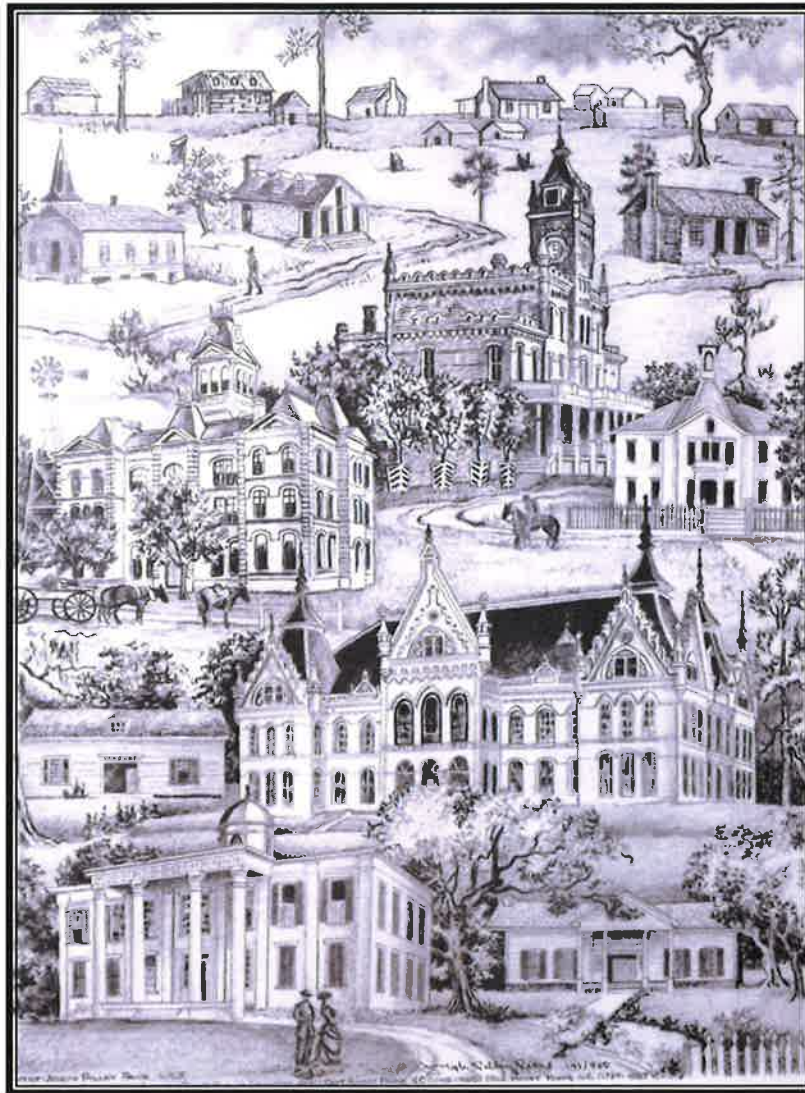


WALKER COUNTY, TEXAS



Proposed Budget
Fiscal Year 2020-2021
Filed July 31,

FILED FOR RECORD
AT 2:21 o'clock P.M.
JUL 31 2020

MARK TRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS
By *[Signature]* Deputy

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WALKER COUNTY

FILED BUDGET

October 1, 2020 – September 30, 2021

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

FILED FOR RECORD

At _____ o'clock _____ M

JUL 31 2020

**KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS**

By Mary Hargis Deputy

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Walker County, Texas

Walker County Proposed Budget October 1, 2020 thru September 30, 2021

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$1,107,922 (5.29% increase), and of that amount \$795,668 is tax revenue to be raised from new property added to the tax roll this year.

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 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

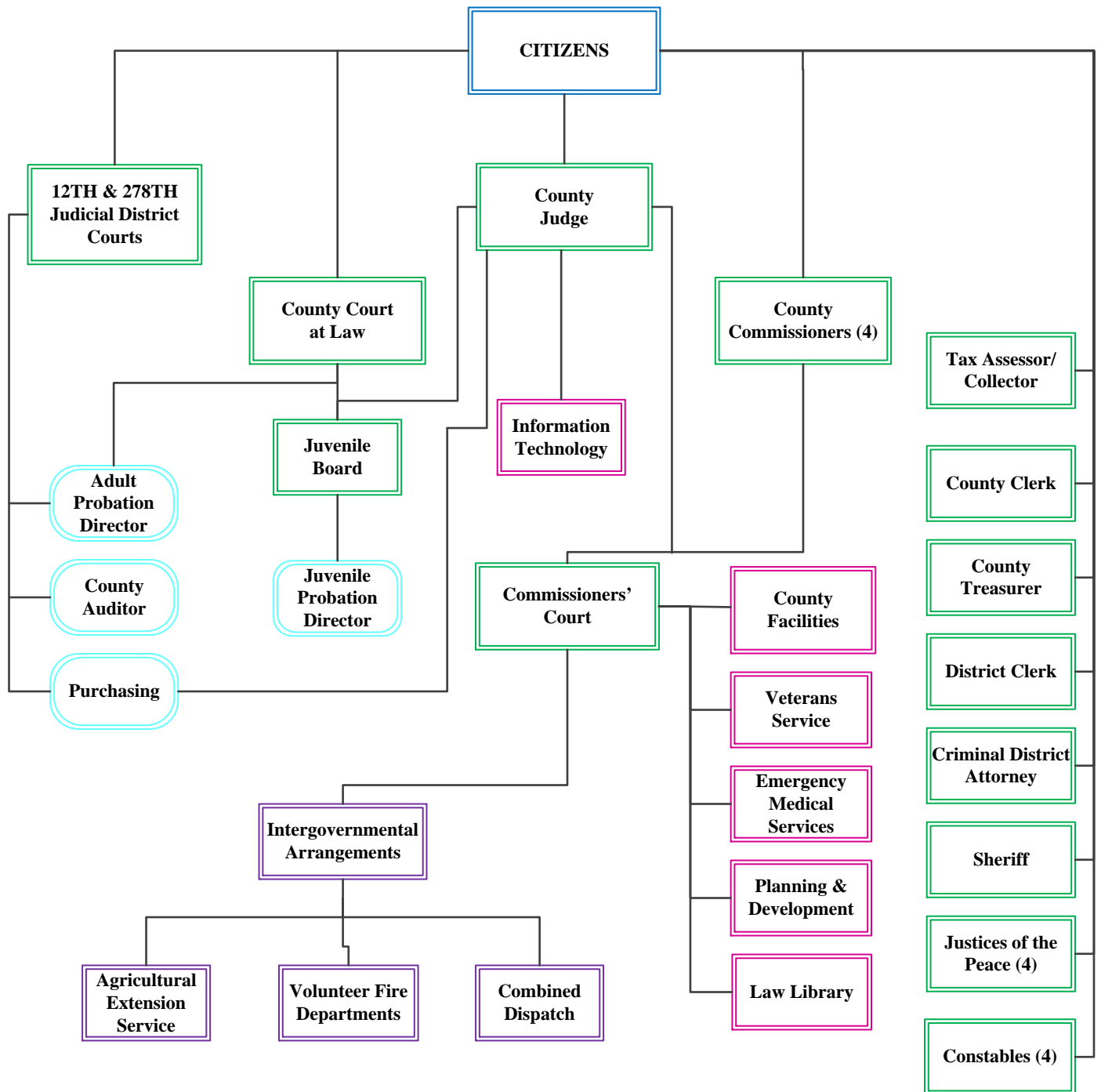
The county property tax rate for the preceding fiscal year (FY 19-20) was \$0.5018 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.4808 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.4808. The calculated No-New-Revenue maintenance and operations tax rate is \$0.4508 and the calculated debt rate is \$0.03

The total debt obligation of the county is \$ 13,370,000.

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

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
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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 2020-2021 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for FY 2020-2021. 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 the No-New-Revenue Tax Rate as calculated under the guidelines of Texas state statute
- ✓ to fund the replacement of the new voting equipment over a three year period
- ✓ to review the salary payment plan and benefit package each budget year and adjust as necessary within available revenues and prevailing conditions to be competitive with other employers
- ✓ to maintain the budgeted fund balance at no less than the minimum level set in budget policies of 16.67% with a preference to maintain a higher percentage on an annual basis, and to increase the fund balance to cover the possible impact on near term revenues as the effect of the current Corona Virus pandemic is determined
- ✓ 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, following 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

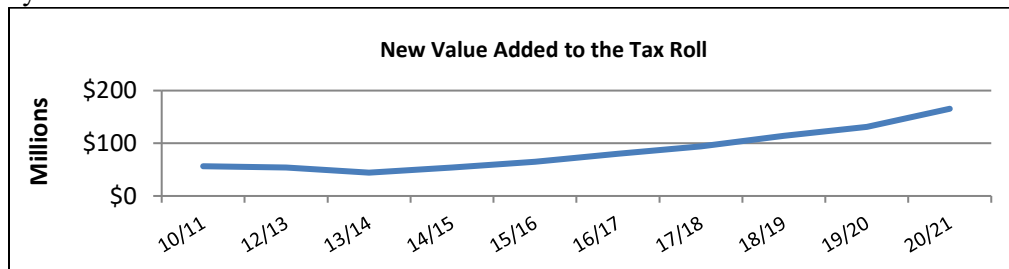
Commissioners Court met their goals with this budget.

Significant items in this budget are:

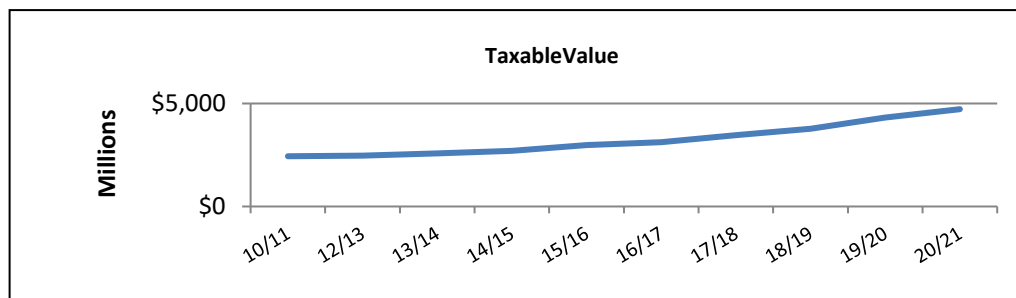
- Senate Bill 2 was passed in the last legislative session. This bill made changes related to the process a taxing entity follows to set a property tax rate in Texas. In years prior to Senate Bill 2, two rates were calculated, the effective tax rate and the Roll-Back Rate. With Senate Bill 2, the two rates that are calculated are the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. The required notices, hearings, adoption process and the options voters have to roll back a tax rate vary with how the rate proposed by the governing body compares to these two calculated rates. The No-New-Revenue Tax Rate is a rate calculation defined by Texas State statute as (Last Year's Levy-Lost Property Levy) /

(Current Total Value – New Property Value). In the Notice to Vote on the Proposed Tax Rate, it is further defined as “The no-new-revenue tax rate is the tax rate for the current year that will raise the same amount of property tax revenue for the same properties in both the preceding year and the current tax year”.

- This proposed budget is presented using the No-New-Revenue Tax Rate calculated as of the date of the filing of the proposed budget. The Commissioners Court proposed tax rate is \$0.4808 per \$100 value as compared to \$0.5018 in FY 19/20. The separate components of the proposed tax rate are: operating rate \$0.4508 per \$100 value, and debt service of \$0.03 per \$100 value.
- The total proposed expenditure budget for FY 20/21, that begins October 1, 2020 is \$39,343,885 compared to the original expenditure budget of \$39,244,544 for the FY 19/20 year, an increase of less than \$100,000. Commissioners Court entered the budget process this year focused on maintaining services, maintaining/increasing reserves, and working with the uncertainty of the revenue flow amid the Corona Virus pandemic. A summary of the changes in allocations is presented on page C-13 of this document.
- This tax rate, at 100% collection, will raise \$1,107,922 more revenue than last year, a 5.29% increase. Of this amount, \$795,668 is from new growth. The budgeted collection rate for the tax levy for FY 2020-2021 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 2020 totaled \$165,488,446, 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 \$794,036,725 from \$717,987,325, an increase of 10.6%. The net gain in total taxable value of \$412.9 million is an approximate 9.6% increase from the prior year. As values for properties that are on the tax roll for both years increase, the calculated No-New-Revenue tax rate will decrease. 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 follows.



In preparing this budget, external issues affecting the budget were identified. Some of these issues were:


- estimating the available revenue impact of the Corona Virus pandemic on near term revenues
 - dealing with the impact of declining revenues in several areas including interest earnings and court revenues
 - addressing the need for increased law enforcement officials as identified by the Sheriff
 - addressing the need for an additional court clerk in Justice of Peace Precinct 1 partly due to legislative changes in the justice court jurisdiction and an evolving change in case types heard in the different courts as identified by Justice of Peace Precinct 1
 - addressing the need for a Pretrial Bond Supervision Office as identified by the Courts
 - addressing the need to fund major microwave equipment needs for Central Dispatch if a grant is not funded by HGAC as requested by the Walker County Central Dispatch Board
 - addressing the need for a part-time person and funds for additional engineering services in the Planning and Development department as demands for service increase
 - addressing the need for funding the increase in the County Jail food services contract
 - second year funding of new voter equipment
 - addressing 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
- Included in the proposed budget is a continued emphasis on Public Safety addressing needs in both law enforcement and ambulance services. A patrol sergeant was added in the Sheriff department, along with funds for seven replacement vehicles, computers and protective equipment. Money was added to the County Jail department to fund increases in the food services contract. In the EMS (Emergency Medical Services) Fund, the EMS Transfer department and Emergency department were incorporated in a single department recognizing the decreased demand for transfer services and the increased demand for emergency services. A replacement ambulance is included in the proposed budget. Money to replace the microwave (radio) system used by the Central Dispatch operating center is included in the event a grant that has been applied for is not received.
- The proposed budget includes funding of two requests for personnel to address needs of the Courts. An additional court clerk was added in Justice of Peace Precinct 1 partly due to legislative changes in the justice court jurisdiction and an evolving change in case types heard in the different courts. A Pretrial Bond Supervision position was added to provide for the supervision of the increasing number in the pretrial supervision program; a request that was supported by the two District Judges.
- A part-time clerk was added in the Planning and Development department to assist with the increasing demand of service and funds were added for additional engineering services.
- The county continued to allocate additional monies for road and bridges maintenance budgets and budgeted a transfer to cover revenue losses due to decreasing court fine revenue both in the proposed budget and in the current year.
- No across the board pay increases are included in the proposed budget. Walker County does not have a step system in place and budgets no step or merit increases. The County continues to pay 100% of the health insurance premium for full-time County employees and the proposed budget maintains the same

level of benefits, deductibles and funding for employee and retiree health benefit costs for eligible employees. Costs to the County and the employee were not increased.

- 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, 2020, 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 29.45% 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, 2020 and the proposed budget for 2021.

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,

A handwritten signature in cursive script that reads "Patricia Allen".

Patricia Allen, CPA, County Auditor



Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2020-2021 Budget				
*Including Projects Fund				
101 General Fund	\$ 10,033,220	\$ 24,178,534	\$ 26,427,709	\$ 7,784,045
105 Projects Funds(\$1,542,703 Previously Allocated Remaining)	\$ 13,797	2,500	16,297	-
185 Healthy County Initiative	\$ 18,408	1,000	3,000	16,408
192 Debt Service Fund	\$ 250,051	1,210,003	1,374,868	85,186
220 Road & Bridge Fund	\$ 818,030	5,849,903	6,667,933	-
301 EMS Fund	\$ 781,997	3,811,387	4,144,775	448,609
511 County Records Management and Preservation Fund	\$ -	15,000	15,000	-
512 County Courts RecordsPresevation (Digitize)	\$ 53,889	11,000	24,411	40,478
515 County Clerk Records Management and Preservation Fund	\$ 602,234	71,500	31,758	641,976
516 County Clerk Records Archive Account Fund	\$ 173,238	88,000	200,000	61,238
518 District Clerk Records Management and Preservation Fund	\$ 8,561	3,300	3,000	8,861
519 District Clerk Rider Fund	\$ 30,997	12,000	38,344	4,653
520 District Clerk Archive Fund	\$ 2,937	1,500	2,945	1,492
523 County Jury Fee Fund	\$ -	5,000	5,000	-
525 Court Reporter Service Fund	\$ -	12,000	12,000	-
526 County Law Library Fund	\$ -	33,435	33,435	-
536 Courthouse Security Fund	\$ 15,011	58,294	71,245	2,060
537 Justice Courts Building Security Fund	\$ 46,194	4,000	10,000	40,194
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 6,300	9,400	-	15,700
539 County Specialty Court Programs	\$ 1,250	1,900		3,150
550 Justice Court Technology Fund	\$ 75,452	17,000	24,701	67,751
551 County and District Court Technology Fund	\$ 4,682	1,400	4,920	1,162
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 81,836	30,000	53,499	58,337
562 District Attorney Forfeiture Fund	\$ 161,546	-	24,000	137,546
563 Hot Check Fee Fund	\$ 681	2,200	2,881	-
574 Sheriff Forfeiture Fund	\$ 413,479	-	40,000	373,479
576 Inmate Medical Fund	\$ 45,165	2,000	10,000	37,165
577 DOJ Equitable Sharing Fund	\$ 403,362	-	50,000	353,362
583 Elections Equipment Fund	\$ 8,516	15,000	23,219	297
584 Elections Services Contract Fund	\$ 40,519	-	6,445	34,074
589 Tax Assessor Special Inventory Fund	\$ 19	-	-	19
701 Insurance Fund-Retiree Health	\$ 1,891,554	\$ 270,000	\$ -	\$ 2,161,554
Total	\$ 15,982,925	\$ 35,739,756	\$ 39,343,885	\$ 12,378,796

Fiscal Year 2019-2020 Original Budget				
*Including Projects Fund				
101 General Fund	\$ 9,357,746	\$ 23,545,949	\$ 26,086,929	\$ 6,816,766
105 Projects Funds(\$1,278,898 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 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
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ -	-	-	-
539 County Specialty Court Programs	\$ -	-	-	-
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



Budget Summary

Fiscal Year 2019-2020 Estimated

*Including Projects Fund

101 General Fund	\$	10,957,107	\$	24,169,890	\$	25,093,777	\$	10,033,220
105 Projects Fund	\$	1,759,793		350,008		167,925		1,941,876
185 Healthy County Initiative	\$	17,988		1,420		1,000		18,408
192 Debt Service Fund	\$	227,619		1,399,600		1,377,168		250,051
220 Road & Bridge Fund	\$	2,682,756		7,091,075		8,955,801		818,030
301 EMS Fund	\$	830,375		4,057,622		4,106,000		781,997
511 County Records Management and Preservation Fund	\$	4,216		15,500		19,716		-
512 County Courts RecordsPresevation (Digitize)	\$	57,836		11,370		15,317		53,889
515 County Clerk Records Management and Preservation Fund	\$	550,408		105,800		53,974		602,234
516 County Clerk Records Archive Account Fund	\$	84,238		89,000		-		173,238
518 District Clerk Records Management and Preservation Fund	\$	8,261		3,300		3,000		8,561
519 District Clerk Rider Fund	\$	32,541		12,300		13,844		30,997
520 District Clerk Archive Fund	\$	4,267		1,500		2,830		2,937
523 County Jury Fee Fund	\$	-		6,500		6,500		-
525 Court Reporter Service Fund	\$	-		14,100		14,100		-
526 County Law Library Fund	\$	4,214		33,435		37,649		-
536 Courthouse Security Fund	\$	27,161		58,354		70,504		15,011
537 Justice Courts Building Security Fund	\$	46,894		4,300		5,000		46,194
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	-		6,300		-		6,300
539 County Specialty Court Programs	\$	-		1,250		-		1,250
550 Justice Court Technology Fund	\$	77,453		17,700		19,701		75,452
551 County and District Court Technology Fund	\$	5,272		1,410		2,000		4,682
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	60,767		30,500		9,431		81,836
562 District Attorney Forfeiture Fund	\$	175,980		9,566		24,000		161,546
563 Hot Check Fee Fund	\$	881		2,800		3,000		681
574 Sheriff Forfeiture Fund	\$	416,260		37,219		40,000		413,479
576 Inmate Medical Fund	\$	39,965		5,200		-		45,165
577 DOJ Equitable Sharing Fund	\$	387,656		15,706		-		403,362
583 Elections Equipment Fund	\$	9,814		34,297		35,595		8,516
584 Elections Services Contract Fund	\$	36,926		6,640		3,047		40,519
589 Tax Assessor Special Inventory Fund	\$	19		6,436		6,436		19
701 Insurance Fund-Retiree Health	\$	1,609,054	\$	282,500	\$	-	\$	1,891,554
Total	\$	20,115,721	\$	37,905,098	\$	40,109,815	\$	17,911,004

Fiscal Year 2018-2019 Actual

*Including Projects Fund

101 General Fund	\$	9,332,267	\$	25,093,146	\$	23,468,306	\$	10,957,107
105 Projects Fund	\$	1,490,076		539,649		269,932		1,759,793
185 Healthy County Initiative	\$	18,486		1,406		1,904		17,988
192 Debt Service Fund	\$	194,244		1,406,943		1,373,568		227,619
220 Road & Bridge Fund	\$	2,220,474		7,146,570		6,684,288		2,682,756
301 EMS Fund	\$	809,392		3,430,825		3,409,842		830,375
511 County Records Management and Preservation Fund	\$	4,216		17,958		17,958		4,216
512 County Courts RecordsPresevation (Digitize)	\$	44,121		13,715		-		57,836
515 County Clerk Records Management and Preservation Fund	\$	464,549		113,441		27,582		550,408
516 County Clerk Records Archive Account Fund	\$	424,125		111,533		451,420		84,238
518 District Clerk Records Management and Preservation Fund	\$	5,144		3,766		649		8,261
519 District Clerk Rider Fund	\$	30,279		11,669		9,407		32,541
520 District Clerk Archive Fund	\$	2,129		2,138		-		4,267
523 County Jury Fee Fund	\$	-		6,816		6,816		-
525 Court Reporter Service Fund	\$	-		16,338		16,338		-
526 County Law Library Fund	\$	15,347		38,325		49,458		4,214
536 Courthouse Security Fund	\$	9,750		64,504		47,093		27,161
537 Justice Courts Building Security Fund	\$	40,451		6,713		270		46,894
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	-		-		-		-
539 County Specialty Court Programs	\$	-		-		-		-
550 Justice Court Technology Fund	\$	56,230		25,522		4,299		77,453
551 County and District Court Technology Fund	\$	3,800		1,472		-		5,272
560 Prosecutors Supplement Fund	\$	-		22,308		22,308		-
561 Pretrial Intervention Fund	\$	35,822		25,339		394		60,767
562 District Attorney Forfeiture Fund	\$	151,447		49,706		25,173		175,980
563 Hot Check Fee Fund	\$	2,105		2,922		4,146		881
574 Sheriff Forfeiture Fund	\$	245,750		194,079		23,569		416,260
576 Inmate Medical Fund	\$	34,497		5,468		-		39,965
577 DOJ Equitable Sharing Fund	\$	365,843		21,813		-		387,656
583 Elections Equipment Fund	\$	-		14,494		4,680		9,814
584 Elections Services Contract Fund	\$	28,486		9,578		1,138		36,926
589 Tax Assessor Special Inventory Fund	\$	19		-		-		19
701 Insurance Fund-Retiree Health	\$	1,393,275	\$	215,779	\$	-	\$	1,609,054
Total	\$	17,422,324	\$	38,613,935	\$	35,920,538	\$	20,115,721

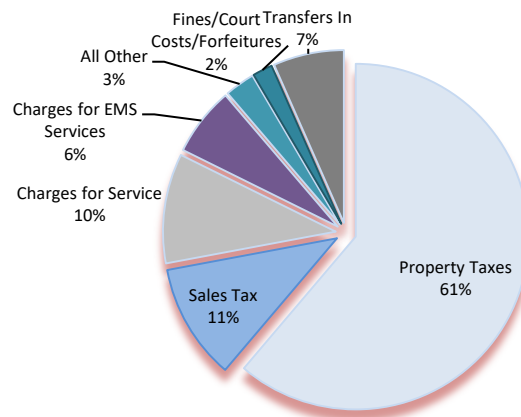
Budget Summary



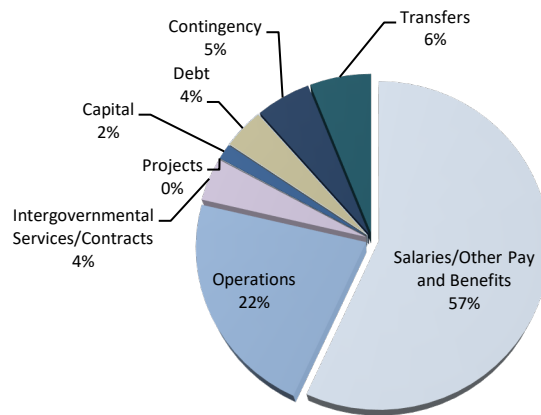
Walker County Proposed Budget For the Fiscal Year 2020-2021 All Funds Summary

	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, 2020	\$ 10,033,220	\$ 13,797	\$ 18,408	\$ 1,891,554	\$ 250,051	\$ 818,030	\$ 781,997	\$ 2,175,868	\$ 15,982,925
Sources of Funds									
Property Taxes-Current	\$ 16,681,366	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 3,332,138	\$ -	\$ -	\$ 21,171,007
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	\$ 313,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,000
Inter Governmental	\$ 499,261	\$ -	\$ -	\$ -	\$ -	\$ 223,765	\$ -	\$ 49,500	\$ 772,526
Charges for Services/Fees of Office	\$ 1,889,652	\$ -	\$ -	\$ 264,000	\$ -	\$ 860,000	\$ 5,000	\$ 336,100	\$ 3,354,752
Fines/Court Costs and Forfeitures	\$ 55,655	\$ -	\$ -	\$ -	\$ -	\$ 606,000	\$ -	\$ -	\$ 661,655
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,294,000	\$ -	\$ 2,294,000
Other Revenues	\$ 16,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Interest Earnings	\$ 50,000	\$ 2,500	\$ -	\$ 6,000	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,535	\$ 68,035
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislatively Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 24,178,534	\$ 2,500	\$ 1,000	\$ 270,000	\$ 1,210,003	\$ 5,024,903	\$ 2,301,000	\$ 388,135	\$ 33,376,075
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,000	\$ 1,510,387	\$ 28,294	\$ 2,363,681
Total Sources of Funds	\$ 24,178,534	\$ 2,500	\$ 1,000	\$ 270,000	\$ 1,210,003	\$ 5,849,903	\$ 3,811,387	\$ 416,429	\$ 35,739,756
Available Funds	\$ 34,211,754	\$ 16,297	\$ 19,408	\$ 2,161,554	\$ 1,460,054	\$ 6,667,933	\$ 4,593,384	\$ 2,592,297	\$ 51,722,681
Uses of Funds									
Salaries/Other Pay and Benefits	\$ 16,310,278			\$ -		\$ 2,832,103	\$ 3,073,542	\$ 128,541	\$ 22,344,464
Operations	\$ 4,441,959		\$ 3,000	\$ -		\$ 3,135,830	\$ 722,728	\$ 305,762	\$ 8,609,279
Intergovernmental Services and Contracts	\$ 1,676,132			\$ -					\$ 1,676,132
Projects	\$ -	\$ 16,297		\$ -					\$ 16,297
Capital	\$ 356,140			\$ -			\$ 248,505		\$ 604,645
Debt	\$ 228,189			\$ -	\$ 1,374,868				\$ 1,603,057
Contingency	\$ 1,051,330			\$ -		\$ 700,000	\$ 100,000	\$ 275,000	\$ 2,126,330
Total Operating Expenditures	\$ 24,064,028	\$ 16,297	\$ 3,000	\$ -	\$ 1,374,868	\$ 6,667,933	\$ 4,144,775	\$ 709,303	\$ 36,980,204
Transfers	\$ 2,363,681			\$ -					\$ 2,363,681
Total Uses of Funds	\$ 26,427,709	\$ 16,297	\$ 3,000	\$ -	\$ 1,374,868	\$ 6,667,933	\$ 4,144,775	\$ 709,303	\$ 39,343,885
Ending Fund Balance	\$ 7,784,045	\$ -	\$ 16,408	\$ 2,161,554	\$ 85,186	\$ -	\$ 448,609	\$ 1,882,994	\$ 12,378,796

Revenues by Source Walker County Proposed Budget Fiscal Year 2021



Expenditures by Category
Walker County Proposed Budget Fiscal Year 2020-2021



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 \$2,249,175 during FY 2021. 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 \$600,000 to the Road and Bridge Fund for road improvements and a transfer of \$225,000 to cover expected revenue shortfalls in the Road and Bridge Fund, a transfer to the EMS fund of \$248,505 for an ambulance purchase, a contingency for \$600,000 along with various equipment and \$356,140 for replacement of vehicle purchases in the Sheriff department. Beginning on page C-13, a detail of the one-time allocations for FY 2021 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 2020-2021**

Budget - Summary of Changes in Fund Balance

	General Fund	Projects	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service	Road and Bridge Fund	EMS Fund	Legislatively Designated Funds	Total
Beginning Fund Balance	\$ 10,033,220	\$ 13,797	\$ 18,408	\$ 1,891,554	\$ 250,051	\$ 818,030	\$ 781,997	\$ 2,175,868	\$ 15,982,925
Revenues	24,178,534	2,500	1,000	270,000	1,210,003	5,024,903	2,301,000	388,135	\$ 33,376,075
Expenditures	23,835,839	16,297	3,000			6,667,933	4,144,775	709,303	\$ 35,377,147
Debt	228,189				1,374,868				\$ 1,603,057
Transfers In						825,000	1,510,387	28,294	\$ 2,363,681
Transfers Out	2,363,681								\$ 2,363,681
Ending Fund Balance	\$ 7,784,045	\$ -	\$ 16,408	\$ 2,161,554	\$ 85,186	\$ -	\$ 448,609	\$ 1,882,994	\$ 12,378,796

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 patterns 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 61.1% of overall County revenues and 71.7% 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 of 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-2 of the Tax Information section, information related to comparison of levies is presented. 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.

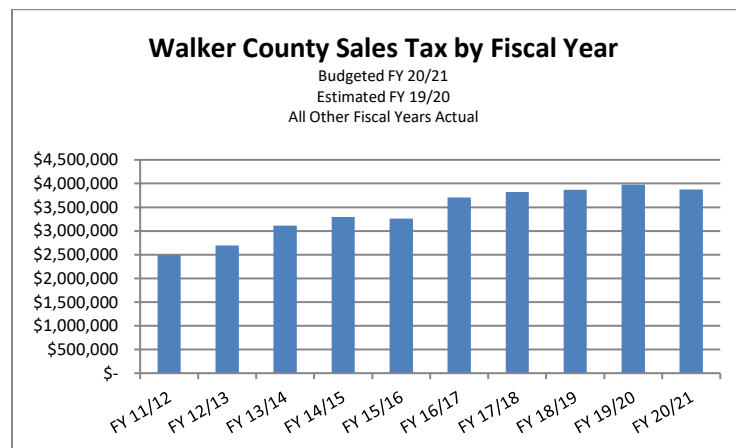
Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 59.2% of the total revenues. Delinquent taxes account for another 1.1% of revenues, and property tax penalties and interest accounts for another .8% of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The FY 2021 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2021 budget, new growth accounted for \$795,668 of additional revenues from current property taxes.

Senate Bill 2 was passed in the last legislative session. This bill made changes related to the process a taxing entity follows to set a property tax rate in Texas. In years prior to Senate Bill 2, two rates were calculated, one called the effective tax rate and one called the Roll-Back Rate. Depending on the rate

adopted, different public hearing were required and options available to the voters to petition for an election that would require the taxing jurisdiction to roll back the rate to be no more than an 8% increase in the operations tax rate. One of rates that was calculated was called the effective tax rate, defined by the tax statutes as the rate that would provide the taxing entity with the same revenue from properties that were on the tax roll in both years. Walker County adopted the effective tax rate for last year making that the sixth consecutive year that Walker County had adopted the effective rate. With Senate Bill 2, the two rates that are calculated are called the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate and the options voters have to roll back a tax rate were changed. In a non-disaster declared year, if the rate to be adopted is proposed to be more than 3.5%, an election is automatically required. In a year where a disaster has been declared, a taxing entity has the option to elect to use 8% as the maximum not to be exceeded. Walker County used the 3.5% not to exceed rate in its calculation. A rate now called the No-New-Revenue Rate is generally calculated the same as the effective rate was and generally provides the same tax revenue to the taxing entity for property that was on the tax roll in both years. For the taxing entity, this calculated rate will decrease as appraised values on the property that was on the tax roll for both years increase. In the FY 2021, Walker County proposes to adopt the No-New-Revenue Rate. At the time of the filing of the proposed budget, the calculated rate No-New-Revenue Rate is \$0.4808 per \$100 assessed taxable valuation. The rate of \$0.4808 is a decrease of \$0.0210 from the current rate of \$0.5018.

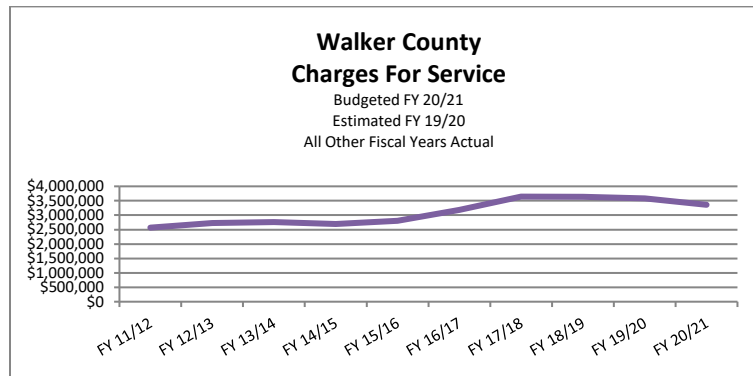
Sales Tax

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 \$0.1031 per \$100 assessed valuation. Sales tax accounts for approximately 10.8% of total revenues and approximately 16.0% of revenues of the General Fund. Sales tax is budgeted relatively flat for FY 2021. The revenue from sales tax in FY 2020(current year) is projected to increase from FY 2019, somewhat unexpected because of the pandemic. Because the number of Covid cases continues to increase as of the time the proposed budget is being prepared, the County elected to budget very conservatively for this volatile revenue.



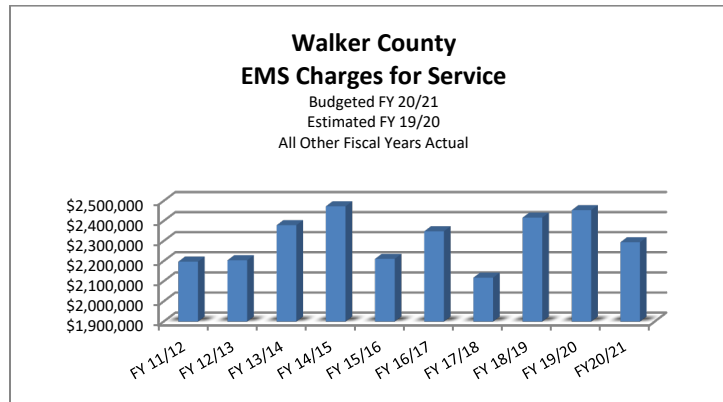
Charges for Service

Charges for Service, the third largest revenue grouping accounts for 9.4% of the total revenues of the County and 7.8% of revenues of the General Fund, and 14.7% of revenues of the Road and Bridge Fund. Vehicle Registration Fees shows an increase. 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, vehicle registration commissions, certificates of title, road and bridge fees, coin phone charges at the County Jail, and charges to the hospital district for services provided at the jail are also included.



Charges for EMS Service

Charges for EMS Service, accounts for 6.4% of the total revenues of the County and 60.19% of revenues of the EMS Fund. Billings for services are processed using a billing services provider. Filing of claims with insurance providers, Medicare and Medicaid are processed as part of the billing. The County currently provides both Emergency and Transfer services. In the upcoming year, the reduction in revenue is due to reducing transfer services as the demand for emergency services continues to increase.



Fines/Court Cost/Forfeitures

Fines, Court Costs and Forfeitures represent 1.9% down from 3% in prior years 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 10.4% of the Road and Bridge Fund revenues, down from 15.5% in prior year. 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. This year has seen sizable decreases in this revenue source, partly due to the pandemic and partly due to closure of the weigh station being closed for a large part of the year. It is not anticipated the weigh station will be open for a significant part of the upcoming year and with the pandemic and possible reassignment of DPS personnel, the operating hours of the weigh station is unknown. 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.

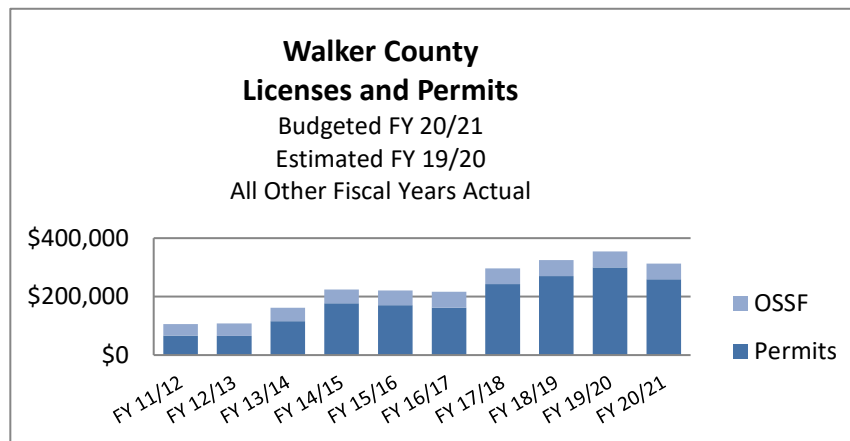
Inter Governmental Revenues

For the FY 2021, revenues expected in this group total \$772,526. 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 several surrounding counties. The County receives \$52,924 for indigent defense from the State, and is estimated to receive \$223,765 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 \$313,000. 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. Walker County has seen growth of revenues in permits this year and increased revenues are projected for this year. Because of the continued increase in Covid cases in this area, the County continues in FY 2021 to budget very conservatively



Transfers In

Transfers totaling \$ 2,363,681 are included in the FY 2021 budget. All transfers are *from* the General Fund. Transfers include \$825,000 to the Road and Bridge Fund, \$1,510,387 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

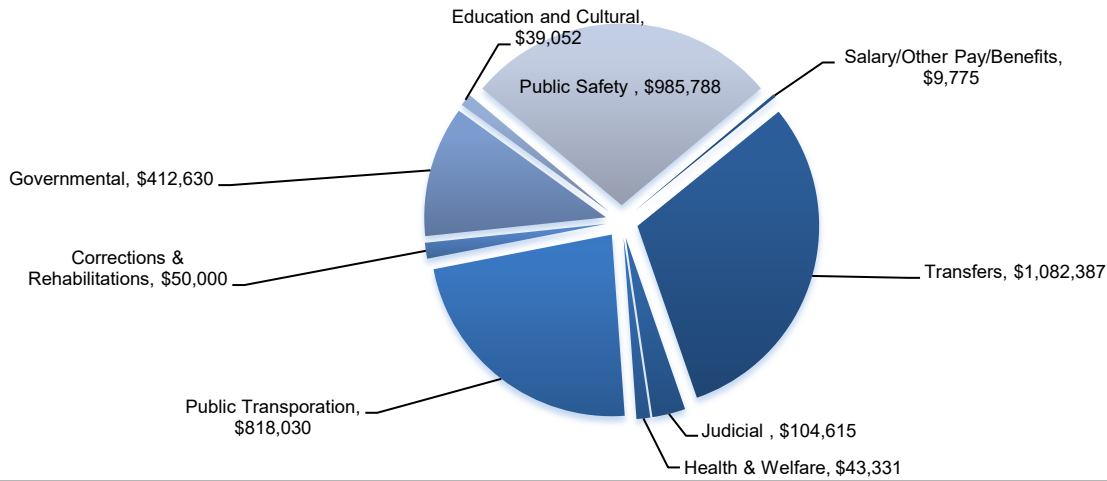
The expenditure budget for the Fiscal Year October 1, 2020 to September 30, 2021 is \$39,343,885 as compared to \$39,244,554 for the prior year, a increase of less than \$100,000. Due to the uncertainties surrounding the Corona Virus pandemic, court was very conservative in expenditures and projects to be added to the budget. The focus was on maintaining services and addressing the more immediate needs.

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 20/21 the starting point was \$35,798,277 (\$39,244,554 less \$3,446,277). The proposed budget for FY 20/21 includes additions to the base budget of \$ 504,190 in on-going costs and one-time allocations of \$3,041,418

A listing of changes that were included in the adopted budget for Fiscal Year 2020-2021 follows.

