court Reporter Service Fund	\$ -	14,000	14,000	-
526 County Law Library Fund	\$ 4,672	33,450	38,122	-
536 Courthouse Security Fund	\$ 23,816	61,294	70,504	14,606
537 Justice Courts Building Security Fund	\$ 36,901	5,508	10,000	32,409
550 Justice Court Technology Fund	\$ 55,479	22,605	24,701	53,383
551 County and District Court Technology Fund	\$ 3,220	1,700	4,920	-
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 57,222	20,000	47,568	29,654
562 District Attorney Forfeiture Fund	\$ 173,196	-	24,000	149,196
563 Hot Check Fee Fund	\$ -	3,000	3,000	-
574 Sheriff Forfeiture Fund	\$ 405,436	-	40,000	365,436
576 Inmate Medical Fund	\$ 39,247	2,050	10,000	31,297
577 DOJ Equitable Sharing Fund	\$ 386,591	-	50,000	336,591
583 Elections Equipment Fund	\$ -	7,800	7,800	-
584 Elections Services Contract Fund	\$ 35,677	-	6,445	29,232
589 Tax Assessor Special Inventory Fund	\$ 19	-	-	19
701 Insurance Fund-Retiree Health	\$ 1,734,555	\$ 288,000	\$ -	\$ 2,022,555
Total	\$ 14,923,532	\$ 35,355,534	\$ 39,244,554	\$ 11,034,512

Fiscal Year 2018-2019 Original 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 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
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



Budget Summary

Fiscal Year 2018-2019 Estimated

*Including Projects Fund

101 General Fund	\$	9,332,267	\$	24,603,413	\$	24,577,934	\$	9,357,746
105 Projects Fund	\$	1,490,076		351,252		301,447		1,539,881
185 Healthy County Initiative	\$	18,486		1,413		1,400		18,499
192 Debt Service Fund	\$	194,244		1,395,100		1,373,568		215,776
220 Road & Bridge Fund	\$	2,220,474		6,034,046		7,436,490		818,030
301 EMS Fund	\$	809,392		3,220,811		3,498,550		531,653
511 County Records Management and Preservation Fund	\$	4,215		17,505		20,000		1,720
512 County Courts Records Preservation (Digitize)	\$	44,121		13,405		10,000		47,526
515 County Clerk Records Management and Preservation Fund	\$	464,549		110,000		28,064		546,485
516 County Clerk Records Archive Account Fund	\$	424,126		110,000		200,000		334,126
518 District Clerk Records Management and Preservation Fund	\$	5,144		3,600		3,000		5,744
519 District Clerk Rider Fund	\$	30,279		12,650		11,356		31,573
520 District Clerk Archive Fund	\$	2,129		1,900		2,584		1,445
523 County Jury Fee Fund	\$	-		6,500		6,500		-
525 Court Reporter Service Fund	\$	-		16,000		16,000		-
526 County Law Library Fund	\$	15,347		37,200		47,875		4,672
536 Courthouse Security Fund	\$	9,750		63,320		49,254		23,816
537 Justice Courts Building Security Fund	\$	40,451		6,450		10,000		36,901
550 Justice Court Technology Fund	\$	56,230		23,950		24,701		55,479
551 County and District Court Technology Fund	\$	3,800		1,420		2,000		3,220
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	35,822		21,400		-		57,222
562 District Attorney Forfeiture Fund	\$	151,447		45,749		24,000		173,196
563 Hot Check Fee Fund	\$	2,105		2,300		4,405		-
574 Sheriff Forfeiture Fund	\$	245,750		189,686		30,000		405,436
576 Inmate Medical Fund	\$	34,497		4,750		-		39,247
577 DOJ Equitable Sharing Fund	\$	365,843		20,748		-		386,591
583 Elections Equipment Fund	\$	-		14,494		14,494		-
584 Elections Services Contract Fund	\$	28,486		9,418		2,227		35,677
589 Tax Assessor Special Inventory Fund	\$	19		-		-		19
701 Insurance Fund-Retiree Health	\$	1,393,275	\$	341,280	\$	-	\$	1,734,555
Total	\$	17,422,324	\$	36,702,260	\$	37,718,349	\$	16,406,235

Fiscal Year 2017-2018 Actual

*Including Projects Fund

101 General Fund	\$	8,279,893	\$	23,382,946	\$	22,330,572	\$	9,332,267
105 Projects Fund	\$	1,311,619		439,379		260,922		1,490,076
185 Healthy County Initiative	\$	17,206		1,305		25		18,486
192 Debt Service Fund	\$	180,334		1,389,778		1,375,868		194,244
220 Road & Bridge Fund	\$	2,651,805		5,647,503		6,078,834		2,220,474
301 EMS Fund	\$	1,155,639		3,302,233		3,648,480		809,392
511 County Records Management and Preservation Fund	\$	5,745		18,922		20,452		4,215
512 County Courts Records Preservation (Digitize)	\$	31,551		12,570		-		44,121
515 County Clerk Records Management and Preservation Fund	\$	361,917		106,829		4,197		464,549
516 County Clerk Records Archive Account Fund	\$	491,131		113,075		180,080		424,126
518 District Clerk Records Management and Preservation Fund	\$	1,477		3,667		-		5,144
519 District Clerk Rider Fund	\$	21,720		13,281		4,722		30,279
520 District Clerk Archive Fund	\$	4,682		1,973		4,526		2,129
523 County Jury Fee Fund	\$	-		5,072		5,072		-
525 Court Reporter Service Fund	\$	-		15,377		15,377		-
526 County Law Library Fund	\$	30,469		36,061		51,183		15,347
536 Courthouse Security Fund	\$	14,248		55,675		60,173		9,750
537 Justice Courts Building Security Fund	\$	33,887		6,824		260		40,451
550 Justice Court Technology Fund	\$	53,219		26,493		23,482		56,230
551 County and District Court Technology Fund	\$	7,590		1,764		5,554		3,800
560 Prosecutors Supplement Fund	\$	-		20,927		20,927		-
561 Pretrial Intervention Fund	\$	-		48,349		12,527		35,822
562 District Attorney Forfeiture Fund	\$	163,855		88,667		101,075		151,447
563 Hot Check Fee Fund	\$	1,613		4,891		4,399		2,105
574 Sheriff Forfeiture Fund	\$	181,726		79,470		15,446		245,750
576 Inmate Medical Fund	\$	29,419		5,078		-		34,497
577 DOJ Equitable Sharing Fund	\$	342,825		23,018		-		365,843
583 Elections Equipment Fund	\$	6,686		7,597		14,283		-
584 Elections Services Contract Fund	\$	23,681		6,764		1,959		28,486
589 Tax Assessor Special Inventory Fund	\$	19		-		-		19
701 Insurance Fund-Retiree Health	\$	-	\$	1,393,275	\$	-	\$	1,393,275
Total	\$	15,403,956	\$	36,258,763	\$	34,240,395	\$	17,422,324

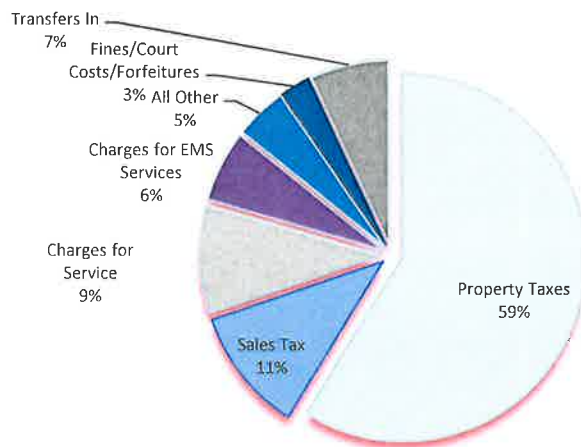
Budget Summary



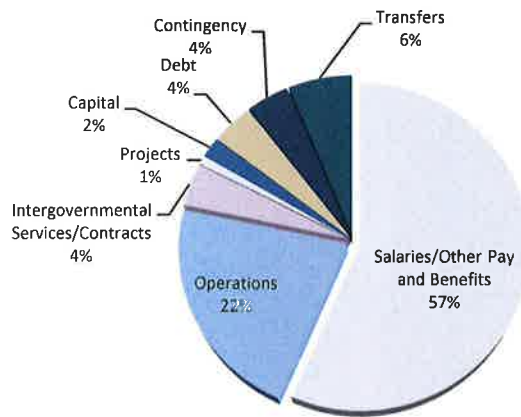
Walker County Proposed Budget For the Fiscal Year 2019-2020 All Funds Summary

	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, 2019	\$ 9,357,746	\$ 57,178	\$ 18,499	\$ 1,734,555	\$ 215,776	\$ 818,030	\$ 531,653	\$ 2,190,095	\$ 14,923,532
Sources of Funds									
Property Taxes-Current	\$ 15,817,761	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 3,132,138	\$ -	\$ -	\$ 20,107,402
Property Taxes-Delinquent/P&I	\$ 380,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 410,000
Property Taxes Penalties and Interest	\$ 275,000	\$ -	\$ -	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ 295,500
Sales Tax	\$ 3,875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,875,000
Other Taxes	\$ 143,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,600
Licenses and Permits	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000
Inter Governmental	\$ 512,481	\$ -	\$ -	\$ -	\$ -	\$ 227,765	\$ -	\$ 42,300	\$ 782,546
Charges for Services/Fees of Office	\$ 1,871,452	\$ -	\$ -	\$ 264,000	\$ -	\$ 865,000	\$ 5,000	\$ 365,540	\$ 3,370,992
Fines/Court Costs and Forfeitures	\$ 55,655	\$ -	\$ -	\$ -	\$ -	\$ 895,000	\$ -	\$ -	\$ 950,655
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,220,000	\$ -	\$ 2,220,000
Other Revenues	\$ 25,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Interest Earnings	\$ 300,000	\$ 20,000	\$ 415	\$ 24,000	\$ 10,900	\$ 30,000	\$ 5,000	\$ 2,618	\$ 392,933
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislatively Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 23,545,949	\$ 20,000	\$ 1,415	\$ 288,000	\$ 1,218,903	\$ 5,149,903	\$ 2,230,000	\$ 410,458	\$ 32,864,628
Transfers In	\$ -	\$ 271,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 1,591,612	\$ 28,294	\$ 2,490,906
Total Sources of Funds	\$ 23,545,949	\$ 291,000	\$ 1,415	\$ 288,000	\$ 1,218,903	\$ 5,749,903	\$ 3,821,612	\$ 438,752	\$ 35,355,534
Available Funds	\$ 32,903,695	\$ 348,178	\$ 19,914	\$ 2,022,555	\$ 1,434,679	\$ 6,567,933	\$ 4,353,265	\$ 2,628,847	\$ 50,279,066
Uses of Funds									
Salaries/Other Pay and Benefits	\$ 16,068,342			\$ -		\$ 2,829,960	\$ 3,135,777	\$ 158,656	\$ 22,192,735
Operations	\$ 4,303,500		\$ 3,000	\$ -		\$ 3,037,973	\$ 651,611	\$ 532,690	\$ 8,528,774
Intergovernmental Services and Contracts	\$ 1,651,738			\$ -					\$ 1,651,738
Projects	\$ -	\$ 348,178		\$ -					\$ 348,178
Capital	\$ 425,754			\$ -			\$ 338,612		\$ 764,366
Debt	\$ 228,189			\$ -	\$ 1,377,168				\$ 1,605,357
Contingency	\$ 918,500			\$ -		\$ 700,000		\$ 44,000	\$ 1,662,500
Total Operating Expenditures	\$ 23,596,023	\$ 348,178	\$ 3,000	\$ -	\$ 1,377,168	\$ 6,567,933	\$ 4,126,000	\$ 735,346	\$ 36,753,648
Transfers	\$ 2,490,906			\$ -					\$ 2,490,906
Total Uses of Funds	\$ 26,086,929	\$ 348,178	\$ 3,000	\$ -	\$ 1,377,168	\$ 6,567,933	\$ 4,126,000	\$ 735,346	\$ 39,244,554
Ending Fund Balance	\$ 6,816,766	\$ -	\$ 16,914	\$ 2,022,555	\$ 57,511	\$ -	\$ 227,265	\$ 1,893,501	\$ 11,034,512

Revenues by Source
Walker County Proposed Budget Fiscal Year 2020



Expenditures by Category
Walker County Proposed Budget Fiscal Year 2020



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 \$2,540,980 during FY 2020. 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 \$271,000 to the Projects Fund, a \$600,000 transfer to the Road and Bridge Fund, a transfer to the EMS fund of \$338,612, a contingency for \$600,000 along with various equipment and vehicle purchase allocations. Beginning on page C-13, a detail of the one-time allocations for FY 2020 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 2019-2020**

	General Fund	Projects	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service	Road and Bridge Fund	EMS Fund	Legislatively Designated	Total
Beginning Fund Balance	\$ 9,357,746	\$ 57,178	\$ 18,499	\$ 1,734,555	\$ 215,776	\$ 818,030	\$ 531,653	\$ 2,190,095	\$ 14,923,532
Revenues	23,545,949	20,000	1,415	288,000	1,218,903	5,149,903	2,230,000	410,458	32,864,628
Expenditures	23,596,023	348,178	3,000		1,377,168	6,567,933	4,126,000	735,346	36,753,648
Transfers In	-	271,000				600,000	1,591,612	28,294	2,490,906
Transfers Out	2,490,906								2,490,906
Ending Fund Balance	\$ 6,816,766	\$ -	\$ 16,914	\$ 2,022,555	\$ 57,511	\$ -	\$ 227,265	\$ 1,893,501	\$ 11,034,512

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.

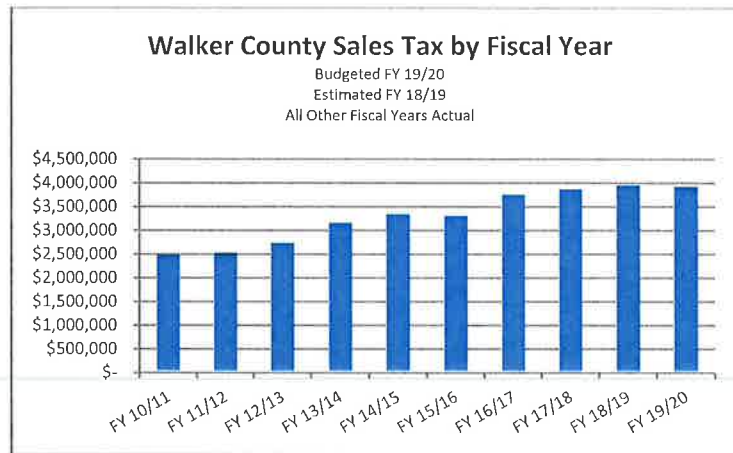
When the County adopts the tax rate, it adopts two rates, one for operations and one for payment of debt. Beginning on D-1 of the Tax Information section, information related to comparison of levies is presented. On page D-2, a comparison of assessed values by property categories is shown for a ten year 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 56.9% of the total revenues. Delinquent taxes account for another 1.2% of revenues, and property tax penalties and interest accounts for another .9% of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The FY 2020 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2020 budget, new growth accounted for \$657,809 of additional

revenues from current property taxes. Walker County is proposing to adopt the effective tax rate for FY 2020 making this the sixth consecutive year that Walker County has adopted the effective rate.

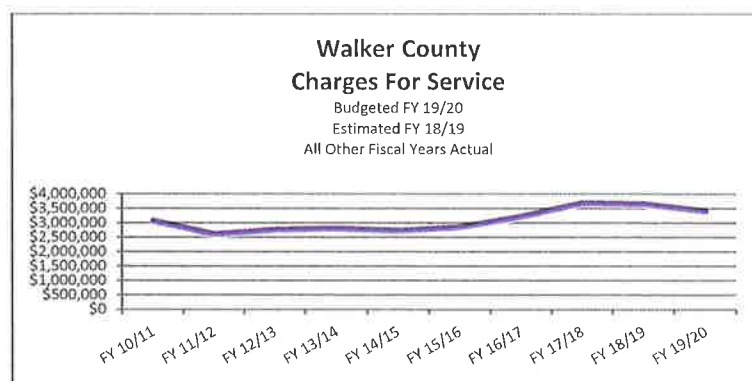
Sales Tax

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 \$0.111 per \$100 assessed valuation. Sales tax accounts for approximately 11% of total revenues and approximately 16.5% of revenues of the General Fund. Sales tax is budgeted relatively flat for FY 2020.



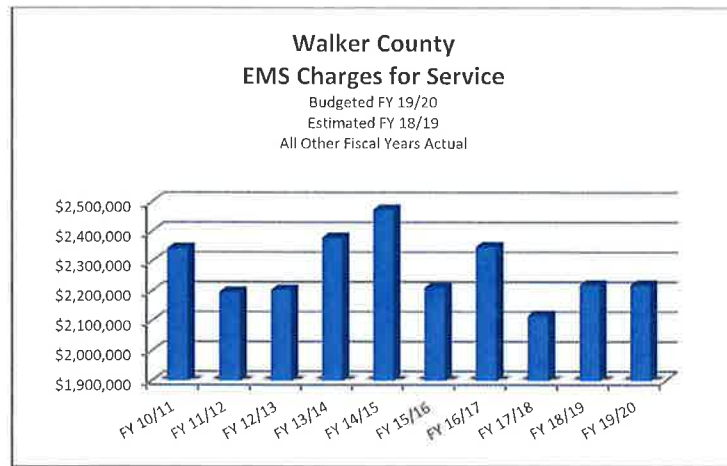
Charges for Service

Charges for Service, the third largest revenue grouping accounts for 9% 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 \$288,000 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 6% of the total revenues of the County and 58% 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

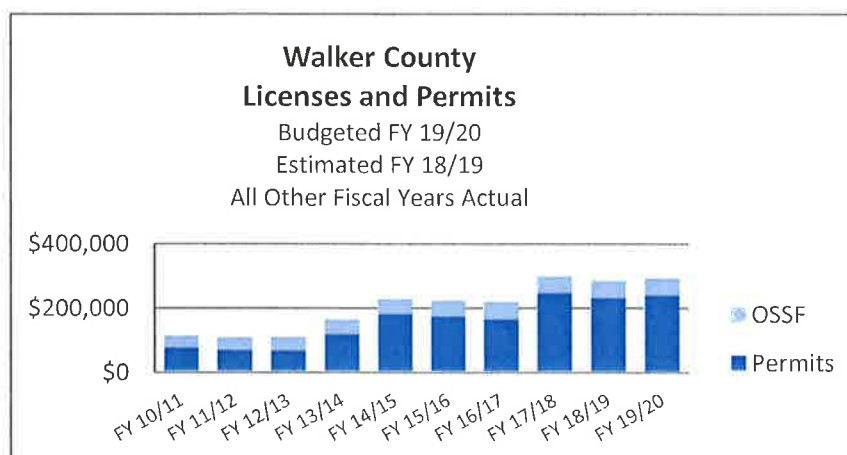
Fines, Court Costs and Forfeitures represent 3% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 15.5% of the Road and Bridge Fund revenues. This is a highly volatile revenue source and the 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 2020, revenues expected in this group total \$782,546. 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 \$227,765 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 \$290,000. 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 \$ 2,490,906 are included in the FY 2020 budget. All transfers are *from* the General Fund. Transfers include \$600,000 to the Road and Bridge Fund, \$271,000 to the Projects Fund, \$1,591,612 to the EMS Fund, and \$28,294 to the Legislatively Designated Funds. Transfers account for 7.0% of the total revenues included in the budget.

Expenditures

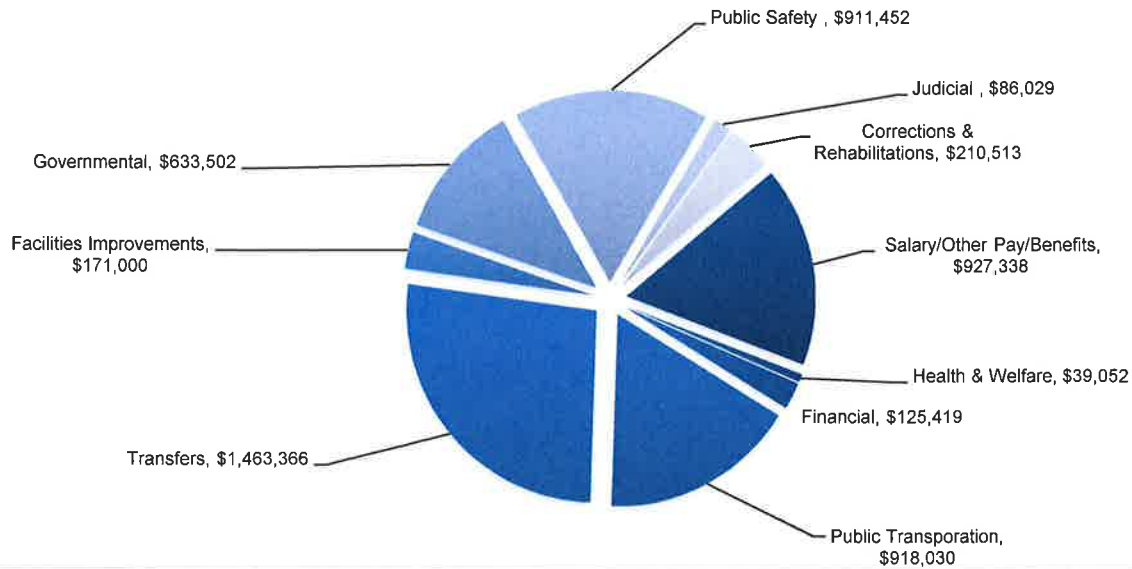
The proposed expenditure budget for the Fiscal Year October 1, 2019 to September 30, 2020 is \$39,244,554 as compared to \$36,695,071 for the prior year.

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 2020 the starting point was \$33,758,853 (\$36,695,071 less \$2,936,218). The adopted budget for fiscal year 2019-2020 includes additions to the base budget of \$2,039,424 in on-going costs and one-time allocations of \$3,446,277.

A listing of changes that were included in the adopted budget for Fiscal Year 2019-2020 follows.

	FY 2018- 2019 Total Budget	Less One- Time Allocations	FY 2018- 2019 Base Budget	Current Year Add/Subtracts to Base Budget	FY 2019-2020 Base Budget	One-Time Allocations This Year	Total FY 2020 Budget
General Fund	24,288,784	-1,701,336	22,587,418	1,458,054	24,045,472	2,041,457	26,086,929
General Projects Fund	337,409	-337,409	0	0	0	348,178	348,178
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	1,373,868	0	1,373,868	3,600	1,377,168	0	1,377,168
Road and Bridge Fund	6,456,802	-897,443	5,559,359	290,544	5,849,903	718,030	6,567,933
EMS Fund	3,546,704	0	3,546,704	240,684	3,787,388	338,612	4,126,000
Legislatively Designated Funds	688,804	0	688,804	46,542	735,346	0	735,346
Total	36,695,071	-2,936,218	33,758,853	2,039,424	35,798,277	3,446,277	39,244,554

Walker County
Proposed Budget Fiscal Year 2019-20
Summary of Changes to Prior Year Base Budget



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

		One-Time	On-Going
County Wide	Central Appraisal District Operations Increase		\$30,484
	Central Dispatch Operations Increase		34,259
	Increased Benefits Costs- TCDRS		100,044
	Base Pay/Change in Longevity Pay		-26,792
	Pay Increases (4%)		549,524
	Judicial Pay HB 2384		9,837
	Retiree health budget increase		88,000
	Increase for Financial Software Maintenance		5,000
	Increase for Payroll Software Support		3,500
	Increase for Cost of Annual External Audit		22,000
	Increase for Property and Liability Insurance		40,000
	Elections - Voter Equipment Maintenance		8,450
15030-CountyJudge-IT	SCv3020 SAN Storage	44,000	
15040-Commisioners Court	Increase for County Government Month Supplies		300
20010-County Auditor	Accounts Payable Part-time to Full Time allocations		16,463
20040-Purchasing	Remote computer access		456
30010-Central Court Costs	Increase for Administrative Judicial Allocation		7,000
32010-Criminal District Attorney	Add Legal Secretary		52,024
	Increase in Operations Budget -Westlaw subscription increase		632
	Grant Match	12,339	
33010-Justices of Peace 1	Increase in Allowances for Justices of Peace		978
33020-Justices of Peace 2	Increase in Allowances for Justices of Peace		978
	Increase in Training Budget		300
33010-Justices of Peace 3	Increase in Allowances for Justices of Peace		978
	Increase in Training Budget		300
33040-Justices of Peace 4	Increase in Allowances for Justices of Peace		978
36010-Juvenile Probation Support	County Match Increase to Juvenile Probation State Funding		9,522
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	243,541	
	Increase for Vehicle Operations		12,000
	Software Maintenance Increase		5,800
44020-Constable Precinct 2	Vehicle Replacement	70,797	
44030-Constable Precinct 3	Add Deputy Constable, ongoing costs and one-time equipment	19,407	72,873
46010-Emergency Management	Emergency Management-Part time employee		23,919
50010-County Jail	Increase for Operations/Building Maintenance and Fuel		17,500
	Detention Officer-added at Jail		50,110
	Replacement Vehicle-Jail Administrator	32,360	
	Replacement Vehicle	32,360	
	Replacement Radios (10)-Jail	9,800	

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

50020-County Jail Medical	Increase for Inmate Prescriptions		50,000
	Jail-Medical Aide hours increased		18,383
70010-Historical Commission	Part Time Employee -Gibbs Powell (one-time)	11,372	
70020-Texas AgriLife Extension	Part Time Secretary(one-time 29 hours weekly with job description)	27,680	
Transfer to EMS Fund-Operating	Increase transfer to EMS Fund		268,978
Transfer to EMS Fund-Capital	Purchase of Ambulance/ Stryker Cots	338,612	
Transfers to RB Fund	Transfer to Road and Bridge Fund	600,000	
Transfer to Other Funds	Reduction of Transfers		-15,224
Reduction of Contingency	Reduction of Contingency		-1,500
Transfer to General Projects Fund	General Facilities Projects	100,000	
	Payroll Software Replacement	100,000	
	AC Unit -CDA Office	21,000	
	Courthouse Improvement	35,000	
	Removal of gas and diesel tank	15,000	
Contingency-One Time	General Fund Contingency	100,000	
Debt payment	Voter System -First of three payments	228,189	
Total General Fund Increases		\$2,041,457	\$1,458,054

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

County Wide	Increased Benefits Costs- TCDRS Retirement Contribution		18,669
	Base Pay/Change in Longevity Pay		-26,019
	Pay Increases (4%)		97,894
82210-Road and Bridge Precinct 1	Special Allocation – Roads		
	Operating Budget increase	174,956	42,287
82220-Road and Bridge Precinct 2	Special Allocation - Roads		
	Operating Budget increase	180,670	51,969
82230-Road and Bridge Precinct 3	Special Allocation - Roads		
	Operating Budget increase	180,880	52,326
82240-Road and Bridge Precinct 4	Special Allocation - Roads		
	Operating Budget increase	181,524	53,418
Total Road and Bridge Fund Increases		\$718,030	\$290,544

Proposed Budget Detail of Changes from Prior Year Base Budget - EMS Fund

County Wide	Increased Benefits Costs- TCDRS		20,989
	Base Pay/Change in Longevity Pay		-13,620
	Pay Increases (4%)		108,812
	Contingency		100,000
EMS Emergency Services	Operating Budget increase		24,003
	Ambulance Purchase	237,897	
	Stryker Cots	100,715	
EMS Transfer Services	Operating Budget increase		500
Total EMS Fund Increases		\$338,612	\$240,684

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

General Facilities Projects	100,000	
Courthouse Improvement	35,000	
Removal of gas and diesel tank	15,000	
Payroll Software Replacement	100,000	
AC Unit -Juvenile	21,000	
Increase to Contingency	77,178	
Total General Projects Fund Increases	\$348,178	\$0

Proposed Budget Detail of Changes from Prior Year Base Budget - Other Funds

Debt Service Fund			\$3,600
Legislatively Designated			\$46,542
Total All Funds	\$3,446,277		\$2,039,424

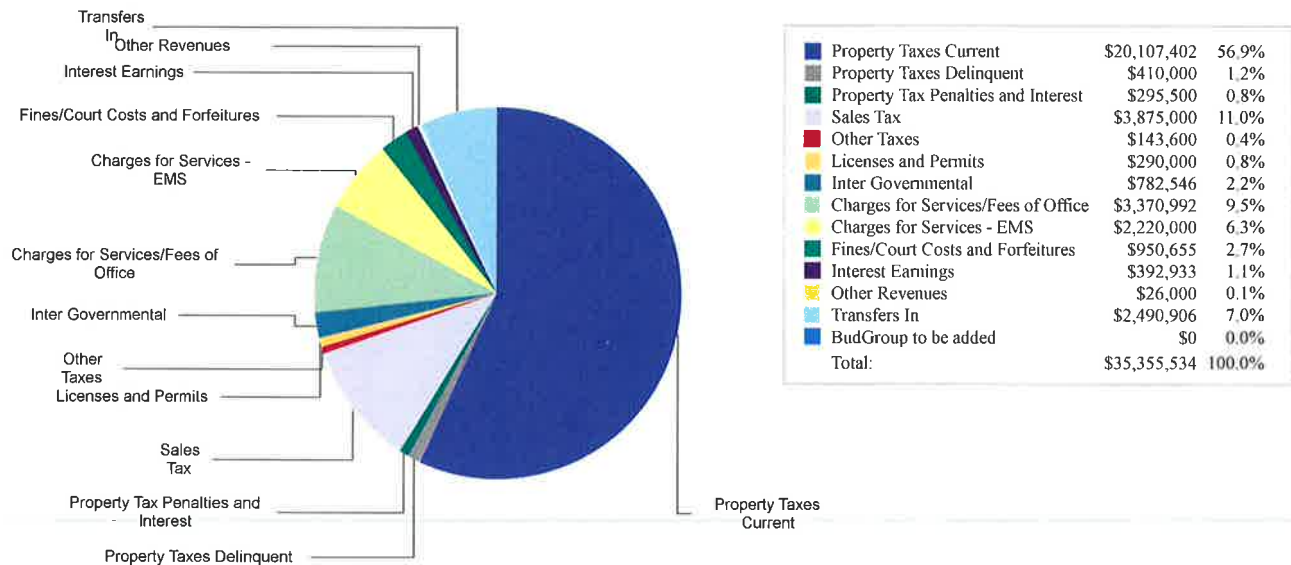


Walker County

Proposed Budget Fiscal Year 2019-2020

All Funds

Revenues By Source



	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Property Taxes Current					
40110 Current Taxes	\$ 18,703,271	\$ 19,150,157	\$ 19,150,157	\$ 19,314,654	\$20,107,402
Property Taxes Delinquent					
40120 Delinquent Taxes	\$ 496,720	\$ 355,000	\$ 355,000	\$ 457,200	\$ 410,000
Property Tax Penalties and Interest					
40130 Penalty & Interest	\$ 315,676	\$ 250,500	\$ 250,500	\$ 355,000	\$ 295,500
Sales Tax					
40400 Sales Taxes	\$ 3,824,119	\$ 3,701,825	\$ 3,701,825	\$ 3,900,000	\$ 3,875,000
Other Taxes					
40500 In Lieu of Tax	\$ 132,801	\$ 27,000	\$ 27,000	\$ 28,600	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 17,196	\$ -	\$ -	\$ 17,040	\$ -
40510 Mixed Beverage Tax	\$ 115,860	\$ 112,000	\$ 112,000	\$ 124,000	\$ 115,000
	<u>\$ 265,857</u>	<u>\$ 139,000</u>	<u>\$ 139,000</u>	<u>\$ 169,640</u>	<u>\$ 143,600</u>
Licenses and Permits					
41020 Licenses and Permits	\$ 243,143	\$ 150,000	\$ 150,000	\$ 228,000	\$ 236,000
41030 OSSF Fees	\$ 52,855	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
	<u>\$ 295,998</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>	<u>\$ 282,000</u>	<u>\$ 290,000</u>
Inter Governmental					
42010 State Funds	\$ 337,030	\$ 261,565	\$ 668,484	\$ 674,275	\$ 264,505
42020 State Longevity Pay	\$ 7,190	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
42030 State Funds-Indigent Defense	\$ 82,882	\$ 60,904	\$ 60,904	\$ 57,597	\$ 60,904
42040 State Funds - Capital Murder	\$ 189,228	\$ -	\$ 20,492	\$ 20,492	\$ -
42350 HGAC Grant	\$ -	\$ -	\$ 99,568	\$ 99,568	\$ -
42360 Grant-Homeland Security	\$ -	\$ -	\$ -	\$ -	\$ -
42410 Intergovernmental Funds	\$ 223,815	\$ 287,837	\$ 314,051	\$ 320,895	\$ 287,837

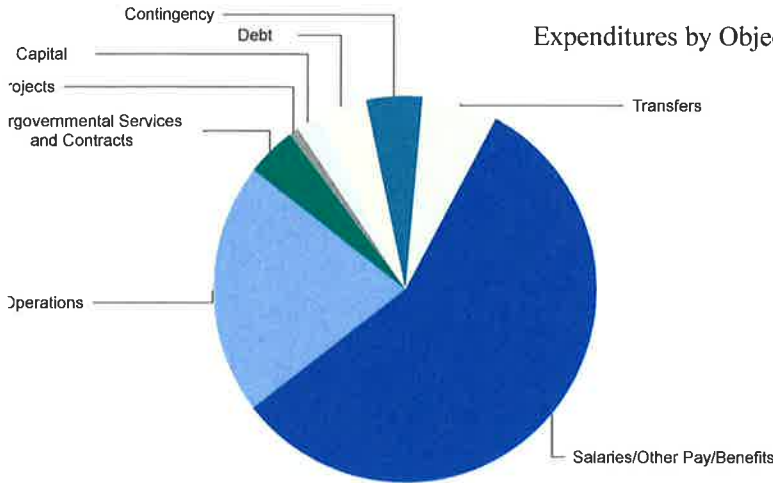
		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Inter Governmental						
42470	Inmate Housing-Other Counties	\$ 86,543	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
42620	Federal Funds	\$ 36,898	\$ -	\$ -	\$ 7,466	\$ -
42622	Federal Funds - HIDTA	\$ 29,371	\$ -	\$ 38,200	\$ 38,200	\$ -
42624	Federal Funds - FBI	\$ 6,503	\$ -	\$ -	\$ -	\$ -
42630	U S Forest Service	\$ 147,309	\$ 129,000	\$ 129,000	\$ 124,236	\$ 124,000
42710	Disaster Relief	\$ 134,350	\$ -	\$ 411,383	\$ 415,883	\$ -
		<u>\$ 1,281,119</u>	<u>\$ 784,606</u>	<u>\$ 1,787,382</u>	<u>\$ 1,803,912</u>	<u>\$ 782,546</u>
Charges for Services/Fees of Office						
43010	Fees of Office/Chg for Service	\$ 1,261,706	\$ 1,160,240	\$ 1,160,240	\$ 1,253,065	\$ 1,162,792
43020	Serving Papers	\$ 177,855	\$ 175,000	\$ 175,000	\$ 189,920	\$ 175,000
43050	Copies	\$ 245	\$ -	\$ -	\$ 177	\$ -
43060	Coin Phones	\$ 111,268	\$ 100,000	\$ 100,000	\$ 120,000	\$ 100,000
43140	Hot Check Fees	\$ 4,891	\$ 5,000	\$ 5,000	\$ 2,300	\$ 3,000
43400	Charges to Hospital District	\$ 75,205	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
43410	In-Clinic Doctor Visits	\$ -	\$ -	\$ -	\$ 7,000	\$ 4,000
43599	Cash Short & Over	\$ 65	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 4,100	\$ -	\$ -	\$ 2,860	\$ -
43710	Family Protection Fee	\$ 2,959	\$ -	\$ -	\$ 2,130	\$ -
43720	Jury Fee	\$ 5,072	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000
43730	Court Reporter Fee	\$ 15,377	\$ 14,000	\$ 14,000	\$ 16,000	\$ 14,000
43740	Bond Fees - General Fund	\$ 2,893	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 2,737	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
43751	Juvenile Restitution Monies	\$ -	\$ -	\$ -	\$ 406	\$ -
43770	Charges for Retiree Insurance	\$ 405,901	\$ 300,000	\$ 300,000	\$ 326,000	\$ 264,000
44100	Veh Registration Commissions	\$ 635,609	\$ 600,000	\$ 600,000	\$ 672,411	\$ 635,000
44210	Certificate of Title	\$ 66,470	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000
44510	Road & Bridge Fees	\$ 501,490	\$ 490,000	\$ 490,000	\$ 508,000	\$ 505,000
44610	License Fee Registration	\$ 359,980	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
46020	Rent - Shelter	\$ 2,750	\$ 2,000	\$ 2,000	\$ 3,600	\$ 2,000
46021	Shelter-Retained Cleanup Deposits	\$ 1,250	\$ -	\$ -	\$ -	\$ -
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 3,643,823</u>	<u>\$ 3,352,440</u>	<u>\$ 3,352,440</u>	<u>\$ 3,612,569</u>	<u>\$ 3,370,992</u>
Charges for Services - EMS						
43800	EMS Emergency Ambulance Fees	\$ 1,980,515	\$ 1,875,000	\$ 1,875,000	\$ 1,900,000	\$ 1,900,000
43801	EMS Ambulance Transfer Fees	\$ 331,779	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
43996	Refunds	\$ (30,720)	\$ -	\$ -	\$ -	\$ -
43997	Write-offs collected EMS	\$ 9,874	\$ -	\$ -	\$ -	\$ -
43998	Rev adj for yr end	\$ (173,576)	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,117,872</u>	<u>\$ 2,195,000</u>	<u>\$ 2,195,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,220,000</u>
Fines/Court Costs and Forfeitures						
47020	Court Costs	\$ 14,276	\$ 13,400	\$ 13,400	\$ 12,100	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 42,465	\$ 28,500	\$ 28,500	\$ 38,000	\$ 38,000
47040	Time Payment 10% -Court Improvement	\$ 2,282	\$ 2,270	\$ 2,270	\$ 2,040	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 105	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 83	\$ 100	\$ 100	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 3,475	\$ 2,900	\$ 2,900	\$ 3,300	\$ 3,300
47601	JP # 1 Fines	\$ 174,201	\$ 160,000	\$ 160,000	\$ 175,000	\$ 170,000
47602	JP # 2 Fines	\$ 52,544	\$ 60,000	\$ 60,000	\$ 41,500	\$ 50,000
47603	JP # 3 Fines	\$ 47,733	\$ 45,000	\$ 45,000	\$ 40,000	\$ 45,000
47604	JP # 4 Fines	\$ 68,879	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Fines/Court Costs and Forfeitures						
47606	License & Weight	\$ 398,755	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
47607	License & Weight-WS	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
47610	County Court Fines	\$ 158,266	\$ 160,000	\$ 160,000	\$ 115,000	\$ 140,000
47622	District Court Fines	\$ 124,599	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
47800	Bond Forfeitures	\$ 26,594	\$ -	\$ -	\$ 27,644	\$ -
47850	Forfeitures	\$ 166,332	\$ -	\$ -	\$ 241,682	\$ -
		<u>\$ 1,280,589</u>	<u>\$ 962,270</u>	<u>\$ 962,270</u>	<u>\$ 1,196,416</u>	<u>\$ 950,655</u>
Interest Earnings						
48010	Interest	\$ 346,314	\$ 219,678	\$ 219,678	\$ 547,314	\$ 392,933
Other Revenues						
48110	Other Revenue	\$ 1,026,888	\$ 26,000	\$ 40,114	\$ 48,865	\$ 26,000
48200	Insurance Refunds/Credits	\$ 573,906	\$ -	\$ 15,362	\$ 106,555	\$ -
48300	Proceeds Auction/Sale	\$ 25,301	\$ -	\$ -	\$ 533	\$ -
		<u>\$ 1,626,095</u>	<u>\$ 26,000</u>	<u>\$ 55,476</u>	<u>\$ 155,953</u>	<u>\$ 26,000</u>
Transfers In						
49901	Transfer from General Fund	\$ 2,061,310	\$ 2,024,949	\$ 2,024,949	\$ 2,009,725	\$ 2,152,294
49902	Transfer from General-Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612
		<u>\$ 2,061,310</u>	<u>\$ 2,024,949</u>	<u>\$ 2,024,949</u>	<u>\$ 2,009,725</u>	<u>\$ 2,490,906</u>
Financing for Voter Eq						
48815	Financing for Voter Eq	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677,877</u>	<u>\$ 677,877</u>	<u>\$ -</u>
Total all Funds		<u>\$ 36,258,763</u>	<u>\$ 33,365,425</u>	<u>\$ 35,075,554</u>	<u>\$ 36,702,260</u>	<u>\$ 35,355,534</u>

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Walker County
Proposed Budget Fiscal Year 2019-2020
All Funds
Expenditures by Object Code



Salaries/Other Pay/Benefits	\$22,192,735	56.5%
Operations	\$8,297,774	21.1%
Intergovernmental Services and Contracts	\$1,651,738	4.2%
Projects	\$327,178	0.8%
Capital	\$785,366	2.0%
Debt	\$1,605,357	4.1%
Contingency	\$1,893,500	4.8%
Transfers	\$2,490,906	6.3%
Others	\$0	0.0%
Total:	\$39,244,554	100.0%

Salaries/Other Pay/Benefits

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
51010 Head of Department	\$ 1,659,734	\$ 1,705,652	\$ 1,705,652	\$ 1,710,556	\$ 1,783,991
51030 Deputies & Assistants	\$ 11,194,516	\$ 12,375,454	\$ 12,402,354	\$ 11,884,659	\$ 13,026,522
51070 Part-Time	\$ 229,878	\$ 286,693	\$ 268,547	\$ 259,654	\$ 337,004
51090 Overtime	\$ 247,521	\$ 103,349	\$ 131,349	\$ 267,303	\$ 106,396
51110 Salary Supplements	\$ 112,106	\$ 132,637	\$ 132,637	\$ 133,952	\$ 134,065
51140 Other Pay-Day Travel	\$ 2,839	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 28,080	\$ 16,800	\$ 16,800	\$ 16,800	\$ 20,000
52010 Social Security	\$ 981,107	\$ 1,116,377	\$ 1,116,377	\$ 1,108,524	\$ 1,176,099
52020 Group Insurance	\$ 2,629,524	\$ 3,091,021	\$ 3,095,021	\$ 3,080,335	\$ 3,135,134
52022 Retiree Insurance	\$ 410,901	\$ -	\$ -	\$ -	\$ 88,000
52030 Retirement	\$ 1,724,103	\$ 1,928,490	\$ 1,928,490	\$ 1,915,831	\$ 2,181,273
52040 WorkersCompensation Ins	\$ 131,915	\$ 240,983	\$ 240,983	\$ 237,599	\$ 176,480
52060 Unemployment Insurance	\$ 24,270	\$ 26,334	\$ 26,334	\$ 26,094	\$ 27,771
52990 Payroll Rounding	\$ 33	\$ -	\$ -	\$ -	\$ -
52998 Allowance for benefit and salary	\$ -	\$ 10,036	\$ 10,036	\$ 10,036	\$ -
	\$ 19,376,527	\$ 21,033,826	\$ 21,074,580	\$ 20,651,343	\$ 22,192,735

Operations

61010 Office Supplies	\$ 105,653	\$ 135,459	\$ 130,858	\$ 131,486	\$ 143,958
61020 Budget/CAFR Supplies	\$ 587	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 110,919	\$ 164,541	\$ 171,895	\$ 166,528	\$ 168,786
61100 Minor Equipment	\$ 117,182	\$ 67,546	\$ 102,048	\$ 98,641	\$ 88,367
61200 Supplies-Jurors	\$ 2,424	\$ 4,527	\$ 5,827	\$ 5,827	\$ 4,527
61210 Janitorial Supplies	\$ 46,916	\$ 46,269	\$ 55,769	\$ 55,769	\$ 46,269
61220 Education Supplies	\$ 923	\$ 2,630	\$ 2,630	\$ 2,630	\$ 5,000

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
61230	Uniforms	\$ 40,067	\$ 49,923	\$ 53,442	\$ 53,442	\$ 52,239
61260	Election Costs	\$ 4,791	\$ 24,713	\$ 35,980	\$ 35,980	\$ 24,713
61280	Medical Supplies	\$ 107,077	\$ 122,978	\$ 122,978	\$ 122,978	\$ 129,978
61300	Estray Supplies	\$ 344	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 839	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61390	Oil Recycling Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61400	Inmate Clothing/Linens	\$ 4,332	\$ 6,200	\$ 5,700	\$ 5,700	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ 3,640	\$ 3,640	\$ 3,640
61450	Inmate Prescriptions	\$ 97,936	\$ 52,100	\$ 87,100	\$ 87,100	\$ 102,100
61470	Inmate Supplies	\$ 1,202	\$ -	\$ -	\$ -	\$ -
61480	VIPS Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 1,497	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 82,701	\$ 117,426	\$ 118,738	\$ 118,738	\$ 117,421
62110	Fuel & Oil	\$ 461,457	\$ 614,122	\$ 628,922	\$ 628,922	\$ 612,634
62120	Lubricants, Oils Etc	\$ 16,609	\$ 35,523	\$ 39,924	\$ 39,924	\$ 36,024
63210	Base Material	\$ 249,407	\$ 645,005	\$ 797,106	\$ 797,106	\$ 957,775
63220	Road Material - Paving	\$ 378,114	\$ 314,982	\$ 436,458	\$ 436,458	\$ 314,982
63230	Special Allocation-Roads	\$ 1,064,926	\$ 897,443	\$ 2,142,415	\$ 2,142,415	\$ 600,000
63240	Contract Hauling	\$ 83,506	\$ 15,266	\$ 29,416	\$ 29,416	\$ 30,266
63250	Culverts & Signs	\$ 70,928	\$ 89,282	\$ 97,282	\$ 97,282	\$ 89,282
63260	Fencing - Labor & Material	\$ 31,823	\$ 70,208	\$ 70,208	\$ 70,208	\$ 55,815
63265	Special Allocation - ROW Fencing	\$ 15,000	\$ -	\$ -	\$ -	\$ -
63270	Bridge Maintenance	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 196,719	\$ 196,719	\$ -
64100	Computer Software	\$ 786	\$ 10,682	\$ 10,482	\$ 10,482	\$ 10,682
64120	Computer Services	\$ 29,055	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130	Volume Licensing	\$ 91,890	\$ 89,347	\$ 89,347	\$ 86,547	\$ 85,772
64140	Software Maintenance	\$ 107,476	\$ 149,504	\$ 143,135	\$ 143,135	\$ 163,898
64150	Maintenance Hardware	\$ 11,034	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContractElection Hard/Soft	\$ 18,583	\$ 7,800	\$ 7,800	\$ 14,494	\$ 16,250
64170	IT Purchased Consulting Services	\$ 1,948	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 15,639	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100
64410	Tyler/ Odyssey Annual License/Services	\$ 137,974	\$ 146,365	\$ 146,365	\$ 146,365	\$ 146,365
64420	Tyler/ Dynamics Annual License/Services	\$ 79,833	\$ 104,833	\$ 104,833	\$ 104,833	\$ 109,833
64500	Software Support-Website	\$ 6,500	\$ 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	\$ 13,931	\$ 8,080	\$ 11,581	\$ 11,581	\$ 8,080
66010	Attorneys	\$ 491,002	\$ 525,283	\$ 473,683	\$ 473,683	\$ 525,283
66020	Attorneys_CPS Cases	\$ 52,518	\$ 40,000	\$ 75,000	\$ 75,000	\$ 40,000
66050	Trial Costs - Capital	\$ 214,010	\$ -	\$ 44,853	\$ 44,853	\$ -
66060	Trial Costs - Non TDCJ Murders	\$ 4,507	\$ -	\$ -	\$ -	\$ -
66500	Court Reporters	\$ 28,871	\$ 24,000	\$ 24,000	\$ 26,000	\$ 24,000
66600	Jurors	\$ 11,277	\$ 21,250	\$ 21,250	\$ 22,750	\$ 21,250