	Fy 2019-2020 Total Budget	Less OneTime Allocations	Fy 2019-2020 BaseBudget	Proposed Budget Add/Subtracts Base Budget	Fy 2020-2021 Base Budget	Proposed Budget One Time Allocations	Fy 2020-2021 Proposed Budget
List of Changes in Budget							
General Fund	\$ 26,086,929	\$ (2,041,457)	\$ 24,045,472	\$ 423,651	\$ 24,469,123	\$ 1,958,586	\$ 26,427,709
General Projects Fund	\$ 348,178	\$ (348,178)	\$ -		\$ -	\$ 16,297	\$ 16,297
Healthy County Initiative Fund	\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000
Insurance Fund -Retiree	\$ -		\$ -		\$ -		\$ -
Debt Service Fund	\$ 1,377,168		\$ 1,377,168	\$ (2,300)	\$ 1,374,868		\$ 1,374,868
Road and Bridge Fund	\$ 6,567,933	\$ (718,030)	\$ 5,849,903	\$ 100,000	\$ 5,949,903	\$ 718,030	\$ 6,667,933
EMS Fund	\$ 4,126,000	\$ (338,612)	\$ 3,787,388	\$ 8,882	\$ 3,796,270	\$ 348,505	\$ 4,144,775
Legislatively Designated Fund	\$ 735,346		\$ 735,346	\$ (26,043)	\$ 709,303	\$ -	\$ 709,303
Total	\$ 39,244,554	\$ (3,446,277)	\$ 35,798,277	\$ 504,190	\$ 36,302,467	\$ 3,041,418	\$ 39,343,885

Walker County
Proposed Budget Fiscal Year 2020-2021
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		\$24,394
	Contingency-Central Dispatch Capital Purchase	\$132,830	
	Increase Base Pay/Change in Longevity Pay		\$6,893
	Increase for Payroll Software Support		\$2,000
	Increase for Laserfiche Support Contract		\$8,450
	Increase for Parking Lot Rental		\$1,200
16020-Elections	Increase for Maintenance Contracts		\$5,000
17010-Facilities Maintenance	Additional full-time custodian		\$13,000
	Downtown Facilities Mowing and Landscaping Service Contract	\$3,000	\$12,000
21010-Vehicle Registration	Increase for Office Supplies		\$1,400
30030-12th Judicial Court	Increase for New Incoming Judge Supplies	\$2,800	
32010-Criminal District Attorney	Grant Match-Transfer to Grant Fund	\$15,000	
33010-Justices of Peace 1	Add Clerk I position		\$50,800
41010-Sheriff	Sheriff Office Vehicles(7) Replacement	\$356,140	
	Desktop Computer Replacement	\$27,350	
	Bulletproof Vest (30) Replacement	\$19,312	
	Add Sergeant (Patrol)	\$460	\$90,154
	Increase for Software Agreement Increase		\$2,337
46010-Emergency Management	Increase for Bergman Tower Lease		\$1,200
	Emergency Management Food Expense		\$1,500
50010 - County Jail	Increase for Jail Food Contract		\$50,000
50115-Walker County CSCD	Add Pretrial Bond Supv. Officer and UA Supplies		\$62,058
61020-Planning and Development	Add Part Time Development Technician		\$22,831
	Increase for Engineering Services		\$20,500
70010-Historical Commission	Part Time Employee -Gibbs Powell		\$11,372
70020-Texas AgriLife Extension	Part Time Secretary(29 hours weekly)		\$27,680
Transfer to EMS Fund-Operating	Increase transfer to EMS Fund		\$8,882
Transfer to EMS Fund-Capital	Purchase of Ambulance	\$248,505	
Transfers to RB Fund	Transfer to Road and Bridge Fund-Road Allocation	\$600,000	
Transfers to RB Fund	Transfer to Road and Bridge Fund-Cover Revenue Reduction Loss	\$225,000	
Contingency-One Time	General Fund Contingency	\$100,000	
Debt payment	Voter System -Second of three payments	\$228,189	
Total General Fund Increases		\$1,958,586	\$423,651

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

		One-Time	On-Going
82210-Road and Bridge Precinct 1	Special Allocation – Roads	\$150,000	
	Operating Budget increase	\$24,956	\$21,144
82220-Road and Bridge Precinct 2	Special Allocation - Roads	\$150,000	
	Operating Budget increase	\$30,670	\$25,984
82230-Road and Bridge Precinct 3	Special Allocation - Roads	\$150,000	
	Operating Budget increase	\$30,880	\$26,163
82240-Road and Bridge Precinct 4	Special Allocation - Roads	\$150,000	
	Operating Budget increase	\$31,524	\$26,709
Total Road and Bridge Fund Increases		\$718,030	\$100,000

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

County Wide	Base Pay/Change in Longevity Pay		\$2,882
	Contingency	\$100,000	
EMS Emergency Services	Insurance		\$6,000
	Ambulance Purchase	\$248,505	
Total EMS Fund Increases		\$348,505	\$8,882

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

	Increase to Contingency	\$16,297	
Total General Projects Fund Increases		\$16,297	\$0

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

Debt Service Fund			-\$2,300
Legislatively Designated			-\$26,043
Total All Funds		\$3,041,418	\$504,190

Capital Expenditures Included in the Budget

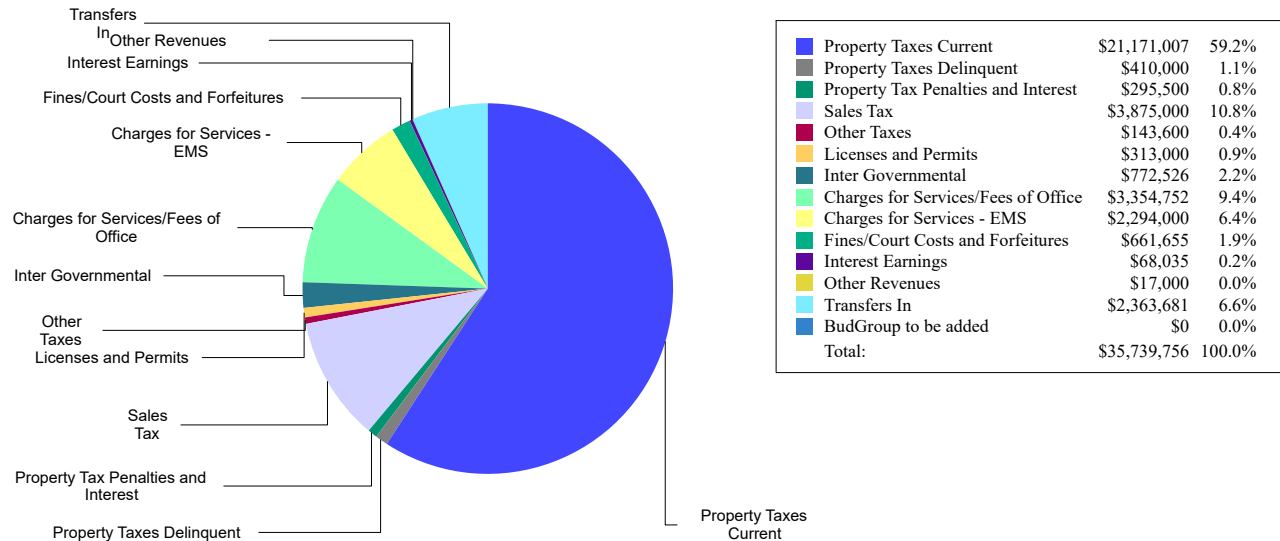
Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's budget is \$604,645 detailed below. In addition \$16,297 is budgeted in the Projects Fund. In the General Projects section of the budget beginning on page F-1, a review of approved projects to date is presented and some additional discussion provided.

Vehicles and office equipment that meet the capitalization criteria are included in the list presented below. Vehicle replacement generally results in lower maintenance costs, which help to offset the increasing maintenance and repair costs of the fleet as the other vehicles get older.

Budgeted Capital Expenditures		
41010-Sherriff	Sheriff Office Vehicles(7) Replacement	\$356,140
46100-Emergency Management Services	Replacement Ambulance	\$248,505
	Total	\$604,645



Walker County
Proposed Budget Fiscal Year 2020-2021
All Funds
Revenues By Source



Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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Property Taxes Current

40110	Current Taxes	\$ 19,421,373	\$ 20,107,402	\$ 20,107,402	\$ 20,294,899	\$ 21,171,007
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Property Taxes Delinquent

40120	Delinquent Taxes	\$ 596,027	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000
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Property Tax Penalties and Interest

40130	Penalty & Interest	\$ 368,863	\$ 295,500	\$ 295,500	\$ 300,500	\$ 295,500
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Sales Tax

40400	Sales Taxes	\$ 3,868,217	\$ 3,875,000	\$ 3,875,000	\$ 3,975,000	\$ 3,875,000
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Other Taxes

40500	In Lieu of Tax	\$ 28,601	\$ 28,600	\$ 28,600	\$ 39,342	\$ 28,600
40501	Property Taxes-Other(VIT)	\$ 17,041	\$ -	\$ -	\$ 20,703	\$ -
40510	Mixed Beverage Tax	\$ 129,944	\$ 115,000	\$ 115,000	\$ 102,000	\$ 115,000
		<u>\$ 175,586</u>	<u>\$ 143,600</u>	<u>\$ 143,600</u>	<u>\$ 162,045</u>	<u>\$ 143,600</u>

Licenses and Permits

41020	Licenses and Permits	\$ 270,396	\$ 236,000	\$ 236,000	\$ 300,000	\$ 259,000
41030	OSSF Fees	\$ 55,125	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
		<u>\$ 325,521</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>	<u>\$ 354,000</u>	<u>\$ 313,000</u>

Inter Governmental

42010	State Funds	\$ 337,817	\$ 264,505	\$ 264,505	\$ 273,219	\$ 259,265
42020	State Longevity Pay	\$ 4,904	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
42030	State Funds-Indigent Defense	\$ 53,597	\$ 60,904	\$ 60,904	\$ 52,924	\$ 52,924
42040	State Funds - Capital Murder	\$ 69,679	\$ -	\$ -	\$ -	\$ -
42350	HGAC Grant	\$ 74,488	\$ -	\$ 30,747	\$ 30,747	\$ -
42360	Grant-Homeland Security	\$ 344,000	\$ -	\$ -	\$ -	\$ -
42410	Intergovernmental Funds	\$ 316,614	\$ 287,837	\$ 287,837	\$ 314,484	\$ 295,037

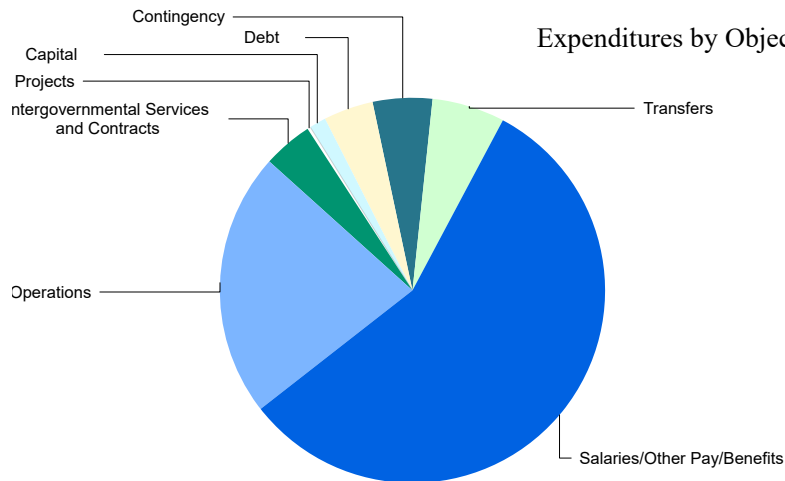
		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Inter Governmental						
42470	Inmate Housing-Other Counties	\$ 38,353	\$ 40,000	\$ 40,000	\$ 71,000	\$ 40,000
42620	Federal Funds	\$ 19,215	\$ -	\$ -	\$ 45,572	\$ -
42621	Federal Funds -OCDEFT	\$ 4,141	\$ -	\$ -	\$ -	\$ -
42622	Federal Funds - HIDTA	\$ 24,023	\$ -	\$ 11,630	\$ 11,630	\$ -
42624	Federal Funds - FBI	\$ 189	\$ -	\$ -	\$ 876	\$ -
42625	US Stimulus Check	\$ -	\$ -	\$ -	\$ -	\$ -
42626	COVID	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
42630	U S Forest Service	\$ 124,236	\$ 124,000	\$ 124,000	\$ 119,183	\$ 120,000
42710	Disaster Relief	\$ 1,458,305	\$ -	\$ 1,349,419	\$ 1,350,158	\$ -
		<u>\$ 2,869,561</u>	<u>\$ 782,546</u>	<u>\$ 2,232,350</u>	<u>\$ 2,333,101</u>	<u>\$ 772,526</u>
Charges for Services/Fees of Office						
43010	Fees of Office/Chg for Service	\$ 1,299,495	\$ 1,162,792	\$ 1,170,994	\$ 1,206,163	\$ 1,107,452
43020	Serving Papers	\$ 194,868	\$ 175,000	\$ 175,000	\$ 137,545	\$ 175,000
43030	County Specialty Court Programs	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,900
43040	CDA Prosecutor Local Court Costs	\$ -	\$ -	\$ -	\$ 555	\$ -
43050	Copies	\$ 213	\$ -	\$ -	\$ 119	\$ -
43060	Coin Phones	\$ 137,169	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
43140	Hot Check Fees	\$ 2,922	\$ 3,000	\$ 3,000	\$ 2,800	\$ 2,200
43400	Charges to Hospital District	\$ 76,071	\$ 64,000	\$ 64,000	\$ 69,420	\$ 64,000
43410	In-Clinic Doctor Visits	\$ 18,720	\$ 4,000	\$ 4,000	\$ 16,000	\$ 4,000
43599	Cash Short & Over	\$ 360	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 3,980	\$ -	\$ -	\$ 3,180	\$ -
43710	Family Protection Fee	\$ 2,850	\$ -	\$ -	\$ 2,025	\$ -
43720	Jury Fee	\$ 6,816	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000
43730	Court Reporter Fee	\$ 16,338	\$ 14,000	\$ 14,000	\$ 14,000	\$ 12,000
43740	Bond Fees - General Fund	\$ 4,580	\$ 2,400	\$ 2,400	\$ 3,200	\$ 2,400
43750	Probation Fees - General Fund	\$ 4,070	\$ 3,800	\$ 3,800	\$ 6,000	\$ 3,800
43751	Juvenile Restitution Monies	\$ 427	\$ -	\$ -	\$ -	\$ -
43770	Charges for Retiree Insurance	\$ 200,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
44100	Veh Registration Commissions	\$ 709,837	\$ 635,000	\$ 635,000	\$ 780,000	\$ 680,000
44210	Certificate of Title	\$ 68,230	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000
44510	Road & Bridge Fees	\$ 515,500	\$ 505,000	\$ 505,000	\$ 500,000	\$ 500,000
44610	License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
46020	Rent - Shelter	\$ 6,400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 3,634,846</u>	<u>\$ 3,370,992</u>	<u>\$ 3,379,194</u>	<u>\$ 3,586,757</u>	<u>\$ 3,354,752</u>
Charges for Services - EMS						
43800	EMS Emergency Ambulance Fees	\$ 1,929,501	\$ 1,900,000	\$ 1,900,000	\$ 2,294,000	\$ 2,294,000
43801	EMS Ambulance Transfer Fees	\$ 337,806	\$ 320,000	\$ 320,000	\$ 151,000	\$ -
43996	Refunds	\$ (7,800)	\$ -	\$ -	\$ -	\$ -
43997	Write-offs collected EMS	\$ 13,019	\$ -	\$ -	\$ 8,877	\$ -
43998	Rev adj for yr end	\$ 144,051	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,416,577</u>	<u>\$ 2,220,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,453,877</u>	<u>\$ 2,294,000</u>
Fines/Court Costs and Forfeitures						
47020	Court Costs	\$ 12,890	\$ 12,100	\$ 12,100	\$ 12,100	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 39,318	\$ 38,000	\$ 38,000	\$ 38,944	\$ 38,000
47040	Time Payment 10% -Court Improvement	\$ 2,264	\$ 2,105	\$ 2,105	\$ 2,957	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 102	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 3,328	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Fines/Court Costs and Forfeitures						
47601	JP # 1 Fines	\$ 205,750	\$ 170,000	\$ 170,000	\$ 175,000	\$ 175,000
47602	JP # 2 Fines	\$ 43,347	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000
47603	JP # 3 Fines	\$ 38,456	\$ 45,000	\$ 45,000	\$ 31,000	\$ 31,000
47604	JP # 4 Fines	\$ 77,009	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
47606	License & Weight	\$ 263,171	\$ 275,000	\$ 275,000	\$ 120,000	\$ 120,000
47607	License & Weight-WS	\$ 23,171	\$ 35,000	\$ 35,000	\$ -	\$ -
47610	County Court Fines	\$ 110,126	\$ 140,000	\$ 140,000	\$ 85,000	\$ 85,000
47622	District Court Fines	\$ 115,559	\$ 120,000	\$ 120,000	\$ 95,000	\$ 95,000
47800	Bond Forfeitures	\$ 29,644	\$ -	\$ -	\$ 35,094	\$ -
47850	Forfeitures	\$ 245,361	\$ -	\$ -	\$ 54,068	\$ -
		<u>\$ 1,209,546</u>	<u>\$ 950,655</u>	<u>\$ 950,655</u>	<u>\$ 752,613</u>	<u>\$ 661,655</u>
Interest Earnings						
48010	Interest	\$ 583,061	\$ 392,933	\$ 392,933	\$ 248,183	\$ 68,035
Other Revenues						
48110	Other Revenue	\$ 197,392	\$ 26,000	\$ 46,002	\$ 48,510	\$ 17,000
48200	Insurance Refunds/Credits	\$ 61,201	\$ -	\$ -	\$ 197,822	\$ -
48300	Proceeds Auction/Sale	\$ 18,962	\$ -	\$ 3,720	\$ 5,235	\$ -
		<u>\$ 277,555</u>	<u>\$ 26,000</u>	<u>\$ 49,722</u>	<u>\$ 251,567</u>	<u>\$ 17,000</u>
Transfers In						
49901	Transfer from General Fund	\$ 2,189,325	\$ 2,152,294	\$ 2,152,294	\$ 2,152,294	\$ 1,890,176
49902	Transfer from General-Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
49940	Transfer In One Time Budget Balancing	\$ -	\$ -	\$ -	\$ 291,650	\$ 225,000
		<u>\$ 2,189,325</u>	<u>\$ 2,490,906</u>	<u>\$ 2,490,906</u>	<u>\$ 2,782,556</u>	<u>\$ 2,363,681</u>
Financing for Voter Eq						
48815	Financing for Voter Eq	\$ 677,877	\$ -	\$ -	\$ -	\$ -
		<u>\$ 677,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total all Funds		<u>\$ 38,613,935</u>	<u>\$ 35,355,534</u>	<u>\$ 36,837,262</u>	<u>\$ 37,905,098</u>	<u>\$ 35,739,756</u>

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Walker County
Proposed Budget Fiscal Year 2020-2021
All Funds
Expenditures by Object Code



Salaries/Other Pay/Benefits	\$22,344,464	56.8%
Operations	\$8,709,279	22.1%
Intergovernmental Services and Contracts	\$1,676,132	4.3%
Projects	\$16,297	0.0%
Capital	\$604,645	1.5%
Debt	\$1,603,057	4.1%
Contingency	\$2,026,330	5.2%
Transfers	\$2,363,681	6.0%
Total:	\$39,343,885	100.0%

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 1,711,668	\$ 1,783,991	\$ 1,783,991	\$ 1,793,965	\$ 1,784,051
51030	Deputies & Assistants	\$ 11,747,084	\$ 13,026,522	\$ 13,032,682	\$ 12,613,768	\$ 13,152,934
51070	Part-Time	\$ 270,949	\$ 337,004	\$ 351,627	\$ 266,335	\$ 308,780
51090	Overtime	\$ 263,101	\$ 106,396	\$ 116,396	\$ 230,251	\$ 106,207
51110	Salary Supplements	\$ 133,127	\$ 134,065	\$ 137,565	\$ 140,109	\$ 137,540
51140	Other Pay-Day Travel	\$ 4,265	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 27,905	\$ 20,000	\$ 20,000	\$ 25,640	\$ 20,000
52010	Social Security	\$ 1,031,273	\$ 1,176,099	\$ 1,176,838	\$ 1,184,928	\$ 1,183,853
52020	Group Insurance	\$ 2,857,425	\$ 3,135,134	\$ 3,134,450	\$ 2,962,997	\$ 3,250,032
52022	Retiree Insurance	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ -
52030	Retirement	\$ 1,854,196	\$ 2,181,273	\$ 2,182,642	\$ 2,180,313	\$ 2,195,698
52040	Workers Compensation Ins	\$ 137,650	\$ 176,480	\$ 176,508	\$ 176,414	\$ 177,403
52060	Unemployment Insurance	\$ 22,489	\$ 27,771	\$ 27,785	\$ 27,719	\$ 27,966
52990	Payroll Rounding	\$ (45)	\$ -	\$ -	\$ -	\$ -
		<u>\$ 20,061,087</u>	<u>\$ 22,192,735</u>	<u>\$ 22,228,484</u>	<u>\$ 21,690,439</u>	<u>\$ 22,344,464</u>

Operations

61010	Office Supplies	\$ 100,780	\$ 143,958	\$ 146,200	\$ 133,401	\$ 147,858
61020	Budget/CAFR Supplies	\$ 752	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030	Operating Supplies	\$ 118,429	\$ 168,786	\$ 202,040	\$ 202,309	\$ 174,086
61100	Minor Equipment	\$ 111,829	\$ 88,367	\$ 152,609	\$ 144,003	\$ 88,367
61200	Supplies-Jurors	\$ 4,858	\$ 4,527	\$ 5,086	\$ 5,086	\$ 4,527
61210	Janitorial Supplies	\$ 53,620	\$ 46,269	\$ 66,769	\$ 66,769	\$ 46,269
61220	Education Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230	Uniforms	\$ 48,275	\$ 52,239	\$ 65,177	\$ 65,177	\$ 52,239

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
61260	Election Costs	\$ 46,641	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280	Medical Supplies	\$ 123,514	\$ 129,978	\$ 129,978	\$ 129,978	\$ 129,978
61300	Estray Supplies	\$ 700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 927	\$ 2,000	\$ 1,592	\$ 1,592	\$ 2,000
61390	Oil Recycling Supplies	\$ -	\$ 500	\$ 510	\$ 510	\$ 500
61400	Inmate Clothing/Linens	\$ 5,807	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
61450	Inmate Prescriptions	\$ 77,454	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470	Inmate Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
61480	VIPS Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 709	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 62,833	\$ 117,421	\$ 117,521	\$ 107,521	\$ 117,421
62110	Fuel & Oil	\$ 471,429	\$ 612,634	\$ 616,818	\$ 616,818	\$ 612,634
62120	Lubricants, Oils Etc	\$ 14,208	\$ 36,024	\$ 48,124	\$ 48,124	\$ 36,024
63210	Base Material	\$ 515,067	\$ 957,775	\$ 949,157	\$ 949,157	\$ 1,055,632
63220	Road Material - Paving	\$ 246,549	\$ 314,982	\$ 993,383	\$ 993,383	\$ 314,982
63230	Special Allocation-Roads	\$ 1,405,573	\$ 600,000	\$ 2,291,442	\$ 2,291,442	\$ 600,000
63240	Contract Hauling	\$ 15,686	\$ 30,266	\$ 145,466	\$ 145,466	\$ 30,266
63250	Culverts & Signs	\$ 110,868	\$ 89,282	\$ 89,282	\$ 89,282	\$ 89,282
63260	Fencing - Labor & Material	\$ 15,452	\$ 55,815	\$ 117,069	\$ 117,069	\$ 55,815
63270	Bridge Maintenance	\$ 2,125	\$ -	\$ 172,175	\$ 172,175	\$ -
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 372,519	\$ 372,519	\$ -
64100	Computer Software	\$ 1,733	\$ 10,682	\$ 6,219	\$ 6,219	\$ 10,682
64120	Computer Services	\$ 24,585	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130	Volume Licensing	\$ 64,904	\$ 85,772	\$ 85,772	\$ 86,263	\$ 81,547
64140	Software Maintenance	\$ 116,842	\$ 163,898	\$ 158,128	\$ 158,128	\$ 168,235
64150	Maintenance Hardware	\$ 14,434	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContrectElection Hard/Soft	\$ 4,680	\$ 16,250	\$ 16,250	\$ 44,045	\$ 36,669
64170	IT Purchased Consulting Services	\$ 795	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ -	\$ 16,100	\$ 16,630	\$ 16,630	\$ 16,630
64410	Tyler/ Odyssey Annual License/Services	\$ 143,842	\$ 146,365	\$ 149,414	\$ 149,414	\$ 149,414
64420	Tyler/ Dynamics Annual License/Service:	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 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	\$ 11,581	\$ 8,080	\$ 8,080	\$ 8,080	\$ 8,080
66010	Attorneys	\$ 438,208	\$ 525,283	\$ 460,283	\$ 377,565	\$ 525,283
66020	Attorneys_CPS Cases	\$ 73,836	\$ 40,000	\$ 101,500	\$ 65,000	\$ 40,000
66050	Trial Costs - Capital	\$ 94,039	\$ -	\$ -	\$ -	\$ -
66500	Court Reporters	\$ 25,408	\$ 24,000	\$ 24,000	\$ 24,100	\$ 22,000
66600	Jurors	\$ 15,122	\$ 21,250	\$ 21,191	\$ 22,691	\$ 21,250
66610	Juror Pay Increase	\$ 29,444	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 1,618	\$ 5,024	\$ 8,524	\$ 8,524	\$ 5,024

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
66810	Appeals Court Alloc	\$ 1,849	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ 9,486	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$ 21,305	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 49,992	\$ 46,338	\$ 66,838	\$ 66,838	\$ 66,838
67020	Doctor Contract_Jail	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800
67040	Professional Services	\$ 47,722	\$ 46,420	\$ 48,420	\$ 48,420	\$ 58,420
67050	Pre-Employ Physicals/Testing	\$ 8,103	\$ 4,374	\$ 6,664	\$ 6,664	\$ 4,374
67060	Accounting Services	\$ 23,100	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ 1,700	\$ 1,900	\$ 2,500	\$ 2,500	\$ 1,900
67070	Bank Charges	\$ (833)	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 736,670	\$ 276,367	\$ 380,382	\$ 372,108	\$ 281,238
68020	Microfilming	\$ 71,487	\$ 84,000	\$ 84,000	\$ 73,000	\$ 84,000
68025	Lab Services	\$ 2,732	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services-Medical	\$ 376	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68035	Purchased Services Emergicon Contract	\$ -	\$ -	\$ 100,000	\$ 80,000	\$ 165,117
68060	Contract Services - DSHS	\$ 375	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 52,571	\$ 58,846	\$ 58,246	\$ 58,246	\$ 58,846
68080	Health Authority	\$ 864	\$ 4,000	\$ -	\$ -	\$ 4,000
68090	Jail Food Contract	\$ 291,710	\$ 276,646	\$ 326,646	\$ 326,646	\$ 326,646
68091	Jail Food/Other	\$ 1,286	\$ -	\$ 300	\$ 300	\$ -
68100	Autopsies	\$ 66,661	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 31,799	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 6,000	\$ 4,800	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 9,742	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500	Towing	\$ 13,468	\$ 18,840	\$ 29,840	\$ 29,340	\$ 18,840
68600	Other Services	\$ 1,000	\$ 750	\$ 750	\$ 750	\$ 750
69010	Security-Justice Courts	\$ 270	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ 2,630	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900	Project/Eq Allocation	\$ 56,549	\$ 38,850	\$ 50,234	\$ 50,234	\$ 67,922
70010	Insurance & Bonds	\$ 310,970	\$ 367,760	\$ 371,257	\$ 371,257	\$ 373,760
70020	Insurance Deductibles	\$ 28,967	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71010	Travel & Lodging	\$ 96,663	\$ 124,778	\$ 115,990	\$ 114,990	\$ 125,343
71020	Conferences/Training	\$ 51,305	\$ 62,174	\$ 61,956	\$ 61,956	\$ 62,174
71030	Dues & Subscriptions	\$ 82,289	\$ 91,493	\$ 86,452	\$ 85,979	\$ 86,806
72028	DOJ Grant Expenditures	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
72029	Trash Bash	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ -
72030	Grant Expenditures	\$ 94,144	\$ -	\$ 42,377	\$ 42,377	\$ -
72034	Sheriff Software Grant	\$ 344,000	\$ -	\$ -	\$ -	\$ -
72035	Juvenile Restitution Expenditures	\$ 399	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 17,461	\$ 32,673	\$ 52,767	\$ 52,767	\$ 33,873
73160	Copier Service Agreements	\$ 20,446	\$ 33,524	\$ 35,024	\$ 35,024	\$ 33,524
73170	Healthy County Initiative	\$ 1,904	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000
73180	Foster Child Allowances	\$ 6,400	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
74100	Communication	\$ 50,220	\$ 66,916	\$ 65,641	\$ 65,641	\$ 66,916
74110	Data Circuits/Internet	\$ 27,361	\$ 34,519	\$ 34,407	\$ 34,407	\$ 34,519
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication-Cell Phones	\$ 5,112	\$ 8,012	\$ 9,052	\$ 9,052	\$ 8,012
74140	Long Distance	\$ 2,448	\$ 11,669	\$ 9,004	\$ 8,804	\$ 11,669
74150	Communication-Air Cards	\$ 40,224	\$ 39,711	\$ 43,483	\$ 43,483	\$ 39,711
74200	Electricity	\$ 248,860	\$ 366,258	\$ 354,258	\$ 354,258	\$ 366,258
74300	Gas	\$ 37,213	\$ 39,409	\$ 40,169	\$ 40,169	\$ 39,409
74400	Water/Sewer/Garbage	\$ 39,750	\$ 41,306	\$ 42,931	\$ 42,931	\$ 41,306
74500	TeleCable	\$ 6,449	\$ 7,020	\$ 7,020	\$ 7,020	\$ 7,020
75100	Repairs - Vehicles & Trucks	\$ 238,195	\$ 261,922	\$ 325,441	\$ 325,441	\$ 261,922
75200	Repairs - Equipment	\$ 258,799	\$ 208,743	\$ 368,941	\$ 368,941	\$ 208,743
75300	Repairs & Maint. - Buildings	\$ 123,452	\$ 143,914	\$ 125,269	\$ 125,269	\$ 143,914
75400	Repairs & Maint - Office Equ	\$ 263	\$ 8,150	\$ 2,544	\$ 2,544	\$ 8,150
75500	Maint-Weigh Station	\$ 3,157	\$ 45,000	\$ 45,000	\$ 37,400	\$ 45,000
75600	Repairs - HVAC	\$ 22,352	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75800	Hurricane Harvey	\$ 454,809	\$ -	\$ -	\$ -	\$ -
75801	FEMA DR 4416	\$ 231,090	\$ -	\$ 100,593	\$ 100,593	\$ -
75999	Contingency for Operations	\$ -	\$ 157,568	\$ 44,741	\$ -	\$ 154,068
		<u>\$ 9,138,838</u>	<u>\$ 8,297,774</u>	<u>\$ 12,110,510</u>	<u>\$ 11,884,254</u>	<u>\$ 8,709,279</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 652,699	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 12,000	\$ 12,000	\$ 24,000	\$ 24,000	\$ 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	\$ 12,000
77150	Dodge Volunteer Fire Dept.	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77300	Appraisal District-Appraisals	\$ 371,102	\$ 398,926	\$ 398,926	\$ 398,926	\$ 399,871
77310	Appraisal District Collections	\$ 146,277	\$ 148,937	\$ 148,937	\$ 148,937	\$ 172,386
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	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Neuter Assistance	\$ 4,940	\$ 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>\$ 1,576,935</u>	<u>\$ 1,651,738</u>	<u>\$ 1,663,738</u>	<u>\$ 1,663,738</u>	<u>\$ 1,676,132</u>
<u>Projects</u>						
79108	PC Equipment Project	\$ 5,075	\$ -	\$ -	\$ -	\$ -
79110	Projects - IT	\$ -	\$ -	\$ 45,254	\$ 189	\$ -
79120	Project- GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Projects</u>						
79201	Software Improvements Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
79202	Financial System Upgrade	\$ 32,313	\$ -	\$ 150,534	\$ -	\$ -
79203	Payroll Software System	\$ -	\$ 100,000	\$ 146,000	\$ 83,785	\$ -
79205	Document Management	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79300	County Jail Projects	\$ 5,000	\$ -	\$ -	\$ -	\$ -
79401	Furniture-District Clerk	\$ -	\$ -	\$ 26,208	\$ 26,208	\$ -
79402	Furniture-Meeting Room	\$ -	\$ -	\$ 3,209	\$ 3,209	\$ -
79503	County Facilites Projects	\$ 140,674	\$ 150,000	\$ 534,217	\$ 12,080	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79513	County Treasurer Projects	\$ 1,808	\$ -	\$ -	\$ -	\$ -
79514	Criminal District Attorney-Filing	\$ -	\$ -	\$ 6,493	\$ 6,493	\$ -
79602	Nuisance Abatement	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79910	EMS Equip/Other Project	\$ 1,283	\$ -	\$ -	\$ -	\$ -
79911	Emerg Mgmt Projects	\$ 1,615	\$ -	\$ 66,549	\$ 10,461	\$ -
79990	Project Contingency	\$ -	\$ 77,178	\$ 772,405	\$ -	\$ 16,297
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 135,019	\$ -	\$ -
80420	HVAC Replacement	\$ 58,921	\$ -	\$ -	\$ -	\$ -
		<u>\$ 246,689</u>	<u>\$ 327,178</u>	<u>\$ 2,070,504</u>	<u>\$ 142,425</u>	<u>\$ 16,297</u>
<u>Capital</u>						
84920	Office Eq, Fixtures,Software	\$ 23,701	\$ 44,000	\$ 49,317	\$ 49,317	\$ -
84921	Voter Equipment	\$ 677,877	\$ -	\$ -	\$ -	\$ -
85010	Machinery & Equipment	\$ 156,923	\$ 110,515	\$ 224,338	\$ 224,338	\$ -
85013	HVAC Capital	\$ 23,243	\$ 21,000	\$ 25,500	\$ 25,500	\$ -
87030	Vehicles	\$ 452,352	\$ 609,851	\$ 679,425	\$ 679,425	\$ 604,645
		<u>\$ 1,334,096</u>	<u>\$ 785,366</u>	<u>\$ 978,580</u>	<u>\$ 978,580</u>	<u>\$ 604,645</u>
<u>Debt</u>						
91020	Principal - 2012 Series CO	\$ 880,000	\$ 910,000	\$ 910,000	\$ 910,000	\$ 935,000
91030	Interest - 2012 Series CO	\$ 493,568	\$ 467,168	\$ 467,168	\$ 467,168	\$ 439,868
91060	Debt-Voter Equipment	\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
		<u>\$ 1,373,568</u>	<u>\$ 1,605,357</u>	<u>\$ 1,605,357</u>	<u>\$ 1,605,357</u>	<u>\$ 1,603,057</u>
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 318,500	\$ 146,646	\$ 50,000	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
92030	Contingency-Unspent Funds	\$ -	\$ 700,000	\$ -	\$ (700,000)	\$ 700,000
92040	Contingency-Special Revenue Funds	\$ -	\$ 275,000	\$ 255,000	\$ -	\$ 275,000
92050	Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 232,830
		<u>\$ -</u>	<u>\$ 1,893,500</u>	<u>\$ 1,001,646</u>	<u>\$ (650,000)</u>	<u>\$ 2,026,330</u>
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
99030	Transfer to EMS Fund Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
99050	Transfer to Projects Fund	\$ 505,009	\$ 271,000	\$ 271,000	\$ 271,000	\$ -
99060	Transfers-Legislative Funds	\$ 28,294	\$ 28,294	\$ 40,760	\$ 40,760	\$ 28,294

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Transfers</u>					
99220 Transfer to Road & Bridge	\$ 672,000	\$ 600,000	\$ 600,000	\$ 891,650	\$ 825,000
	<u>\$ 2,189,325</u>	<u>\$ 2,490,906</u>	<u>\$ 2,503,372</u>	<u>\$ 2,795,022</u>	<u>\$ 2,363,681</u>
Total all Funds	<u><u>\$ 35,920,538</u></u>	<u><u>\$ 39,244,554</u></u>	<u><u>\$44,162,191</u></u>	<u><u>\$ 40,109,815</u></u>	<u><u>\$ 39,343,885</u></u>



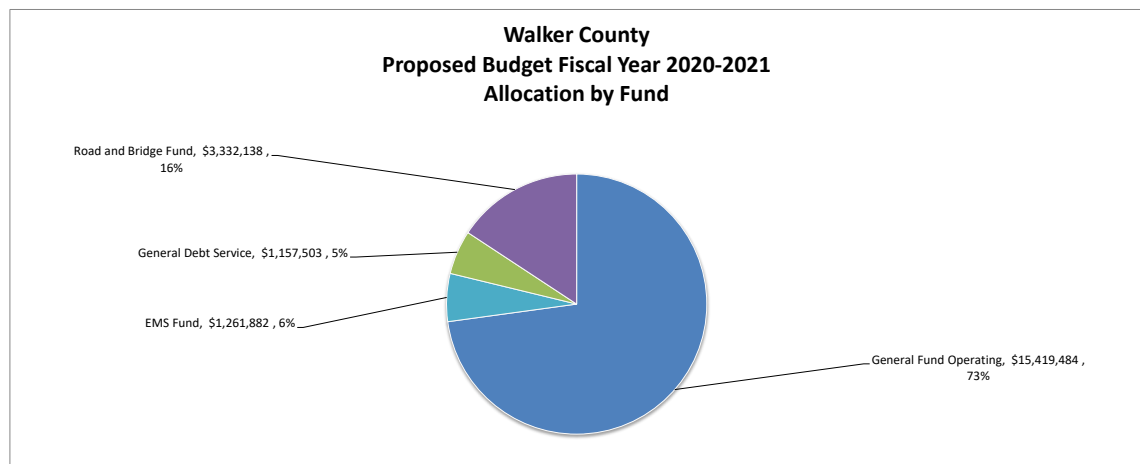
Ad Valorem History

Levy at January 1

Budget Year	Budget FY 2020-2021 2	Estimated FY 2019-2020 1	Budget FY 2019-2020 1	\ FY 2018-2019 1	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
Operations Levy Allocation	\$ 0.450800	\$ 0.469000	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400	\$ 0.607100	\$ 0.620900	\$ 0.571200	\$ 0.539100
General Fund and Road and Bridge	\$ 0.030000	\$ 0.032800	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200	\$ 0.051800	\$ 0.056900	\$ 0.064300	\$ 0.014500
Debt Service Levy	\$ 0.480800	\$ 0.501800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.677800	\$ 0.635500	\$ 0.553600
Tax Rate per \$100											
No-New-Revenue Tax Rate	\$ 0.480800	\$ 0.501800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.657800	\$ 0.551200	\$ 0.553600
Assessed Valuation	\$3,929,533,897	\$3,592,652,254	\$3,592,652,254	\$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
Freeze Taxable Value	\$ 794,036,725	\$ 717,987,325	\$ 717,987,325	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603	\$ 485,886,905	\$ 429,570,827	\$ 408,116,520	\$ 384,700,791	\$ 369,272,145
Total Assessed value	\$4,723,570,622	\$4,310,639,579	\$4,310,639,579	\$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
Tax Levy	\$ 22,053,132	\$ 20,945,210	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826	\$ 17,089,010	\$ 16,604,466	\$ 15,064,354	\$ 13,150,958
Current Taxes Collected	\$ 21,171,007	\$ 20,294,899	\$ 20,107,402	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742	\$ 16,628,914	\$ 16,158,039	\$ 14,497,257	\$ 12,453,061
Percent of Levy Collected	96.00%	96.90%	96.00%	97.00%	97.00%	97.00%	97.01%	97.00%	97.30%	96.20%	94.70%
Total Current & Delinquent Taxes Collected	\$ 21,571,007	\$ 20,704,899	\$ 20,517,402	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339	\$ 16,946,196	\$ 16,487,140	\$ 14,780,679	\$ 12,693,758
Percent of Total Levy	97.81%	98.85%	97.96%	100.35%	99.74%	99.16%	98.93%	99.16%	99.29%	98.12%	96.52%

Notes:

- (1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting
- (2) Data Source: Certified Values report at No-New-Revenue Tax Rate for 2020 dated 07/27/2020 from Walker County Appraisal District





WALKER COUNTY

Proposed Budget Fiscal Year 2020-21

Assessed Value and Estimated Actual Value of Taxable Property(1)

Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property Residential Property	Commercial Property	(2) Agricultural & Open Acreage	Total Real	Personal Property Total
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841	626,271,763
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

StateCode	Description	Grouping	Certified FY 2021	FY 2020	FY 2019	FY 2018
A	Single Family Residence	residential	\$ 2,226,159,256	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526
B	MultiFamily Residence	residential	579,536,997	532,399,780	417,058,091	293,163,679
C	Vacant Lot	land	294,371,370	256,975,853	164,090,119	136,212,443
D1	Qualified Ag Land	land	1,761,282,123	1,666,625,013	1,434,444,668	1,437,057,066
D2	Non Qualified Land	land	40,083,547	31,244,886	27,266,834	24,873,642
E	Farm or Ranch Improv.	commercial	460,449,500	437,530,357	508,200,002	529,868,225
F1	Commercial Real	commercial	551,368,068	517,215,873	449,975,277	419,979,707
F2	Industrial Real Property	commercial	36,977,980	31,357,000	30,536,920	30,384,800
G1	Oil and Gas	minerals	12,456,402	14,444,424	10,627,212	12,120,638
G3	Minerals-Non Producing	minerals	-	272,970	274,070	275,360
J1	Water Systems	personal	11,380	11,380	11,380	11,380
J2	Gas Distribution System	personal	2,888,940	2,684,950	2,484,360	2,388,940
J3	Electric Company	personal	55,059,680	51,214,620	50,364,330	52,375,130
J4	Telephone Company	personal	7,558,910	7,932,950	8,255,750	9,502,360
J5	RailRoad	personal	27,234,570	26,072,760	29,957,890	23,792,480
J6	Pipelane Company	personal	102,173,970	58,817,830	57,109,570	53,217,130
J7	Cable Television Co.	personal	8,607,600	7,108,040	7,202,120	7,179,210
J8	Other type of Utility	personal	92,960	92,960	92,960	31,800
L1	Commercial Personal	personal	176,946,000	170,602,040	138,619,340	153,588,670
L2	Industrial Personal	personal	147,708,440	110,882,100	105,939,110	94,682,930
M1	Tangible Other	personal	59,180,341	56,754,833	48,218,328	45,576,241
N	Intangible Property	personal	90,000	12,000	-	-
O	Residential Inventory	personal	1,379,270	1,861,100	1,830,190	2,249,640
S	Special Inventory Tax	personal	24,883,300	21,926,636	18,121,660	15,354,080
X	Totally Exempt Property	personal	-	-	-	-
			\$ 6,576,500,604	\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077

Less:

Productivity Loss (Ag and Timber Use)	(1,706,245,850)	(1,612,792,260)	(1,382,874,611)	(1,386,106,672)
Homestead Cap (10% cap on residential homesteads)	(24,283,007)	(40,362,809)	(13,196,335)	(15,617,546)
Tax Ceiling and Over 65 and disabled exemption	(96,558,915)	(89,463,943)	(82,443,721)	(77,410,748)
Other Exemptions /Deductions	(25,842,210)	(8,882,920)	(8,136,546)	(12,745,699)
Total Exemptions	\$ (1,852,929,982)	\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)

Taxable Assessed Value

\$ 4,723,570,622 \$ 4,310,639,579 \$ 3,768,494,571 \$ 3,457,124,412

Total Direct Tax Rate

\$0.4808

\$0.5018

\$0.5494

\$0.5815

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

(2) Data Source: FY 2020 Certified Values dated 07/27/20

Less: Exemptions Real Property	Total Taxable Assessed Value	Direct Tax Rate	Value as a Percentage of Actual Value
1,852,929,982	4,723,570,622	0.4808	71.82%
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%

FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250	\$ 1,119,049,757	\$ 1,096,500,415
264,497,190	259,866,510	243,410,560	240,178,120	255,472,510	233,875,970
109,705,616	94,325,461	84,045,429	81,439,934	81,767,312	93,750,505
1,372,420,453	1,327,441,283	1,116,282,909	1,108,156,711	911,121,052	874,865,866
22,293,751	17,888,182	15,206,290	11,979,881	65,901,900	88,151,283
471,715,766	456,971,752	415,792,778	377,940,875	311,709,173	304,499,853
402,765,906	379,402,379	340,586,809	323,489,681	280,310,140	263,245,850
28,426,490	26,470,380	24,033,940	23,838,600	18,758,400	18,192,520
5,862,802	8,361,917	10,520,067	4,663,359	4,582,581	6,033,800
275,360	275,360	275,360	275,360	276,680	280,680
11,380	11,380	4,000	4,000	4,000	4,000
2,278,490	1,961,270	1,686,520	1,531,050	1,328,950	1,483,120
49,994,160	46,003,490	41,235,270	38,883,940	39,602,830	53,687,160
9,733,410	9,389,820	10,158,600	11,128,710	12,680,250	16,647,590
22,035,800	20,481,730	18,452,040	16,640,630	14,891,740	13,876,060
34,602,700	33,711,030	34,937,800	26,260,590	26,112,300	25,696,480
6,108,870	5,818,520	5,750,570	5,659,900	5,910,520	3,049,230
31,800	31,800	31,800	31,800	31,800	31,800
140,311,380	135,741,450	123,936,440	118,823,670	113,080,610	113,485,550
101,689,710	151,800,590	148,850,040	153,479,910	132,878,470	126,233,030
47,222,669	48,656,088	42,782,260	44,088,289	46,904,675	49,752,480
-	-	-	-	15,110	9,710
3,140,540	1,199,600	1,953,840	2,665,130	1,817,150	2,261,020
16,099,610	14,795,200	11,180,020	10,926,260	9,891,630	8,766,500
-	-	-	-	-	-
\$ 4,541,383,958	\$ 4,405,745,818	\$ 3,905,537,832	\$ 3,774,049,650	\$ 3,454,099,540	\$ 3,394,380,472
(1,323,148,574)	(1,282,993,441)	(1,072,732,022)	(1,061,987,752)	(864,873,036)	(829,788,729)
(9,911,926)	(19,201,950)	(6,118,846)	(4,844,955)	(3,921,326)	(11,967,776)
(71,774,857)	(68,932,746)	(66,620,346)	(61,884,961)	(59,008,162)	(56,299,468)
(20,823,045)	(56,427,523)	(62,907,910)	(75,629,347)	(57,171,848)	(57,135,097)
\$ (1,425,658,402)	\$ (1,427,555,660)	\$ (1,208,379,124)	\$ (1,204,347,015)	\$ (984,974,372)	\$ (955,191,070)
\$ 3,115,725,556	\$ 2,978,190,158	\$ 2,697,158,708	\$ 2,569,702,635	\$ 2,469,125,168	\$ 2,439,189,402
\$0.6157	\$0.6206	\$0.6589	\$0.6778	\$0.6355	\$0.5536

Property Count: 40,254

WC - Walker County
Grand Totals

7/27/2020

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Land		Value			
Homesite:		362,975,576			
Non Homesite:		985,858,597			
Ag Market:		1,024,028,582			
Timber Market:		737,300,801	Total Land	(+)	3,110,163,556
Improvement		Value			
Homesite:		1,821,899,602			
Non Homesite:		1,728,703,358	Total Improvements	(+)	3,550,602,960
Non Real		Count	Value		
Personal Property:	1,967	556,148,320			
Mineral Property:	636	12,468,077			
Autos:	0	0	Total Non Real	(+)	568,616,397
			Market Value	=	7,229,382,913
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,761,283,893	45,490			
Ag Use:	18,543,382	370	Productivity Loss	(-)	1,706,245,850
Timber Use:	36,494,661	0	Appraised Value	=	5,523,137,063
Productivity Loss:	1,706,245,850	45,120			
			Homestead Cap	(-)	24,283,007
			Assessed Value	=	5,498,854,056
			Total Exemptions Amount (Breakdown on Next Page)	(-)	775,283,434
			Net Taxable	=	4,723,570,622

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	71,084,413	60,637,375	225,777.59	242,355.82	663			
DPS	350,970	340,970	1,119.32	1,119.32	1			
OV65	800,962,275	732,502,567	2,933,036.22	3,021,558.81	4,799			
Total	872,397,658	793,480,912	3,159,933.13	3,265,033.95	5,463	Freeze Taxable	(-)	793,480,912
Tax Rate	0.480800							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	547,460	517,460	270,121	247,339	3			
OV65	3,255,690	3,111,690	2,803,216	308,474	13			
Total	3,803,150	3,629,150	3,073,337	555,813	16	Transfer Adjustment	(-)	555,813
						Freeze Adjusted Taxable	=	3,929,533,897

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
22,053,132.11 = 3,929,533,897 * (0.480800 / 100) + 3,159,933.13

Tif Zone Code	Tax Increment Loss
2007 TIF	50,450,378
2007 TIF	50,450,378
Tax Increment Finance Value:	50,450,378
Tax Increment Finance Levy:	242,565.42

2020 CERTIFIED TOTALS

Property Count: 40,254

WC - Walker County
Grand Totals

7/27/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	711,692	0	711,692
CH	12	10,659,025	0	10,659,025
CHODO	2	39,907,940	0	39,907,940
DP	689	5,530,211	0	5,530,211
DPS	1	10,000	0	10,000
DV1	97	0	828,538	828,538
DV1S	3	0	15,000	15,000
DV2	53	0	477,438	477,438
DV3	71	0	667,460	667,460
DV3S	1	0	10,000	10,000
DV4	288	0	1,829,587	1,829,587
DV4S	13	0	120,000	120,000
DVHS	183	0	32,607,003	32,607,003
EX	47	0	14,223,370	14,223,370
EX (Prorated)	22	0	1,057,800	1,057,800
EX-XG	1	0	455,380	455,380
EX-XI	2	0	2,404,530	2,404,530
EX-XJ	1	0	585,830	585,830
EX-XL	1	0	447,250	447,250
EX-XN	14	0	1,559,000	1,559,000
EX-XR	29	0	905,740	905,740
EX-XU	1	0	586,820	586,820
EX-XV	668	0	579,855,265	579,855,265
EX-XV (Prorated)	6	0	211,239	211,239
EX366	87	0	23,120	23,120
FR	8	25,065,008	0	25,065,008
OV65	5,131	53,488,674	0	53,488,674
OV65S	20	221,992	0	221,992
PC	5	753,012	0	753,012
SO	5	65,510	0	65,510
Totals		136,413,064	638,870,370	775,283,434

2020 CERTIFIED TOTALS

Property Count: 40,254

WC - Walker County
Grand Totals

7/27/2020

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	16,836		\$73,419,028	\$2,226,159,256	\$2,125,571,976
B	MULTIFAMILY RESIDENCE	355		\$62,974,850	\$579,536,997	\$579,451,589
C1	VACANT LOTS AND LAND TRACTS	9,136		\$2,300	\$294,371,370	\$294,149,370
D1	QUALIFIED OPEN-SPACE LAND	6,559	363,014.6178	\$0	\$1,761,282,123	\$54,945,785
D2	IMPROVEMENTS ON QUALIFIED OP	1,611		\$1,606,821	\$40,083,547	\$39,894,308
E	RURAL LAND, NON QUALIFIED OPE	3,092	7,363.9162	\$15,384,100	\$460,449,500	\$446,110,957
F1	COMMERCIAL REAL PROPERTY	1,060		\$9,625,280	\$551,368,068	\$551,316,273
F2	INDUSTRIAL AND MANUFACTURIN	21		\$1,052,780	\$36,977,980	\$36,266,288
G1	OIL AND GAS	611		\$0	\$12,456,402	\$12,456,402
J1	WATER SYSTEMS	1		\$0	\$11,380	\$11,380
J2	GAS DISTRIBUTION SYSTEM	10		\$0	\$2,888,940	\$2,888,940
J3	ELECTRIC COMPANY (INCLUDING C	47		\$0	\$55,059,680	\$55,059,680
J4	TELEPHONE COMPANY (INCLUDI	28		\$0	\$7,558,910	\$7,558,910
J5	RAILROAD	22		\$0	\$27,234,570	\$27,234,570
J6	PIPELAND COMPANY	99		\$0	\$102,173,970	\$101,931,238
J7	CABLE TELEVISION COMPANY	1		\$0	\$8,607,600	\$8,607,600
J8	OTHER TYPE OF UTILITY	1		\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,416		\$0	\$176,946,000	\$175,288,911
L2	INDUSTRIAL AND MANUFACTURIN	232		\$0	\$147,708,440	\$123,790,241
M1	TANGIBLE OTHER PERSONAL, MOB	3,011		\$3,882,820	\$59,180,341	\$54,590,675
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$90,000	\$90,000
O	RESIDENTIAL INVENTORY	128		\$0	\$1,379,270	\$1,379,270
S	SPECIAL INVENTORY TAX	37		\$0	\$24,883,300	\$24,883,300
X	TOTALLY EXEMPT PROPERTY	891		\$59,033,090	\$652,882,309	\$0
Totals		370,378.5340		\$226,981,069	\$7,229,382,913	\$4,723,570,623

2020 CERTIFIED TOTALS

Property Count: 40,254

WC - Walker County
Effective Rate Assumption

7/27/2020

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New Value

TOTAL NEW VALUE MARKET:	\$226,981,069
TOTAL NEW VALUE TAXABLE:	\$165,488,446

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	28	2019 Market Value	\$506,360
EX-XN	11.252 Motor vehicles leased for personal use	3	2019 Market Value	\$295,120
EX-XV	Other Exemptions (including public property, r	15	2019 Market Value	\$512,810
EX366	HOUSE BILL 366	35	2019 Market Value	\$24,078
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,338,368

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	26	\$180,091
DV1	Disabled Veterans 10% - 29%	4	\$35,863
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	7	\$74,000
DV4	Disabled Veterans 70% - 100%	22	\$168,000
DVHS	Disabled Veteran Homestead	11	\$3,574,861
OV65	OVER 65	312	\$3,294,797
		385	\$7,352,112
PARTIAL EXEMPTIONS VALUE LOSS			\$7,352,112
NEW EXEMPTIONS VALUE LOSS			\$8,690,480

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$8,690,480

New Ag / Timber Exemptions

2019 Market Value	\$1,428,173	Count: 11
2020 Ag/Timber Use	\$69,100	
NEW AG / TIMBER VALUE LOSS	\$1,359,073	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,288	\$170,805	\$2,220	\$168,585
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,908	\$164,861	\$2,392	\$162,469

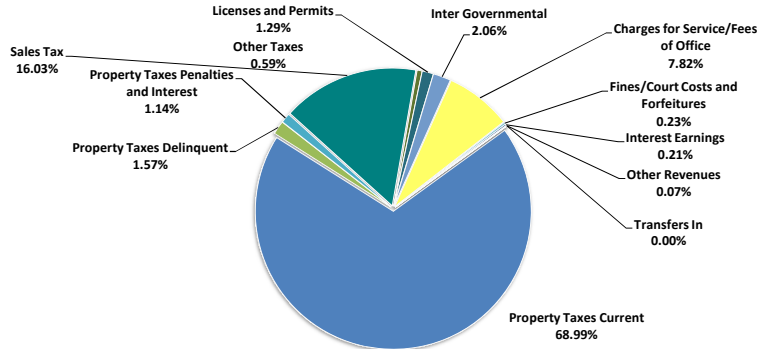
2020 CERTIFIED TOTALSWC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
829	\$230,364,871.00	\$159,707,876



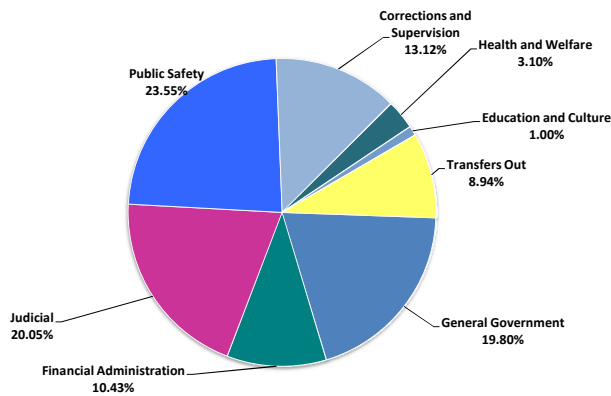
Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund
At a Glance

Revenues by Source



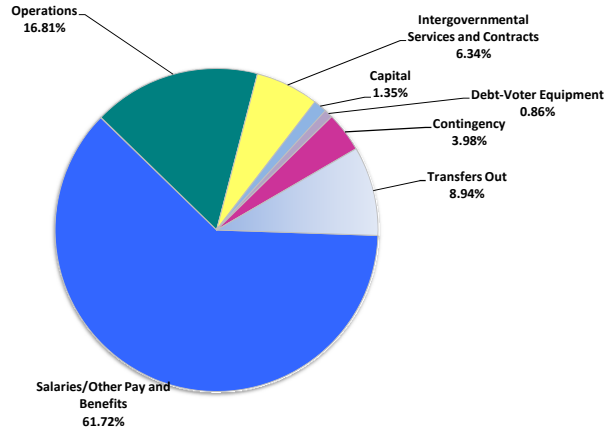
Property Taxes Current	\$ 16,681,366
Property Taxes Delinquent	\$ 380,000
Property Taxes Penalties and Interest	\$ 275,000
Sales Tax	\$ 3,875,000
Other Taxes	\$ 143,600
Licenses and Permits	\$ 313,000
Inter Governmental	\$ 499,261
Charges for Service/Fees of Office	\$ 1,889,652
Fines/Court Costs and Forfeitures	\$ 55,655
Interest Earnings	\$ 50,000
Other Revenues	\$ 16,000
Transfers In	\$ -
Total	\$ 24,178,534

Expenditures By Function



General Government	\$ 5,233,324
Financial Administration	\$ 2,757,477
Judicial	\$ 5,299,783
Public Safety	\$ 6,223,683
Corrections and Supervision	\$ 3,467,576
Health and Welfare	\$ 817,979
Education and Culture	\$ 264,206
Transfers Out	\$ 2,363,681
Total	\$ 26,427,709

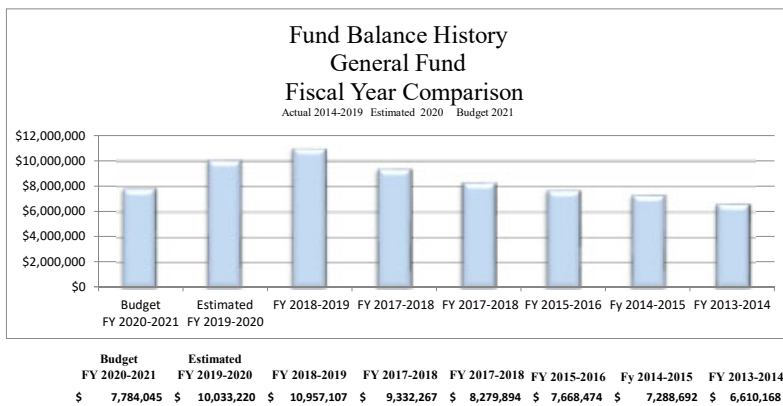
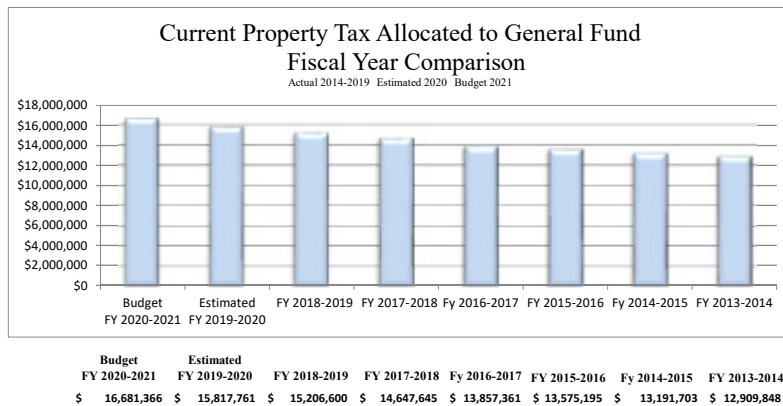
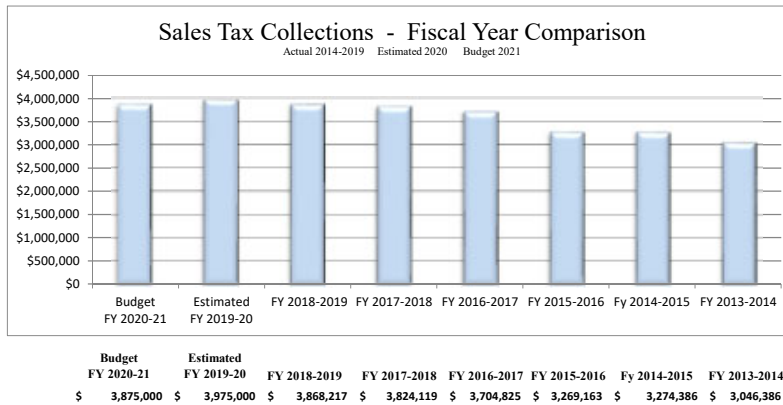
Expenditures By Category



Salaries/Other Pay and Benefits	\$ 16,310,278
Operations	\$ 4,441,959
Intergovernmental Services and Contracts	\$ 1,676,132
Capital	\$ 356,140
Debt-Voter Equipment	\$ 228,189
Contingency	\$ 1,051,330
Transfers Out	\$ 2,363,681
Total	\$ 26,427,709



Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund
At a Glance





Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund Summary

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 9,332,267	\$ 9,357,746	\$ 10,957,107	\$ 10,957,107	\$ 10,033,220
<u>Revenues</u>					
Property Taxes-Current	\$ 15,206,600	\$ 15,817,761	\$ 15,817,761	\$ 15,817,761	\$ 16,681,366
Property Taxes-Delinquent	\$ 552,476	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000
Property Taxes-Penalty and Interest	\$ 342,721	\$ 275,000	\$ 275,000	\$ 280,000	\$ 275,000
Sales Tax	\$ 3,868,217	\$ 3,875,000	\$ 3,875,000	\$ 3,975,000	\$ 3,875,000
Other Taxes	\$ 175,586	\$ 143,600	\$ 143,600	\$ 162,045	\$ 143,600
Licenses & Permits	\$ 325,521	\$ 290,000	\$ 290,000	\$ 354,000	\$ 313,000
Inter Governmental	\$ 1,101,200	\$ 512,481	\$ 582,119	\$ 653,903	\$ 499,261
Charges for Service/Fees of Office	\$ 2,141,272	\$ 1,871,452	\$ 1,873,218	\$ 2,075,406	\$ 1,889,652
Fines/Court Costs and Forfeitures	\$ 87,596	\$ 55,655	\$ 55,655	\$ 92,545	\$ 55,655
Interest Earnings	\$ 411,166	\$ 300,000	\$ 300,000	\$ 152,000	\$ 50,000
Other Revenues	\$ 202,914	\$ 25,000	\$ 29,103	\$ 227,230	\$ 16,000
Financing of Voter Equipment	\$ 677,877	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 25,093,146	\$ 23,545,949	\$ 23,621,456	\$ 24,169,890	\$ 24,178,534
Total Available	\$ 34,425,413	\$ 32,903,695	\$ 34,578,563	\$ 35,126,997	\$ 34,211,754
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 208,597	\$ 229,816	\$ 229,816	\$ 230,706	\$ 229,816
County Judge -I.T. Operations	\$ 174,797	\$ 290,893	\$ 290,893	\$ 209,682	\$ 291,041
County Judge-IT Hardware/Software	\$ 248,576	\$ 379,121	\$ 379,121	\$ 379,121	\$ 335,121
Commissioner's Court	\$ 74,893	\$ 80,562	\$ 80,562	\$ 80,795	\$ 80,636
County Clerk	\$ 625,966	\$ 691,947	\$ 691,947	\$ 675,433	\$ 692,975
Voter Registration	\$ 62,612	\$ 76,689	\$ 76,689	\$ 77,200	\$ 76,762
Elections	\$ 879,475	\$ 193,579	\$ 208,202	\$ 207,683	\$ 199,019
County Facilities	\$ 613,772	\$ 809,910	\$ 809,910	\$ 754,033	\$ 838,287
Municipal Allocation-Justice Center	\$ 4,986	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 981,072	\$ 1,235,853	\$ 1,218,912	\$ 1,206,695	\$ 1,199,165
Contingency Allocation	\$ -	\$ 318,500	\$ 146,646	\$ 50,000	\$ 318,500
Operating Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 232,830
Contingency-Special One Time	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 109,833
County Auditor	\$ 692,154	\$ 787,174	\$ 787,174	\$ 759,760	\$ 789,321
County Treasurer	\$ 347,113	\$ 380,574	\$ 380,574	\$ 375,561	\$ 380,723
County Treasurer-Collections/Compliance	\$ 134,474	\$ 143,868	\$ 143,868	\$ 144,977	\$ 143,279
Purchasing	\$ 247,692	\$ 265,271	\$ 265,271	\$ 229,318	\$ 265,419
Vehicle Registration	\$ 449,145	\$ 494,954	\$ 494,954	\$ 492,799	\$ 496,645

Financial Intergovernmental Services/Contracts

Appraisal District	\$ 371,102	\$ 398,926	\$ 398,926	\$ 398,926	\$ 399,871
Appraisal District Collections	\$ 146,277	\$ 148,937	\$ 148,937	\$ 148,937	\$ 172,386
	<u>\$ 517,379</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 572,257</u>

JUDICIAL

Courts-Central Costs	\$ 162,899	\$ 225,009	\$ 180,009	\$ 181,879	\$ 225,009
Courts-Pretrial Bond Supervision	\$ -	\$ -	\$ -	\$ -	\$ 62,058
County Court at Law	\$ 650,977	\$ 654,598	\$ 699,598	\$ 701,677	\$ 695,040
12th Judicial District Court	\$ 442,013	\$ 403,972	\$ 403,972	\$ 361,668	\$ 386,772
278th District Court	\$ 382,088	\$ 407,719	\$ 407,719	\$ 329,571	\$ 388,162
District Clerk	\$ 513,944	\$ 547,160	\$ 547,160	\$ 517,969	\$ 547,382
Criminal District Attorney	\$ 1,645,120	\$ 1,804,005	\$ 1,791,666	\$ 1,763,163	\$ 1,807,037
Justice of Peace Precinct 1	\$ 226,031	\$ 237,865	\$ 237,865	\$ 238,439	\$ 288,811
Justice of Peace Precinct 2	\$ 205,212	\$ 226,515	\$ 226,515	\$ 223,606	\$ 226,663
Justice of Peace Precinct 3	\$ 211,076	\$ 230,755	\$ 230,755	\$ 230,094	\$ 230,755
Justice of Peace Precinct 4	\$ 272,332	\$ 291,585	\$ 291,585	\$ 292,537	\$ 291,658
Juvenile Probation	\$ 179,551	\$ 150,436	\$ 150,436	\$ 145,902	\$ 150,436

PUBLIC SAFETY

Sheriff	\$ 3,796,163	\$ 3,663,195	\$ 3,736,936	\$ 3,686,054	\$ 3,864,912
Sheriff Estray	\$ 2,448	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Courthouse Security	\$ 247,547	\$ 264,621	\$ 264,621	\$ 263,985	\$ 264,843
Constables Central	\$ 51,525	\$ 62,954	\$ 62,954	\$ 60,411	\$ 63,028
Constable Precinct 1	\$ 145,102	\$ 88,434	\$ 88,434	\$ 88,715	\$ 88,434
Constable Precinct 2	\$ 84,193	\$ 159,714	\$ 159,714	\$ 159,995	\$ 88,917
Constable-Precinct 3	\$ 82,833	\$ 181,238	\$ 181,238	\$ 135,801	\$ 161,831
Constable Precinct 4	\$ 378,877	\$ 384,389	\$ 398,312	\$ 384,263	\$ 384,759
Department Public Safety Support	\$ 60,141	\$ 65,140	\$ 65,140	\$ 65,319	\$ 65,140
DPS Weigh Station Utilities/Services	\$ 21,763	\$ 35,187	\$ 35,187	\$ 27,387	\$ 35,187
Emergency Operations	\$ 189,038	\$ 209,787	\$ 209,787	\$ 204,740	\$ 212,487

Public Safety Intergovernmental Service Contracts

WCPSCC Combined Dispatch	\$ 652,699	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 24,000	\$ 12,000	\$ 24,000	\$ 24,000	\$ 12,000
Riverside Fire Dept	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
Crabbs Prairie (Pine Prairie) Fire Dept	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Dodge Volunteer Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Volunteer Departments	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 953,886</u>	<u>\$ 988,145</u>	<u>\$ 1,000,145</u>	<u>\$ 1,000,145</u>	<u>\$ 988,145</u>

CORRECTION AND SUPERVISION

County Jail	\$ 2,661,878	\$ 2,974,888	\$ 3,036,172	\$ 3,007,648	\$ 3,003,377
County Jail-Inmate Medical	\$ 276,193	\$ 349,869	\$ 349,869	\$ 341,152	\$ 349,944
Adult Probation Support	\$ 39,270	\$ 56,498	\$ 78,264	\$ 78,264	\$ 56,498
Adult-Community Services	\$ 66,930	\$ 57,757	\$ 57,757	\$ 57,899	\$ 57,757

HEALTH AND WELFARE

Veteran's Service	\$ 27,207	\$ 34,832	\$ 34,832	\$ 33,208	\$ 34,832
Social Services	\$ 7,974	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 585,029	\$ 540,038	\$ 606,876	\$ 543,159	\$ 629,141
Litter Control	\$ 13,194	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476

Health and Welfare Intergovernmental/Service Contracts

Tri-CountyMHMR	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730
Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Rita B. Huff Humane Society	\$ 13,940	\$ 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>\$ 105,670</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>

EDUCATION AND CULTURE

Historical Commission	\$ 12,075	\$ 17,152	\$ 17,152	\$ 15,171	\$ 17,152
AgriLife Extension Service	\$ 211,633	\$ 246,981	\$ 246,981	\$ 228,297	\$ 247,054
Subtotal Departmental	<u>\$ 21,278,981</u>	<u>\$ 23,367,834</u>	<u>\$ 23,430,875</u>	<u>\$ 22,070,566</u>	<u>\$ 23,835,839</u>

TRANSFERS

Transfer to EMS Fund Operations	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
Transfer to EMS Fund Capital		\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
Central Dispatch for Microwave Update					\$ -
Criminal District Attorney Grant					\$ -
Transfer to Projects Fund	\$ 505,009	\$ 271,000	\$ 271,000	\$ 271,000	\$ -
Transfer to Road and Bridge	\$ 672,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer to Road and Bridge Balancing				\$ 291,650	\$ 225,000
Transfers-Other Funds	\$ 28,294	\$ 28,294	\$ 40,760	\$ 40,760	\$ 28,294
Subtotal-Transfer	<u>\$ 2,189,325</u>	<u>\$ 2,490,906</u>	<u>\$ 2,503,372</u>	<u>\$ 2,795,022</u>	<u>\$ 2,363,681</u>

VOTER EQUIPMENT PAYMENT

	<u>\$ -</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>
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Total Expenditures	<u>\$ 23,468,306</u>	<u>\$ 26,086,929</u>	<u>\$ 26,162,436</u>	<u>\$ 25,093,777</u>	<u>\$ 26,427,709</u>
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<u>Available</u>	<u>\$ 10,957,107</u>	<u>\$ 6,816,766</u>	<u>\$ 8,416,127</u>	<u>\$ 10,033,220</u>	<u>\$ 7,784,045</u>
% Of Budget Available	<u>46.69%</u>	<u>26.13%</u>	<u>32.17%</u>	<u>39.98%</u>	<u>29.45%</u>

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Walker County

Proposed Budget Fiscal Year 2020-2021

General Fund

Revenues by Department

General Fund Revenues By Department

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
11101 - Revenues-General Fund					
40110 Current Taxes	\$ 15,206,600	\$ 15,817,761	\$ 15,817,761	\$ 15,817,761	\$ 16,681,366
40120 Delinquent Taxes	\$ 440,163	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000
40130 Penalty & Interest	\$ 342,721	\$ 275,000	\$ 275,000	\$ 280,000	\$ 275,000
40400 Sales Taxes	\$ 3,868,217	\$ 3,875,000	\$ 3,875,000	\$ 3,975,000	\$ 3,875,000
40500 In Lieu of Tax	\$ 28,601	\$ 28,600	\$ 28,600	\$ 39,342	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 17,041	\$ -	\$ -	\$ 20,703	\$ -
40510 Mixed Beverage Tax	\$ 107,312	\$ 103,000	\$ 103,000	\$ 90,000	\$ 103,000
42410 Intergovernmental Funds	\$ 147,450	\$ 148,054	\$ 148,054	\$ 148,054	\$ 148,054
42710 Disaster Relief	\$ 4,500	\$ -	\$ -	\$ 664	\$ -
43010 Fees of Office/Chg for Service	\$ 57,227	\$ 55,000	\$ 55,000	\$ 60,000	\$ 55,000
48110 Other Revenue	\$ 127,572	\$ 25,000	\$ 25,000	\$ 16,000	\$ 16,000
48200 Insurance Refunds/Credits	\$ 33,319	\$ -	\$ -	\$ 194,777	\$ -
48300 Proceeds Auction/Sale	\$ 4,462	\$ -	\$ -	\$ -	\$ -
	<u>\$ 20,385,185</u>	<u>\$ 20,707,415</u>	<u>\$ 20,707,415</u>	<u>\$ 21,022,301</u>	<u>\$ 21,562,020</u>
11192 - Revenues - Debt Service Fund					
40120 Delinquent Taxes	\$ 112,313	\$ -	\$ -	\$ -	\$ -
15010 - County Judge					
42010 State Funds	\$ 25,996	\$ 30,240	\$ 30,240	\$ 25,000	\$ 25,000
43010 Fees of Office/Chg for Service	\$ 12	\$ -	\$ -	\$ -	\$ -
	<u>\$ 26,008</u>	<u>\$ 30,240</u>	<u>\$ 30,240</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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	\$ 363,987	\$ 360,000	\$ 360,000	\$ 365,000	\$ 360,000
43599 Cash Short & Over	\$ 11	\$ -	\$ -	\$ -	\$ -
43700 Suppl Guardianship Fees	\$ 3,980	\$ -	\$ -	\$ 3,180	\$ -
47040 Time Payment 10% -Court Improvement	\$ 169	\$ 200	\$ 200	\$ 200	\$ 200
48110 Other Revenue	\$ 4,405	\$ -	\$ -	\$ 8,826	\$ -
	<u>\$ 372,552</u>	<u>\$ 360,200</u>	<u>\$ 360,200</u>	<u>\$ 377,206</u>	<u>\$ 360,200</u>
16010 - Voter Registration					
42010 State Funds	\$ 2,232	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service	\$ 802	\$ 700	\$ 700	\$ 700	\$ 700
	<u>\$ 3,034</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
16020 - Elections					
42410 Intergovernmental Funds	\$ 55,809	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
48815 Financing for Voter Eq	\$ 677,877	\$ -	\$ -	\$ -	\$ -
	<u>\$ 733,686</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
17010 - County Facilities					
43010 Fees of Office/Chg for Service	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -
46040 WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
48110 Other Revenue	\$ 65	\$ -	\$ -	\$ -	\$ -
	<u>\$ 6,065</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
17020 - Facilites-Justice Center Municipal Allocatio					

General Fund Revenues By Department		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
17020 - Facilites-Justice Center Municipal Allocatio						
42410 Intergovernmental Funds	\$ 4,987	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983	
	<u>\$ 4,987</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	
19010 - Centralized Costs						
48110 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
20010 - County Auditor						
43010 Fees of Office/Chg for Service	\$ 42,507	\$ 42,152	\$ 42,152	\$ 42,152	\$ 42,152	
	<u>\$ 42,507</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	
20020 - County Treasurer						
48010 Interest	\$ 411,166	\$ 300,000	\$ 300,000	\$ 152,000	\$ 50,000	
48110 Other Revenue	\$ 502	\$ -	\$ -	\$ 290	\$ -	
	<u>\$ 411,668</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 152,290</u>	<u>\$ 50,000</u>	
20030 - County Treasurer-Collections						
43010 Fees of Office/Chg for Service	\$ 4,784	\$ 5,800	\$ 5,800	\$ 3,500	\$ 3,500	
43599 Cash Short & Over	\$ 350	\$ -	\$ -	\$ -	\$ -	
	<u>\$ 5,134</u>	<u>\$ 5,800</u>	<u>\$ 5,800</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	
21010 - Vehicle Registration						
40510 Mixed Beverage Tax	\$ 22,632	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
43010 Fees of Office/Chg for Service	\$ 949	\$ 500	\$ 500	\$ 500	\$ 500	
44100 Veh Registration Commissions	\$ 709,837	\$ 635,000	\$ 635,000	\$ 780,000	\$ 680,000	
44210 Certificate of Title	\$ 68,230	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000	
	<u>\$ 801,648</u>	<u>\$ 712,500</u>	<u>\$ 712,500</u>	<u>\$ 858,500</u>	<u>\$ 757,500</u>	
30010 - Courts-Central Costs						
42010 State Funds	\$ 29,104	\$ 12,000	\$ 12,000	\$ 18,802	\$ 12,000	
42030 State Funds-Indigent Defense	\$ 53,597	\$ 60,904	\$ 60,904	\$ 52,924	\$ 52,924	
42040 State Funds - Capital Murder	\$ 69,679	\$ -	\$ -	\$ -	\$ -	
43740 Bond Fees - General Fund	\$ 2,000	\$ 500	\$ 500	\$ 500	\$ 500	
47041 Judicial Support Fee .60District Courts	\$ 102	\$ 100	\$ 100	\$ 100	\$ 100	
47042 Judicial Support Fee .60 Court at Law	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	
47050 Judicial Support Fee .60 Justice Courts	\$ 3,328	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	
	<u>\$ 157,860</u>	<u>\$ 76,854</u>	<u>\$ 76,854</u>	<u>\$ 75,676</u>	<u>\$ 68,874</u>	
30020 - County Court-at-Law						
42010 State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	
43010 Fees of Office/Chg for Service	\$ 20,203	\$ 33,000	\$ 33,000	\$ 23,000	\$ 23,000	
47020 Court Costs	\$ 8,558	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
47030 Court Costs-Attorney Fees	\$ 20,916	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
47040 Time Payment 10% -Court Improvement	\$ 302	\$ 320	\$ 320	\$ 320	\$ 320	
47800 Bond Forfeitures	\$ 17,644	\$ -	\$ -	\$ 33,594	\$ -	
	<u>\$ 151,623</u>	<u>\$ 146,320</u>	<u>\$ 146,320</u>	<u>\$ 169,914</u>	<u>\$ 136,320</u>	
30030 - 12th Judicial District Court						
42410 Intergovernmental Funds	\$ 56,872	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	
43010 Fees of Office/Chg for Service	\$ 1,706	\$ 1,400	\$ 1,400	\$ 1,454	\$ 1,400	
47020 Court Costs	\$ 2,282	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	
47030 Court Costs-Attorney Fees	\$ 10,038	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
47040 Time Payment 10% -Court Improvement	\$ 88	\$ 75	\$ 75	\$ 165	\$ 75	
47800 Bond Forfeitures	\$ 12,000	\$ -	\$ -	\$ 1,500	\$ -	
	<u>\$ 82,986</u>	<u>\$ 68,575</u>	<u>\$ 68,575</u>	<u>\$ 70,219</u>	<u>\$ 68,575</u>	
30040 - 278th Judicial District Court						
42410 Intergovernmental Funds	\$ 36,777	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	

General Fund Revenues By Department		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
30040 - 278th Judicial District Court						
43010	Fees of Office/Chg for Service	\$ 1,698	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
47020	Court Costs	\$ 2,050	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
47030	Court Costs-Attorney Fees	\$ 8,364	\$ 8,000	\$ 8,000	\$ 8,944	\$ 8,000
47040	Time Payment 10% -Court Improvement	\$ 86	\$ 15	\$ 15	\$ 77	\$ 15
		<u>\$ 48,975</u>	<u>\$ 46,515</u>	<u>\$ 46,515</u>	<u>\$ 47,521</u>	<u>\$ 46,515</u>
31010 - District Clerk						
43010	Fees of Office/Chg for Service	\$ 112,059	\$ 110,000	\$ 110,000	\$ 100,000	\$ 110,000
43710	Family Protection Fee	\$ 2,850	\$ -	\$ -	\$ 2,025	\$ -
47040	Time Payment 10% -Court Improvement	\$ 126	\$ 125	\$ 125	\$ 125	\$ 125
		<u>\$ 115,035</u>	<u>\$ 110,125</u>	<u>\$ 110,125</u>	<u>\$ 102,150</u>	<u>\$ 110,125</u>
32010 - Criminal District Attorney						
42010	State Funds	\$ 8,394	\$ -	\$ -	\$ -	\$ -
42020	State Longevity Pay	\$ 4,904	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
43010	Fees of Office/Chg for Service	\$ 11	\$ -	\$ -	\$ -	\$ -
43040	CDA Prosecutor Local Court Costs	\$ -	\$ -	\$ -	\$ 555	\$ -
48110	Other Revenue	\$ -	\$ -	\$ -	\$ 10	\$ -
		<u>\$ 13,309</u>	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$ 5,865</u>	<u>\$ 5,300</u>
33010 - Justice of Peace Precinct 1						
43010	Fees of Office/Chg for Service	\$ 97,129	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
43599	Cash Short & Over	\$ -	\$ -	\$ -	\$ -	\$ -
47040	Time Payment 10% -Court Improvement	\$ 775	\$ 620	\$ 620	\$ 1,127	\$ 620
47050	Judicial Support Fee .60 Justice Courts	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 97,904</u>	<u>\$ 70,620</u>	<u>\$ 70,620</u>	<u>\$ 71,127</u>	<u>\$ 70,620</u>
33020 - Justice of Peace Precinct 2						
43010	Fees of Office/Chg for Service	\$ 20,136	\$ 21,000	\$ 21,000	\$ 16,000	\$ 16,000
47040	Time Payment 10% -Court Improvement	\$ 144	\$ 150	\$ 150	\$ 184	\$ 150
		<u>\$ 20,280</u>	<u>\$ 21,150</u>	<u>\$ 21,150</u>	<u>\$ 16,184</u>	<u>\$ 16,150</u>
33030 - Justice of Peace Precinct 3						
43010	Fees of Office/Chg for Service	\$ 21,664	\$ 16,000	\$ 16,000	\$ 19,000	\$ 19,000
43599	Cash Short & Over	\$ 1	\$ -	\$ -	\$ -	\$ -
47040	Time Payment 10% -Court Improvement	\$ 149	\$ 150	\$ 150	\$ 259	\$ 150
		<u>\$ 21,812</u>	<u>\$ 16,150</u>	<u>\$ 16,150</u>	<u>\$ 19,259</u>	<u>\$ 19,150</u>
33040 - Justice of Peace Precinct 4						
43010	Fees of Office/Chg for Service	\$ 100,412	\$ 80,000	\$ 80,000	\$ 70,000	\$ 70,000
47040	Time Payment 10% -Court Improvement	\$ 425	\$ 450	\$ 450	\$ 500	\$ 450
		<u>\$ 100,837</u>	<u>\$ 80,450</u>	<u>\$ 80,450</u>	<u>\$ 70,500</u>	<u>\$ 70,450</u>
36010 - Juvenile Probation Support						
42010	State Funds	\$ 45,931	\$ -	\$ -	\$ -	\$ -
43750	Probation Fees - General Fund	\$ 4,070	\$ 3,800	\$ 3,800	\$ 6,000	\$ 3,800
43751	Juvenile Restitution Monies	\$ 427	\$ -	\$ -	\$ -	\$ -
		<u>\$ 50,428</u>	<u>\$ 3,800</u>	<u>\$ 3,800</u>	<u>\$ 6,000</u>	<u>\$ 3,800</u>
41010 - Sheriff						
42360	Grant-Homeland Security	\$ 344,000	\$ -	\$ -	\$ -	\$ -
42620	Federal Funds	\$ 11,285	\$ -	\$ -	\$ 25,049	\$ -
42621	Federal Funds -OCDEFT	\$ 4,141	\$ -	\$ -	\$ -	\$ -
42622	Federal Funds - HIDTA	\$ 24,023	\$ -	\$ 11,630	\$ 11,630	\$ -
42624	Federal Funds - FBI	\$ 189	\$ -	\$ -	\$ 876	\$ -
42626	COVID	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
43010	Fees of Office/Chg for Service	\$ 3,937	\$ 2,000	\$ 2,000	\$ 5,454	\$ 2,000
43050	Copies	\$ 213	\$ -	\$ -	\$ 119	\$ -