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
66610	Juror Pay Increase	\$ 14,314	\$ 16,000	\$ 32,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 26,536	\$ 5,024	\$ 5,024	\$ 5,024	\$ 5,024
66810	Appeals Court Alloc	\$ 1,938	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ -	\$ 3,600	\$ 9,600	\$ 9,600	\$ 10,600
66900	Public Defender Contract	\$ 21,305	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 34,754	\$ 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	\$ 95,188	\$ 61,420	\$ 68,778	\$ 68,778	\$ 46,420
67050	Pre-Employ Physicals/Testing	\$ 8,090	\$ 4,074	\$ 4,774	\$ 4,774	\$ 4,374
67060	Accounting Services	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 47,000
67061	Audit Services	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070	Bank Charges	\$ 820	\$ 6,750	\$ 4,834	\$ 4,834	\$ 6,750
68010	Purchased Services	\$ 432,365	\$ 304,702	\$ 337,226	\$ 323,255	\$ 276,367
68020	Microfilming	\$ 54,014	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ 921	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services-Medical	\$ 847	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68060	Contract Services - DSHS	\$ 1,810	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 66,424	\$ 58,846	\$ 58,846	\$ 58,846	\$ 58,846
68080	Health Authority	\$ 848	\$ 4,000	\$ -	\$ -	\$ 4,000
68090	Jail Food Contract	\$ 257,737	\$ 276,646	\$ 276,646	\$ 276,646	\$ 276,646
68091	Jail Food/Other	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -
68100	Autopsies	\$ 109,588	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 33,936	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 5,000	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
68400	Legal/Public Notices	\$ 14,315	\$ 12,711	\$ 12,538	\$ 12,538	\$ 12,711
68500	Towing	\$ 17,850	\$ 18,340	\$ 26,310	\$ 26,310	\$ 18,840
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
68610	Miscellaneous Expenses	\$ (2)	\$ -	\$ -	\$ -	\$ -
69010	Security-Justice Courts	\$ 260	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ 10,030	\$ 42,574	\$ 31,978	\$ 31,978	\$ 42,574
69900	Project/Eq Allocation	\$ 87,664	\$ 141,945	\$ 150,973	\$ 150,973	\$ 38,850
70010	Insurance & Bonds	\$ 282,771	\$ 321,742	\$ 335,861	\$ 335,861	\$ 367,760
70020	Insurance Deductibles	\$ 29,708	\$ 13,000	\$ 26,200	\$ 26,200	\$ 13,000
71010	Travel & Lodging	\$ 93,756	\$ 117,821	\$ 109,168	\$ 109,542	\$ 124,778
71020	Conferences/Training	\$ 47,260	\$ 60,237	\$ 64,735	\$ 65,435	\$ 62,174
71030	Dues & Subscriptions	\$ 85,593	\$ 96,204	\$ 96,943	\$ 100,833	\$ 91,493
72029	Trash Bash	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
72030	Grant Expenditures	\$ 30,311	\$ -	\$ 106,280	\$ 106,280	\$ -
72034	Sheriff Software Grant	\$ -	\$ -	\$ 344,000	\$ 344,000	\$ -
73150	Rentals	\$ 39,985	\$ 29,873	\$ 41,438	\$ 41,438	\$ 32,673
73160	Copier Service Agreements	\$ 20,329	\$ 33,915	\$ 36,015	\$ 35,524	\$ 33,524
73170	Healthy County Initiative	\$ 25	\$ 3,000	\$ 3,000	\$ 1,400	\$ 3,000

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
73180	Foster Child Allowances	\$ 2,880	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 48,171	\$ 66,916	\$ 65,816	\$ 65,816	\$ 66,916
74110	Data Circuits/Internet	\$ 25,297	\$ 34,555	\$ 34,555	\$ 34,555	\$ 34,519
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication-Cell Phones	\$ 4,817	\$ 8,012	\$ 7,012	\$ 7,012	\$ 8,012
74140	Long Distance	\$ 2,834	\$ 11,669	\$ 8,817	\$ 9,417	\$ 11,669
74150	Communication-Air Cards	\$ 37,483	\$ 36,799	\$ 38,315	\$ 38,315	\$ 39,711
74200	Electricity	\$ 268,024	\$ 366,258	\$ 366,258	\$ 366,258	\$ 366,258
74300	Gas	\$ 36,574	\$ 38,209	\$ 39,909	\$ 39,909	\$ 39,409
74400	Water/Sewer/Garbage	\$ 36,805	\$ 40,606	\$ 41,306	\$ 41,306	\$ 41,306
74500	TeleCable	\$ 6,207	\$ 7,020	\$ 7,020	\$ 7,020	\$ 7,020
75100	Repairs - Vehicles & Trucks	\$ 348,961	\$ 247,340	\$ 278,656	\$ 278,665	\$ 261,922
75200	Repairs - Equipment	\$ 156,104	\$ 208,349	\$ 311,713	\$ 311,713	\$ 208,743
75300	Repairs & Maint. - Buildings	\$ 115,642	\$ 128,914	\$ 142,084	\$ 142,084	\$ 143,914
75310	Repairs/Upgrades Major- Buildings	\$ 85,042	\$ -	\$ -	\$ -	\$ -
75400	Repairs & Maint - Office Equ	\$ 298	\$ 8,150	\$ 3,119	\$ 3,119	\$ 8,150
75500	Maint-Weigh Station	\$ 6,400	\$ 45,000	\$ 50,163	\$ 50,163	\$ 45,000
75600	Repairs - HVAC	\$ 16,861	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75800	Hurricane Harvey	\$ 953,667	\$ -	\$ -	\$ -	\$ -
75801	FEMA DR 4416	\$ -	\$ -	\$ -	\$ -	\$ -
75999	Contingency for Operations	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 157,568
		<u>\$ 8,571,751</u>	<u>\$ 8,039,012</u>	<u>\$ 10,799,733</u>	<u>\$ 10,762,492</u>	<u>\$ 8,297,774</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 627,699	\$ 652,699	\$ 652,699	\$ 652,699	\$ 686,958
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 23,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77130	Riverside Fire Dept.	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
77140	Pine Prairie Fire Dept.	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77150	Dodge Volunteer Fire Dept.	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77170	Volunteer Fire Dept Special Purchases/Gr	\$ 658	\$ -	\$ -	\$ -	\$ -
77300	Appraisal District-Appraisals	\$ 360,412	\$ 371,102	\$ 371,102	\$ 371,102	\$ 398,926
77310	Appraisal District Collections	\$ 132,565	\$ 146,277	\$ 146,277	\$ 146,277	\$ 148,937
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	\$ 13,000	\$ 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-YMCAAAfterSchool	\$ 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>\$ 1,526,251</u>	<u>\$ 1,586,995</u>	<u>\$ 1,586,995</u>	<u>\$ 1,586,995</u>	<u>\$ 1,651,738</u>
<u>Projects</u>						

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Projects</u>						
79020	Volunteer Fire Dept Match	\$ 12,000	\$ -	\$ -	\$ -	\$ -
79110	Projects - IT	\$ 32,350	\$ -	\$ 34,229	\$ 5,075	\$ -
79120	Project- GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79202	Financial System Upgrade	\$ 33,670	\$ -	\$ 182,847	\$ 60,311	\$ -
79203	Payroll Software System	\$ -	\$ -	\$ 46,000	\$ -	\$ 100,000
79300	Old Jail Property	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
79503	County Facilites Projects	\$ 178,412	\$ 275,409	\$ 585,351	\$ 205,241	\$ 150,000
79508	County Auditor Projects	\$ 3,101	\$ -	\$ -	\$ -	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79513	County Treasurer Projects	\$ -	\$ -	\$ 1,808	\$ 1,808	\$ -
79602	Nuisance Abatement	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79911	Emerg Mgmt Projects	\$ 1,389	\$ -	\$ 14,156	\$ 769	\$ -
79990	Project Contingency	\$ -	\$ 12,000	\$ 701,229	\$ -	\$ 77,178
79999	Set-Aside for Future Buildings	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 105,671	\$ -	\$ -
		<u>\$ 260,922</u>	<u>\$ 337,409</u>	<u>\$ 1,760,907</u>	<u>\$ 278,204</u>	<u>\$ 327,178</u>
<u>Capital</u>						
82010	Buildings	\$ 6,840	\$ -	\$ -	\$ -	\$ -
83010	Bridges & Other Improvements	\$ 100,791	\$ -	\$ 20,000	\$ 20,000	\$ -
84920	Office Eq, Fixtures,Software	\$ 21,977	\$ -	\$ 23,701	\$ 23,701	\$ 44,000
84921	Voter Equipment	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
85010	Machinery & Equipment	\$ 256,545	\$ -	\$ 157,443	\$ 157,443	\$ 110,515
85013	HVAC Capital	\$ -	\$ -	\$ 23,243	\$ 23,243	\$ 21,000
87030	Vehicles	\$ 654,304	\$ 404,312	\$ 453,558	\$ 453,558	\$ 609,851
		<u>\$ 1,040,457</u>	<u>\$ 404,312</u>	<u>\$ 1,355,822</u>	<u>\$ 1,355,822</u>	<u>\$ 785,366</u>
<u>Debt</u>						
91020	Principal - 2012 Series CO	\$ 865,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 910,000
91030	Interest - 2012 Series CO	\$ 510,868	\$ 493,568	\$ 493,568	\$ 493,568	\$ 467,168
91060	Debt-Voter Equipment	\$ -	\$ -	\$ -	\$ -	\$ 228,189
		<u>\$ 1,375,868</u>	<u>\$ 1,373,568</u>	<u>\$ 1,373,568</u>	<u>\$ 1,373,568</u>	<u>\$ 1,605,357</u>
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 320,000	\$ 222,207	\$ 120,000	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 480,007	\$ 75,000	\$ 500,000
92030	Contingency-Unspent Funds	\$ -	\$ 700,000	\$ -	\$ (700,000)	\$ 700,000
92040	Contingency-Special Revenue Funds	\$ -	\$ 275,000	\$ 259,395	\$ 205,000	\$ 275,000
92050	Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
		<u>\$ -</u>	<u>\$ 1,895,000</u>	<u>\$ 1,061,609</u>	<u>\$ (300,000)</u>	<u>\$ 1,893,500</u>
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000
99030	Transfer to EMS Fund Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612
99050	Transfer to Projects Fund	\$ 347,457	\$ 325,409	\$ 325,409	\$ 325,409	\$ 271,000
99060	Transfers-Legislative Funds	\$ 70,827	\$ 43,518	\$ 43,518	\$ 28,494	\$ 28,294
99220	Transfer to Road & Bridge	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000

Fund Level

99800 One Time Allocations

Total all Funds

Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
\$ 2,088,619	\$ 2,024,949	\$ 2,024,949	\$ 2,009,925	\$ 2,490,906
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 34,240,395	\$ 36,695,071	\$41,038,163	\$ 37,718,349	\$ 39,244,554



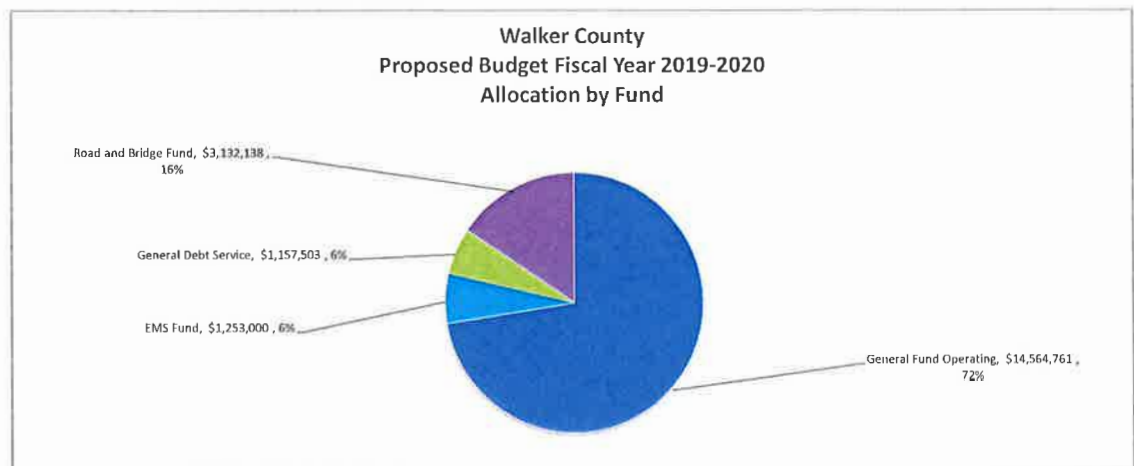
Ad Valorem History

Levy at January 1

Budget Year	Budget FY 2019-2020 2	Estimated FY 2018-2019	Budget FY 2018-2019 2	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
Operations Levy Allocation	\$ 0.469000	\$ 0.512300	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400	\$ 0.607100	\$ 0.620900	\$ 0.571200	\$ 0.539100	\$ 0.548500
General Fund and Road and Bridge	\$ 0.032800	\$ 0.037100	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200	\$ 0.051800	\$ 0.056900	\$ 0.064300	\$ 0.014500	\$ 0.030800
Debt Service Levy	\$ 0.501800	\$ 0.549400	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.677800	\$ 0.635500	\$ 0.553600	\$ 0.579300
Tax Rate per \$100											
Effective Rate Calculated	\$ 0.501800	\$ 0.549400	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.657800	\$ 0.551200	\$ 0.553600	\$ 0.579300
Assessed Valuation	\$3,592,632,254	\$3,160,956,167	\$3,160,956,167	\$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
Freeze Taxable Value	\$ 717,987,325	\$ 607,538,404	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603	\$ 485,886,905	\$ 429,570,827	\$ 408,116,520	\$ 384,700,791	\$ 369,272,145	\$ 339,607,905
Total Assessed value	\$4,310,639,579	\$3,768,494,571	\$3,768,494,571	\$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
Tax Levy	\$ 20,945,210	\$ 19,948,080	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826	\$ 17,089,010	\$ 16,604,466	\$ 15,064,354	\$ 13,150,958	\$ 12,780,350
Current Taxes Collected	\$ 20,107,402	\$ 19,314,654	\$ 19,150,157	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742	\$ 16,628,914	\$ 16,158,039	\$ 14,497,257	\$ 12,453,061	\$ 12,258,890
Percent of Levy Collected	96.00%	97.00%	96.00%	97.00%	97.00%	97.01%	97.00%	97.30%	96.20%	94.70%	95.90%
Total Current & Delinquent Taxes Collected	\$ 20,517,402	\$ 19,771,854	\$ 19,505,157	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339	\$ 16,946,196	\$ 16,487,140	\$ 14,780,679	\$ 12,693,758	\$ 12,503,783
Percent of Total Levy	97.96%	99.12%	97.78%	99.74%	99.16%	98.93%	99.16%	99.29%	98.12%	96.52%	97.84%

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 2019 dated 07/25/2019 from Walker County Appraisal District





WALKER COUNTY

Proposed Budget Fiscal Year 2019-2020
Assessed Value and Estimated Actual Value of Taxable Property(1)
Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property		(2)		Personal Property Total
	Residential Property	Commercial Property	Agricultural & Open Acreage	Total Real	
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593
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

StateCode	Description	Grouping	Certified FY 2020	FY 2019	FY 2018	FY 2017
A	Single Family Residence	residential	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105
B	MultiFamily Residence	residential	532,399,780	417,058,091	293,163,679	264,497,190
C	Vacant Lot	land	256,975,853	164,090,119	136,212,443	109,705,616
D1	Qualified Ag Land	land	1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453
D2	Non Qualified Land	land	31,244,886	27,266,834	24,873,642	22,293,751
E	Farm or Ranch Improv.	commercial	437,530,357	508,200,002	529,868,225	471,715,766
F1	Commercial Real	commercial	517,215,873	449,975,277	419,979,707	402,765,906
F2	Industrial Real Property	commercial	31,357,000	30,536,920	30,384,800	28,426,490
G1	Oil and Gas	minerals	14,444,424	10,627,212	12,120,638	5,862,802
G3	Minerals-Non Producing	minerals	272,970	274,070	275,360	275,360
J1	Water Systems	personal	11,380	11,380	11,380	11,380
J2	Gas Distribution System	personal	2,684,950	2,484,360	2,388,940	2,278,490
J3	Electric Company	personal	51,214,620	50,364,330	52,375,130	49,994,160
J4	Telephone Company	personal	7,932,950	8,255,750	9,502,360	9,733,410
J5	RailRoad	personal	26,072,760	29,957,890	23,792,480	22,035,800
J6	Pipelane Company	personal	58,817,830	57,109,570	53,217,130	34,602,700
J7	Cable Television Co.	personal	7,108,040	7,202,120	7,179,210	6,108,870
J8	Other type of Utility	personal	92,960	92,960	31,800	31,800
L1	Commercial Personal	personal	170,602,040	138,619,340	153,588,670	140,311,380
L2	Industrial Personal	personal	110,882,100	105,939,110	94,682,930	101,689,710
M1	Tangible Other	personal	56,754,833	48,218,328	45,576,241	47,222,669
N	Intangible Property	personal	12,000	-	-	-
O	Residential Inventory	personal	1,861,100	1,830,190	2,249,640	3,140,540
S	Special Inventory Tax	personal	21,926,636	18,121,660	15,354,080	16,099,610
X	Totally Exempt Property	personal	-	-	-	-
			\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077	\$ 4,541,383,958

Less:

Productivity Loss (Ag and Timber Use)	(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)
Homestead Cap (10% cap on residential homesteads)	(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)
Tax Ceiling and Over 65 and disabled exemption	(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)
Other Exemptions /Deductions	(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)
Total Exemptions	\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)	\$ (1,425,658,402)

Taxable Assessed Value **\$ 4,310,639,579 \$ 3,768,494,571 \$ 3,457,124,412 \$ 3,115,725,556**

Total Direct Tax Rate **\$0.5018 \$0.5494 \$0.5815 \$0.6157**

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

(2) Data Source: FY 2018 Certified Values dated 07.25.19

Less: Exemptions Real Property	Total Taxable Assessed Value	Direct Tax Rate	Value as a Percentage of Actual Value
1,751,501,932	4,310,639,579	0.5018	71.11%
1,486,651,213	3,768,494,571	0.5494	71.71%
1,491,880,665	3,457,124,412	0.5815	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%

FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250	\$ 1,119,049,757	\$ 1,096,500,415	\$ 1,019,194,065
259,866,510	243,410,560	240,178,120	255,472,510	233,875,970	212,421,879
94,325,461	84,045,429	81,439,934	81,767,312	93,750,505	90,377,875
1,327,441,283	1,116,282,909	1,108,156,711	911,121,052	874,865,866	800,701,069
17,888,182	15,206,290	11,979,881	65,901,900	88,151,283	51,886,549
456,971,752	415,792,778	377,940,875	311,709,173	304,499,853	299,170,151
379,402,379	340,586,809	323,489,681	280,310,140	263,245,850	258,115,930
26,470,380	24,033,940	23,838,600	18,758,400	18,192,520	18,764,790
8,361,917	10,520,067	4,663,359	4,582,581	6,033,800	7,186,881
275,360	275,360	275,360	276,680	280,680	280,680
11,380	4,000	4,000	4,000	4,000	4,000
1,961,270	1,686,520	1,531,050	1,328,950	1,483,120	1,424,250
46,003,490	41,235,270	38,883,940	39,602,830	53,687,160	33,991,630
9,389,820	10,158,600	11,128,710	12,680,250	16,647,590	16,696,730
20,481,730	18,452,040	16,640,630	14,891,740	13,876,060	12,053,960
33,711,030	34,937,800	26,260,590	26,112,300	25,696,480	19,739,420
5,818,520	5,750,570	5,659,900	5,910,520	3,049,230	3,108,650
31,800	31,800	31,800	31,800	31,800	31,800
135,741,450	123,936,440	118,823,670	113,080,610	113,485,550	193,157,700
151,800,590	148,850,040	153,479,910	132,878,470	126,233,030	44,107,500
48,656,088	42,782,260	44,088,289	46,904,675	49,752,480	52,040,250
-	-	-	15,110	9,710	9,710
1,199,600	1,953,840	2,665,130	1,817,150	2,261,020	2,153,860
14,795,200	11,180,020	10,926,260	9,891,630	8,766,500	6,935,660
-	-	-	-	-	-
\$ 4,405,745,818	\$ 3,905,537,832	\$ 3,774,049,650	\$ 3,454,099,540	\$ 3,394,380,472	\$ 3,143,554,989
(1,282,993,441)	(1,072,732,022)	(1,061,987,752)	(864,873,036)	(829,788,729)	(753,891,998)
(19,201,950)	(6,118,846)	(4,844,955)	(3,921,326)	(11,967,776)	(7,534,476)
(68,932,746)	(66,620,346)	(61,884,961)	(59,008,162)	(56,299,468)	(54,192,145)
(56,427,523)	(62,907,910)	(75,629,347)	(57,171,848)	(57,135,097)	(63,347,006)
\$ (1,427,555,660)	\$ (1,208,379,124)	\$ (1,204,347,015)	\$ (984,974,372)	\$ (955,191,070)	\$ (878,965,625)
\$ 2,978,190,158	\$ 2,697,158,708	\$ 2,569,702,635	\$ 2,469,125,168	\$ 2,439,189,402	\$ 2,264,589,364
\$0.6206	\$0.6589	\$0.6778	\$0.6355	\$0.5536	\$0.5793

2019 CERTIFIED TOTALS

Property Count: 39,404

WC - Walker County
Grand Totals

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Land		Value			
Homesite:		313,291,519			
Non Homesite:		917,586,807			
Ag Market:		961,041,134			
Timber Market:		705,648,915	Total Land	(+)	2,897,568,375
Improvement		Value			
Homesite:		1,679,510,139			
Non Homesite:		1,513,213,226	Total Improvements	(+)	3,192,723,365
Non Real		Count	Value		
Personal Property:	1,916		461,450,386		
Mineral Property:	474		14,724,617		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 476,175,003
					= 6,566,466,743
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,666,645,459		44,590		
Ag Use:	18,113,892		360	Productivity Loss	(-) 1,612,792,260
Timber Use:	35,739,307		0	Appraised Value	= 4,953,674,483
Productivity Loss:	1,612,792,260		44,230		
				Homestead Cap	(-) 40,362,809
				Assessed Value	= 4,913,311,674
				Total Exemptions Amount	(-) 602,672,095
				(Breakdown on Next Page)	
				Net Taxable	= 4,310,639,579

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	65,026,149	55,199,440	210,671.07	225,403.71	646		
DPS	336,545	326,545	1,119.32	1,119.32	1		
OV65	728,241,864	661,937,238	2,705,490.12	2,780,093.37	4,590		
Total	793,604,558	717,463,223	2,917,280.51	3,006,616.40	5,237	Freeze Taxable	(-) 717,463,223
Tax Rate	0.501800						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	209,180	199,180	189,438	9,742	1		
OV65	3,618,680	3,406,346	2,891,986	514,360	16		
Total	3,827,860	3,605,526	3,081,424	524,102	17	Transfer Adjustment	(-) 524,102
						Freeze Adjusted Taxable	= 3,592,652,254

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 20,945,209.52 = 3,592,652,254 * (0.501800 / 100) + 2,917,280.51

Tif Zone Code	Tax Increment Loss
2007 TIF	50,182,780
2007 TIF	49,085,796
2007 TIF	50,182,780
Tax Increment Finance Value:	50,182,780
Tax Increment Finance Levy:	251,817.19

2019 CERTIFIED TOTALS

Property Count: 39,404

WC - Walker County
Grand Totals

7/25/2019

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	808,128	0	808,128
CH	11	10,784,730	0	10,784,730
CHODO	2	38,651,180	0	38,651,180
DP	673	5,522,211	0	5,522,211
DPS	1	10,000	0	10,000
DV1	96	0	842,538	842,538
DV1S	2	0	10,000	10,000
DV2	54	0	487,440	487,440
DV3	69	0	659,430	659,430
DV3S	1	0	10,000	10,000
DV4	270	0	1,795,939	1,795,939
DV4S	15	0	144,000	144,000
DVHS	166	0	26,687,519	26,687,519
EX	33	0	6,198,130	6,198,130
EX-XG	1	0	392,170	392,170
EX-XI	2	0	1,463,010	1,463,010
EX-XJ	1	0	506,260	506,260
EX-XL	1	0	380,600	380,600
EX-XN	16	0	2,507,390	2,507,390
EX-XR	29	0	759,050	759,050
EX-XU	2	0	622,530	622,530
EX-XV	651	0	441,562,886	441,562,886
EX-XV (Prorated)	18	0	481,878	481,878
EX366	71	0	15,048	15,048
FR	6	8,075,162	0	8,075,162
OV65	4,958	52,169,550	0	52,169,550
OV65S	22	245,765	0	245,765
PC	5	839,551	0	839,551
SO	2	40,000	0	40,000
Totals		117,146,277	485,525,818	602,672,095

2019 CERTIFIED TOTALS

Property Count: 39,404

WC - Walker County
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	16,291		\$72,658,418	\$2,058,101,156	\$1,951,670,279
B	MULTIFAMILY RESIDENCE	349		\$16,149,780	\$532,399,780	\$532,312,241
C1	VACANT LOTS AND LAND TRACTS	8,995		\$3,040	\$256,975,853	\$256,758,170
D1	QUALIFIED OPEN-SPACE LAND	6,581	365,063.4796	\$0	\$1,666,625,013	\$53,594,156
D2	IMPROVEMENTS ON QUALIFIED OP	1,599		\$1,052,861	\$31,244,886	\$30,851,420
E	RURAL LAND, NON QUALIFIED OPE	3,060	7,876.8057	\$21,269,840	\$437,530,357	\$420,863,154
F1	COMMERCIAL REAL PROPERTY	1,055		\$17,285,220	\$517,215,873	\$517,140,782
F2	INDUSTRIAL AND MANUFACTURIN	20		\$229,430	\$31,357,000	\$30,545,465
G1	OIL AND GAS	431		\$0	\$14,444,424	\$14,444,424
G3	OTHER SUB-SURFACE INTERESTS :	36		\$0	\$272,970	\$272,970
J1	WATER SYSTEMS	1		\$0	\$11,380	\$11,380
J2	GAS DISTRIBUTION SYSTEM	12		\$0	\$2,684,950	\$2,684,950
J3	ELECTRIC COMPANY (INCLUDING C	47		\$0	\$51,214,620	\$51,214,620
J4	TELEPHONE COMPANY (INCLUDI	28		\$0	\$7,932,950	\$7,932,950
J5	RAILROAD	22		\$0	\$26,072,760	\$26,072,760
J6	PIPELAND COMPANY	96		\$0	\$58,817,830	\$58,529,059
J7	CABLE TELEVISION COMPANY	1		\$0	\$7,108,040	\$7,108,040
J8	OTHER TYPE OF UTILITY	1		\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,408		\$0	\$170,602,040	\$170,602,040
L2	INDUSTRIAL AND MANUFACTURIN	204		\$0	\$110,882,100	\$102,256,158
M1	TANGIBLE OTHER PERSONAL, MOB	3,101		\$3,732,509	\$56,754,833	\$51,881,495
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$12,000	\$12,000
O	RESIDENTIAL INVENTORY	95		\$662,750	\$1,861,100	\$1,861,100
S	SPECIAL INVENTORY TAX	40		\$0	\$21,926,636	\$21,926,636
X	TOTALLY EXEMPT PROPERTY	836		\$1,059,044	\$504,325,232	\$370
Totals		372,940.2853		\$134,102,892	\$6,566,466,743	\$4,310,639,579

2019 CERTIFIED TOTALS

Property Count: 39,404

WC - Walker County
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$134,102,892
TOTAL NEW VALUE TAXABLE:	\$131,089,885

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2018 Market Value	\$52,240
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2018 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	33	2018 Market Value	\$1,645,280
EX366	HOUSE BILL 366	13	2018 Market Value	\$12,620
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,710,140

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	23	\$170,362
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	5	\$33,072
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	20	\$198,731
DVHS	Disabled Veteran Homestead	10	\$1,056,581
OV65	OVER 65	346	\$3,433,662
PARTIAL EXEMPTIONS VALUE LOSS		407	\$4,919,408
NEW EXEMPTIONS VALUE LOSS			\$6,629,548

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$6,629,548
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New Ag / Timber Exemptions

2018 Market Value	\$758,436	Count: 28
2019 Ag/Timber Use	\$19,650	
NEW AG / TIMBER VALUE LOSS	\$738,786	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
10	\$1,792,610	\$58,840

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,017	\$163,169	\$3,869	\$159,300

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,666	\$156,888	\$3,940	\$152,948

Walker County

2019 CERTIFIED TOTALS

As of Certification

WC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
768	\$207,326,368.00	\$142,638,022

2019 Effective Tax Rate Worksheet

Walker County - County General Fund

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

1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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	\$3,766,596,096
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$642,085,791
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$3,124,510,305
4.	2018 total adopted tax rate.	\$0.549400/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$29,178,530 B. 2018 values resulting from final court decisions: - \$28,873,640 C. 2018 value loss. Subtract B from A. ³	\$304,890
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,124,815,195
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8.	2018 taxable value lost because property first qualified for an exemption in 2018. 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. A. Absolute exemptions. Use 2018 market value: \$1,710,140 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$4,919,408 C. Value loss. Add A and B. ⁵	\$6,629,548

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)

2019 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

9.	2018 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 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$758,436 B. 2019 productivity or special appraised value: - \$19,650 C. Value loss. Subtract B from A. ⁶	\$738,786
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$7,368,334
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$3,117,446,861
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$17,127,253
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$35,818
14.	Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter "0". ⁸	\$111,784
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$17,051,287
16.	Total 2019 taxable value on the 2019 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: \$4,132,065,719 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,769,795	

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)

2019 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 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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 - \$33,233,635</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$4,103,601,879</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$142,638,022</p> <p>B. 2019 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

2019 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

17.	C. Total value under protest or not certified. Add A and B.	\$142,638,022						
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$717,463,223						
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,528,776,678						
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0						
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$131,089,885						
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$131,089,885						
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$3,397,686,793						
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.5018/\$100						
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹ <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: center;">0.5018</td> <td style="text-align: right;">\$0.5018/\$100</td> </tr> </table>	Fund Name	Tax Rate		County General Fund	0.5018	\$0.5018/\$100	
Fund Name	Tax Rate							
County General Fund	0.5018	\$0.5018/\$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 2018 or in May 2019 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.

2019 Rollback Tax Rate Worksheet

Walker County - County General Fund

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.512300/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$3,117,446,861
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$15,970,680</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 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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. + \$3,922,516</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>	

2019 Rollback Tax Rate Worksheet (continued)
Walker County - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. + \$32,871</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 2019 captured appraised value in Line 16D, enter "0." - \$111,784</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. \$19,814,283</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,397,686,793
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5831/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.6297/\$100

2019 Rollback Tax Rate Worksheet (continued)
Walker County - County General Fund

32.	Total 2019 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.	\$1,377,168 B: Subtract unencumbered fund amount used to reduce total debt. -\$158,265 C: Subtract amount paid from other resources. -\$61,400 D: Adjusted debt. Subtract B and C from A.	\$1,157,503						
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$0						
34.	Adjusted 2019 debt. Subtract line 33 from line 32.		\$1,157,503						
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%						
36.	2019 debt adjusted for collections. Divide line 34 by line 35.		\$1,157,503						
37.	2019 total taxable value. Enter the amount on line 19.		\$3,528,776,678						
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0328/\$100						
39.	2019 rollback tax rate. Add lines 31 and 38.		\$0.6625/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate. <table border="0"> <tr> <td>Fund Name</td> <td>Tax Rate</td> <td></td> </tr> <tr> <td>County General Fund</td> <td>0.6625</td> <td>\$0.6625/\$100</td> </tr> </table>	Fund Name	Tax Rate		County General Fund	0.6625	\$0.6625/\$100		
Fund Name	Tax Rate								
County General Fund	0.6625	\$0.6625/\$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 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, 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 2018, OR IN JANUARY OR MAY 2019. 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 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$3,922,516
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,528,776,678
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.1111/\$100
45.	2019 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> .	\$0.5018/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.</p>	\$0.5018/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.6625/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.5514/\$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.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,528,776,678
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 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).	\$0.5514/\$100

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Walker County

Date: 07/25/2019

	County General Fund
1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,124,815,195
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.549400
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$35,818
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$17,203,553
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$3,528,776,678
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.501800
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$17,707,401
8.Last year's total levy. Sum of line 4 for all funds.	\$17,203,553
9.2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$17,707,401
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$503,848

Walker County Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	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 20,693,679	Additional Tax Levy Compared to <u>effective</u> <u>tax rate levy</u> of 17,707.401
Last Year's Tax Rate	0.549400	\$19,387,099	\$-1,306,580	\$1,679,698
Effective Tax Rate	0.501800	\$17,707,401	\$-2,986,278	\$0
Notice & Hearing Limit*	0.501800	\$17,707,401	\$-2,986,278	\$0
Rollback Tax Rate	0.551400	\$19,457,675	\$-1,236,004	\$1,750,273
Proposed Tax Rate	0.000000	\$0	\$-20,693,679	\$-17,707.401

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.501800	17,707,401	-2,986,278	0
0.50	0.506800	17,883,840	-2,809,839	176,439
1.00	0.511800	18,060,279	-2,633,400	352,878
1.50	0.516800	18,236,718	-2,456,961	529,317
2.00	0.521800	18,413,157	-2,280,522	705,755
2.50	0.526800	18,589,596	-2,104,083	882,194
3.00	0.531800	18,766,034	-1,927,645	1,058,633
3.50	0.536800	18,942,473	-1,751,206	1,235,072
4.00	0.541800	19,118,912	-1,574,767	1,411,511
4.50	0.546800	19,295,351	-1,398,328	1,587,950
5.00	0.551800	19,471,790	-1,221,889	1,764,388
5.50	0.556800	19,648,229	-1,045,450	1,940,827
6.00	0.561800	19,824,667	-869,012	2,117,266
6.50	0.566800	20,001,106	-692,573	2,293,705
7.00	0.571800	20,177,545	-516,134	2,470,144
7.50	0.576800	20,353,984	-339,695	2,646,583
8.00	0.581800	20,530,423	-163,256	2,823,021
8.50	0.586800	20,706,862	13,183	2,999,460
9.00	0.591800	20,883,300	189,621	3,175,899
9.50	0.596800	21,059,739	366,060	3,352,338
10.00	0.601800	21,236,178	542,499	3,528,777
10.50	0.606800	21,412,617	718,938	3,705,216
11.00	0.611800	21,589,056	895,377	3,881,654
11.50	0.616800	21,765,495	1,071,816	4,058,093
12.00	0.621800	21,941,933	1,248,254	4,234,532
12.50	0.626800	22,118,372	1,424,693	4,410,971
13.00	0.631800	22,294,811	1,601,132	4,587,410
13.50	0.636800	22,471,250	1,777,571	4,763,849
14.00	0.641800	22,647,689	1,954,010	4,940,287
14.50	0.646800	22,824,128	2,130,449	5,116,726

- *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.

2019 Property Tax Rates in Walker County

This notice concerns 2019 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	\$18,567,655
Last year's debt taxes	\$1,344,642
Last year's total taxes	\$19,912,297
Last year's tax base	\$3,117,446,861
Last year's total tax rate	0.549400/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$17,051,287
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,397,686,793
= This year's effective tax rate for each fund	0.501800/\$100
Total effective tax rate	0.501800/\$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)	\$19,814,283
÷ This year's adjusted tax base	\$3,397,686,793
= This year's effective operating rate	0.583100/\$100
× 1.08 = this year's maximum operating rate	0.629700/\$100

+ This year's debt rate	0.032800/\$100
= This year's rollback rate for each fund	0.662500/\$100
This year's total rollback rate	0.662500/\$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	0.111100/\$100
= Rollback tax rate	0.551400/\$100

Statement of Increase/Decrease

If Walker County adopts a 2019 tax rate equal to the effective tax rate of 0.501800 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 503,848.

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	9,357,746
EMS Fund	531,653
Debt Services Fund	215,776
Legislatively Designated	2,190,095
Projects Fund	1,482,703
Road and Bridge Fund	818,030
Insurance Fund - Retiree Health	1,734,555

Schedule B: 2019 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	910,000	467,168	0	1,377,168
Total required for 2019 debt service				\$1,377,168
- Amount (if any) paid from funds listed in Schedule A				\$158,265
- Amount (if any) paid from other resources				\$61,400
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$1,157,503
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2019				\$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 \$ 3,922,516 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:

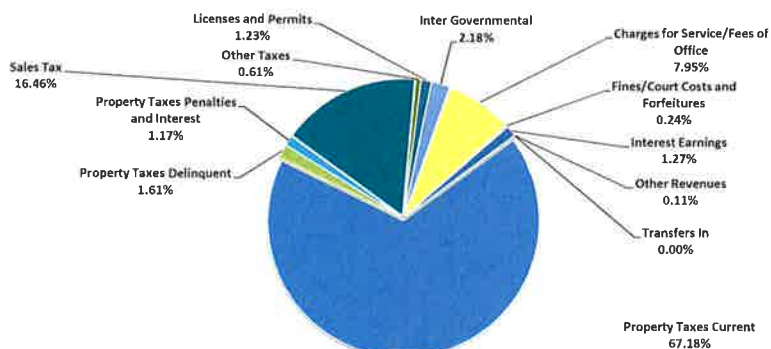
Date prepared:

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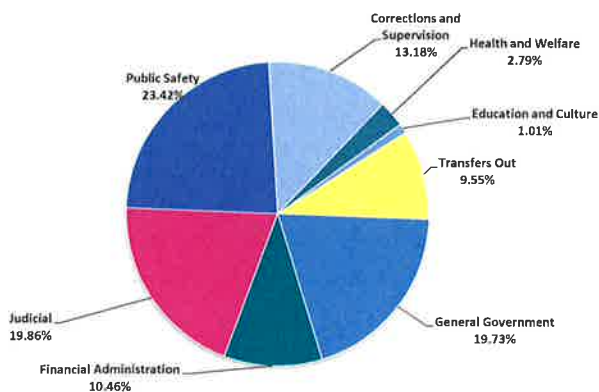
Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund
At a Glance

Revenues by Source



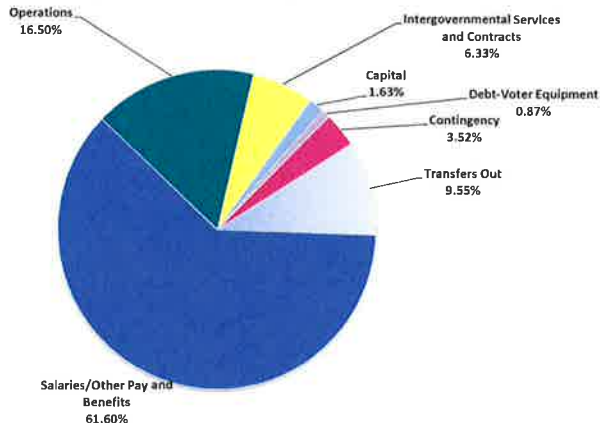
Property Taxes Current	\$ 15,817,761
Property Taxes Delinquent	\$ 380,000
Property Taxes Penalties and Interest	\$ 275,000
Sales Tax	\$ 3,875,000
Other Taxes	\$ 143,600
Licenses and Permits	\$ 290,000
Inter Governmental	\$ 512,481
Charges for Service/Fees of Office	\$ 1,871,452
Fines/Court Costs and Forfeitures	\$ 55,655
Interest Earnings	\$ 300,000
Other Revenues	\$ 25,000
Transfers In	\$ -
Total	\$ 23,545,949

Expenditures By Function



General Government	\$ 5,146,042
Financial Administration	\$ 2,729,537
Judicial	\$ 5,179,619
Public Safety	\$ 6,108,804
Corrections and Supervision	\$ 3,438,012
Health and Welfare	\$ 728,876
Education and Culture	\$ 264,133
Transfers Out	\$ 2,490,906
Total	\$ 26,086,929

Expenditures By Category



Salaries/Other Pay and Benefits	\$ 16,068,342
Operations	\$ 4,303,500
Intergovernmental Services and Contracts	\$ 1,651,738
Capital	\$ 425,754
Debt-Voter Equipment	\$ 228,189
Contingency	\$ 918,500
Transfers Out	\$ 2,490,906
Total	\$ 26,086,929



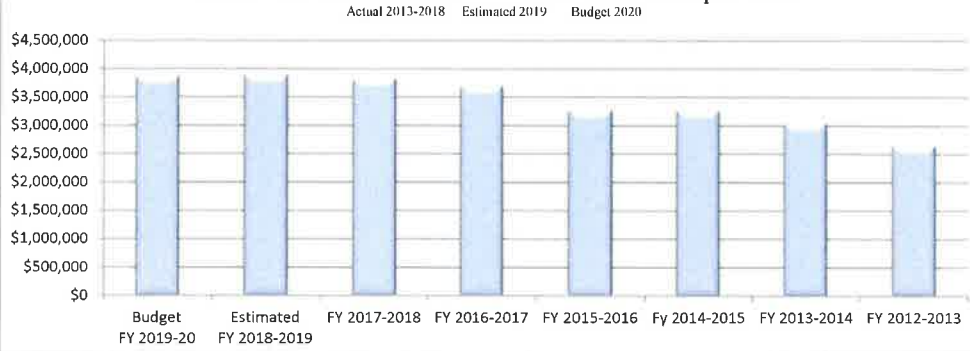
Walker County

Proposed Budget Fiscal Year 2019-2020

General Fund

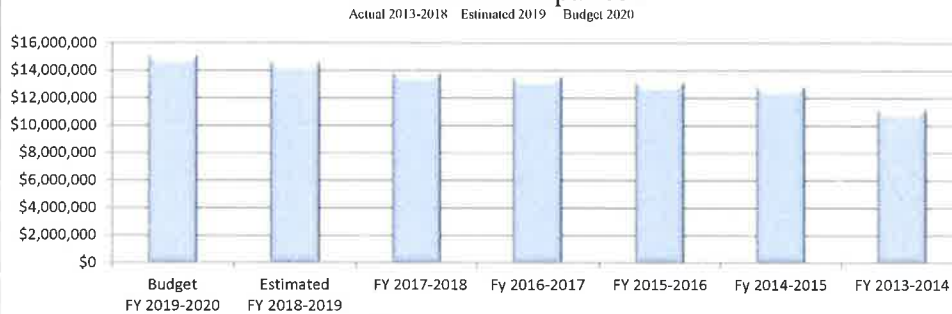
At a Glance

Sales Tax Collections - Fiscal Year Comparison



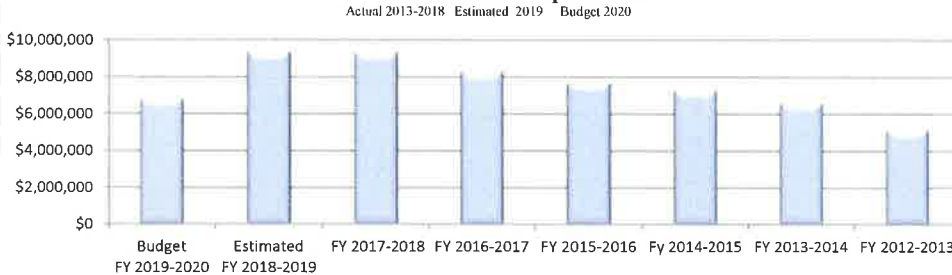
Budget FY 2019-20	Estimated FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014	FY 2012-2013
\$ 3,875,000	\$ 3,900,000	\$ 3,824,119	\$ 3,704,825	\$ 3,269,163	\$ 3,274,386	\$ 3,046,386	\$ 2,653,148

Current Property Tax Allocated to General Fund Fiscal Year Comparison



Budget FY 2019-20	Estimated FY 2018-2019	FY 2017-2018	Fy 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014	FY 2012-2013
\$ 15,817,761	\$ 15,137,060	\$ 14,647,645	\$ 13,857,361	\$ 13,575,195	\$ 13,191,703	\$ 12,909,848	\$ 11,244,564

Fund Balance History General Fund Fiscal Year Comparison



Budget FY 2019-20	Estimated FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014	FY 2012-2013
\$ 6,816,766	\$ 9,357,746	\$ 9,332,267	\$ 8,279,894	\$ 7,668,474	\$ 7,288,692	\$ 6,610,168	\$ 5,147,593



Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 8,279,893	\$ 7,694,107	\$ 9,332,267	\$ 9,332,267	\$ 9,357,746
<u>Revenues</u>					
Total Property Taxes	\$ 18,703,271	\$ 19,150,157	\$ 19,150,157	\$ 19,150,157	\$ 20,107,402
Less to Debt	\$ (1,320,809)	\$ (1,157,503)	\$ (1,157,503)	\$ (1,157,503)	\$ (1,157,503)
Less to Road & Bridge	\$ (2,734,817)	\$ (2,855,594)	\$ (2,855,594)	\$ (2,855,594)	\$ (3,132,138)
Property Taxes-Current	\$ 14,647,645	\$ 15,137,060	\$ 15,137,060	\$ 15,137,060	\$ 15,817,761
Property Taxes-Delinquent	\$ 459,453	\$ 330,000	\$ 330,000	\$ 420,000	\$ 380,000
Property Taxes-Penalty and Interest	\$ 293,099	\$ 230,000	\$ 230,000	\$ 330,000	\$ 275,000
Sales Tax	\$ 3,824,119	\$ 3,701,825	\$ 3,701,825	\$ 3,900,000	\$ 3,875,000
Other Taxes	\$ 265,857	\$ 139,000	\$ 139,000	\$ 169,640	\$ 143,600
Licenses & Permits	\$ 295,998	\$ 204,000	\$ 204,000	\$ 282,000	\$ 290,000
Inter Governmental	\$ 870,981	\$ 509,541	\$ 1,042,340	\$ 1,051,775	\$ 512,481
Charges for Service/Fees of Office	\$ 1,960,234	\$ 1,830,400	\$ 1,830,400	\$ 2,015,821	\$ 1,871,452
Fines/Court Costs and Forfeitures	\$ 89,280	\$ 47,270	\$ 47,270	\$ 83,234	\$ 55,655
Interest Earnings	\$ 256,127	\$ 160,000	\$ 160,000	\$ 400,000	\$ 300,000
Other Revenues	\$ 420,153	\$ 25,000	\$ 40,562	\$ 136,006	\$ 25,000
Financing of Voter Equipment	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 23,382,946	\$ 22,314,096	\$ 23,540,334	\$ 24,603,413	\$ 23,545,949
Total Available	\$ 31,662,839	\$ 30,008,203	\$ 32,872,601	\$ 33,935,680	\$ 32,903,695
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 201,098	\$ 215,791	\$ 215,791	\$ 215,098	\$ 229,816
County Judge -I.T. Operations	\$ 179,057	\$ 279,268	\$ 279,268	\$ 208,561	\$ 290,893
County Judge-IT Hardware/Software	\$ 296,527	\$ 380,121	\$ 380,121	\$ 380,121	\$ 379,121
Commissioner's Court	\$ 72,072	\$ 77,370	\$ 77,370	\$ 77,559	\$ 80,562
County Clerk	\$ 625,502	\$ 664,604	\$ 664,604	\$ 653,531	\$ 691,947
Voter Registration	\$ 76,404	\$ 74,159	\$ 75,649	\$ 77,765	\$ 76,689
Voter Equipment Capital	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
Elections	\$ 163,255	\$ 179,772	\$ 205,986	\$ 207,165	\$ 193,579
County Facilities	\$ 1,166,258	\$ 811,707	\$ 813,827	\$ 754,807	\$ 809,910
Municipal Allocation-Justice Center	\$ 5,401	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 1,032,069	\$ 1,085,094	\$ 1,069,396	\$ 1,068,072	\$ 1,235,853
Contingency Allocation	\$ -	\$ 320,000	\$ 222,207	\$ 120,000	\$ 318,500
Operating Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Contingency-Special One Time	\$ -	\$ 500,000	\$ 480,007	\$ 75,000	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 79,833	\$ 104,833	\$ 104,833	\$ 104,833	\$ 109,833
County Auditor	\$ 638,401	\$ 736,986	\$ 736,986	\$ 737,379	\$ 787,174



Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
County Treasurer	\$ 338,007	\$ 365,598	\$ 365,598	\$ 360,708	\$ 380,574
County Treasurer-Collections/Compliance	\$ 129,548	\$ 138,651	\$ 138,651	\$ 141,621	\$ 143,868
Purchasing	\$ 243,911	\$ 253,691	\$ 253,691	\$ 252,626	\$ 265,271
Vehicle Registration	\$ 401,681	\$ 472,565	\$ 472,565	\$ 463,457	\$ 494,954
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 360,412	\$ 371,102	\$ 371,102	\$ 371,102	\$ 398,926
Appraisal District Collections	\$ 132,565	\$ 146,277	\$ 146,277	\$ 146,277	\$ 148,937
	<u>\$ 492,977</u>	<u>\$ 517,379</u>	<u>\$ 517,379</u>	<u>\$ 517,379</u>	<u>\$ 547,863</u>
<u>JUDICIAL</u>					
Courts-Central Costs	\$ 255,671	\$ 223,289	\$ 148,181	\$ 133,006	\$ 225,009
County Court at Law	\$ 657,489	\$ 629,262	\$ 649,262	\$ 650,298	\$ 654,598
12th Judicial District Court	\$ 380,660	\$ 391,218	\$ 454,218	\$ 453,828	\$ 403,972
278th District Court	\$ 417,772	\$ 394,173	\$ 422,773	\$ 421,442	\$ 407,719
District Clerk	\$ 500,305	\$ 552,747	\$ 552,747	\$ 544,747	\$ 547,160
Criminal District Attorney	\$ 1,536,556	\$ 1,674,091	\$ 1,698,452	\$ 1,696,386	\$ 1,804,005
Justice of Peace Precinct 1	\$ 217,930	\$ 230,160	\$ 230,160	\$ 230,872	\$ 237,865
Justice of Peace Precinct 2	\$ 199,295	\$ 216,219	\$ 216,219	\$ 213,327	\$ 226,515
Justice of Peace Precinct 3	\$ 208,199	\$ 220,536	\$ 220,536	\$ 216,336	\$ 230,755
Justice of Peace Precinct 4	\$ 266,657	\$ 279,187	\$ 279,187	\$ 279,865	\$ 291,585
Juvenile Probation	\$ 133,149	\$ 134,945	\$ 166,431	\$ 164,524	\$ 150,436
<u>PUBLIC SAFETY</u>					
Sheriff	\$ 3,226,054	\$ 3,545,564	\$ 3,957,126	\$ 3,919,344	\$ 3,663,195
Sheriff Estray	\$ 1,994	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Courthouse Security	\$ 244,469	\$ 255,359	\$ 255,359	\$ 251,540	\$ 264,621
Constables Central	\$ 52,727	\$ 60,377	\$ 60,377	\$ 58,394	\$ 62,954
Constable Precinct 1	\$ 80,914	\$ 156,430	\$ 156,430	\$ 156,642	\$ 88,434
Constable Precinct 2	\$ 88,624	\$ 86,047	\$ 86,047	\$ 86,259	\$ 159,714
Constable-Precinct 3	\$ 141,405	\$ 86,088	\$ 86,088	\$ 86,300	\$ 181,238
Constable Precinct 4	\$ 295,731	\$ 475,070	\$ 475,070	\$ 441,073	\$ 384,389
Department Public Safety Support	\$ 58,247	\$ 62,588	\$ 62,588	\$ 62,750	\$ 65,140
DPS Weigh Station Utilities/Services	\$ 28,071	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 202,682	\$ 221,861	\$ 224,851	\$ 225,024	\$ 209,787
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 627,699	\$ 652,699	\$ 652,699	\$ 652,699	\$ 686,958
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Riverside Fire Dept	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
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
Volunteer Departments	\$ 658	\$ -	\$ -	\$ -	\$ -
	<u>\$ 928,544</u>	<u>\$ 953,886</u>	<u>\$ 953,886</u>	<u>\$ 953,886</u>	<u>\$ 988,145</u>



Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>CORRECTION AND SUPERVISION</u>					
County Jail	\$ 2,716,241	\$ 2,739,031	\$ 2,748,422	\$ 2,760,006	\$ 2,974,888
County Jail-Inmate Medical	\$ 287,642	\$ 275,286	\$ 310,286	\$ 293,067	\$ 349,869
Adult Probation Support	\$ 48,284	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
Adult-Community Services	\$ 52,817	\$ 55,491	\$ 55,491	\$ 55,633	\$ 57,757
<u>HEALTH AND WELFARE</u>					
Veteran's Service	\$ 27,194	\$ 33,325	\$ 33,325	\$ 31,078	\$ 34,832
Social Services	\$ 7,256	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 489,605	\$ 520,923	\$ 612,087	\$ 599,154	\$ 540,038
Litter Control	\$ 39,166	\$ 14,476	\$ 14,476	\$ 14,476	\$ 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	\$ 13,000	\$ 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>\$ 104,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>
<u>EDUCATION AND CULTURE</u>					
Historical Commission	\$ 4,387	\$ 15,816	\$ 15,816	\$ 15,816	\$ 17,152
AgriLife Extension Service	\$ 199,485	\$ 234,603	\$ 234,603	\$ 211,179	\$ 246,981
Subtotal Departmental	<u>\$20,241,953</u>	<u>\$ 22,263,835</u>	<u>\$ 23,480,498</u>	<u>\$ 22,568,009</u>	<u>\$ 23,367,834</u>
<u>TRANSFERS</u>					
Transfer to EMS Fund Operations	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000
Transfer to EMS Fund Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612
Transfer to Projects Fund	\$ 347,457	\$ 325,409	\$ 325,409	\$ 325,409	\$ 271,000
Transfer to Road and Bridge	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000
Transfers-Other Funds	\$ 70,827	\$ 43,518	\$ 43,518	\$ 28,494	\$ 28,294
Subtotal-Transfer	<u>\$ 2,088,619</u>	<u>\$ 2,024,949</u>	<u>\$ 2,024,949</u>	<u>\$ 2,009,925</u>	<u>\$ 2,490,906</u>
<u>VOTER EQUIPMENT PAYMENT</u>					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,189</u>
Total Expenditures	<u>\$22,330,572</u>	<u>\$ 24,288,784</u>	<u>\$ 25,505,447</u>	<u>\$ 24,577,934</u>	<u>\$ 26,086,929</u>
<u>Available</u>	<u>\$ 9,332,267</u>	<u>\$ 5,719,419</u>	<u>\$ 7,367,154</u>	<u>\$ 9,357,746</u>	<u>\$ 6,816,766</u>
% Of Budget Available	<u>41.79%</u>	<u>23.55%</u>	<u>28.88%</u>	<u>38.07%</u>	<u>26.13%</u>

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Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund
Revenues by Department

General Fund
Revenues By Department

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
11101 - Revenues-General Fund					
40110 Current Taxes	\$ 14,647,645	\$ 15,137,060	\$ 15,137,060	\$ 15,137,060	\$ 15,817,761
40120 Delinquent Taxes	\$ 459,453	\$ 330,000	\$ 330,000	\$ 420,000	\$ 380,000
40130 Penalty & Interest	\$ 293,099	\$ 230,000	\$ 230,000	\$ 330,000	\$ 275,000
40400 Sales Taxes	\$ 3,824,119	\$ 3,701,825	\$ 3,701,825	\$ 3,900,000	\$ 3,875,000
40500 In Lieu of Tax	\$ 132,801	\$ 27,000	\$ 27,000	\$ 28,600	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 17,196	\$ -	\$ -	\$ 17,040	\$ -
40510 Mixed Beverage Tax	\$ 103,736	\$ 103,000	\$ 103,000	\$ 104,000	\$ 103,000
42410 Intergovernmental Funds	\$ 91,850	\$ 148,054	\$ 148,054	\$ 148,054	\$ 148,054
42710 Disaster Relief	\$ 6,605	\$ -	\$ -	\$ 4,500	\$ -
43010 Fees of Office/Chg for Service	\$ 56,273	\$ 55,000	\$ 55,000	\$ 57,000	\$ 55,000
48110 Other Revenue	\$ 27,241	\$ 25,000	\$ 25,000	\$ 24,300	\$ 25,000
48200 Insurance Refunds/Credits	\$ 38,800	\$ -	\$ -	\$ 86,654	\$ -
48300 Proceeds Auction/Sale	\$ 9,100	\$ -	\$ -	\$ 487	\$ -
	<u>\$ 19,707,918</u>	<u>\$ 19,756,939</u>	<u>\$ 19,756,939</u>	<u>\$ 20,257,695</u>	<u>\$ 20,707,415</u>
15010 - County Judge					
42010 State Funds	\$ 25,330	\$ 25,200	\$ 25,200	\$ 25,200	\$ 30,240
	<u>\$ 25,330</u>	<u>\$ 25,200</u>	<u>\$ 25,200</u>	<u>\$ 25,200</u>	<u>\$ 30,240</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	\$ 366,570	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
43700 Suppl Guardianship Fees	\$ 4,100	\$ -	\$ -	\$ 2,860	\$ -
47040 Time Payment 10% -Court Improvement	\$ 267	\$ 340	\$ 340	\$ 200	\$ 200
48110 Other Revenue	\$ -	\$ -	\$ -	\$ 4,441	\$ -
	<u>\$ 370,937</u>	<u>\$ 360,340</u>	<u>\$ 360,340</u>	<u>\$ 367,501</u>	<u>\$ 360,200</u>
16010 - Voter Registration					
42010 State Funds	\$ 7,665	\$ -	\$ 1,490	\$ 2,082	\$ -
43010 Fees of Office/Chg for Service	\$ 893	\$ 300	\$ 300	\$ 780	\$ 700
	<u>\$ 8,558</u>	<u>\$ 300</u>	<u>\$ 1,790</u>	<u>\$ 2,862</u>	<u>\$ 700</u>
16020 - Elections					
42410 Intergovernmental Funds	\$ 27,381	\$ 30,000	\$ 56,214	\$ 56,214	\$ 30,000
48110 Other Revenue	\$ 35	\$ -	\$ -	\$ -	\$ -
48815 Financing for Voter Eq	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
	<u>\$ 27,416</u>	<u>\$ 30,000</u>	<u>\$ 734,091</u>	<u>\$ 734,091</u>	<u>\$ 30,000</u>
17010 - County Facilities					
42710 Disaster Relief	\$ 9,679	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
46040 WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
48110 Other Revenue	\$ 243	\$ -	\$ -	\$ 65	\$ -
48200 Insurance Refunds/Credits	\$ 319,611	\$ -	\$ -	\$ -	\$ -
	<u>\$ 335,533</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,565</u>	<u>\$ 8,500</u>
17020 - Facilities-Justice Center Municipal Allocation					
42410 Intergovernmental Funds	\$ 5,401	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983

General Fund Revenues By Department		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
		\$ 5,401	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
19010 - Centralized Costs						
48110 Other Revenue	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
20010 - County Auditor						
43010 Fees of Office/Chg for Service	\$ 42,151	\$ 41,700	\$ 41,700	\$ 42,152	\$ 42,152	\$ 42,152
	\$ 42,151	\$ 41,700	\$ 41,700	\$ 42,152	\$ 42,152	\$ 42,152
20020 - County Treasurer						
43599 Cash Short & Over	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
48010 Interest	\$ 256,127	\$ 160,000	\$ 160,000	\$ 400,000	\$ 300,000	\$ 300,000
48110 Other Revenue	\$ 610	\$ -	\$ -	\$ 373	\$ -	\$ -
	\$ 256,742	\$ 160,000	\$ 160,000	\$ 400,373	\$ 300,000	\$ 300,000
20030 - County Treasurer-Collections						
43010 Fees of Office/Chg for Service	\$ 5,928	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800
43599 Cash Short & Over	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,978	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800
21010 - Vehicle Registration						
40510 Mixed Beverage Tax	\$ 12,124	\$ 9,000	\$ 9,000	\$ 20,000	\$ 12,000	\$ 12,000
43010 Fees of Office/Chg for Service	\$ 493	\$ 500	\$ 500	\$ 763	\$ 500	\$ 500
44100 Veh Registration Commissions	\$ 635,609	\$ 600,000	\$ 600,000	\$ 672,411	\$ 635,000	\$ 635,000
44210 Certificate of Title	\$ 66,470	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000	\$ 65,000
	\$ 714,696	\$ 674,500	\$ 674,500	\$ 759,174	\$ 712,500	\$ 712,500
30010 - Courts-Central Costs						
42010 State Funds	\$ 12,070	\$ 10,000	\$ 26,000	\$ 26,112	\$ 12,000	\$ 12,000
42030 State Funds-Indigent Defense	\$ 82,882	\$ 60,904	\$ 60,904	\$ 57,597	\$ 60,904	\$ 60,904
42040 State Funds - Capital Murder	\$ 189,228	\$ -	\$ 20,492	\$ 20,492	\$ -	\$ -
43740 Bond Fees - General Fund	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
47041 Judicial Support Fee .60 District Courts	\$ 105	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
47042 Judicial Support Fee .60 Court at Law	\$ 83	\$ 100	\$ 100	\$ 50	\$ 50	\$ 50
47050 Judicial Support Fee .60 Justice Courts	\$ 3,475	\$ 2,900	\$ 2,900	\$ 3,300	\$ 3,300	\$ 3,300
	\$ 288,343	\$ 74,504	\$ 110,996	\$ 107,651	\$ 76,854	\$ 76,854
30020 - County Court-at-Law						
42010 State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
43010 Fees of Office/Chg for Service	\$ 32,028	\$ 33,000	\$ 33,000	\$ 20,000	\$ 33,000	\$ 33,000
47020 Court Costs	\$ 9,920	\$ 9,600	\$ 9,600	\$ 8,000	\$ 8,000	\$ 8,000
47030 Court Costs-Attorney Fees	\$ 28,605	\$ 15,000	\$ 15,000	\$ 21,000	\$ 21,000	\$ 21,000
47040 Time Payment 10% -Court Improvement	\$ 349	\$ 370	\$ 370	\$ 320	\$ 320	\$ 320
47800 Bond Forfeitures	\$ 11,594	\$ -	\$ -	\$ 15,644	\$ -	\$ -
	\$ 166,496	\$ 141,970	\$ 141,970	\$ 148,964	\$ 146,320	\$ 146,320
30030 - 12th Judicial District Court						
42410 Intergovernmental Funds	\$ 55,466	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
43010 Fees of Office/Chg for Service	\$ 1,919	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,400	\$ 1,400
47020 Court Costs	\$ 2,870	\$ 1,800	\$ 1,800	\$ 2,100	\$ 2,100	\$ 2,100
47030 Court Costs-Attorney Fees	\$ 5,939	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000
47040 Time Payment 10% -Court Improvement	\$ 19	\$ 100	\$ 100	\$ 75	\$ 75	\$ 75
47800 Bond Forfeitures	\$ 15,000	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	\$ 81,213	\$ 64,300	\$ 64,300	\$ 80,675	\$ 68,575	\$ 68,575
30040 - 278th Judicial District Court						
42410 Intergovernmental Funds	\$ 36,131	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
43010 Fees of Office/Chg for Service	\$ 1,370	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

General Fund
Revenues By Department

Actual
2017-2018

Original
Budget
2018-2019

Revised
Budget
2018-2019

Estimated
2018-2019

Budget
2019-2020

30040 - 278th Judicial District Court

47020 Court Costs	\$ 1,486	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
47030 Court Costs-Attorney Fees	\$ 7,921	\$ 8,500	\$ 8,500	\$ 8,000	\$ 8,000
47040 Time Payment 10% -Court Improvement	\$ 18	\$ 15	\$ 15	\$ 50	\$ 15
	<u>\$ 46,926</u>	<u>\$ 47,015</u>	<u>\$ 47,015</u>	<u>\$ 46,550</u>	<u>\$ 46,515</u>

31010 - District Clerk

43010 Fees of Office/Chg for Service	\$ 107,392	\$ 110,000	\$ 110,000	\$ 112,000	\$ 110,000
43710 Family Protection Fee	\$ 2,959	\$ -	\$ -	\$ 2,130	\$ -
47040 Time Payment 10% -Court Improvement	\$ 149	\$ 125	\$ 125	\$ 125	\$ 125
	<u>\$ 110,500</u>	<u>\$ 110,125</u>	<u>\$ 110,125</u>	<u>\$ 114,255</u>	<u>\$ 110,125</u>

32010 - Criminal District Attorney

42010 State Funds	\$ 4,375	\$ 4,100	\$ 8,468	\$ 8,468	\$ -
42020 State Longevity Pay	\$ 7,190	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
43010 Fees of Office/Chg for Service	\$ 13	\$ -	\$ -	\$ 7	\$ -
	<u>\$ 11,578</u>	<u>\$ 9,400</u>	<u>\$ 13,768</u>	<u>\$ 13,775</u>	<u>\$ 5,300</u>

33010 - Justice of Peace Precinct 1

43010 Fees of Office/Chg for Service	\$ 87,928	\$ 70,000	\$ 70,000	\$ 90,000	\$ 70,000
43599 Cash Short & Over	\$ 10	\$ -	\$ -	\$ -	\$ -
47040 Time Payment 10% -Court Improvement	\$ 608	\$ 620	\$ 620	\$ 620	\$ 620
	<u>\$ 88,546</u>	<u>\$ 70,620</u>	<u>\$ 70,620</u>	<u>\$ 90,620</u>	<u>\$ 70,620</u>

33020 - Justice of Peace Precinct 2

43010 Fees of Office/Chg for Service	\$ 19,068	\$ 21,000	\$ 21,000	\$ 20,000	\$ 21,000
47040 Time Payment 10% -Court Improvement	\$ 171	\$ 100	\$ 100	\$ 100	\$ 150
	<u>\$ 19,239</u>	<u>\$ 21,100</u>	<u>\$ 21,100</u>	<u>\$ 20,100</u>	<u>\$ 21,150</u>

33030 - Justice of Peace Precinct 3

43010 Fees of Office/Chg for Service	\$ 22,237	\$ 16,000	\$ 16,000	\$ 20,000	\$ 16,000
47040 Time Payment 10% -Court Improvement	\$ 196	\$ 100	\$ 100	\$ 100	\$ 150
	<u>\$ 22,433</u>	<u>\$ 16,100</u>	<u>\$ 16,100</u>	<u>\$ 20,100</u>	<u>\$ 16,150</u>

33040 - Justice of Peace Precinct 4

43010 Fees of Office/Chg for Service	\$ 87,587	\$ 78,000	\$ 78,000	\$ 100,000	\$ 80,000
47040 Time Payment 10% -Court Improvement	\$ 505	\$ 500	\$ 500	\$ 450	\$ 450
	<u>\$ 88,092</u>	<u>\$ 78,500</u>	<u>\$ 78,500</u>	<u>\$ 100,450</u>	<u>\$ 80,450</u>

36010 - Juvenile Probation Support

42010 State Funds	\$ 8,115	\$ -	\$ 41,061	\$ 41,061	\$ -
43750 Probation Fees - General Fund	\$ 2,737	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
43751 Juvenile Restitution Monies	\$ -	\$ -	\$ -	\$ 406	\$ -
	<u>\$ 10,852</u>	<u>\$ 3,800</u>	<u>\$ 44,861</u>	<u>\$ 45,267</u>	<u>\$ 3,800</u>

41010 - Sheriff

42010 State Funds	\$ -	\$ -	\$ 344,000	\$ 344,000	\$ -
42360 Grant-Homeland Security	\$ -	\$ -	\$ -	\$ -	\$ -
42620 Federal Funds	\$ 36,673	\$ -	\$ -	\$ -	\$ -
42622 Federal Funds - HIDTA	\$ 29,371	\$ -	\$ 38,200	\$ 38,200	\$ -
42624 Federal Funds - FBI	\$ 6,503	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service	\$ 1,876	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,000
43050 Copies	\$ 245	\$ -	\$ -	\$ 177	\$ -
43740 Bond Fees - General Fund	\$ 2,393	\$ 1,900	\$ 1,900	\$ 2,400	\$ 1,900
48110 Other Revenue	\$ 7,828	\$ -	\$ -	\$ 3,871	\$ -
48200 Insurance Refunds/Credits	\$ 5,519	\$ -	\$ 15,362	\$ 15,362	\$ -
	<u>\$ 90,408</u>	<u>\$ 3,900</u>	<u>\$ 401,462</u>	<u>\$ 406,410</u>	<u>\$ 3,900</u>

41030 - Sheriff Estray

General Fund Revenues By Department		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
41030 - Sheriff Estray						
43010	Fees of Office/Chg for Service	\$ 791	\$ 1,500	\$ 1,500	\$ 780	\$ 700
		<u>\$ 791</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 780</u>	<u>\$ 700</u>
44001 - Constables Central						
43010	Fees of Office/Chg for Service	\$ 550	\$ -	\$ -	\$ -	\$ -
43020	Serving Papers	\$ 175,545	\$ 175,000	\$ 175,000	\$ 185,000	\$ 175,000
		<u>\$ 176,095</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 185,000</u>	<u>\$ 175,000</u>
44010 - Constable Precinct 1						
43010	Fees of Office/Chg for Service	\$ 30	\$ -	\$ -	\$ 15	\$ -
43020	Serving Papers	\$ 300	\$ -	\$ -	\$ 800	\$ -
		<u>\$ 330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 815</u>	<u>\$ -</u>
44020 - Constable Precinct 2						
43010	Fees of Office/Chg for Service	\$ 10	\$ -	\$ -	\$ 15	\$ -
43020	Serving Papers	\$ 200	\$ -	\$ -	\$ 1,500	\$ -
		<u>\$ 210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,515</u>	<u>\$ -</u>
44030 - Constable Precinct 3						
43010	Fees of Office/Chg for Service	\$ 6	\$ -	\$ -	\$ 20,630	\$ -
43020	Serving Papers	\$ 1,000	\$ -	\$ -	\$ 1,700	\$ -
		<u>\$ 1,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,330</u>	<u>\$ -</u>
44040 - Constable Precinct 4						
42620	Federal Funds	\$ 225	\$ -	\$ -	\$ -	\$ -
43010	Fees of Office/Chg for Service	\$ 15,558	\$ -	\$ -	\$ -	\$ -
43020	Serving Papers	\$ 810	\$ -	\$ -	\$ 920	\$ -
48110	Other Revenue	\$ -	\$ -	\$ -	\$ 30	\$ -
48200	Insurance Refunds/Credits	\$ 2,439	\$ -	\$ -	\$ -	\$ -
		<u>\$ 19,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ -</u>
46010 - Emergency Operations						
42710	Disaster Relief	\$ 56,936	\$ -	\$ -	\$ -	\$ -
46020	Rent - Shelter	\$ 2,750	\$ 2,000	\$ 2,000	\$ 3,600	\$ 2,000
46021	Shelter-Retained Cleanup Deposits	\$ 1,250	\$ -	\$ -	\$ -	\$ -
48110	Other Revenue	\$ -	\$ -	\$ 200	\$ -	\$ -
		<u>\$ 60,936</u>	<u>\$ 2,000</u>	<u>\$ 2,200</u>	<u>\$ 3,600</u>	<u>\$ 2,000</u>
50010 - County Jail						
42010	State Funds	\$ 1,362	\$ -	\$ -	\$ 72	\$ -
42470	Inmate Housing-Other Counties	\$ 86,543	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
42620	Federal Funds	\$ -	\$ -	\$ -	\$ 7,466	\$ -
43060	Coin Phones	\$ 111,268	\$ 100,000	\$ 100,000	\$ 120,000	\$ 100,000
48110	Other Revenue	\$ 195	\$ -	\$ -	\$ -	\$ -
		<u>\$ 199,368</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 167,538</u>	<u>\$ 140,000</u>
50020 - County Jail-Inmate Medical Cost Center						
43400	Charges to Hospital District	\$ 75,205	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
43410	In-Clinic Doctor Visits	\$ -	\$ -	\$ -	\$ 7,000	\$ 4,000
		<u>\$ 75,205</u>	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 71,000</u>	<u>\$ 68,000</u>
50110 - Adult Probation Support						
43010	Fees of Office/Chg for Service	\$ 8,057	\$ -	\$ -	\$ 5,210	\$ -
		<u>\$ 8,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,210</u>	<u>\$ -</u>
61020 - Planning and Development						
41020	Licenses and Permits	\$ 243,143	\$ 150,000	\$ 150,000	\$ 228,000	\$ 236,000
41030	OSSF Fees	\$ 52,855	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
42350	HGAC Grant	\$ -	\$ -	\$ 40,974	\$ 40,974	\$ -

General Fund
Revenues By Department

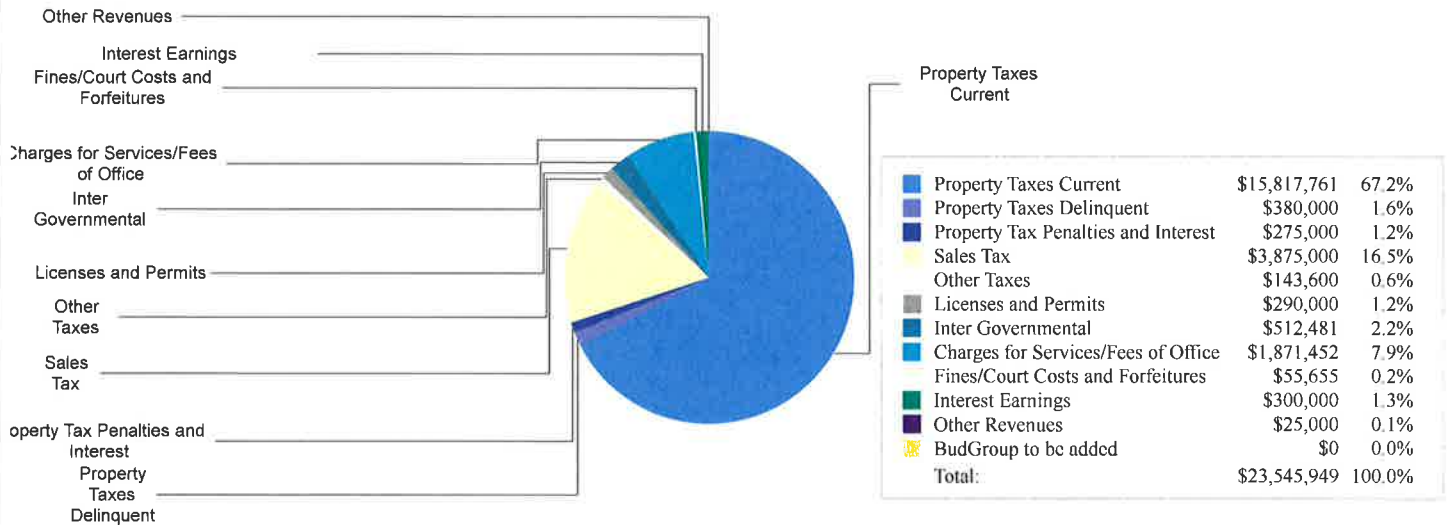
	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
61020 - Planning and Development					
43010 Fees of Office/Chg for Service	\$ 100	\$ -	\$ -	\$ 65	\$ -
43599 Cash Short & Over	\$ -	\$ -	\$ -	\$ -	\$ -
48110 Other Revenue	\$ 15	\$ -	\$ -	\$ -	\$ -
	<u>\$ 296,113</u>	<u>\$ 204,000</u>	<u>\$ 244,974</u>	<u>\$ 323,039</u>	<u>\$ 290,000</u>
61050 - Litter Control General Fund					
48110 Other Revenue	\$ -	\$ -	\$ -	\$ 398	\$ -
48200 Insurance Refunds/Credits	\$ 8,515	\$ -	\$ -	\$ -	\$ -
	<u>\$ 8,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398</u>	<u>\$ -</u>
70010 - Historical Commission					
48110 Other Revenue	\$ -	\$ -	\$ -	\$ 25	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>
Total all Funds	<u>\$ 23,382,946</u>	<u>\$ 22,314,096</u>	<u>\$ 23,540,334</u>	<u>\$ 24,603,413</u>	<u>\$ 23,545,949</u>

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Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund
Revenues By Source

Revenues by Source



General Fund
Revenues By Source

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
40110 Current Taxes	\$ 14,647,645	\$ 15,137,060	\$ 15,137,060	\$ 15,137,060	\$ 15,817,761
40120 Delinquent Taxes	\$ 459,453	\$ 330,000	\$ 330,000	\$ 420,000	\$ 380,000
40130 Penalty & Interest	\$ 293,099	\$ 230,000	\$ 230,000	\$ 330,000	\$ 275,000
40400 Sales Taxes	\$ 3,824,119	\$ 3,701,825	\$ 3,701,825	\$ 3,900,000	\$ 3,875,000
Other Taxes					
40500 In Lieu of Tax	\$ 132,801	\$ 27,000	\$ 27,000	\$ 28,600	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 17,196	\$ -	\$ -	\$ 17,040	\$ -
40510 Mixed Beverage Tax	\$ 115,860	\$ 112,000	\$ 112,000	\$ 124,000	\$ 115,000
	<u>\$ 265,857</u>	<u>\$ 139,000</u>	<u>\$ 139,000</u>	<u>\$ 169,640</u>	<u>\$ 143,600</u>
Licenses and Permits					
41020 Licenses and Permits	\$ 243,143	\$ 150,000	\$ 150,000	\$ 228,000	\$ 236,000
41030 OSSF Fees	\$ 52,855	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
	<u>\$ 295,998</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>	<u>\$ 282,000</u>	<u>\$ 290,000</u>
Inter Governmental					
42010 State Funds	\$ 142,917	\$ 123,300	\$ 530,219	\$ 530,995	\$ 126,240
42020 State Longevity Pay	\$ 7,190	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
42030 State Funds-Indigent Defense	\$ 82,882	\$ 60,904	\$ 60,904	\$ 57,597	\$ 60,904
42040 State Funds - Capital Murder	\$ 189,228	\$ -	\$ 20,492	\$ 20,492	\$ -
42350 HGAC Grant	\$ -	\$ -	\$ 40,974	\$ 40,974	\$ -
42360 Grant-Homeland Security	\$ -	\$ -	\$ -	\$ -	\$ -
42410 Intergovernmental Funds	\$ 216,229	\$ 280,037	\$ 306,251	\$ 306,251	\$ 280,037
42470 Inmate Housing-Other Counties	\$ 86,543	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
42620 Federal Funds	\$ 36,898	\$ -	\$ -	\$ 7,466	\$ -

General Fund
Revenues By Source

Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
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Inter Governmental

42622	Federal Funds - HIDTA	\$ 29,371	\$ -	\$ 38,200	\$ 38,200	\$ -
42624	Federal Funds - FBI	\$ 6,503	\$ -	\$ -	\$ -	\$ -
42710	Disaster Relief	\$ 73,220	\$ -	\$ -	\$ 4,500	\$ -
		<u>\$ 870,981</u>	<u>\$ 509,541</u>	<u>\$ 1,042,340</u>	<u>\$ 1,051,775</u>	<u>\$ 512,481</u>

Charges for Services/Fees of Office

43010	Fees of Office/Chg for Service	\$ 870,828	\$ 812,200	\$ 812,200	\$ 875,117	\$ 814,252
43020	Serving Papers	\$ 177,855	\$ 175,000	\$ 175,000	\$ 189,920	\$ 175,000
43050	Copies	\$ 245	\$ -	\$ -	\$ 177	\$ -
43060	Coin Phones	\$ 111,268	\$ 100,000	\$ 100,000	\$ 120,000	\$ 100,000
43400	Charges to Hospital District	\$ 75,205	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
43410	In-Clinic Doctor Visits	\$ -	\$ -	\$ -	\$ 7,000	\$ 4,000
43599	Cash Short & Over	\$ 65	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 4,100	\$ -	\$ -	\$ 2,860	\$ -
43710	Family Protection Fee	\$ 2,959	\$ -	\$ -	\$ 2,130	\$ -
43740	Bond Fees - General Fund	\$ 2,893	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 2,737	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
43751	Juvenile Restitution Monies	\$ -	\$ -	\$ -	\$ 406	\$ -
44100	Veh Registration Commissions	\$ 635,609	\$ 600,000	\$ 600,000	\$ 672,411	\$ 635,000
44210	Certificate of Title	\$ 66,470	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000
46020	Rent - Shelter	\$ 2,750	\$ 2,000	\$ 2,000	\$ 3,600	\$ 2,000
46021	Shelter-Retained Cleanup Deposits	\$ 1,250	\$ -	\$ -	\$ -	\$ -
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 1,960,234</u>	<u>\$ 1,830,400</u>	<u>\$ 1,830,400</u>	<u>\$ 2,015,821</u>	<u>\$ 1,871,452</u>

Fines/Court Costs and Forfeitures

47020	Court Costs	\$ 14,276	\$ 13,400	\$ 13,400	\$ 12,100	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 42,465	\$ 28,500	\$ 28,500	\$ 38,000	\$ 38,000
47040	Time Payment 10% -Court Improvement	\$ 2,282	\$ 2,270	\$ 2,270	\$ 2,040	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 105	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 83	\$ 100	\$ 100	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 3,475	\$ 2,900	\$ 2,900	\$ 3,300	\$ 3,300
47800	Bond Forfeitures	\$ 26,594	\$ -	\$ -	\$ 27,644	\$ -
		<u>\$ 89,280</u>	<u>\$ 47,270</u>	<u>\$ 47,270</u>	<u>\$ 83,234</u>	<u>\$ 55,655</u>

Interest Earnings

48010	Interest	\$ 256,127	\$ 160,000	\$ 160,000	\$ 400,000	\$ 300,000
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Other Revenues

48110	Other Revenue	\$ 36,169	\$ 25,000	\$ 25,200	\$ 33,503	\$ 25,000
48200	Insurance Refunds/Credits	\$ 374,884	\$ -	\$ 15,362	\$ 102,016	\$ -
48300	Proceeds Auction/Sale	\$ 9,100	\$ -	\$ -	\$ 487	\$ -
		<u>\$ 420,153</u>	<u>\$ 25,000</u>	<u>\$ 40,562</u>	<u>\$ 136,006</u>	<u>\$ 25,000</u>

Financing for Voter Eq

48815	Financing for Voter Eq	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677,877</u>	<u>\$ 677,877</u>	<u>\$ -</u>

Total all Funds

		<u>\$ 23,382,946</u>	<u>\$ 22,314,096</u>	<u>\$ 23,540,334</u>	<u>\$ 24,603,413</u>	<u>\$ 23,545,949</u>
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Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund
Departmental Expenditures By Category

General Fund Department Expenditures by Category	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
15010 - County Judge					
Salaries, Other Pay, Benefits	\$ 198,945	\$ 207,337	\$ 207,337	\$ 206,644	\$ 221,362
Operations	\$ 2,153	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454
	<u>\$ 201,098</u>	<u>\$ 215,791</u>	<u>\$ 215,791</u>	<u>\$ 215,098</u>	<u>\$ 229,816</u>
15020 - County Judge-IT Operations					
Salaries, Other Pay, Benefits	\$ 177,914	\$ 269,738	\$ 269,738	\$ 199,031	\$ 281,363
Operations	\$ 1,143	\$ 9,530	\$ 9,530	\$ 9,530	\$ 9,530
	<u>\$ 179,057</u>	<u>\$ 279,268</u>	<u>\$ 279,268</u>	<u>\$ 208,561</u>	<u>\$ 290,893</u>
15030 - County Judge - IT HardwareSoftware					
Operations	\$ 284,545	\$ 380,121	\$ 380,121	\$ 380,121	\$ 335,121
Capital	\$ 11,982	\$ -	\$ -		\$ 44,000
	<u>\$ 296,527</u>	<u>\$ 380,121</u>	<u>\$ 380,121</u>	<u>\$ 380,121</u>	<u>\$ 379,121</u>
15040 - Commissioner's Court					
Salaries, Other Pay, Benefits	\$ 66,648	\$ 68,624	\$ 68,624	\$ 68,813	\$ 71,516
Operations	\$ 5,424	\$ 8,746	\$ 8,746	\$ 8,746	\$ 9,046
	<u>\$ 72,072</u>	<u>\$ 77,370</u>	<u>\$ 77,370</u>	<u>\$ 77,559</u>	<u>\$ 80,562</u>
15050 - County Clerk					
Salaries, Other Pay, Benefits	\$ 531,957	\$ 556,403	\$ 556,403	\$ 545,330	\$ 583,746
Operations	\$ 93,545	\$ 108,201	\$ 108,201	\$ 108,201	\$ 108,201
	<u>\$ 625,502</u>	<u>\$ 664,604</u>	<u>\$ 664,604</u>	<u>\$ 653,531</u>	<u>\$ 691,947</u>
16010 - Voter Registration					
Salaries, Other Pay, Benefits	\$ 48,225	\$ 48,659	\$ 48,659	\$ 50,775	\$ 51,189
Operations	\$ 28,179	\$ 25,500	\$ 26,990	\$ 26,990	\$ 25,500
	<u>\$ 76,404</u>	<u>\$ 74,159</u>	<u>\$ 75,649</u>	<u>\$ 77,765</u>	<u>\$ 76,689</u>
16020 - Elections					
Salaries, Other Pay, Benefits	\$ 128,514	\$ 120,344	\$ 133,098	\$ 134,684	\$ 125,701
Operations	\$ 34,741	\$ 59,428	\$ 72,888	\$ 72,481	\$ 67,878
Capital	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
	<u>\$ 163,255</u>	<u>\$ 179,772</u>	<u>\$ 883,863</u>	<u>\$ 885,042</u>	<u>\$ 193,579</u>
17010 - County Facilities					
Salaries, Other Pay, Benefits	\$ 362,802	\$ 448,263	\$ 448,263	\$ 389,243	\$ 471,466
Operations	\$ 733,456	\$ 363,444	\$ 365,564	\$ 365,564	\$ 338,444
Capital	\$ 70,000	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,166,258</u>	<u>\$ 811,707</u>	<u>\$ 813,827</u>	<u>\$ 754,807</u>	<u>\$ 809,910</u>
17020 - Facilities-Justice Center Municipal Allocation					
Operations	\$ 5,401	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 5,401</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 - Centralized Costs					
Salaries, Other Pay, Benefits	\$ 443,306	\$ 467,143	\$ 467,143	\$ 465,819	\$ 555,902
Operations	\$ 578,768	\$ 617,951	\$ 591,657	\$ 591,657	\$ 679,951
Capital	\$ 9,995	\$ -	\$ 10,596	\$ 10,596	\$ -
	<u>\$ 1,032,069</u>	<u>\$ 1,085,094</u>	<u>\$ 1,069,396</u>	<u>\$ 1,068,072</u>	<u>\$ 1,235,853</u>
19200 - Contingency					

General Fund
Department Expenditures by Category

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
19200 - Contingency					
Contingency-Special	\$ -	\$ 500,000	\$ 480,007	\$ 75,000	\$ 500,000
Contingency-General	\$ -	\$ 320,000	\$ 222,207	\$ 120,000	\$ 318,500
Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	<u>\$ -</u>	<u>\$ 920,000</u>	<u>\$ 802,214</u>	<u>\$ 195,000</u>	<u>\$ 918,500</u>
20005 - County Auditor-Financial Systems					
Operations	\$ 79,833	\$ 104,833	\$ 104,833	\$ 104,833	\$ 109,833
	<u>\$ 79,833</u>	<u>\$ 104,833</u>	<u>\$ 104,833</u>	<u>\$ 104,833</u>	<u>\$ 109,833</u>
20010 - County Auditor					
Salaries, Other Pay, Benefits	\$ 591,581	\$ 684,211	\$ 684,211	\$ 684,604	\$ 730,899
Operations	\$ 46,820	\$ 52,775	\$ 52,775	\$ 52,775	\$ 56,275
	<u>\$ 638,401</u>	<u>\$ 736,986</u>	<u>\$ 736,986</u>	<u>\$ 737,379</u>	<u>\$ 787,174</u>
20020 - County Treasurer					
Salaries, Other Pay, Benefits	\$ 324,242	\$ 342,019	\$ 342,019	\$ 337,129	\$ 356,995
Operations	\$ 13,765	\$ 23,579	\$ 23,579	\$ 23,579	\$ 23,579
	<u>\$ 338,007</u>	<u>\$ 365,598</u>	<u>\$ 365,598</u>	<u>\$ 360,708</u>	<u>\$ 380,574</u>
20030 - County Treasurer-Collections					
Salaries, Other Pay, Benefits	\$ 112,288	\$ 116,831	\$ 116,831	\$ 117,143	\$ 122,048
Operations	\$ 17,260	\$ 21,820	\$ 21,820	\$ 24,478	\$ 21,820
	<u>\$ 129,548</u>	<u>\$ 138,651</u>	<u>\$ 138,651</u>	<u>\$ 141,621</u>	<u>\$ 143,868</u>
20040 - Purchasing					
Salaries, Other Pay, Benefits	\$ 231,063	\$ 240,630	\$ 240,630	\$ 239,565	\$ 251,754
Operations	\$ 12,848	\$ 13,061	\$ 13,061	\$ 13,061	\$ 13,517
	<u>\$ 243,911</u>	<u>\$ 253,691</u>	<u>\$ 253,691</u>	<u>\$ 252,626</u>	<u>\$ 265,271</u>
21010 - Vehicle Registration					
Salaries, Other Pay, Benefits	\$ 394,264	\$ 459,563	\$ 459,563	\$ 450,455	\$ 481,952
Operations	\$ 7,417	\$ 13,002	\$ 13,002	\$ 13,002	\$ 13,002
	<u>\$ 401,681</u>	<u>\$ 472,565</u>	<u>\$ 472,565</u>	<u>\$ 463,457</u>	<u>\$ 494,954</u>
29940 - Governmental/Services Contracts					
Appraisal District-Appraisals	\$ 360,412	\$ 371,102	\$ 371,102	\$ 371,102	\$ 398,926
Appraisal District Collections	\$ 132,565	\$ 146,277	\$ 146,277	\$ 146,277	\$ 148,937
	<u>\$ 492,977</u>	<u>\$ 517,379</u>	<u>\$ 517,379</u>	<u>\$ 517,379</u>	<u>\$ 547,863</u>
30010 - Courts-Central Costs					
Salaries, Other Pay, Benefits	\$ 24,379	\$ 40,624	\$ 40,624	\$ 41,449	\$ 42,344
Operations	\$ 231,292	\$ 182,665	\$ 107,557	\$ 91,557	\$ 182,665
	<u>\$ 255,671</u>	<u>\$ 223,289</u>	<u>\$ 148,181</u>	<u>\$ 133,006</u>	<u>\$ 225,009</u>
30020 - County Court-at-Law					
Salaries, Other Pay, Benefits	\$ 427,526	\$ 445,718	\$ 445,718	\$ 446,754	\$ 471,054
Operations	\$ 229,963	\$ 183,544	\$ 203,544	\$ 203,544	\$ 183,544
	<u>\$ 657,489</u>	<u>\$ 629,262</u>	<u>\$ 649,262</u>	<u>\$ 650,298</u>	<u>\$ 654,598</u>
30030 - 12th Judicial District Court					
Salaries, Other Pay, Benefits	\$ 213,469	\$ 219,912	\$ 219,912	\$ 219,522	\$ 229,166
Operations	\$ 167,191	\$ 171,306	\$ 234,306	\$ 234,306	\$ 174,806
	<u>\$ 380,660</u>	<u>\$ 391,218</u>	<u>\$ 454,218</u>	<u>\$ 453,828</u>	<u>\$ 403,972</u>
30040 - 278th Judicial District Court					
Salaries, Other Pay, Benefits	\$ 211,299	\$ 223,050	\$ 223,050	\$ 221,719	\$ 233,096
Operations	\$ 206,473	\$ 171,123	\$ 199,723	\$ 199,723	\$ 174,623
	<u>\$ 417,772</u>	<u>\$ 394,173</u>	<u>\$ 422,773</u>	<u>\$ 421,442</u>	<u>\$ 407,719</u>

General Fund
Department Expenditures by Category

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
31010 - District Clerk					
Salaries,Other Pay, Benefits	\$ 470,413	\$ 490,701	\$ 490,701	\$ 482,701	\$ 513,521
Operations	\$ 29,892	\$ 62,046	\$ 62,046	\$ 62,046	\$ 33,639
	<u>\$ 500,305</u>	<u>\$ 552,747</u>	<u>\$ 552,747</u>	<u>\$ 544,747</u>	<u>\$ 547,160</u>
32010 - Criminal District Attorney					
Salaries,Other Pay, Benefits	\$ 1,437,348	\$ 1,617,504	\$ 1,617,504	\$ 1,615,438	\$ 1,734,447
Operations	\$ 99,208	\$ 56,587	\$ 80,948	\$ 80,948	\$ 69,558
	<u>\$ 1,536,556</u>	<u>\$ 1,674,091</u>	<u>\$ 1,698,452</u>	<u>\$ 1,696,386</u>	<u>\$ 1,804,005</u>
33010 - Justice of Peace Precinct 1					
Salaries,Other Pay, Benefits	\$ 207,704	\$ 214,186	\$ 214,186	\$ 214,898	\$ 224,291
Operations	\$ 10,226	\$ 15,974	\$ 15,974	\$ 15,974	\$ 13,574
	<u>\$ 217,930</u>	<u>\$ 230,160</u>	<u>\$ 230,160</u>	<u>\$ 230,872</u>	<u>\$ 237,865</u>
33020 - Justice of Peace Precinct 2					
Salaries,Other Pay, Benefits	\$ 195,761	\$ 206,224	\$ 206,224	\$ 203,332	\$ 216,220
Operations	\$ 3,534	\$ 9,995	\$ 9,995	\$ 9,995	\$ 10,295
	<u>\$ 199,295</u>	<u>\$ 216,219</u>	<u>\$ 216,219</u>	<u>\$ 213,327</u>	<u>\$ 226,515</u>
33030 - Justice of Peace Precinct 3					
Salaries,Other Pay, Benefits	\$ 200,085	\$ 208,932	\$ 208,932	\$ 204,732	\$ 218,851
Operations	\$ 8,114	\$ 11,604	\$ 11,604	\$ 11,604	\$ 11,904
	<u>\$ 208,199</u>	<u>\$ 220,536</u>	<u>\$ 220,536</u>	<u>\$ 216,336</u>	<u>\$ 230,755</u>
33040 - Justice of Peace Precinct 4					
Salaries,Other Pay, Benefits	\$ 253,778	\$ 261,950	\$ 261,950	\$ 262,628	\$ 274,348
Operations	\$ 12,879	\$ 17,237	\$ 17,237	\$ 17,237	\$ 17,237
	<u>\$ 266,657</u>	<u>\$ 279,187</u>	<u>\$ 279,187</u>	<u>\$ 279,865</u>	<u>\$ 291,585</u>
36010 - Juvenile Probation Support					
Salaries,Other Pay, Benefits	\$ 42,849	\$ 52,840	\$ 52,840	\$ 50,933	\$ 68,331
Operations	\$ 90,300	\$ 82,105	\$ 113,591	\$ 113,591	\$ 82,105
	<u>\$ 133,149</u>	<u>\$ 134,945</u>	<u>\$ 166,431</u>	<u>\$ 164,524</u>	<u>\$ 150,436</u>
41010 - Sheriff					
Salaries,Other Pay, Benefits	\$ 2,718,586	\$ 3,004,178	\$ 3,026,178	\$ 2,988,396	\$ 3,118,932
Operations	\$ 312,509	\$ 300,440	\$ 688,054	\$ 688,054	\$ 300,722
Capital	\$ 194,959	\$ 240,946	\$ 242,894	\$ 242,894	\$ 243,541
	<u>\$ 3,226,054</u>	<u>\$ 3,545,564</u>	<u>\$ 3,957,126</u>	<u>\$ 3,919,344</u>	<u>\$ 3,663,195</u>
41030 - Sheriff Estray					
Operations	\$ 1,994	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	<u>\$ 1,994</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	\$ 244,469	\$ 255,359	\$ 255,359	\$ 251,540	\$ 264,621
	<u>\$ 244,469</u>	<u>\$ 255,359</u>	<u>\$ 255,359</u>	<u>\$ 251,540</u>	<u>\$ 264,621</u>
44001 - Constables Central					
Salaries,Other Pay, Benefits	\$ 51,178	\$ 54,958	\$ 54,958	\$ 52,975	\$ 57,535
Operations	\$ 1,549	\$ 5,419	\$ 5,419	\$ 5,419	\$ 5,419
	<u>\$ 52,727</u>	<u>\$ 60,377</u>	<u>\$ 60,377</u>	<u>\$ 58,394</u>	<u>\$ 62,954</u>
44010 - Constable Precinct 1					
Salaries,Other Pay, Benefits	\$ 73,934	\$ 76,824	\$ 76,824	\$ 77,036	\$ 79,694
Operations	\$ 6,980	\$ 8,740	\$ 17,768	\$ 17,768	\$ 8,740
Capital	\$ -	\$ 70,866	\$ 61,838	\$ 61,838	\$ -
	<u>\$ 80,914</u>	<u>\$ 156,430</u>	<u>\$ 156,430</u>	<u>\$ 156,642</u>	<u>\$ 88,434</u>