General Fund Revenues By Department		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
41010 - Sheriff						
43740 Bond Fees - General Fund	\$	2,580	\$ 1,900	\$ 1,900	\$ 2,700	\$ 1,900
48110 Other Revenue	\$	4,352	\$ -	\$ 4,103	\$ 5,724	\$ -
48200 Insurance Refunds/Credits	\$	15,363	\$ -	\$ -	\$ 1,402	\$ -
	\$	410,083	\$ 3,900	\$ 77,641	\$ 110,962	\$ 3,900
41030 - Sheriff Estray						
43010 Fees of Office/Chg for Service	\$	1,131	\$ 700	\$ 700	\$ 1,226	\$ 700
	\$	1,131	\$ 700	\$ 700	\$ 1,226	\$ 700
44001 - Constables Central						
43020 Serving Papers	\$	188,148	\$ 175,000	\$ 175,000	\$ 135,000	\$ 175,000
	\$	188,148	\$ 175,000	\$ 175,000	\$ 135,000	\$ 175,000
44010 - Constable Precinct 1						
43010 Fees of Office/Chg for Service	\$	30	\$ -	\$ -	\$ 13,033	\$ -
43020 Serving Papers	\$	1,100	\$ -	\$ -	\$ 1,100	\$ -
	\$	1,130	\$ -	\$ -	\$ 14,133	\$ -
44020 - Constable Precinct 2						
42620 Federal Funds	\$	464	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service	\$	15	\$ -	\$ -	\$ 5	\$ -
43020 Serving Papers	\$	2,000	\$ -	\$ -	\$ 200	\$ -
	\$	2,479	\$ -	\$ -	\$ 205	\$ -
44030 - Constable Precinct 3						
43020 Serving Papers	\$	2,400	\$ -	\$ -	\$ 700	\$ -
	\$	2,400	\$ -	\$ -	\$ 700	\$ -
44040 - Constable Precinct 4						
43010 Fees of Office/Chg for Service	\$	37,291	\$ -	\$ -	\$ 32,774	\$ -
43020 Serving Papers	\$	1,220	\$ -	\$ -	\$ 545	\$ -
48110 Other Revenue	\$	30	\$ -	\$ -	\$ -	\$ -
	\$	38,541	\$ -	\$ -	\$ 33,319	\$ -
46010 - Emergency Operations						
46020 Rent - Shelter	\$	6,400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
48110 Other Revenue	\$	200	\$ -	\$ -	\$ 17	\$ -
	\$	6,600	\$ 2,000	\$ 2,000	\$ 2,017	\$ 2,000
50010 - County Jail						
42010 State Funds	\$	72	\$ -	\$ -	\$ 90	\$ -
42470 Inmate Housing-Other Counties	\$	38,353	\$ 40,000	\$ 40,000	\$ 71,000	\$ 40,000
42620 Federal Funds	\$	7,466	\$ -	\$ -	\$ 20,523	\$ -
43060 Coin Phones	\$	137,169	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
48110 Other Revenue	\$	-	\$ -	\$ -	\$ 26	\$ -
	\$	183,060	\$ 140,000	\$ 140,000	\$ 231,639	\$ 140,000
50020 - County Jail-Inmate Medical Cost Center						
43400 Charges to Hospital District	\$	76,071	\$ 64,000	\$ 64,000	\$ 69,420	\$ 64,000
43410 In-Clinic Doctor Visits	\$	18,720	\$ 4,000	\$ 4,000	\$ 16,000	\$ 4,000
	\$	94,791	\$ 68,000	\$ 68,000	\$ 85,420	\$ 68,000
50110 - Adult Probation Support						
43010 Fees of Office/Chg for Service	\$	7,730	\$ -	\$ 1,766	\$ 6,009	\$ -
	\$	7,730	\$ -	\$ 1,766	\$ 6,009	\$ -
50120 - Adult-Community Service						
48110 Other Revenue	\$	12,187	\$ -	\$ -	\$ -	\$ -

General Fund
Revenues By Department

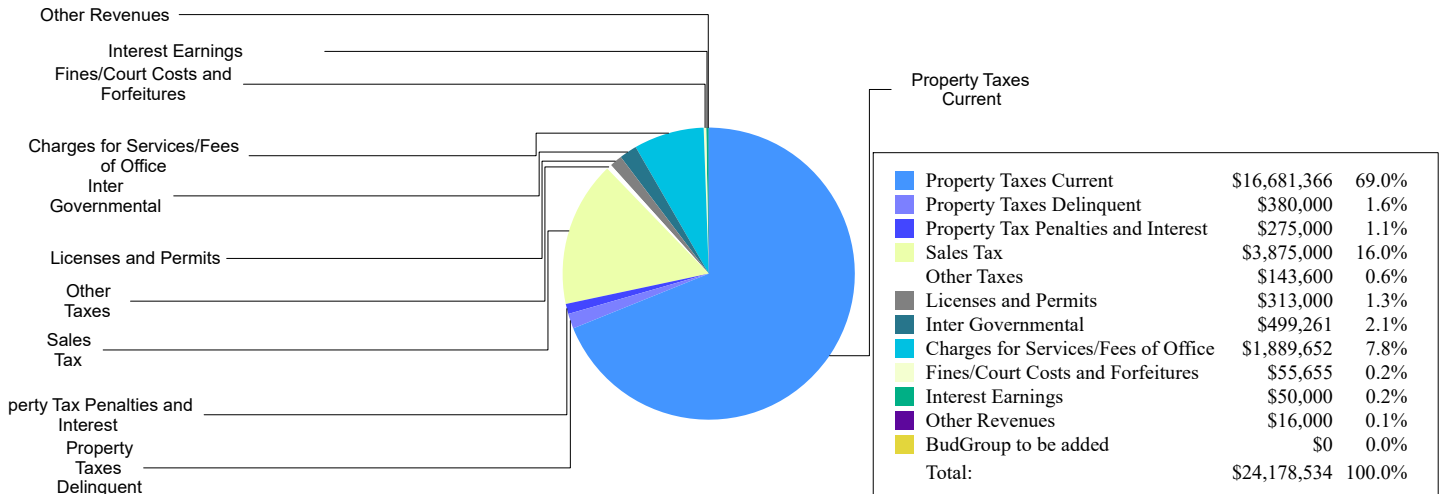
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
	\$ 12,187	\$ -	\$ -	\$ -	\$ -
61020 - Planning and Development					
41020 Licenses and Permits	\$ 270,396	\$ 236,000	\$ 236,000	\$ 300,000	\$ 259,000
41030 OSSF Fees	\$ 55,125	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
42350 HGAC Grant	\$ 40,975	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service	\$ 77	\$ -	\$ -	\$ 55	\$ -
43599 Cash Short & Over	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 366,573	\$ 290,000	\$ 290,000	\$ 354,055	\$ 313,000
61050 - Litter Control General Fund					
48110 Other Revenue	\$ 419	\$ -	\$ -	\$ 102	\$ -
	\$ 419	\$ -	\$ -	\$ 102	\$ -
70010 - Historical Commission					
48110 Other Revenue	\$ 38	\$ -	\$ -	\$ 56	\$ -
	\$ 38	\$ -	\$ -	\$ 56	\$ -
Total all Funds	\$ 25,093,146	\$ 23,545,949	\$ 23,621,456	\$ 24,169,890	\$ 24,178,534

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Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund
Revenues By Source

Revenues by Source



**General Fund
Revenues By Source**

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
40110 Current Taxes	\$ 15,206,600	\$ 15,817,761	\$ 15,817,761	\$ 15,817,761	\$ 16,681,366
40120 Delinquent Taxes	\$ 552,476	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000
40130 Penalty & Interest	\$ 342,721	\$ 275,000	\$ 275,000	\$ 280,000	\$ 275,000
40400 Sales Taxes	\$ 3,868,217	\$ 3,875,000	\$ 3,875,000	\$ 3,975,000	\$ 3,875,000
Other Taxes					
40500 In Lieu of Tax	\$ 28,601	\$ 28,600	\$ 28,600	\$ 39,342	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 17,041	\$ -	\$ -	\$ 20,703	\$ -
40510 Mixed Beverage Tax	\$ 129,944	\$ 115,000	\$ 115,000	\$ 102,000	\$ 115,000
	<u>\$ 175,586</u>	<u>\$ 143,600</u>	<u>\$ 143,600</u>	<u>\$ 162,045</u>	<u>\$ 143,600</u>
Licenses and Permits					
41020 Licenses and Permits	\$ 270,396	\$ 236,000	\$ 236,000	\$ 300,000	\$ 259,000
41030 OSSF Fees	\$ 55,125	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
	<u>\$ 325,521</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>	<u>\$ 354,000</u>	<u>\$ 313,000</u>
Inter Governmental					
42010 State Funds	\$ 195,729	\$ 126,240	\$ 126,240	\$ 127,892	\$ 121,000
42020 State Longevity Pay	\$ 4,904	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
42030 State Funds-Indigent Defense	\$ 53,597	\$ 60,904	\$ 60,904	\$ 52,924	\$ 52,924
42040 State Funds - Capital Murder	\$ 69,679	\$ -	\$ -	\$ -	\$ -
42350 HGAC Grant	\$ 40,975	\$ -	\$ -	\$ -	\$ -
42360 Grant-Homeland Security	\$ 344,000	\$ -	\$ -	\$ -	\$ -
42410 Intergovernmental Funds	\$ 301,895	\$ 280,037	\$ 280,037	\$ 280,037	\$ 280,037
42470 Inmate Housing-Other Counties	\$ 38,353	\$ 40,000	\$ 40,000	\$ 71,000	\$ 40,000
42620 Federal Funds	\$ 19,215	\$ -	\$ -	\$ 45,572	\$ -

General Fund Revenues By Source		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Inter Governmental						
42621	Federal Funds -OCDEFT	\$ 4,141	\$ -	\$ -	\$ -	\$ -
42622	Federal Funds - HIDTA	\$ 24,023	\$ -	\$ 11,630	\$ 11,630	\$ -
42624	Federal Funds - FBI	\$ 189	\$ -	\$ -	\$ 876	\$ -
42626	COVID	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
42710	Disaster Relief	\$ 4,500	\$ -	\$ -	\$ 664	\$ -
		<u>\$ 1,101,200</u>	<u>\$ 512,481</u>	<u>\$ 582,119</u>	<u>\$ 653,903</u>	<u>\$ 499,261</u>
Charges for Services/Fees of Office						
43010	Fees of Office/Chg for Service	\$ 907,497	\$ 814,252	\$ 816,018	\$ 843,362	\$ 787,452
43020	Serving Papers	\$ 194,868	\$ 175,000	\$ 175,000	\$ 137,545	\$ 175,000
43040	CDA Prosecutor Local Court Costs	\$ -	\$ -	\$ -	\$ 555	\$ -
43050	Copies	\$ 213	\$ -	\$ -	\$ 119	\$ -
43060	Coin Phones	\$ 137,169	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
43400	Charges to Hospital District	\$ 76,071	\$ 64,000	\$ 64,000	\$ 69,420	\$ 64,000
43410	In-Clinic Doctor Visits	\$ 18,720	\$ 4,000	\$ 4,000	\$ 16,000	\$ 4,000
43599	Cash Short & Over	\$ 360	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 3,980	\$ -	\$ -	\$ 3,180	\$ -
43710	Family Protection Fee	\$ 2,850	\$ -	\$ -	\$ 2,025	\$ -
43740	Bond Fees - General Fund	\$ 4,580	\$ 2,400	\$ 2,400	\$ 3,200	\$ 2,400
43750	Probation Fees - General Fund	\$ 4,070	\$ 3,800	\$ 3,800	\$ 6,000	\$ 3,800
43751	Juvenile Restitution Monies	\$ 427	\$ -	\$ -	\$ -	\$ -
44100	Veh Registration Commissions	\$ 709,837	\$ 635,000	\$ 635,000	\$ 780,000	\$ 680,000
44210	Certificate of Title	\$ 68,230	\$ 65,000	\$ 65,000	\$ 66,000	\$ 65,000
46020	Rent - Shelter	\$ 6,400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 2,141,272</u>	<u>\$ 1,871,452</u>	<u>\$ 1,873,218</u>	<u>\$ 2,075,406</u>	<u>\$ 1,889,652</u>
Fines/Court Costs and Forfeitures						
47020	Court Costs	\$ 12,890	\$ 12,100	\$ 12,100	\$ 12,100	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 39,318	\$ 38,000	\$ 38,000	\$ 38,944	\$ 38,000
47040	Time Payment 10% -Court Improvement	\$ 2,264	\$ 2,105	\$ 2,105	\$ 2,957	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 102	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 3,328	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
47800	Bond Forfeitures	\$ 29,644	\$ -	\$ -	\$ 35,094	\$ -
		<u>\$ 87,596</u>	<u>\$ 55,655</u>	<u>\$ 55,655</u>	<u>\$ 92,545</u>	<u>\$ 55,655</u>
Interest Earnings						
48010	Interest	\$ 411,166	\$ 300,000	\$ 300,000	\$ 152,000	\$ 50,000
Other Revenues						
48110	Other Revenue	\$ 149,770	\$ 25,000	\$ 29,103	\$ 31,051	\$ 16,000
48200	Insurance Refunds/Credits	\$ 48,682	\$ -	\$ -	\$ 196,179	\$ -
48300	Proceeds Auction/Sale	\$ 4,462	\$ -	\$ -	\$ -	\$ -
		<u>\$ 202,914</u>	<u>\$ 25,000</u>	<u>\$ 29,103</u>	<u>\$ 227,230</u>	<u>\$ 16,000</u>
Financing for Voter Eq						
48815	Financing for Voter Eq	\$ 677,877	\$ -	\$ -	\$ -	\$ -
		<u>\$ 677,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total all Funds		<u>\$ 25,093,146</u>	<u>\$ 23,545,949</u>	<u>\$ 23,621,456</u>	<u>\$ 24,169,890</u>	<u>\$ 24,178,534</u>



Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund
Departmental Expenditures By Category

General Fund Department Expenditures by Category	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
15010 - County Judge					
Salaries,Other Pay, Benefits	\$ 205,449	\$ 221,362	\$ 221,362	\$ 222,252	\$ 221,362
Operations	\$ 3,148	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454
	<u>\$ 208,597</u>	<u>\$ 229,816</u>	<u>\$ 229,816</u>	<u>\$ 230,706</u>	<u>\$ 229,816</u>
15020 - County Judge-IT Operations					
Salaries,Other Pay, Benefits	\$ 173,732	\$ 281,363	\$ 281,363	\$ 200,152	\$ 281,511
Operations	\$ 1,065	\$ 9,530	\$ 9,530	\$ 9,530	\$ 9,530
	<u>\$ 174,797</u>	<u>\$ 290,893</u>	<u>\$ 290,893</u>	<u>\$ 209,682</u>	<u>\$ 291,041</u>
15030 - County Judge - IT HardwareSoftware					
Operations	\$ 248,576	\$ 335,121	\$ 335,121	\$ 335,121	\$ 335,121
Capital	\$ -	\$ 44,000	\$ 44,000	\$ 44,000	\$ -
	<u>\$ 248,576</u>	<u>\$ 379,121</u>	<u>\$ 379,121</u>	<u>\$ 379,121</u>	<u>\$ 335,121</u>
15040 - Commissioner's Court					
Salaries,Other Pay, Benefits	\$ 68,673	\$ 71,516	\$ 71,516	\$ 71,749	\$ 71,590
Operations	\$ 6,220	\$ 9,046	\$ 9,046	\$ 9,046	\$ 9,046
	<u>\$ 74,893</u>	<u>\$ 80,562</u>	<u>\$ 80,562</u>	<u>\$ 80,795</u>	<u>\$ 80,636</u>
15050 - County Clerk					
Salaries,Other Pay, Benefits	\$ 535,897	\$ 583,746	\$ 583,746	\$ 578,232	\$ 584,774
Operations	\$ 90,069	\$ 108,201	\$ 108,201	\$ 97,201	\$ 108,201
	<u>\$ 625,966</u>	<u>\$ 691,947</u>	<u>\$ 691,947</u>	<u>\$ 675,433</u>	<u>\$ 692,975</u>
16010 - Voter Registration					
Salaries,Other Pay, Benefits	\$ 51,069	\$ 51,189	\$ 51,189	\$ 51,700	\$ 51,262
Operations	\$ 11,543	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500
	<u>\$ 62,612</u>	<u>\$ 76,689</u>	<u>\$ 76,689</u>	<u>\$ 77,200</u>	<u>\$ 76,762</u>
16020 - Elections					
Salaries,Other Pay, Benefits	\$ 134,002	\$ 125,701	\$ 140,324	\$ 139,805	\$ 126,141
Operations	\$ 67,596	\$ 67,878	\$ 67,878	\$ 67,878	\$ 72,878
Capital	\$ 677,877	\$ -	\$ -	\$ -	\$ -
	<u>\$ 879,475</u>	<u>\$ 193,579</u>	<u>\$ 208,202</u>	<u>\$ 207,683</u>	<u>\$ 199,019</u>
17010 - County Facilities					
Salaries,Other Pay, Benefits	\$ 322,078	\$ 471,466	\$ 471,466	\$ 415,589	\$ 484,843
Operations	\$ 291,694	\$ 338,444	\$ 338,444	\$ 338,444	\$ 353,444
	<u>\$ 613,772</u>	<u>\$ 809,910</u>	<u>\$ 809,910</u>	<u>\$ 754,033</u>	<u>\$ 838,287</u>
17020 - Facilites-Justice Center Municipal Allocation					
Operations	\$ 4,986	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 4,986</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 - Centralized Costs					
Salaries,Other Pay, Benefits	\$ 437,065	\$ 555,902	\$ 555,902	\$ 553,685	\$ 555,902
Operations	\$ 533,410	\$ 679,951	\$ 641,613	\$ 631,613	\$ 643,263
Capital	\$ 10,596	\$ -	\$ 21,397	\$ 21,397	\$ -
	<u>\$ 981,071</u>	<u>\$ 1,235,853</u>	<u>\$ 1,218,912</u>	<u>\$ 1,206,695</u>	<u>\$ 1,199,165</u>
19200 - Contingency					

General Fund Department Expenditures by Category					
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
19200 - Contingency					
Contingency-Special	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Contingency-General	\$ -	\$ 318,500	\$ 146,646	\$ 50,000	\$ 318,500
Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 232,830
	<u>\$ -</u>	<u>\$ 918,500</u>	<u>\$ 746,646</u>	<u>\$ 50,000</u>	<u>\$ 1,051,330</u>
20005 - County Auditor-Financial Systems					
Operations	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 109,833
	<u>\$ 104,466</u>	<u>\$ 109,833</u>	<u>\$ 109,833</u>	<u>\$ 109,833</u>	<u>\$ 109,833</u>
20010 - County Auditor					
Salaries,Other Pay, Benefits	\$ 645,497	\$ 730,899	\$ 730,899	\$ 703,485	\$ 731,046
Operations	\$ 46,657	\$ 56,275	\$ 56,275	\$ 56,275	\$ 58,275
	<u>\$ 692,154</u>	<u>\$ 787,174</u>	<u>\$ 787,174</u>	<u>\$ 759,760</u>	<u>\$ 789,321</u>
20020 - County Treasurer					
Salaries,Other Pay, Benefits	\$ 329,577	\$ 356,995	\$ 356,995	\$ 352,882	\$ 357,144
Operations	\$ 17,536	\$ 23,579	\$ 23,579	\$ 22,679	\$ 23,579
	<u>\$ 347,113</u>	<u>\$ 380,574</u>	<u>\$ 380,574</u>	<u>\$ 375,561</u>	<u>\$ 380,723</u>
20030 - County Treasurer-Collections					
Salaries,Other Pay, Benefits	\$ 116,032	\$ 122,048	\$ 122,048	\$ 123,157	\$ 121,459
Operations	\$ 18,442	\$ 21,820	\$ 21,820	\$ 21,820	\$ 21,820
	<u>\$ 134,474</u>	<u>\$ 143,868</u>	<u>\$ 143,868</u>	<u>\$ 144,977</u>	<u>\$ 143,279</u>
20040 - Purchasing					
Salaries,Other Pay, Benefits	\$ 236,161	\$ 251,754	\$ 251,754	\$ 215,801	\$ 251,902
Operations	\$ 11,531	\$ 13,517	\$ 13,517	\$ 13,517	\$ 13,517
	<u>\$ 247,692</u>	<u>\$ 265,271</u>	<u>\$ 265,271</u>	<u>\$ 229,318</u>	<u>\$ 265,419</u>
21010 - Vehicle Registration					
Salaries,Other Pay, Benefits	\$ 441,037	\$ 481,952	\$ 481,952	\$ 479,797	\$ 482,243
Operations	\$ 8,108	\$ 13,002	\$ 13,002	\$ 13,002	\$ 14,402
	<u>\$ 449,145</u>	<u>\$ 494,954</u>	<u>\$ 494,954</u>	<u>\$ 492,799</u>	<u>\$ 496,645</u>
29940 - Governmental/Services Contracts					
Appraisal District-Appraisals	\$ 371,102	\$ 398,926	\$ 398,926	\$ 398,926	\$ 399,871
Appraisal District Collections	\$ 146,277	\$ 148,937	\$ 148,937	\$ 148,937	\$ 172,386
	<u>\$ 517,379</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 572,257</u>
30010 - Courts-Central Costs					
Salaries,Other Pay, Benefits	\$ 40,622	\$ 42,344	\$ 42,344	\$ 44,214	\$ 42,344
Operations	\$ 122,277	\$ 182,665	\$ 137,665	\$ 137,665	\$ 182,665
	<u>\$ 162,899</u>	<u>\$ 225,009</u>	<u>\$ 180,009</u>	<u>\$ 181,879</u>	<u>\$ 225,009</u>
30020 - County Court-at-Law					
Salaries,Other Pay, Benefits	\$ 449,545	\$ 471,054	\$ 471,054	\$ 473,133	\$ 471,496
Operations	\$ 201,432	\$ 183,544	\$ 228,544	\$ 228,544	\$ 223,544
	<u>\$ 650,977</u>	<u>\$ 654,598</u>	<u>\$ 699,598</u>	<u>\$ 701,677</u>	<u>\$ 695,040</u>
30030 - 12th Judicial District Court					
Salaries,Other Pay, Benefits	\$ 218,719	\$ 229,166	\$ 229,166	\$ 228,935	\$ 229,166
Operations	\$ 223,294	\$ 174,806	\$ 174,806	\$ 132,733	\$ 157,606
	<u>\$ 442,013</u>	<u>\$ 403,972</u>	<u>\$ 403,972</u>	<u>\$ 361,668</u>	<u>\$ 386,772</u>
30040 - 278th Judicial District Court					
Salaries,Other Pay, Benefits	\$ 220,935	\$ 233,096	\$ 233,096	\$ 232,093	\$ 233,539
Operations	\$ 161,153	\$ 174,623	\$ 174,623	\$ 97,478	\$ 154,623
	<u>\$ 382,088</u>	<u>\$ 407,719</u>	<u>\$ 407,719</u>	<u>\$ 329,571</u>	<u>\$ 388,162</u>

General Fund Department Expenditures by Category					
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
30050 - Courts- Pretrial Bond Supervision Office					
Salaries,Other Pay, Benefits	\$ -	\$ -	\$ -	\$ -	\$ 58,258
Operations	\$ -	\$ -	\$ -	\$ -	\$ 3,800
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,058</u>
31010 - District Clerk					
Salaries,Other Pay, Benefits	\$ 479,541	\$ 513,521	\$ 513,521	\$ 484,330	\$ 513,743
Operations	\$ 34,403	\$ 33,639	\$ 33,639	\$ 33,639	\$ 33,639
	<u>\$ 513,944</u>	<u>\$ 547,160</u>	<u>\$ 547,160</u>	<u>\$ 517,969</u>	<u>\$ 547,382</u>
32010 - Criminal District Attorney					
Salaries,Other Pay, Benefits	\$ 1,575,177	\$ 1,734,447	\$ 1,734,447	\$ 1,705,944	\$ 1,734,818
Operations	\$ 69,943	\$ 69,558	\$ 57,219	\$ 57,219	\$ 72,219
	<u>\$ 1,645,120</u>	<u>\$ 1,804,005</u>	<u>\$ 1,791,666</u>	<u>\$ 1,763,163</u>	<u>\$ 1,807,037</u>
33010 - Justice of Peace Precinct 1					
Salaries,Other Pay, Benefits	\$ 213,020	\$ 224,291	\$ 224,291	\$ 224,865	\$ 275,237
Operations	\$ 13,011	\$ 13,574	\$ 13,574	\$ 13,574	\$ 13,574
	<u>\$ 226,031</u>	<u>\$ 237,865</u>	<u>\$ 237,865</u>	<u>\$ 238,439</u>	<u>\$ 288,811</u>
33020 - Justice of Peace Precinct 2					
Salaries,Other Pay, Benefits	\$ 201,865	\$ 216,220	\$ 216,220	\$ 213,311	\$ 216,368
Operations	\$ 3,347	\$ 10,295	\$ 10,295	\$ 10,295	\$ 10,295
	<u>\$ 205,212</u>	<u>\$ 226,515</u>	<u>\$ 226,515</u>	<u>\$ 223,606</u>	<u>\$ 226,663</u>
33030 - Justice of Peace Precinct 3					
Salaries,Other Pay, Benefits	\$ 204,116	\$ 218,851	\$ 218,851	\$ 218,190	\$ 218,851
Operations	\$ 6,960	\$ 11,904	\$ 11,904	\$ 11,904	\$ 11,904
	<u>\$ 211,076</u>	<u>\$ 230,755</u>	<u>\$ 230,755</u>	<u>\$ 230,094</u>	<u>\$ 230,755</u>
33040 - Justice of Peace Precinct 4					
Salaries,Other Pay, Benefits	\$ 261,406	\$ 274,348	\$ 274,348	\$ 275,300	\$ 274,421
Operations	\$ 10,926	\$ 17,237	\$ 17,237	\$ 17,237	\$ 17,237
	<u>\$ 272,332</u>	<u>\$ 291,585</u>	<u>\$ 291,585</u>	<u>\$ 292,537</u>	<u>\$ 291,658</u>
36010 - Juvenile Probation Support					
Salaries,Other Pay, Benefits	\$ 52,175	\$ 68,331	\$ 68,331	\$ 63,797	\$ 68,331
Operations	\$ 127,376	\$ 82,105	\$ 82,105	\$ 82,105	\$ 82,105
	<u>\$ 179,551</u>	<u>\$ 150,436</u>	<u>\$ 150,436</u>	<u>\$ 145,902</u>	<u>\$ 150,436</u>
41010 - Sheriff					
Salaries,Other Pay, Benefits	\$ 2,899,251	\$ 3,118,932	\$ 3,118,932	\$ 3,068,050	\$ 3,158,591
Operations	\$ 654,019	\$ 300,722	\$ 374,055	\$ 374,055	\$ 350,181
Capital	\$ 242,893	\$ 243,541	\$ 243,949	\$ 243,949	\$ 356,140
	<u>\$ 3,796,163</u>	<u>\$ 3,663,195</u>	<u>\$ 3,736,936</u>	<u>\$ 3,686,054</u>	<u>\$ 3,864,912</u>
41030 - Sheriff Estray					
Operations	\$ 2,448	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	<u>\$ 2,448</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	\$ 247,547	\$ 264,621	\$ 264,621	\$ 263,985	\$ 264,843
	<u>\$ 247,547</u>	<u>\$ 264,621</u>	<u>\$ 264,621</u>	<u>\$ 263,985</u>	<u>\$ 264,843</u>
44001 - Constables Central					
Salaries,Other Pay, Benefits	\$ 50,092	\$ 57,535	\$ 57,535	\$ 54,992	\$ 57,609
Operations	\$ 1,433	\$ 5,419	\$ 5,419	\$ 5,419	\$ 5,419
	<u>\$ 51,525</u>	<u>\$ 62,954</u>	<u>\$ 62,954</u>	<u>\$ 60,411</u>	<u>\$ 63,028</u>

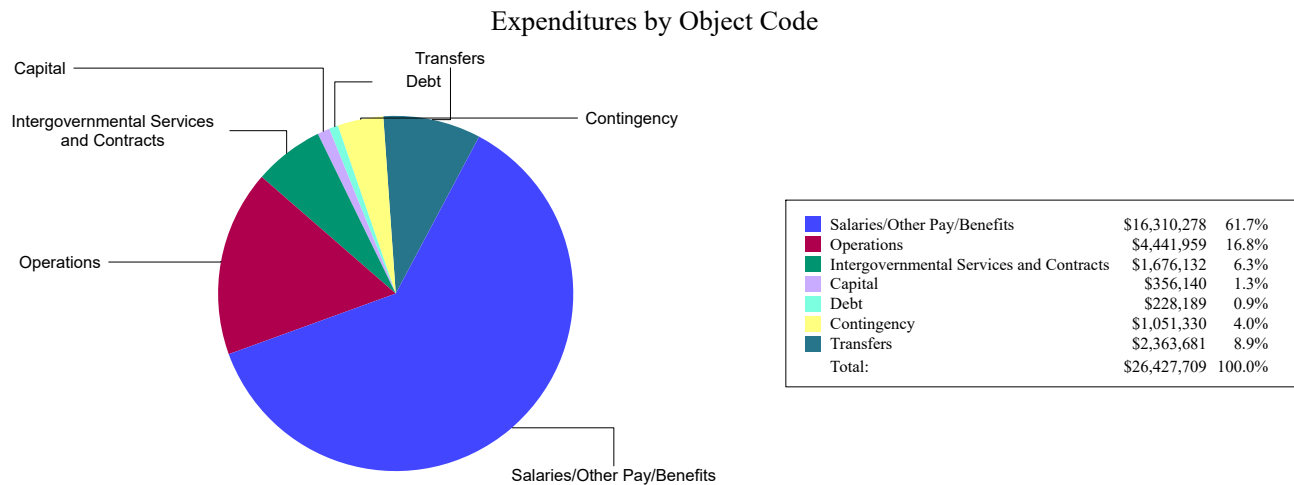
General Fund Department Expenditures by Category					
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
44010 - Constable Precinct 1					
Salaries,Other Pay, Benefits	\$ 76,124	\$ 79,694	\$ 79,694	\$ 79,975	\$ 79,694
Operations	\$ 14,328	\$ 8,740	\$ 8,740	\$ 8,740	\$ 8,740
Capital	\$ 54,650	\$ -	\$ -	\$ -	\$ -
	<u>\$ 145,102</u>	<u>\$ 88,434</u>	<u>\$ 88,434</u>	<u>\$ 88,715</u>	<u>\$ 88,434</u>
44020 - Constable Precinct 2					
Salaries,Other Pay, Benefits	\$ 75,615	\$ 79,694	\$ 79,694	\$ 79,975	\$ 79,694
Operations	\$ 8,578	\$ 16,327	\$ 16,327	\$ 16,327	\$ 9,223
Capital	\$ -	\$ 63,693	\$ 63,693	\$ 63,693	\$ -
	<u>\$ 84,193</u>	<u>\$ 159,714</u>	<u>\$ 159,714</u>	<u>\$ 159,995</u>	<u>\$ 88,917</u>
44030 - Constable Precinct 3					
Salaries,Other Pay, Benefits	\$ 76,311	\$ 144,167	\$ 144,167	\$ 98,730	\$ 144,167
Operations	\$ 6,522	\$ 37,071	\$ 37,071	\$ 37,071	\$ 17,664
	<u>\$ 82,833</u>	<u>\$ 181,238</u>	<u>\$ 181,238</u>	<u>\$ 135,801</u>	<u>\$ 161,831</u>
44040 - Constable Precinct 4					
Salaries,Other Pay, Benefits	\$ 276,366	\$ 341,722	\$ 341,722	\$ 327,673	\$ 342,092
Operations	\$ 48,070	\$ 42,667	\$ 56,590	\$ 56,590	\$ 42,667
Capital	\$ 54,441	\$ -	\$ -	\$ -	\$ -
	<u>\$ 378,877</u>	<u>\$ 384,389</u>	<u>\$ 398,312</u>	<u>\$ 384,263</u>	<u>\$ 384,759</u>
45010 - Support Personnel-DPS					
Salaries,Other Pay, Benefits	\$ 59,443	\$ 62,925	\$ 62,925	\$ 63,104	\$ 62,925
Operations	\$ 698	\$ 2,215	\$ 2,215	\$ 2,215	\$ 2,215
	<u>\$ 60,141</u>	<u>\$ 65,140</u>	<u>\$ 65,140</u>	<u>\$ 65,319</u>	<u>\$ 65,140</u>
45020 - Weigh Station Utilities and Services					
Operations	\$ 21,763	\$ 35,187	\$ 35,187	\$ 27,387	\$ 35,187
	<u>\$ 21,763</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 27,387</u>	<u>\$ 35,187</u>
46010 - Emergency Operations					
Salaries,Other Pay, Benefits	\$ 80,244	\$ 108,004	\$ 108,004	\$ 102,957	\$ 108,004
Operations	\$ 76,938	\$ 101,783	\$ 101,783	\$ 101,783	\$ 104,483
Capital	\$ 31,856	\$ -	\$ -	\$ -	\$ -
	<u>\$ 189,038</u>	<u>\$ 209,787</u>	<u>\$ 209,787</u>	<u>\$ 204,740</u>	<u>\$ 212,487</u>
49940 - Public Safety Intergovernmental Services/Contracts					
Walker County Central Dispatch	\$ 652,699	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958
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	\$ 12,000
Dodge Volunteer Fire Dept.	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Crabbs Prairie Fire Dept.	\$ 12,000	\$ 12,000	\$ 24,000	\$ 24,000	\$ 12,000
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
	<u>\$ 953,886</u>	<u>\$ 988,145</u>	<u>\$ 1,000,145</u>	<u>\$ 1,000,145</u>	<u>\$ 988,145</u>
50010 - County Jail					
Salaries,Other Pay, Benefits	\$ 2,083,649	\$ 2,307,259	\$ 2,307,259	\$ 2,279,235	\$ 2,360,268
Operations	\$ 578,230	\$ 593,109	\$ 652,909	\$ 652,409	\$ 643,109
Capital	\$ -	\$ 74,520	\$ 76,004	\$ 76,004	\$ -
	<u>\$ 2,661,879</u>	<u>\$ 2,974,888</u>	<u>\$ 3,036,172</u>	<u>\$ 3,007,648</u>	<u>\$ 3,003,377</u>
50020 - County Jail-Inmate Medical Cost Center					
Salaries,Other Pay, Benefits	\$ 141,349	\$ 180,391	\$ 180,391	\$ 171,674	\$ 180,466
Operations	\$ 134,844	\$ 169,478	\$ 169,478	\$ 169,478	\$ 169,478
	<u>\$ 276,193</u>	<u>\$ 349,869</u>	<u>\$ 349,869</u>	<u>\$ 341,152</u>	<u>\$ 349,944</u>

General Fund Department Expenditures by Category					
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
50110 - Adult Probation Support					
Operations	\$ 39,270	\$ 56,498	\$ 78,264	\$ 78,264	\$ 56,498
	<u>\$ 39,270</u>	<u>\$ 56,498</u>	<u>\$ 78,264</u>	<u>\$ 78,264</u>	<u>\$ 56,498</u>
50120 - Adult-Community Service					
Salaries,Other Pay, Benefits	\$ 54,466	\$ 56,907	\$ 56,907	\$ 57,049	\$ 56,907
Operations	\$ 277	\$ 850	\$ 850	\$ 850	\$ 850
Capital	\$ 12,187	\$ -	\$ -	\$ -	\$ -
	<u>\$ 66,930</u>	<u>\$ 57,757</u>	<u>\$ 57,757</u>	<u>\$ 57,899</u>	<u>\$ 57,757</u>
60010 - Veteran's Service					
Salaries,Other Pay, Benefits	\$ 26,525	\$ 32,695	\$ 32,695	\$ 31,071	\$ 32,695
Operations	\$ 682	\$ 2,137	\$ 2,137	\$ 2,137	\$ 2,137
	<u>\$ 27,207</u>	<u>\$ 34,832</u>	<u>\$ 34,832</u>	<u>\$ 33,208</u>	<u>\$ 34,832</u>
60020 - Social Services					
Operations	\$ 7,974	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
	<u>\$ 7,974</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	\$ 430,281	\$ 476,813	\$ 476,813	\$ 413,096	\$ 499,078
Operations	\$ 109,923	\$ 63,225	\$ 130,063	\$ 130,063	\$ 130,063
Capital	\$ 44,825	\$ -	\$ -	\$ -	\$ -
	<u>\$ 585,029</u>	<u>\$ 540,038</u>	<u>\$ 606,876</u>	<u>\$ 543,159</u>	<u>\$ 629,141</u>
61050 - Litter Control General Fund					
Operations	\$ 13,194	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476
	<u>\$ 13,194</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>
62010 - Community Development Block Grant					
Operations	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	\$ 4,940	\$ 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	\$ 9,000	\$ 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>\$ 105,670</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>	<u>\$ 115,730</u>
70010 - Historical Commission					
Salaries,Other Pay, Benefits	\$ 8,874	\$ 11,372	\$ 11,372	\$ 9,391	\$ 11,372
Operations	\$ 3,201	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780
	<u>\$ 12,075</u>	<u>\$ 17,152</u>	<u>\$ 17,152</u>	<u>\$ 15,171</u>	<u>\$ 17,152</u>
70020 - Texas AgriLife Extension Service					
Salaries,Other Pay, Benefits	\$ 178,164	\$ 214,049	\$ 214,049	\$ 195,365	\$ 214,122
Operations	\$ 33,469	\$ 32,932	\$ 32,932	\$ 32,932	\$ 32,932
	<u>\$ 211,633</u>	<u>\$ 246,981</u>	<u>\$ 246,981</u>	<u>\$ 228,297</u>	<u>\$ 247,054</u>
92020 - Debt-Voter Equipment					
Debt-Voter Equipment	\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
	<u>\$ -</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>

General Fund Department Expenditures by Category					
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
93000 - Transfers Out					
Transfers-Legislative Funds	\$ 28,294	\$ 28,294	\$ 40,760	\$ 40,760	\$ 28,294
Transfer to Road & Bridge	\$ 672,000	\$ 600,000	\$ 600,000	\$ 891,650	\$ 825,000
Transfer to Projects Fund	\$ 505,009	\$ 271,000	\$ 271,000	\$ 271,000	\$ -
Transfer to EMS Fund Operations	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
Transfer to EMS Fund Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
	<u>\$ 2,189,325</u>	<u>\$ 2,490,906</u>	<u>\$ 2,503,372</u>	<u>\$ 2,795,022</u>	<u>\$ 2,363,681</u>
Fund Total	<u>\$ 23,468,306</u>	<u>\$ 26,086,929</u>	<u>\$ 26,162,436</u>	<u>\$ 25,093,777</u>	<u>\$ 26,427,709</u>



Walker County
Proposed Budget Fiscal Year 2020-2021
General Fund
Expenditures by Object Code



Salaries/Other Pay/Benefits

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
51010 Head of Department	\$ 1,329,015	\$ 1,387,605	\$ 1,387,605	\$ 1,397,579	\$ 1,387,665
51030 Deputies & Assistants	\$ 8,246,223	\$ 9,256,562	\$ 9,256,562	\$ 8,837,283	\$ 9,446,876
51070 Part-Time	\$ 127,603	\$ 196,610	\$ 211,233	\$ 145,909	\$ 162,588
51090 Overtime	\$ 204,298	\$ 51,877	\$ 51,877	\$ 165,732	\$ 55,128
51110 Salary Supplements	\$ 125,327	\$ 126,265	\$ 126,265	\$ 128,834	\$ 126,265
51140 Other Pay-Day Travel	\$ 3,815	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 22,265	\$ 20,000	\$ 20,000	\$ 25,640	\$ 20,000
52010 Social Security	\$ 731,415	\$ 841,864	\$ 841,864	\$ 851,478	\$ 854,068
52020 Group Insurance	\$ 2,180,476	\$ 2,408,124	\$ 2,408,124	\$ 2,236,830	\$ 2,542,094
52022 Retiree Insurance	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ -
52030 Retirement	\$ 1,314,524	\$ 1,560,546	\$ 1,560,546	\$ 1,560,546	\$ 1,583,250
52040 Workers Compensation Ins	\$ 77,016	\$ 111,227	\$ 111,227	\$ 111,227	\$ 112,368
52060 Unemployment Insurance	\$ 15,759	\$ 19,662	\$ 19,662	\$ 19,662	\$ 19,976
52990 Payroll Rounding	\$ (45)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 14,377,691</u>	<u>\$ 16,068,342</u>	<u>\$ 16,082,965</u>	<u>\$ 15,568,720</u>	<u>\$ 16,310,278</u>