General Fund Department Expenditures by Category		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
44020 - Constable Precinct 2						
Salaries,Other Pay, Benefits	\$	73,421	\$ 76,824	\$ 76,824	\$ 77,036	\$ 79,694
Operations	\$	15,203	\$ 9,223	\$ 9,223	\$ 9,223	\$ 16,327
Capital	\$	-	\$ -	\$ -	\$ -	\$ 63,693
	\$	88,624	\$ 86,047	\$ 86,047	\$ 86,259	\$ 159,714
44030 - Constable Precinct 3						
Salaries,Other Pay, Benefits	\$	74,112	\$ 76,824	\$ 76,824	\$ 77,036	\$ 144,167
Operations	\$	21,171	\$ 9,264	\$ 9,264	\$ 9,264	\$ 37,071
Capital	\$	46,122	\$ -	\$ -	\$ -	\$ -
	\$	141,405	\$ 86,088	\$ 86,088	\$ 86,300	\$ 181,238
44040 - Constable Precinct 4						
Salaries,Other Pay, Benefits	\$	245,984	\$ 330,239	\$ 330,239	\$ 296,242	\$ 341,722
Operations	\$	49,747	\$ 84,537	\$ 84,537	\$ 84,537	\$ 42,667
Capital	\$	-	\$ 60,294	\$ 60,294	\$ 60,294	\$ -
	\$	295,731	\$ 475,070	\$ 475,070	\$ 441,073	\$ 384,389
45010 - Support Personnel-DPS						
Salaries,Other Pay, Benefits	\$	57,827	\$ 60,373	\$ 60,373	\$ 60,535	\$ 62,925
Operations	\$	420	\$ 2,215	\$ 2,215	\$ 2,215	\$ 2,215
	\$	58,247	\$ 62,588	\$ 62,588	\$ 62,750	\$ 65,140
45020 - Weigh Station Utilities and Services						
Operations	\$	28,071	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
	\$	28,071	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
46010 - Emergency Operations						
Salaries,Other Pay, Benefits	\$	77,944	\$ 81,122	\$ 81,122	\$ 81,295	\$ 108,004
Operations	\$	124,738	\$ 108,533	\$ 111,523	\$ 111,523	\$ 101,783
Capital	\$	-	\$ 32,206	\$ 32,206	\$ 32,206	\$ -
	\$	202,682	\$ 221,861	\$ 224,851	\$ 225,024	\$ 209,787
49940 - Public Safety Intergovernmental Services/Contracts						
Walker County Central Dispatch	\$	627,699	\$ 652,699	\$ 652,699	\$ 652,699	\$ 686,958
Volunteer Fire Dept Special Purchases/SG	\$	658	\$ -	\$ -	\$ -	\$ -
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.	\$	23,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
City of Huntsville	\$	246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
	\$	928,544	\$ 953,886	\$ 953,886	\$ 953,886	\$ 988,145
50010 - County Jail						
Salaries,Other Pay, Benefits	\$	2,091,799	\$ 2,163,422	\$ 2,163,422	\$ 2,174,606	\$ 2,307,259
Operations	\$	529,677	\$ 575,609	\$ 585,000	\$ 585,400	\$ 593,109
Capital	\$	94,765	\$ -	\$ -	\$ -	\$ 74,520
	\$	2,716,241	\$ 2,739,031	\$ 2,748,422	\$ 2,760,006	\$ 2,974,888
50020 - County Jail-Inmate Medical Cost Center						
Salaries,Other Pay, Benefits	\$	133,978	\$ 155,808	\$ 155,808	\$ 138,589	\$ 180,391
Operations	\$	153,664	\$ 119,478	\$ 154,478	\$ 154,478	\$ 169,478
	\$	287,642	\$ 275,286	\$ 310,286	\$ 293,067	\$ 349,869
50110 - Adult Probation Support						
Operations	\$	48,284	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
	\$	48,284	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498

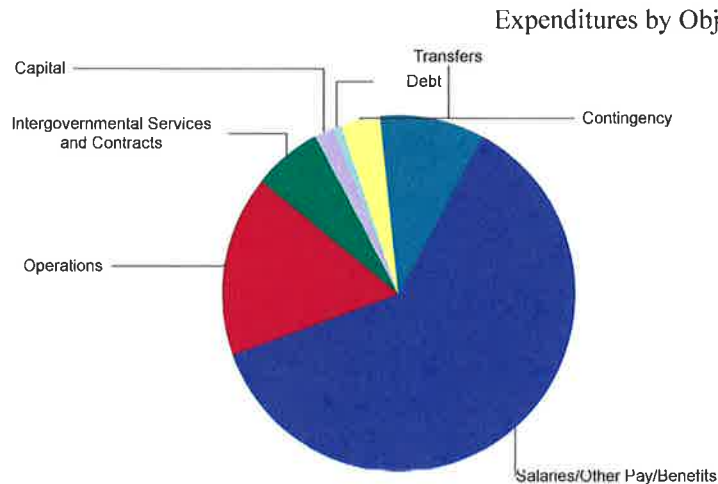
General Fund Department Expenditures by Category		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
50120 - Adult-Community Service						
Salaries,Other Pay, Benefits	\$ 52,809	\$ 54,641	\$ 54,641	\$ 54,783	\$ 56,907	
Operations	\$ 8	\$ 850	\$ 850	\$ 850	\$ 850	
	<u>\$ 52,817</u>	<u>\$ 55,491</u>	<u>\$ 55,491</u>	<u>\$ 55,633</u>	<u>\$ 57,757</u>	
60010 - Veteran's Service						
Salaries,Other Pay, Benefits	\$ 26,563	\$ 31,188	\$ 31,188	\$ 28,941	\$ 32,695	
Operations	\$ 631	\$ 2,137	\$ 2,137	\$ 2,137	\$ 2,137	
	<u>\$ 27,194</u>	<u>\$ 33,325</u>	<u>\$ 33,325</u>	<u>\$ 31,078</u>	<u>\$ 34,832</u>	
60020 - Social Services						
Operations	\$ 7,256	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800	
	<u>\$ 7,256</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	\$ 425,151	\$ 457,698	\$ 457,698	\$ 444,765	\$ 476,813	
Operations	\$ 64,454	\$ 63,225	\$ 109,563	\$ 109,563	\$ 63,225	
Capital	\$ -	\$ -	\$ 44,826	\$ 44,826	\$ -	
	<u>\$ 489,605</u>	<u>\$ 520,923</u>	<u>\$ 612,087</u>	<u>\$ 599,154</u>	<u>\$ 540,038</u>	
61050 - Litter Control General Fund						
Operations	\$ 24,254	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476	
Capital	\$ 14,912	\$ -	\$ -	\$ -	\$ -	
	<u>\$ 39,166</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</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	\$ 13,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Contract-YMCAAfterSchool	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Boys Girl Organization	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
	<u>\$ 104,730</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	\$ 10,036	\$ 10,036	\$ 11,372	
Operations	\$ 4,387	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	
	<u>\$ 4,387</u>	<u>\$ 15,816</u>	<u>\$ 15,816</u>	<u>\$ 15,816</u>	<u>\$ 17,152</u>	
70020 - Texas AgriLife Extension Service						
Salaries,Other Pay, Benefits	\$ 169,210	\$ 201,671	\$ 201,671	\$ 178,247	\$ 214,049	
Operations	\$ 30,275	\$ 32,932	\$ 32,932	\$ 32,932	\$ 32,932	
	<u>\$ 199,485</u>	<u>\$ 234,603</u>	<u>\$ 234,603</u>	<u>\$ 211,179</u>	<u>\$ 246,981</u>	
92020 - Debt-Voter Equipment						
Debt-Voter Equipment	\$ -	\$ -	\$ -	\$ -	\$ 228,189	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,189</u>	
93000 - Transfers Out						
Transfers-Legislative Funds	\$ 70,827	\$ 43,518	\$ 43,518	\$ 28,494	\$ 28,294	
Transfer to Road & Bridge	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000	
Transfer to Projects Fund	\$ 347,457	\$ 325,409	\$ 325,409	\$ 325,409	\$ 271,000	
Transfer to EMS Fund Operations	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000	
Transfer to EMS Fund Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612	
	<u>\$ 2,088,619</u>	<u>\$ 2,024,949</u>	<u>\$ 2,024,949</u>	<u>\$ 2,009,925</u>	<u>\$ 2,490,906</u>	
99000 - Fund Level Budget Use Only						
One Time Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

General Fund
Department Expenditures by Category

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Fund Total	<u>\$ 22,330,572</u>	<u>\$ 24,288,784</u>	<u>\$ 25,505,447</u>	<u>\$ 24,577,934</u>	<u>\$ 26,086,929</u>



Walker County
Proposed Budget Fiscal Year 2019-2020
General Fund
Expenditures by Object Code



Salaries/Other Pay/Benefits	\$16,068,342	61.6%
Operations	\$4,303,500	16.5%
Intergovernmental Services and Contracts	\$1,651,738	6.3%
Capital	\$425,754	1.6%
Debt	\$228,189	0.9%
Contingency	\$918,500	3.5%
Transfers	\$2,490,906	9.5%
Others	\$0	0.0%
Total:	\$26,086,929	100.0%

Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
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Salaries/Other Pay/Benefits

51010 Head of Department	\$ 1,288,238	\$ 1,324,465	\$ 1,324,465	\$ 1,328,205	\$ 1,387,605
51030 Deputies & Assistants	\$ 7,816,981	\$ 8,756,290	\$ 8,756,290	\$ 8,331,070	\$ 9,256,562
51070 Part-Time	\$ 85,407	\$ 136,248	\$ 149,002	\$ 154,333	\$ 196,610
51090 Overtime	\$ 176,653	\$ 50,927	\$ 72,927	\$ 195,835	\$ 51,877
51110 Salary Supplements	\$ 104,306	\$ 124,837	\$ 124,837	\$ 126,152	\$ 126,265
51140 Other Pay-Day Travel	\$ 2,394	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 22,440	\$ 16,800	\$ 16,800	\$ 16,800	\$ 20,000
52010 Social Security	\$ 687,100	\$ 794,230	\$ 794,230	\$ 794,230	\$ 841,864
52020 Group Insurance	\$ 1,953,792	\$ 2,362,154	\$ 2,362,154	\$ 2,362,154	\$ 2,408,124
52022 Retiree Insurance	\$ 369,299	\$ -	\$ -	\$ -	\$ 88,000
52030 Retirement	\$ 1,215,253	\$ 1,371,030	\$ 1,371,030	\$ 1,371,030	\$ 1,560,546
52040 WorkersCompensation Ins	\$ 74,084	\$ 137,036	\$ 137,036	\$ 137,036	\$ 111,227
52060 Unemployment Insurance	\$ 17,345	\$ 18,518	\$ 18,518	\$ 18,518	\$ 19,662
52990 Payroll Rounding	\$ 33	\$ -	\$ -	\$ -	\$ -
52998 Allowance for benefit and salary	\$ -	\$ 10,036	\$ 10,036	\$ 10,036	\$ -
	<u>\$ 13,813,325</u>	<u>\$ 15,102,571</u>	<u>\$ 15,137,325</u>	<u>\$ 14,845,399</u>	<u>\$ 16,068,342</u>

Operations

61010 Office Supplies	\$ 89,719	\$ 108,134	\$ 105,152	\$ 105,152	\$ 108,360
61020 Budget/CAFR Supplies	\$ 587	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 64,963	\$ 70,743	\$ 67,838	\$ 68,076	\$ 69,988
61100 Minor Equipment	\$ 59,719	\$ 19,651	\$ 34,513	\$ 34,106	\$ 19,451
61200 Supplies-Jurors	\$ 2,424	\$ 4,527	\$ 5,827	\$ 5,827	\$ 4,527
61210 Janitorial Supplies	\$ 46,916	\$ 45,629	\$ 55,129	\$ 55,129	\$ 45,629
61230 Uniforms	\$ 12,758	\$ 20,747	\$ 21,266	\$ 21,266	\$ 21,963
61260 Election Costs	\$ 4,791	\$ 24,713	\$ 35,980	\$ 35,980	\$ 24,713

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
61280	Medical Supplies	\$ 1,584	\$ 4,978	\$ 4,978	\$ 4,978	\$ 4,978
61300	Estray Supplies	\$ 344	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 839	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61400	Inmate Clothing/Linens	\$ 4,332	\$ 6,200	\$ 5,700	\$ 5,700	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ 3,640	\$ 3,640	\$ 3,640
61450	Inmate Prescriptions	\$ 97,936	\$ 52,100	\$ 87,100	\$ 87,100	\$ 102,100
61470	Inmate Supplies	\$ 1,202	\$ -	\$ -	\$ -	\$ -
61480	VIPS Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 1,497	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 74,094	\$ 110,349	\$ 112,542	\$ 112,542	\$ 110,344
62110	Fuel & Oil	\$ 207,513	\$ 197,928	\$ 214,728	\$ 214,728	\$ 204,528
62120	Lubricants, Oils Etc	\$ 2,374	\$ 7,415	\$ 9,116	\$ 9,116	\$ 7,916
64100	Computer Software	\$ 586	\$ 6,273	\$ 6,073	\$ 6,073	\$ 6,273
64120	Computer Services	\$ 29,055	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130	Volume Licensing	\$ 72,411	\$ 66,547	\$ 66,547	\$ 66,547	\$ 66,547
64140	Software Maintenance	\$ 67,107	\$ 105,844	\$ 99,475	\$ 99,475	\$ 115,188
64150	Maintenance Hardware	\$ 11,034	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContrctElection Hard/Soft	\$ 4,300	\$ -	\$ -	\$ -	\$ 8,450
64170	IT Purchased Consulting Services	\$ 1,948	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 15,639	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100
64410	Tyler/ Odyssey Annual License/Services	\$ 137,974	\$ 146,365	\$ 146,365	\$ 146,365	\$ 146,365
64420	Tyler/ Dynamics Annual License/Services	\$ 79,833	\$ 104,833	\$ 104,833	\$ 104,833	\$ 109,833
64500	Software Support-Website	\$ 6,500	\$ 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	\$ 13,931	\$ 8,080	\$ 11,581	\$ 11,581	\$ 8,080
66010	Attorneys	\$ 491,002	\$ 525,283	\$ 473,683	\$ 473,683	\$ 525,283
66020	Attorneys_CPS Cases	\$ 52,518	\$ 40,000	\$ 75,000	\$ 75,000	\$ 40,000
66050	Trial Costs - Capital	\$ 213,989	\$ -	\$ 44,853	\$ 44,853	\$ -
66060	Trial Costs - Non TDCJ Murders	\$ 4,507	\$ -	\$ -	\$ -	\$ -
66500	Court Reporters	\$ 13,494	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
66600	Jurors	\$ 6,205	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250
66610	Juror Pay Increase	\$ 14,314	\$ 16,000	\$ 32,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 26,536	\$ 5,024	\$ 5,024	\$ 5,024	\$ 5,024
66810	Appeals Court Alloc	\$ 1,938	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ -	\$ 3,600	\$ 9,600	\$ 9,600	\$ 10,600
66900	Public Defender Contract	\$ 21,305	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 34,754	\$ 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	\$ 56,338	\$ 39,920	\$ 50,944	\$ 50,944	\$ 39,920
67050	Pre-Employ Physicals/Testing	\$ 7,680	\$ 4,074	\$ 4,224	\$ 4,224	\$ 4,074
67060	Accounting Services	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 47,000
67061	Audit Services	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070	Bank Charges	\$ 820	\$ 6,750	\$ 4,834	\$ 4,834	\$ 6,750
68010	Purchased Services	\$ 174,271	\$ 211,130	\$ 206,742	\$ 207,142	\$ 180,130

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
68020	Microfilming	\$ 54,014	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ 921	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services-Medical	\$ 847	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68060	Contract Services - DSHS	\$ 1,810	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 66,424	\$ 58,846	\$ 58,846	\$ 58,846	\$ 58,846
68090	Jail Food Contract	\$ 257,737	\$ 276,646	\$ 276,646	\$ 276,646	\$ 276,646
68091	Jail Food/Other	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -
68100	Autopsies	\$ 109,588	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 33,936	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 5,000	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
68400	Legal/Public Notices	\$ 14,315	\$ 12,711	\$ 12,538	\$ 12,538	\$ 12,711
68500	Towing	\$ 1,080	\$ 950	\$ 1,200	\$ 1,200	\$ 950
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
68610	Miscellaneous Expenses	\$ (2)	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ 10,030	\$ 42,574	\$ 31,978	\$ 31,978	\$ 42,574
69900	Project/Eq Allocation	\$ 82,264	\$ 141,945	\$ 150,973	\$ 150,973	\$ 38,850
70010	Insurance & Bonds	\$ 190,419	\$ 214,425	\$ 225,628	\$ 225,628	\$ 254,425
70020	Insurance Deductibles	\$ 29,708	\$ 10,000	\$ 23,200	\$ 23,200	\$ 10,000
71010	Travel & Lodging	\$ 70,050	\$ 95,138	\$ 82,495	\$ 83,495	\$ 95,238
71020	Conferences/Training	\$ 21,155	\$ 37,937	\$ 36,432	\$ 37,132	\$ 37,874
71030	Dues & Subscriptions	\$ 31,669	\$ 51,309	\$ 50,611	\$ 50,731	\$ 52,021
72030	Grant Expenditures	\$ 26,811	\$ -	\$ 47,686	\$ 47,686	\$ -
72034	Sheriff Software Grant	\$ -	\$ -	\$ 344,000	\$ 344,000	\$ -
73150	Rentals	\$ 6,389	\$ 6,794	\$ 6,344	\$ 6,344	\$ 6,794
73160	Copier Service Agreements	\$ 19,913	\$ 31,579	\$ 33,679	\$ 33,679	\$ 31,679
73180	Foster Child Allowances	\$ 2,880	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 46,500	\$ 59,457	\$ 59,157	\$ 59,157	\$ 59,457
74110	Data Circuits/Internet	\$ 15,954	\$ 22,751	\$ 22,751	\$ 22,751	\$ 22,751
74130	Communication-Cell Phones	\$ 1,407	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452
74140	Long Distance	\$ 2,834	\$ 11,362	\$ 8,510	\$ 9,110	\$ 11,362
74150	Communication-Air Cards	\$ 29,954	\$ 29,745	\$ 30,201	\$ 30,201	\$ 32,197
74200	Electricity	\$ 249,843	\$ 344,460	\$ 344,460	\$ 344,460	\$ 344,460
74300	Gas	\$ 32,759	\$ 33,362	\$ 33,362	\$ 33,362	\$ 33,362
74400	Water/Sewer/Garbage	\$ 27,194	\$ 31,363	\$ 31,363	\$ 31,363	\$ 31,363
74500	TeleCable	\$ 3,417	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
75100	Repairs - Vehicles & Trucks	\$ 72,754	\$ 54,767	\$ 70,481	\$ 70,481	\$ 68,333
75200	Repairs - Equipment	\$ 19,091	\$ 13,934	\$ 18,025	\$ 18,025	\$ 14,328
75300	Repairs & Maint. - Buildings	\$ 113,313	\$ 123,944	\$ 135,455	\$ 135,455	\$ 138,944
75310	Repairs/Upgrades Major- Buildings	\$ 85,042	\$ -	\$ -	\$ -	\$ -
75400	Repairs & Maint - Office Equ	\$ 298	\$ 5,875	\$ 3,119	\$ 3,119	\$ 5,875
75500	Maint-Weigh Station	\$ 6,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
75600	Repairs - HVAC	\$ 16,861	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75800	Hurricane Harvey	\$ 386,082	\$ -	\$ -	\$ -	\$ -
		\$ 4,459,642	\$ 4,249,957	\$ 4,823,433	\$ 4,810,084	\$ 4,303,500

InterGovernmental Services/Contracts

		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 627,699	\$ 652,699	\$ 652,699	\$ 652,699	\$ 686,958
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 23,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77130	Riverside Fire Dept.	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
77140	Pine Prairie Fire Dept.	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77150	Dodge Volunteer Fire Dept.	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77170	Volunteer Fire Dept Special Purchases/Gr	\$ 658	\$ -	\$ -	\$ -	\$ -
77300	Appraisal District-Appraisals	\$ 360,412	\$ 371,102	\$ 371,102	\$ 371,102	\$ 398,926
77310	Appraisal District Collections	\$ 132,565	\$ 146,277	\$ 146,277	\$ 146,277	\$ 148,937
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	\$ 13,000	\$ 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>\$ 1,526,251</u>	<u>\$ 1,586,995</u>	<u>\$ 1,586,995</u>	<u>\$ 1,586,995</u>	<u>\$ 1,651,738</u>
<u>Capital</u>						
82010	Buildings	\$ 6,840	\$ -	\$ -	\$ -	\$ -
83010	Bridges & Other Improvements	\$ 70,000	\$ -	\$ -	\$ -	\$ -
84920	Office Eq, Fixtures,Software	\$ 21,977	\$ -	\$ 10,596	\$ 10,596	\$ 44,000
84921	Voter Equipment	\$ -	\$ -	\$ 677,877	\$ 677,877	\$ -
85010	Machinery & Equipment	\$ 22,368	\$ -	\$ -	\$ -	\$ 9,800
87030	Vehicles	\$ 321,550	\$ 404,312	\$ 442,058	\$ 442,058	\$ 371,954
		<u>\$ 442,735</u>	<u>\$ 404,312</u>	<u>\$ 1,130,531</u>	<u>\$ 1,130,531</u>	<u>\$ 425,754</u>
<u>Debt</u>						
91060	Debt-Voter Equipment	\$ -	\$ -	\$ -	\$ -	\$ 228,189
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,189</u>
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 320,000	\$ 222,207	\$ 120,000	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 480,007	\$ 75,000	\$ 500,000
92050	Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
		<u>\$ -</u>	<u>\$ 920,000</u>	<u>\$ 802,214</u>	<u>\$ 195,000</u>	<u>\$ 918,500</u>
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000
99030	Transfer to EMS Fund Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612
99050	Transfer to Projects Fund	\$ 347,457	\$ 325,409	\$ 325,409	\$ 325,409	\$ 271,000
99060	Transfers-Legislative Funds	\$ 70,827	\$ 43,518	\$ 43,518	\$ 28,494	\$ 28,294
99220	Transfer to Road & Bridge	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000
		<u>\$ 2,088,619</u>	<u>\$ 2,024,949</u>	<u>\$ 2,024,949</u>	<u>\$ 2,009,925</u>	<u>\$ 2,490,906</u>
<u>test</u>						
99800	One Time Allocations	\$ -	\$ -	\$ -	\$ -	\$ -

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
	\$ -	\$ -	\$ -	\$ -	\$ -
Total all Funds	\$ 22,330,572	\$ 24,288,784	\$25,505,447	\$ 24,577,934	\$ 26,086,929

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Walker County
Proposed Budget Fiscal Year 2019-2020
General Projects Fund

	Actual 2017-2018	Revised Allocations To Date	Estimated 2018-2019	Remain Allocated	Projects New 2019-2020
Available Funds (Allocated Funds)	\$ 1,311,619	\$ 1,490,076	\$ 1,490,076	\$ 1,539,881	\$ 57,178
<u>Revenues</u>					
Transfer In General Fund	\$ 347,457	\$ 325,409	\$ 325,409	\$ -	\$ 271,000
Other Funds	\$ 8,906	\$ -	\$ 200	\$ -	\$ -
Interest	\$ 21,297	\$ 12,000	\$ 25,643	\$ -	\$ 20,000
Insurance Refunds	\$ 61,719	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 439,379	\$ 337,409	\$ 351,252	\$ -	\$ 291,000
Total Available	\$ 1,750,998	\$ 1,827,485	\$ 1,841,328	\$ 1,539,881	\$ 348,178
<u>Expenditures</u>					
<u>General Government Projects</u>					
79110-IT Projects	\$ 32,350	\$ 34,229	\$ 5,075	\$ 29,154	\$ -
79503-Facilities Projects	\$ 178,412	\$ 585,351	\$ 205,241	\$ 380,110	\$ 150,000
79990-Contingency Funds	\$ -	\$ 701,229	\$ -	\$ 701,229	\$ 77,178
79999-Set Aside for Building Projects	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement	\$ -	\$ 105,671	\$ -	\$ 105,671	\$ -
80420-HVAC Replacement	\$ -	\$ 23,243	\$ 23,243	\$ -	\$ 21,000
<u>Financial Projects</u>					
79201-Financial System Projects	\$ 33,670	\$ 182,847	\$ 60,311	\$ 122,536	\$ -
79203-Payroll Software Replacement	\$ -	\$ 46,000	\$ -	\$ 46,000	\$ 100,000
79508-County Auditor Projects	\$ 3,101	\$ -	\$ -	\$ -	\$ -
79513-County Treasurer Projects	\$ -	\$ 1,808	\$ 1,808	\$ -	\$ -
<u>Judicial Projects</u>					
<u>Public Safety Projects</u>					
79020-Fire Projects/Match	\$ 12,000	\$ -	\$ -	\$ -	\$ -
79300-County Jail Projects	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
79910-EMS Projects	\$ -	\$ -	\$ -	\$ -	\$ -
79911-Emergency Management Projects	\$ 1,389	\$ 14,156	\$ 769	\$ 13,387	\$ -
79913-Courthouse Security Project	\$ -	\$ -	\$ -	\$ -	\$ -
80420-HVAC Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Health and Welfare Projects</u>					
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -
79602-Nuisance Abatement Projects	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
<u>Transfers Out</u>					
99220-Transfer to Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 260,922	\$ 1,784,150	\$ 301,447	\$ 1,482,703	\$ 348,178
<u>Available-Pending Projects</u>	\$ 1,490,076	\$ 43,335	\$ 1,539,881	\$ 57,178	\$ -

Project Allocation Remaining \$ 1,482,703

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Walker County
General Projects Fund

Proposed Budget Fiscal Year 2019-2020

Detail Budget

Actual 2017-2018	FY 2019 Budget Original	FY 2019 Revised Budget	FY 2019 Estimated To Spend	Budget 2019-2020
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19990 General Governmental Projects

Projects

79110	Projects - IT	\$ 32,350	\$ -	\$ 34,229	\$ 5,075	\$ -
79503	County Facilities Projects	\$ 178,412	\$ 275,409	\$ 585,351	\$ 205,241	\$ 150,000
79990	Project Contingency	\$ -	\$ 12,000	\$ 701,229	\$ -	\$ 77,178
79999	Set-Aside for Future Buildings	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 105,671	\$ -	\$ -
		<u>\$ 210,762</u>	<u>\$ 337,409</u>	<u>\$ 1,476,480</u>	<u>\$ 210,316</u>	<u>\$ 227,178</u>

Capital

85013	HVAC Capital	\$ -	\$ -	\$ 23,243	\$ 23,243	\$ 21,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,243</u>	<u>\$ 23,243</u>	<u>\$ 21,000</u>

29990 Financial Projects

Projects

79202	Financial System Upgrade	\$ 33,670	\$ -	\$ 182,847	\$ 60,311	\$ -
79203	Payroll Software System	\$ -	\$ -	\$ 46,000	\$ -	\$ 100,000
79508	County Auditor Projects	\$ 3,101	\$ -	\$ -	\$ -	\$ -
79513	County Treasurer Projects	\$ -	\$ -	\$ 1,808	\$ 1,808	\$ -
		<u>\$ 36,771</u>	<u>\$ -</u>	<u>\$ 230,655</u>	<u>\$ 62,119</u>	<u>\$ 100,000</u>

49990 Public Safety Projects

Projects

79020	Volunteer Fire Dept Match	\$ 12,000	\$ -	\$ -	\$ -	\$ -
79300	Old Jail Property	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79911	Emerg Mgmt Projects	\$ 1,389	\$ -	\$ 14,156	\$ 769	\$ -
		<u>\$ 13,389</u>	<u>\$ -</u>	<u>\$ 30,556</u>	<u>\$ 5,769</u>	<u>\$ -</u>

69990 Health and Welfare Projects

Projects

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

Fund Totals

<u>\$ 260,922</u>	<u>\$ 337,409</u>	<u>\$ 1,784,150</u>	<u>\$ 301,447</u>	<u>\$ 348,178</u>
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Walker County
 Proposed Budget Fiscal Year 2019-2020
Debt Service Fund

Fund Description: 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 only one outstanding debt issue. This debt was issued in 2012 for construction of a County Jail.

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Beginning Fund Balance	\$ 180,334	\$ 163,765	\$ 183,152	\$ 194,244	\$ 215,776
<u>Revenues</u>					
Current Property Taxes	\$ 1,320,809	\$ 1,157,503	\$ 1,157,503	\$ 1,322,000	\$ 1,157,503
Delinquent Property Taxes	\$ 37,267	\$ 25,000	\$ 25,000	\$ 37,200	\$ 30,000
Tax Penalty & Interest	\$ 22,577	\$ 20,500	\$ 20,500	\$ 25,000	\$ 20,500
Interest	\$ 9,125	\$ 6,800	\$ 6,800	\$ 10,900	\$ 10,900
Transfer from Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,389,778	\$ 1,209,803	\$ 1,209,803	\$ 1,395,100	\$ 1,218,903
Total Available for Debt Service	\$ 1,570,112	\$ 1,373,568	\$ 1,392,955	\$ 1,589,344	\$ 1,434,679
<u>Expenditures</u>					
Debt Principal	\$ 865,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 910,000
Debt Interest	\$ 510,868	\$ 493,568	\$ 493,568	\$ 493,568	\$ 467,168
Total Expenditures	\$ 1,375,868	\$ 1,373,568	\$ 1,373,568	\$ 1,373,568	\$ 1,377,168
Reserve for Future Maturities	\$ 194,244	\$ -	\$ 19,387	\$ 215,776	\$ 57,511

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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 2019-2020 Interest	Total
Series 2012 - \$20,000,000 due in installments of \$685,000 to \$1,335,000 to mature 06/01/2032 at interest rate of 2.0% to 3.7% - callable August 1, 2032	\$20,000,000	\$14,280,000	\$910,000	\$467,168	\$1,377,168
Total Capital Projects	\$20,000,000	\$14,280,000	\$910,000	\$467,168	\$1,377,168

\$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	-

Crews & Associates, Inc.

Capital Markets Group

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%

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

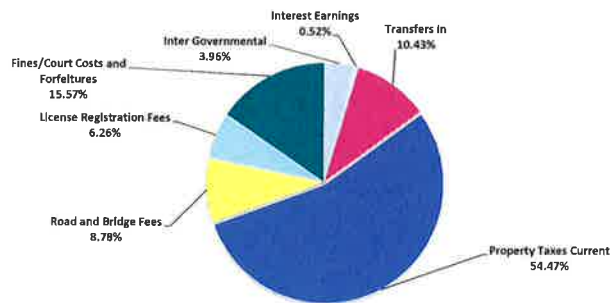
Bid Information

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%



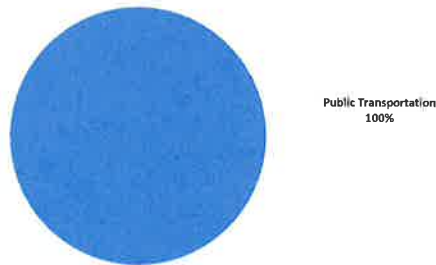
Walker County
Proposed Budget Fiscal Year 2019-2020
Road and Bridge Fund
At a Glance

Revenues by Source



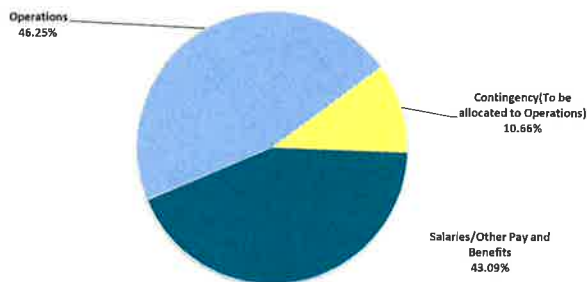
Property Taxes Current	\$ 3,132,138
Road and Bridge Fees	\$ 505,000
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 895,000
Inter Governmental	\$ 227,765
Interest Earnings	\$ 30,000
Transfers In	\$ 600,000
	<u>\$ 5,749,903</u>

Expenditures By Function



Public Transportation	\$ 6,567,933
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 2,829,960
Operations	\$ 3,037,973
Contingency (To be allocated to Operations)	\$ 700,000
	<u>\$ 6,567,933</u>

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



Budget	Estimated	FY 2017-2018	FY 2016-2017	FY 2015-2016	FY 2014-2015	FY 2013-2014
FY 2019-2020	FY 2018-2019					
\$ 3,132,138	\$ 2,855,594	\$ 2,730,817	\$ 2,693,918	\$ 2,294,331	\$ 2,120,590	\$ 1,884,087

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Walker County
Proposed Budget Fiscal Year 2019-2020
Road and Bridge Fund Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 2,651,805	\$ 925,443	\$ 2,220,474	\$ 2,220,474	\$ 818,030
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 2,734,817	\$ 2,855,594	\$ 2,855,594	\$ 2,855,594	\$ 3,132,138
Other Governmental Funds	\$ 286,121	\$ 232,765	\$ 232,765	\$ 233,016	\$ 227,765
Federal Funds/Disaster	\$ 52,424	\$ -	\$ 411,383	\$ 411,383	\$ -
Road & Bridge Fees	\$ 501,490	\$ 490,000	\$ 490,000	\$ 508,000	\$ 505,000
License Fee Registration	\$ 359,980	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 626,222	\$ 605,000	\$ 605,000	\$ 561,500	\$ 585,000
Licenses and WeightFines-County	\$ 398,755	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Licenses and WeightFines-WS Project	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Interest	\$ 24,074	\$ 6,000	\$ 6,000	\$ 50,000	\$ 30,000
Other Revenues	\$ 3,620	\$ -	\$ 13,914	\$ 13,959	\$ -
Transfer from General Fund	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funds	\$ -	\$ -	\$ 58,594	\$ 58,594	\$ -
Total Revenues	\$ 5,647,503	\$ 5,531,359	\$ 6,015,250	\$ 6,034,046	\$ 5,749,903
Total Available	\$ 8,299,308	\$ 6,456,802	\$ 8,235,724	\$ 8,254,520	\$ 6,567,933
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 81,811	\$ 70,000	\$ 265,070	\$ 265,070	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,206,251	\$ 1,285,517	\$ 1,813,509	\$ 1,813,509	\$ 1,237,253
82210-Road and Bridge Precinct 1 Capital		\$ -	\$ 41,290	\$ 41,290	\$ -
82220-Road and Bridge Precinct 2	\$ 1,344,886	\$ 1,393,379	\$ 1,597,803	\$ 1,597,803	\$ 1,486,165
82220-Road and Bridge Precinct 2 Capital		\$ -	\$ 11,500	\$ 11,500	\$ -
82230-Road and Bridge Precinct 3	\$ 1,635,407	\$ 1,459,557	\$ 2,350,545	\$ 2,350,545	\$ 1,495,335
82230-Road and Bridge Precinct 3 Capital	\$ 177,533	\$ -	\$ 92,300	\$ 92,300	\$ -
82240-Road and Bridge Precinct 4	\$ 1,507,029	\$ 1,493,423	\$ 1,638,356	\$ 1,638,356	\$ 1,523,408
82240-Road and Bridge Precinct 4 Capital	\$ 84,980		\$ 43,853	\$ 43,853	\$ -
82260-Bridge and Special Projects	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
Weigh Station Projects					
88010-Road and Bridge Weigh Station Operations	\$ 40,937	\$ 54,926	\$ 60,089	\$ 60,089	\$ 55,772
88020-Road and Bridge Weigh Station Projects	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Contingency(Carryforward)	\$ -	\$ 700,000	\$ -	\$ (700,000)	\$ 700,000
Total Expenditures	\$ 6,078,834	\$ 6,456,802	\$ 8,136,490	\$ 7,436,490	\$ 6,567,933
<u>Available</u>	\$ 2,220,474	\$ -	\$ 99,234	\$ 818,030	\$ -
<u>% of Budget Available</u>	36.53%	0.00%	1.22%	11.00%	0.00%
				0	



Road & Bridge Fund
Allocation Worksheet

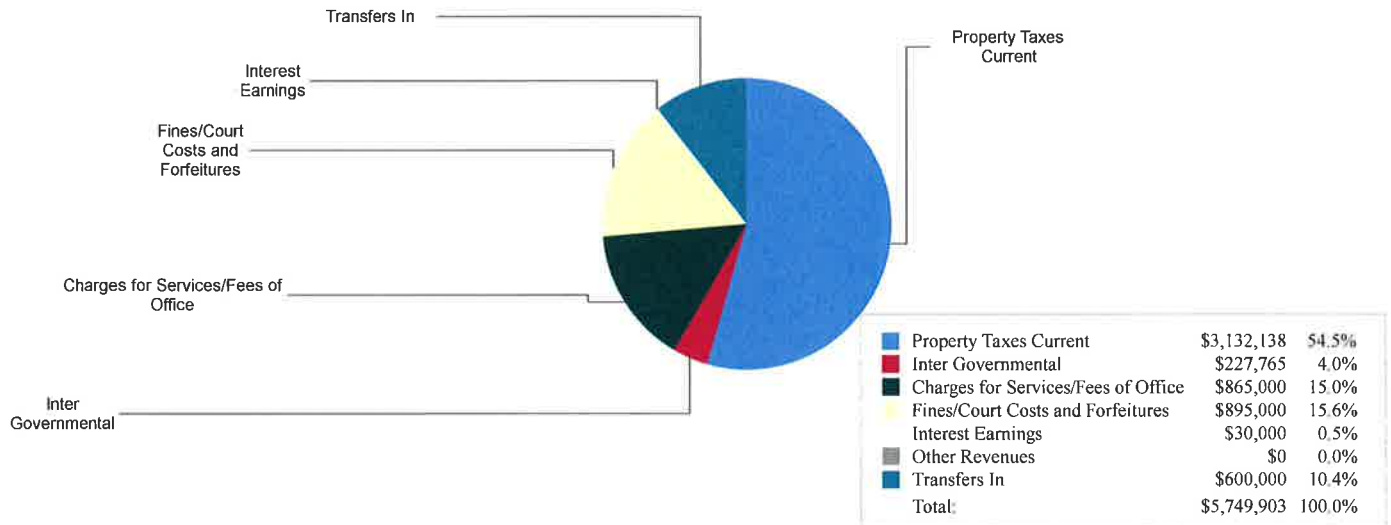
For the Budget Year Beginning October 1, 2019

		<u>Weigh</u>							
		<u>Station</u>							
		<u>General</u>	<u>Operations</u>	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Total</u>	
Road Miles Per Precinct		-		116.19	142.79	143.77	146.77	549.52	
		-		21.14%	25.98%	26.16%	26.71%	100.00%	
Previous Year Allocation	\$ 4,859,359	\$ -	\$ -	\$ 1,027,458	\$ 1,262,680	\$ 1,271,346	\$ 1,297,875	\$ 4,859,359	
Increased Allocation FY 20	\$ 90,544			\$ 19,145	\$ 23,527	\$ 23,689	\$ 24,183	\$ 90,544	
Increased Allocation FY 20	\$ 200,000			\$ 42,287	\$ 51,969	\$ 52,326	\$ 53,418	\$ 200,000	
Road & Bridge General/Weigh Station Operations	\$ -	\$ 70,000	\$ 55,772	-\$26,593	-\$32,681	-\$32,906	-\$33,592	\$ -	
One-Time Allocation - Revenues Prior Year	\$ 118,030			\$ 24,956	\$ 30,670	\$ 30,880	\$ 31,524	\$ 118,030	
One-Time Allocation from General Fund	600,000			150,000	150,000	150,000	150,000	600,000	
Net Precinct Allocation	\$ 5,867,933	<u>\$70,000</u>	<u>\$ 55,772</u>	<u>\$1,237,253</u>	<u>\$1,486,165</u>	<u>\$1,495,335</u>	<u>\$ 1,523,408</u>	<u>\$ 5,867,933</u>	



Walker County
Proposed Budget Fiscal Year 2019-2020
Road and Bridge Fund
Revenues By Source

Revenues by Source



Road and Bridge Fund
Revenues By Source

Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
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40110	Current Taxes	\$ 2,734,817	\$ 2,855,594	\$ 2,855,594	\$ 2,855,594	\$ 3,132,138
Inter Governmental						
42010	State Funds	\$ 138,812	\$ 103,765	\$ 103,765	\$ 108,780	\$ 103,765
42350	HGAC Grant	\$ -	\$ -	\$ 58,594	\$ 58,594	\$ -
42630	U S Forest Service	\$ 147,309	\$ 129,000	\$ 129,000	\$ 124,236	\$ 124,000
42710	Disaster Relief	\$ 52,424	\$ -	\$ 411,383	\$ 411,383	\$ -
		<u>\$ 338,545</u>	<u>\$ 232,765</u>	<u>\$ 702,742</u>	<u>\$ 702,993</u>	<u>\$ 227,765</u>
Charges for Services/Fees of Office						
44510	Road & Bridge Fees	\$ 501,490	\$ 490,000	\$ 490,000	\$ 508,000	\$ 505,000
44610	License Fee Registration	\$ 359,980	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
		<u>\$ 861,470</u>	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ 868,000</u>	<u>\$ 865,000</u>
Fines/Court Costs and Forfeitures						
47601	JP # 1 Fines	\$ 174,201	\$ 160,000	\$ 160,000	\$ 175,000	\$ 170,000
47602	JP # 2 Fines	\$ 52,544	\$ 60,000	\$ 60,000	\$ 41,500	\$ 50,000
47603	JP # 3 Fines	\$ 47,733	\$ 45,000	\$ 45,000	\$ 40,000	\$ 45,000
47604	JP # 4 Fines	\$ 68,879	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000
47606	License & Weight	\$ 398,755	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
47607	License & Weight-WS	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
47610	County Court Fines	\$ 158,266	\$ 160,000	\$ 160,000	\$ 115,000	\$ 140,000
47622	District Court Fines	\$ 124,599	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
		<u>\$ 1,024,977</u>	<u>\$ 915,000</u>	<u>\$ 915,000</u>	<u>\$ 871,500</u>	<u>\$ 895,000</u>
Interest Earnings						
48010	Interest	\$ 24,074	\$ 6,000	\$ 6,000	\$ 50,000	\$ 30,000

Road and Bridge Fund
Revenues By Source

Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
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Other Revenues

48110	Other Revenue	\$ 2,095	\$ -	\$ 13,914	\$ 13,914	\$ -
48300	Proceeds Auction/Sale	\$ 1,525	\$ -	\$ -	\$ 45	\$ -
		<u>\$ 3,620</u>	<u>\$ -</u>	<u>\$ 13,914</u>	<u>\$ 13,959</u>	<u>\$ -</u>

Transfers In

49901	Transfer from General Fund	\$ 660,000	\$ 672,000	\$ 672,000	\$ 672,000	\$ 600,000
		<u>\$ 660,000</u>	<u>\$ 672,000</u>	<u>\$ 672,000</u>	<u>\$ 672,000</u>	<u>\$ 600,000</u>

Total all Funds		<u>\$ 5,647,503</u>	<u>\$ 5,531,359</u>	<u>\$ 6,015,250</u>	<u>\$ 6,034,046</u>	<u>\$ 5,749,903</u>
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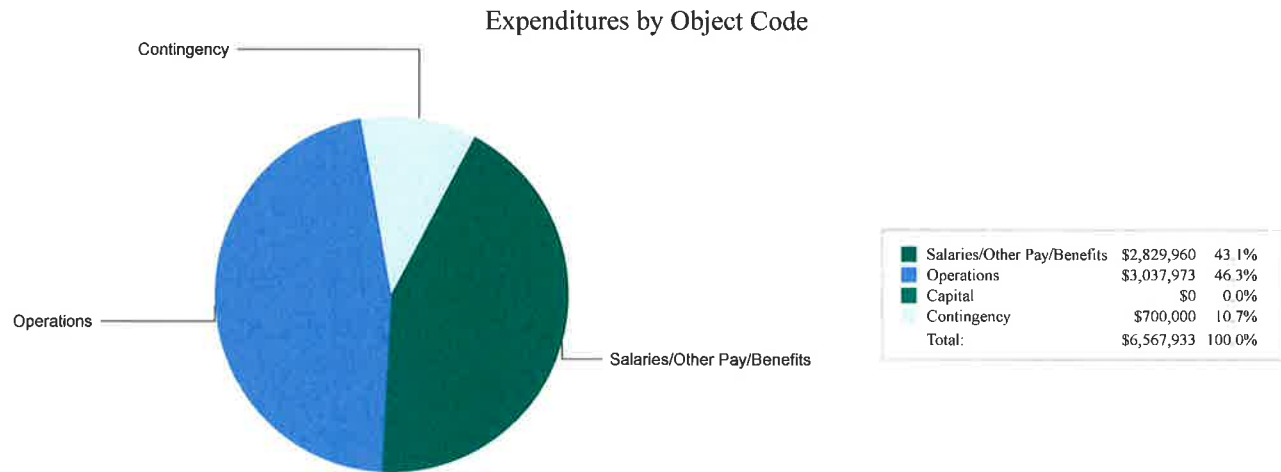
Walker County
Proposed Budget Fiscal Year 2019-2020
Road and Bridge Fund
Departmental Expenditures By Category

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
19200 - Contingency					
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>
82200 - Road & Bridge General					
Operations	\$ 81,811	\$ 70,000	\$ 265,070	\$ 265,070	\$ 70,000
	<u>\$ 81,811</u>	<u>\$ 70,000</u>	<u>\$ 265,070</u>	<u>\$ 265,070</u>	<u>\$ 70,000</u>
82210 - Road and Bridge Precinct 1					
Salaries,Other Pay, Benefits	\$ 565,625	\$ 599,415	\$ 599,415	\$ 599,415	\$ 618,548
Operations	\$ 640,626	\$ 686,102	\$ 1,214,094	\$ 1,214,094	\$ 618,705
Capital	\$ -	\$ -	\$ 41,290	\$ 41,290	\$ -
	<u>\$ 1,206,251</u>	<u>\$ 1,285,517</u>	<u>\$ 1,854,799</u>	<u>\$ 1,854,799</u>	<u>\$ 1,237,253</u>
82220 - Road and Bridge Precinct 2					
Salaries,Other Pay, Benefits	\$ 639,216	\$ 687,108	\$ 687,108	\$ 687,108	\$ 710,957
Operations	\$ 705,670	\$ 706,271	\$ 910,695	\$ 910,695	\$ 775,208
Capital	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ -
	<u>\$ 1,344,886</u>	<u>\$ 1,393,379</u>	<u>\$ 1,609,303</u>	<u>\$ 1,609,303</u>	<u>\$ 1,486,165</u>
82230 - Road and Bridge Precinct 3					
Salaries,Other Pay, Benefits	\$ 698,251	\$ 748,198	\$ 748,198	\$ 748,198	\$ 773,538
Operations	\$ 937,156	\$ 711,359	\$ 1,602,347	\$ 1,602,347	\$ 721,797
Capital	\$ 177,533	\$ -	\$ 92,300	\$ 92,300	\$ -
	<u>\$ 1,812,940</u>	<u>\$ 1,459,557</u>	<u>\$ 2,442,845</u>	<u>\$ 2,442,845</u>	<u>\$ 1,495,335</u>
82240 - Road and Bridge Precinct 4					
Salaries,Other Pay, Benefits	\$ 655,542	\$ 684,769	\$ 690,769	\$ 690,769	\$ 706,145
Operations	\$ 851,487	\$ 808,654	\$ 947,587	\$ 947,587	\$ 817,263
Capital	\$ 84,980	\$ -	\$ 43,853	\$ 43,853	\$ -
	<u>\$ 1,592,009</u>	<u>\$ 1,493,423</u>	<u>\$ 1,682,209</u>	<u>\$ 1,682,209</u>	<u>\$ 1,523,408</u>
82260 - Road and Bridge Capital Project Weigh Station Revenues					
Operations	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,175</u>	<u>\$ 172,175</u>	<u>\$ -</u>
88010 - Road and Bridge Weigh Station Operations					
Salaries,Other Pay, Benefits	\$ 16,037	\$ 19,926	\$ 19,926	\$ 19,926	\$ 20,772
Operations	\$ -	\$ 35,000	\$ 40,163	\$ 40,163	\$ 35,000
Capital	\$ 24,900	\$ -	\$ -	\$ -	\$ -
	<u>\$ 40,937</u>	<u>\$ 54,926</u>	<u>\$ 60,089</u>	<u>\$ 60,089</u>	<u>\$ 55,772</u>
88900 - Road and Bridge Weigh Station Projects					
Operations	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
Fund Total	<u>\$ 6,078,834</u>	<u>\$ 6,456,802</u>	<u>\$ 8,136,490</u>	<u>\$ 7,436,490</u>	<u>\$ 6,567,933</u>

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Walker County
Proposed Budget Fiscal Year 2019-2020
Road and Bridge Fund
Expenditures by Object Code



**Road and Bridge Fund
Expenditures by Object**

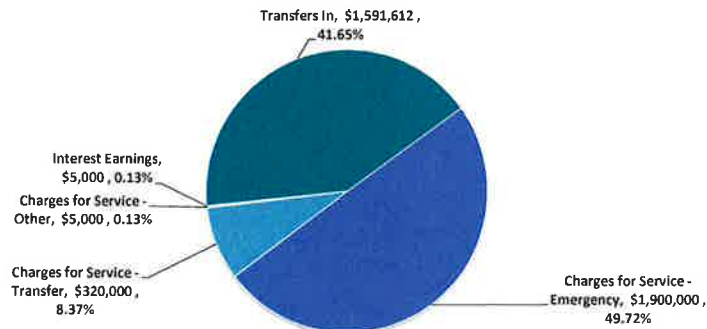
	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Salaries/Other Pay/Benefits					
51010 Head of Department	\$ 295,079	\$ 302,513	\$ 302,513	\$ 303,677	\$ 314,613
51030 Deputies & Assistants	\$ 1,437,292	\$ 1,527,237	\$ 1,527,237	\$ 1,523,251	\$ 1,591,310
51070 Part-Time	\$ 13,258	\$ 41,286	\$ 41,286	\$ 30,812	\$ 42,937
51090 Overtime	\$ 70,868	\$ 52,172	\$ 58,172	\$ 71,468	\$ 54,259
51140 Other Pay-Day Travel	\$ 375	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 5,640	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 133,552	\$ 147,127	\$ 147,127	\$ 147,127	\$ 153,241
52020 Group Insurance	\$ 339,639	\$ 349,372	\$ 349,372	\$ 349,372	\$ 349,372
52022 Retiree Insurance	\$ 10,012	\$ -	\$ -	\$ -	\$ -
52030 Retirement	\$ 235,025	\$ 254,823	\$ 254,823	\$ 254,823	\$ 284,841
52040 Workers Compensation Ins	\$ 31,031	\$ 61,641	\$ 61,641	\$ 61,641	\$ 36,014
52060 Unemployment Insurance	\$ 2,900	\$ 3,245	\$ 3,245	\$ 3,245	\$ 3,373
	\$ 2,574,671	\$ 2,739,416	\$ 2,745,416	\$ 2,745,416	\$ 2,829,960
Operations					
61010 Office Supplies	\$ 6,161	\$ 4,722	\$ 6,477	\$ 6,477	\$ 4,722
61030 Operating Supplies	\$ 32,801	\$ 66,679	\$ 76,679	\$ 76,679	\$ 66,679
61100 Minor Equipment	\$ 23,259	\$ 19,495	\$ 30,770	\$ 30,770	\$ 19,495
61210 Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230 Uniforms	\$ 14,634	\$ 15,276	\$ 18,276	\$ 18,276	\$ 15,276
61390 Oil Recycling Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62010 Postage	\$ -	\$ 88	\$ 88	\$ 88	\$ 88
62110 Fuel & Oil	\$ 184,074	\$ 323,694	\$ 321,694	\$ 321,694	\$ 315,606
62120 Lubricants, Oils Etc	\$ 14,213	\$ 23,600	\$ 26,600	\$ 26,600	\$ 23,600
63210 Base Material	\$ 249,407	\$ 645,005	\$ 797,106	\$ 797,106	\$ 957,775
63220 Road Material - Paving	\$ 378,114	\$ 314,982	\$ 436,458	\$ 436,458	\$ 314,982
63230 Special Allocation-Roads	\$ 1,064,926	\$ 897,443	\$ 2,142,415	\$ 2,142,415	\$ 600,000
63240 Contract Hauling	\$ 83,506	\$ 15,266	\$ 29,416	\$ 29,416	\$ 30,266
63250 Culverts & Signs	\$ 70,928	\$ 89,282	\$ 97,282	\$ 97,282	\$ 89,282
63260 Fencing - Labor & Material	\$ 31,823	\$ 70,208	\$ 70,208	\$ 70,208	\$ 55,815

Road and Bridge Fund Expenditures by Object		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
63265	Special Allocation - ROW Fencing	\$ 15,000	\$ -	\$ -	\$ -	\$ -
63270	Bridge Maintenance	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 196,719	\$ 196,719	\$ -
64100	Computer Software	\$ -	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64140	Software Maintenance	\$ -	\$ 950	\$ 950	\$ 950	\$ 6,000
67040	Professional Services	\$ 38,850	\$ 5,700	\$ 5,500	\$ 5,500	\$ 5,700
67050	Pre-Employ Physicals/Testing	\$ 95	\$ -	\$ 100	\$ 100	\$ 100
68010	Purchased Services	\$ 51,710	\$ 45,148	\$ 81,413	\$ 81,413	\$ 46,599
68500	Towing	\$ 14,660	\$ 16,390	\$ 24,110	\$ 24,110	\$ 16,390
70010	Insurance & Bonds	\$ 32,298	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020	Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71010	Travel & Lodging	\$ 2,266	\$ 3,200	\$ 4,700	\$ 4,700	\$ 3,200
71020	Conferences/Training	\$ 6,905	\$ 3,100	\$ 8,045	\$ 8,045	\$ 3,100
71030	Dues & Subscriptions	\$ 432	\$ 395	\$ 532	\$ 532	\$ 395
72029	Trash Bash	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
72030	Grant Expenditures	\$ 3,500	\$ -	\$ 58,594	\$ 58,594	\$ -
73150	Rentals	\$ 33,494	\$ 22,979	\$ 34,994	\$ 34,994	\$ 25,779
73160	Copier Service Agreements	\$ 371	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 3,879	\$ 3,079	\$ 3,079	\$ 3,879
74110	Data Circuits/Internet	\$ 3,128	\$ 4,164	\$ 4,164	\$ 4,164	\$ 4,128
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication-Cell Phones	\$ 1,229	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150	Communication-Air Cards	\$ 834	\$ 760	\$ 1,620	\$ 1,620	\$ 1,220
74200	Electricity	\$ 16,226	\$ 16,538	\$ 16,538	\$ 16,538	\$ 16,538
74300	Gas	\$ 3,324	\$ 4,427	\$ 6,127	\$ 6,127	\$ 5,627
74400	Water/Sewer/Garbage	\$ 8,324	\$ 7,843	\$ 8,543	\$ 8,543	\$ 8,543
75100	Repairs - Vehicles & Trucks	\$ 125,387	\$ 110,873	\$ 125,723	\$ 125,723	\$ 111,889
75200	Repairs - Equipment	\$ 134,957	\$ 190,290	\$ 289,563	\$ 289,563	\$ 190,290
75300	Repairs & Maint. - Buildings	\$ 2,329	\$ 3,970	\$ 6,270	\$ 6,270	\$ 3,970
75500	Maint-Weigh Station	\$ -	\$ 35,000	\$ 40,163	\$ 40,163	\$ 35,000
75800	Hurricane Harvey	\$ 567,585	\$ -	\$ -	\$ -	\$ -
75801	FEMA DR 4416	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 3,216,750</u>	<u>\$ 3,017,386</u>	<u>\$ 5,202,131</u>	<u>\$ 5,202,131</u>	<u>\$ 3,037,973</u>
<u>Capital</u>						
83010	Bridges & Other Improvements	\$ 30,791	\$ -	\$ 20,000	\$ 20,000	\$ -
85010	Machinery & Equipment	\$ 220,642	\$ -	\$ 157,443	\$ 157,443	\$ -
87030	Vehicles	\$ 35,980	\$ -	\$ 11,500	\$ 11,500	\$ -
		<u>\$ 287,413</u>	<u>\$ -</u>	<u>\$ 188,943</u>	<u>\$ 188,943</u>	<u>\$ -</u>
<u>Contingency</u>						
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>
Total all Funds		<u>\$ 6,078,834</u>	<u>\$ 6,456,802</u>	<u>\$ 8,136,490</u>	<u>\$ 7,436,490</u>	<u>\$ 6,567,933</u>



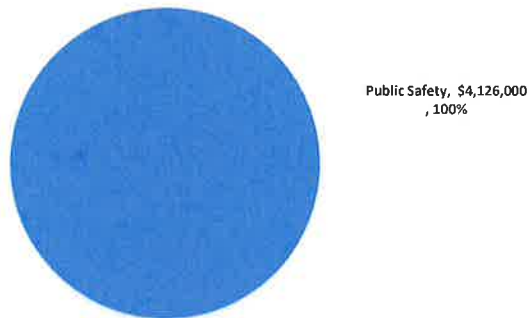
Walker County
Proposed Budget Fiscal Year 2019-2020
EMS Fund
At a Glance

Revenues by Source



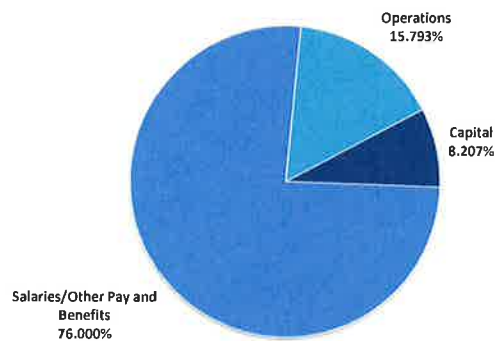
Charges for Service - Emergency	\$ 1,900,000
Charges for Service - Transfer	\$ 320,000
Charges for Service - Other	\$ 5,000
Interest Earnings	\$ 5,000
Transfers In	\$ 1,591,612
	<u>\$ 3,821,612</u>

Expenditures By Function



Public Safety	\$ 4,126,000
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 3,135,777
Operations	\$ 651,611
Capital	\$ 338,612
	<u>\$ 4,126,000</u>

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Walker County
 Proposed Budget Fiscal Year 2019-2020
 EMS Fund Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 1,155,639	\$ 862,190	\$ 809,392	\$ 809,392	\$ 531,653
<u>Revenues</u>					
Ambulance Fees	\$ 1,958,050	\$ 1,875,000	\$ 1,875,000	\$ 1,900,000	\$ 1,900,000
Ambulance Fees-Transfer	\$ 323,524	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Less adj at year end not collectible	\$ (163,702)				
Grant Revenue/State Funds	\$ 21,374	\$ -	\$ -	\$ -	\$ -
Fees of Office/Charges for Service	\$ 6,932	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Interest	\$ 8,417	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Revenues	\$ 137,303	\$ -	\$ -	\$ 250	\$ -
Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ 4,539	\$ -
Transfer from General Fund-Operations	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000
Transfer from General Fund-OneTime	\$ -	\$ -	\$ -	\$ -	\$ 338,612
Total Revenues	<u>\$ 3,302,233</u>	<u>\$ 3,189,022</u>	<u>\$ 3,189,022</u>	<u>\$ 3,220,811</u>	<u>\$ 3,821,612</u>
Total Available	\$ 4,457,872	\$ 4,051,212	\$ 3,998,414	\$ 4,030,203	\$ 4,353,265
<u>Expenditures</u>					
<u>PUBLIC SAFETY</u>					
EMS-Contingency	\$ -	\$ -	\$ -	\$ -	\$ 100,000
EMS Salaries Other Pay and Benefits	\$ 2,493,035	\$ 2,563,589	\$ 2,563,589	\$ 2,563,589	\$ 2,662,374
EMS Operations	\$ 512,589	\$ 496,508	\$ 496,508	\$ 496,508	\$ 520,511
EMS Capital	\$ 260,739	\$ -	\$ -	\$ -	\$ 338,612
EMS Transfer-Salaries, Other Pay Benefits	\$ 364,801	\$ 456,007	\$ 456,007	\$ 407,853	\$ 473,403
EMS Transfer-Operations	\$ 17,316	\$ 30,600	\$ 30,600	\$ 30,600	\$ 31,100
Total Expenditures	<u>\$ 3,648,480</u>	<u>\$ 3,546,704</u>	<u>\$ 3,546,704</u>	<u>\$ 3,498,550</u>	<u>\$ 4,126,000</u>
<u>Available</u>	<u>\$ 809,392</u>	<u>\$ 504,508</u>	<u>\$ 451,710</u>	<u>\$ 531,653</u>	<u>\$ 227,265</u>

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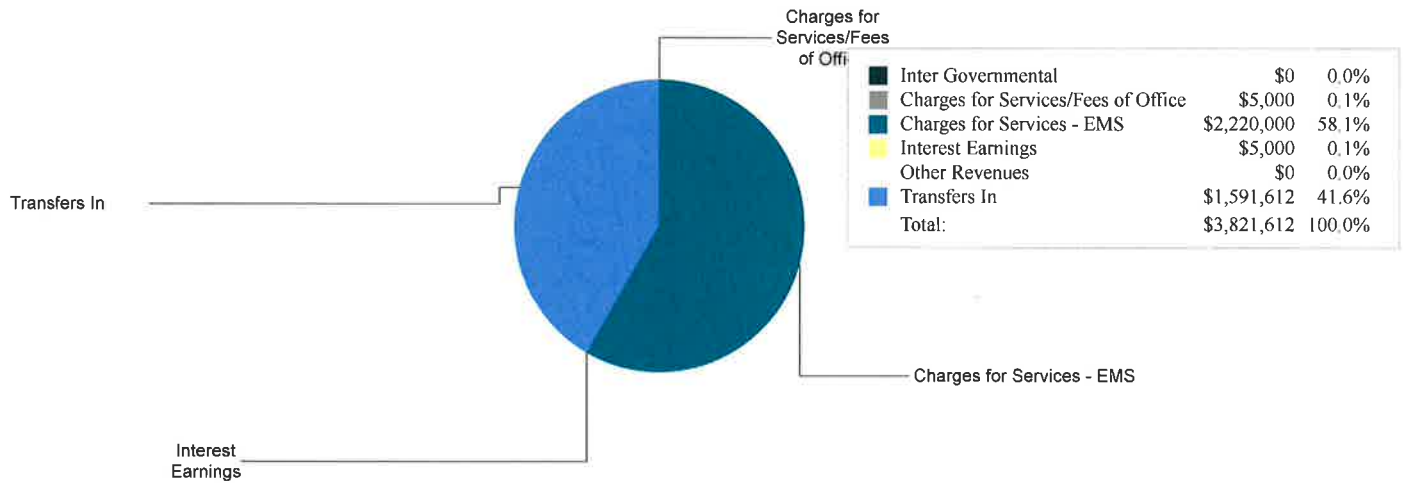
Walker County

Proposed Budget Fiscal Year 2019-2020

EMS Fund

Revenues By Source

Revenues by Source



EMS Fund Revenues By Source

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Inter Governmental					
42010 State Funds	\$ 21,374	\$ -	\$ -	\$ -	\$ -
Charges for Services/Fees of Office					
43010 Fees of Office/Chg for Service	\$ 6,932	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Charges for Services - EMS					
43800 EMS Emergency Ambulance Fees	\$ 1,980,515	\$ 1,875,000	\$ 1,875,000	\$ 1,900,000	\$ 1,900,000
43801 EMS Ambulance Transfer Fees	\$ 331,779	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
43996 Refunds	\$ (30,720)	\$ -	\$ -	\$ -	\$ -
43997 Write-offs collected EMS	\$ 9,874	\$ -	\$ -	\$ -	\$ -
43998 Rev adj for yr end	\$ (173,576)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,117,872</u>	<u>\$ 2,195,000</u>	<u>\$ 2,195,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,220,000</u>
48010 Interest	\$ 8,417	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Revenues					
48110 Other Revenue	\$ -	\$ -	\$ -	\$ 250	\$ -
48200 Insurance Refunds/Credits	\$ 137,303	\$ -	\$ -	\$ 4,539	\$ -
	<u>\$ 137,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,789</u>	<u>\$ -</u>
Transfers In					
49901 Transfer from General Fund	\$ 1,010,335	\$ 984,022	\$ 984,022	\$ 984,022	\$ 1,253,000
49902 Transfer from General-Capital	\$ -	\$ -	\$ -	\$ -	\$ 338,612
	<u>\$ 1,010,335</u>	<u>\$ 984,022</u>	<u>\$ 984,022</u>	<u>\$ 984,022</u>	<u>\$ 1,591,612</u>
Total all Funds	<u>\$ 3,302,233</u>	<u>\$ 3,189,022</u>	<u>\$ 3,189,022</u>	<u>\$ 3,220,811</u>	<u>\$ 3,821,612</u>

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Walker County
 Proposed Budget Fiscal Year 2019-2020
 EMS Fund
 Departmental Expenditures By Category

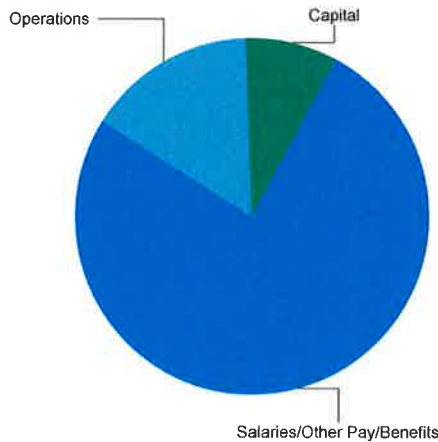
	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
46099 - Walker County EMS - Contingency					
Operations	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
46100 - Walker County EMS - Emergency Services					
Salaries, Other Pay, Benefits	\$ 2,493,035	\$ 2,563,589	\$ 2,563,589	\$ 2,563,589	\$ 2,662,374
Operations	\$ 512,589	\$ 496,508	\$ 496,508	\$ 496,508	\$ 520,511
Capital	\$ 260,739	\$ -	\$ -	\$ -	\$ 338,612
	<u>\$ 3,266,363</u>	<u>\$ 3,060,097</u>	<u>\$ 3,060,097</u>	<u>\$ 3,060,097</u>	<u>\$ 3,521,497</u>
46110 - Walker County EMS - Transfer Services					
Salaries, Other Pay, Benefits	\$ 364,801	\$ 456,007	\$ 456,007	\$ 407,853	\$ 473,403
Operations	\$ 17,316	\$ 30,600	\$ 30,600	\$ 30,600	\$ 31,100
	<u>\$ 382,117</u>	<u>\$ 486,607</u>	<u>\$ 486,607</u>	<u>\$ 438,453</u>	<u>\$ 504,503</u>
Fund Total	<u>\$ 3,648,480</u>	<u>\$ 3,546,704</u>	<u>\$ 3,546,704</u>	<u>\$ 3,498,550</u>	<u>\$ 4,126,000</u>

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Walker County
Proposed Budget Fiscal Year 2019-2020
EMS Fund
Expenditures by Object Code

Expenditures by Object Code



Salaries/Other Pay/Benefits	\$3,135,777	76.0%
Operations	\$651,611	15.8%
Capital	\$338,612	8.2%
Total:	\$4,126,000	100.0%

**EMS Fund
Expenditures by Object**

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Salaries/Other Pay/Benefits					
51010 Head of Department	\$ 76,417	\$ 78,674	\$ 78,674	\$ 78,674	\$ 81,773
51030 Deputies & Assistants	\$ 1,851,760	\$ 2,010,247	\$ 2,010,247	\$ 1,973,429	\$ 2,092,572
51070 Part-Time	\$ 129,625	\$ 74,509	\$ 74,509	\$ 74,509	\$ 77,489
51140 Other Pay-Day Travel	\$ 70	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 150,704	\$ 165,504	\$ 165,504	\$ 162,252	\$ 172,265
52020 Group Insurance	\$ 321,975	\$ 358,566	\$ 358,566	\$ 358,566	\$ 358,566
52022 Retiree Insurance	\$ 31,590	\$ -	\$ -	\$ -	\$ -
52030 Retirement	\$ 265,631	\$ 286,654	\$ 286,654	\$ 281,427	\$ 320,214
52040 WorkersCompensation Ins	\$ 26,162	\$ 41,121	\$ 41,121	\$ 38,367	\$ 28,391
52060 Unemployment Insurance	\$ 3,902	\$ 4,321	\$ 4,321	\$ 4,218	\$ 4,507
	<u>\$ 2,857,836</u>	<u>\$ 3,019,596</u>	<u>\$ 3,019,596</u>	<u>\$ 2,971,442</u>	<u>\$ 3,135,777</u>
Operations					
61010 Office Supplies	\$ 2,753	\$ 7,231	\$ 6,007	\$ 6,007	\$ 7,231
61030 Operating Supplies	\$ 10,684	\$ 11,000	\$ 17,174	\$ 17,174	\$ 15,000
61100 Minor Equipment	\$ 4,254	\$ 4,899	\$ 6,499	\$ 6,499	\$ 7,000
61210 Janitorial Supplies	\$ -	\$ 615	\$ 615	\$ 615	\$ 615
61220 Education Supplies	\$ 923	\$ 2,630	\$ 2,630	\$ 2,630	\$ 5,000
61230 Uniforms	\$ 12,675	\$ 13,900	\$ 13,900	\$ 13,900	\$ 15,000
61280 Medical Supplies	\$ 105,493	\$ 118,000	\$ 118,000	\$ 118,000	\$ 125,000
62010 Postage	\$ 8,607	\$ 6,108	\$ 6,108	\$ 6,108	\$ 6,108
62110 Fuel & Oil	\$ 69,870	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
62120 Lubricants, Oils Etc	\$ 22	\$ 4,508	\$ 4,208	\$ 4,208	\$ 4,508
64100 Computer Software	\$ 200	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759
64140 Software Maintenance	\$ 34,975	\$ 34,810	\$ 34,810	\$ 34,810	\$ 34,810
67040 Professional Services	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
67050 Pre-Employ Physicals/Testing	\$ 315	\$ -	\$ 450	\$ 450	\$ 200
68010 Purchased Services	\$ 22,923	\$ 21,286	\$ 21,286	\$ 21,286	\$ 22,500
68080 Health Authority	\$ 848	\$ 4,000	\$ -	\$ -	\$ 4,000
68500 Towing	\$ 2,110	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500

EMS Fund Expenditures by Object		Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
<u>Operations</u>						
69900	Project/Eq Allocation	\$ 5,400	\$ -	\$ -	\$ -	\$ -
70010	Insurance & Bonds	\$ 60,054	\$ 59,639	\$ 62,555	\$ 62,555	\$ 65,657
71010	Travel & Lodging	\$ 5,666	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624
71020	Conferences/Training	\$ 8,514	\$ 12,500	\$ 11,500	\$ 11,500	\$ 12,500
71030	Dues & Subscriptions	\$ 7,458	\$ 4,000	\$ 3,000	\$ 3,000	\$ 4,000
73150	Rentals	\$ 102	\$ 100	\$ 100	\$ 100	\$ 100
73160	Copier Service Agreements	\$ 45	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
74100	Communication	\$ 1,671	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110	Data Circuits/Internet	\$ 6,215	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640
74130	Communication-Cell Phones	\$ 2,181	\$ 5,360	\$ 4,360	\$ 4,360	\$ 5,360
74140	Long Distance	\$ -	\$ 120	\$ 120	\$ 120	\$ 120
74150	Communication-Air Cards	\$ 6,364	\$ 6,294	\$ 6,294	\$ 6,294	\$ 6,294
74200	Electricity	\$ 1,955	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
74300	Gas	\$ 491	\$ 420	\$ 420	\$ 420	\$ 420
74400	Water/Sewer/Garbage	\$ 1,287	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500	TeleCable	\$ 2,455	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75100	Repairs - Vehicles & Trucks	\$ 141,339	\$ 78,700	\$ 79,000	\$ 79,000	\$ 78,700
75200	Repairs - Equipment	\$ 2,056	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125
75300	Repairs & Maint. - Buildings	\$ -	\$ 1,000	\$ 359	\$ 359	\$ 1,000
75400	Repairs & Maint - Office Equ	\$ -	\$ 2,275	\$ -	\$ -	\$ 2,275
75999	Contingency for Operations	\$ -	\$ -	\$ -	\$ -	\$ 100,000
		<u>\$ 529,905</u>	<u>\$ 527,108</u>	<u>\$ 527,108</u>	<u>\$ 527,108</u>	<u>\$ 651,611</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ 13,535	\$ -	\$ -	\$ -	\$ 100,715
87030	Vehicles	\$ 247,204	\$ -	\$ -	\$ -	\$ 237,897
		<u>\$ 260,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338,612</u>
Total all Funds		<u>\$ 3,648,480</u>	<u>\$ 3,546,704</u>	<u>\$ 3,546,704</u>	<u>\$ 3,498,550</u>	<u>\$ 4,126,000</u>



Walker County
 Proposed Budget Fiscal Year 2019-2020
 Insurance Fund - Retiree Health

Fund Description: This fund has been established to plan for future costs of funding the health benefit for retirees. Employees hired before October 1, 2013 who have retired with 20 years of continuous service or will retire with 20 years continuous service are eligible for a retiree health benefit. Employees hired after that date are not eligible for a retiree health benefit. Recognizing that the County needed to plan for the future budgetary impact on the budget for this cost, a fund has been created to set aside monies to fund this benefit. Several years ago, the County began accumulating funds for this purpose. The fund was created during FY 2018.

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ -	\$ 1,354,873	\$ 1,393,275	\$ 1,393,275	\$ 1,734,555
<u>Revenues</u>					
Charges for Retiree Insurance	\$ 405,901	\$ 300,000	\$ 300,000	\$ 326,000	\$ 264,000
Other Revenue	\$ 987,374	\$ -	\$ -	\$ -	\$ -
Interest		\$ 27,000	\$ 27,000	\$ 15,280	\$ 24,000
Total Revenues	<u>\$ 1,393,275</u>	<u>\$ 327,000</u>	<u>\$ 327,000</u>	<u>\$ 341,280</u>	<u>\$ 288,000</u>
Total Available	\$ 1,393,275	\$ 1,681,873	\$ 1,720,275	\$ 1,734,555	\$ 2,022,555
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u>\$ 1,393,275</u>	<u>\$ 1,681,873</u>	<u>\$ 1,720,275</u>	<u>\$ 1,734,555</u>	<u>\$ 2,022,555</u>

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Walker County
 Proposed Budget Fiscal Year 2019-2020
 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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 17,206	\$ 17,444	\$ 18,486	\$ 18,486	\$ 18,499
<u>Revenues</u>					
Other Revenue	\$ 1,050	\$ 1,000	\$ 1,000	\$ 998	\$ 1,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 255	\$ 250	\$ 250	\$ 415	\$ 415
Total Revenues	<u>\$ 1,305</u>	<u>\$ 1,250</u>	<u>\$ 1,250</u>	<u>\$ 1,413</u>	<u>\$ 1,415</u>
Total Available	\$ 18,511	\$ 18,694	\$ 19,736	\$ 19,899	\$ 19,914
<u>Expenditures</u>					
Operations	\$ 25	\$ 3,000	\$ 3,000	\$ 1,400	\$ 3,000
Total Expenditures	<u>\$ 25</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 1,400</u>	<u>\$ 3,000</u>
<u>Available</u>	<u>\$ 18,486</u>	<u>\$ 15,694</u>	<u>\$ 16,736</u>	<u>\$ 18,499</u>	<u>\$ 16,914</u>

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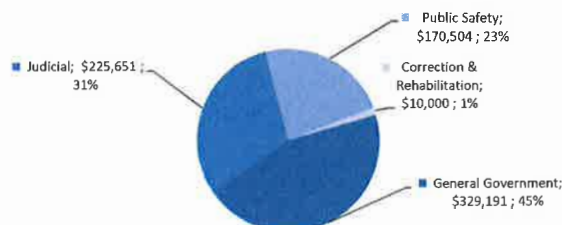
Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated Funds Summary

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 1,807,460	\$ 1,820,885	\$ 1,964,110	\$ 1,964,110	\$ 2,190,095
Revenues					
Inter Governmental Revenues	41,513	42,300	42,300	49,144	42,300
Charges for Services/Fees of Office	409,286	367,040	367,040	395,748	365,540
Fines/Court Costs & Forfeitures	166,332	-	-	241,682	-
Interest Income	27,019	2,628	2,628	40,076	2,618
Other Income	14,676	-	-	1	-
Transfers In	43,518	43,518	43,518	28,294	28,294
Total Revenues	702,344	455,486	455,486	754,945	438,752
Total Available	2,509,804	2,276,371	2,419,596	2,719,055	2,628,847
Expenditures					
Salary/Other Pay/Benefits	150,174	172,243	172,243	89,086	158,656
Operations/Contingency	345,950	496,561	496,561	439,874	532,690
Capital	49,570	-	-	-	-
Contingency	-	20,000	20,000	-	44,000
Total Expenditures	545,694	688,804	688,804	528,960	735,346
Available	\$ 1,964,110	\$ 1,587,567	\$ 1,730,792	\$ 2,190,095	\$ 1,893,501

	Available Funds	Revenues	Expenditures	Available Funds
Fiscal Year 2019-2020 Budget				
511 County Records Management and Preservation Fund	\$ 1,720	\$ 17,505	\$ 19,225	\$ -
512 County Courts RecordsPresevation (Digitize)	\$ 47,526	\$ 12,000	\$ 24,411	\$ 35,115
515 County Clerk Records Management and Preservation Fund	\$ 546,485	\$ 95,500	\$ 71,310	\$ 570,675
516 County Clerk Records Archive Account Fund	\$ 334,126	\$ 98,000	\$ 200,000	\$ 232,126
518 District Clerk Records Management and Preservation Fund	\$ 5,744	\$ 3,340	\$ 3,000	\$ 6,084
519 District Clerk Rider Fund	\$ 31,573	\$ 12,000	\$ 35,895	\$ 7,678
520 District Clerk Archive Fund	\$ 1,445	\$ 1,500	\$ 2,945	\$ -
523 County Jury Fee Fund	\$ -	\$ 5,000	\$ 5,000	\$ -
525 Court Reporter Service Fund	\$ -	\$ 14,000	\$ 14,000	\$ -
526 County Law Library Fund	\$ 4,672	\$ 33,450	\$ 38,122	\$ -
536 Courthouse Security Fund	\$ 23,816	\$ 61,294	\$ 70,504	\$ 14,606
537 Justice Courts Building Security Fund	\$ 36,901	\$ 5,508	\$ 10,000	\$ 32,409
550 Justice Court Technology Fund	\$ 55,479	\$ 22,605	\$ 24,701	\$ 53,383
551 County and District Court Technology Fund	\$ 3,220	\$ 1,700	\$ 4,920	\$ -
560 Prosecutors Supplement Fund	\$ -	\$ 22,500	\$ 22,500	\$ -
561 Pretrial Intervention Fund	\$ 57,222	\$ 20,000	\$ 47,568	\$ 29,654
562 District Attorney Forfeiture Fund	\$ 173,196	\$ -	\$ 24,000	\$ 149,196
563 Hot Check Fee Fund	\$ -	\$ 3,000	\$ 3,000	\$ -
574 Sheriff Forfeiture Fund	\$ 405,436	\$ -	\$ 40,000	\$ 365,436
576 Inmate Medical Fund	\$ 39,247	\$ 2,050	\$ 10,000	\$ 31,297
577 DOJ Equitable Sharing Fund	\$ 386,591	\$ -	\$ 50,000	\$ 336,591
583 Elections Equipment Fund	\$ -	\$ 7,800	\$ 7,800	\$ -
584 Elections Services Contract Fund	\$ 35,677	\$ -	\$ 6,445	\$ 29,232
589 Tax Assessor Special Inventory Fund	\$ 19	\$ -	\$ -	\$ 19
Total	\$ 2,190,095	\$ 438,752	\$ 735,346	\$ 1,893,501

Walker County
Legislatively Designated Funds
Expenditures by Function
Adopted Budget FY 2019-2020

General Government	\$ 329,191
Judicial	\$ 225,651
Public Safety	\$ 170,504
Correction & Rehabilitatic	\$ 10,000
	\$ 735,346



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Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 5,745	\$ 3,285	\$ 4,215	\$ 4,215	\$ 1,720
Revenues					
County Records Fees	18,920	19,000	19,000	17,500	17,500
Interest	2	15	15	5	5
Total Revenues	18,922	19,015	19,015	17,505	17,505
Total Available	24,667	22,300	23,230	21,720	19,225
Expenditures					
Salaries, Other Pay and Benefits	19,479	-	-	-	-
Operations	973	22,300	22,300	20,000	19,225
Capital	-	-	-	-	-
Total Expenditures	20,452	22,300	22,300	20,000	19,225
Available	\$ 4,215	\$ -	\$ 930	\$ 1,720	\$ -

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 31,551	\$ 26,018	\$ 44,121	\$ 44,121	\$ 47,526
Revenues					
County Records Fees	12,093	10,000	10,000	12,680	12,000
Interest	477	-	-	725	-
Total Revenues	12,570	10,000	10,000	13,405	12,000
Total Available	44,121	36,018	54,121	57,526	59,526
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	24,411	24,411	10,000	24,411
Capital	-	-	-	-	-
Total Expenditures	-	24,411	24,411	10,000	24,411
Available	\$ 44,121	\$ 11,607	\$ 29,710	\$ 47,526	\$ 35,115



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 361,917	\$ 446,094	\$ 464,549	\$ 464,549	\$ 546,485
Revenues					
County Records Fees	101,105	94,000	94,000	100,000	94,000
Interest	5,724	1,500	1,500	10,000	1,500
Other	-	-	-	-	-
Total Revenues	106,829	95,500	95,500	110,000	95,500
Total Available	468,746	541,594	560,049	574,549	641,985
Expenditures					
Salaries, Other Pay and Benefits	1,703	37,513	37,513	23,248	68,810
Operations	2,494	2,500	2,500	4,816	2,500
Capital	-	-	-	-	-
Total Expenditures	4,197	40,013	40,013	28,064	71,310
Available	\$ 464,549	\$ 501,581	\$ 520,036	\$ 546,485	\$ 570,675

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 491,131	\$ 399,130	\$ 424,126	\$ 424,126	\$ 334,126
Revenues					
County Records Fees	104,901	97,000	97,000	99,000	97,000
Interest	8,174	1,000	1,000	11,000	1,000
Total Revenues	113,075	98,000	98,000	110,000	98,000
Total Available	604,206	497,130	522,126	534,126	432,126
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	180,080	200,000	200,000	200,000	200,000
Capital	-	-	-	-	-
Total Expenditures	180,080	200,000	200,000	200,000	200,000
Available	\$ 424,126	\$ 297,130	\$ 322,126	\$ 334,126	\$ 232,126



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 1,477	\$ 1,737	\$ 5,144	\$ 5,144	\$ 5,744
Revenues					
District Clerk Records Fees	3,667	3,340	3,340	3,600	3,340
Interest	-	-	-	-	-
Total Revenues	3,667	3,340	3,340	3,600	3,340
Total Available	5,144	5,077	8,484	8,744	9,084
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	3,000	3,000	3,000	3,000
Capital	-	-	-	-	-
Total Expenditures	-	3,000	3,000	3,000	3,000
Available	\$ 5,144	\$ 2,077	\$ 5,484	\$ 5,744	\$ 6,084

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 21,720	\$ 28,874	\$ 30,279	\$ 30,279	\$ 31,573
Revenues					
State Revenue	13,000	12,000	12,000	12,000	12,000
Interest	281	-	-	650	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	13,281	12,000	12,000	12,650	12,000
Total Available	35,001	40,874	42,279	42,929	43,573
Expenditures					
Salaries, Other Pay and Benefits	4,722	4,856	4,856	4,856	4,895
Operations	-	6,500	6,500	6,500	31,000
Capital	-	-	-	-	-
Total Expenditures	4,722	11,356	11,356	11,356	35,895
Available	\$ 30,279	\$ 29,518	\$ 30,923	\$ 31,573	\$ 7,678



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 4,682	\$ 3,988	\$ 2,129	\$ 2,129	\$ 1,445
Revenues					
Fees of Office/Charges for Service	1,973	1,500	1,500	1,900	1,500
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	1,973	1,500	1,500	1,900	1,500
Total Available	6,655	5,488	3,629	4,029	2,945
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	4,526	2,584	2,584	2,584	2,945
Capital	-	-	-	-	-
Total Expenditures	4,526	2,584	2,584	2,584	2,945
Available	\$ 2,129	\$ 2,904	\$ 1,045	\$ 1,445	\$ -

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Charges for Services	5,072	5,000	5,000	6,500	5,000
Other Income	-	-	-	-	-
Total Revenues	5,072	5,000	5,000	6,500	5,000
Total Available	5,072	5,000	5,000	6,500	5,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,072	5,000	5,000	6,500	5,000
Capital	-	-	-	-	-
Total Expenditures	5,072	5,000	5,000	6,500	5,000
Available	\$ -	\$ -	\$ -	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Court Costs	15,377	14,000	14,000	16,000	14,000
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	15,377	14,000	14,000	16,000	14,000
Total Available	15,377	14,000	14,000	16,000	14,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	15,377	14,000	14,000	16,000	14,000
Capital	-	-	-	-	-
Total Expenditures	15,377	14,000	14,000	16,000	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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 30,469	\$ 17,440	\$ 15,347	\$ 15,347	\$ 4,672
Revenues					
Law Library Fees	35,782	33,400	33,400	37,000	33,400
Interest	279	50	50	200	50
Other Revenue	-	-	-	-	-
Total Revenues	36,061	33,450	33,450	37,200	33,450
Total Available	66,530	50,890	48,797	52,547	38,122
Expenditures					
Salaries, Other Pay and Benefits	9,435	9,470	9,470	9,470	9,545
Operations	41,748	37,579	37,579	38,405	28,577
Capital	-	-	-	-	-
Total Expenditures	51,183	47,049	47,049	47,875	38,122
Available	\$ 15,347	\$ 3,841	\$ 1,748	\$ 4,672	\$ -



Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 14,248	\$ 6,714	\$ 9,750	\$ 9,750	\$ 23,816
Revenues					
Courthouse Security Fees	36,668	33,000	33,000	35,000	33,000
Interest	151	-	-	26	-
Transfer from General	18,856	28,294	28,294	28,294	28,294
Total Revenues	55,675	61,294	61,294	63,320	61,294
Total Available	69,923	68,008	71,044	73,070	85,110
Expenditures					
Salaries, Other Pay and Benefits	60,173	68,008	68,008	49,254	70,504
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	60,173	68,008	68,008	49,254	70,504
Available	\$ 9,750	\$ -	\$ 3,036	\$ 23,816	\$ 14,606

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 33,887	\$ 29,787	\$ 40,451	\$ 40,451	\$ 36,901
Revenues					
Fees	6,412	5,500	5,500	5,800	5,500
Interest	412	8	8	650	8
Total Revenues	6,824	5,508	5,508	6,450	5,508
Total Available	40,711	35,295	45,959	46,901	42,409
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	260	10,000	10,000	10,000	10,000
Capital	-	-	-	-	-
Total Expenditures	260	10,000	10,000	10,000	10,000
Available	\$ 40,451	\$ 25,295	\$ 35,959	\$ 36,901	\$ 32,409



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 53,219	\$ 51,567	\$ 56,230	\$ 56,230	\$ 55,479
Revenues					
Fees	25,827	22,600	22,600	23,000	22,600
Interest	666	5	5	950	5
Total Revenues	26,493	22,605	22,605	23,950	22,605
Total Available	79,712	74,172	78,835	80,180	78,084
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	23,482	24,701	24,701	24,701	24,701
Capital	-	-	-	-	-
Total Expenditures	23,482	24,701	24,701	24,701	24,701
Available	\$ 56,230	\$ 49,471	\$ 54,134	\$ 55,479	\$ 53,383

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 7,590	\$ 3,302	\$ 3,800	\$ 3,800	\$ 3,220
Revenues					
County and District Court Techn	1,749	1,700	1,700	1,400	1,700
Interest	15	-	-	20	-
Total Revenues	1,764	1,700	1,700	1,420	1,700
Total Available	9,354	5,002	5,500	5,220	4,920
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,554	5,000	5,000	2,000	4,920
Capital	-	-	-	-	-
Total Expenditures	5,554	5,000	5,000	2,000	4,920
Available	\$ 3,800	\$ 2	\$ 500	\$ 3,220	\$ -



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	20,927	22,500	22,500	22,500	22,500
Total Revenues	20,927	22,500	22,500	22,500	22,500
Total Available	20,927	22,500	22,500	22,500	22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	20,927	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	20,927	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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ -	\$ 37,134	\$ 35,822	\$ 35,822	\$ 57,222
Revenues					
Fees	23,687	20,000	20,000	21,000	20,000
Interest	-	-	-	400	-
Transfer from General Fund	24,662	15,224	15,224	-	-
Total Revenues	48,349	35,224	35,224	21,400	20,000
Total Available	48,349	72,358	71,046	57,222	77,222
Expenditures					
Salaries, Other Pay and Benefits	12,527	45,799	45,799	-	-
Operations	-	-	-	-	47,568
Capital	-	-	-	-	-
Total Expenditures	12,527	45,799	45,799	-	47,568
Available	\$ 35,822	\$ 26,559	\$ 25,247	\$ 57,222	\$ 29,654



Walker County
Proposed Budget Fiscal Year 2019-2020
Legislatively Designated

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 163,855	\$ 147,155	\$ 151,447	\$ 151,447	\$ 173,196
Revenues					
Forfeitures	84,337	-	-	43,748	-
Interest	1,827	-	-	2,000	-
Other Revenue	2,503	-	-	1	-
Total Revenues	88,667	-	-	45,749	-
Total Available	252,522	147,155	151,447	197,196	173,196
Expenditures					
Salaries, Other Pay and Benefits	39,532	-	-	-	-
Operations	11,973	24,000	24,000	24,000	-
Capital	49,570	-	-	-	-
Contingency	-	-	-	-	24,000
Total Expenditures	101,075	24,000	24,000	24,000	24,000
Available	\$ 151,447	\$ 123,155	\$ 127,447	\$ 173,196	\$ 149,196

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 1,613	\$ 1,275	\$ 2,105	\$ 2,105	\$ -
Revenues					
Hot Check Fees	4,891	5,000	5,000	2,300	3,000
Other Revenues	-	-	-	-	-
Total Revenues	4,891	5,000	5,000	2,300	3,000
Total Available	6,504	6,275	7,105	4,405	3,000
Expenditures					
Salaries, Other Pay and Benefits	2,603	2,541	2,541	2,258	684
Operations	1,796	2,459	2,459	2,147	2,316
Capital	-	-	-	-	-
Total Expenditures	4,399	5,000	5,000	4,405	3,000
Available	\$ 2,105	\$ 1,275	\$ 2,105	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 181,726	\$ 219,550	\$ 245,750	\$ 245,750	\$ 405,436
Revenues					
Forfeitures	64,230	-	-	185,286	-
Interest	3,067	-	-	4,400	-
Other Revenue	12,173	-	-	-	-
Total Revenues	79,470	-	-	189,686	-
Total Available	261,196	219,550	245,750	435,436	405,436
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	15,446	20,000	20,000	30,000	20,000
Capital	-	-	-	-	-
Contingency	-	20,000	20,000	-	20,000
Total Expenditures	15,446	40,000	40,000	30,000	40,000
Available	\$ 245,750	\$ 179,550	\$ 205,750	\$ 405,436	\$ 365,436

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 29,419	\$ 31,680	\$ 34,497	\$ 34,497	\$ 39,247
Revenues					
Fees	4,750	2,000	2,000	4,300	2,000
Interest	328	50	50	450	50
Total Revenues	5,078	2,050	2,050	4,750	2,050
Total Available	34,497	33,730	36,547	39,247	41,297
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 34,497	\$ 23,730	\$ 26,547	\$ 39,247	\$ 31,297



Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 342,825	\$ 348,620	\$ 365,843	\$ 365,843	\$ 386,591
Revenues					
Forfeitures	17,765	-	-	12,648	-
Interest	5,253	-	-	8,100	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	23,018	-	-	20,748	-
Total Available	365,843	348,620	365,843	386,591	386,591
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	50,000
Operations	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 365,843	\$ 298,620	\$ 315,843	\$ 386,591	\$ 336,591

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 6,686	\$ -	\$ -	\$ -	\$ -
Revenues					
Intergovernmental	7,586	7,800	7,800	14,494	7,800
Interest	11	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	7,597	7,800	7,800	14,494	7,800
Total Available	14,283	7,800	7,800	14,494	7,800
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	14,283	7,800	7,800	14,494	7,800
Capital	-	-	-	-	-
Total Expenditures	14,283	7,800	7,800	14,494	7,800
Available	\$ -	\$ -	\$ -	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2019-2020
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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
Available Funds	\$ 23,681	\$ 17,516	\$ 28,486	\$ 28,486	\$ 35,677
Revenues					
Intergovernmental Funds	-	-	-	150	-
Fees	6,412	-	-	8,768	-
Interest	352	-	-	500	-
Total Revenues	6,764	-	-	9,418	-
Total Available	30,445	17,516	28,486	37,904	35,677
Expenditures					
Salaries, Other Pay and Benefits	-	4,056	4,056	-	4,218
Operations	1,959	2,227	2,227	2,227	2,227
Capital	-	-	-	-	-
Total Expenditures	1,959	6,283	6,283	2,227	6,445
Available	\$ 28,486	\$ 11,233	\$ 22,203	\$ 35,677	\$ 29,232

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 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	Budget 2019-2020
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 2019-2020

Personnel Summary

Three new positions were added in the FY 2019-2020 budget. A legal assistant was added to the Criminal District Attorney, an additional jailer was added at the County Jail and a constable deputy was added in Constable Precinct 3. In addition in the County Auditor's Office a part-time position was changed to full-time and a part time position was added in the Office of Emergency Management. Also added were 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 289 to 292.