Operations

61010 Office Supplies	\$ 84,765	\$ 108,360	\$ 108,702	\$ 108,702	\$ 109,760
61020 Budget/CAFR Supplies	\$ 752	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 59,772	\$ 69,988	\$ 78,161	\$ 77,261	\$ 75,288
61100 Minor Equipment	\$ 68,162	\$ 19,451	\$ 50,458	\$ 50,458	\$ 19,451
61200 Supplies-Jurors	\$ 4,858	\$ 4,527	\$ 5,086	\$ 5,086	\$ 4,527
61210 Janitorial Supplies	\$ 53,620	\$ 45,629	\$ 66,129	\$ 66,129	\$ 45,629
61230 Uniforms	\$ 19,116	\$ 21,963	\$ 24,001	\$ 24,001	\$ 21,963
61260 Election Costs	\$ 46,641	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280 Medical Supplies	\$ 4,034	\$ 4,978	\$ 4,978	\$ 4,978	\$ 4,978

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
61300	Estray Supplies	\$ 700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 927	\$ 2,000	\$ 1,592	\$ 1,592	\$ 2,000
61400	Inmate Clothing/Linens	\$ 5,807	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
61450	Inmate Prescriptions	\$ 77,454	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470	Inmate Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
61480	VIPS Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 709	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 55,799	\$ 110,344	\$ 110,444	\$ 100,444	\$ 110,344
62110	Fuel & Oil	\$ 201,697	\$ 204,528	\$ 208,712	\$ 208,712	\$ 204,528
62120	Lubricants, Oils Etc	\$ 3,547	\$ 7,916	\$ 8,016	\$ 8,016	\$ 7,916
64100	Computer Software	\$ 1,733	\$ 6,273	\$ 3,148	\$ 3,148	\$ 6,273
64120	Computer Services	\$ 24,585	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130	Volume Licensing	\$ 46,946	\$ 66,547	\$ 66,547	\$ 66,547	\$ 66,547
64140	Software Maintenance	\$ 78,616	\$ 115,188	\$ 113,088	\$ 113,088	\$ 119,525
64150	Maintenance Hardware	\$ 14,434	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContractElection Hard/Soft	\$ -	\$ 8,450	\$ 8,450	\$ 8,450	\$ 13,450
64170	IT Purchased Consulting Services	\$ 795	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ -	\$ 16,100	\$ 16,630	\$ 16,630	\$ 16,630
64410	Tyler/ Odyssey Annual License/Services	\$ 143,842	\$ 146,365	\$ 149,414	\$ 149,414	\$ 149,414
64420	Tyler/ Dynamics Annual License/Service	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 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	\$ 11,581	\$ 8,080	\$ 8,080	\$ 8,080	\$ 8,080
66010	Attorneys	\$ 438,208	\$ 525,283	\$ 460,283	\$ 377,565	\$ 525,283
66020	Attorneys_CPS Cases	\$ 73,836	\$ 40,000	\$ 101,500	\$ 65,000	\$ 40,000
66050	Trial Costs - Capital	\$ 94,039	\$ -	\$ -	\$ -	\$ -
66500	Court Reporters	\$ 9,070	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
66600	Jurors	\$ 8,306	\$ 16,250	\$ 16,191	\$ 16,191	\$ 16,250
66610	Juror Pay Increase	\$ 29,444	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 1,618	\$ 5,024	\$ 8,524	\$ 8,524	\$ 5,024
66810	Appeals Court Alloc	\$ 1,849	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ 9,486	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$ 21,305	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 49,992	\$ 46,338	\$ 66,838	\$ 66,838	\$ 66,838
67020	Doctor Contract_Jail	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800
67040	Professional Services	\$ 44,846	\$ 39,920	\$ 42,820	\$ 42,820	\$ 51,920
67050	Pre-Employ Physicals/Testing	\$ 6,958	\$ 4,074	\$ 5,664	\$ 5,664	\$ 4,074
67060	Accounting Services	\$ 23,100	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ 1,700	\$ 1,900	\$ 2,500	\$ 2,500	\$ 1,900
67070	Bank Charges	\$ (833)	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 184,585	\$ 180,130	\$ 193,290	\$ 193,290	\$ 185,001
68020	Microfilming	\$ 71,487	\$ 84,000	\$ 84,000	\$ 73,000	\$ 84,000
68025	Lab Services	\$ 2,732	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
68030	Purchased Services-Medical	\$ 376	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68060	Contract Services - DSHS	\$ 375	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 52,571	\$ 58,846	\$ 58,246	\$ 58,246	\$ 58,846
68090	Jail Food Contract	\$ 291,710	\$ 276,646	\$ 326,646	\$ 326,646	\$ 326,646
68091	Jail Food/Other	\$ 1,286	\$ -	\$ 300	\$ 300	\$ -
68100	Autopsies	\$ 66,661	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 31,799	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 6,000	\$ 4,800	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 9,742	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500	Towing	\$ 500	\$ 950	\$ 1,850	\$ 1,350	\$ 950
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69050	Copier Replacement	\$ 2,630	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900	Project/Eq Allocation	\$ 56,549	\$ 38,850	\$ 50,234	\$ 50,234	\$ 67,922
70010	Insurance & Bonds	\$ 215,501	\$ 254,425	\$ 254,878	\$ 254,878	\$ 254,425
70020	Insurance Deductibles	\$ 28,967	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
71010	Travel & Lodging	\$ 59,409	\$ 95,238	\$ 85,860	\$ 85,860	\$ 95,238
71020	Conferences/Training	\$ 28,488	\$ 37,874	\$ 35,409	\$ 35,409	\$ 37,874
71030	Dues & Subscriptions	\$ 29,101	\$ 52,021	\$ 46,843	\$ 46,843	\$ 52,021
72028	DOJ Grant Expenditures	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
72030	Grant Expenditures	\$ 60,631	\$ -	\$ 11,630	\$ 11,630	\$ -
72034	Sheriff Software Grant	\$ 344,000	\$ -	\$ -	\$ -	\$ -
72035	Juvenile Restitution Expenditures	\$ 399	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 6,082	\$ 6,794	\$ 6,870	\$ 6,870	\$ 7,994
73160	Copier Service Agreements	\$ 19,956	\$ 31,679	\$ 33,179	\$ 33,179	\$ 31,679
73180	Foster Child Allowances	\$ 6,400	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 48,418	\$ 59,457	\$ 59,457	\$ 59,457	\$ 59,457
74110	Data Circuits/Internet	\$ 19,519	\$ 22,751	\$ 22,639	\$ 22,639	\$ 22,751
74130	Communication-Cell Phones	\$ 1,590	\$ 1,452	\$ 2,492	\$ 2,492	\$ 1,452
74140	Long Distance	\$ 2,448	\$ 11,362	\$ 8,817	\$ 8,617	\$ 11,362
74150	Communication-Air Cards	\$ 32,222	\$ 32,197	\$ 32,319	\$ 32,319	\$ 32,197
74200	Electricity	\$ 231,796	\$ 344,460	\$ 332,460	\$ 332,460	\$ 344,460
74300	Gas	\$ 33,285	\$ 33,362	\$ 33,362	\$ 33,362	\$ 33,362
74400	Water/Sewer/Garbage	\$ 28,150	\$ 31,363	\$ 32,363	\$ 32,363	\$ 31,363
74500	TeleCable	\$ 3,537	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
75100	Repairs - Vehicles & Trucks	\$ 64,998	\$ 68,333	\$ 68,148	\$ 68,148	\$ 68,333
75200	Repairs - Equipment	\$ 14,733	\$ 14,328	\$ 15,437	\$ 15,437	\$ 14,328
75300	Repairs & Maint. - Buildings	\$ 119,443	\$ 138,944	\$ 120,999	\$ 120,999	\$ 138,944
75400	Repairs & Maint - Office Equ	\$ 263	\$ 5,875	\$ 2,544	\$ 2,544	\$ 5,875
75500	Maint-Weigh Station	\$ 3,157	\$ 10,000	\$ 10,000	\$ 2,400	\$ 10,000
75600	Repairs - HVAC	\$ 22,352	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
		<u>\$ 4,195,030</u>	<u>\$ 4,303,500</u>	<u>\$ 4,488,483</u>	<u>\$ 4,339,065</u>	<u>\$ 4,441,959</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 652,699	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 12,000	\$ 12,000	\$ 24,000	\$ 24,000	\$ 12,000

		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>InterGovernmental Services/Contracts</u>						
77130	Riverside Fire Dept.	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
77140	Pine Prairie Fire Dept.	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77150	Dodge Volunteer Fire Dept.	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77300	Appraisal District-Appraisals	\$ 371,102	\$ 398,926	\$ 398,926	\$ 398,926	\$ 399,871
77310	Appraisal District Collections	\$ 146,277	\$ 148,937	\$ 148,937	\$ 148,937	\$ 172,386
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	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Neuter Assistance	\$ 4,940	\$ 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>\$ 1,576,935</u>	<u>\$ 1,651,738</u>	<u>\$ 1,663,738</u>	<u>\$ 1,663,738</u>	<u>\$ 1,676,132</u>
<u>Capital</u>						
84920	Office Eq, Fixtures,Software	\$ 10,596	\$ 44,000	\$ 44,000	\$ 44,000	\$ -
84921	Voter Equipment	\$ 677,877	\$ -	\$ -	\$ -	\$ -
85010	Machinery & Equipment	\$ -	\$ 9,800	\$ -	\$ -	\$ -
87030	Vehicles	\$ 440,852	\$ 371,954	\$ 405,043	\$ 405,043	\$ 356,140
		<u>\$ 1,129,325</u>	<u>\$ 425,754</u>	<u>\$ 449,043</u>	<u>\$ 449,043</u>	<u>\$ 356,140</u>
<u>Debt</u>						
91060	Debt-Voter Equipment	\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
		<u>\$ -</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 318,500	\$ 146,646	\$ 50,000	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
92050	Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 232,830
		<u>\$ -</u>	<u>\$ 918,500</u>	<u>\$ 746,646</u>	<u>\$ 50,000</u>	<u>\$ 1,051,330</u>
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
99030	Transfer to EMS Fund Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
99050	Transfer to Projects Fund	\$ 505,009	\$ 271,000	\$ 271,000	\$ 271,000	\$ -
99060	Transfers-Legislative Funds	\$ 28,294	\$ 28,294	\$ 40,760	\$ 40,760	\$ 28,294
99220	Transfer to Road & Bridge	\$ 672,000	\$ 600,000	\$ 600,000	\$ 891,650	\$ 825,000
		<u>\$ 2,189,325</u>	<u>\$ 2,490,906</u>	<u>\$ 2,503,372</u>	<u>\$ 2,795,022</u>	<u>\$ 2,363,681</u>
	Total all Funds	<u>\$ 23,468,306</u>	<u>\$ 26,086,929</u>	<u>\$26,162,436</u>	<u>\$ 25,093,777</u>	<u>\$ 26,427,709</u>



Walker County
Proposed Budget Fiscal Year 2020-2021
General Projects Fund

	Actual 2018-2019	Revised Allocations To Date	Estimated 2018-2019	Remain Allocated	Projects New 2020-2021
Available Funds (Allocated Funds)	\$ 1,490,076	\$ 1,759,793	\$ 1,759,793	\$ 1,941,876	\$ 13,797
<u>Revenues</u>					
Transfer In General Fund	\$ 505,009	\$ 271,000	\$ 271,000	\$ -	\$ -
Disaster Relief Funds		\$ 54,008	\$ 54,008		
Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 34,640	\$ 20,000	\$ 25,000	\$ -	\$ 2,500
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 539,649	\$ 345,008	\$ 350,008	\$ -	\$ 2,500
Total Available	\$ 2,029,725	\$ 2,104,801	\$ 2,109,801	\$ 1,941,876	\$ 16,297
<u>Expenditures</u>					
<u>General Government Projects</u>					
79110-IT Projects	\$ 5,075	\$ 45,254	\$ 189	\$ 45,065	\$ -
79201-Software		\$ 55,000	\$ -	\$ 55,000	
79205-Documnet Management		\$ 45,000	\$ -	\$ 45,000	
79402-Furniture-Meeting Room		\$ 3,209	\$ 3,209	\$ -	
79503-Facilities Projects	\$ 140,674	\$ 534,217	\$ 12,080	\$ 522,137	\$ -
79990-Contingency Funds	\$ -	\$ 772,405	\$ -	\$ 772,405	\$ 16,297
79999-Set Aside for Building Projects	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement	\$ -	\$ 135,019	\$ -	\$ 135,019	\$ -
80420-HVAC Replacement	\$ -	\$ 25,500	\$ 25,500	\$ -	\$ -
<u>Financial Projects</u>					
79201-Financial System Projects	\$ 32,313	\$ 150,534	\$ -	\$ 150,534	\$ -
79203-Payroll Software Replacement	\$ -	\$ 146,000	\$ 83,785	\$ 62,215	\$ -
79513-Treasurer Project	\$ 1,808				
<u>Judicial Projects</u>		\$ 26,208	\$ 26,208	\$ -	
		\$ 6,493	\$ 6,493	\$ -	
<u>Public Safety Projects</u>					
79020-Fire Projects/Match	\$ -	\$ -	\$ -	\$ -	\$ -
79300-County Jail Projects	\$ 5,000	\$ -	\$ -	\$ -	\$ -
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
79910-EMS Projects	\$ 1,283	\$ -	\$ -	\$ -	\$ -
79911-Emergency Management Projects	\$ 1,615	\$ 66,549	\$ 10,461	\$ 56,088	\$ -
79913-Courthouse Security Project	\$ -	\$ -	\$ -	\$ -	\$ -
80420-HVAC Replacement	\$ 58,921	\$ -	\$ -	\$ -	\$ -
85013-HVAC Capital	\$ 23,243				
<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	\$ 269,932	\$ 2,096,004	\$ 167,925	\$ 1,928,079	\$ 16,297
<u>Available-Pending Projects</u>	\$ 1,759,793	\$ 8,797	\$ 1,941,876	\$ 13,797	\$ -

Project Allocation Remaining \$ 1,928,079

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Walker County
General Projects Fund

Proposed Budget Fiscal Year 2020-2021

Detail Budget

		Actual 2018-2019	FY 2020 Budget Original	FY 2020 Revised Budget	FY 2020 Estimated To Spend	Budget 2020-2021
19990 General Governmental Projects						
<u>Projects</u>						
79108	PC Equipment Project	\$ 5,075	\$ -	\$ -	\$ -	\$ -
79110	Projects - IT	\$ -	\$ -	\$ 45,254	\$ 189	\$ -
79201	Software Improvements Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
79205	Document Management	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79402	Furniture-Meeting Room	\$ -	\$ -	\$ 3,209	\$ 3,209	\$ -
79503	County Facilities Projects	\$ 140,674	\$ 150,000	\$ 534,217	\$ 12,080	\$ -
79910	EMS Equip/Other Project	\$ 1,283	\$ -	\$ -	\$ -	\$ -
79990	Project Contingency	\$ -	\$ 77,178	\$ 772,405	\$ -	\$ 16,297
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 135,019	\$ -	\$ -
80420	HVAC Replacement	\$ 58,921	\$ -	\$ -	\$ -	\$ -
		<u>\$ 205,953</u>	<u>\$ 227,178</u>	<u>\$ 1,640,104</u>	<u>\$ 15,478</u>	<u>\$ 16,297</u>
<u>Capital</u>						
85013	HVAC Capital	\$ 23,243	\$ 21,000	\$ 25,500	\$ 25,500	\$ -
		<u>\$ 23,243</u>	<u>\$ 21,000</u>	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ -</u>
29990 Financial Projects						
<u>Projects</u>						
79202	Financial System Upgrade	\$ 32,313	\$ -	\$ 150,534	\$ -	\$ -
79203	Payroll Software System	\$ -	\$ 100,000	\$ 146,000	\$ 83,785	\$ -
79513	County Treasurer Projects	\$ 1,808	\$ -	\$ -	\$ -	\$ -
		<u>\$ 34,121</u>	<u>\$ 100,000</u>	<u>\$ 296,534</u>	<u>\$ 83,785</u>	<u>\$ -</u>
39990 Judicial Projects						
<u>Projects</u>						
79401	Furniture-District Clerk	\$ -	\$ -	\$ 26,208	\$ 26,208	\$ -
79514	Criminal District Attorney-Filing	\$ -	\$ -	\$ 6,493	\$ 6,493	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,701</u>	<u>\$ 32,701</u>	<u>\$ -</u>
49990 Public Safety Projects						
<u>Projects</u>						
79300	County Jail Projects	\$ 5,000	\$ -	\$ -	\$ -	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79911	Emerg Mgmt Projects	\$ 1,615	\$ -	\$ 66,549	\$ 10,461	\$ -
		<u>\$ 6,615</u>	<u>\$ -</u>	<u>\$ 77,949</u>	<u>\$ 10,461</u>	<u>\$ -</u>
69990 Health and Welfare Projects						
<u>Projects</u>						
79120	Project- GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79602	Nuisance Abatement	\$ -	\$ -	\$ 13,000	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,216</u>	<u>\$ -</u>	<u>\$ -</u>



Walker County

General Projects Fund

Proposed Budget Fiscal Year 2020-2021

Detail Budget

	Actual 2018-2019	FY 2020 Budget Original	FY 2020 Revised Budget	FY 2020 Estimated To Spend	Budget 2020-2021
Fund Totals	<u>\$ 269,932</u>	<u>\$ 348,178</u>	<u>\$ 2,096,004</u>	<u>\$ 167,925</u>	<u>\$ 16,297</u>



Walker County
Proposed Budget Fiscal Year 2020-2021
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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Beginning Fund Balance	\$ 194,244	\$ 215,776	\$ 227,619	\$ 227,619	\$ 250,051
<u>Revenues</u>					
Current Property Taxes	\$ 1,325,165	\$ 1,157,503	\$ 1,157,503	\$ 1,345,000	\$ 1,157,503
Delinquent Property Taxes	\$ 43,551	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Tax Penalty & Interest	\$ 26,142	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
Interest	\$ 12,085	\$ 10,900	\$ 10,900	\$ 4,100	\$ 2,000
Transfer from Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,406,943	\$ 1,218,903	\$ 1,218,903	\$ 1,399,600	\$ 1,210,003
 Total Available for Debt Service	 \$ 1,601,187	 \$ 1,434,679	 \$ 1,446,522	 \$ 1,627,219	 \$ 1,460,054
<u>Expenditures</u>					
Debt Principal	\$ 880,000	\$ 910,000	\$ 910,000	\$ 910,000	\$ 935,000
Debt Interest	\$ 493,568	\$ 467,168	\$ 467,168	\$ 467,168	\$ 439,868
Total Expenditures	\$ 1,373,568	\$ 1,377,168	\$ 1,377,168	\$ 1,377,168	\$ 1,374,868
 Reserve for Future Maturities	 \$ 227,619	 \$ 57,511	 \$ 69,354	 \$ 250,051	 \$ 85,186

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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 2020-2021 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	\$13,370,000	\$935,000	\$439,868	\$1,374,868
Total Capital Projects	\$20,000,000	\$13,370,000	\$935,000	\$439,868	\$1,374,868

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/21/2012	-	-	-	-	-
02/01/2013	-	-	393,578.33	393,578.33	-
08/01/2013	685,000.00	2.000%	295,183.75	980,183.75	-
09/30/2013	-	-	-	-	1,373,762.08
02/01/2014	-	-	288,333.75	288,333.75	-
08/01/2014	800,000.00	2.000%	238,333.75	1,088,333.75	-
09/30/2014	-	-	-	-	1,376,667.50
02/01/2015	-	-	280,333.75	280,333.75	-
08/01/2015	815,000.00	2.000%	280,333.75	1,095,333.75	-
09/30/2015	-	-	-	-	1,375,667.50
02/01/2016	-	-	272,183.75	272,183.75	-
08/01/2016	830,000.00	2.000%	272,183.75	1,102,183.75	-
09/30/2016	-	-	-	-	1,374,367.50
02/01/2017	-	-	263,883.75	263,883.75	-
08/01/2017	845,000.00	2.000%	263,883.75	1,108,883.75	-
09/30/2017	-	-	-	-	1,372,767.50
02/01/2018	-	-	255,433.75	255,433.75	-
08/01/2018	865,000.00	2.000%	255,433.75	1,120,433.75	-
09/30/2018	-	-	-	-	1,375,867.50
02/01/2019	-	-	246,783.75	246,783.75	-
08/01/2019	880,000.00	3.000%	246,783.75	1,126,783.75	-
09/30/2019	-	-	-	-	1,373,567.50
02/01/2020	-	-	233,583.75	233,583.75	-
08/01/2020	910,000.00	3.000%	233,583.75	1,143,583.75	-
09/30/2020	-	-	-	-	1,377,167.50
02/01/2021	-	-	219,933.75	219,933.75	-
08/01/2021	935,000.00	3.000%	219,933.75	1,154,933.75	-
09/30/2021	-	-	-	-	1,374,867.50
02/01/2022	-	-	205,908.75	205,908.75	-
08/01/2022	965,000.00	3.000%	205,908.75	1,170,908.75	-
09/30/2022	-	-	-	-	1,376,817.50
02/01/2023	-	-	191,433.75	191,433.75	-
08/01/2023	990,000.00	3.000%	191,433.75	1,181,433.75	-
09/30/2023	-	-	-	-	1,372,867.50
02/01/2024	-	-	176,583.75	176,583.75	-
08/01/2024	1,020,000.00	3.000%	176,583.75	1,196,583.75	-
09/30/2024	-	-	-	-	1,373,167.50
02/01/2025	-	-	161,283.75	161,283.75	-
08/01/2025	1,055,000.00	3.125%	161,283.75	1,216,283.75	-
09/30/2025	-	-	-	-	1,377,567.50
02/01/2026	-	-	144,799.38	144,799.38	-
08/01/2026	1,085,000.00	3.125%	144,799.38	1,229,799.38	-
09/30/2026	-	-	-	-	1,374,598.76
02/01/2027	-	-	127,846.25	127,846.25	-
08/01/2027	1,120,000.00	3.250%	127,846.25	1,247,846.25	-

Crews & Associates, Inc.
Capital Markets Group

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/30/2027	-	-	-	-	1,375,692.50
02/01/2028	-	-	109,646.25	109,646.25	-
08/01/2028	1,155,000.00	3.375%	109,646.25	1,264,646.25	-
09/30/2028	-	-	-	-	1,374,292.50
02/01/2029	-	-	90,155.63	90,155.63	-
08/01/2029	1,195,000.00	3.375%	90,155.63	1,285,155.63	-
09/30/2029	-	-	-	-	1,375,311.26
02/01/2030	-	-	69,990.00	69,990.00	-
08/01/2030	1,235,000.00	3.500%	69,990.00	1,304,990.00	-
09/30/2030	-	-	-	-	1,374,980.00
02/01/2031	-	-	48,377.50	48,377.50	-
08/01/2031	1,280,000.00	3.700%	48,377.50	1,328,377.50	-
09/30/2031	-	-	-	-	1,376,755.00
02/01/2032	-	-	24,697.50	24,697.50	-
06/01/2032	1,335,000.00	3.700%	16,465.00	1,351,465.00	-
09/30/2032	-	-	-	-	1,376,162.50
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60	-

**Yield
Statistics**

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

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%

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Pricing Summary

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

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

Bid Information

Par Amount of Bonds	\$20,000,000.00
Reoffering Premium or (Discount)	130,840.40
Gross Production	\$20,130,840.40
Total Underwriter's Discount (0.521%)	(\$104,136.25)
Bid (100.134%)	20,026,704.15
Accrued Interest from 06/01/2012 to 06/21/2012	32,798.19
Total Purchase Price	\$20,059,502.34
Bond Year Dollars	\$232,960.83
Average Life	11.648 Years
Average Coupon	3.2206764%
Net Interest Cost (NIC)	3.2092135%
True Interest Cost (TIC)	3.1782981%

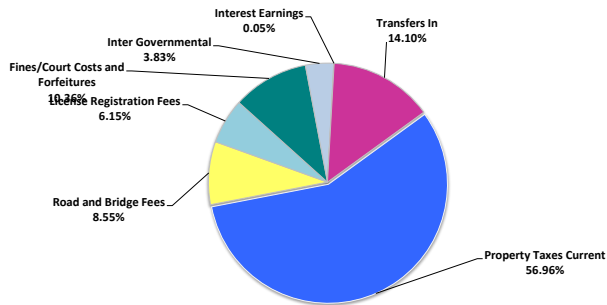
Crews & Associates, Inc.
Capital Markets Group

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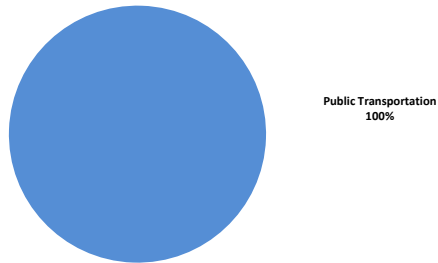
Walker County
Proposed Budget Fiscal Year 2020-2021
Road and Bridge Fund
At a Glance

Revenues by Source



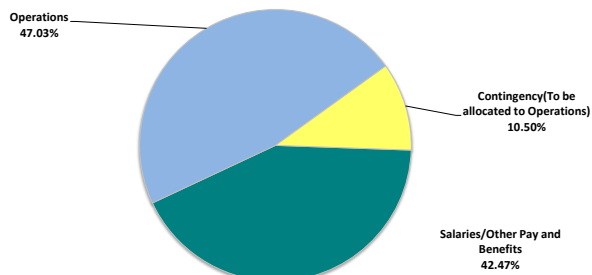
Property Taxes Current	\$ 3,332,138
Road and Bridge Fees	\$ 500,000
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 606,000
Inter Governmental	\$ 223,765
Interest Earnings	\$ 3,000
Transfers In	\$ 825,000
	\$ 5,849,903

Expenditures By Function



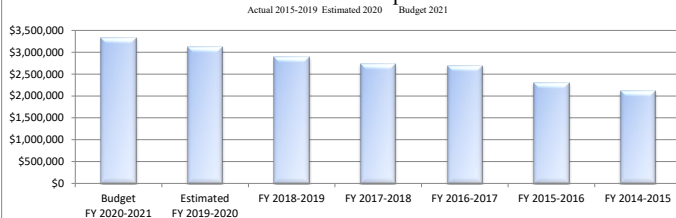
Public Transportation	\$ 6,767,933
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 2,832,103
Operations	\$ 3,135,830
Contingency(To be allocated to Operations)	\$ 700,000
	\$ 6,667,933

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



Budget	Estimated						
FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016	FY 2014-2015	
\$ 3,332,138	\$ 3,132,138	\$ 2,889,609	\$ 2,734,817	\$ 2,693,918	\$ 2,294,331	\$ 2,120,590	

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Walker County
Proposed Budget Fiscal Year 2020-2021
Road and Bridge Fund Summary

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 2,220,474	\$ 818,030	\$ 2,682,756	\$ 2,682,756	\$ 818,030
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 2,889,609	\$ 3,132,138	\$ 3,132,138	\$ 3,132,138	\$ 3,332,138
Other Governmental Funds	\$ 233,016	\$ 227,765	\$ 227,765	\$ 230,010	\$ 223,765
Federal Funds/Disaster	\$ 1,453,804	\$ -	\$ 1,295,411	\$ 1,295,411	\$ -
HGAC Grant	\$ -	\$ -	\$ 30,747	\$ 30,747	\$ -
Road & Bridge Fees	\$ 515,500	\$ 505,000	\$ 505,000	\$ 500,000	\$ 500,000
License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 590,247	\$ 585,000	\$ 585,000	\$ 486,000	\$ 486,000
Licenses and WeightFines-County	\$ 263,171	\$ 275,000	\$ 275,000	\$ 120,000	\$ 120,000
Licenses and WeightFines-WS Project	\$ 23,171	\$ 35,000	\$ 35,000	\$ -	\$ -
Interest	\$ 54,914	\$ 30,000	\$ 30,000	\$ 25,500	\$ 3,000
Other Revenues	\$ 57,625	\$ -	\$ 19,619	\$ 19,619	\$ -
Transfer from General Fund	\$ 672,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from General Fund-Balancing	\$ -	\$ -	\$ -	\$ 291,650	\$ 225,000
Grant Funds	\$ 33,513	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,146,570	\$ 5,749,903	\$ 7,095,680	\$ 7,091,075	\$ 5,849,903
Total Available	\$ 9,367,044	\$ 6,567,933	\$ 9,778,436	\$ 9,773,831	\$ 6,667,933
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 60,301	\$ 70,000	\$ 232,772	\$ 232,772	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,363,565	\$ 1,237,253	\$ 1,889,292	\$ 1,889,292	\$ 1,258,398
82220-Road and Bridge Precinct 2	\$ 1,350,365	\$ 1,486,165	\$ 2,357,667	\$ 2,357,667	\$ 1,512,150
82230-Road and Bridge Precinct 3	\$ 2,318,479	\$ 1,495,335	\$ 2,344,160	\$ 2,344,160	\$ 1,521,498
82240-Road and Bridge Precinct 4	\$ 1,573,215	\$ 1,523,408	\$ 2,533,232	\$ 2,533,232	\$ 1,550,115
82260-Bridge and Special Projects	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
Weigh Station Projects			\$ 70,731	\$ 70,731	\$ -
88010-Road and Bridge Weigh Station Operations	\$ 15,923	\$ 55,772	\$ 55,772	\$ 55,772	\$ 55,772
88020-Road and Bridge Weigh Station Projects	\$ 2,440	\$ -	\$ -	\$ -	\$ -
Contingency(Carryforward)	\$ -	\$ 700,000	\$ -	\$ (700,000)	\$ 700,000
Total Expenditures	\$ 6,684,288	\$ 6,567,933	\$ 9,655,801	\$ 8,955,801	\$ 6,667,933
Available	\$ 2,682,756	\$ -	\$ 122,635	\$ 818,030	\$ -
% of Budget Available	40.14%	0.00%	1.27%	9.13%	0.00%



Road & Bridge Fund
Allocation Worksheet

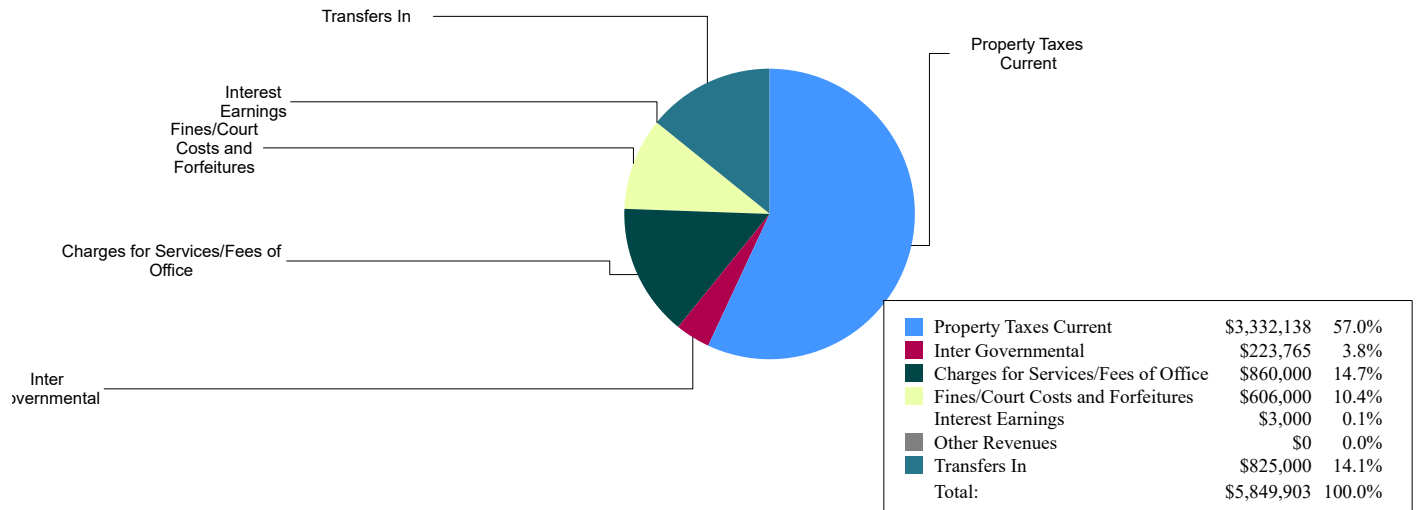
For the Budget Year Beginning October 1, 2020

			<u>Weigh</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	\$ 5,149,903	\$ -	\$ -	\$ 1,088,891	\$ 1,338,176	\$ 1,347,361	\$ 1,375,475	\$ 5,149,903	
Increased Allocation FY 21	\$ 200,000			\$ 42,288	\$ 51,969	\$ 52,326	\$ 53,417	\$ 200,000	
Applied to revenue budget	\$ (100,000)			\$ (21,144)	\$ (25,984)	\$ (26,163)	\$ (26,709)	\$ (100,000)	
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	\$ 5,967,933	<u>\$ 70,000</u>	<u>\$ 55,772</u>	<u>\$ 1,258,398</u>	<u>\$ 1,512,150</u>	<u>\$ 1,521,498</u>	<u>\$ 1,550,115</u>	<u>\$ 5,967,933</u>	



Walker County
Proposed Budget Fiscal Year 2020-2021
Road and Bridge Fund
Revenues By Source

Revenues by Source



**Road and Bridge Fund
Revenues By Source**

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
40110 Current Taxes	\$ 2,889,608	\$ 3,132,138	\$ 3,132,138	\$ 3,132,138	\$ 3,132,138
40115 Ad Valorem Taxes-New Growth	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	<u>\$ 2,889,608</u>	<u>\$ 3,132,138</u>	<u>\$ 3,132,138</u>	<u>\$ 3,132,138</u>	<u>\$ 3,332,138</u>
Inter Governmental					
42010 State Funds	\$ 108,780	\$ 103,765	\$ 103,765	\$ 110,827	\$ 103,765
42350 HGAC Grant	\$ 33,513	\$ -	\$ 30,747	\$ 30,747	\$ -
42630 U S Forest Service	\$ 124,236	\$ 124,000	\$ 124,000	\$ 119,183	\$ 120,000
42710 Disaster Relief	\$ 1,453,805	\$ -	\$ 1,295,411	\$ 1,295,411	\$ -
	<u>\$ 1,720,334</u>	<u>\$ 227,765</u>	<u>\$ 1,553,923</u>	<u>\$ 1,556,168</u>	<u>\$ 223,765</u>
Charges for Services/Fees of Office					
44510 Road & Bridge Fees	\$ 515,500	\$ 505,000	\$ 505,000	\$ 500,000	\$ 500,000
44610 License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
	<u>\$ 875,500</u>	<u>\$ 865,000</u>	<u>\$ 865,000</u>	<u>\$ 860,000</u>	<u>\$ 860,000</u>
Fines/Court Costs and Forfeitures					
47601 JP # 1 Fines	\$ 205,750	\$ 170,000	\$ 170,000	\$ 175,000	\$ 175,000
47602 JP # 2 Fines	\$ 43,347	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000
47603 JP # 3 Fines	\$ 38,456	\$ 45,000	\$ 45,000	\$ 31,000	\$ 31,000
47604 JP # 4 Fines	\$ 77,009	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
47606 License & Weight	\$ 263,171	\$ 275,000	\$ 275,000	\$ 120,000	\$ 120,000
47607 License & Weight-WS	\$ 23,171	\$ 35,000	\$ 35,000	\$ -	\$ -
47610 County Court Fines	\$ 110,126	\$ 140,000	\$ 140,000	\$ 85,000	\$ 85,000
47622 District Court Fines	\$ 115,559	\$ 120,000	\$ 120,000	\$ 95,000	\$ 95,000
	<u>\$ 876,589</u>	<u>\$ 895,000</u>	<u>\$ 895,000</u>	<u>\$ 606,000</u>	<u>\$ 606,000</u>

Road and Bridge Fund Revenues By Source		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Interest Earnings						
48010	Interest	\$ 54,915	\$ 30,000	\$ 30,000	\$ 25,500	\$ 3,000
Other Revenues						
48110	Other Revenue	\$ 46,374	\$ -	\$ 15,899	\$ 15,899	\$ -
48300	Proceeds Auction/Sale	\$ 11,250	\$ -	\$ 3,720	\$ 3,720	\$ -
		<u>\$ 57,624</u>	<u>\$ -</u>	<u>\$ 19,619</u>	<u>\$ 19,619</u>	<u>\$ -</u>
Transfers In						
49901	Transfer from General Fund	\$ 672,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
49940	Transfer In One Time Budget Balancing	\$ -	\$ -	\$ -	\$ 291,650	\$ 225,000
		<u>\$ 672,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 891,650</u>	<u>\$ 825,000</u>
Total all Funds		<u>\$ 7,146,570</u>	<u>\$ 5,749,903</u>	<u>\$ 7,095,680</u>	<u>\$ 7,091,075</u>	<u>\$ 5,849,903</u>



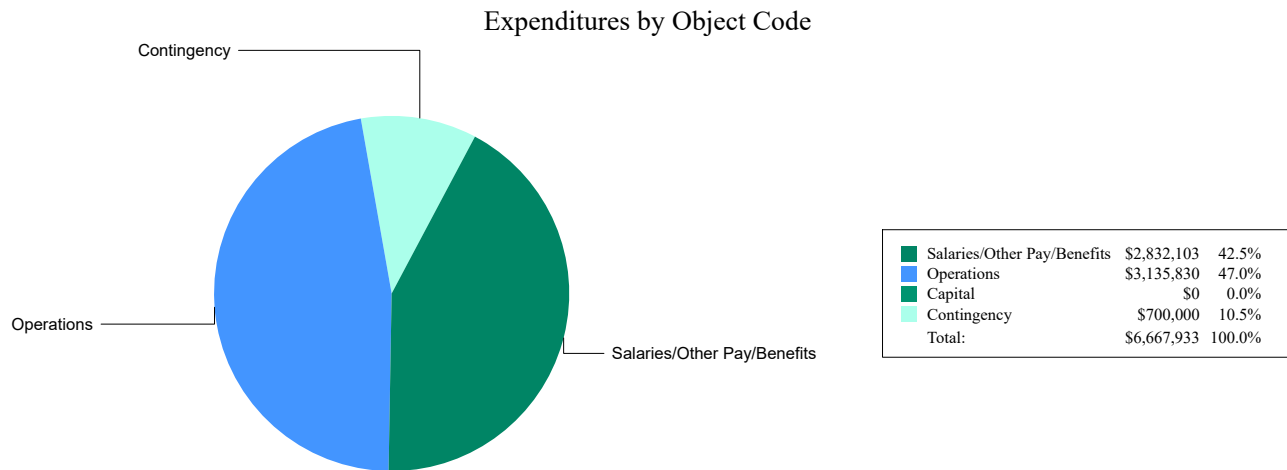
Walker County
Proposed Budget Fiscal Year 2020-2021
Road and Bridge Fund
Departmental Expenditures By Category

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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	\$ 60,301	\$ 70,000	\$ 232,772	\$ 232,772	\$ 70,000
	<u>\$ 60,301</u>	<u>\$ 70,000</u>	<u>\$ 232,772</u>	<u>\$ 232,772</u>	<u>\$ 70,000</u>
82210 - Road and Bridge Precinct 1					
Salaries,Other Pay, Benefits	\$ 573,335	\$ 618,548	\$ 618,548	\$ 618,548	\$ 619,301
Operations	\$ 748,940	\$ 618,705	\$ 1,270,744	\$ 1,270,744	\$ 639,097
Capital	\$ 41,290	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,363,565</u>	<u>\$ 1,237,253</u>	<u>\$ 1,889,292</u>	<u>\$ 1,889,292</u>	<u>\$ 1,258,398</u>
82220 - Road and Bridge Precinct 2					
Salaries,Other Pay, Benefits	\$ 657,277	\$ 710,957	\$ 710,957	\$ 710,957	\$ 711,561
Operations	\$ 681,588	\$ 775,208	\$ 1,610,710	\$ 1,610,710	\$ 800,589
Capital	\$ 11,500	\$ -	\$ 36,000	\$ 36,000	\$ -
	<u>\$ 1,350,365</u>	<u>\$ 1,486,165</u>	<u>\$ 2,357,667</u>	<u>\$ 2,357,667</u>	<u>\$ 1,512,150</u>
82230 - Road and Bridge Precinct 3					
Salaries,Other Pay, Benefits	\$ 721,941	\$ 773,538	\$ 773,538	\$ 773,538	\$ 774,141
Operations	\$ 1,524,758	\$ 721,797	\$ 1,510,137	\$ 1,510,137	\$ 747,357
Capital	\$ 71,780	\$ -	\$ 60,485	\$ 60,485	\$ -
	<u>\$ 2,318,479</u>	<u>\$ 1,495,335</u>	<u>\$ 2,344,160</u>	<u>\$ 2,344,160</u>	<u>\$ 1,521,498</u>
82240 - Road and Bridge Precinct 4					
Salaries,Other Pay, Benefits	\$ 692,103	\$ 706,145	\$ 716,145	\$ 716,145	\$ 706,328
Operations	\$ 837,259	\$ 817,263	\$ 1,753,464	\$ 1,753,464	\$ 843,787
Capital	\$ 43,853	\$ -	\$ 63,623	\$ 63,623	\$ -
	<u>\$ 1,573,215</u>	<u>\$ 1,523,408</u>	<u>\$ 2,533,232</u>	<u>\$ 2,533,232</u>	<u>\$ 1,550,115</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	\$ 15,923	\$ 20,772	\$ 20,772	\$ 20,772	\$ 20,772
Operations	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	<u>\$ 15,923</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>
88900 - Road and Bridge Weigh Station Projects					
Operations	\$ 2,440	\$ -	\$ 70,731	\$ 70,731	\$ -
	<u>\$ 2,440</u>	<u>\$ -</u>	<u>\$ 70,731</u>	<u>\$ 70,731</u>	<u>\$ -</u>
Fund Total	<u>\$ 6,684,288</u>	<u>\$ 6,567,933</u>	<u>\$ 9,655,801</u>	<u>\$ 8,955,801</u>	<u>\$ 6,667,933</u>