Function	Full-time Equivalent Employees as of September 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	1
Employees	29.5	29.5	30.5	30.5	30	29	27	26	25.5	15.5
Judicial										
Elected	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	9
Employees	46.5	46.5	46.5	45.5	46	45.5	44.5	43	43	42
Financial										
Elected	2	2	2	2	2	2	2	2	2	3
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	24	23.5	23	23	21.5	21.5	21	21	21	30
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	43	42	39	36	33	33	31	30.5	30	35.5
Employees-Non-Certified	8.5	8	7.5	7.5	7.5	7.5	8.5	8.5	8	34.5
Employee-Certified/Noncertified										
Employees - EMS	39	39	39	39	39	39	39	39	39	33
Corrections and Rehabilitation										
Employees-Certified	40	39	39	39	39	40.5	40.5	33.5	33.5	0
Employees-Non-Certified	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	0
Health and Welfare										
Employees	7.5	7.5	7.5	7.5	7.5	7.5	7.5	6.5	6.5	10.5
Culture and Education										
Employees	5	5	4	4	4	4	4	4	4	0
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	35	35	34.5	34.5	34.5	34.5	34	34	33.5	32.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	1
Public Safety	0	0	0	0	0	0	0	0	0	3
General Government	0	0	0	0	0	0	0	0	0	2
Total County Employees	304	301	296.5	292.5	288	288	283	272	270	263.5

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 4% for budget year FY 2019-2020. Employees received a 4% across the board pay increase with an adjustment that ensured all full-time employees received a minimum of \$1,750. The benefit package remained the same with an increase in the county cost of retirement insurance from 13.25% to 14.22%.

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Personnel Allocations by Department

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
<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	\$ 155,810	\$ 166,050
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	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 Judge-IT		3.00	0.00	3.00	0.00	\$ 199,468	\$ 207,389
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	\$ 48,954	\$ 50,929
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	\$ 382,703	\$ 402,017
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	\$ 32,508	\$ 34,318
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	\$ 83,984	\$ 87,695

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
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	\$ 310,601	\$ 326,021
<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	\$ 12,956	\$ 13,474
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	2.00	0.00	2.00	0.00		
Assistant Auditor II	10	1.00	0.00	2.00	0.00		
Assistant Auditor I	5	1.00	0.00	1.00	0.00		
Part-Time/Overtime		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Auditor		8.00	1.00	9.00	0.00	\$ 503,014	\$ 529,666
<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	\$ 243,973	\$ 254,284
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		2.00	0.00	2.00	0.00	\$ 81,090	\$ 84,710
(1 to be bilingual)							
20040 Purchasing							
County Purchasing Agent		1.00	0.00	1.00	0.00		
Assistant Purchaser	10	1.00	0.00	1.00	0.00		
Purchasing Clerk	5	1.00	0.00	1.00	0.00		
Receptionist/Filing Clerk	1	1.00	0.00	1.00	0.00		
Unallocated		<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	\$ 167,920	\$ 175,678

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
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	5.00	0.00	5.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Vehicle Registration		8.00	0.00	8.00	0.00	\$ 318,079	\$ 333,859
<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	\$ 33,000	\$ 34,320
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	\$ 338,850	\$ 357,300
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	\$ 158,454	\$ 164,759
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	\$ 161,039	\$ 167,973
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	\$ 343,728	\$ 359,656

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
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	3.00	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	21.00	2.00	\$ 1,177,770	\$ 1,257,685
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	\$ 153,818	\$ 160,861
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	\$ 147,259	\$ 154,267
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	\$ 149,491	\$ 156,416
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	\$ 185,588	\$ 194,255
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Juvenile Probation Support		0.00	0.00	0.00	0.00	\$ 35,916	\$ 40,785

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
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	1.00	0.00	1.00	0.00		
Sheriff Deputy III	14	3.00	0.00	3.00	0.00		
Sheriff Deputy II	13	6.00	0.00	6.00	0.00		
Sheriff Deputy I	12	8.00	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		0.00	0.00	0.00	0.00		
Total Sheriff's Office		39.00	0.00	39.00	0.00	\$ 2,152,100	\$ 2,239,009
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		0.00	0.00	0.00	0.00		
Total Courthouse Security/Bailiff		4.00	0.00	4.00	0.00	\$ 177,565	\$ 184,654
43020 Courthouse Security Fund							
Sheriff Deputy I	12	0.00	0.00	0.00	0.00		
Jailer III	6	0.00	0.00	0.00	0.00		
Total Courthouse Security		0.00	0.00	0.00	0.00	\$ -	\$ -
44001 Constables Central							
Data Clerk III	6	1.00	0.00	1.00	0.00		
Total Constables Central		1.00	0.00	1.00	0.00	\$ 37,698	\$ 39,508
44010 Constable - Precinct 1							
Constable Precinct 1		1.00	0.00	1.00	0.00		
Total Constable - Precinct 1		1.00	0.00	1.00	0.00	\$ 55,028	\$ 57,229
44020 Constable - Precinct 2							
Constable Precinct 2		1.00	0.00	1.00	0.00		
Total Constable - Precinct 2		1.00	0.00	1.00	0.00	\$ 55,028	\$ 57,229
44030 Constable - Precinct 3							
Constable Precinct 3		1.00	0.00	1.00	0.00		
Deputy Constable	12	0.00	0.00	1.00	0.00		
Total Constable - Precinct 3		1.00	0.00	2.00	0.00	\$ 55,028	\$ 102,029
44040 Constable - Precinct 4							
Constable Precinct 4		1.00	0.00	1.00	0.00		
Deputy Constable II	13	1.00	0.00	1.00	0.00		
Deputy Constable	12	3.00	0.00	3.00	0.00		
Total Constable - Precinct 4		5.00	0.00	5.00	0.00	\$ 231,035	\$ 239,801

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
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	\$ 42,158	\$ 43,908
46010 Emergency Management							
Deputy Emergency Mgmt Coordinator	16	1.00	0.00	1.00	0.00		
Part-Time		0.00	0.00	0.00	1.00		
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	1.00	\$ 58,430	\$ 80,195
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	26.00	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	40.00	0.00	\$ 1,466,159	\$ 1,571,851
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	\$ 111,631	\$ 131,294
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	\$ 36,919	\$ 38,669
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	\$ 25,691	\$ 26,719
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	\$ 321,364	\$ 335,758

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
70010 Historical Commission							
Part Time One Time Allocation		0.00	1.00	0.00	1.00		
Total Historical Commission		0.00	1.00	0.00	1.00	\$ 10,036	\$ 9,293
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	1.00	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	5.00	2.00	5.00	\$ 157,760	\$ 167,406
Total General Fund		<u>209.00</u>	<u>21.00</u>	<u>213.00</u>	<u>21.00</u>	<u>\$ 10,419,603</u>	<u>\$ 11,038,919</u>

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
<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	\$ 422,538	\$ 439,791
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	\$ 486,584	\$ 507,434
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	\$ 520,708	\$ 542,986
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	4.00	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	0.00	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		10.00	0.00	10.00	0.00	\$ 477,191	\$ 496,074
88010 Weigh Station Site Support							
Weigh Station Site Part-time		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>		
Total Weigh Station Site Support		0.00	1.00	0.00	1.00	\$ 16,187	\$ 16,834
Total Road & Bridge Fund		<u>38.00</u>	<u>2.00</u>	<u>38.00</u>	<u>2.00</u>	<u>\$ 1,923,208</u>	<u>\$ 2,003,119</u>

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
<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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Walker County EMS-Emergency		33.00	0.00	33.00	0.00	\$ 1,837,804	\$ 1,912,878
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)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Walker County EMS-Transfer		6.00	0.00	6.00	0.00	\$ 325,626	\$ 338,956
Total Walker County EMS		<u>39.00</u>	<u>0.00</u>	<u>39.00</u>	<u>0.00</u>	<u>\$ 2,163,430</u>	<u>\$ 2,251,834</u>

Department/ Position	Pay Group	Total Full Time 2018-2019	Total Part-time 2018-2019	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Salary Budget 2018-2019	Total Salary Budget 2019-2020
<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	\$ 30,900	\$ 48,718
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	\$ 47,777	\$ 49,688
561-34050 Pretrial Intervention Program							
Legal Secretary CDA	7	1.00	0.00	0.00	0.00		
Total Pretrial Intervention Program		1.00	0.00	0.00	0.00	\$ 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	\$ 3,750	\$ 3,900
Total Special Revenue Funds		<u>3.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	\$ 124,380	\$ 114,106
Total All Funds		<u>289.00</u>	<u>24.00</u>	<u>292.00</u>	<u>24.00</u>	<u>\$ 14,630,621</u>	<u>\$ 15,407,978</u>



Salary Group Ranges - Effective with Adoption of 2019-2020 Budget

Pay Group	Minimum Salary	Maximum Salary	Job Titles
1	\$24,928	\$35,627	Janitorial Assistant Receptionist/Filing Clerk
2	\$26,217	\$37,354	Maintenance I
3	\$27,583	\$39,181	Deputy Clerk I Legal Secretary I Operator II Secretary I
4	\$29,028	\$41,120	Data Clerk I Jailer I Jailer I Part-time Janitorial Supervisor Secretary II
5	\$30,562	\$43,174	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	\$32,192	\$43,263	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	\$33,913	\$47,657	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	\$35,742	\$50,104	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	\$37,678	\$52,697	EMS Attendant Legal Assistant I Operator V
10	\$39,729	\$55,446	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	\$41,907	\$58,361	Deputy Emergency Mgmt Coordinator IT Analyst Maintenance Director Sheriff Probationary Deputy
12	\$44,218	\$61,447	Deputy Constable Deputy Constable Part-time Jail Nurse LVN Juvenile Probation Officer III Sheriff Deputy I Transport Deputy
13	\$46,660	\$64,725	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	\$49,253	\$68,195	Assistant Auditor IV EMS InCharge County Judge's Executive Administrator Commissioners' Executive Administrator Sheriff Deputy III Solid Waste Enforcement Officer
15	\$52,001	\$71,872	Detective Detective Crime Scene Investigator I IT Analyst Jail IT System Administrator
16	\$54,913	\$75,770	CDA Executive Administrator Detective Narcotics EMS Field Supervisor Investigator II Sergeant Sergeant - HIDTA

Pay Group	Minimum Salary	Maximum Salary	Job Titles
17	\$58,001	\$79,906	Chief Investigator Lieutenant
18	\$61,272	\$84,284	Assistant DA I Assistant EMS Director Captain First Assistant Auditor Jail Administrator (Captain)
19	\$64,743	\$88,929	Assistant DA II Chief Deputy Sheriff Emergency Management Coordinator EMS Director IT Director Planning & Development Director
20	\$66,857	\$90,798	Assistant DA III
21	\$72,152	\$96,456	Assistant DA IV
22	\$75,360	\$100,183	Senior Prosecutor
23	\$82,278	\$116,771	First Assistant District Attorney



Walker County Financial and Budget Policies

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

Financial and Budget Policies of Walker County

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Financial 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 CATERGORIES. Within each department, expenditures are further grouped in the following categories. These categories generally follow the legal level of control for a departmental budget. The following is an example of categories and are subject to change as accounting needs change.
- Salary/Other Pay/ Benefits
 - Operations
 - Capital
 - Projects
 - Debt
 - Inter Governmental 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
 - Inter Governmental 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			
County Treasurer - 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 (Il 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.



FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

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 Salary/Other Pay/Benefits, Operations Capital Expenditures, Projects, Debt, Inter 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. Inter Governmental Services/Contracts. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
7. Transfers. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
8. Projects. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
9. Debt. These monies shall not be spent for any purpose other than their specifically designated purpose.
10. Capital Projects Budget. Changes to Capital Projects Budget require a formal budget amendment by Commissioners Court. Change orders shall be approved by Commissioners Court.
11. State Law. State Law shall be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.
12. Unplanned Revenues. In the event of unplanned revenues, expenditures associated with the unplanned revenues shall occur only after a formal amendment to the budget is approved by Commissioners Court.
13. Contingency. Commissioners Court approval is required for any transfer from contingency and requires a formal budget amendment. Department heads and elected officials may request a transfer from contingency funds only after a review of departmental budgeted funds and shall justify the unplanned expenditure to the Commissioners Court for the proposed expenditure. Commissioners Court may review the departmental budget.
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.



Central Dispatch

**Revenue and Expenditure Preliminary Budget Approved FY 2019-2020 (as approved by Board May 22,2019)
With Updated Actual Numbers for FY 2017-2018 and Revised Estimated Budget Numbers as of May 23,2019**

	Actual 2017-2018	Original Budget 2018-2019	Revised Budget 2018-2019	Estimated 2018-2019	FY 2019-2020
Total Available Funds	\$ 422,543	\$ 450,801	\$ 663,518	\$ 663,518	\$ 750,573
In Capital Equipment Set-aside	\$ (130,657)	\$ (130,657)	\$ (130,657)	\$ (130,657)	\$ (80,657)
Available for Operations	\$ 291,886	\$ 320,144	\$ 532,861	\$ 532,861	\$ 669,916
<u>Revenues</u>					
Intra/Intergovernmental	\$ 1,255,398	\$ 1,305,398	\$ 1,305,398	\$ 1,305,398	\$ 1,305,398
Increase for the incremental budget costs	\$ -	\$ -	\$ -	\$ -	\$ 68,518
Other Revenue	\$ 12,355	\$ -	\$ -	\$ -	\$ -
Interest	\$ 6,123	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,273,876	\$ 1,305,398	\$ 1,305,398	\$ 1,305,398	\$ 1,373,916
Total Available	\$ 1,565,762	\$ 1,625,542	\$ 1,838,259	\$ 1,838,259	\$ 2,043,832
<u>Expenditures</u>					
<u>Operating</u>					
Dispatch Salaries, Other Pay and Benefits	\$ 852,874	\$ 1,116,234	\$ 1,116,234	\$ 870,000	\$ 1,184,752
Dispatch Operations	\$ 180,027	\$ 245,343	\$ 245,343	\$ 245,343	\$ 245,343
Contingency-Special		\$ 22,879	\$ 22,879	\$ 13,000	\$ 22,879
Transfer to Projects		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Subtotal Operating	\$ 1,032,901	\$ 1,424,456	\$ 1,424,456	\$ 1,168,343	\$ 1,492,974
Available Operating	\$ 532,861	\$ 201,086	\$ 413,803	\$ 669,916	\$ 550,858
Available for Projects	\$ -	\$ 130,657	\$ 130,657	\$ 130,657	\$ 80,657
Transfers In	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ -	\$ -	\$ (90,000)	\$ (90,000)	\$ -
Projected at Year End	\$ 130,657	\$ 170,657	\$ 80,657	\$ 80,657	\$ 120,657

Current Personnel Allocation

1 director, 1 assistant director, 2 supervisors, 4 Communication Specialists and 9 telecommunicators positions authorized
Full Time Positions can be filled with Part Time Employees

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*Financial Information
For the Month Ended May 31, 2019
Posted Transactions as of July 10, 2019*

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru July 10, 2019 for the month ended May 31, 2019, for the fiscal year ended September 30, 2019. 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, 2019
Transactions Posted As of July 10, 2019
For the Fiscal Year Ending September 30, 2019**

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	\$ 9,332,267.33	\$ 21,774,848.54	\$ 13,893,314.50	\$ (2,009,925.00)	\$ 15,203,876.37
192 - Debt Service Fund	\$ 194,243.80	\$ 1,346,149.86	\$ 246,783.77	\$ -	\$ 1,293,609.89
220 - Road & Bridge	\$ 2,220,474.01	\$ 4,847,876.85	\$ 3,849,215.87	\$ 672,000.00	\$ 3,891,134.99
301 - Walker County EMS Fund	\$ 809,391.98	\$ 1,495,641.35	\$ 2,177,860.95	\$ 984,022.00	\$ 1,111,194.38
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 18,486.37	\$ 1,271.78	\$ 1,362.14	\$ -	\$ 18,396.01
	12,574,863.49	29,465,788.38	20,168,537.23	(353,903.00)	21,518,211.64
Projects					
105 - General Projects Fund	\$ 1,490,076.25	\$ 22,984.03	\$ 201,236.58	\$ 325,409.00	\$ 1,637,232.70
Grants/Other Funds					
460 - Affordable Housing Initiatives	41,023.34	203.41	37,080.00	-	\$ 4,146.75
473 - SO Auto Task Force Grant	\$ -	45,688.73	45,688.72	-	\$ 0.01
474 - CDA Victims Assistance Grant	\$ -	-	-	-	\$ -
475 - CDA Prosecutor Grant	\$ -	-	-	-	\$ -
481 - Jag Grants	-	985.17	1,226.04	-	\$ (240.87)
485 - Grants - HomeLand Security	\$ -	\$ 30,358.24	\$ 44,371.52	\$ -	\$ (14,013.28)
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation I	\$ 4,215.85	\$ 11,990.99	\$ -	\$ -	\$ 16,206.84
512 - County Records Preservation II Fund	\$ 44,121.55	\$ 9,023.29	\$ -	\$ -	\$ 53,144.84
515 - County Clerk Records Management and Preserv.	\$ 464,548.88	\$ 73,227.47	\$ 12,630.23	\$ -	\$ 525,146.12
516 - County Clerk Records Archive Fund	\$ 424,125.38	\$ 72,594.28	\$ -	\$ -	\$ 496,719.66
518 - District Clerk Records Preservation	\$ 5,144.06	\$ 2,470.35	\$ 649.00	\$ -	\$ 6,965.41
519 - District Clerk Rider Fund	\$ 30,278.50	\$ 7,446.33	\$ 7,616.82	\$ -	\$ 30,108.01
520 - District Clerk Archive Fund	\$ 2,128.63	\$ 1,365.34	\$ -	\$ -	\$ 3,493.97
523 - County Jury Fee Fund	\$ -	\$ 4,230.68	\$ 2,642.00	\$ -	\$ 1,588.68
525 - Court Reporter Services Fund	\$ -	\$ 10,845.17	\$ 10,814.02	\$ -	\$ 31.15
526 - County Law Library Fund	\$ 15,346.93	\$ 25,453.35	\$ 27,501.63	\$ -	\$ 13,298.65
536 - Courthouse Security Fund	\$ 9,750.68	\$ 23,790.89	\$ 37,912.64	\$ 28,494.00	\$ 24,122.93
537 - Justice Courts Security Fund	\$ 40,451.36	\$ 4,470.22	\$ -	\$ -	\$ 44,921.58
550 - Justice Courts Technology Fund	\$ 56,229.96	\$ 16,929.18	\$ 2,914.18	\$ -	\$ 70,244.96
551 - County and District Courts Technology Fund	\$ 3,799.55	\$ 1,013.31	\$ -	\$ -	\$ 4,812.86
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 14,037.89	\$ 20,924.85	\$ -	\$ (6,886.96)
561 - Pretrial Intervention Program Fund	\$ 35,821.86	\$ 15,439.77	\$ -	\$ -	\$ 51,261.63
562 - District Attorney Forfeiture Fund	\$ 151,446.10	\$ 43,675.32	\$ 9,569.74	\$ -	\$ 185,551.68
563 - District Attorney Hot Check Fee Fund	\$ 2,105.10	\$ 1,705.94	\$ 2,530.45	\$ -	\$ 1,280.59
574 - Sheriff Forfeiture Fund	\$ 245,750.13	\$ 188,668.11	\$ 22,569.58	\$ -	\$ 411,848.66
576 - Sheriff Inmate Medical Fund	\$ 34,497.23	\$ 3,846.91	\$ -	\$ -	\$ 38,344.14
577 - DOJ-Equitable Sharing Fund	\$ 365,843.09	\$ 18,135.63	\$ -	\$ -	\$ 383,978.72
583 - Elections Equipment Fund	\$ -	\$ 14,494.40	\$ 13,903.23	\$ -	\$ 591.17
584 - Tax Assessor Elections Service Contract Fund	\$ 28,485.78	\$ 9,279.32	\$ 1,137.75	\$ -	\$ 36,627.35
589 - Tax Assessor Special Inventory Fee Fund	\$ 19.04	\$ 0.24	\$ -	\$ -	\$ 19.28
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,475,618.56	\$ 3,475,618.56	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 97,614.07	\$ 781.59	\$ 704.91	\$ -	\$ 97,690.75
641 - Juvenile Grant State Aid Fund	\$ -	\$ 156,123.64	\$ 127,507.11	\$ -	\$ 28,616.53
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 23,219.80	\$ 14,360.60	\$ -	\$ 8,859.20
644 - Juvenile Medical Grant	\$ -	\$ 25,934.36	\$ 21,131.67	\$ -	\$ 4,802.69
645 - Juvenile HGAC Services Grant	\$ -	\$ 806.11	\$ 4,990.00	\$ -	\$ (4,183.89)
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 9,742.00	\$ 12,248.00	\$ -	\$ (2,506.00)
647 - Juvenile Grant - Community Services	\$ -	\$ 77,533.15	\$ 64,550.74	\$ -	\$ 12,982.41
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 299,750.78	\$ 800,699.70	\$ 818,278.42	\$ (627.72)	\$ 281,544.34
616 - Adult Probation-Court Services Fund	\$ -	\$ 138,842.23	\$ 133,664.85	\$ -	\$ 5,177.38
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 81,741.56	\$ 82,369.28	\$ 627.72	\$ (0.00)
701 - Retiree Health Insurance Fund	\$ 1,393,274.82	\$ 5,646.89	\$ -	\$ -	\$ 1,398,921.71
801 - Sheriff Commissary Fund	\$ 67,487.71	\$ 31,174.71	\$ 26,851.27	\$ -	\$ 71,811.15
802 - Walker County Public Safety Communications Center	\$ 663,518.73	\$ 880,864.89	\$ 690,026.78	\$ -	\$ 854,356.84
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	4,526,779.11	6,360,099.12	5,773,984.59	28,494.00	5,141,387.64
	\$ 18,591,718.85	\$ 35,848,871.53	\$ 26,143,758.40	\$ -	\$ 28,296,831.98

Cash and Investments Report
For the Month Ended May 31, 2019
Transactions Posted as of July 10, 2019
For the Fiscal Year Ending September 30, 2019

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 371,008.71	\$ 96,981.94	\$ 8,035,032.51	\$ 1,169,401.83	\$ 5,802,763.28	\$ 15,475,188.27
192 - Debt Service Fund	42,491.93	-	1,251,117.96	-	-	1,293,609.89
220 - Road & Bridge	1,029,890.39	-	3,255,873.66	-	-	4,285,764.05
301 - Walker County EMS Fund	648,673.92	-	99,619.64	59,342.05	158,014.53	807,635.61
180 - Public Safety Seized Money Fund	-	-	91,431.78	-	-	91,431.78
185 - General Fund - Healthy County Initiative Fu	818.71	-	17,577.30	-	-	18,396.01
	2,092,883.66	96,981.94	12,750,652.85	1,228,743.88	5,960,777.81	22,130,040.14
Projects						
105 - General Projects Fund	229,062.27	-	411,722.76	703,986.58	311,853.92	1,344,771.61
Grants/Other Funds						
460 - Affordable Housing Initiatives	250.00	-	3,896.75	-	-	4,146.75
473- SO Auto Task Force Grant	(8,034.45)	-	-	-	-	(8,034.45)
474 - CDA Victims Grant	-	-	-	-	-	-
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	(240.87)	-	-	-	-	(240.87)
482 - HGAC Grants	-	-	-	-	-	-
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	(14,013.28)	-	-	-	-	(14,013.28)
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	16,064.34	-	142.50	-	-	16,206.84
512 - County Records Preservation II Fund	21,327.23	-	31,817.61	-	-	53,144.84
515 - County Clerk Records Management and Pri	54,307.73	-	405,847.54	64,990.85	-	525,146.12
516 - County Clerk Records Archive Fund	55,382.14	-	272,778.21	168,559.31	-	496,719.66
518 - District Clerk Records Preservation	6,965.39	-	0.02	-	-	6,965.41
519 - District Clerk Rider Fund	240.80	-	29,867.21	-	-	30,108.01
520 - District Clerk Archive Fund	3,493.97	-	-	-	-	3,493.97
523 - County Jury Fee Fund	1,588.68	-	-	-	-	1,588.68
525 - Court Reporter Services Fund	1,134.77	-	-	-	-	1,134.77
526 - County Law Library Fund	5,093.11	-	8,520.54	-	-	13,613.65
536 - Courthouse Security Fund	25,510.91	-	(1,387.98)	-	-	24,122.93
537 - Justice Courts Security Fund	14,808.04	-	30,113.54	-	-	44,921.58
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	22,616.20	-	48,542.96	-	-	71,159.16
551 - County and District Courts Technology Fun	3,809.00	-	1,003.86	-	-	4,812.86
560 - District Attorney Prosecutors Supplement f	(3,805.80)	-	-	-	-	(3,805.80)
561 - Pretrial Intervention Program Fund	25,908.18	-	25,353.45	-	-	51,261.63
562 - District Attorney Forfeiture Fund	70,086.55	-	116,642.98	-	-	186,729.53
563 - District Attorney Hot Check Fee Fund	1,734.05	-	-	-	-	1,734.05
574 - Sheriff Forfeiture Fund	194,485.49	1,723.69	217,997.61	-	-	414,206.79
576 - Sheriff Inmate Medical Fund	16,470.44	-	21,873.70	-	-	38,344.14
577 - DOJ-Equitable Sharing Fund	29,617.67	-	330,880.48	23,480.57	-	383,978.72
583 - Elections Equipment Fund	591.17	-	-	-	-	591.17
584 - Tax Assessor Elections Service Contract Fur	12,784.42	-	23,453.61	-	-	36,238.03
589 - Tax Assessor Special Inventory Fee Fund	3.17	-	16.11	-	-	19.28
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(509,414.22)	-	-	-	-	(509,414.22)
640 - Juvenile Grant Fund (Title IV E)	46,935.76	-	50,754.99	-	-	97,690.75
641 - Juvenile Grant State Aid Fund	28,616.53	-	-	-	-	28,616.53
643 - Juvenile Grant-Commitment Reduction Fur	14,052.80	-	-	-	-	14,052.80
644 - Juvenile Medical Fund Grant	4,803.52	-	-	-	-	4,803.52
645 - Juvenile Services - HGAC Grant	(2,928.89)	-	-	-	-	(2,928.89)
646 - Juvenile Grant - PrePost Adjudication	2,444.00	-	-	-	-	2,444.00
647 - Juvenile Grant - Community Programs	12,982.41	-	-	-	-	12,982.41
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	217,901.00	-	-	1,181,020.71	-	1,398,921.71
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	115,216.90	-	58,146.44	113,287.03	-	286,650.37
616 - Adult Probation-Court Services Fund	9,030.80	-	-	-	-	9,030.80
617 - Adult Probation-Substance Abuse Services	114.84	-	-	-	-	114.84
801 - Sheriff Commissary Fund	35,895.30	-	36,465.86	-	-	72,361.16
802 - Walker County Public Safety Communicatic	163,366.41	-	693,361.48	-	-	856,727.89
810 - Agency Fund - LEOSE Training Funds	50,971.78	-	-	-	-	50,971.78
820 - CERTZ #1	362.36	-	-	-	-	362.36
	748,530.35	1,723.69	2,423,443.94	1,551,338.47	0.00	4,725,036.45
	\$ 3,070,476.28	\$ 98,705.63	\$ 15,585,819.55	\$ 3,484,068.93	\$ 6,272,631.73	\$ 28,199,848.20



Cash and Investments Report
As of May 31, 2019
 Transactions Posted as of July 10, 2019

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 599,666.14	\$ 874,779.58	\$ -	\$ 1,474,445.72
851 Agency Fund - District Clerk	\$ 1,028,091.51	\$ -	\$ 497,423.53	\$ 1,525,515.04
852 Agency Fund - Criminal District Attorney	\$ 6,077.73	\$ -	\$ -	\$ 6,077.73
853 Agency Fund - Tax Assessor	\$ 1,595,622.54	\$ -	\$ -	\$ 1,595,622.54
854 Agency Fund - Sheriff	\$ 64,978.75	\$ -	\$ -	\$ 64,978.75
855 Agency Fund - Juvenile	\$ 1,611.99	\$ -	\$ -	\$ 1,611.99
856 Agency Fund - County Treasurer Jury	\$ 160.21	\$ -	\$ -	\$ 160.21
857 Agency Fund - Justice of Peace Precinct 4	\$ 18,343.17	\$ -	\$ -	\$ 18,343.17
858 Agency Fund - Adult Probation	\$ 3,314.09	\$ -	\$ -	\$ 3,314.09
	\$ 3,317,866.13	\$ 874,779.58	\$ 497,423.53	\$ 4,690,069.24



Walker County, Texas
Financial Information-Ledger Balances
Balance Sheet Accounts
and Changes in Fund Balance
Unadjusted and Unaudited Information
As of the Month Ended May 31, 2019
For the Fiscal Year Ending September 30, 2019

Posted as of July 10, 2019

	101	180	192
	General Fund	Seizure Fund	Debt Service
Assets			
Cash Disbursement Accounts	371,008.71	\$ -	\$ 42,491.93
Cash in Bank - Other than Disbursement Accounts	96,981.94	\$ -	\$ -
Cash Equivalent Texpool	8,035,032.51	91,431.78	1,251,117.96
Cash Equivalent MBIA	1,169,401.83	-	-
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	5,802,763.28	-	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	3,700.00	-	-
Taxes Receivable	1,611,590.35	-	126,992.92
Accounts Receivable/Billings to Others	252,858.87	-	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	78,575.83	-	-
Due from Other Governments	757,414.16	-	-
Prepaid Expenditures	38,918.00	-	-
Total Assets	18,218,245.48	91,431.78	1,420,602.81
Liabilities			
Accounts Payable	673,379.08	-	-
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	139,474.51	-	-
Due to Other Funds	-	-	-
Due to Others	38,524.35	91,431.78	-
Payroll, Accrued Payroll and Employee Benefits Payable	551,400.82	-	-
Deferred Revenues	1,611,590.35	-	126,992.92
Agency Accounts Due to Others	-	-	-
Total Liabilities	3,014,369.11	91,431.78	126,992.92
Fund Balance Information			
Total Revenues-Fiscal Year to date	21,096,971.46	-	1,346,149.86
Total Expenses-Fiscal Year to date	(13,893,314.50)	(.00)	(246,783.77)
Excess (Deficit) of Revenues Over (Under) Expenditures	7,203,656.96	-	1,099,366.09
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	-
Transfers to Other Funds	(2,009,925.00)	(.00)	(.00)
Issue of Certificates of Obligation	677,877.08	-	-
Total Other Financing Sources (Uses)	(1,332,047.92)	-	-
Net Change in Fund Balance-Fiscal Year to Date	5,871,609.04	-	1,099,366.09
Fund Balance at Beginning of Year	9,332,267.33	-	194,243.80
Fund Balance End of Reporting Period	15,203,876.37	-	1,293,609.89
Total Liabilities and Fund Balance	\$ 18,218,245.48	\$ 91,431.78	\$ 1,420,602.81

Posted as of July 10, 2019

	220 Road and Bridge	301 EMS	105 General Projects
Assets			
Cash Disbursement Accounts	\$ 1,029,890.39	\$ 648,673.92	\$ 229,062.27
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	3,255,873.66	99,619.64	411,722.76
Cash Equivalent MBIA	-	59,342.05	703,986.58
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	158,014.53	311,853.92
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	200.00	-
Taxes Receivable	-	-	-
Accounts Receivable/Billings to Others	-	-	-
Accounts Receivable - EMS Billings	-	164,728.68	-
Due from Other Funds	-	-	-
Due from Others	15.26	-	-
Due from Other Governments	-	-	-
Prepaid Expenditures	-	-	-
Total Assets	4,285,779.31	1,130,578.82	1,656,625.53
Liabilities			
Accounts Payable	387,820.58	16,491.01	19,392.83
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	-
Due to Other Funds	-	-	-
Due to Others	6,823.74	2,893.43	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-
Deferred Revenues	-	-	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	394,644.32	19,384.44	19,392.83
Fund Balance Information			
Total Revenues-Fiscal Year to date	4,847,876.85	1,495,641.35	22,984.03
Total Expenses-Fiscal Year to date	(3,849,215.87)	(2,177,860.95)	(201,236.58)
Excess (Deficit) of Revenues Over (Under) Expenditures	998,660.98	(682,219.60)	(178,252.55)
Other Sources (Uses) of Funds			
Transfers In From Other Funds	672,000.00	984,022.00	325,409.00
Transfers to Other Funds	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-
Total Other Financing Sources (Uses)	672,000.00	984,022.00	325,409.00
Net Change in Fund Balance-Fiscal Year to Date	1,670,660.98	301,802.40	147,156.45
Fund Balance at Beginning of Year	2,220,474.01	809,391.98	1,490,076.25
Fund Balance End of Reporting Period	3,891,134.99	1,111,194.38	1,637,232.70
Total Liabilities and Fund Balance	\$ 4,285,779.31	\$ 1,130,578.82	\$ 1,656,625.53

**WALKER COUNTY
TEXAS**

Posted as of July 10, 2019

	756 Jail Project	511 County Records	512 County Records II -Digitize	515 County Clerk Records
Assets				
Cash Disbursement Accounts	\$ -	\$ 16,064.34	\$ 21,327.23	\$ 54,307.73
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	142.50	31,817.61	405,847.54
Cash Equivalent MBIA	-	-	-	64,990.85
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	-	16,206.84	53,144.84	525,146.12
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	-	11,990.99	9,023.29	73,227.47
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(12,630.23)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	11,990.99	9,023.29	60,597.24
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	-	11,990.99	9,023.29	60,597.24
Fund Balance at Beginning of Year	-	4,215.85	44,121.55	464,548.88
Fund Balance End of Reporting Period	-	16,206.84	53,144.84	525,146.12
Total Liabilities and Fund Balance	\$ -	\$ 16,206.84	\$ 53,144.84	\$ 525,146.12

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	516 County Clerk Archive Fund	518 District Clerk Records	519 District Clerk Rider Fund	520 District Clerk Archive Fund
Assets				
Cash Disbursement Accounts	\$ 55,382.14	\$ 6,965.39	\$ 240.80	\$ 3,493.97
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	272,778.21	0.02	29,867.21	-
Cash Equivalent MBIA	168,559.31	-	-	-
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	496,719.66	6,965.41	30,108.01	3,493.97
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	72,594.28	2,470.35	7,446.33	1,365.34
Total Expenses-Fiscal Year to date	(.00)	(649.00)	(7,616.82)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	72,594.28	1,821.35	(170.49)	1,365.34
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	72,594.28	1,821.35	(170.49)	1,365.34
Fund Balance at Beginning of Year	424,125.38	5,144.06	30,278.50	2,128.63
Fund Balance End of Reporting Period	496,719.66	6,965.41	30,108.01	3,493.97
Total Liabilities and Fund Balance	\$ 496,719.66	\$ 6,965.41	\$ 30,108.01	\$ 3,493.97

WALKER COUNTY
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	523 Jury Fund	525 Court Reporter Service Fund	526 Law Library	536 Courthouse Security
Assets				
Cash Disbursement Accounts	\$ 1,588.68	\$ 1,134.77	\$ 5,093.11	\$ 25,510.91
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	8,520.54	(1,387.98)
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	1,588.68	1,134.77	13,613.65	24,122.93
Liabilities				
Accounts Payable	-	1,103.62	315.00	-
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	-	1,103.62	315.00	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,230.68	10,845.17	25,453.35	23,790.89
Total Expenses-Fiscal Year to date	(2,642.00)	(10,814.02)	(27,501.63)	(37,912.64)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,588.68	31.15	(2,048.28)	(14,121.75)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	28,494.00
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	28,494.00
Net Change in Fund Balance-Fiscal Year to Date	1,588.68	31.15	(2,048.28)	14,372.25
Fund Balance at Beginning of Year	-	-	15,346.93	9,750.68
Fund Balance End of Reporting Period	1,588.68	31.15	13,298.65	24,122.93
Total Liabilities and Fund Balance	\$ 1,588.68	\$ 1,134.77	\$ 13,613.65	\$ 24,122.93



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	537 Justice Courts Security	540 US Forest Fire Suppression	550 Justice Courts Technology	551 County/District Court Technology
Assets				
Cash Disbursement Accounts	\$ 14,808.04	\$ -	\$ 22,616.20	\$ 3,809.00
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	30,113.54	17,354.47	48,542.96	1,003.86
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	44,921.58	17,354.47	71,159.16	4,812.86
Liabilities				
Accounts Payable	-	17,354.47	914.20	-
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	914.20	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,470.22	-	16,929.18	1,013.31
Total Expenses-Fiscal Year to date	(.00)	(.00)	(2,914.18)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,470.22	-	14,015.00	1,013.31
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	4,470.22	-	14,015.00	1,013.31
Fund Balance at Beginning of Year	40,451.36	-	56,229.96	3,799.55
Fund Balance End of Reporting Period	44,921.58	-	70,244.96	4,812.86
Total Liabilities and Fund Balance	\$ 44,921.58	\$ 17,354.47	\$ 71,159.16	\$ 4,812.86

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	560 Prosecutor Supplement	561 Diversion Fund	562 District Attorney Forfeiture	563 Hot Check
Assets				
Cash Disbursement Accounts	\$ (3,805.80)	\$ 25,908.18	\$ 70,086.55	\$ 1,734.05
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	25,353.45	116,642.98	-
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	62.10	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	(3,743.70)	51,261.63	186,729.53	1,734.05
Liabilities				
Accounts Payable	3,143.26	-	1,177.85	453.46
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	3,143.26	-	1,177.85	453.46
Fund Balance Information				
Total Revenues-Fiscal Year to date	14,037.89	15,439.77	43,675.32	1,705.94
Total Expenses-Fiscal Year to date	(20,924.85)	(.00)	(9,569.74)	(2,530.45)
Excess (Deficit) of Revenues Over (Under) Expenditures	(6,886.96)	15,439.77	34,105.58	(824.51)
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	(6,886.96)	15,439.77	34,105.58	(824.51)
Fund Balance at Beginning of Year	-	35,821.86	151,446.10	2,105.10
Fund Balance End of Reporting Period	(6,886.96)	51,261.63	185,551.68	1,280.59
Total Liabilities and Fund Balance	\$ (3,743.70)	\$ 51,261.63	\$ 186,729.53	\$ 1,734.05

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	574 Sheriff Forfeiture	576 Sheriff Inmate Medical	577 DOJ Equitable Sharing	583 Election Equipment
Assets				
Cash Disbursement Accounts	\$ 194,485.49	\$ 16,470.44	\$ 29,617.67	\$ 591.17
Cash in Bank - Other than Disbursement Accounts	\$ 1,723.69	\$ -	\$ -	\$ -
Cash Equivalent Texpool	217,997.61	21,873.70	330,880.48	-
Cash Equivalent MBIA	-	-	23,480.57	-
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	414,336.79	38,344.14	383,978.72	591.17
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	188,668.11	3,846.91	18,135.63	14,494.40
Total Expenses-Fiscal Year to date	(22,569.58)	(.00)	(.00)	(13,903.23)
Excess (Deficit) of Revenues Over (Under) Expenditures	166,098.53	3,846.91	18,135.63	591.17
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	166,098.53	3,846.91	18,135.63	591.17
Fund Balance at Beginning of Year	245,750.13	34,497.23	365,843.09	-
Fund Balance End of Reporting Period	411,848.66	38,344.14	383,978.72	591.17
Total Liabilities and Fund Balance	\$ 414,336.79	\$ 38,344.14	\$ 383,978.72	\$ 591.17



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	584 Election Services Fund	589 Inventory Tax	590 ERRP Fund	185 Healthy County Initiative
Assets				
Cash Disbursement Accounts	\$ 12,784.42	\$ 3.17	\$ -	\$ 818.71
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	23,453.61	16.11	-	17,577.30
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	389.32	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	36,627.35	19.28	-	18,396.01
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	9,279.32	0.24	-	1,271.78
Total Expenses-Fiscal Year to date	(1,137.75)	(.00)	(.00)	(1,362.14)
Excess (Deficit) of Revenues Over (Under) Expenditures	8,141.57	0.24	-	(90.36)
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	8,141.57	0.24	-	(90.36)
Fund Balance at Beginning of Year	28,485.78	19.04	-	18,486.37
Fund Balance End of Reporting Period	36,627.35	19.28	-	18,396.01
Total Liabilities and Fund Balance	\$ 36,627.35	\$ 19.28	\$ -	\$ 18,396.01



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	471.472.482	486.487.488	489	481.483.484.473.474
	HGAC	CDBG	Fire	Other
	Grants	Grants	ProtectionGrant	Grants
Assets				
Cash Disbursement Accounts	\$ -	\$ -	\$ -	\$ (8,025.32)
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	3,896.75
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	-	-	-	8,034.46
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	-	-	-	3,905.89
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	-	-	-	46,877.31
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(83,994.76)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	-	(37,117.45)
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	-	-	-	(37,117.45)
Fund Balance at Beginning of Year	-	-	-	41,023.34
Fund Balance End of Reporting Period	-	-	-	3,905.89
Total Liabilities and Fund Balance	\$ -	\$ -	\$ -	\$ 3,905.89

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	485 Homeland Security Grants	601 SPU Grants Allocations	640-648 Juvenile Probation
Assets			
Cash Disbursement Accounts	\$ (14,013.28)	\$ (509,414.22)	\$ 106,906.13
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	50,754.99
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	-	519,525.45	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	-	244.94	-
Due from Other Governments	-	-	-
Prepaid Expenditures	-	-	-
Total Assets	(14,013.28)	10,356.17	157,661.12
Liabilities			
Accounts Payable	-	10,356.17	11,398.60
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	0.83
Due to Other Funds	-	-	-
Due to Others	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-
Deferred Revenues	-	-	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	-	10,356.17	11,399.43
Fund Balance Information			
Total Revenues-Fiscal Year to date	30,358.24	3,475,618.56	294,140.65
Total Expenses-Fiscal Year to date	(44,371.52)	(3,475,618.56)	(245,493.03)
Excess (Deficit) of Revenues Over (Under) Expenditures	(14,013.28)	-	48,647.62
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	(14,013.28)	-	48,647.62
Fund Balance at Beginning of Year	-	-	97,614.07
Fund Balance End of Reporting Period	(14,013.28)	-	146,261.69
Total Liabilities and Fund Balance	\$ (14,013.28)	\$ 10,356.17	\$ 157,661.12

WALKER COUNTY
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	701 Retiree Health Insurance Fund	Subtotal County Funds	616-618 Adult Probation
Assets			
Cash Disbursement Accounts	\$ 217,901.00	\$ 2,695,517.89	\$ 124,362.54
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ 98,705.63	\$ -
Cash Equivalent Texpool	-	14,797,845.77	58,146.44
Cash Equivalent MBIA	1,181,020.71	3,370,781.90	113,287.03
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	6,272,631.73	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	4,030.00	30.00
Taxes Receivable	-	1,738,583.27	-
Accounts Receivable/Billings to Others	-	780,418.78	-
Accounts Receivable - EMS Billings	-	164,728.68	-
Due from Other Funds	-	-	-
Due from Others	-	78,898.13	-
Due from Other Governments	-	757,803.48	-
Prepaid Expenditures	-	38,918.00	-
Total Assets	1,398,921.71	30,798,863.26	295,826.01
Liabilities			
Accounts Payable	-	1,145,788.26	9,104.29
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	139,475.34	-
Due to Other Funds	-	-	-
Due to Others	-	139,673.30	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	551,400.82	-
Deferred Revenues	-	1,738,583.27	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	-	3,714,920.99	9,104.29
Fund Balance Information			
Total Revenues-Fiscal Year to date	5,646.89	\$ 33,237,671.36	1,021,283.49
Total Expenses-Fiscal Year to date	(.00)	\$ 24,392,567.80	(1,034,312.55)
Excess (Deficit) of Revenues Over (Under) Expenditures	5,646.89	8,845,103.56	(13,029.06)
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	\$ 2,009,925.00	627.72
Transfers to Other Funds	(.00)	\$ 2,009,925.00	(627.72)
Issue of Certificates of Obligation	-	\$ 677,877.08	-
Total Other Financing Sources (Uses)	-	677,877.08	-
Net Change in Fund Balance-Fiscal Year to Date	5,646.89	9,522,980.64	(13,029.06)
Fund Balance at Beginning of Year	1,393,274.82	\$ 17,560,961.63	299,750.78
Fund Balance End of Reporting Period	1,398,921.71	27,083,942.27	286,721.72
Total Liabilities and Fund Balance	\$ 1,398,921.71	\$ 30,798,863.26	\$ 295,826.01

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	801 Sheriff Commissary	802 Central Dispatch	810 LEOSE Training	CERTZ
Assets				
Cash Disbursement Accounts	\$ 35,895.30	\$ 163,366.41	\$ 50,971.78	\$ 362.36
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	36,465.86	693,361.48	-	-
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	-	284.00	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	72,361.16	857,011.89	50,971.78	362.36
Liabilities				
Accounts Payable	550.01	2,655.05	-	-
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	-	-	50,971.78	-
Total Liabilities	550.01	2,655.05	50,971.78	362.36
Fund Balance Information				
Total Revenues-Fiscal Year to date	31,174.71	880,864.89	-	-
Total Expenses-Fiscal Year to date	(26,851.27)	(690,026.78)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,323.44	190,838.11	-	-
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	4,323.44	190,838.11	-	-
Fund Balance at Beginning of Year	67,487.71	663,518.73	-	-
Fund Balance End of Reporting Period	71,811.15	854,356.84	-	-
Total Liabilities and Fund Balance	\$ 72,361.16	\$ 857,011.89	\$ 50,971.78	\$ 362.36



Posted as of July 10, 2019

		Total All Funds
Assets		
Cash Disbursement Accounts	\$	3,070,476.28
Cash in Bank - Other than Disbursement Accounts	\$	98,705.63
Cash Equivalent Texpool	\$	15,585,819.55
Cash Equivalent MBIA	\$	3,484,068.93
Cash Equivalent DWS	\$	-
Cash Equivalent - Wells Fargo	\$	6,272,631.73
Cash Equivalent Deferred Revenue	\$	-
Certificate of Deposit	\$	-
Cash Other	\$	4,060.00
Taxes Receivable	\$	1,738,583.27
Accounts Receivable/Billings to Others	\$	780,702.78
Accounts Receivable - EMS Billings	\$	164,728.68
Due from Other Funds	\$	-
Due from Others	\$	78,898.13
Due from Other Governments	\$	757,803.48
Prepaid Expenditures	\$	38,918.00
Total Assets		32,075,396.46
Liabilities		
Accounts Payable	\$	1,158,097.61
Retainage Payable	\$	-
Due to Other Governments/State Agencies	\$	139,475.34
Due to Other Funds	\$	-
Due to Others	\$	140,035.66
Payroll, Accrued Payroll and Employee Benefits Payable	\$	551,400.82
Deferred Revenues	\$	1,738,583.27
Agency Accounts Due to Others	\$	50,971.78
Total Liabilities		3,778,564.48
Fund Balance Information		
Total Revenues-Fiscal Year to date	\$	35,170,994.45
Total Expenses-Fiscal Year to date	\$	26,143,758.40
Excess (Deficit) of Revenues Over (Under) Expenditures	\$	9,027,236.05
Other Sources (Uses) of Funds		
Transfers In From Other Funds	\$	2,010,552.72
Transfers to Other Funds	\$	2,010,552.72
Issue of Certificates of Obligation	\$	677,877.08
Total Other Financing Sources (Uses)		677,877.08
Net Change in Fund Balance-Fiscal Year to Date	\$	9,705,113.13
	\$	-
Fund Balance at Beginning of Year	\$	18,591,718.85
	\$	-
Fund Balance End of Reporting Period		28,296,831.98
Total Liabilities and Fund Balance	\$	32,075,396.46



Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
October	24.62%	\$ 339,514.51	\$ 272,435.23	\$ 268,811.19	\$ 262,354.94	\$ 253,167.55	\$ 228,235.12
November	-2.83%	\$ 365,595.48	\$ 376,237.61	\$ 312,520.28	\$ 326,826.24	\$ 316,435.12	\$ 273,115.08
December	13.56%	\$ 323,873.04	\$ 285,192.78	\$ 255,783.91	\$ 263,136.19	\$ 259,644.36	\$ 232,250.20
January	-9.16%	\$ 263,748.83	\$ 290,351.62	\$ 260,836.98	\$ 241,366.28	\$ 246,946.98	\$ 228,137.92
February	8.28%	\$ 377,316.70	\$ 348,471.45	\$ 341,812.29	\$ 338,929.82	\$ 338,684.20	\$ 304,928.34
March	4.64%	\$ 311,788.03	\$ 297,957.34	\$ 253,149.95	\$ 250,826.50	\$ 236,763.15	\$ 247,652.53
April	17.83%	\$ 296,140.87	\$ 251,318.62	\$ 236,622.06	\$ 232,747.89	\$ 253,183.90	\$ 240,315.02
May	-1.09%	\$ 355,687.53	\$ 359,613.96	\$ 327,878.93	\$ 317,152.54	\$ 308,855.62	\$ 273,452.89
June	0.92%	\$ 302,439.53	\$ 299,690.96	\$ 282,842.31	\$ 252,423.35	\$ 269,427.56	\$ 243,995.81
July	-15.23%	\$ 285,622.64	\$ 336,926.85	\$ 270,157.12	\$ 233,657.18	\$ 240,528.43	\$ 237,019.10
August			\$ 352,584.14	\$ 316,882.51	\$ 303,796.87	\$ 300,050.15	\$ 278,381.30
September			\$ 296,901.19	\$ 279,531.61	\$ 245,944.74	\$ 250,698.81	\$ 258,903.05
		\$ 3,221,727.16	\$ 3,767,681.75	\$ 3,406,829.14	\$ 3,269,162.54	\$ 3,274,385.83	\$ 3,046,386.36
One-timePayment				\$ 230,654.85			
				\$ 3,637,483.99			

This time last year
% Change

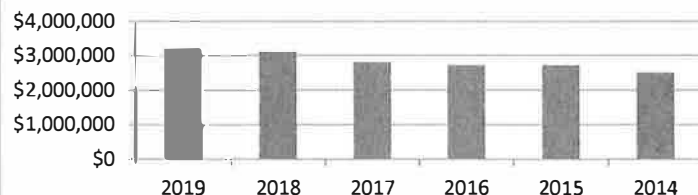
\$3,118,196.42
3.32%

Sales Tax 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 \$ 3,221,727.16 \$ 3,118,196.42 \$ 2,810,415.02 \$ 2,719,420.93 \$ 2,723,636.87 \$ 2,509,102.01

Sales Tax Comparison Fiscal Year to Date As of July

For the Fiscal Calendar Year Ending September 30, 2019



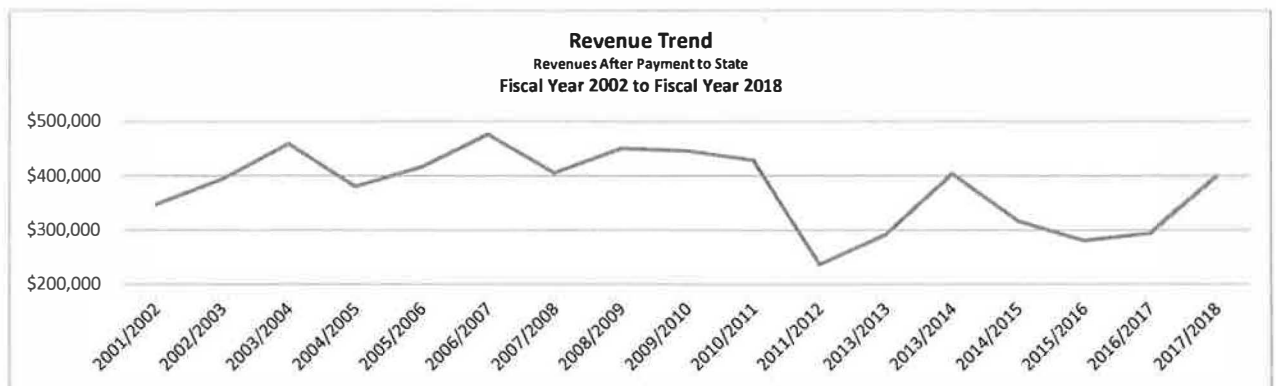
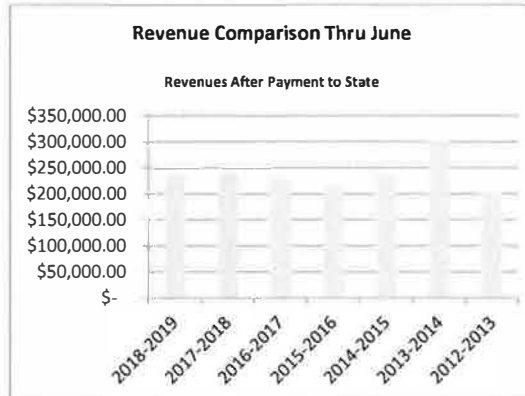
Weigh Station Revenue Comparison by Fiscal Year

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

	Total		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2018-2019	Pd to State	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
October	\$ 51,000.10	\$ (5,821.00)	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95	\$ 37,594.60	\$ 15,785.20
November	\$ 18,558.45	\$ (880.50)	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40	\$ 33,848.08	\$ 21,504.60
December	\$ 30,131.60	\$ (3,199.50)	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90	\$ 48,760.60	\$ 20,500.30
January	\$ 25,400.70	\$ (2,365.50)	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40	\$ 22,621.10	\$ 15,924.90
February	\$ 31,745.90	\$ (4,993.00)	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60	\$ 27,875.72	\$ 15,252.03
March	\$ 36,163.12	\$ (6,739.00)	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37	\$ 35,154.30	\$ 26,823.00
April	\$ 40,321.90	\$ (9,387.00)	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00	\$ 35,599.40	\$ 27,404.70
May	\$ 21,492.00	\$ (3,141.50)	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86	\$ 30,796.10	\$ 30,159.11
June	\$ 23,380.90	\$ (5,108.00)	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39	\$ 31,821.30	\$ 31,535.50
July	\$ -	\$ -	\$ -	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04	\$ 34,821.30	\$ 28,477.50
August	\$ -	\$ -	\$ -	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05	\$ 36,615.70	\$ 26,130.80
September	\$ -	\$ -	\$ -	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54	\$ 28,502.80	\$ 32,840.69
	\$278,194.67	\$ (41,635.00)	\$ 236,559.67	\$398,755.45	\$294,620.17	\$281,111.50	\$316,896.50	\$404,011.00	\$292,338.33

Allocated to Weigh Station Improv.	\$ -	\$ 50,000.00	This time last year	\$242,815.25
Allocated to Road and Bridge	\$ 236,559.67	\$348,755.45	% Change	-2.60%

Fiscal Year to Date \$278,194.67 \$ (41,635.00) \$ 236,559.67 \$242,815.25 \$232,315.87 \$215,818.30 \$236,100.87 \$304,071.20 \$204,889.34



Budget for FY 18/19

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part-Time Person
Justice of Peace Pct 4	\$ 53,356.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 19,926.00
Road and Bridge Operations	\$ -	\$ 280,000.00	\$ -
	\$ 88,543.00	\$ 280,000.00	\$ 19,926.00

Walker County Budget vs Actual Report
As of the Month Ended May 31, 2019 Posted as of July 10, 2019
Year to Date for the Fiscal Year Ending September 30, 2019

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101 - General Fund - 11101 - Revenues-General Fund							
Revenues							
101.40110.11101	Current Ad Valorem Taxes	(15,137,060)	(15,137,060)	(14,874,815.53)	0.00	(262,244.47)	98.27 %
101.40120.11101	Delinquent Ad Valorem Taxes	(330,000)	(330,000)	(318,085.68)	0.00	(11,914.32)	96.39 %
101.40130.11101	Penalties and Interest-Ad Valorem Taxes	(230,000)	(230,000)	(233,130.57)	0.00	3,130.57	101.36 %
101.40400.11101	Sales Tax	(3,701,825)	(3,701,825)	(2,633,664.99)	0.00	(1,068,160.01)	71.15 %
101.40500.11101	Payment In Lieu of Taxes	(27,000)	(27,000)	(7,121.99)	0.00	(19,878.01)	26.38 %
101.40501.11101	Property Taxes-Other(VIT)	0	0	(17,040.88)	0.00	17,040.88	
101.40510.11101	Mixed Beverage Tax	(103,000)	(103,000)	(77,398.32)	0.00	(25,601.68)	75.14 %
101.42410.11101	Intergovernmental Funds	(148,054)	(148,054)	(110,600.00)	0.00	(37,454.00)	74.70 %
101.42710.11101	Disaster Relief Funds	0	0	(4,500.00)	0.00	4,500.00	
101.43010.11101	Fees of Office/Charges for Service	(55,000)	(55,000)	(55,971.35)	0.00	971.35	101.77 %
101.48110.11101	Other Revenue	(25,000)	(25,000)	(18,512.43)	0.00	(6,487.57)	74.05 %
101.48200.11101	Insurance Refunds/Credits	0	0	(32,476.94)	0.00	32,476.94	
101.48300.11101	Proceeds from Auction/Sale	0	0	(487.00)	0.00	487.00	
Revenues Total		(19,756,939)	(19,756,939)	(18,383,805.68)	0.00	(1,373,133.32)	93.05 %

101 - General Fund - 15010 - County Judge

Revenues							
101.42010.15010	State Funds	(25,200)	(25,200)	(20,946.35)	0.00	(4,253.65)	83.12 %
101.43010.15010	Fees of Office/Charges for Service	0	0	(11.67)	0.00	11.67	
Revenues Total		(25,200)	(25,200)	(20,958.02)	0.00	(4,241.98)	83.17 %

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	(360,000)	(360,000)	(231,016.35)	0.00	(128,983.65)	64.17 %
101.43599.15050	Cash Short and Over	0	0	(10.60)	0.00	10.60	
101.43700.15050	Supplemental Guardianship Fees	0	0	(2,600.00)	0.00	2,600.00	
101.47040.15050	TimePmt10%-Court Improvement	(340)	(340)	(120.68)	0.00	(219.32)	35.49 %
101.48110.15050	Other Revenue	0	0	(4,077.00)	0.00	4,077.00	
Revenues Total		(360,340)	(360,340)	(237,824.63)	0.00	(122,515.37)	66.00 %

Walker County Budget vs Actual Report
As of the Month Ended May 31, 2019 Posted as of July 10, 2019
Year to Date for the Fiscal Year Ending September 30, 2019

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101 - General Fund - 16010 - Voter Registration							
Revenues							
101.42010.16010	State Funds	0	(1,490)	(2,082.23)	0.00	592.23	139.75 %
101.43010.16010	Fees of Office/Charges for Service	(300)	(300)	(759.00)	0.00	459.00	253.00 %
	Revenues Total	(300)	(1,790)	(2,841.23)	0.00	1,051.23	158.73 %

101 - General Fund - 16020 - Elections

Revenues							
101.42410.16020	Intergovernmental Funds	(30,000)	(56,214)	(56,214.73)	0.00	0.73	100.00 %
101.48815.16020	Financing for Voter Eq	0	(677,877)	(677,877.08)	0.00	0.08	100.00 %
	Revenues Total	(30,000)	(734,091)	(734,091.81)	0.00	0.81	100.00 %

101 - General Fund - 17010 - County Facilities

Revenues							
101.43010.17010	Fees of Office/Charges for Service	(2,500)	(2,500)	0.00	0.00	(2,500.00)	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	(65.00)	0.00	65.00	
	Revenues Total	(8,500)	(8,500)	(4,065.00)	0.00	(4,435.00)	47.82 %

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

Revenues							
101.42410.17020	Intergovernmental Funds	(10,983)	(10,983)	(2,042.61)	0.00	(8,940.39)	18.60 %
	Revenues Total	(10,983)	(10,983)	(2,042.61)	0.00	(8,940.39)	18.60 %

101 - General Fund - 20010 - County Auditor

Revenues							
101.43010.20010	Fees of Office/Charges for Service	(41,700)	(41,700)	(40,499.64)	0.00	(1,200.36)	97.12 %
	Revenues Total	(41,700)	(41,700)	(40,499.64)	0.00	(1,200.36)	97.12 %

101 - General Fund - 20020 - County Treasurer

Revenues							
101.48010.20020	Interest	(160,000)	(160,000)	(291,268.06)	0.00	131,268.06	182.04 %
101.48110.20020	Other Revenue	0	0	(343.03)	0.00	343.03	
	Revenues Total	(160,000)	(160,000)	(291,611.09)	0.00	131,611.09	182.26 %

101 - General Fund - 20030 - County Treasurer - Collections

Walker County Budget vs Actual Report
As of the Month Ended May 31, 2019 Posted as of July 10, 2019
Year to Date for the Fiscal Year Ending September 30, 2019

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
101.43010.20030	Fees of Office/Charges for Service	(5,800)	(5,800)	(3,399.20)	0.00	(2,400.80)	58.61 %
	Revenues Total	(5,800)	(5,800)	(3,399.20)	0.00	(2,400.80)	58.61 %

101 - General Fund - 21010 - Vehicle Registration

Revenues							
101.40510.21010	Mixed Beverage Tax	(9,000)	(9,000)	(18,593.50)	0.00	9,593.50	206.59 %
101.43010.21010	Fees of Office/Charges for Service	(500)	(500)	(441.43)	0.00	(58.57)	88.29 %
101.44100.21010	Vehicle Registration Commissions	(600,000)	(600,000)	(656,668.47)	0.00	56,668.47	109.44 %
101.44210.21010	Certificates of Title	(65,000)	(65,000)	(42,840.00)	0.00	(22,160.00)	65.91 %
	Revenues Total	(674,500)	(674,500)	(718,543.40)	0.00	44,043.40	106.53 %

101 - General Fund - 30010 - Courts-Central Costs

Revenues							
101.42010.30010	State Funds	(10,000)	(26,000)	(26,112.00)	0.00	112.00	100.43 %
101.42030.30010	State Funds-Indigent Defense	(60,904)	(60,904)	(41,329.25)	0.00	(19,574.75)	67.86 %
101.42040.30010	State Funds-Capital Murder	0	(20,492)	(20,492.15)	0.00	0.15	100.00 %
101.43740.30010	Bond Fees-General Fund	(500)	(500)	0.00	0.00	(500.00)	0.00 %
101.47041.30010	JudicialSupportFee .60 District Courts	(100)	(100)	(66.76)	0.00	(33.24)	66.76 %
101.47042.30010	JudicialSupportFee .60 Court at Law	(100)	(100)	(35.86)	0.00	(64.14)	35.86 %
101.47050.30010	JudicialSupportFee .60 Justice Courts	(2,900)	(2,900)	(2,223.57)	0.00	(676.43)	76.67 %
	Revenues Total	(74,504)	(110,996)	(90,259.59)	0.00	(20,736.41)	81.32 %

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	(33,000)	(33,000)	(13,412.90)	0.00	(19,587.10)	40.65 %
101.47020.30020	Court Costs	(9,600)	(9,600)	(5,505.32)	0.00	(4,094.68)	57.35 %
101.47030.30020	Court Costs - Attorney Fees	(15,000)	(15,000)	(13,954.07)	0.00	(1,045.93)	93.03 %
101.47040.30020	TimePmt10%-Court Improvement	(370)	(370)	(217.39)	0.00	(152.61)	58.75 %
101.47800.30020	Bond Forfeitures	0	0	(15,050.00)	0.00	15,050.00	
	Revenues Total	(141,970)	(141,970)	(90,139.68)	0.00	(51,830.32)	63.49 %

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

Revenues							
101.42410.30030	Intergovernmental Funds	(56,000)	(56,000)	(25,314.46)	0.00	(30,685.54)	45.20 %
101.43010.30030	Fees of Office/Charges for Service	(1,400)	(1,400)	(1,078.71)	0.00	(321.29)	77.05 %
101.47020.30030	Court Costs	(1,800)	(1,800)	(1,334.86)	0.00	(465.14)	74.16 %



Walker County Budget vs Actual Report
As of the Month Ended May 31, 2019 Posted as of July 10, 2019
Year to Date for the Fiscal Year Ending September 30, 2019

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Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.47030.30030	Court Costs - Attorney Fees	(5,000)	(5,000)	(6,643.95)	0.00	1,643.95	132.88 %
101.47040.30030	TimePmt10%-Court Improvement	(100)	(100)	(45.03)	0.00	(54.97)	45.03 %
101.47800.30030	Bond Forfeitures	0	0	(12,000.00)	0.00	12,000.00	
	Revenues Total	(64,300)	(64,300)	(46,417.01)	0.00	(17,882.99)	72.19 %

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

Revenues

101.42410.30040	Intergovernmental Funds	(35,000)	(35,000)	(25,513.01)	0.00	(9,486.99)	72.89 %
101.43010.30040	Fees of Office/Charges for Service	(1,500)	(1,500)	(1,114.06)	0.00	(385.94)	74.27 %
101.47020.30040	Court Costs	(2,000)	(2,000)	(1,522.83)	0.00	(477.17)	76.14 %
101.47030.30040	Court Costs - Attorney Fees	(8,500)	(8,500)	(6,234.89)	0.00	(2,265.11)	73.35 %
101.47040.30040	TimePmt10%-Court Improvement	(15)	(15)	(22.94)	0.00	7.94	152.93 %
	Revenues Total	(47,015)	(47,015)	(34,407.73)	0.00	(12,607.27)	73.18 %

101 - General Fund - 31010 - District Clerk

Revenues

101.43010.31010	Fees of Office/Charges for Service	(110,000)	(110,000)	(76,405.68)	0.00	(33,594.32)	69.46 %
101.43710.31010	Family Protection Fee	0	0	(1,935.00)	0.00	1,935.00	
101.47040.31010	TimePmt10%-Court Improvement	(125)	(125)	(85.98)	0.00	(39.02)	68.78 %
	Revenues Total	(110,125)	(110,125)	(78,426.66)	0.00	(31,698.34)	71.22 %

101 - General Fund - 32010 - Criminal District Attorney

Revenues

101.42010.32010	State Funds	(4,100)	(8,468)	(7,293.60)	0.00	(1,174.40)	86.13 %
101.42020.32010	State Longevity Pay	(5,300)	(5,300)	(3,953.30)	0.00	(1,346.70)	74.59 %
101.43010.32010	Fees of Office/Charges for Service	0	0	(5.05)	0.00	5.05	
	Revenues Total	(9,400)	(13,768)	(11,251.95)	0.00	(2,516.05)	81.73 %

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

Revenues

101.43010.33010	Fees of Office/Charges for Service	(70,000)	(70,000)	(64,879.34)	0.00	(5,120.66)	92.68 %
101.47040.33010	TimePmt10%-Court Improvement	(620)	(620)	(515.18)	0.00	(104.82)	83.09 %
	Revenues Total	(70,620)	(70,620)	(65,394.52)	0.00	(5,225.48)	92.60 %

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

Revenues

101.43010.33020	Fees of Office/Charges for Service	(21,000)	(21,000)	(13,612.80)	0.00	(7,387.20)	64.82 %
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101.47040.33020	TimePmt10%-Court Improvement	(100)	(100)	(103.80)	0.00	3.80	103.80 %
	Revenues Total	(21,100)	(21,100)	(13,716.60)	0.00	(7,383.40)	65.01 %

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

Revenues							
101.43010.33030	Fees of Office/Charges for Service	(16,000)	(16,000)	(14,092.66)	0.00	(1,907.34)	88.08 %
101.47040.33030	TimePmt10%-Court Improvement	(100)	(100)	(105.56)	0.00	5.56	105.56 %
	Revenues Total	(16,100)	(16,100)	(14,198.22)	0.00	(1,901.78)	88.19 %

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

Revenues							
101.43010.33040	Fees of Office/Charges for Service	(78,000)	(78,000)	(70,640.09)	0.00	(7,359.91)	90.56 %
101.47040.33040	TimePmt10%-Court Improvement	(500)	(500)	(310.75)	0.00	(189.25)	62.15 %
	Revenues Total	(78,500)	(78,500)	(70,950.84)	0.00	(7,549.16)	90.38 %

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

Revenues							
101.42010.36010	State Funds	0	(41,061)	(36,030.60)	0.00	(5,030.40)	87.75 %
101.43750.36010	Probation Fees - General Fund	(3,800)	(3,800)	(2,315.90)	0.00	(1,484.10)	60.94 %
101.43751.36010	Juvenile Restitution Monies	0	0	(426.78)	0.00	426.78	
	Revenues Total	(3,800)	(44,861)	(38,773.28)	0.00	(6,087.72)	86.43 %

101 - General Fund - 41010 - Sheriff

Revenues							
101.42010.41010	State Funds	0	(344,000)	0.00	0.00	(344,000.00)	0.00 %
101.42360.41010	Grants-Homeland Security	0	0	(230,000.00)	0.00	230,000.00	
101.42620.41010	Federal Funds	0	0	(9,464.99)	0.00	9,464.99	
101.42621.41010	Federal Funds - OCDETF	0	0	(447.28)	0.00	447.28	
101.42622.41010	Federal Funds - HIDTA	0	(38,200)	(5,182.32)	0.00	(33,017.68)	13.57 %
101.43010.41010	Fees of Office/Charges for Service	(2,000)	(2,000)	(1,763.13)	0.00	(236.87)	88.16 %
101.43050.41010	Copies	0	0	(161.00)	0.00	161.00	
101.43740.41010	Bond Fees-General Fund	(1,900)	(1,900)	(1,681.50)	0.00	(218.50)	88.50 %
101.48110.41010	Other Revenue	0	0	(3,006.72)	0.00	3,006.72	
101.48200.41010	Insurance Refunds/Credits	0	(15,362)	(15,362.95)	0.00	0.95	100.01 %
	Revenues Total	(3,900)	(401,462)	(267,069.89)	0.00	(134,392.11)	66.52 %

101 - General Fund - 41030 - Sheriff Estray



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Revenues							
101.43010.41030	Fees of Office/Charges for Service	(1,500)	(1,500)	(780.70)	0.00	(719.30)	52.05 %
	Revenues Total	(1,500)	(1,500)	(780.70)	0.00	(719.30)	52.05 %

101 - General Fund - 44001 - Constables Central

Revenues							
101.43020.44001	Serving Papers	(175,000)	(175,000)	(130,331.29)	0.00	(44,668.71)	74.48 %
	Revenues Total	(175,000)	(175,000)	(130,331.29)	0.00	(44,668.71)	74.48 %

101 - General Fund - 44010 - Constable Precinct 1

Revenues							
101.43010.44010	Fees of Office/Charges for Service	0	0	(15.00)	0.00	15.00	
101.43020.44010	Serving Papers	0	0	(400.00)	0.00	400.00	
	Revenues Total	0	0	(415.00)	0.00	415.00	

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	
101.43020.44020	Serving Papers	0	0	(1,200.00)	0.00	1,200.00	
	Revenues Total	0	0	(1,210.00)	0.00	1,210.00	

101 - General Fund - 44030 - Constable Precinct 3

Revenues							
101.43020.44030	Serving Papers	0	0	(1,500.00)	0.00	1,500.00	
	Revenues Total	0	0	(1,500.00)	0.00	1,500.00	

101 - General Fund - 44040 - Constable Precinct 4

Revenues							
101.43010.44040	Fees of Office/Charges for Service	0	0	(20,605.07)	0.00	20,605.07	
101.43020.44040	Serving Papers	0	0	(920.00)	0.00	920.00	
	Revenues Total	0	0	(21,525.07)	0.00	21,525.07	

101 - General Fund - 46010 - Emergency Operations

Revenues							
101.46020.46010	Rent of Shelter	(2,000)	(2,000)	(2,400.00)	0.00	400.00	120.00 %



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101.48110.46010	Other Revenue	0	(200)	0.00	0.00	(200.00)	0.00 %
	Revenues Total	(2,000)	(2,200)	(2,400.00)	0.00	200.00	109.09 %

101 - General Fund - 50010 - County Jail

Revenues							
101.42010.50010	State Funds	0	0	(72.00)	0.00	72.00	
101.42470.50010	Inmate Housing-Other Counties	(40,000)	(40,000)	(10,585.00)	0.00	(29,415.00)	26.46 %
101.42620.50010	Federal Funds	0	0	(7,466.16)	0.00	7,466.16	
101.43060.50010	Coin Phones	(100,000)	(100,000)	(83,745.00)	0.00	(16,255.00)	83.75 %
	Revenues Total	(140,000)	(140,000)	(101,868.16)	0.00	(38,131.84)	72.76 %

101 - General Fund - 50020 - County Jail Inmate Medical Cost Center

Revenues							
101.43400.50020	Charges to Hospital District	(64,000)	(64,000)	(46,280.00)	0.00	(17,720.00)	72.31 %
101.43410.50020	In-Clinic Doctor Visits	0	0	(9,900.00)	0.00	9,900.00	
	Revenues Total	(64,000)	(64,000)	(56,180.00)	0.00	(7,820.00)	87.78 %

101 - General Fund - 50110 - Adult Probation Support- General Fund

Revenues							
101.43010.50110	Fees of Office/Charges for Service	0	0	(5,210.75)	0.00	5,210.75	
	Revenues Total	0	0	(5,210.75)	0.00	5,210.75	

101 - General Fund - 61020 - Planning and Development

Revenues							
101.41020.61020	Licenses and Permits	(150,000)	(150,000)	(143,501.61)	0.00	(6,498.39)	95.67 %
101.41030.61020	OSSF Fees	(54,000)	(54,000)	(36,750.00)	0.00	(17,250.00)	68.06 %
101.42350.61020	HGAC Grants	0	(40,974)	0.00	0.00	(40,974.00)	0.00 %
101.43010.61020	Fees of Office/Charges for Service	0	0	(65.00)	0.00	65.00	
101.43599.61020	Cash Short and Over	0	0	(0.01)	0.00	0.01	
	Revenues Total	(204,000)	(244,974)	(180,316.62)	0.00	(64,657.38)	73.61 %

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

Revenues							
101.48110.61050	Other Revenue	0	0	(397.67)	0.00	397.67	
	Revenues Total	0	0	(397.67)	0.00	397.67	

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101 - General Fund - 70010 - Historical Commission							
Revenues							
101.48110.70010	Other Revenue	0	0	(25.00)	0.00	25.00	
	Revenues Total	0	0	(25.00)	0.00	25.00	
	Fund Totals	(22,314,096)	(23,540,334)	(21,774,848.54)	0.00	(1,765,485.46)	92.50 %
105 - General Projects Fund - 11105 - Revenues-General Projects Fund							
Revenues							
105.48010.11105	Interest	(12,000)	(12,000)	(22,784.03)	0.00	10,784.03	189.87 %
105.48110.11105	Other Revenue	0	0	(200.00)	0.00	200.00	
105.49901.11105	Transfer from General Fund	(325,409)	(325,409)	(325,409.00)	0.00	0.00	100.00 %
	Revenues Total	(337,409)	(337,409)	(348,393.03)	0.00	10,984.03	103.26 %
	Fund Totals	(337,409)	(337,409)	(348,393.03)	0.00	10,984.03	103.26 %
185 - Healthy County Initiative Fund - 11185 - Revenues-Healthy County Initiative							
Revenues							
185.48010.11185	Interest	(250)	(250)	(274.62)	0.00	24.62	109.85 %
185.48110.11185	Other Revenue	(1,000)	(1,000)	(997.16)	0.00	(2.84)	99.72 %
	Revenues Total	(1,250)	(1,250)	(1,271.78)	0.00	21.78	101.74 %
	Fund Totals	(1,250)	(1,250)	(1,271.78)	0.00	21.78	101.74 %
192 - Debt Service Fund - 11192 - Revenues-Debt Service Fund							
Revenues							
192.40110.11192	Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,296,594.18)	0.00	139,091.18	112.02 %
192.40120.11192	Delinquent Ad Valorem Taxes	(25,000)	(25,000)	(25,253.23)	0.00	253.23	101.01 %
192.40130.11192	Penalties and Interest-Ad Valorem Taxes	(20,500)	(20,500)	(17,829.10)	0.00	(2,670.90)	86.97 %
192.48010.11192	Interest	(6,800)	(6,800)	(6,473.35)	0.00	(326.65)	95.20 %
	Revenues Total	(1,209,803)	(1,209,803)	(1,346,149.86)	0.00	136,346.86	111.27 %
	Fund Totals	(1,209,803)	(1,209,803)	(1,346,149.86)	0.00	136,346.86	111.27 %
220 - Road and Bridge Fund - 11220 - Revenues-Road and Bridge Fund							
Revenues							
220.40110.11220	Current Ad Valorem Taxes	(2,855,594)	(2,855,594)	(2,827,021.83)	0.00	(28,572.17)	99.00 %

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220.42010.11220	State Funds	(103,765)	(103,765)	(108,780.01)	0.00	5,015.01	104.83 %
220.42630.11220	US Forest Service	(129,000)	(129,000)	(124,236.13)	0.00	(4,763.87)	96.31 %
220.44510.11220	Road and Bridge Fees	(490,000)	(490,000)	(329,540.00)	0.00	(160,460.00)	67.25 %
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)	(133,454.91)	0.00	(26,545.09)	83.41 %
220.47602.11220	JP #2 Fines	(60,000)	(60,000)	(27,801.62)	0.00	(32,198.38)	46.34 %
220.47603.11220	JP #3 Fines	(45,000)	(45,000)	(26,697.52)	0.00	(18,302.48)	59.33 %
220.47604.11220	JP #4 Fines	(60,000)	(60,000)	(51,988.24)	0.00	(8,011.76)	86.65 %
220.47606.11220	License and Weight Fines	(275,000)	(275,000)	(218,286.77)	0.00	(56,713.23)	79.38 %
220.47607.11220	License & Weight-WS	(35,000)	(35,000)	0.00	0.00	(35,000.00)	0.00 %
220.47610.11220	County Court at Law Fines	(160,000)	(160,000)	(79,859.05)	0.00	(80,140.95)	49.91 %
220.47622.11220	District Courts Fines	(120,000)	(120,000)	(85,238.97)	0.00	(34,761.03)	71.03 %
220.48010.11220	Interest	(6,000)	(6,000)	(31,920.68)	0.00	25,920.68	532.01 %
220.49901.11220	Transfer from General Fund	(672,000)	(672,000)	(672,000.00)	0.00	0.00	100.00 %
Revenues Total		(5,531,359)	(5,531,359)	(5,076,825.73)	0.00	(454,533.27)	91.78 %

220 - Road and Bridge Fund - 82200 - Road and Bridge General

Revenues

220.42350.82200	HGAC Grants	0	(58,594)	(2,706.43)	0.00	(55,887.57)	4.62 %
220.48110.82200	Other Revenue	0	(3,000)	(3,000.00)	0.00	0.00	100.00 %
Revenues Total		0	(61,594)	(5,706.43)	0.00	(55,887.57)	9.26 %

220 - Road and Bridge Fund - 82210 - Road and Bridge Precinct 1

Revenues

220.42710.82210	Disaster Relief Funds	0	(196,719)	(196,719.66)	0.00	0.66	100.00 %
220.48110.82210	Other Revenue	0	(5,034)	(5,034.91)	0.00	0.91	100.02 %
Revenues Total		0	(201,753)	(201,754.57)	0.00	1.57	100.00 %

220 - Road and Bridge Fund - 82220 - Road and Bridge Precinct 2

Revenues

220.42710.82220	Disaster Relief Funds	0	(66,866)	(66,866.11)	0.00	0.11	100.00 %
Revenues Total		0	(66,866)	(66,866.11)	0.00	0.11	100.00 %

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

Revenues

220.42710.82230	Disaster Relief Funds	0	(143,538)	(143,538.11)	0.00	0.11	100.00 %
220.48110.82230	Other Revenue	0	(5,368)	(20,368.45)	0.00	15,000.45	379.44 %



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220.48300.82230	Proceeds from Auction/Sale	0	0	(45.00)	0.00	45.00	
	Revenues Total	0	(148,906)	(163,951.56)	0.00	15,045.56	110.10 %

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

Revenues							
220.42710.82240	Disaster Relief Funds	0	(4,260)	(4,260.33)	0.00	0.33	100.01 %
220.48110.82240	Other Revenue	0	(512)	(512.12)	0.00	0.12	100.02 %
	Revenues Total	0	(4,772)	(4,772.45)	0.00	0.45	100.01 %

Fund Totals	(5,531,359)	(6,015,250)	(5,519,876.85)	0.00	(495,373.15)	91.76 %
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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)	(4,630.63)	0.00	(369.37)	92.61 %
301.43800.11301	Ambulance Emergency Fees	(1,875,000)	(1,875,000)	(1,254,840.25)	0.00	(620,159.75)	66.92 %
301.43801.11301	Ambulance Transfer Fees	(320,000)	(320,000)	(222,392.85)	0.00	(97,607.15)	69.50 %
301.43997.11301	WriteOffs Collected	0	0	(6,891.65)	0.00	6,891.65	
301.48010.11301	Interest	(5,000)	(5,000)	(5,886.47)	0.00	886.47	117.73 %
301.48110.11301	Other Revenue	0	0	(250.00)	0.00	250.00	
301.49901.11301	Transfer from General Fund	(984,022)	(984,022)	(984,022.00)	0.00	0.00	100.00 %
	Revenues Total	(3,189,022)	(3,189,022)	(2,478,913.85)	0.00	(710,108.15)	77.73 %

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

Revenues							
301.43996.46100	Refund	0	0	3,665.84	0.00	(3,665.84)	
301.48200.46100	Insurance Refunds/Credits	0	0	(4,539.75)	0.00	4,539.75	
	Revenues Total	0	0	(873.91)	0.00	873.91	

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

Revenues							
301.43996.46110	Refund	0	0	124.41	0.00	(124.41)	
	Revenues Total	0	0	124.41	0.00	(124.41)	

Fund Totals	(3,189,022)	(3,189,022)	(2,479,663.35)	0.00	(709,358.65)	77.76 %
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460 - Affordable Housing Initiatives - 62040 - Affordable Housing Initiatives



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Revenues							
460.48010.62040	Interest	0	0	(203.41)	0.00	203.41	
	Revenues Total	0	0	(203.41)	0.00	203.41	
	Fund Totals	0	0	(203.41)	0.00	203.41	#Error
473 - AutoTheft Task Force - 42080 - AutoTheft Task Force							
Revenues							
473.42010.42080	State Funds	0	(74,167)	(45,688.73)	0.00	(28,478.27)	61.60 %
	Revenues Total	0	(74,167)	(45,688.73)	0.00	(28,478.27)	61.60 %
	Fund Totals	0	(74,167)	(45,688.73)	0.00	(28,478.27)	61.60 %
481 - Grant-Jag - 48855 - JAG Grant - 2018							
Revenues							
481.42620.48855	Federal Funds	0	(7,154)	(985.17)	0.00	(6,168.83)	13.77 %
	Revenues Total	0	(7,154)	(985.17)	0.00	(6,168.83)	13.77 %
	Fund Totals	0	(7,154)	(985.17)	0.00	(6,168.83)	13.77 %
485 - Grants - Homeland Security Fund - 48819 - Homeland Security Grant 2018							
Revenues							
485.42360.48819	Grants-Homeland Security	0	(49,000)	(30,358.24)	0.00	(18,641.76)	61.96 %
	Revenues Total	0	(49,000)	(30,358.24)	0.00	(18,641.76)	61.96 %
	Fund Totals	0	(49,000)	(30,358.24)	0.00	(18,641.76)	61.96 %
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)	(11,988.80)	0.00	(7,011.20)	63.10 %
511.48010.11511	Interest	(15)	(15)	(2.19)	0.00	(12.81)	14.60 %
	Revenues Total	(19,015)	(19,015)	(11,990.99)	0.00	(7,024.01)	63.06 %
	Fund Totals	(19,015)	(19,015)	(11,990.99)	0.00	(7,024.01)	63.06 %



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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)	(8,533.31)	0.00	(1,466.69)	85.33 %
512.48010.11512	Interest	0	0	(489.98)	0.00	489.98	
	Revenues Total	(10,000)	(10,000)	(9,023.29)	0.00	(976.71)	90.23 %
	Fund Totals	(10,000)	(10,000)	(9,023.29)	0.00	(976.71)	90.23 %
515 - County Clerk Records Management and Preservation Fund - 11515 - Revenues-County Clerk Records Management and Preservation Fund							
Revenues							
515.43010.11515	Fees of Office/Charges for Service	(94,000)	(94,000)	(65,992.03)	0.00	(28,007.97)	70.20 %
515.48010.11515	Interest	(1,500)	(1,500)	(7,235.44)	0.00	5,735.44	482.36 %
	Revenues Total	(95,500)	(95,500)	(73,227.47)	0.00	(22,272.53)	76.68 %
	Fund Totals	(95,500)	(95,500)	(73,227.47)	0.00	(22,272.53)	76.68 %
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)	(65,101.15)	0.00	(31,898.85)	67.11 %
516.48010.11516	Interest	(1,000)	(1,000)	(7,493.13)	0.00	6,493.13	749.31 %
	Revenues Total	(98,000)	(98,000)	(72,594.28)	0.00	(25,405.72)	74.08 %
	Fund Totals	(98,000)	(98,000)	(72,594.28)	0.00	(25,405.72)	74.08 %
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)	(2,470.35)	0.00	(869.65)	73.96 %
	Revenues Total	(3,340)	(3,340)	(2,470.35)	0.00	(869.65)	73.96 %
	Fund Totals	(3,340)	(3,340)	(2,470.35)	0.00	(869.65)	73.96 %
519 - District Clerk Rider Fund - 11519 - Revenues-District Clerk Rider Fund							
Revenues							
519.42010.11519	State Funds	(12,000)	(12,000)	(7,000.00)	0.00	(5,000.00)	58.33 %



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519.48010.11519	Interest	0	0	(446.33)	0.00	446.33	
	Revenues Total	(12,000)	(12,000)	(7,446.33)	0.00	(4,553.67)	62.05 %
	Fund Totals	(12,000)	(12,000)	(7,446.33)	0.00	(4,553.67)	62.05 %

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

Revenues							
520.43010.11520	Fees of Office/Charges for Service	(1,500)	(1,500)	(1,365.34)	0.00	(134.66)	91.02 %
	Revenues Total	(1,500)	(1,500)	(1,365.34)	0.00	(134.66)	91.02 %
	Fund Totals	(1,500)	(1,500)	(1,365.34)	0.00	(134.66)	91.02 %

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

Revenues							
523.43720.11523	Jury Fee	(5,000)	(5,000)	(4,230.68)	0.00	(769.32)	84.61 %
	Revenues Total	(5,000)	(5,000)	(4,230.68)	0.00	(769.32)	84.61 %
	Fund Totals	(5,000)	(5,000)	(4,230.68)	0.00	(769.32)	84.61 %

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

Revenues							
525.43730.11525	Court Reporter Fee	(14,000)	(14,000)	(10,845.17)	0.00	(3,154.83)	77.47 %
	Revenues Total	(14,000)	(14,000)	(10,845.17)	0.00	(3,154.83)	77.47 %
	Fund Totals	(14,000)	(14,000)	(10,845.17)	0.00	(3,154.83)	77.47 %

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)	(25,304.30)	0.00	(8,095.70)	75.76 %
526.48010.11526	Interest	(50)	(50)	(149.05)	0.00	99.05	298.10 %
	Revenues Total	(33,450)	(33,450)	(25,453.35)	0.00	(7,996.65)	76.09 %
	Fund Totals	(33,450)	(33,450)	(25,453.35)	0.00	(7,996.65)	76.09 %

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



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Revenues							
536.43010.11536	Fees of Office/Charges for Service	(33,000)	(33,000)	(23,764.75)	0.00	(9,235.25)	72.01 %
536.48010.11536	Interest	0	0	(26.14)	0.00	26.14	
536.49901.11536	Transfer from General Fund	(28,294)	(28,294)	(28,494.00)	0.00	200.00	100.71 %
	Revenues Total	(61,294)	(61,294)	(52,284.89)	0.00	(9,009.11)	85.30 %

Fund Totals		(61,294)	(61,294)	(52,284.89)	0.00	(9,009.11)	85.30 %
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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)	(4,006.49)	0.00	(1,493.51)	72.85 %
537.48010.11537	Interest	(8)	(8)	(463.73)	0.00	455.73	5796.63 %
	Revenues Total	(5,508)	(5,508)	(4,470.22)	0.00	(1,037.78)	81.16 %

Fund Totals		(5,508)	(5,508)	(4,470.22)	0.00	(1,037.78)	81.16 %
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550 - Justice Courts Technology Fund - 11550 - Revenues-Justice Courts Technology Fund

Revenues							
550.43010.11550	Fees of Office/Charges for Service	(22,600)	(22,600)	(16,181.65)	0.00	(6,418.35)	71.60 %
550.48010.11550	Interest	(5)	(5)	(747.53)	0.00	742.53	14950.60 %
	Revenues Total	(22,605)	(22,605)	(16,929.18)	0.00	(5,675.82)	74.89 %

Fund Totals		(22,605)	(22,605)	(16,929.18)	0.00	(5,675.82)	74.89 %
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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)	(997.85)	0.00	(702.15)	58.70 %
551.48010.11551	Interest	0	0	(15.46)	0.00	15.46	
	Revenues Total	(1,700)	(1,700)	(1,013.31)	0.00	(686.69)	59.61 %

Fund Totals		(1,700)	(1,700)	(1,013.31)	0.00	(686.69)	59.61 %
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560 - District Attorney Prosecutors Supplement Fund - 11560 - Revenues-District Attorney Prosecutors Fund

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Revenues							
560.42010.11560	State Funds	(22,500)	(22,500)	(14,037.89)	0.00	(8,462.11)	62.39 %
	Revenues Total	(22,500)	(22,500)	(14,037.89)	0.00	(8,462.11)	62.39 %

Fund Totals		(22,500)	(22,500)	(14,037.89)	0.00	(8,462.11)	62.39 %
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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)	(15,086.32)	0.00	(4,913.68)	75.43 %
561.48010.11561	Interest	0	0	(353.45)	0.00	353.45	
561.49901.11561	Transfer from General Fund	(15,224)	(15,224)	0.00	0.00	(15,224.00)	0.00 %
	Revenues Total	(35,224)	(35,224)	(15,439.77)	0.00	(19,784.23)	43.83 %

Fund Totals		(35,224)	(35,224)	(15,439.77)	0.00	(19,784.23)	43.83 %
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562 - District Attorney Forfeiture Fund - 11562 - Revenues-District Attorney Forfeiture Fund

Revenues							
562.47850.11562	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(41,878.11)	0.00	41,878.11	
562.48010.11562	Interest	0	0	(1,796.21)	0.00	1,796.21	
562.48110.11562	Other Revenue	0	0	(1.00)	0.00	1.00	
	Revenues Total	0	0	(43,675.32)	0.00	43,675.32	

Fund Totals		0	0	(43,675.32)	0.00	43,675.32#Error	
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563 - District Attorney Hot Check Fee Fund - 11563 - Revenues-District Attorney Hot Check Fee Fund

Revenues							
563.43140.11563	Hot Check Fees	(5,000)	(5,000)	(1,705.94)	0.00	(3,294.06)	34.12 %
	Revenues Total	(5,000)	(5,000)	(1,705.94)	0.00	(3,294.06)	34.12 %

Fund Totals		(5,000)	(5,000)	(1,705.94)	0.00	(3,294.06)	34.12 %
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574 - Sheriff Forfeiture Fund - 11574 - Revenues-Sheriff Forfeiture Fund

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Revenues							
574.47850.11574	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(185,286.28)	0.00	185,286.28	
574.48010.11574	Interest	0	0	(3,381.83)	0.00	3,381.83	
	Revenues Total	0	0	(188,668.11)	0.00	188,668.11	
Fund Totals							
		0	0	(188,668.11)	0.00	188,668.11	#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)	(3,510.07)	0.00	1,510.07	175.50 %
576.48010.11576	Interest	(50)	(50)	(336.84)	0.00	286.84	673.68 %
	Revenues Total	(2,050)	(2,050)	(3,846.91)	0.00	1,796.91	187.65 %
Fund Totals							
		(2,050)	(2,050)	(3,846.91)	0.00	1,796.91	187.65 %
577 - DOJ Equitable Sharing Fund - 11577 - Revenues-Equitable Sharing Fund							
Revenues							
577.47850.11577	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(12,647.55)	0.00	12,647.55	
577.48010.11577	Interest	0	0	(5,488.08)	0.00	5,488.08	
	Revenues Total	0	0	(18,135.63)	0.00	18,135.63	
Fund Totals							
		0	0	(18,135.63)	0.00	18,135.63	#Error
583 - Elections Equipment Fund - 11583 - Revenues-Elections Equipment Fund							
Revenues							
583.42410.11583	Intergovernmental Funds	(7,800)	(7,800)	(14,494.40)	0.00	6,694.40	185.83 %
	Revenues Total	(7,800)	(7,800)	(14,494.40)	0.00	6,694.40	185.83 %
Fund Totals							
		(7,800)	(7,800)	(14,494.40)	0.00	6,694.40	185.83 %
584 - Tax Assessor Elections Service Contract Fund - 11584 - Revenues-Tax Assessor Election Service Contract Fund							
Revenues							
584.42410.11584	Intergovernmental Funds	0	0	(150.00)	0.00	150.00	
584.43010.11584	Fees of Office/Charges for Service	0	0	(8,768.15)	0.00	8,768.15	

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584.48010.11584	Interest	0	0	(361.17)	0.00	361.17	
	Revenues Total	0	0	(9,279.32)	0.00	9,279.32	
	Fund Totals	0	0	(9,279.32)	0.00	9,279.32	#Error

589 - Tax Assessor Special Inventory Fee Fund - 11589 - Revenues-Tax Assessor Special Inventory Fee Fund

589.48010.11589	Interest	0	0	(0.24)	0.00	0.24	
	Revenues Total	0	0	(0.24)	0.00	0.24	
	Fund Totals	0	0	(0.24)	0.00	0.24	#Error

601 - Special Prosecution/Civil/Juvenile Fund - 35020 - SPU Criminal

601.42010.35020	State Funds	(1,520,542)	(1,520,542)	(942,449.34)	0.00	(578,092.66)	61.98 %
601.42020.35020	State Longevity Pay	0	0	(14,720.00)	0.00	14,720.00	
	Revenues Total	(1,520,542)	(1,520,542)	(957,169.34)	0.00	(563,372.66)	62.95 %

601 - Special Prosecution/Civil/Juvenile Fund - 35021 - SPU - Capital Murder Trial

601.42010.35021	State Funds	(125,000)	(125,000)	(63,416.93)	0.00	(61,583.07)	50.73 %
	Revenues Total	(125,000)	(125,000)	(63,416.93)	0.00	(61,583.07)	50.73 %

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

601.42010.35030	State Funds	(350,627)	(395,449)	(203,230.14)	0.00	(192,218.86)	51.39 %
601.48300.35030	Proceeds from Auction/Sale	0	0	(471.60)	0.00	471.60	
	Revenues Total	(350,627)	(395,449)	(203,701.74)	0.00	(191,747.26)	51.51 %

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

601.42010.35040	State Funds	(2,451,920)	(2,735,694)	(1,776,237.72)	0.00	(959,456.28)	64.93 %
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601.42020.35040	State Longevity Pay	0	0	(6,300.00)	0.00	6,300.00	
	Revenues Total	(2,451,920)	(2,735,694)	(1,782,537.72)	0.00	(953,156.28)	65.16 %

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

Revenues							
601.42010.35050	State Funds	(828,099)	(915,180)	(466,144.22)	0.00	(449,035.78)	50.93 %
601.42020.35050	State Longevity Pay	0	0	(2,645.00)	0.00	2,645.00	
601.48200.35050	Insurance Refunds/Credits	0	0	(3.61)	0.00	3.61	
	Revenues Total	(828,099)	(915,180)	(468,792.83)	0.00	(446,387.17)	51.22 %
	Fund Totals	(5,276,188)	(5,691,865)	(3,475,618.56)	0.00	(2,216,246.44)	61.06 %