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Walker County
Proposed Budget Fiscal Year 2020-2021
Road and Bridge Fund
Expenditures by Object Code



**Road and Bridge Fund
Expenditures by Object**

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 303,677	\$ 314,613	\$ 314,613	\$ 314,613	\$ 314,613
51030	Deputies & Assistants	\$ 1,509,838	\$ 1,591,310	\$ 1,591,310	\$ 1,591,310	\$ 1,596,578
51070	Part-Time	\$ 13,134	\$ 42,937	\$ 42,937	\$ 42,937	\$ 42,937
51090	Overtime	\$ 58,803	\$ 54,259	\$ 64,259	\$ 64,259	\$ 50,791
51140	Other Pay-Day Travel	\$ 450	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 5,640	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 139,361	\$ 153,241	\$ 153,241	\$ 153,241	\$ 153,375
52020	Group Insurance	\$ 344,341	\$ 349,372	\$ 349,372	\$ 349,372	\$ 349,372
52030	Retirement	\$ 249,648	\$ 284,841	\$ 284,841	\$ 284,841	\$ 285,100
52040	Workers Compensation Ins	\$ 32,867	\$ 36,014	\$ 36,014	\$ 36,014	\$ 35,958
52060	Unemployment Insurance	\$ 2,820	\$ 3,373	\$ 3,373	\$ 3,373	\$ 3,379
		<u>\$ 2,660,579</u>	<u>\$ 2,829,960</u>	<u>\$ 2,839,960</u>	<u>\$ 2,839,960</u>	<u>\$ 2,832,103</u>

Operations

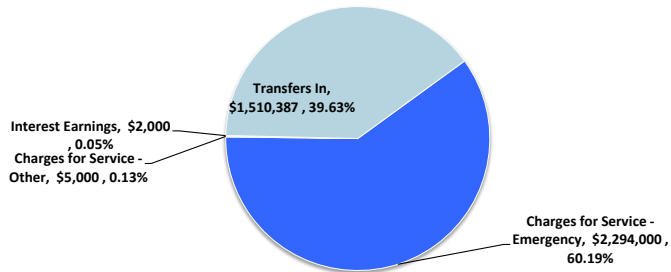
61010	Office Supplies	\$ 3,782	\$ 4,722	\$ 6,722	\$ 6,722	\$ 4,722
61030	Operating Supplies	\$ 35,924	\$ 66,679	\$ 84,531	\$ 84,531	\$ 66,679
61100	Minor Equipment	\$ 19,021	\$ 19,495	\$ 27,795	\$ 27,795	\$ 19,495
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ 15,204	\$ 15,276	\$ 26,176	\$ 26,176	\$ 15,276
61390	Oil Recycling Supplies	\$ -	\$ 500	\$ 510	\$ 510	\$ 500
62010	Postage	\$ -	\$ 88	\$ 88	\$ 88	\$ 88
62110	Fuel & Oil	\$ 194,646	\$ 315,606	\$ 315,606	\$ 315,606	\$ 315,606
62120	Lubricants, Oils Etc	\$ 10,621	\$ 23,600	\$ 35,900	\$ 35,900	\$ 23,600
63210	Base Material	\$ 515,067	\$ 957,775	\$ 949,157	\$ 949,157	\$ 1,055,632
63220	Road Material - Paving	\$ 246,549	\$ 314,982	\$ 993,383	\$ 993,383	\$ 314,982
63230	Special Allocation-Roads	\$ 1,405,573	\$ 600,000	\$ 2,291,442	\$ 2,291,442	\$ 600,000
63240	Contract Hauling	\$ 15,686	\$ 30,266	\$ 145,466	\$ 145,466	\$ 30,266
63250	Culverts & Signs	\$ 110,868	\$ 89,282	\$ 89,282	\$ 89,282	\$ 89,282
63260	Fencing - Labor & Material	\$ 15,452	\$ 55,815	\$ 117,069	\$ 117,069	\$ 55,815
63270	Bridge Maintenance	\$ 2,125	\$ -	\$ 172,175	\$ 172,175	\$ -

Road and Bridge Fund Expenditures by Object		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 372,519	\$ 372,519	\$ -
64100	Computer Software	\$ -	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64140	Software Maintenance	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
67040	Professional Services	\$ 2,300	\$ 5,700	\$ 4,800	\$ 4,800	\$ 5,700
67050	Pre-Employ Physicals/Testing	\$ 155	\$ 100	\$ 100	\$ 100	\$ 100
68010	Purchased Services	\$ 77,998	\$ 46,599	\$ 142,271	\$ 142,271	\$ 46,599
68500	Towing	\$ 12,158	\$ 16,390	\$ 26,890	\$ 26,890	\$ 16,390
70010	Insurance & Bonds	\$ 32,914	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020	Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71010	Travel & Lodging	\$ 3,253	\$ 3,200	\$ 3,236	\$ 3,236	\$ 3,200
71020	Conferences/Training	\$ 4,338	\$ 3,100	\$ 3,047	\$ 3,047	\$ 3,100
71030	Dues & Subscriptions	\$ 432	\$ 395	\$ 532	\$ 532	\$ 395
72029	Trash Bash	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ -
72030	Grant Expenditures	\$ 33,513	\$ -	\$ 30,747	\$ 30,747	\$ -
73150	Rentals	\$ 11,379	\$ 25,779	\$ 45,779	\$ 45,779	\$ 25,779
73160	Copier Service Agreements	\$ 343	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 3,879	\$ 2,604	\$ 2,604	\$ 3,879
74110	Data Circuits/Internet	\$ 156	\$ 4,128	\$ 4,128	\$ 4,128	\$ 4,128
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication-Cell Phones	\$ 1,234	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150	Communication-Air Cards	\$ 1,536	\$ 1,220	\$ 4,870	\$ 4,870	\$ 1,220
74200	Electricity	\$ 14,994	\$ 16,538	\$ 16,538	\$ 16,538	\$ 16,538
74300	Gas	\$ 3,469	\$ 5,627	\$ 6,127	\$ 6,127	\$ 5,627
74400	Water/Sewer/Garbage	\$ 10,440	\$ 8,543	\$ 9,168	\$ 9,168	\$ 8,543
75100	Repairs - Vehicles & Trucks	\$ 118,949	\$ 111,889	\$ 174,793	\$ 174,793	\$ 111,889
75200	Repairs - Equipment	\$ 243,829	\$ 190,290	\$ 349,379	\$ 349,379	\$ 190,290
75300	Repairs & Maint. - Buildings	\$ 2,479	\$ 3,970	\$ 3,270	\$ 3,270	\$ 3,970
75500	Maint-Weigh Station	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75800	Hurricane Harvey	\$ 454,809	\$ -	\$ -	\$ -	\$ -
75801	FEMA DR 4416	\$ 231,090	\$ -	\$ 100,593	\$ 100,593	\$ -
		<u>\$ 3,855,286</u>	<u>\$ 3,037,973</u>	<u>\$ 6,655,733</u>	<u>\$ 6,655,733</u>	<u>\$ 3,135,830</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ 156,923	\$ -	\$ 123,623	\$ 123,623	\$ -
87030	Vehicles	\$ 11,500	\$ -	\$ 36,485	\$ 36,485	\$ -
		<u>\$ 168,423</u>	<u>\$ -</u>	<u>\$ 160,108</u>	<u>\$ 160,108</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>\$ 6,684,288</u>	<u>\$ 6,567,933</u>	<u>\$ 9,655,801</u>	<u>\$ 8,955,801</u>	<u>\$ 6,667,933</u>



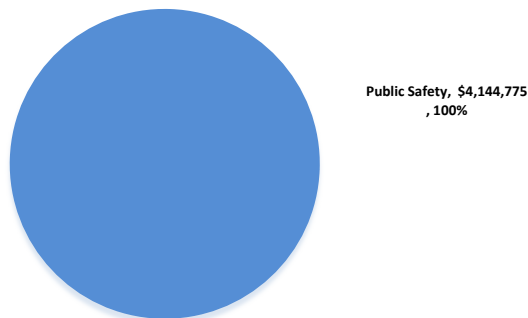
Walker County
Proposed Budget Fiscal Year 2020-2021
EMS Fund
At a Glance

Revenues by Source



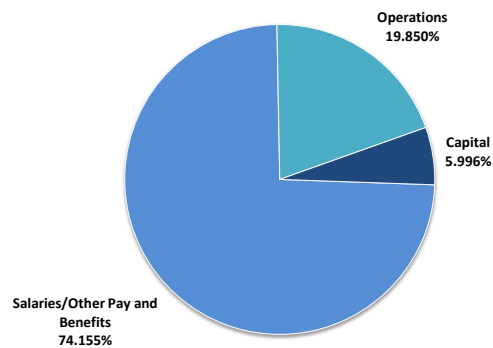
Charges for Service - Emergency	\$ 2,294,000
Charges for Service - Other	\$ 5,000
Interest Earnings	\$ 2,000
Transfers In	\$ 1,510,387
	<u>\$ 3,811,387</u>

Expenditures By Function



Public Safety	\$ 4,144,775
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 3,073,542
Operations	\$ 822,728
Capital	\$ 248,505
	<u>\$ 4,144,775</u>

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Walker County
 Proposed Budget Fiscal Year 2020-2021
 EMS Fund Summary

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 809,392	\$ 531,653	\$ 830,375	\$ 830,375	\$ 781,997
<u>Revenues</u>					
Ambulance Fees	\$ 2,078,771	\$ 1,900,000	\$ 1,900,000	\$ 2,302,877	\$ 2,294,000
Ambulance Fees-Transfer	\$ 337,806	\$ 320,000	\$ 320,000	\$ 151,000	\$ -
Grant Revenue/State Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of Office/Charges for Service	\$ 7,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Interest	\$ 9,770	\$ 5,000	\$ 5,000	\$ 3,600	\$ 2,000
Disaster Relief Funds	\$ -	\$ -	\$ -	\$ 75	\$ -
Other Revenues	\$ 12,769	\$ -	\$ -	\$ 3,458	\$ -
Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund-Operations	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
Transfer from General Fund-OneTime	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
Total Revenues	<u>\$ 3,430,825</u>	<u>\$ 3,821,612</u>	<u>\$ 3,821,612</u>	<u>\$ 4,057,622</u>	<u>\$ 3,811,387</u>
 Total Available	 \$ 4,240,217	 \$ 4,353,265	 \$ 4,651,987	 \$ 4,887,997	 \$ 4,593,384
 <u>Expenditures</u>					
<u>PUBLIC SAFETY</u>					
EMS-Contingency	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
EMS Salaries Other Pay and Benefits	\$ 2,560,542	\$ 2,662,374	\$ 2,662,374	\$ 2,662,374	\$ 3,073,542
EMS Operations	\$ 458,767	\$ 520,511	\$ 620,511	\$ 600,511	\$ 722,728
EMS Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
EMS Transfer-Salaries, Other Pay Benefits	\$ 377,758	\$ 473,403	\$ 473,403	\$ 473,403	\$ -
EMS Transfer-Operations	\$ 12,775	\$ 31,100	\$ 31,100	\$ 31,100	\$ -
Total Expenditures	<u>\$ 3,409,842</u>	<u>\$ 4,126,000</u>	<u>\$ 4,126,000</u>	<u>\$ 4,106,000</u>	<u>\$ 4,144,775</u>
 <u>Available</u>	 <u>\$ 830,375</u>	 <u>\$ 227,265</u>	 <u>\$ 525,987</u>	 <u>\$ 781,997</u>	 <u>\$ 448,609</u>

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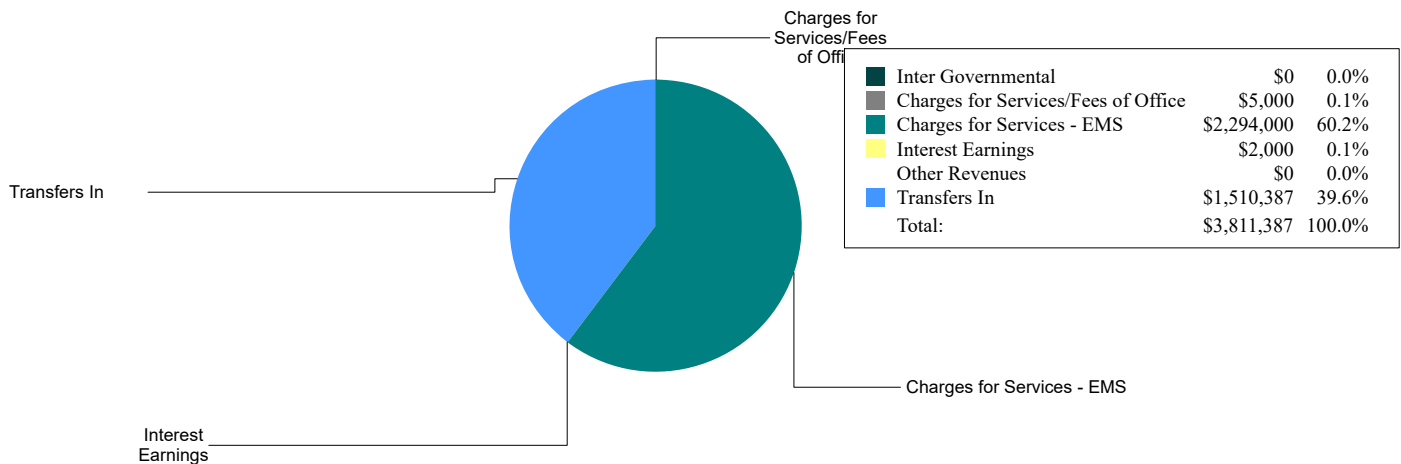
Walker County

Proposed Budget Fiscal Year 2020-2021

EMS Fund

Revenues By Source

Revenues by Source



EMS Fund Revenues By Source

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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Inter Governmental

42625	US Stimulus Check	\$ -	\$ -	\$ -	\$ -	\$ -
42710	Disaster Relief	\$ -	\$ -	\$ 75	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ -</u>

Charges for Services/Fees of Office

43010	Fees of Office/Chg for Service	\$ 7,687	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
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Charges for Services - EMS

43800	EMS Emergency Ambulance Fees	\$ 1,929,501	\$ 1,900,000	\$ 1,900,000	\$ 2,294,000	\$ 2,294,000
43801	EMS Ambulance Transfer Fees	\$ 337,806	\$ 320,000	\$ 320,000	\$ 151,000	\$ -
43996	Refunds	\$ (7,800)	\$ -	\$ -	\$ -	\$ -
43997	Write-offs collected EMS	\$ 13,019	\$ -	\$ -	\$ 8,877	\$ -
43998	Rev adj for yr end	\$ 144,051	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,416,577</u>	<u>\$ 2,220,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,453,877</u>	<u>\$ 2,294,000</u>

48010	Interest	\$ 9,770	\$ 5,000	\$ 5,000	\$ 3,600	\$ 2,000
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Other Revenues

48110	Other Revenue	\$ 250	\$ -	\$ -	\$ 300	\$ -
48200	Insurance Refunds/Credits	\$ 12,519	\$ -	\$ -	\$ 1,643	\$ -
48300	Proceeds Auction/Sale	\$ -	\$ -	\$ -	\$ 1,515	\$ -
		<u>\$ 12,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,458</u>	<u>\$ -</u>

Transfers In

49901	Transfer from General Fund	\$ 984,022	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,261,882
49902	Transfer from General-Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505

EMS Fund
Revenues By Source

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 984,022	\$ 1,591,612	\$ 1,591,612	\$ 1,591,612	\$ 1,510,387
\$ 3,430,825	\$ 3,821,612	\$ 3,821,612	\$ 4,057,622	\$ 3,811,387

Total all Funds



Walker County
 Proposed Budget Fiscal Year 2020-2021
 EMS Fund
 Departmental Expenditures By Category

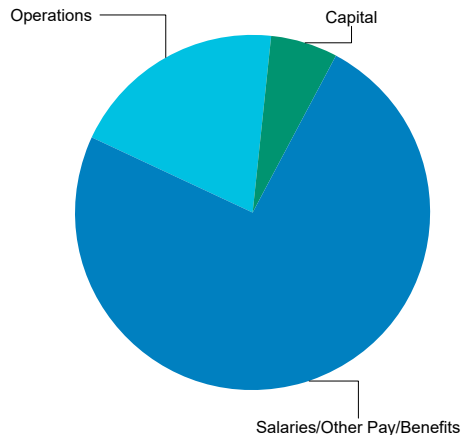
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
46099 - Walker County EMS - Contingency					
Operations	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
46100 - Walker County EMS - Emergency Services					
Salaries,Other Pay, Benefits	\$ 2,560,542	\$ 2,662,374	\$ 2,662,374	\$ 2,662,374	\$ 3,073,542
Operations	\$ 458,767	\$ 520,511	\$ 620,511	\$ 600,511	\$ 722,728
Capital	\$ -	\$ 338,612	\$ 338,612	\$ 338,612	\$ 248,505
	<u>\$ 3,019,309</u>	<u>\$ 3,521,497</u>	<u>\$ 3,621,497</u>	<u>\$ 3,601,497</u>	<u>\$ 4,044,775</u>
46110 - Walker County EMS - Transfer Services					
Salaries,Other Pay, Benefits	\$ 377,758	\$ 473,403	\$ 473,403	\$ 473,403	\$ -
Operations	\$ 12,775	\$ 31,100	\$ 31,100	\$ 31,100	\$ -
	<u>\$ 390,533</u>	<u>\$ 504,503</u>	<u>\$ 504,503</u>	<u>\$ 504,503</u>	<u>\$ -</u>
Fund Total	<u>\$ 3,409,842</u>	<u>\$ 4,126,000</u>	<u>\$ 4,126,000</u>	<u>\$ 4,106,000</u>	<u>\$ 4,144,775</u>

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Walker County
Proposed Budget Fiscal Year 2020-2021
EMS Fund
Expenditures by Object Code

Expenditures by Object Code



Salaries/Other Pay/Benefits	\$3,073,542	74.2%
Operations	\$822,728	19.8%
Capital	\$248,505	6.0%
Total:	\$4,144,775	100.0%

**EMS Fund
Expenditures by Object**

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 78,976	\$ 81,773	\$ 81,773	\$ 81,773	\$ 81,773
51030	Deputies & Assistants	\$ 1,938,099	\$ 2,092,572	\$ 2,092,572	\$ 2,092,572	\$ 2,049,212
51070	Part-Time	\$ 130,212	\$ 77,489	\$ 77,489	\$ 77,489	\$ 77,489
52010	Social Security	\$ 156,509	\$ 172,265	\$ 172,265	\$ 172,265	\$ 168,949
52020	Group Insurance	\$ 320,387	\$ 358,566	\$ 358,566	\$ 358,566	\$ 349,372
52030	Retirement	\$ 283,037	\$ 320,214	\$ 320,214	\$ 320,214	\$ 314,043
52040	Workers Compensation Ins	\$ 27,264	\$ 28,391	\$ 28,391	\$ 28,391	\$ 28,282
52060	Unemployment Insurance	\$ 3,816	\$ 4,507	\$ 4,507	\$ 4,507	\$ 4,422
		<u>\$ 2,938,300</u>	<u>\$ 3,135,777</u>	<u>\$ 3,135,777</u>	<u>\$ 3,135,777</u>	<u>\$ 3,073,542</u>

Operations

61010	Office Supplies	\$ 4,312	\$ 7,231	\$ 7,231	\$ 7,231	\$ 7,231
61030	Operating Supplies	\$ 16,706	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61100	Minor Equipment	\$ 13,589	\$ 7,000	\$ 8,411	\$ 8,411	\$ 7,000
61210	Janitorial Supplies	\$ -	\$ 615	\$ 615	\$ 615	\$ 615
61220	Education Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230	Uniforms	\$ 13,955	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61280	Medical Supplies	\$ 119,480	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
62010	Postage	\$ 7,034	\$ 6,108	\$ 6,108	\$ 6,108	\$ 6,108
62110	Fuel & Oil	\$ 75,086	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
62120	Lubricants, Oils Etc	\$ 40	\$ 4,508	\$ 4,208	\$ 4,208	\$ 4,508
64100	Computer Software	\$ -	\$ 1,759	\$ 421	\$ 421	\$ 1,759
64140	Software Maintenance	\$ 36,059	\$ 34,810	\$ 34,810	\$ 34,810	\$ 34,810
67040	Professional Services	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
67050	Pre-Employ Physicals/Testing	\$ 990	\$ 200	\$ 900	\$ 900	\$ 200
68010	Purchased Services	\$ 23,912	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
68035	Purchased Services Emergicon Contract	\$ -	\$ -	\$ 100,000	\$ 80,000	\$ 165,117
68080	Health Authority	\$ 864	\$ 4,000	\$ -	\$ -	\$ 4,000
68500	Towing	\$ 810	\$ 1,500	\$ 1,100	\$ 1,100	\$ 1,500
70010	Insurance & Bonds	\$ 62,555	\$ 65,657	\$ 68,701	\$ 68,701	\$ 71,657

EMS Fund Expenditures by Object		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
71010	Travel & Lodging	\$ 4,719	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624
71020	Conferences/Training	\$ 10,566	\$ 12,500	\$ 14,800	\$ 14,800	\$ 12,500
71030	Dues & Subscriptions	\$ 1,577	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
73150	Rentals	\$ -	\$ 100	\$ 118	\$ 118	\$ 100
73160	Copier Service Agreements	\$ 147	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
74100	Communication	\$ 1,802	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110	Data Circuits/Internet	\$ 7,686	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640
74130	Communication-Cell Phones	\$ 2,288	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150	Communication-Air Cards	\$ 6,382	\$ 6,294	\$ 6,294	\$ 6,294	\$ 6,294
74200	Electricity	\$ 2,070	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
74300	Gas	\$ 459	\$ 420	\$ 680	\$ 680	\$ 420
74400	Water/Sewer/Garbage	\$ 1,160	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500	TeleCable	\$ 2,541	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75100	Repairs - Vehicles & Trucks	\$ 52,986	\$ 78,700	\$ 79,400	\$ 79,400	\$ 78,700
75200	Repairs - Equipment	\$ 237	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125
75300	Repairs & Maint. - Buildings	\$ 1,530	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
75400	Repairs & Maint - Office Equ	\$ -	\$ 2,275	\$ -	\$ -	\$ 2,275
75999	Contingency for Operations	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
		<u>\$ 471,542</u>	<u>\$ 651,611</u>	<u>\$ 651,611</u>	<u>\$ 631,611</u>	<u>\$ 822,728</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ -	\$ 100,715	\$ 100,715	\$ 100,715	\$ -
87030	Vehicles	\$ -	\$ 237,897	\$ 237,897	\$ 237,897	\$ 248,505
		<u>\$ -</u>	<u>\$ 338,612</u>	<u>\$ 338,612</u>	<u>\$ 338,612</u>	<u>\$ 248,505</u>
	Total all Funds	<u>\$ 3,409,842</u>	<u>\$ 4,126,000</u>	<u>\$ 4,126,000</u>	<u>\$ 4,106,000</u>	<u>\$ 4,144,775</u>



Walker County
 Proposed Budget Fiscal Year 2020-2021
 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 begin accumulating funds for this purpose.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 1,393,275	\$ 1,734,555	\$ 1,609,054	\$ 1,609,054	\$ 1,891,554
<u>Revenues</u>					
Charges for Retiree Insurance	\$ 200,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Interest	\$ 15,779	\$ 24,000	\$ 24,000	\$ 18,500	\$ 6,000
Total Revenues	<u>\$ 215,779</u>	<u>\$ 288,000</u>	<u>\$ 288,000</u>	<u>\$ 282,500</u>	<u>\$ 270,000</u>
Total Available	\$ 1,609,054	\$ 2,022,555	\$ 1,897,054	\$ 1,891,554	\$ 2,161,554
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u>\$ 1,609,054</u>	<u>\$ 2,022,555</u>	<u>\$ 1,897,054</u>	<u>\$ 1,891,554</u>	<u>\$ 2,161,554</u>

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Walker County
 Proposed Budget Fiscal Year 2020-2021
 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 18,486	\$ 18,499	\$ 17,988	\$ 17,988	\$ 18,408
<u>Revenues</u>					
Other Revenue	\$ 997	\$ 1,000	\$ 1,000	\$ 1,260	\$ 1,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 409	\$ 415	\$ 415	\$ 160	\$ -
Total Revenues	<u>\$ 1,406</u>	<u>\$ 1,415</u>	<u>\$ 1,415</u>	<u>\$ 1,420</u>	<u>\$ 1,000</u>
Total Available	\$ 19,892	\$ 19,914	\$ 19,403	\$ 19,408	\$ 19,408
<u>Expenditures</u>					
Operations	\$ 1,904	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000
Total Expenditures	<u>\$ 1,904</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 1,000</u>	<u>\$ 3,000</u>
<u>Available</u>	<u><u>\$ 17,988</u></u>	<u><u>\$ 16,914</u></u>	<u><u>\$ 16,403</u></u>	<u><u>\$ 18,408</u></u>	<u><u>\$ 16,408</u></u>

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Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated Funds Summary

Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
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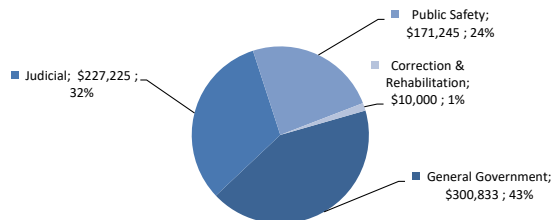
Available Funds	\$ 1,964,110	\$ 2,190,095	\$ 2,031,030	\$ 2,031,030	\$ 2,175,868
Revenues					
Inter Governmental Revenues	48,027	42,300	42,300	68,947	49,500
Charges for Services/Fees of Office	410,387	365,540	371,976	382,350	336,100
Fines/Court Costs & Forfeitures	245,361	-	-	54,068	-
Interest Income	44,298	2,618	2,618	19,323	2,535
Other Income	3,251	-	-	-	-
Transfers In	28,294	28,294	28,294	28,294	28,294
Total Revenues	779,618	438,752	445,188	552,982	416,429
Total Available	2,743,728	2,628,847	2,476,218	2,584,012	2,592,297
Expenditures					
Salary/Other Pay/Benefits	84,517	158,656	169,782	145,982	128,541
Operations	615,076	301,690	311,683	256,845	305,762
Capital	13,105	-	5,317	5,317	-
Contingency	-	275,000	255,000	-	275,000
Total Expenditures	712,698	735,346	741,782	408,144	709,303
Available	\$ 2,031,030	\$ 1,893,501	\$ 1,734,436	\$ 2,175,868	\$ 1,882,994

Detail of Fiscal Year 2020-2021 Budget

	Available Funds	Revenues	Expenditures	Available Funds
511 County Records Management and Preservation Fund	\$ -	\$ 15,000	\$ 15,000	\$ -
512 County Courts Records/Preservation (Digitize)	\$ 53,889	\$ 11,000	\$ 24,411	\$ 40,478
515 County Clerk Records Management and Preservation Fund	\$ 602,234	\$ 71,500	\$ 31,758	\$ 641,976
516 County Clerk Records Archive Account Fund	\$ 173,238	\$ 88,000	\$ 200,000	\$ 61,238
518 District Clerk Records Management and Preservation Fund	\$ 8,561	\$ 3,300	\$ 3,000	\$ 8,861
519 District Clerk Rider Fund	\$ 30,997	\$ 12,000	\$ 38,344	\$ 4,653
520 District Clerk Archive Fund	\$ 2,937	\$ 1,500	\$ 2,945	\$ 1,492
523 County Jury Fee Fund	\$ -	\$ 5,000	\$ 5,000	\$ -
525 Court Reporter Service Fund	\$ -	\$ 12,000	\$ 12,000	\$ -
526 County Law Library Fund	\$ -	\$ 33,435	\$ 33,435	\$ -
536 Courthouse Security Fund	\$ 15,011	\$ 58,294	\$ 71,245	\$ 2,060
537 Justice Courts Building Security Fund	\$ 46,194	\$ 4,000	\$ 10,000	\$ 40,194
538 Justice of Peace Truancy Prevention and Diversion Fund	\$ 6,300	\$ 9,400	\$ -	\$ 15,700
539 County Speciality Court Programs	\$ 1,250	\$ 1,900	\$ -	\$ 3,150
550 Justice Court Technology Fund	\$ 75,452	\$ 17,000	\$ 24,701	\$ 67,751
551 County and District Court Technology Fund	\$ 4,682	\$ 1,400	\$ 4,920	\$ 1,162
560 Prosecutors Supplement Fund	\$ -	\$ 22,500	\$ 22,500	\$ -
561 Pretrial Intervention Fund	\$ 81,836	\$ 30,000	\$ 53,499	\$ 58,337
562 District Attorney Forfeiture Fund	\$ 161,546	\$ -	\$ 24,000	\$ 137,546
563 Hot Check Fee Fund	\$ 681	\$ 2,200	\$ 2,881	\$ -
574 Sheriff Forfeiture Fund	\$ 413,479	\$ -	\$ 40,000	\$ 373,479
576 Inmate Medical Fund	\$ 45,165	\$ 2,000	\$ 10,000	\$ 37,165
577 DOJ Equitable Sharing Fund	\$ 403,362	\$ -	\$ 50,000	\$ 353,362
583 Elections Equipment Fund	\$ 8,516	\$ 15,000	\$ 23,219	\$ 297
584 Elections Services Contract Fund	\$ 40,519	\$ -	\$ 6,445	\$ 34,074
589 Tax Assessor Special Inventory Fund	\$ 19	\$ -	\$ -	\$ 19
Total	\$ 2,175,868	\$ 416,429	\$ 709,303	\$ 1,882,994

Walker County
Legislatively Designated Funds
Expenditures by Function
Proposed Budget FY 2020-2021

General Government	\$ 300,833
Judicial	\$ 227,225
Public Safety	\$ 171,245
Correction & Rehabilitatic	\$ 10,000
	\$ 709,303



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Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated

Fund 511 County Records Management and Preservation Fund

Statutory Reference: 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. Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which GC 51.317(c)(1) \$5 shall be deposited to county recs & mgmt pres fund and GC 51.317(c)(2) \$5 to DC rec mgmt and pres fund.

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 4,216	\$ 1,720	\$ 4,216	\$ 4,216	\$ -
Revenues					
County Records Fees	17,954	17,500	17,500	15,500	15,000
Interest	4	5	5	-	-
Total Revenues	17,958	17,505	17,505	15,500	15,000
Total Available	22,174	19,225	21,721	19,716	15,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	17,958	19,225	19,225	19,716	15,000
Capital	-	-	-	-	-
Total Expenditures	17,958	19,225	19,225	19,716	15,000
Available	\$ 4,216	\$ -	\$ 2,496	\$ -	\$ -

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 44,121	\$ 47,526	\$ 57,836	\$ 57,836	\$ 53,889
Revenues					
County Records Fees	12,983	12,000	12,000	11,000	11,000
Interest	732	-	-	370	-
Total Revenues	13,715	12,000	12,000	11,370	11,000
Total Available	57,836	59,526	69,836	69,206	64,889
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	24,411	19,094	10,000	24,411
Capital	-	-	5,317	5,317	-
Total Expenditures	-	24,411	24,411	15,317	24,411
Available	\$ 57,836	\$ 35,115	\$ 45,425	\$ 53,889	\$ 40,478



Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated

Fund 515 County Clerk Records and Preservation Fund

Statutory Reference: LGC 118.011(b)(2) County Clerk may set and collect records mgmt & pres fee (LGC.118.0216)...not more than \$10. LGC 118.0216 (a) fee for the rec mgmt & pres services performed by the county clerk after filing & recording of a document in the records of the office of the clerk. Local Government Code Sec. 134.101, 134.102.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county records management and preservation fund 134.101(b)(2) felony 23.8095 percent, 134.102(b)(2) Mis A/B 20.3252 percent.

Purpose/Authorized Use: Fee may be used only to provide funds for specific rec mgmt and pres, to include automation purposes. Expenditures shall comply with LGC 252 Subchapter C. May be used by a county only to fund records mgmt and pres services performed by the court clerk.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 464,549	\$ 546,485	\$ 550,408	\$ 550,408	\$ 602,234
Revenues					
County Records Fees	102,541	94,000	94,000	100,000	70,000
Interest	10,900	1,500	1,500	5,800	1,500
Other	-	-	-	-	-
Total Revenues	113,441	95,500	95,500	105,800	71,500
Total Available	577,990	641,985	645,908	656,208	673,734
Expenditures					
Salaries, Other Pay and Benefits	22,765	68,810	68,810	49,158	26,758
Operations	4,817	2,500	2,500	4,816	5,000
Capital	-	-	-	-	-
Total Expenditures	27,582	71,310	71,310	53,974	31,758
Available	\$ 550,408	\$ 570,675	\$ 574,598	\$ 602,234	\$ 641,976

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 424,125	\$ 334,126	\$ 84,238	\$ 84,238	\$ 173,238
Revenues					
County Records Fees	100,482	97,000	97,000	87,000	87,000
Interest	11,051	1,000	1,000	2,000	1,000
Total Revenues	111,533	98,000	98,000	89,000	88,000
Total Available	535,658	432,126	182,238	173,238	261,238
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	451,420	-	-	-	-
Contingency	-	200,000	200,000	-	200,000
Capital	-	-	-	-	-
Total Expenditures	451,420	200,000	200,000	-	200,000
Available	\$ 84,238	\$ 232,126	\$ (17,762)	\$ 173,238	\$ 61,238



Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated

Fund 518 District Clerk Records Management and Preservation Fund

Statutory Reference: Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which GC 51.317(c)(1) \$5 shall be deposited to county recs & mgmt pres fund and GC 51.317(c)(2) \$5 to DC rec mgmt and pres fund. Local Government Code Sec. 134.101, 134.102.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county records management and preservation fund 134.101(b)(2) felony 23.8095 percent, 134.102(b)(2) Mis A/B 20.3252 percent.

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. May be used by a county only to fund records mgmt and pres services performed by the court clerk.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 5,144	\$ 5,744	\$ 8,261	\$ 8,261	\$ 8,561
Revenues					
District Clerk Records Fees	3,766	3,340	3,340	3,300	3,300
Interest	-	-	-	-	-
Total Revenues	3,766	3,340	3,340	3,300	3,300
Total Available	8,910	9,084	11,601	11,561	11,861
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	649	3,000	3,000	3,000	3,000
Capital	-	-	-	-	-
Total Expenditures	649	3,000	3,000	3,000	3,000
Available	\$ 8,261	\$ 6,084	\$ 8,601	\$ 8,561	\$ 8,861

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 30,279	\$ 31,573	\$ 32,541	\$ 32,541	\$ 30,997
Revenues					
State Revenue	11,000	12,000	12,000	12,000	12,000
Interest	669	-	-	300	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	11,669	12,000	12,000	12,300	12,000
Total Available	41,948	43,573	44,541	44,841	42,997
Expenditures					
Salaries, Other Pay and Benefits	4,867	4,895	7,344	7,344	7,344
Operations	4,540	31,000	28,551	6,500	31,000
Capital	-	-	-	-	-
Total Expenditures	9,407	35,895	35,895	13,844	38,344
Available	\$ 32,541	\$ 7,678	\$ 8,646	\$ 30,997	\$ 4,653



Walker County
Proposed Budget Fiscal Year 2020-2021
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. GC 51.317(b)(5) not to exceed \$10 for court records archiving.

Purpose/Authorized Use: Fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 2,129	\$ 1,445	\$ 4,267	\$ 4,267	\$ 2,937
Revenues					
Fees of Office/Charges for Service	2,138	1,500	1,500	1,500	1,500
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	2,138	1,500	1,500	1,500	1,500
Total Available	4,267	2,945	5,767	5,767	4,437
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	2,945	2,945	2,830	2,945
Capital	-	-	-	-	-
Total Expenditures	-	2,945	2,945	2,830	2,945
Available	\$ 4,267	\$ -	\$ 2,822	\$ 2,937	\$ 1,492

Fund 523 County Jury Fee Fund

Statutory Reference: Local Government Code Sec. 134.101, 134.102, 134.103.(a) A person convicted of a felony shall pay \$100, Class A or Class B misdemeanor shall pay \$123, or nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102, 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county jury fund 134.101(b)(3) felony 0.9524 percent, 134.102(b)(4) Mis A/B 0.8130 percent, 134.103(b)(4) nonjailable misdemeanor 0.7143 percent. 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: May be used by a county only to fund juror reimbursements and otherwise finance jury services. 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Charges for Services	6,816	5,000	5,000	6,500	5,000
Other Income	-	-	-	-	-
Total Revenues	6,816	5,000	5,000	6,500	5,000
Total Available	6,816	5,000	5,000	6,500	5,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	6,816	5,000	5,000	6,500	5,000
Capital	-	-	-	-	-
Total Expenditures	6,816	5,000	5,000	6,500	5,000
Available	\$ -	\$ -	\$ -	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated

Fund 525 Court Reporter Service Fund

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(7) the court reporter service fund 2.4390 percent. 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Court Costs	16,338	14,000	14,000	14,000	12,000
Interest	-	-	-	100	-
Transfer from General	-	-	-	-	-
Total Revenues	16,338	14,000	14,000	14,100	12,000
Total Available	16,338	14,000	14,000	14,100	12,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	16,338	14,000	14,000	14,100	12,000
Capital	-	-	-	-	-
Total Expenditures	16,338	14,000	14,000	14,100	12,000
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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 15,347	\$ 4,672	\$ 4,214	\$ 4,214	\$ -
Revenues					
Law Library Fees	38,114	33,400	33,400	33,400	33,400
Interest	211	50	50	35	35
Other Revenue	-	-	-	-	-
Total Revenues	38,325	33,450	33,450	33,435	33,435
Total Available	53,672	38,122	37,664	37,649	33,435
Expenditures					
Salaries, Other Pay and Benefits	7,816	9,545	9,545	9,545	9,545
Operations	41,642	28,577	28,577	28,104	23,890
Capital	-	-	-	-	-
Total Expenditures	49,458	38,122	38,122	37,649	33,435
Available	\$ 4,214	\$ -	\$ (458)	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2020-2021
Legislatively Designated

Fund 536 Courthouse Security Fund

Statutory Reference: Local Government Code Sec. 134.101, 134.102, 134.103.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123, or nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102, 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the courthouse security fund 134.101(b)(4) felony 9.5238 percent, 134.102(b)(5) Mis A/B 8.1301 percent, 134.103(b)(1) nonjailable misdemeanor 35 percent. Code of Criminal Procedure Art. 102.017(d) County Treasurer shall deposit one-fourth of the money allocated to the courthouse security fund under LGC 134.103 in 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 9,750	\$ 23,816	\$ 27,161	\$ 27,161	\$ 15,011
Revenues					
Courthouse Security Fees	36,153	33,000	33,000	30,000	30,000
Interest	57	-	-	60	-
Transfer from General	28,294	28,294	28,294	28,294	28,294
Total Revenues	64,504	61,294	61,294	58,354	58,294
Total Available	74,254	85,110	88,455	85,515	73,305
Expenditures					
Salaries, Other Pay and Benefits	47,093	70,504	70,504	70,504	71,245
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	47,093	70,504	70,504	70,504	71,245
Available	\$ 27,161	\$ 14,606	\$ 17,951	\$ 15,011	\$ 2,060

Fund 537 Justice Courts Building Security Fund

Statutory Reference: Local Government Code Sec. 134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the courthouse/building security fund 134.103(b)(1) nonjailable misdemeanor 35 percent. Code of Criminal Procedure Art. 102.017(d) County Treasurer shall deposit one-fourth of the money collected under subsection (b) in a justice court into a fund allocated to the courthouse security fund under LGC 134.103 in 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 40,451	\$ 36,901	\$ 46,894	\$ 46,894	\$ 46,194
Revenues					
Fees	6,020	5,500	5,500	4,000	4,000
Interest	693	8	8	300	-
Total Revenues	6,713	5,508	5,508	4,300	4,000
Total Available	47,164	42,409	52,402	51,194	50,194
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	270	10,000	10,000	5,000	10,000
Capital	-	-	-	-	-
Total Expenditures	270	10,000	10,000	5,000	10,000
Available	\$ 46,894	\$ 32,409	\$ 42,402	\$ 46,194	\$ 40,194



Walker County
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Legislatively Designated

Fund 538 Justice of Peace Truancy Prevention and Diversion Fund

Statutory Reference: Local Government Code Sec. 134.103. (a) A person convicted of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, shall pay \$14 as a court cost, in addition to all other costs, on conviction. (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(2) the local truancy prevention and diversion fund..35.7143 percent;

Purpose/Authorized Use: May be used by a county or municipality to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure. Money in the fund may not be used to supplement the income of an employee whose primary role is not that of a juvenile case manager.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ 6,300
Revenues					
Fees	-	-	-	6,300	9,400
Interest	-	-	-	-	-
Total Revenues	-	-	-	6,300	9,400
Total Available	-	-	-	6,300	15,700
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ -	\$ -	\$ -	\$ 6,300	\$ 15,700

Fund 539 County Specialty Court Programs

Statutory Reference: Local Government Code Sec. 134.101.(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction.
(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(6) the county specialty court account 23.8095 percent. Sec. 134.102. (a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(8) the county specialty court account 16.2602 percent.

Purpose/Authorized Use: Money allocated under Section 134.101 or 134.102 to the county specialty court account maintained in the county treasury as required by Section 134.151 may be used by a county only to fund specialty court programs established under Subtitle K, Title 2, Government Code.

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Revenues					
Fees	-	-	-	1,250	1,900
Interest	-	-	-	-	-
Total Revenues	-	-	-	1,250	1,900
Total Available	-	-	-	1,250	3,150
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ -	\$ -	\$ -	\$ 1,250	\$ 3,150



Walker County
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Legislatively Designated

Fund 550 Justice Courts Technology Fund

Statutory Reference: Local Government Code Sec.134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the justice court technology fund 134.103(b)(3) nonjailable misdemeanor 28.5714 percent.