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

Revenues							
615.42010.50130	State Funds	(351,958)	(352,820)	(176,410.00)	0.00	(176,410.00)	50.00 %
615.42390.50130	SAFPF Grant Funds	(18,000)	(14,175)	(6,926.50)	0.00	(7,248.50)	48.86 %
615.44710.50130	CSCD Probation Fees	(825,000)	(795,000)	(566,603.70)	0.00	(228,396.30)	71.27 %
615.44720.50130	CSCD Alcohol Evaluation Fees	(8,000)	(9,500)	(8,962.79)	0.00	(537.21)	94.35 %
615.44730.50130	CSCD U/A Evaluation Fee	(11,000)	(14,500)	(12,880.56)	0.00	(1,619.44)	88.83 %
615.44740.50130	CSCD DWI Evaluation Fee	(5,500)	(4,700)	(3,148.00)	0.00	(1,552.00)	66.98 %
615.44750.50130	CSCD Drug Offender Program Fee	(6,500)	(4,300)	(3,522.00)	0.00	(778.00)	81.91 %
615.44770.50130	CSCD Insurance Fees	(550)	(550)	(823.00)	0.00	273.00	149.64 %
615.44830.50130	CSCD Transaction Fees	(18,000)	(18,000)	(13,470.90)	0.00	(4,529.10)	74.84 %
615.44840.50130	CSCD Anger Mgmt Fees	0	0	(964.00)	0.00	964.00	
615.44850.50130	CSCD Psych Evaluation	0	0	(152.00)	0.00	152.00	
615.48010.50130	Interest	(1,000)	(6,000)	(5,061.34)	0.00	(938.66)	84.36 %
615.48110.50130	Other Revenue	0	0	(1,774.91)	0.00	1,774.91	
	Revenues Total	(1,245,508)	(1,219,545)	(800,699.70)	0.00	(418,845.30)	65.66 %
	Fund Totals	(1,245,508)	(1,219,545)	(800,699.70)	0.00	(418,845.30)	65.66 %

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



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Revenues							
616.42010.50150	State Funds	(196,480)	(195,808)	(138,842.23)	0.00	(56,965.77)	70.91 %
616.44820.50150	CSCD Carry Forward Funds	0	(7,933)	0.00	0.00	(7,933.00)	0.00 %
616.49930.50150	Transfers from Other Funds	(8,358)	0	0.00	0.00	0.00	
Revenues Total		(204,838)	(203,741)	(138,842.23)	0.00	(64,898.77)	68.15 %

Fund Totals		(204,838)	(203,741)	(138,842.23)	0.00	(64,898.77)	68.15 %
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617 - Adult Probation-Substance Abuse Services Fund - 50170 - Adult Substance Abuse Services

Revenues							
617.42010.50170	State Funds	(112,386)	(112,386)	(81,741.56)	0.00	(30,644.44)	72.73 %
617.44820.50170	CSCD Carry Forward Funds	(1,500)	(5,980)	0.00	0.00	(5,980.00)	0.00 %
617.49930.50170	Transfers from Other Funds	(7,405)	(7,816)	(627.72)	0.00	(7,188.28)	8.03 %
Revenues Total		(121,291)	(126,182)	(82,369.28)	0.00	(43,812.72)	65.28 %

Fund Totals		(121,291)	(126,182)	(82,369.28)	0.00	(43,812.72)	65.28 %
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640 - Juvenile Grant Fund Title IVE - 36030 - Juvenile Title IV-E

Revenues							
640.48010.36030	Interest	0	0	(781.59)	0.00	781.59	
Revenues Total		0	0	(781.59)	0.00	781.59	

Fund Totals		0	0	(781.59)	0.00	781.59#Error	
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641 - Juvenile Grant-State Aid Fund - 36040 - Juvenile State/Grant Aid

Revenues							
641.42010.36040	State Funds	(206,066)	(206,066)	(156,123.64)	0.00	(49,942.36)	75.76 %
Revenues Total		(206,066)	(206,066)	(156,123.64)	0.00	(49,942.36)	75.76 %

Fund Totals		(206,066)	(206,066)	(156,123.64)	0.00	(49,942.36)	75.76 %
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643 - Juvenile Grant-Commitment Reduction Fund - 36050 - Juvenile Commitment Reduction



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Revenues							
643.42010.36050	State Funds	(31,922)	(31,922)	(23,219.80)	0.00	(8,702.20)	72.74 %
	Revenues Total	(31,922)	(31,922)	(23,219.80)	0.00	(8,702.20)	72.74 %
	Fund Totals	(31,922)	(31,922)	(23,219.80)	0.00	(8,702.20)	72.74 %

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

Revenues							
644.42010.36060	State Funds	(34,158)	(34,158)	(25,934.36)	0.00	(8,223.64)	75.92 %
	Revenues Total	(34,158)	(34,158)	(25,934.36)	0.00	(8,223.64)	75.92 %
	Fund Totals	(34,158)	(34,158)	(25,934.36)	0.00	(8,223.64)	75.92 %

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

Revenues							
645.42350.11645	HGAC Grants	0	(10,200)	(806.11)	0.00	(9,393.89)	7.90 %
	Revenues Total	0	(10,200)	(806.11)	0.00	(9,393.89)	7.90 %
	Fund Totals	0	(10,200)	(806.11)	0.00	(9,393.89)	7.90 %

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

Revenues							
646.42010.36080	State Funds	(15,038)	(15,038)	(9,742.00)	0.00	(5,296.00)	64.78 %
	Revenues Total	(15,038)	(15,038)	(9,742.00)	0.00	(5,296.00)	64.78 %
	Fund Totals	(15,038)	(15,038)	(9,742.00)	0.00	(5,296.00)	64.78 %

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

Revenues							
647.42010.36090	State Funds	(102,546)	(102,546)	(77,533.15)	0.00	(25,012.85)	75.61 %
	Revenues Total	(102,546)	(102,546)	(77,533.15)	0.00	(25,012.85)	75.61 %
	Fund Totals	(102,546)	(102,546)	(77,533.15)	0.00	(25,012.85)	75.61 %

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

Walker County Budget vs Actual Report
As of the Month Ended May 31, 2019 Posted as of July 10, 2019
Year to Date for the Fiscal Year Ending September 30, 2019

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Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
701.43770.11701	Charges for Retiree Insurance-GenFund	(300,000)	(300,000)	0.00	0.00	(300,000.00)	0.00 %
701.48010.11701	Interest	(27,000)	(27,000)	(5,646.89)	0.00	(21,353.11)	20.91 %
	Revenues Total	(327,000)	(327,000)	(5,646.89)	0.00	(321,353.11)	1.73 %
Fund Totals							
		(327,000)	(327,000)	(5,646.89)	0.00	(321,353.11)	1.73 %
801 - Sheriff Commissary Fund - 11801 - Revenues-Sheriff Commissary							
Revenues							
801.48010.11801	Interest	0	0	(561.53)	0.00	561.53	
801.48130.11801	Vending Machines	0	0	296.58	0.00	(296.58)	
801.48140.11801	Sales-Commissary	0	0	(30,909.76)	0.00	30,909.76	
	Revenues Total	0	0	(31,174.71)	0.00	31,174.71	
Fund Totals							
		0	0	(31,174.71)	0.00	31,174.71	#Error
802 - Walker County Public Safety Communications Center - 11802 - Revenues-Central Dispatch							
Revenues							
802.42420.11802	Walker County	(652,699)	(652,699)	(435,132.68)	0.00	(217,566.32)	66.67 %
802.42450.11802	City of Huntsville	(652,699)	(652,699)	(435,132.64)	0.00	(217,566.36)	66.67 %
802.48010.11802	Interest	0	0	(8,012.57)	0.00	8,012.57	
802.48110.11802	Other Revenue	0	0	(2,587.00)	0.00	2,587.00	
	Revenues Total	(1,305,398)	(1,305,398)	(880,864.89)	0.00	(424,533.11)	67.48 %
Fund Totals							
		(1,305,398)	(1,305,398)	(880,864.89)	0.00	(424,533.11)	67.48 %
Total All Funds							
		(41,908,378)	(44,152,536)	(37,859,424.25)	0.00	(6,293,111.75)	85.75 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
15010 - County Judge						
Salaries/Other Pay/Benefits	207,337	207,337	129,169.69	0.00	78,167.31	62.30 %
Operations	8,454	8,454	2,400.65	120.58	5,932.77	29.82 %
Department Total	215,791	215,791	131,570.34	120.58	84,100.08	61.03 %
15020 - County Judge - IT Operations						
Salaries/Other Pay/Benefits	269,738	269,738	109,791.72	0.00	159,946.28	40.70 %
Operations	9,530	9,530	637.75	409.61	8,482.64	10.99 %
Department Total	279,268	279,268	110,429.47	409.61	168,428.92	39.69 %
15030 - County Judge - IT Hardware/Software						
Operations	380,121	380,121	205,684.81	0.00	174,436.19	54.11 %
Department Total	380,121	380,121	205,684.81	0.00	174,436.19	54.11 %
15040 - Commissioners Court						
Salaries/Other Pay/Benefits	68,624	68,624	43,387.36	0.00	25,236.64	63.22 %
Operations	8,746	8,746	3,752.60	486.44	4,506.96	48.47 %
Department Total	77,370	77,370	47,139.96	486.44	29,743.60	61.56 %
15050 - County Clerk						
Salaries/Other Pay/Benefits	556,403	556,403	336,088.98	0.00	220,314.02	60.40 %
Operations	108,201	108,201	51,045.82	2,049.03	55,106.15	49.07 %
Department Total	664,604	664,604	387,134.80	2,049.03	275,420.17	58.56 %
16010 - Voter Registration						
Salaries/Other Pay/Benefits	48,659	48,659	33,109.65	0.00	15,549.35	68.04 %
Operations	25,500	26,990	7,124.67	0.00	19,865.33	26.40 %
Department Total	74,159	75,649	40,234.32	0.00	35,414.68	53.19 %
16020 - Elections						
Salaries/Other Pay/Benefits	120,344	133,098	91,376.44	0.00	41,721.56	68.65 %
Operations	59,428	72,888	54,867.91	0.29	18,019.80	75.28 %
Capital	0	677,877	677,877.08	0.00	(0.08)	100.00 %
Department Total	179,772	883,863	824,121.43	0.29	59,741.28	93.24 %
17010 - County Facilities						
Salaries/Other Pay/Benefits	448,263	448,263	205,603.68	0.00	242,659.32	45.87 %
Operations	363,444	365,564	189,833.45	29,276.55	146,454.00	59.94 %
Department Total	811,707	813,827	395,437.13	29,276.55	389,113.32	52.19 %
17020 - Facilities-Justice Center Municipal Allocation						
Operations	10,983	10,983	2,324.76	0.00	8,658.24	21.17 %
Department Total	10,983	10,983	2,324.76	0.00	8,658.24	21.17 %
19010 - Centralized Costs						
Salaries/Other Pay/Benefits	467,143	467,143	168,612.22	0.00	298,530.78	36.09 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

Posted as of July 10, 2019

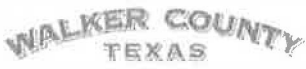
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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
19010 - Centralized Costs						
Operations	617,951	591,657	396,615.57	434.20	194,607.23	67.11 %
Capital	0	10,596	10,595.65	0.00	0.35	100.00 %
Department Total	1,085,094	1,069,396	575,823.44	434.20	493,138.36	53.89 %
19200 - Contingency						
Contingency	920,000	802,214	0.00	0.00	802,214.00	0.00 %
Department Total	920,000	802,214	0.00	0.00	802,214.00	0.00 %
20005 - County Auditor-Financial Systems						
Operations	104,833	104,833	72,836.92	7,549.30	24,446.78	76.68 %
Department Total	104,833	104,833	72,836.92	7,549.30	24,446.78	76.68 %
20010 - County Auditor						
Salaries/Other Pay/Benefits	684,211	684,211	407,288.83	0.00	276,922.17	59.53 %
Operations	52,775	52,775	34,687.84	0.00	18,087.16	65.73 %
Department Total	736,986	736,986	441,976.67	0.00	295,009.33	59.97 %
20020 - County Treasurer						
Salaries/Other Pay/Benefits	342,019	342,019	214,705.38	0.00	127,313.62	62.78 %
Operations	23,579	23,579	7,496.79	963.25	15,118.96	35.88 %
Department Total	365,598	365,598	222,202.17	963.25	142,432.58	61.04 %
20030 - County Treasurer - Collections						
Salaries/Other Pay/Benefits	116,831	116,831	73,203.21	0.00	43,627.79	62.66 %
Operations	21,820	21,820	13,211.81	150.85	8,457.34	61.24 %
Department Total	138,651	138,651	86,415.02	150.85	52,085.13	62.43 %
20040 - Purchasing						
Salaries/Other Pay/Benefits	240,630	240,630	148,083.89	0.00	92,546.11	61.54 %
Operations	13,061	13,061	6,449.92	90.44	6,520.64	50.08 %
Department Total	253,691	253,691	154,533.81	90.44	99,066.75	60.95 %
21010 - Vehicle Registration						
Salaries/Other Pay/Benefits	459,563	459,563	274,041.63	0.00	185,521.37	59.63 %
Operations	13,002	13,002	5,086.62	0.00	7,915.38	39.12 %
Department Total	472,565	472,565	279,128.25	0.00	193,436.75	59.07 %
29940 - Governmental/Services Contracts						
Appraisal District - Appraisals	371,102	371,102	278,325.00	0.00	92,777.00	75.00 %
Appraisal District - Collections	146,277	146,277	109,707.00	0.00	36,570.00	75.00 %
Department Total	517,379	517,379	388,032.00	0.00	129,347.00	75.00 %
30010 - Courts-Central Costs						
Salaries/Other Pay/Benefits	40,624	40,624	25,497.40	0.00	15,126.60	62.76 %
Operations	182,665	107,557	112,907.95	0.00	(5,350.95)	104.97 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

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Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
Department Total	223,289	148,181	138,405.35	0.00	9,775.65	93.40 %
30020 - County Court at Law						
Salaries/Other Pay/Benefits	445,718	445,718	281,925.79	0.00	163,792.21	63.25 %
Operations	183,544	203,544	119,609.51	0.00	83,934.49	58.76 %
Department Total	629,262	649,262	401,535.30	0.00	247,726.70	61.84 %
30030 - 12th Judicial District Court						
Salaries/Other Pay/Benefits	219,912	219,912	137,754.29	0.00	82,157.71	62.64 %
Operations	171,306	234,306	142,222.60	0.00	92,083.40	60.70 %
Department Total	391,218	454,218	279,976.89	0.00	174,241.11	61.64 %
30040 - 278th Judicial District Court						
Salaries/Other Pay/Benefits	223,050	223,050	139,047.15	0.00	84,002.85	62.34 %
Operations	171,123	199,723	109,058.50	0.00	90,664.50	54.60 %
Department Total	394,173	422,773	248,105.65	0.00	174,667.35	58.69 %
31010 - District Clerk						
Salaries/Other Pay/Benefits	490,701	490,701	300,527.67	0.00	190,173.33	61.24 %
Operations	62,046	62,046	19,266.76	113.00	42,666.24	31.23 %
Department Total	552,747	552,747	319,794.43	113.00	232,839.57	57.88 %
32010 - Criminal District Attorney						
Salaries/Other Pay/Benefits	1,617,504	1,617,504	988,293.04	0.00	629,210.96	61.10 %
Operations	56,587	80,948	46,125.81	0.00	34,822.19	56.98 %
Department Total	1,674,091	1,698,452	1,034,418.85	0.00	664,033.15	60.90 %
33010 - Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	214,186	214,186	134,200.33	0.00	79,985.67	62.66 %
Operations	15,974	15,974	10,582.85	158.76	5,232.39	67.24 %
Department Total	230,160	230,160	144,783.18	158.76	85,218.06	62.97 %
33020 - Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	206,224	206,224	127,393.56	0.00	78,830.44	61.77 %
Operations	9,995	9,995	2,105.43	0.00	7,889.57	21.06 %
Department Total	216,219	216,219	129,498.99	0.00	86,720.01	59.89 %
33030 - Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	208,932	208,932	128,372.48	0.00	80,559.52	61.44 %
Operations	11,604	11,604	4,366.52	395.39	6,842.09	41.04 %
Department Total	220,536	220,536	132,739.00	395.39	87,401.61	60.37 %
33040 - Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	261,950	261,950	164,913.65	0.00	97,036.35	62.96 %
Operations	17,237	17,237	5,752.89	0.00	11,484.11	33.38 %
Department Total	279,187	279,187	170,666.54	0.00	108,520.46	61.13 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
36010 - Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	52,840	52,840	32,708.52	0.00	20,131.48	61.90 %
Operations	82,105	123,166	76,873.61	622.24	45,670.15	62.92 %
Department Total	134,945	176,006	109,582.13	622.24	65,801.63	62.61 %
41010 - Sheriff						
Salaries/Other Pay/Benefits	3,004,178	3,026,178	1,791,781.33	0.00	1,234,396.67	59.21 %
Operations	300,440	688,054	441,857.74	62,683.46	183,512.80	73.33 %
Capital	240,946	242,894	242,893.03	0.00	0.97	100.00 %
Department Total	3,545,564	3,957,126	2,476,532.10	62,683.46	1,417,910.44	64.17 %
41030 - Sheriff Estray						
Operations	6,000	6,000	1,065.17	847.40	4,087.43	31.88 %
Department Total	6,000	6,000	1,065.17	847.40	4,087.43	31.88 %
43010 - Courthouse Security General Fund						
Salaries/Other Pay/Benefits	255,359	255,359	156,224.93	0.00	99,134.07	61.18 %
Department Total	255,359	255,359	156,224.93	0.00	99,134.07	61.18 %
44001 - Constables Central						
Salaries/Other Pay/Benefits	54,958	54,958	32,094.95	0.00	22,863.05	58.40 %
Operations	5,419	5,419	1,049.52	0.00	4,369.48	19.37 %
Department Total	60,377	60,377	33,144.47	0.00	27,232.53	54.90 %
44010 - Constable Precinct 1						
Salaries/Other Pay/Benefits	76,824	76,824	48,012.00	0.00	28,812.00	62.50 %
Operations	8,740	17,768	11,042.78	1,085.38	5,639.84	68.26 %
Capital	70,866	61,838	35,759.00	18,387.54	7,691.46	87.56 %
Department Total	156,430	156,430	94,813.78	19,472.92	42,143.30	73.06 %
44020 - Constable Precinct 2						
Salaries/Other Pay/Benefits	76,824	76,824	47,705.46	0.00	29,118.54	62.10 %
Operations	9,223	9,223	5,246.65	819.99	3,156.36	65.78 %
Department Total	86,047	86,047	52,952.11	819.99	32,274.90	62.49 %
44030 - Constable Precinct 3						
Salaries/Other Pay/Benefits	76,824	76,824	48,124.87	0.00	28,699.13	62.64 %
Operations	9,264	9,264	3,665.32	1,226.46	4,372.22	52.80 %
Department Total	86,088	86,088	51,790.19	1,226.46	33,071.35	61.58 %
44040 - Constable Precinct 4						
Salaries/Other Pay/Benefits	330,239	330,239	177,626.80	0.00	152,612.20	53.79 %
Operations	84,537	84,537	34,576.96	12,112.36	37,847.68	55.23 %
Capital	60,294	60,294	50.00	54,391.00	5,853.00	90.29 %
Department Total	475,070	475,070	212,253.76	66,503.36	196,312.88	58.68 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
45010 - Support Personnel -DPS						
Salaries/Other Pay/Benefits	60,373	60,373	37,544.96	0.00	22,828.04	62.19 %
Operations	2,215	2,215	698.24	0.00	1,516.76	31.52 %
Department Total	62,588	62,588	38,243.20	0.00	24,344.80	61.10 %
45020 - Weigh Station Utilites and Services						
Operations	35,187	35,187	13,437.96	3,375.00	18,374.04	47.78 %
Department Total	35,187	35,187	13,437.96	3,375.00	18,374.04	47.78 %
46010 - Emergency Operations						
Salaries/Other Pay/Benefits	81,122	81,122	50,643.86	0.00	30,478.14	62.43 %
Operations	108,533	111,523	55,042.82	2,855.90	53,624.28	51.92 %
Capital	32,206	32,206	31,855.89	0.00	350.11	98.91 %
Department Total	221,861	224,851	137,542.57	2,855.90	84,452.53	62.44 %
49940 - Public Safety Governmental/Services Contracts						
Walker County Dispatch	652,699	652,699	435,132.68	0.00	217,566.32	66.67 %
City of Huntsville Fire Contract	246,487	246,487	184,869.00	0.00	61,618.00	75.00 %
Crabbs Prairie Fire Department	12,000	12,000	9,000.00	0.00	3,000.00	75.00 %
Riverside Fire Department	16,300	16,300	12,231.00	0.00	4,069.00	75.04 %
Crabbs Prairie (Pine Prairie) Fire Department	12,000	12,000	9,000.00	0.00	3,000.00	75.00 %
Dodge Volunteer Fire Department	7,200	7,200	5,400.00	0.00	1,800.00	75.00 %
Thomas Lake Volunteer Fire Department	7,200	7,200	5,400.00	0.00	1,800.00	75.00 %
Department Total	953,886	953,886	661,032.68	0.00	292,853.32	69.30 %
50010 - County Jail						
Salaries/Other Pay/Benefits	2,163,422	2,163,422	1,324,041.40	0.00	839,380.60	61.20 %
Operations	575,609	585,000	347,696.39	82,303.15	155,000.46	73.50 %
Department Total	2,739,031	2,748,422	1,671,737.79	82,303.15	994,381.06	63.82 %
50020 - County Jail Inmate Medical Cost Center						
Salaries/Other Pay/Benefits	155,808	155,808	92,670.63	0.00	63,137.37	59.48 %
Operations	119,478	154,478	106,533.65	20,005.11	27,939.24	81.91 %
Department Total	275,286	310,286	199,204.28	20,005.11	91,076.61	70.65 %
50110 - Adult Probation Support- General Fund						
Operations	56,498	56,498	25,366.30	0.00	31,131.70	44.90 %
Department Total	56,498	56,498	25,366.30	0.00	31,131.70	44.90 %
50120 - Adult Probation -Community Services- General Fund						
Salaries/Other Pay/Benefits	54,641	54,641	34,379.12	0.00	20,261.88	62.92 %
Operations	850	850	7.50	0.00	842.50	0.88 %
Department Total	55,491	55,491	34,386.62	0.00	21,104.38	61.97 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

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Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
101 - General Fund						
60010 - Veterans Services						
Salaries/Other Pay/Benefits	31,188	31,188	17,033.33	0.00	14,154.67	54.62 %
Operations	2,137	2,137	627.31	0.00	1,509.69	29.35 %
Department Total	33,325	33,325	17,660.64	0.00	15,664.36	53.00 %
60020 - Social Services						
Operations	23,800	23,800	4,995.42	0.00	18,804.58	20.99 %
Department Total	23,800	23,800	4,995.42	0.00	18,804.58	20.99 %
61020 - Planning and Development						
Salaries/Other Pay/Benefits	457,698	457,698	268,129.51	0.00	189,568.49	58.58 %
Operations	63,225	109,563	41,562.89	2,078.76	65,921.35	39.83 %
Capital	0	44,826	0.00	44,825.25	0.75	100.00 %
Department Total	520,923	612,087	309,692.40	46,904.01	255,490.59	58.26 %
61050 - Litter Control - General Fund						
Operations	14,476	14,476	7,877.50	2,685.84	3,912.66	72.97 %
Department Total	14,476	14,476	7,877.50	2,685.84	3,912.66	72.97 %
69940 - Health and Human Services - Governmental/Services Contracts						
Tri-County MHMR	28,730	28,730	21,546.00	0.00	7,184.00	74.99 %
Senior Center	12,500	12,500	9,380.00	0.00	3,120.00	75.04 %
Rita B Huff Humane Center	12,000	12,000	6,000.00	0.00	6,000.00	50.00 %
Spay/Nueter Assistance	12,000	12,000	0.00	0.00	12,000.00	0.00 %
Soil Conservation	500	500	500.00	0.00	0.00	100.00 %
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	87,426.00	0.00	28,304.00	75.54 %
70010 - Historical Commission						
Salaries/Other Pay/Benefits	10,036	10,036	5,956.27	0.00	4,079.73	59.35 %
Operations	5,780	5,780	1,158.65	0.00	4,621.35	20.05 %
Department Total	15,816	15,816	7,114.92	0.00	8,701.08	44.99 %
70020 - Texas AgriLife Extension Service						
Salaries/Other Pay/Benefits	201,671	201,671	110,174.44	0.00	91,496.56	54.63 %
Operations	32,932	32,932	14,113.66	105.45	18,712.89	43.18 %
Department Total	234,603	234,603	124,288.10	105.45	110,209.45	53.02 %
93000 - Transfers Out /General Fund, Projects						
Transfers to Other Funds	2,024,949	2,024,949	2,009,925.00	0.00	15,024.00	99.26 %
Department Total	2,024,949	2,024,949	2,009,925.00	0.00	15,024.00	99.26 %
101 - General Fund Total	24,288,784	25,515,022	15,903,239.50	352,607.98	9,259,174.52	63.71 %



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Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
105 - General Projects Fund						
19990 - General Government Projects						
PC Equipment Project	0	28,229	0.00	0.00	28,229.00	0.00 %
Projects - IT	0	6,000	0.00	0.00	6,000.00	0.00 %
County Facilities Projects	275,409	585,351	141,324.51	0.00	444,026.49	24.14 %
Bldg Repairs/Improv Wind Damage Event	0	0	2,300.00	0.00	(2,300.00)	0.00 %
Project Contingency	12,000	701,229	0.00	0.00	701,229.00	0.00 %
Set-Aside for Future Buildings	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Project-Copier Replacement	0	105,671	0.00	0.00	105,671.00	0.00 %
HVAC Capital	0	23,243	23,243.00	0.00	0.00	100.00 %
Department Total	337,409	1,499,723	166,867.51	0.00	1,332,855.49	11.13 %
29990 - Financial Projects						
Financial System Upgrade	0	182,847	30,310.75	0.00	152,536.25	16.58 %
Payroll Software System	0	46,000	0.00	0.00	46,000.00	0.00 %
County Treasurer Projects	0	1,808	1,807.82	0.00	0.18	99.99 %
Department Total	0	230,655	32,118.57	0.00	198,536.43	13.92 %
49990 - Public Safety Projects						
County Jail Projects	0	5,000	2,250.50	0.00	2,749.50	45.01 %
Weigh Station Project	0	11,400	0.00	0.00	11,400.00	0.00 %
Emergency Management Projects	0	14,156	0.00	0.00	14,156.00	0.00 %
Department Total	0	30,556	2,250.50	0.00	28,305.50	7.37 %
69990 - Health and Human Services Projects						
Project - GIS	0	10,216	0.00	0.00	10,216.00	0.00 %
Nuisance Abatement Project	0	13,000	0.00	0.00	13,000.00	0.00 %
Department Total	0	23,216	0.00	0.00	23,216.00	0.00 %
105 - General Projects Fund Total	337,409	1,784,150	201,236.58	0.00	1,582,913.42	11.28 %
185 - Healthy County Initiative Fund						
15110 - Healthy County Initiative						
Operations	3,000	3,000	1,362.14	6.80	1,631.06	45.63 %
Department Total	3,000	3,000	1,362.14	6.80	1,631.06	45.63 %
185 - Healthy County Initiative Fund Total	3,000	3,000	1,362.14	6.80	1,631.06	45.63 %



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192 - Debt Service Fund						
92000 - Debt Service						
Principal - 2012 Series Certificate of Obligation	880,000	880,000	0.00	0.00	880,000.00	0.00 %
Interest - 2012 Series Certificate of Obligation	493,568	493,568	246,783.77	0.00	246,784.23	50.00 %
Department Total	1,373,568	1,373,568	246,783.77	0.00	1,126,784.23	17.97 %
192 - Debt Service Fund Total	1,373,568	1,373,568	246,783.77	0.00	1,126,784.23	17.97 %
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	265,070	20,945.98	63,354.76	180,769.26	31.80 %
Department Total	70,000	265,070	20,945.98	63,354.76	180,769.26	31.80 %
82210 - Road and Bridge Precinct 1						
Salaries/Other Pay/Benefits	599,415	599,415	361,386.95	0.00	238,028.05	60.29 %
Operations	686,102	1,214,094	392,128.73	129,401.00	692,564.27	42.96 %
Capital	0	41,290	41,290.00	0.00	0.00	100.00 %
Department Total	1,285,517	1,854,799	794,805.68	129,401.00	930,592.32	49.83 %
82220 - Road and Bridge Precinct 2						
Salaries/Other Pay/Benefits	687,108	687,108	414,382.33	0.00	272,725.67	60.31 %
Operations	706,271	910,695	481,272.01	122,053.86	307,369.13	66.25 %
Capital	0	11,500	11,500.00	0.00	0.00	100.00 %
Department Total	1,393,379	1,609,303	907,154.34	122,053.86	580,094.80	63.95 %
82230 - Road and Bridge Precinct 3						
Salaries/Other Pay/Benefits	748,198	748,198	454,322.23	0.00	293,875.77	60.72 %
Operations	711,359	1,602,347	636,814.95	652,692.21	312,839.84	80.48 %
Capital	0	92,300	72,985.06	920.36	18,394.58	80.07 %
Department Total	1,459,557	2,442,845	1,164,122.24	653,612.57	625,110.19	74.41 %
82240 - Road and Bridge Precinct 4						
Salaries/Other Pay/Benefits	684,769	690,769	431,131.41	0.00	259,637.59	62.41 %
Operations	808,654	947,587	474,472.20	206,454.89	266,659.91	71.86 %
Capital	0	43,853	43,853.00	0.00	0.00	100.00 %
Department Total	1,493,423	1,682,209	949,456.61	206,454.89	526,297.50	68.71 %
82260 - Road and Bridge Capital Projects Weigh Station Revenues						
Operations	0	172,175	0.00	0.00	172,175.00	0.00 %



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220 - Road and Bridge Fund						
Department Total	0	172,175	0.00	0.00	172,175.00	0.00 %
88010 - Road and Bridge Weigh Station Operations						
Salaries/Other Pay/Benefits	19,926	19,926	10,291.39	0.00	9,634.61	51.65 %
Operations	35,000	40,163	0.00	0.00	40,163.00	0.00 %
Department Total	54,926	60,089	10,291.39	0.00	49,797.61	17.13 %
88900 - Road and Bridge Revenues Weigh Station Projects						
Operations	0	50,000	2,439.63	0.00	47,560.37	4.88 %
Department Total	0	50,000	2,439.63	0.00	47,560.37	4.88 %
220 - Road and Bridge Fund Total	6,456,802	8,136,490	3,849,215.87	1,174,877.08	3,112,397.05	61.75 %

301 - Walker County EMS Fund

46100 - Walker County EMS - Emergency Services

Salaries/Other Pay/Benefits	2,563,589	2,563,589	1,579,484.67	0.00	984,104.33	61.61 %
Operations	496,508	496,508	345,316.39	61,943.52	89,248.09	82.02 %
Department Total	3,060,097	3,060,097	1,924,801.06	61,943.52	1,073,352.42	64.92 %

46110 - Walker County EMS - Transfer Services

Salaries/Other Pay/Benefits	456,007	456,007	245,233.20	0.00	210,773.80	53.78 %
Operations	30,600	30,600	7,826.69	17,877.69	4,895.62	84.00 %
Department Total	486,607	486,607	253,059.89	17,877.69	215,669.42	55.68 %

301 - Walker County EMS Fund Total	3,546,704	3,546,704	2,177,860.95	79,821.21	1,289,021.84	63.66 %
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460 - Affordable Housing Initiatives

62040 - Affordable Housing Initiatives

Operations	0	41,022	37,080.00	3,000.00	942.00	97.70 %
Department Total	0	41,022	37,080.00	3,000.00	942.00	97.70 %

460 - Affordable Housing Initiatives Total	0	41,022	37,080.00	3,000.00	942.00	97.70 %
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473 - AutoTheft Task Force

42080 - AutoTheft Task Force

Salaries/Other Pay/Benefits	0	74,167	45,688.72	0.00	28,478.28	61.60 %
Department Total	0	74,167	45,688.72	0.00	28,478.28	61.60 %

473 - AutoTheft Task Force Total	0	74,167	45,688.72	0.00	28,478.28	61.60 %
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481 - Grant-Jag						
48855 - JAG Grant - 2018						
Operations	0	7,154	1,226.04	0.00	5,927.96	17.14 %
Department Total	0	7,154	1,226.04	0.00	5,927.96	17.14 %
481 - Grant-Jag Total	0	7,154	1,226.04	0.00	5,927.96	17.14 %
485 - Grants - Homeland Security Fund						
48819 - Homeland Security Grant 2018						
Operations	0	49,000	44,371.52	4,591.13	37.35	99.92 %
Department Total	0	49,000	44,371.52	4,591.13	37.35	99.92 %
485 - Grants - Homeland Security Fund Total	0	49,000	44,371.52	4,591.13	37.35	99.92 %
511 - County Records Management and Preservation Fund						
15080 - County Records Preservation						
Operations	22,300	22,300	0.00	0.00	22,300.00	0.00 %
Department Total	22,300	22,300	0.00	0.00	22,300.00	0.00 %
511 - County Records Management and Preservation Fund Total	22,300	22,300	0.00	0.00	22,300.00	0.00 %
512 - County Records Preservation II Fund						
15090 - County Records II Digitize						
Operations	24,411	24,411	0.00	0.00	24,411.00	0.00 %
Department Total	24,411	24,411	0.00	0.00	24,411.00	0.00 %
512 - County Records Preservation II Fund Total	24,411	24,411	0.00	0.00	24,411.00	0.00 %



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515 - County Clerk Records Management and Preservation Fund						
15060 - County Clerk Records Preservation						
Salaries/Other Pay/Benefits	37,513	37,513	7,814.23	0.00	29,698.77	20.83 %
Operations	2,500	2,500	4,816.00	1,050.00	(3,366.00)	234.64 %
Department Total	40,013	40,013	12,630.23	1,050.00	26,332.77	34.19 %
515 - County Clerk Records Management and Preservation Fund Total	40,013	40,013	12,630.23	1,050.00	26,332.77	34.19 %
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	3,000	3,000	649.00	0.00	2,351.00	21.63 %
Department Total	3,000	3,000	649.00	0.00	2,351.00	21.63 %
518 - District Clerk Records Management and Preservation Fund Total	3,000	3,000	649.00	0.00	2,351.00	21.63 %
519 - District Clerk Rider Fund						
31030 - District Clerk Rider for Prosecution						
Salaries/Other Pay/Benefits	4,856	4,856	3,076.83	0.00	1,779.17	63.36 %
Operations	6,500	6,500	4,539.99	0.00	1,960.01	69.85 %
Department Total	11,356	11,356	7,616.82	0.00	3,739.18	67.07 %
519 - District Clerk Rider Fund Total	11,356	11,356	7,616.82	0.00	3,739.18	67.07 %
520 - District Clerk Archive Fund						
31040 - District Clerk Archive						
Operations	2,584	2,584	0.00	0.00	2,584.00	0.00 %



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520 - District Clerk Archive Fund						
Department Total	2,584	2,584	0.00	0.00	2,584.00	0.00 %
520 - District Clerk Archive Fund Total	2,584	2,584	0.00	0.00	2,584.00	0.00 %
523 - County Jury Fee Fund						
34040 - County Jury						
Operations	5,000	5,000	2,642.00	0.00	2,358.00	52.84 %
Department Total	5,000	5,000	2,642.00	0.00	2,358.00	52.84 %
523 - County Jury Fee Fund Total	5,000	5,000	2,642.00	0.00	2,358.00	52.84 %
525 - Court Reporter Service Fund						
34020 - Court Reporter Fees						
Operations	14,000	14,000	10,814.02	0.00	3,185.98	77.24 %
Department Total	14,000	14,000	10,814.02	0.00	3,185.98	77.24 %
525 - Court Reporter Service Fund Total	14,000	14,000	10,814.02	0.00	3,185.98	77.24 %
526 - County Law Library Fund						
34030 - Law Library						
Salaries/Other Pay/Benefits	9,470	9,470	4,885.40	0.00	4,584.60	51.59 %
Operations	37,579	37,579	22,616.23	0.00	14,962.77	60.18 %
Department Total	47,049	47,049	27,501.63	0.00	19,547.37	58.45 %
526 - County Law Library Fund Total	47,049	47,049	27,501.63	0.00	19,547.37	58.45 %
536 - Courthouse Security Fund						
43020 - Courthouse Security Fund-Fund 536						
Salaries/Other Pay/Benefits	68,008	68,008	37,912.64	0.00	30,095.36	55.75 %
Department Total	68,008	68,008	37,912.64	0.00	30,095.36	55.75 %
536 - Courthouse Security Fund Total	68,008	68,008	37,912.64	0.00	30,095.36	55.75 %
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 %



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537 - Justice Courts Building Security	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Fund Total						

550 - Justice Courts Technology Fund

34010 - Justice Court Technology

Operations	19,701	19,701	2,914.18	0.00	16,786.82	14.79 %
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department Total	24,701	24,701	2,914.18	0.00	21,786.82	11.80 %

550 - Justice Courts Technology Fund	24,701	24,701	2,914.18	0.00	21,786.82	11.80 %
Total						

551 - County and District Courts Technology Fund

34060 - County and District Courts Technology

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 %

551 - County and District Courts	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Technology Fund Total						

560 - District Attorney Prosecutors Supplement Fund

32040 - District Attorney Supplement

Operations	22,500	22,500	20,924.85	923.30	651.85	97.10 %
Department Total	22,500	22,500	20,924.85	923.30	651.85	97.10 %

560 - District Attorney Prosecutors	22,500	22,500	20,924.85	923.30	651.85	97.10 %
Supplement Fund Total						

561 - Pretrial Intervention Program Fund

34050 - Pretrial Invention

Salaries/Other Pay/Benefits	45,799	45,799	0.00	0.00	45,799.00	0.00 %
Department Total	45,799	45,799	0.00	0.00	45,799.00	0.00 %

561 - Pretrial Intervention Program	45,799	45,799	0.00	0.00	45,799.00	0.00 %
Fund Total						



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562 - District Attorney Forfeiture Fund						
32020 - District Attorney Forfeiture						
Operations	24,000	24,000	9,569.74	1,160.00	13,270.26	44.71 %
Department Total	24,000	24,000	9,569.74	1,160.00	13,270.26	44.71 %
562 - District Attorney Forfeiture Fund Total	24,000	24,000	9,569.74	1,160.00	13,270.26	44.71 %
563 - District Attorney Hot Check Fee Fund						
32030 - District Attorney Hot Check Fees						
Salaries/Other Pay/Benefits	2,541	2,541	1,082.24	0.00	1,458.76	42.59 %
Operations	2,459	2,459	1,448.21	0.00	1,010.79	58.89 %
Department Total	5,000	5,000	2,530.45	0.00	2,469.55	50.61 %
563 - District Attorney Hot Check Fee Fund Total	5,000	5,000	2,530.45	0.00	2,469.55	50.61 %
574 - Sheriff Forfeiture Fund						
41020 - Sheriff Forfeiture						
Operations	20,000	22,500	9,464.58	0.00	13,035.42	42.06 %
Capital	0	13,105	13,105.00	0.00	0.00	100.00 %
Contingency	20,000	4,395	0.00	0.00	4,395.00	0.00 %
Department Total	40,000	40,000	22,569.58	0.00	17,430.42	56.42 %
574 - Sheriff Forfeiture Fund Total	40,000	40,000	22,569.58	0.00	17,430.42	56.42 %
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	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Department Total	50,000	50,000	0.00	0.00	50,000.00	0.00 %
577 - DOJ Equitable Sharing Fund Total	50,000	50,000	0.00	0.00	50,000.00	0.00 %



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583 - Elections Equipment Fund						
16030 - Elections Equipment						
Operations	7,800	7,800	13,903.23	0.00	(6,103.23)	178.25 %
Department Total	7,800	7,800	13,903.23	0.00	(6,103.23)	178.25 %
583 - Elections Equipment Fund Total	7,800	7,800	13,903.23	0.00	(6,103.23)	178.25 %
584 - Tax Assessor Elections Service Contract Fund						
16040 - Elections Services/Contracts						
Salaries/Other Pay/Benefits	4,056	4,056	0.00	0.00	4,056.00	0.00 %
Operations	2,227	2,227	1,137.75	0.00	1,089.25	51.09 %
Department Total	6,283	6,283	1,137.75	0.00	5,145.25	18.11 %
584 - Tax Assessor Elections Service Contract Fund Total	6,283	6,283	1,137.75	0.00	5,145.25	18.11 %
601 - Special Prosecution/Civil/Juvenile Fund						
35020 - SPU Criminal						
Salaries/Other Pay/Benefits	1,520,542	1,520,542	957,169.34	0.00	563,372.66	62.95 %
Department Total	1,520,542	1,520,542	957,169.34	0.00	563,372.66	62.95 %
35021 - SPU - Capital Murder Trial						
Operations	125,000	125,000	63,416.93	0.00	61,583.07	50.73 %
Department Total	125,000	125,000	63,416.93	0.00	61,583.07	50.73 %
35030 - SPU - State General Allocation						
Salaries/Other Pay/Benefits	150,760	150,760	70,984.42	0.00	79,775.58	47.08 %
Operations	199,867	244,689	132,717.32	1,425.00	110,546.68	54.82 %
Department Total	350,627	395,449	203,701.74	1,425.00	190,322.26	51.87 %
35040 - SPU Civil Division						
Salaries/Other Pay/Benefits	1,526,690	1,526,690	971,714.08	0.00	554,975.92	63.65 %
Operations	925,230	1,200,012	801,831.64	164.95	398,015.41	66.83 %
Capital	0	8,992	8,992.00	0.00	0.00	100.00 %
Department Total	2,451,920	2,735,694	1,782,537.72	164.95	952,991.33	65.16 %
35050 - SPU Juvenile Division						
Salaries/Other Pay/Benefits	664,600	664,600	396,833.85	0.00	267,766.15	59.71 %
Operations	163,499	250,580	71,958.98	1,534.31	177,086.71	29.33 %
Department Total	828,099	915,180	468,792.83	1,534.31	444,852.86	51.39 %



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601 - Special Prosecution/Civil/Juvenile Fund Total	5,276,188	5,691,865	3,475,618.56	3,124.26	2,213,122.18	61.12 %
615 - Adult Probation-Basic Services Fund						
50130 - Adult Basic Supervision						
Salaries/Other Pay/Benefits	1,277,178	1,252,541	732,449.51	0.00	520,091.49	58.48 %
Operations	149,330	169,277	85,828.91	6,213.47	77,234.62	54.37 %
Capital	33,237	33,237	0.00	0.00	33,237.00	0.00 %
Transfers to Other Funds	15,763	7,816	627.72	0.00	7,188.28	8.03 %
Department Total	1,475,508	1,462,871	818,906.14	6,213.47	637,751.39	56.40 %
615 - Adult Probation-Basic Services Fund Total	1,475,508	1,462,871	818,906.14	6,213.47	637,751.39	56.40 %
616 - Adult Probation-Court Services Fund						
50150 - Adult Court Services						
Salaries/Other Pay/Benefits	182,564	178,852	111,521.81	0.00	67,330.19	62.35 %
Operations	22,274	24,889	22,143.04	0.00	2,745.96	88.97 %
Department Total	204,838	203,741	133,664.85	0.00	70,076.15	65.61 %
616 - Adult Probation-Court Services Fund Total	204,838	203,741	133,664.85	0.00	70,076.15	65.61 %
617 - Adult Probation-Substance Abuse Services Fund						
50170 - Adult Substance Abuse Services						
Salaries/Other Pay/Benefits	109,773	107,222	67,398.57	0.00	39,823.43	62.86 %
Operations	11,518	18,960	14,970.71	0.00	3,989.29	78.96 %
Department Total	121,291	126,182	82,369.28	0.00	43,812.72	65.28 %
617 - Adult Probation-Substance Abuse Services Fund Total	121,291	126,182	82,369.28	0.00	43,812.72	65.28 %
640 - Juvenile Grant Fund Title IVE						
36030 - Juvenile Title IV-E						
Operations	0	0	704.91	0.00	(704.91)	0.00 %
Department Total	0	0	704.91	0.00	(704.91)	0.00 %
640 - Juvenile Grant Fund Title IVE Total	0	0	704.91	0.00	(704.91)	0.00 %



Walker County Expenditures vs Budget Report

As of the Month Ended May 31, 2019

Posted as of July 10, 2019

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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
641 - Juvenile Grant-State Aid Fund						
36040 - Juvenile State/Grant Aid						
Salaries/Other Pay/Benefits	206,066	206,066	127,507.11	0.00	78,558.89	61.88 %
Department Total	206,066	206,066	127,507.11	0.00	78,558.89	61.88 %
641 - Juvenile Grant-State Aid Fund Total	206,066	206,066	127,507.11	0.00	78,558.89	61.88 %
643 - Juvenile Grant-Commitment Reduction Fund						
36050 - Juvenile Commitment Reduction						
Operations	31,922	31,922	14,360.60	0.00	17,561.40	44.99 %
Department Total	31,922	31,922	14,360.60	0.00	17,561.40	44.99 %
643 - Juvenile Grant-Commitment Reduction Fund Total	31,922	31,922	14,360.60	0.00	17,561.40	44.99 %
644 - Juvenile Grant-Medical Services Fund						
36060 - Juvenile Grant Medical Services						
Salaries/Other Pay/Benefits	32,822	32,822	20,581.67	0.00	12,240.33	62.71 %
Operations	1,336	1,336	550.00	0.00	786.00	41.17 %
Department Total	34,158	34,158	21,131.67	0.00	13,026.33	61.86 %
644 - Juvenile Grant-Medical Services Fund Total	34,158	34,158	21,131.67	0.00	13,026.33	61.86 %
645 - Juvenile HGAC Services Grant						
36070 - Juvenile HGAC Services Grant						
Operations	0	10,200	4,990.00	0.00	5,210.00	48.92 %
Department Total	0	10,200	4,990.00	0.00	5,210.00	48.92 %
645 - Juvenile HGAC Services Grant Total	0	10,200	4,990.00	0.00	5,210.00	48.92 %
646 - Juvenile Grant-PrePost Adjudication						
36080 - Juvenile Grant PrePost Adjudication						
Operations	15,038	15,038	12,248.00	0.00	2,790.00	81.45 %
Department Total	15,038	15,038	12,248.00	0.00	2,790.00	81.45 %



Walker County Expenditures vs Budget Report

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As of the Month Ended May 31, 2019

7/11/2019

Posted as of July 10, 2019

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For The Fiscal Year Ending September 30,2019

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
646 - Juvenile Grant-PrePost Adjudication Total	15,038	15,038	12,248.00	0.00	2,790.00	81.45 %
 647 - Juvenile Grant-Community Programs						
36090 - Juvenile Grant Community Programs						
Salaries/Other Pay/Benefits	102,387	102,387	64,550.74	0.00	37,836.26	63.05 %
Operations	159	159	0.00	0.00	159.00	0.00 %
Department Total	102,546	102,546	64,550.74	0.00	37,995.26	62.95 %
647 - Juvenile Grant-Community Programs Total	102,546	102,546	64,550.74	0.00	37,995.26	62.95 %
 801 - Sheriff Commissary Fund						
50040 - Sheriff Commissary Operations						
Salaries/Other Pay/Benefits	0	0	1,547.95	0.00	(1,547.95)	0.00 %
Operations	0	0	25,303.32	0.00	(25,303.32)	0.00 %
Department Total	0	0	26,851.27	0.00	(26,851.27)	0.00 %
801 - Sheriff Commissary Fund Total	0	0	26,851.27	0.00	(26,851.27)	0.00 %
 802 - Walker County Public Safety Communications Center						
46500 - Walker County Central Dispatch Services						
Salaries/Other Pay/Benefits	1,116,234	1,116,234	557,636.55	0.00	558,597.45	49.96 %
Operations	245,343	245,343	132,390.23	2,043.23	110,909.54	54.79 %
Capital	0	0	0.00	11,467.18	(11,467.18)	0.00 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department Total	1,424,456	1,424,456	690,026.78	13,510.41	720,918.81	49.39 %
802 - Walker County Public Safety Communications Center Total	1,424,456	1,424,456	690,026.78	13,510.41	720,918.81	49.39 %
 Report Totals	45,587,082	50,528,126	28,154,311.12	1,640,885.64	20,732,929.24	58.97 %

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

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%