Purpose/Authorized Use: CCP 102.0173. 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 56,230	\$ 55,479	\$ 77,453	\$ 77,453	\$ 75,452
Revenues					
Fees	24,330	22,600	22,600	17,000	17,000
Interest	1,192	5	5	700	-
Total Revenues	25,522	22,605	22,605	17,700	17,000
Total Available	81,752	78,084	100,058	95,153	92,452
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	4,299	19,701	19,701	19,701	19,701
Contingency	-	5,000	5,000	-	5,000
Total Expenditures	4,299	24,701	24,701	19,701	24,701
Available	\$ 77,453	\$ 53,383	\$ 75,357	\$ 75,452	\$ 67,751

Fund 551 County and District Courts Technology Fund

Statutory Reference: Local Government Code Sec. 134.101,134.102.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county and district court technology fund 134.101(b)(5) felony 3.8095 percent, 134.102(b)(6) Mis A/B 3.2520 percent.

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 3,800	\$ 3,220	\$ 5,272	\$ 5,272	\$ 4,682
Revenues					
County and District Court Techn	1,449	1,700	1,700	1,400	1,400
Interest	23	-	-	10	-
Total Revenues	1,472	1,700	1,700	1,410	1,400
Total Available	5,272	4,920	6,972	6,682	6,082
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	4,920	4,920	2,000	4,920
Capital	-	-	-	-	-
Total Expenditures	-	4,920	4,920	2,000	4,920
Available	\$ 5,272	\$ -	\$ 2,052	\$ 4,682	\$ 1,162



Walker County
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Legislatively Designated

Fund 560 District Attorney Prosecutors Supplement Fund

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(3) the account for prosecutor's fees 16.2602 percent. Government Code Sec. 46.003 (a) The state prosecuting attorney and each state prosecutor is entitled to receive from the state a salary in an amount equal to the state annual salary as set by in the General Appropriations Act in accordance with Section 659.012 paid to a district judge with comparable years of service as the state prosecuting attorney or state prosecutor. (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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	22,308	22,500	22,500	22,500	22,500
Total Revenues	22,308	22,500	22,500	22,500	22,500
 Total Available	 22,308	 22,500	 22,500	 22,500	 22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	22,308	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	22,308	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 reimbursement fee not to exceed \$500.00.

Purpose/Authorized Use: Reimbursement 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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 35,822	\$ 57,222	\$ 60,767	\$ 60,767	\$ 81,836
Revenues					
Fees	24,700	20,000	20,000	30,000	30,000
Interest	639	-	-	500	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	25,339	20,000	20,000	30,500	30,000
 Total Available	 61,161	 77,222	 80,767	 91,267	 111,836
Expenditures					
Salaries, Other Pay and Benefits	394	-	9,361	9,431	9,431
Operations	-	47,568	38,207	-	44,068
Contingency	-	-	-	-	-
Total Expenditures	394	47,568	47,568	9,431	53,499
 Available	 \$ 60,767	 \$ 29,654	 \$ 33,199	 \$ 81,836	 \$ 58,337



Walker County
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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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 151,447	\$ 173,196	\$ 175,980	\$ 175,980	\$ 161,546
Revenues					
Forfeitures	44,085	-	-	8,059	-
Interest	2,945	-	-	1,507	-
Other Revenue	2,676	-	-	-	-
Total Revenues	49,706	-	-	9,566	-
Total Available	201,153	173,196	175,980	185,546	161,546
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	25,173	24,000	24,000	24,000	24,000
Capital	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	25,173	24,000	24,000	24,000	24,000
Available	\$ 175,980	\$ 149,196	\$ 151,980	\$ 161,546	\$ 137,546

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 2,105	\$ -	\$ 881	\$ 881	\$ 681
Revenues					
Hot Check Fees	2,922	3,000	3,000	2,800	2,200
Other Revenues	-	-	-	-	-
Total Revenues	2,922	3,000	3,000	2,800	2,200
Total Available	5,027	3,000	3,881	3,681	2,881
Expenditures					
Salaries, Other Pay and Benefits	1,582	684	-	-	-
Operations	2,564	2,316	3,000	3,000	2,881
Capital	-	-	-	-	-
Total Expenditures	4,146	3,000	3,000	3,000	2,881
Available	\$ 881	\$ -	\$ 881	\$ 681	\$ -



Walker County
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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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 245,750	\$ 405,436	\$ 416,260	\$ 416,260	\$ 413,479
Revenues					
Forfeitures	187,771	-	-	33,703	-
Interest	5,733	-	-	3,516	-
Other Revenue	575	-	-	-	-
Total Revenues	194,079	-	-	37,219	-
Total Available	439,829	405,436	416,260	453,479	413,479
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	10,464	20,000	40,000	40,000	20,000
Capital	13,105	-	-	-	-
Contingency	-	20,000	-	-	20,000
Total Expenditures	23,569	40,000	40,000	40,000	40,000
Available	\$ 416,260	\$ 365,436	\$ 376,260	\$ 413,479	\$ 373,479

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 34,497	\$ 39,247	\$ 39,965	\$ 39,965	\$ 45,165
Revenues					
Fees	4,913	2,000	2,000	4,800	2,000
Interest	555	50	50	400	-
Total Revenues	5,468	2,050	2,050	5,200	2,000
Total Available	39,965	41,297	42,015	45,165	47,165
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 39,965	\$ 31,297	\$ 32,015	\$ 45,165	\$ 37,165



Walker County
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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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 365,843	\$ 386,591	\$ 387,656	\$ 387,656	\$ 403,362
Revenues					
Forfeitures	13,505	-	-	12,306	-
Interest	8,308	-	-	3,400	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	21,813	-	-	15,706	-
Total Available	387,656	386,591	387,656	403,362	403,362
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 387,656	\$ 336,591	\$ 337,656	\$ 403,362	\$ 353,362

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ -	\$ -	\$ 9,814	\$ 9,814	\$ 8,516
Revenues					
Intergovernmental	14,494	7,800	7,800	34,297	15,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	14,494	7,800	7,800	34,297	15,000
Total Available	14,494	7,800	17,614	44,111	23,516
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	4,680	7,800	7,800	35,595	23,219
Capital	-	-	-	-	-
Total Expenditures	4,680	7,800	7,800	35,595	23,219
Available	\$ 9,814	\$ -	\$ 9,814	\$ 8,516	\$ 297



Walker County
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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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 28,486	\$ 35,677	\$ 36,926	\$ 36,926	\$ 40,519
Revenues					
Intergovernmental Funds	225	-	-	150	-
Fees	8,768	-	-	6,165	-
Interest	585	-	-	325	-
Total Revenues	9,578	-	-	6,640	-
Total Available	38,064	35,677	36,926	43,566	40,519
Expenditures					
Salaries, Other Pay and Benefits	-	4,218	4,218	-	4,218
Operations	1,138	2,227	2,227	3,047	2,227
Capital	-	-	-	-	-
Total Expenditures	1,138	6,445	6,445	3,047	6,445
Available	\$ 36,926	\$ 29,232	\$ 30,481	\$ 40,519	\$ 34,074

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 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Available Funds	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
Revenues					
Fees	-	-	6,436	6,436	-
Total Revenues	-	-	6,436	6,436	-
Total Available	19	19	6,455	6,455	19
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	6,436	6,436	-
Capital	-	-	-	-	-
Total Expenditures	-	-	6,436	6,436	-
Available	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19

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Walker County

Proposed Budget Fiscal Year 2020-2021

Personnel Summary

The full time equivalent employee count increased by two. A net of four full time positions was added and there was a net loss in part time employees that equated to two full time equivalents. Five vacant part time positions in the Facilities Maintenance department was changed to be two full time positions. Positions added include an additional clerk in Justice of the Peace, Precinct 1, a sergeant (patrol) at the Sheriff's Office and a pretrial bond supervision officer for the County. In addition in the Planning and Development Department a part-time development tech was added. A clerk position in the County Clerk office assigned to the record preservation function was not included in the budget. The total full time employee count for Walker County increased from 292 to 296.

Function	Full-time Equivalent Employees as of September 30									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	28	29.5	29.5	30.5	30.5	30	29	27	26	25.5
Judicial										
Elected	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	47.5	46.5	46.5	46.5	45.5	46	45.5	44.5	43	43
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	24	24	23.5	23	23	21.5	21.5	21	21	21
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	44	43	42	39	36	33	33	31	30.5	30
Employees-Non-Certified	8.5	8.5	8	7.5	7.5	7.5	7.5	8.5	8.5	8
Employee-Certified/Noncertified										
Employees - EMS	39	39	39	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	40	40	39	39	39	39	40.5	40.5	33.5	33.5
Employees-Non-Certified	4.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	8	7.5	7.5	7.5	7.5	7.5	7.5	7.5	6.5	6.5
Culture and Education										
Employees	5	5	5	4	4	4	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	35	35	35	34.5	34.5	34.5	34.5	34	34	33.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
Total County Employees	306	304	301	296.5	292.5	288	288	283	272	270
Grants/State Allocations										
Grants										
Juvenile Probation	6	6	6	6	6	6	6	6	6	6
Adult Probation	27	27	27	29	29	29	29	29	29	29
SPU Criminal Prosecution										
State Allocations										
SPU Criminal/Civil/Juvenile	43	43	43	44	44	44	45	45	45	45
Total Funded by Grants and State Allocatio	76	76	76	79	79	79	80	80	80	80

Walker County 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. This division 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.

There were no changes to the minimum and maximum pay in the County's salary group ranges. Employees pay across the board was unchanged. The benefit package remained the same with a slight decrease in cost of health insurance and retirement contribution rates.

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Personnel Allocations by Department

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
GENERAL FUND							
15010 County Judge							
County Judge		1.00	0.00	1.00	0.00		
County Judge's Executive Administrator	14	1.00	0.00	1.00	0.00		
Unallocated		<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	\$ 166,050	\$ 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	\$ 207,389	\$ 207,509
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	\$ 50,929	\$ 50,989
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	\$ 402,017	\$ 402,857
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	\$ 34,318	\$ 34,378
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	\$ 87,695	\$ 88,055

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	4.00	0.00		
Certified AC Tech	6	0.00	0.00	0.00	0.00		
Facilities Part-time(s)		0.00	7.00	0.00	2.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Facilities		7.00	7.00	9.00	2.00	\$ 326,021	\$ 322,012
<i>Note: # of part-time employees may be adjusted part time hours constant</i>							
<i>Note: One Janitorial Assistant from PT Positions approved in FY 19-20 Budget</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	\$ 13,474	\$ 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	2.00	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>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Auditor		9.00	0.00	9.00	0.00	\$ 529,666	\$ 529,786
<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	\$ 254,284	\$ 254,404
20030 Collections-County Treasurer							
Collections Officer	8	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>0.00</u>		
Total Collections-County Treasurer (1 to be bilingual)		2.00	0.00	2.00	0.00	\$ 84,710	\$ 84,230
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	\$ 175,678	\$ 175,798

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	\$ 333,859	\$ 334,099
<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	\$ 34,320	\$ 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	\$ 357,300	\$ 357,660
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	\$ 164,759	\$ 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	\$ 167,973	\$ 168,333
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	\$ 359,656	\$ 359,836

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	3.00	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		21.00	2.00	21.00	2.00	\$ 1,257,685	\$ 1,257,985
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	2.00	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	4.00	0.00	\$ 160,861	\$ 194,981
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	\$ 154,267	\$ 154,387
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	\$ 156,416	\$ 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	\$ 194,255	\$ 194,315
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	\$ 40,785	\$ 40,785

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	6.00	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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Sheriff's Office		39.00	0.00	40.00	0.00	\$ 2,239,009	\$ 2,270,862
43010 Courthouse Security General Fund							
Sheriff Deputy II Bailiff Warrants	13	1.00	0.00	1.00	0.00		
Sheriff Deputy I	12	2.00	0.00	2.00	0.00		
Jailer III	6	1.00	0.00	1.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Courthouse Security/Bailiff		4.00	0.00	4.00	0.00	\$ 184,654	\$ 184,834
44001 Constables Central							
Data Clerk III	6	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
Total Constables Central		1.00	0.00	1.00	0.00	\$ 39,508	\$ 39,568
44010 Constable - Precinct 1							
Constable Precinct 1		<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
Total Constable - Precinct 1		1.00	0.00	1.00	0.00	\$ 57,229	\$ 57,229
44020 Constable - Precinct 2							
Constable Precinct 2		<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
Total Constable - Precinct 2		1.00	0.00	1.00	0.00	\$ 57,229	\$ 57,229
44030 Constable - Precinct 3							
Constable Precinct 3		1.00	0.00	1.00	0.00		
Deputy Constable	12	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
Total Constable - Precinct 3		2.00	0.00	2.00	0.00	\$ 102,029	\$ 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	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>	<u>0.00</u>		
Total Constable - Precinct 4		5.00	0.00	5.00	0.00	\$ 239,801	\$ 240,101

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	\$ 43,908	\$ 43,908
46010 Emergency Management							
Deputy Emergency Mgmt Coordinator	16	1.00	0.00	1.00	0.00		
Part-Time		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>		
Unallocated/Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Emergency Management		1.00	1.00	1.00	1.00	\$ 80,195	\$ 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	26.00	0.00	26.00	0.00		
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Jail		40.00	0.00	40.00	0.00	\$ 1,571,851	\$ 1,607,652
50020 County Jail - Inmate Medical							
Jail Nurse LVN	12	2.00	0.00	2.00	0.00		
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Medical Assistants Part-time(s)		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>		
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	\$ 131,294	\$ 131,354
50115 CSCD Pretrial Bond Supervision							
Pretrial Bond Supervision Officer		<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
Total Pretrial Bond Supervision		0.00	0.00	1.00	0.00	\$ -	\$ 40,000
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	\$ 38,669	\$ 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	\$ 26,719	\$ 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	1.00		
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	1.00	\$ 335,758	\$ 353,996

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
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	\$ 9,293	\$ 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	\$ 167,406	\$ 167,466
Total General Fund		<u>213.00</u>	<u>21.00</u>	<u>218.00</u>	<u>17.00</u>	<u>\$ 11,038,919</u>	<u>\$ 11,198,522</u>

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
<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	\$ 439,791	\$ 440,391
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	\$ 507,434	\$ 507,914
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	\$ 542,986	\$ 543,466
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	\$ 496,074	\$ 496,314
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	\$ 16,834	\$ 16,834
Total Road & Bridge Fund		<u>38.00</u>	<u>2.00</u>	<u>38.00</u>	<u>2.00</u>	<u>\$ 2,003,119</u>	<u>\$ 2,004,919</u>

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
<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	18.00	0.00		
Medical Billings/Collections	10	2.00	0.00	2.00	0.00		
EMS Attendant	9	9.00	0.00	12.00	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	39.00	0.00	\$ 1,912,878	\$ 2,208,474
46110 Walker County EMS-Transfer							
EMS InCharge	14	3.00	0.00	0.00	0.00		
EMS Attendant	9	3.00	0.00	0.00	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	0.00	0.00	\$ 338,956	\$ -
Total Walker County EMS		<u>39.00</u>	<u>0.00</u>	<u>39.00</u>	<u>0.00</u>	<u>\$ 2,251,834</u>	<u>\$ 2,208,474</u>

Department/ Position	Pay Group	Total Full Time 2019-2020	Total Part-time 2019-2020	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Salary Budget 2019-2020	Total Salary Budget 2020-2021
<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	0.00	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	0.00	1.00	\$ 48,718	\$ 21,866
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	\$ 6,000
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	\$ 49,688	\$ 50,288
561-34050 Pretrial Intervention Program							
Legal Secretary CDA	7	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Pretrial Intervention Program		0.00	0.00	0.00	0.00	\$ -	\$ 7,743
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	\$ 3,900	\$ 3,900
Total Special Revenue Funds		<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	\$ 114,106	\$ 97,597
Total All Funds		<u>292.00</u>	<u>24.00</u>	<u>296.00</u>	<u>20.00</u>	<u>\$ 15,407,978</u>	<u>\$ 15,509,512</u>



Salary Group Ranges - Effective with Adoption of 2020-2021 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 Pretrial Bond Supervision Officer 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 2020-70 on 07/27/2020

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 Management Services) 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 commissioner's 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.
8. **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. 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. The County has one Internal Service Fund, the Retiree Insurance Fund.

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.
- 8. 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 262.01 l(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 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 generally not be used to finance current on-going operations. Non-recurring revenues shall generally 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 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 or department 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 or department 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 fund or 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 262.01 I 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.

INVESTMENT AND CASH MANAGEMENT

- A. **STATE STATUTES.** As with other functions in Texas county government, there are statutes governing county investments and cash management. The county is required by Government Code 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of authorized investments in which the county's funds may be invested; and include the maximum allowable stated maturity of any individual investment owned by the County. Texas statute also defines very specific reporting requirements for County Treasurers.
- B. **COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS.** Texas Local Government Code Chapter 113 establishes the role of the County Treasurer as the chief custodian of county funds. It further requires that monies be kept in a designated depository and defines the responsibility of the

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

- C. **PLEDGED SECURITIES.** The County's funds are required to be deposited under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved securities in an amount sufficient to protect County funds on a day-to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit (FDIC) Insurance.
- D. **CHIEF INVESTMENT OFFICER.** The County Treasurer is the Chief Investment Officer of Walker County as authorized by state law.
- E. **INVESTMENT COMMITTEE.** There shall be an investment committee consisting of the County Investment Officer and at least two other members appointed by the Commissioners Court. The Investment Committee shall meet at least once quarterly.
- F. **WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY.** The County shall maintain a written investment policy and the Commissioners Court shall review the investment policy each September.
- G. **DEPOSITORY CONTRACTS.** Walker County shall conduct its treasury activities with financial institutions based on written contracts.
- H. **FUNDS HELD IN CERTAIN TRUST ACCOUNTS AND COURT REGISTRY ACCOUNTS.** The County Clerk and District Clerk hold money in separate bank accounts not managed by the County Treasurer. Chapter 117 of the Texas Local Government Code defines the law for establishing of a depository, and duties of the custodian of these funds. The County Treasurer is not the custodian of these accounts. Reconciliation and monthly reporting of these accounts is required to be sent to the County Auditor and balances of these accounts are reported to Commissioners Court.
- I. **RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS.** The County Treasurer shall handle original reconciliation of Walker County Bank Accounts with the Depository Bank.

XI. FUND AND ACCOUNT GROUPS

- A. **ORGANIZATION OF ACCOUNTS.** The County's accounts are maintained on the basis of fund and accounts groups that segregate funds according to their intended purpose. Each fund is a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The accounts within a fund are grouped by a functional category. Within the department, the expenditures are grouped by expenditure types.
- B. **FUND STRUCTURE.** The Financial Reporting Fund structure will generally consist of the Major Funds - General Fund, Debt Service Fund, Road and Bridge Fund, EMS Fund, Capital Projects Fund, Grants and Contracts and Other Governmental Funds.
 - 1. The Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the State. The Other Governmental Funds are Special Revenue Funds set up for either legislatively designated purposes or other revenues committed for a special purpose.
 - 2. All funds with the exception of the Grants and Contract funds shall be included in the annual budget process. Certain other funds (such as the Healthy County Initiative Fund and General Projects Fund) created for budgeting purposes for assigned or committed monies will be included in the annual budget. For financial reporting purposes, these funds may be included as part of the General Fund.

- C. DEPARTMENTAL FUNCTIONAL CATEGORIES. The departments for the County are grouped by several functional categories; General Government, Financial Administration, Judicial, Public Safety, Corrections and Supervision, Health and Welfare, Education and Culture, Public Transportation, Debt, Contingency and Transfers.
- D. EXPENDITURE ACCOUNT CATEGORIES. Within each department, expenditures are further grouped in the following categories. These categories generally follow the legal level of control for a departmental budget. The following is an example of categories and are subject to change as accounting needs change.
- Salary/Other Pay/ Benefits
 - Operations
 - Capital
 - Projects
 - Debt
 - Intergovernmental Services/Contracts
 - Contingency
 - Transfers
- E. REVENUE ACCOUNT CATEGORIES. For reporting and budgeting purposes, revenues are grouped into categories. The following is an example of categories and are subject to change as accounting needs change.
- Property Taxes
 - Current Taxes
 - Delinquent Taxes
 - Property Taxes Penalty and Interest
 - Sales Tax
 - Other Taxes
 - Licenses and Permits
 - Intergovernmental Revenues
 - Charges for Services/Fees of Office
 - Charges for Service - EMS
 - Fines/Court Costs and Forfeitures
 - Interest Earnings
 - Other Revenues
 - Transfers In

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

- 1. GENERAL FUND.** The General Fund is the main operating fund that accounts for most of the financial resources of the county, which may be used for any lawful purpose. The following is a sample of functions and departments found in the General Fund subject to change as accounting needs change.

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

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 have 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 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.

Figure 2: Other Governmental Fund Groupings

Other Governmental Funds		
Legislatively Designated Funds		
Function: Judicial	Function: Public Safety	Function: General Government
County Records Management and Preservation Fund	Sheriff Forfeiture Fund	Elections Equipment Fund
County Records Preservation (II Digitize) Fund	Sheriff Inmate Medical Fund	Tax Assessor Election Service Contract Fund
County Clerk Records Management and Preservation Fund	DOJ Equitable Sharing Fund	Function: Financial Administration
County Clerk Records Archive Account Fund		Tax Assessor Special Inventory Fee Fund
District Clerk Records Management and Preservation Fund		
District Clerk Rider Fund		
District Clerk Archive Fund		
County Jury Fee Fund		
Court Reporter Service Fund		
County Law Library Fund		
Courthouse Security Fund		
Justice Courts Building Security Fund		
Justice of Peace Truancy Prevention & Diversion Fund		
County Specialty Court Programs		
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		

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 generally 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 yearend.

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 No-New-Revenue 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 No-New-Revenue Tax 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 are budgeted generally on an accrual basis with the exceptions noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is to be on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.

- 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:
 - o the outstanding obligations of the County;
 - o the cash on hand to the credit of each fund of the County government;
 - o the funds received from all sources during the preceding year;
 - o the funds available from all sources during the ensuing fiscal year;
 - o the estimated revenues available to cover the proposed budget;
 - o 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 14% 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. Commissioners Court has put in place a multi-year plan to increase the on-going budget for this benefit.
 - ii. Base budget. 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 to fund on an annual basis changes in funding needed for eligible employees.
- 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 (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter/Intra Governmental Services/Contracts, Contingency and Transfers within the department budget for all funds, with the exception of Grants and Contracts Funds. The legal level of control for these funds is as established by the granting or funding agency.

Example:

Fund - General Fund

Function - Public Safety

Department - Sheriff

Expenditure Category - Salaries/Other Pay/Benefits

Line Item - Regular Salaries

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

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

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

1. Compliance with Texas State Law and County Policies. Department heads and elected officials may expend money only in compliance with the budget and all purchases must comply with Texas State Law, the County's Procurement Policy, other County Policies, and funds must be available within the legal level of control categories.

2. Line Item Level Control. Departments are encouraged to maintain control at the line item level.
3. Capital Purchases. No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.
4. Encumbrance accounting. Encumbrances represent commitments related to unperformed contracts for goods or services. Available funds are encumbered during the year upon execution of purchase orders, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. As all encumbrances lapse at year end, those encumbrances (e.g. purchase orders, contracts) outstanding at September 30 must be re-appropriated in the budget of the subsequent year.

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

1. Salaries/Other Pay/Benefits Category
 - a. Personnel allocations shall not be changed without specific authorization of Commissioners Court.
 - b. When a vacant position is filled with a person making less than the budgeted amount, an account titled "Unallocated Reserves for Pay" will be created. These monies may be allocated to the other employees as long as base pay for every approved position remains. The base budget for the next year will not change. An allocation of these monies to employee pay increases shall not cause an increase in future year's salary and benefits budget.
 - c. Salary and benefit saving, including those due to vacancies shall not be transferred from the Salaries/Other Pay/Benefits category group without a formal budget amendment approved by the commissioners court.
2. Operations Category
 - a. There shall be no obligations made for recurring charges that will affect subsequent years budgets without consent of the Commissioners (cell phones, service contracts, leases, etc).
 - b. There shall be no transfers that will adversely impact the budget for the remainder of the fiscal year.
3. Capital. There shall be no transfers made for the purpose of purchasing capital items without a formal budget amendment approved by Commissioners Court. Additions or replacements to the fleet or purchase or replacement of capital items (cost > \$5,000) shall not occur unless the capital purchase was approved in the budget process or with specific approval of a budget amendment by the Commissioners Court.
4. Centralized Costs/Nondepartmental Costs. The County Judge shall have the authority to authorize expenditures in the Centralized Costs and Nondepartmental budgets and to transfer amounts between line items within the constraint above with the exception of the contingency line item. Transfers of contingency funds will require approval of the Commissioners Court.
5. One-Time Allocations. Commissioners Court approved contingency transfers, special, or one-time allocations approved shall not be spent for other than their designated purpose and cannot be transferred to another line item without prior approval of Commissioners Court.
6. Intergovernmental Services/Contracts. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.

7. Transfers. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
8. Projects. These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.
9. Debt. These monies shall not be spent for any purpose other than their specifically designated purpose.
10. Capital Projects Budget. Changes to Capital Projects Budget require a formal budget amendment by Commissioners Court. Change orders shall be approved by Commissioners Court.
11. State Law. State Law shall be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.
12. Unplanned Revenues. In the event of unplanned revenues, expenditures associated with the unplanned revenues shall occur only after a formal amendment to the budget is approved by Commissioners Court.
13. Contingency. Commissioners Court approval is required for any transfer from contingency and requires a formal budget amendment. Department heads and elected officials may request a transfer from contingency funds only after a review of departmental budgeted funds and shall justify the unplanned expenditure to the Commissioners Court for the proposed expenditure. Commissioners Court may review the departmental budget.
14. County Auditor Review Budget Amendments: The County Auditor shall review all budget amendments to assure that the transfer will not adversely impact the budget for the remainder of the fiscal year or require increases in future years. After review by the County Auditor, all budget amendments requiring Commissioners Court approval will be forwarded for review at a following scheduled meeting. The Department will be notified when the transfer is approved and entered into the financial system.



Central Dispatch

Adopted Budget for the Fiscal Year October 1, 2020 - September 30, 2021

Adopted 06/02/2020

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	FY 2020-2021
Total Available Funds	\$ 663,519	\$ 750,573	\$ 934,531	\$ 934,531	\$ 1,025,985
In Capital Equipment Set-aside	\$ (130,657)	\$ (80,657)	\$ (170,657)	\$ (170,657)	\$ (116,882)
Available for Operations	\$ 532,862	\$ 669,916	\$ 763,874	\$ 763,874	\$ 909,103
<u>Revenues</u>					
Intra/Intergovernmental	\$ 1,305,398	\$ 1,373,916	\$ 1,373,916	\$ 1,373,916	\$ 1,373,916
Walker County-One Time if grant not funded	\$ -	\$ -	\$ -	\$ -	\$ 132,830
City of Huntsville-One Time if grant not funded					\$ 132,830
Other Revenue	\$ 13,856	\$ -	\$ 13,244	\$ 13,306	\$ -
Interest	\$ 2,640	\$ -	\$ -	\$ 7,007	\$ -
Total Revenues	\$ 1,321,894	\$ 1,373,916	\$ 1,387,160	\$ 1,394,229	\$ 1,639,576
 Total Available	 \$ 1,854,756	 \$ 2,043,832	 \$ 2,151,034	 \$ 2,158,103	 \$ 2,548,679
<u>Expenditures</u>					
<u>Operating</u>					
Dispatch Salaries, Other Pay and Benefits	\$ 869,884	\$ 1,184,752	\$ 1,184,752	\$ 996,000	\$ 1,188,095
Dispatch Operations	\$ 169,530	\$ 245,343	\$ 258,587	\$ 200,000	\$ 245,343
Contingency-Special	\$ 11,468	\$ 22,879	\$ 22,879	\$ 13,000	\$ 22,879
Equipment Upgrade					\$ 531,320
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Subtotal Operating	\$ 1,090,882	\$ 1,492,974	\$ 1,506,218	\$ 1,249,000	\$ 2,027,637
Available Operating	\$ 763,874	\$ 550,858	\$ 644,816	\$ 909,103	\$ 521,042
Available for Projects	\$ 130,657	\$ 80,657	\$ 170,657	\$ 170,657	\$ 116,882
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ -	\$ -	\$ (94,600)	\$ (93,775)	\$ -
Projected at Year End	\$ 170,657	\$ 120,657	\$ 116,057	\$ 116,882	\$ 156,882

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, 2020
Posted Transactions as of July 14, 2020*

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru July 14, 2020 for the month ended May 31, 2020, for the fiscal year ending September 30, 2020. 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, 2020
Transactions Posted As of July 14, 2020
For the Fiscal Year Ending September 30, 2020

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	\$ 10,957,107.55	\$ 21,305,693.27	\$ 14,209,698.35	\$ (2,462,612.00)	\$ 15,590,490.47
192 - Debt Service Fund	\$ 227,619.41	\$ 1,352,031.39	\$ 233,583.77	\$ -	\$ 1,346,067.03
220 - Road & Bridge	\$ 2,682,755.76	\$ 5,756,832.09	\$ 3,685,554.48	\$ 600,000.00	\$ 5,354,033.37
301 - Walker County EMS Fund	\$ 830,374.67	\$ 1,747,921.82	\$ 2,725,888.09	\$ 1,591,612.00	\$ 1,444,020.40
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,988.54	\$ 1,410.22	\$ 25.00	\$ -	\$ 19,373.76
	14,715,845.93	30,163,888.79	20,854,749.69	(271,000.00)	\$ 23,753,985.03
Projects					
105 - General Projects Fund	\$ 1,759,793.40	\$ 74,820.86	\$ 100,800.55	\$ 271,000.00	\$ 2,004,813.71
119 - Covid 19 Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Grants/Other Funds					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 46,823.69	\$ 49,714.03	\$ -	\$ (2,890.34)
474 - CDA Victims Assistance Grant	\$ -	\$ 20,731.63	\$ 37,516.63	\$ -	\$ (16,785.00)
475 - CDA Prosecutor Grant	\$ -	\$ -	\$ -	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 6,225.50	\$ 6,225.50	\$ -	\$ -
483 - HAVA Fund	\$ -	\$ -	\$ -	\$ -	\$ -
485 - Grants - HomeLand Security	\$ -	\$ -	\$ -	\$ -	\$ -
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	\$ 4,215.85	\$ 10,458.24	\$ -	\$ -	\$ 14,674.09
512 - County Records Preservation II Fund	\$ 57,837.53	\$ 7,949.69	\$ 5,317.00	\$ -	\$ 60,470.22
515 - County Clerk Records Management and Preser	\$ 550,408.20	\$ 71,476.84	\$ 34,972.31	\$ -	\$ 586,912.73
516 - County Clerk Records Archive Fund	\$ 84,238.45	\$ 66,453.83	\$ -	\$ -	\$ 150,692.28
518 - District Clerk Records Preservation	\$ 8,260.56	\$ 2,213.37	\$ -	\$ -	\$ 10,473.93
519 - District Clerk Rider Fund	\$ 32,541.62	\$ 8,246.73	\$ 5,340.06	\$ -	\$ 35,448.29
520 - District Clerk Archive Fund	\$ 4,266.52	\$ 1,145.38	\$ 2,830.00	\$ -	\$ 2,581.90
523 - County Jury Fee Fund	\$ -	\$ 4,627.38	\$ 1,067.00	\$ -	\$ 3,560.38
525 - Court Reporter Services Fund	\$ -	\$ 9,648.24	\$ 3,283.60	\$ -	\$ 6,364.64
526 - County Law Library Fund	\$ 4,213.42	\$ 22,399.48	\$ 28,539.08	\$ -	\$ (1,926.18)
536 - Courthouse Security Fund	\$ 27,161.33	\$ 20,775.31	\$ 48,930.13	\$ -	\$ (993.49)
537 - Justice Courts Security Fund	\$ 46,894.61	\$ 3,295.90	\$ 3,465.12	\$ -	\$ 46,725.39
538 - JP Truancy Prevention and Diversion	\$ -	\$ 3,134.42	\$ -	\$ -	\$ 3,134.42
539 - County Specialty Court Programs	\$ -	\$ 496.61	\$ -	\$ -	\$ 496.61
550 - Justice Courts Technology Fund	\$ 77,453.54	\$ 12,289.61	\$ 4,299.89	\$ -	\$ 85,443.26
551 - County and District Courts Technology Fund	\$ 5,271.70	\$ 955.34	\$ -	\$ -	\$ 6,227.04
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 14,229.45	\$ 9,814.62	\$ -	\$ 4,414.83
561 - Pretrial Intervention Program Fund	\$ 60,767.60	\$ 29,376.57	\$ 6,206.18	\$ -	\$ 83,937.99
562 - District Attorney Forfeiture Fund	\$ 175,979.65	\$ 3,995.09	\$ 6,701.01	\$ -	\$ 173,273.73
563 - District Attorney Hot Check Fee Fund	\$ 880.80	\$ 2,199.41	\$ (367.17)	\$ -	\$ 3,447.38
574 - Sheriff Forfeiture Fund	\$ 416,259.41	\$ 24,153.54	\$ 26,527.50	\$ -	\$ 413,885.45
576 - Sheriff Inmate Medical Fund	\$ 39,965.59	\$ 4,227.17	\$ -	\$ -	\$ 44,192.76
577 - DOJ-Equitable Sharing Fund	\$ 387,655.19	\$ 15,642.51	\$ -	\$ -	\$ 403,297.70
583 - Elections Equipment Fund	\$ 9,814.40	\$ 34,297.85	\$ 35,595.00	\$ -	\$ 8,517.25
584 - Tax Assessor Elections Service Contract Fund	\$ 36,925.58	\$ 6,617.62	\$ 3,046.25	\$ -	\$ 40,496.95
589 - Tax Assessor Special Inventory Fee Fund	\$ 19.40	\$ 4,098.98	\$ 6,359.26	\$ -	\$ (2,240.88)
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,428,017.49	\$ 3,428,072.49	\$ -	\$ (55.00)
640 - Juvenile Grant Fund (Title IV E)	\$ 97,789.97	\$ 433.76	\$ 804.18	\$ -	\$ 97,419.55
641 - Juvenile Grant State Aid Fund	\$ -	\$ 161,901.10	\$ 127,938.94	\$ -	\$ 33,962.16
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 25,172.00	\$ 27,067.00	\$ -	\$ (1,895.00)
644 - Juvenile Medical Grant	\$ -	\$ 25,742.42	\$ 22,514.57	\$ -	\$ 3,227.85
645 - Juvenile HGAC Services Grant	\$ -	\$ 5,335.00	\$ 5,335.00	\$ -	\$ -
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 6,862.00	\$ 9,368.00	\$ -	\$ (2,506.00)
647 - Juvenile Grant - Community Services	\$ -	\$ 76,778.00	\$ 67,891.65	\$ -	\$ 8,886.35
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ 46,282.00	\$ -	\$ (46,282.00)
615 - Adult Probation-Basic Services Fund	\$ 291,836.97	\$ 779,365.33	\$ 855,445.31	\$ -	\$ 215,756.99
616 - Adult Probation-Court Services Fund	\$ -	\$ 129,756.53	\$ 112,580.59	\$ -	\$ 17,175.94
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 80,939.69	\$ 76,564.82	\$ -	\$ 4,374.87
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 24,462.91	\$ 24,232.84	\$ -	\$ 230.07
701 - Retiree Health Insurance Fund	\$ 1,609,054.48	\$ 16,386.48	\$ -	\$ -	\$ 1,625,440.96
801 - Sheriff Commissary Fund	\$ 84,259.76	\$ 37,898.17	\$ 22,422.62	\$ -	\$ 99,735.31
802 - Walker County Public Safety Communications Center	\$ 934,531.89	\$ 936,475.13	\$ 894,504.01	\$ -	\$ 976,503.01
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	5,048,504.02	6,193,711.39	6,046,407.02	-	5,195,808.39
	\$ 21,524,143.35	\$ 36,432,421.04	\$ 27,001,957.26	\$ -	\$ 30,954,607.13



Cash and Investments Report
For the Month Ended May 31, 2020
Transactions Posted as of July 14, 2020
For the Fiscal Year Ending September 30, 2020

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 1,744,618.31	\$ 96,231.03	\$ 8,102,268.45	\$ 1,191,335.86	\$ 5,887,812.70	\$ 17,022,266.35
192 - Debt Service Fund	41,078.85	-	1,296,304.18	-	-	\$ 1,337,383.03
220 - Road & Bridge	1,244,773.89	-	4,203,252.82	-	-	\$ 5,448,026.71
301 - Walker County EMS Fund	847,509.26	200.00	62,985.14	60,455.10	160,751.45	\$ 1,131,900.95
180 - Public Safety Seized Money Fund	-	-	150,041.74	-	-	\$ 150,041.74
185 - General Fund - Healthy County Initiative Fu	1,511.85	-	17,861.62	-	-	\$ 19,373.47
	3,879,492.16	96,431.03	13,832,713.95	1,251,790.96	6,048,564.15	25,108,992.25
Projects						
105 - General Projects Fund	42,454.40	-	840,687.78	803,197.31	324,354.95	2,010,694.44
119 - Covid 19 Relief Fund	-	-	-	-	-	-
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473 - SO Auto Task Force Grant	(16,965.86)	-	-	-	-	(16,965.86)
474 - CDA Victims Grant	(16,785.00)	-	-	-	-	(16,785.00)
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
482 - HGAC Grants	-	-	-	-	-	-
483 - HAVA Fund	-	-	-	-	-	-
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	0.00	-	-	-	-	-
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	14,674.09	-	-	-	-	14,674.09
512 - County Records Preservation II Fund	28,137.93	-	32,332.29	-	-	60,470.22
515 - County Clerk Records Management and Pr	93,107.61	-	427,595.24	66,209.88	-	586,912.73
516 - County Clerk Records Archive Fund	64,478.59	-	499.11	85,714.58	-	150,692.28
518 - District Clerk Records Preservation	10,473.93	-	-	-	10,473.93	10,473.93
519 - District Clerk Rider Fund	6,110.17	-	29,338.12	-	-	35,448.29
520 - District Clerk Archive Fund	3,991.90	-	-	-	-	3,991.90
523 - County Jury Fee Fund	3,560.38	-	-	-	-	3,560.38
525 - Court Reporter Services Fund	6,364.64	-	-	-	6,364.64	6,364.64
526 - County Law Library Fund	(1,926.18)	-	-	-	-	(1,926.18)
536 - Courthouse Security Fund	(993.49)	-	-	-	(993.49)	(993.49)
537 - Justice Courts Security Fund	16,124.75	-	30,600.64	-	-	46,725.39
538 - JP Truancy Prevention and Diversion	3,134.42	-	-	-	-	3,134.42
539 - County Specialty Court Revenues Fund	496.61	-	-	-	-	496.61
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	15,871.02	-	69,572.24	-	-	85,443.26
551 - County and District Courts Technology Fun	5,206.94	-	1,020.10	-	-	6,227.04
560 - District Attorney Prosecutors Supplement F	4,870.49	-	-	-	-	4,870.49
561 - Pretrial Intervention Program Fund	32,869.34	-	51,068.65	-	-	83,937.99
562 - District Attorney Forfeiture Fund	3,353.23	-	169,920.50	-	-	173,273.73
563 - District Attorney Hot Check Fee Fund	3,447.38	-	-	-	-	3,447.38
574 - Sheriff Forfeiture Fund	6,727.41	864.66	408,781.51	-	-	416,373.58
576 - Sheriff Inmate Medical Fund	7,794.39	-	36,398.37	-	-	44,192.76
577 - DOJ-Equitable Sharing Fund	10,078.93	-	369,297.80	23,920.97	-	403,297.70
583 - Elections Equipment Fund	8,517.25	-	-	-	-	8,517.25
584 - Tax Assessor Elections Service Contract Fur	4,517.53	-	35,979.42	-	-	40,496.95
589 - Tax Assessor Special Inventory Fee Fund	(2,257.24)	-	16.36	-	-	(2,240.88)
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(1,063,263.93)	-	-	-	-	(1,063,263.93)
640 - Juvenile Grant Fund (Title IVE)	45,843.58	-	51,575.97	-	-	97,419.55
641 - Juvenile Grant State Aid Fund	33,962.16	-	-	-	-	33,962.16
643 - Juvenile Grant-Commitment Reduction Fur	(1,895.00)	-	-	-	-	(1,895.00)
644 - Juvenile Medical Fund Grant	3,227.85	-	-	-	-	3,227.85
645 - Juvenile Services - HGAC Grant	(5,335.00)	-	-	-	-	(5,335.00)
646 - Juvenile Grant - PrePost Adjudication	(2,506.00)	-	-	-	-	(2,506.00)
647 - Juvenile Grant - Community Programs	8,886.35	-	-	-	-	8,886.35
648 - Juvenile Grant - Regionalization	(46,282.00)	-	-	-	-	(46,282.00)
701 - Retiree Health Insurance Fund	0.00	-	422,268.34	1,203,172.62	-	1,625,440.96
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	67,879.20	30.00	34,048.42	115,411.89	-	217,369.51
616 - Adult Probation-Court Services Fund	17,193.12	-	-	-	-	17,193.12
617 - Adult Probation-Substance Abuse Services I	6,914.18	-	-	-	-	6,914.18
618 - Pretrial Diversion	230.07	-	-	-	-	230.07
801 - Sheriff Commissary Fund	40,151.30	-	62,360.83	-	-	102,512.13
802 - Walker County Public Safety Communicati	123,863.23	-	856,407.34	-	-	980,270.57
810 - Agency Fund - LEOSE Training Funds	48,495.02	-	-	-	-	48,495.02
820 - CERTZ #1	362.36	-	-	-	-	362.36
	(407,292.35)	894.66	3,106,435.72	1,494,429.94	0.00	4,194,467.97
	\$ 3,514,654.21	\$ 97,325.69	\$ 17,779,837.45	\$ 3,549,418.21	\$ 6,372,919.10	\$ 31,314,154.66



Cash and Investments Report
As of May 31, 2020

Transactions Posted as of July 14, 2020

	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	\$ 646,658.38	\$ 905,195.87	\$ -	\$ 1,551,854.25
851 Agency Fund - District Clerk	\$ 548,641.12	\$ -	\$ 538,440.92	\$ 1,087,082.04
852 Agency Fund - Criminal District Attorney	\$ 4,417.13	\$ -	\$ -	\$ 4,417.13
853 Agency Fund - Tax Assessor	\$ 2,031,592.66	\$ -	\$ -	\$ 2,031,592.66
854 Agency Fund - Sheriff	\$ 67,251.75	\$ -	\$ -	\$ 67,251.75
855 Agency Fund - Juvenile	\$ 2,129.82	\$ -	\$ -	\$ 2,129.82
856 Agency Fund - County Treasurer Jury	\$ 31.12	\$ -	\$ -	\$ 31.12
857 Agency Fund - Justice of Peace Precinct 4	\$ 26,353.60	\$ -	\$ -	\$ 26,353.60
858 Agency Fund - Adult Probation	\$ 2,865.00	\$ -	\$ -	\$ 2,865.00
	\$ 3,329,940.58	\$ 905,195.87	\$ 538,440.92	\$ 4,773,577.37



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, 2020
For the Fiscal Year Ending September 30, 2020

Posted as of July 14, 2020

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
Assets				
Cash Disbursement Accounts	1,744,618.31	\$ -	\$ 41,078.85	\$ 1,244,773.89
Cash in Bank - Other than Disbursement Accounts	96,231.03	\$ -	\$ -	\$ -
Cash Equivalent Texpool	8,102,268.45	150,041.74	1,296,304.18	4,203,252.82
Cash Equivalent MBIA	1,191,335.86	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	5,887,812.70	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,085,617.52	-	79,752.35	-
Accounts Receivable/Billings to Others	27,833.88	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	67,814.95	-	-	0.81
Due from Other Governments	767,422.40	-	-	-
Prepaid Expenditures	39,984.00	-	-	-
Total Assets	19,010,939.10	150,041.74	1,417,135.38	5,448,027.52
Liabilities				
Accounts Payable	571,985.52	-	-	93,994.15
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	77,813.93	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	143,789.30	150,041.74	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	1,653,555.36	-	-	-
Deferred Revenues	973,304.52	-	71,068.35	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	3,420,448.63	150,041.74	71,068.35	93,994.15
Fund Balance Information				
Total Revenues-Fiscal Year to date	21,305,693.27	-	1,352,031.39	5,756,832.09
Total Expenses-Fiscal Year to date	(14,209,698.35)	(.00)	(233,583.77)	(3,685,554.48)
Excess (Deficit) of Revenues Over (Under) Expenditures	7,095,994.92	-	1,118,447.62	2,071,277.61
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	600,000.00
Transfers to Other Funds	(2,462,612.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	(2,462,612.00)	-	-	600,000.00
Net Change in Fund Balance-Fiscal Year to Date	4,633,382.92	-	1,118,447.62	2,671,277.61
Fund Balance at Beginning of Year	10,957,107.55	-	227,619.41	2,682,755.76
Fund Balance End of Reporting Period	15,590,490.47	-	1,346,067.03	5,354,033.37
Total Liabilities and Fund Balance	\$ 19,010,939.10	\$ 150,041.74	\$ 1,417,135.38	\$ 5,448,027.52



Posted as of July 14, 2020

	301	105	119	756
	EMS	General Projects	Covid 19 Relief Fund	Jail Project
Assets				
Cash Disbursement Accounts	\$ 847,509.26	\$ 42,454.40	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ 200.00	\$ -	\$ -	\$ -
Cash Equivalent Texpool	62,985.14	840,687.78	-	-
Cash Equivalent MBIA	60,455.10	803,197.31	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	160,751.45	324,354.95	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	335,430.15	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	70.67	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	1,467,401.77	2,010,694.44	-	-
Liabilities				
Accounts Payable	21,668.73	5,880.73	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	1,712.64	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	23,381.37	5,880.73	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	1,747,921.82	74,820.86	-	-
Total Expenses-Fiscal Year to date	(2,725,888.09)	(100,800.55)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	(977,966.27)	(25,979.69)	-	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	1,591,612.00	271,000.00	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	1,591,612.00	271,000.00	-	-
Net Change in Fund Balance-Fiscal Year to Date	613,645.73	245,020.31	-	-
Fund Balance at Beginning of Year	830,374.67	1,759,793.40	-	-
Fund Balance End of Reporting Period	1,444,020.40	2,004,813.71	-	-
Total Liabilities and Fund Balance	\$ 1,467,401.77	\$ 2,010,694.44	\$ -	\$ -



Posted as of July 14, 2020

	511 County Records	512 County Records II -Digitize	515 County Clerk Records	516 County Clerk Archive Fund
Assets				
Cash Disbursement Accounts	\$ 14,674.09	\$ 28,137.93	\$ 93,107.61	\$ 64,478.59
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	32,332.29	427,595.24	499.11
Cash Equivalent MBIA	-	-	66,209.88	85,714.58
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	14,674.09	60,470.22	586,912.73	150,692.28
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	10,458.24	7,949.69	71,476.84	66,453.83
Total Expenses-Fiscal Year to date	(.00)	(5,317.00)	(34,972.31)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	10,458.24	2,632.69	36,504.53	66,453.83
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	10,458.24	2,632.69	36,504.53	66,453.83
Fund Balance at Beginning of Year	4,215.85	57,837.53	550,408.20	84,238.45
Fund Balance End of Reporting Period	14,674.09	60,470.22	586,912.73	150,692.28
Total Liabilities and Fund Balance	\$ 14,674.09	\$ 60,470.22	\$ 586,912.73	\$ 150,692.28



Posted as of July 14, 2020

	518 District Clerk Records	519 District Clerk Rider Fund	520 District Clerk Archive Fund	523 Jury Fund
Assets				
Cash Disbursement Accounts	\$ 10,473.93	\$ 6,110.17	\$ 3,991.90	\$ 3,560.38
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	29,338.12	-	-
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	10,473.93	35,448.29	3,991.90	3,560.38
Liabilities				
Accounts Payable	-	-	1,410.00	-
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	-	-	1,410.00	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	2,213.37	8,246.73	1,145.38	4,627.38
Total Expenses-Fiscal Year to date	(.00)	(5,340.06)	(2,830.00)	(1,067.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	2,213.37	2,906.67	(1,684.62)	3,560.38
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	2,213.37	2,906.67	(1,684.62)	3,560.38
Fund Balance at Beginning of Year	8,260.56	32,541.62	4,266.52	-
Fund Balance End of Reporting Period	10,473.93	35,448.29	2,581.90	3,560.38
Total Liabilities and Fund Balance	\$ 10,473.93	\$ 35,448.29	\$ 3,991.90	\$ 3,560.38



Posted as of July 14, 2020

	525 Court Reporter Service Fund	526 Law Library	536 Courthouse Security	537 Justice Courts Security
Assets				
Cash Disbursement Accounts	\$ 6,364.64	\$ (1,926.18)	\$ (993.49)	\$ 16,124.75
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	30,600.64
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	6,364.64	(1,926.18)	(993.49)	46,725.39
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	9,648.24	22,399.48	20,775.31	3,295.90
Total Expenses-Fiscal Year to date	(3,283.60)	(28,539.08)	(48,930.13)	(3,465.12)
Excess (Deficit) of Revenues Over (Under) Expenditures	6,364.64	(6,139.60)	(28,154.82)	(169.22)
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	6,364.64	(6,139.60)	(28,154.82)	(169.22)
Fund Balance at Beginning of Year	-	4,213.42	27,161.33	46,894.61
Fund Balance End of Reporting Period	6,364.64	(1,926.18)	(993.49)	46,725.39
Total Liabilities and Fund Balance	\$ 6,364.64	\$ (1,926.18)	\$ (993.49)	\$ 46,725.39



Posted as of July 14, 2020

	540 US Forest Fire Suppression	550 Justice Courts Technology	551 County/District Court Technology	560 Prosecutor Supplement
Assets				
Cash Disbursement Accounts	\$ -	\$ 15,871.02	\$ 5,206.94	\$ 4,870.49
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	17,354.47	69,572.24	1,020.10	-
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	17,354.47	85,443.26	6,227.04	4,870.49
Liabilities				
Accounts Payable	17,354.47	-	-	455.66
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	-	-	455.66
Fund Balance Information				
Total Revenues-Fiscal Year to date	-	12,289.61	955.34	14,229.45
Total Expenses-Fiscal Year to date	(.00)	(4,299.89)	(.00)	(9,814.62)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	7,989.72	955.34	4,414.83
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	-	7,989.72	955.34	4,414.83
Fund Balance at Beginning of Year	-	77,453.54	5,271.70	-
Fund Balance End of Reporting Period	-	85,443.26	6,227.04	4,414.83
Total Liabilities and Fund Balance	\$ 17,354.47	\$ 85,443.26	\$ 6,227.04	\$ 4,870.49



Posted as of July 14, 2020

	561 Diversion Fund	562 District Attorney Forfeiture	563 Hot Check	574 Sheriff Forfeiture
Assets				
Cash Disbursement Accounts	\$ 32,869.34	\$ 3,353.23	\$ 3,447.38	\$ 6,727.41
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ 864.66
Cash Equivalent Texpool	51,068.65	169,920.50	-	408,781.51
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	83,937.99	173,273.73	3,447.38	416,373.58
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	29,376.57	3,995.09	2,199.41	24,153.54
Total Expenses-Fiscal Year to date	(6,206.18)	(6,701.01)	-(367.17)	(26,527.50)
Excess (Deficit) of Revenues Over (Under) Expenditures	23,170.39	(2,705.92)	2,566.58	(2,373.96)
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	23,170.39	(2,705.92)	2,566.58	(2,373.96)
Fund Balance at Beginning of Year	60,767.60	175,979.65	880.80	416,259.41
Fund Balance End of Reporting Period	83,937.99	173,273.73	3,447.38	413,885.45
Total Liabilities and Fund Balance	\$ 83,937.99	\$ 173,273.73	\$ 3,447.38	\$ 416,373.58



Posted as of July 14, 2020

	576 Sheriff Inmate Medical	577 DOJ Equitable Sharing	583 Election Equipment	584 Election Services Fund
Assets				
Cash Disbursement Accounts	\$ 7,794.39	\$ 10,078.93	\$ 8,517.25	\$ 4,517.53
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	36,398.37	369,297.80	-	35,979.42
Cash Equivalent MBIA	-	23,920.97	-	-
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	44,192.76	403,297.70	8,517.25	40,496.95
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	4,227.17	15,642.51	34,297.85	6,617.62
Total Expenses-Fiscal Year to date	(.00)	(.00)	(35,595.00)	(3,046.25)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,227.17	15,642.51	(1,297.15)	3,571.37
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	4,227.17	15,642.51	(1,297.15)	3,571.37
Fund Balance at Beginning of Year	39,965.59	387,655.19	9,814.40	36,925.58
Fund Balance End of Reporting Period	44,192.76	403,297.70	8,517.25	40,496.95
Total Liabilities and Fund Balance	\$ 44,192.76	\$ 403,297.70	\$ 8,517.25	\$ 40,496.95



Posted as of July 14, 2020

	589 Inventory Tax	590 ERRP Fund	185 Healthy County Initiative	471.472.482 HGAC Grants
Assets				
Cash Disbursement Accounts	\$ (2,257.24)	\$ -	\$ 1,511.85	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	16.36	-	17,861.62	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	0.29	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	(2,240.88)	-	19,373.76	-
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	4,098.98	-	1,410.22	-
Total Expenses-Fiscal Year to date	(6,359.26)	(.00)	(25.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	(2,260.28)	-	1,385.22	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	(2,260.28)	-	1,385.22	-
Fund Balance at Beginning of Year	19.40	-	17,988.54	-
Fund Balance End of Reporting Period	(2,240.88)	-	19,373.76	-
Total Liabilities and Fund Balance	\$ (2,240.88)	\$ -	\$ 19,373.76	\$ -



Posted as of July 14, 2020

	486.487.488	489	481.483.484.473.474	485
	CDBG	Fire	Other	Homeland Security
	Grants	Protection Grant	Grants	Grants
Assets				
Cash Disbursement Accounts	\$ -	\$ -	\$ (33,750.86)	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	-
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	-	-	14,075.52	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	-	-	(19,675.34)	-
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	-	-	73,780.82	-
Total Expenses-Fiscal Year to date	(.00)	(.00)	(93,456.16)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	(19,675.34)	-
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	-	-	(19,675.34)	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance End of Reporting Period	-	-	(19,675.34)	-
Total Liabilities and Fund Balance	\$ -	\$ -	\$ (19,675.34)	\$ -



Posted as of July 14, 2020

	601 SPU Grants Allocations	640-648 Juvenile Probation	701 Retiree Health Insurance Fund
Assets			
Cash Disbursement Accounts	\$ (1,063,263.93)	\$ 35,901.94	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	51,575.97	422,268.34
Cash Equivalent MBIA	-	-	1,203,172.62
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	-	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable/Billings to Others	1,072,117.08	5,335.00	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	620.67	-	-
Due from Other Governments	-	-	-
Prepaid Expenditures	-	-	-
Total Assets	9,473.82	92,812.91	1,625,440.96
Liabilities			
Accounts Payable	9,555.13	-	-
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	-
Due to Other Funds	-	-	-
Due to Others	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	(26.31)	-	-
Deferred Revenues	-	-	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	9,528.82	-	-
Fund Balance Information			
Total Revenues-Fiscal Year to date	3,428,017.49	302,224.28	16,386.48
Total Expenses-Fiscal Year to date	(3,428,072.49)	(307,201.34)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	(55.00)	(4,977.06)	16,386.48
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	(55.00)	(4,977.06)	16,386.48
Fund Balance at Beginning of Year	-	97,789.97	1,609,054.48
Fund Balance End of Reporting Period	(55.00)	92,812.91	1,625,440.96
Total Liabilities and Fund Balance	\$ 9,473.82	\$ 92,812.91	\$ 1,625,440.96



Posted as of July 14, 2020

	Subtotal County Funds	616-618 Adult Probation	801 Sheriff Commissary	802 Central Dispatch
Assets				
Cash Disbursement Accounts	\$ 3,205,934.70	\$ 92,216.57	\$ 40,151.30	\$ 123,863.23
Cash in Bank - Other than Disbursement Accounts	\$ 97,295.69	\$ 30.00	\$ -	\$ -
Cash Equivalent Texpool	\$ 16,827,020.86	34,048.42	62,360.83	856,407.34
Cash Equivalent MBIA	\$ 3,434,006.32	115,411.89	-	-
Cash Equivalent DWS	\$ -	-	-	-
Cash Equivalent - Wells Fargo	\$ 6,372,919.10	-	-	-
Cash Equivalent Deferred Revenue	\$ -	-	-	-
Certificate of Deposit	\$ -	-	-	-
Cash Other	\$ -	-	-	-
Taxes Receivable	\$ 1,165,369.87	-	-	-
Accounts Receivable/Billings to Others	\$ 1,119,361.48	-	-	284.00
Accounts Receivable - EMS Billings	\$ 335,430.15	-	-	-
Due from Other Funds	\$ -	-	-	-
Due from Others	\$ 68,507.39	0.75	-	3.30
Due from Other Governments	\$ 767,422.40	-	-	-
Prepaid Expenditures	\$ 39,984.00	-	-	-
Total Assets	33,433,251.96	241,707.63	102,512.13	980,557.87
Liabilities				
Accounts Payable	\$ 724,792.52	4,169.76	2,776.82	4,054.86
Retainage Payable	\$ -	-	-	-
Due to Other Governments/State Agencies	\$ 77,813.93	-	-	-
Due to Other Funds	\$ -	-	-	-
Due to Others	\$ 295,543.68	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	\$ 1,653,529.05	-	-	-
Deferred Revenues	\$ 1,044,372.87	-	-	-
Agency Accounts Due to Others	\$ -	-	-	-
Total Liabilities	3,796,052.05	4,169.76	2,776.82	4,054.86
Fund Balance Information				
Total Revenues-Fiscal Year to date	\$ 34,439,892.25	1,014,524.46	37,898.17	936,475.13
Total Expenses-Fiscal Year to date	\$ 25,016,207.07	(1,068,823.56)	(22,422.62)	(894,504.01)
Excess (Deficit) of Revenues Over (Under) Expenditures	9,423,685.18	(54,299.10)	15,475.55	41,971.12
Other Sources (Uses) of Funds				
Transfers In From Other Funds	\$ 2,462,612.00	-	-	-
Transfers to Other Funds	\$ 2,462,612.00	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	\$ -	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	9,423,685.18	(54,299.10)	15,475.55	41,971.12
Fund Balance at Beginning of Year	\$ 20,213,514.73	291,836.97	84,259.76	934,531.89
Fund Balance End of Reporting Period	29,637,199.91	237,537.87	99,735.31	976,503.01
Total Liabilities and Fund Balance	\$ 33,433,251.96	\$ 241,707.63	\$ 102,512.13	\$ 980,557.87



Posted as of July 14, 2020

	810 LEOSE Training	CERTZ	Total All Funds
Assets			
Cash Disbursement Accounts	\$ 48,495.02	\$ 362.36	\$ 3,511,023.18
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ 97,325.69
Cash Equivalent Texpool	-	-	\$ 17,779,837.45
Cash Equivalent MBIA	-	-	\$ 3,549,418.21
Cash Equivalent DWS	-	-	\$ -
Cash Equivalent - Wells Fargo	-	-	\$ 6,372,919.10
Cash Equivalent Deferred Revenue	-	-	\$ -
Certificate of Deposit	-	-	\$ -
Cash Other	-	-	\$ -
Taxes Receivable	-	-	\$ 1,165,369.87
Accounts Receivable/Billings to Others	-	-	\$ 1,119,645.48
Accounts Receivable - EMS Billings	-	-	\$ 335,430.15
Due from Other Funds	-	-	\$ -
Due from Others	-	-	\$ 68,511.44
Due from Other Governments	-	-	\$ 767,422.40
Prepaid Expenditures	-	-	\$ 39,984.00
Total Assets	48,495.02	362.36	34,806,886.97
Liabilities			
Accounts Payable	-	-	\$ 735,793.96
Retainage Payable	-	-	\$ -
Due to Other Governments/State Agencies	-	-	\$ 77,813.93
Due to Other Funds	-	-	\$ -
Due to Others	-	362.36	\$ 295,906.04
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	\$ 1,653,529.05
Deferred Revenues	-	-	\$ 1,044,372.87
Agency Accounts Due to Others	48,495.02	-	\$ 48,495.02
Total Liabilities	48,495.02	362.36	3,855,910.87
Fund Balance Information			
Total Revenues-Fiscal Year to date	-	-	\$ 36,428,790.01
Total Expenses-Fiscal Year to date	(.00)	(.00)	\$ 27,001,957.26
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	\$ 9,426,832.75
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	\$ 2,462,612.00
Transfers to Other Funds	(.00)	(.00)	\$ 2,462,612.00
Issue of Certificates of Obligation	-	-	\$ -
Total Other Financing Sources (Uses)	-	-	\$ -
Net Change in Fund Balance-Fiscal Year to Date	-	-	\$ 9,426,832.75
Fund Balance at Beginning of Year	-	-	\$ 21,524,143.35
Fund Balance End of Reporting Period	-	-	30,950,976.10
Total Liabilities and Fund Balance	\$ 48,495.02	\$ 362.36	\$ 34,806,886.97



Sales Tax Revenue Comparison by Fiscal Year

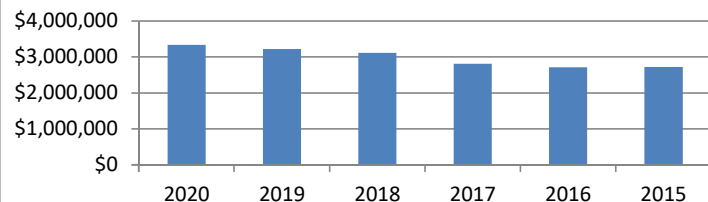
		Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
October	-8.76%	\$ 309,760.99	\$ 339,514.51	\$ 272,435.23	\$ 268,811.19	\$ 262,354.94	\$ 253,167.55
November	18.32%	\$ 432,570.77	\$ 365,595.48	\$ 376,237.61	\$ 312,520.28	\$ 326,826.24	\$ 316,435.12
December	-12.85%	\$ 282,270.19	\$ 323,873.04	\$ 285,192.78	\$ 255,783.91	\$ 263,136.19	\$ 259,644.36
January	12.92%	\$ 297,832.83	\$ 263,748.83	\$ 290,351.62	\$ 260,836.98	\$ 241,366.28	\$ 246,946.98
February	8.89%	\$ 410,854.29	\$ 377,316.70	\$ 348,471.45	\$ 341,812.29	\$ 338,929.82	\$ 338,684.20
March	13.39%	\$ 353,527.33	\$ 311,788.03	\$ 297,957.34	\$ 253,149.95	\$ 250,826.50	\$ 236,763.15
April	-11.00%	\$ 263,551.31	\$ 296,140.87	\$ 251,318.62	\$ 236,622.06	\$ 232,747.89	\$ 253,183.90
May	0.51%	\$ 357,514.78	\$ 355,687.53	\$ 359,613.96	\$ 327,878.93	\$ 317,152.54	\$ 308,855.62
June	1.64%	\$ 307,406.08	\$ 302,439.53	\$ 299,690.96	\$ 282,842.31	\$ 252,423.35	\$ 269,427.56
July	12.94%	\$ 322,571.05	\$ 285,622.64	\$ 336,926.85	\$ 270,157.12	\$ 233,657.18	\$ 240,528.43
August		\$ -	\$ 339,087.66	\$ 352,584.14	\$ 316,882.51	\$ 303,796.87	\$ 300,050.15
September		\$ -	\$ 330,366.78	\$ 296,901.19	\$ 279,531.61	\$ 245,944.74	\$ 250,698.81
		\$ 3,337,859.62	\$ 3,891,181.60	\$ 3,767,681.75	\$ 3,406,829.14	\$ 3,269,162.54	\$ 3,274,385.83
One-timePayment				\$ 230,654.85			
				\$ 3,998,336.60			

This time last year	\$3,221,727.16
% Change	3.60%

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

Fiscal Year to Date	\$ 3,337,859.62	\$ 3,221,727.16	\$ 3,118,196.42	\$ 2,810,415.02	\$ 2,719,420.93	\$ 2,723,636.87
Budgeted this Fiscal Year	\$ 3,875,000.00					
Pct Received This FY	86.1%					

**Sales Tax Comparison Fiscal Year to Date As
of July**
For the Fiscal Calendar Year Ending September 30,2020





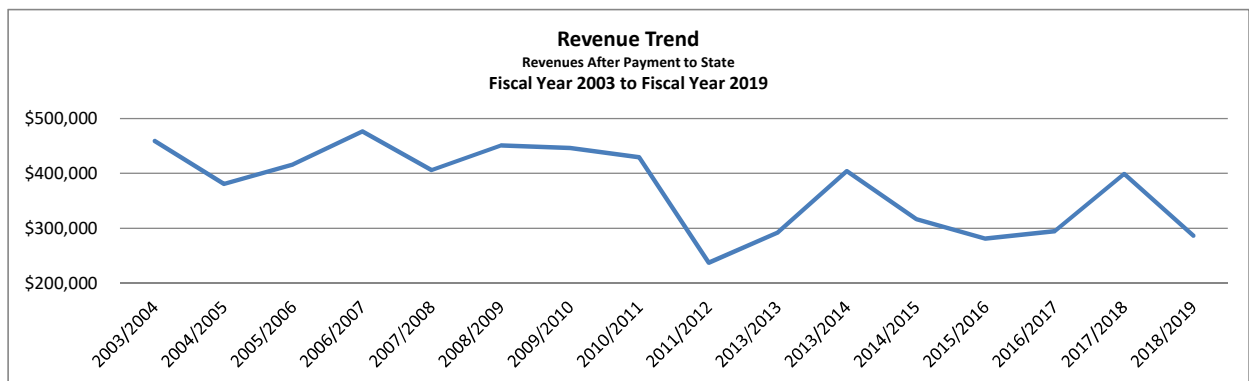
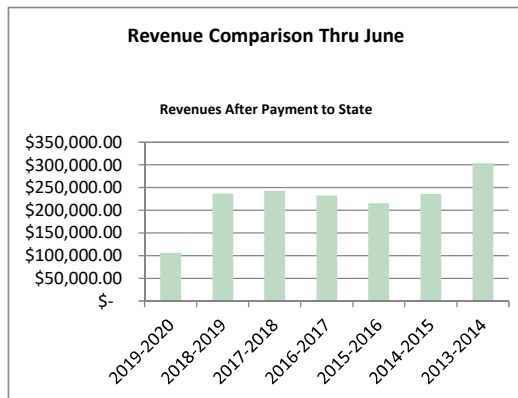
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2019-2020	Pd to State	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016	Fiscal Year 2014-2015	Fiscal Year 2013-2014
October	\$ 31,020.60	\$ (7,419.00)	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95	\$ 37,594.60
November	\$ 11,558.00	\$ (1,798.50)	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40	\$ 33,848.08
December	\$ 18,333.00	\$ (3,084.90)	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90	\$ 48,760.60
January	\$ 19,518.85	\$ (4,577.50)	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40	\$ 22,621.10
February	\$ 12,635.00	\$ (644.00)	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60	\$ 27,875.72
March	\$ 12,529.00	\$ (1,098.00)	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37	\$ 35,154.30
April	\$ 7,262.00	\$ (534.00)	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00	\$ 35,599.40
May	\$ 7,534.70	\$ (1,403.00)	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86	\$ 30,796.10
June	\$ 7,388.85	\$ (1,287.50)	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39	\$ 31,821.30
July	\$ -	\$ -	\$ -	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04	\$ 34,821.30
August	\$ -	\$ -	\$ -	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05	\$ 36,615.70
September	\$ -	\$ -	\$ -	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54	\$ 28,502.80
	\$ 127,780.00	\$ (21,846.40)	\$ 105,933.60	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50	\$ 316,896.50	\$ 404,011.00

Allocated to Weigh Station Improv.	\$ -	This time last year	\$236,559.67
Allocated to Road and Bridge	\$ 105,933.60	% Change	-55.20%

Fiscal Year to Date \$127,780.00 \$ (21,846.40) \$ 105,933.60 \$236,559.67 \$242,815.25 \$232,315.87 \$215,818.30 \$236,100.87 \$304,071.20



Budget for FY 19/20

	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



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101 - General Fund - 11101 - Revenues-General Fund							
Revenues							
101.40110.11101	Current Ad Valorem Taxes	(15,817,761)	(15,817,761)	(15,461,411.46)	0.00	(356,349.54)	97.75 %
101.40120.11101	Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(253,654.00)	0.00	(126,346.00)	66.75 %
101.40130.11101	Penalties and Interest-Ad Valorem Taxes	(275,000)	(275,000)	(184,231.00)	0.00	(90,769.00)	66.99 %
101.40400.11101	Sales Tax	(3,875,000)	(3,875,000)	(2,707,882.49)	0.00	(1,167,117.51)	69.88 %
101.40500.11101	Payment In Lieu of Taxes	(28,600)	(28,600)	(7,627.46)	0.00	(20,972.54)	26.67 %
101.40501.11101	Property Taxes-Other(VIT)	0	0	(20,703.24)	0.00	20,703.24	
101.40510.11101	Mixed Beverage Tax	(103,000)	(103,000)	(80,637.74)	0.00	(22,362.26)	78.29 %
101.42410.11101	Intergovernmental Funds	(148,054)	(148,054)	(146,600.00)	0.00	(1,454.00)	99.02 %
101.42710.11101	Disaster Relief Funds	0	0	(375.00)	0.00	375.00	
101.43010.11101	Fees of Office/Charges for Service	(55,000)	(55,000)	(59,345.87)	0.00	4,345.87	107.90 %
101.48110.11101	Other Revenue	(25,000)	(25,000)	(9,071.77)	0.00	(15,928.23)	36.29 %
101.48200.11101	Insurance Refunds/Credits	0	0	(24,777.35)	0.00	24,777.35	
	Revenues Total	(20,707,415)	(20,707,415)	(18,956,317.38)	0.00	(1,751,097.62)	91.54 %

101 - General Fund - 15010 - County Judge

Revenues							
101.42010.15010	State Funds	(30,240)	(30,240)	(16,160.60)	0.00	(14,079.40)	53.44 %
	Revenues Total	(30,240)	(30,240)	(16,160.60)	0.00	(14,079.40)	53.44 %

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

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

101 - General Fund - 15050 - County Clerk

Revenues							
101.43010.15050	Fees of Office/Charges for Service	(360,000)	(360,000)	(235,741.20)	0.00	(124,258.80)	65.48 %
101.43599.15050	Cash Short and Over	0	0	20.14	0.00	(20.14)	
101.43700.15050	Supplemental Guardianship Fees	0	0	(2,780.00)	0.00	2,780.00	
101.47040.15050	TimePmt10%-Court Improvement	(200)	(200)	(112.24)	0.00	(87.76)	56.12 %
101.48110.15050	Other Revenue	0	0	(8,826.00)	0.00	8,826.00	
	Revenues Total	(360,200)	(360,200)	(247,439.30)	0.00	(112,760.70)	68.69 %

101 - General Fund - 16010 - Voter Registration

Revenues



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101.43010.16010	Fees of Office/Charges for Service	(700)	(700)	(35.60)	0.00	(664.40)	5.09 %
	Revenues Total	(700)	(700)	(35.60)	0.00	(664.40)	5.09 %

101 - General Fund - 16020 - Elections

Revenues							
101.42410.16020	Intergovernmental Funds	(30,000)	(30,000)	(18,764.61)	0.00	(11,235.39)	62.55 %
	Revenues Total	(30,000)	(30,000)	(18,764.61)	0.00	(11,235.39)	62.55 %

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 %
	Revenues Total	(8,500)	(8,500)	(4,000.00)	0.00	(4,500.00)	47.06 %

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

Revenues							
101.42410.17020	Intergovernmental Funds	(10,983)	(10,983)	(1,749.81)	0.00	(9,233.19)	15.93 %
	Revenues Total	(10,983)	(10,983)	(1,749.81)	0.00	(9,233.19)	15.93 %

101 - General Fund - 19010 - Centralized Costs

Revenues							
101.48110.19010	Other Revenue	0	0	(1.00)	0.00	1.00	
	Revenues Total	0	0	(1.00)	0.00	1.00	

101 - General Fund - 20010 - County Auditor

Revenues							
101.43010.20010	Fees of Office/Charges for Service	(42,152)	(42,152)	(40,586.64)	0.00	(1,565.36)	96.29 %
	Revenues Total	(42,152)	(42,152)	(40,586.64)	0.00	(1,565.36)	96.29 %

101 - General Fund - 20020 - County Treasurer

Revenues							
101.48010.20020	Interest	(300,000)	(300,000)	(136,511.62)	0.00	(163,488.38)	45.50 %
101.48110.20020	Other Revenue	0	0	(290.25)	0.00	290.25	
	Revenues Total	(300,000)	(300,000)	(136,801.87)	0.00	(163,198.13)	45.60 %



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101 - General Fund - 20030 - County Treasurer - Collections							
Revenues							
101.43010.20030	Fees of Office/Charges for Service	(5,800)	(5,800)	(2,352.26)	0.00	(3,447.74)	40.56 %
	Revenues Total	(5,800)	(5,800)	(2,352.26)	0.00	(3,447.74)	40.56 %

101 - General Fund - 21010 - Vehicle Registration

Revenues							
101.40510.21010	Mixed Beverage Tax	(12,000)	(12,000)	(8,142.50)	0.00	(3,857.50)	67.85 %
101.43010.21010	Fees of Office/Charges for Service	(500)	(500)	(456.80)	0.00	(43.20)	91.36 %
101.44100.21010	Vehicle Registration Commissions	(635,000)	(635,000)	(731,683.44)	0.00	96,683.44	115.23 %
101.44210.21010	Certificates of Title	(65,000)	(65,000)	(43,125.00)	0.00	(21,875.00)	66.35 %
	Revenues Total	(712,500)	(712,500)	(783,407.74)	0.00	70,907.74	109.95 %

101 - General Fund - 30010 - Courts-Central Costs

Revenues							
101.42010.30010	State Funds	(12,000)	(12,000)	(18,802.00)	0.00	6,802.00	156.68 %
101.42030.30010	State Funds-Indigent Defense	(60,904)	(60,904)	(40,656.75)	0.00	(20,247.25)	66.76 %
101.43740.30010	Bond Fees-General Fund	(500)	(500)	(500.00)	0.00	0.00	100.00 %
101.47041.30010	JudicialSupportFee .60 District Courts	(100)	(100)	(65.76)	0.00	(34.24)	65.76 %
101.47042.30010	JudicialSupportFee .60 Court at Law	(50)	(50)	(16.05)	0.00	(33.95)	32.10 %
101.47050.30010	JudicialSupportFee .60 Justice Courts	(3,300)	(3,300)	(1,236.85)	0.00	(2,063.15)	37.48 %
	Revenues Total	(76,854)	(76,854)	(61,277.41)	0.00	(15,576.59)	79.73 %

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)	(16,220.21)	0.00	(16,779.79)	49.15 %
101.47020.30020	Court Costs	(8,000)	(8,000)	(5,503.26)	0.00	(2,496.74)	68.79 %
101.47030.30020	Court Costs - Attorney Fees	(21,000)	(21,000)	(10,410.28)	0.00	(10,589.72)	49.57 %
101.47040.30020	TimePmt10%-Court Improvement	(320)	(320)	(232.27)	0.00	(87.73)	72.58 %
101.47800.30020	Bond Forfeitures	0	0	(29,094.00)	0.00	29,094.00	
	Revenues Total	(146,320)	(146,320)	(103,460.02)	0.00	(42,859.98)	70.71 %

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

Revenues							
101.42410.30030	Intergovernmental Funds	(56,000)	(56,000)	(26,396.95)	0.00	(29,603.05)	47.14 %
101.43010.30030	Fees of Office/Charges for Service	(1,400)	(1,400)	(1,249.18)	0.00	(150.82)	89.23 %
101.47020.30030	Court Costs	(2,100)	(2,100)	(1,588.24)	0.00	(511.76)	75.63 %



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101.47030.30030	Court Costs - Attorney Fees	(9,000)	(9,000)	(6,727.52)	0.00	(2,272.48)	74.75 %
101.47040.30030	TimePmt10%-Court Improvement	(75)	(75)	(74.87)	0.00	(0.13)	99.83 %
	Revenues Total	(68,575)	(68,575)	(36,036.76)	0.00	(32,538.24)	52.55 %

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

Revenues							
101.42410.30040	Intergovernmental Funds	(35,000)	(35,000)	(21,139.40)	0.00	(13,860.60)	60.40 %
101.43010.30040	Fees of Office/Charges for Service	(1,500)	(1,500)	(966.68)	0.00	(533.32)	64.45 %
101.47020.30040	Court Costs	(2,000)	(2,000)	(1,347.00)	0.00	(653.00)	67.35 %
101.47030.30040	Court Costs - Attorney Fees	(8,000)	(8,000)	(8,496.59)	0.00	496.59	106.21 %
101.47040.30040	TimePmt10%-Court Improvement	(15)	(15)	(60.10)	0.00	45.10	400.67 %
	Revenues Total	(46,515)	(46,515)	(32,009.77)	0.00	(14,505.23)	68.82 %

101 - General Fund - 31010 - District Clerk

Revenues							
101.43010.31010	Fees of Office/Charges for Service	(110,000)	(110,000)	(65,538.42)	0.00	(44,461.58)	59.58 %
101.43599.31010	Cash Short and Over	0	0	50.00	0.00	(50.00)	
101.43710.31010	Family Protection Fee	0	0	(1,770.00)	0.00	1,770.00	
101.47040.31010	TimePmt10%-Court Improvement	(125)	(125)	(74.13)	0.00	(50.87)	59.30 %
	Revenues Total	(110,125)	(110,125)	(67,332.55)	0.00	(42,792.45)	61.14 %

101 - General Fund - 32010 - Criminal District Attorney

Revenues							
101.42020.32010	State Longevity Pay	(5,300)	(5,300)	(4,094.94)	0.00	(1,205.06)	77.26 %
101.43040.32010	CDA Prosecutor Local Court Costs	0	0	(440.50)	0.00	440.50	
101.48110.32010	Other Revenue	0	0	(10.00)	0.00	10.00	
	Revenues Total	(5,300)	(5,300)	(4,545.44)	0.00	(754.56)	85.76 %

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

Revenues							
101.43010.33010	Fees of Office/Charges for Service	(70,000)	(70,000)	(48,512.52)	0.00	(21,487.48)	69.30 %
101.43599.33010	Cash Short and Over	0	0	(30.00)	0.00	30.00	
101.47040.33010	TimePmt10%-Court Improvement	(620)	(620)	(893.70)	0.00	273.70	144.15 %
101.47050.33010	JudicialSupportFee .60 Justice Courts	0	0	(0.60)	0.00	0.60	
	Revenues Total	(70,620)	(70,620)	(49,436.82)	0.00	(21,183.18)	70.00 %

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



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Revenues							
101.43010.33020	Fees of Office/Charges for Service	(21,000)	(21,000)	(10,488.47)	0.00	(10,511.53)	49.95 %
101.47040.33020	TimePmt10%-Court Improvement	(150)	(150)	(153.97)	0.00	3.97	102.65 %
	Revenues Total	(21,150)	(21,150)	(10,642.44)	0.00	(10,507.56)	50.32 %

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

Revenues							
101.43010.33030	Fees of Office/Charges for Service	(16,000)	(16,000)	(12,383.30)	0.00	(3,616.70)	77.40 %
101.47040.33030	TimePmt10%-Court Improvement	(150)	(150)	(237.25)	0.00	87.25	158.17 %
	Revenues Total	(16,150)	(16,150)	(12,620.55)	0.00	(3,529.45)	78.15 %

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

Revenues							
101.43010.33040	Fees of Office/Charges for Service	(80,000)	(80,000)	(41,918.38)	0.00	(38,081.62)	52.40 %
101.47040.33040	TimePmt10%-Court Improvement	(450)	(450)	(463.98)	0.00	13.98	103.11 %
	Revenues Total	(80,450)	(80,450)	(42,382.36)	0.00	(38,067.64)	52.68 %

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

Revenues							
101.43750.36010	Probation Fees - General Fund	(3,800)	(3,800)	(5,453.00)	0.00	1,653.00	143.50 %
101.43751.36010	Juvenile Restitution Monies	0	0	31.00	0.00	(31.00)	
	Revenues Total	(3,800)	(3,800)	(5,422.00)	0.00	1,622.00	142.68 %

101 - General Fund - 41010 - Sheriff

Revenues							
101.42620.41010	Federal Funds	0	0	(16,699.66)	0.00	16,699.66	
101.42622.41010	Federal Funds - HIDTA	0	0	(8,950.66)	0.00	8,950.66	
101.42624.41010	Federal Funds - FBI	0	0	(876.67)	0.00	876.67	
101.43010.41010	Fees of Office/Charges for Service	(2,000)	(2,000)	(4,655.45)	0.00	2,655.45	232.77 %
101.43050.41010	Copies	0	0	(113.60)	0.00	113.60	
101.43740.41010	Bond Fees-General Fund	(1,900)	(1,900)	(1,807.50)	0.00	(92.50)	95.13 %
101.48110.41010	Other Revenue	0	(4,103)	(5,468.48)	0.00	1,365.48	133.28 %
101.48200.41010	Insurance Refunds/Credits	0	0	(1,402.09)	0.00	1,402.09	
	Revenues Total	(3,900)	(8,003)	(39,974.11)	0.00	31,971.11	499.49 %

101 - General Fund - 41030 - Sheriff Estray



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Revenues							
101.43010.41030	Fees of Office/Charges for Service	(700)	(700)	(1,226.53)	0.00	526.53	175.22 %
	Revenues Total	(700)	(700)	(1,226.53)	0.00	526.53	175.22 %

101 - General Fund - 44001 - Constables Central

Revenues							
101.43020.44001	Serving Papers	(175,000)	(175,000)	(90,352.65)	0.00	(84,647.35)	51.63 %
	Revenues Total	(175,000)	(175,000)	(90,352.65)	0.00	(84,647.35)	51.63 %

101 - General Fund - 44010 - Constable Precinct 1

Revenues							
101.43010.44010	Fees of Office/Charges for Service	0	0	(5.00)	0.00	5.00	
101.43020.44010	Serving Papers	0	0	(1,100.00)	0.00	1,100.00	
	Revenues Total	0	0	(1,105.00)	0.00	1,105.00	

101 - General Fund - 44020 - Constable Precinct 2

Revenues							
101.43010.44020	Fees of Office/Charges for Service	0	0	(5.00)	0.00	5.00	
101.43020.44020	Serving Papers	0	0	(200.00)	0.00	200.00	
	Revenues Total	0	0	(205.00)	0.00	205.00	

101 - General Fund - 44030 - Constable Precinct 3

Revenues							
101.43020.44030	Serving Papers	0	0	(600.00)	0.00	600.00	
	Revenues Total	0	0	(600.00)	0.00	600.00	

101 - General Fund - 44040 - Constable Precinct 4

Revenues							
101.43010.44040	Fees of Office/Charges for Service	0	0	(29,854.23)	0.00	29,854.23	
101.43020.44040	Serving Papers	0	0	(440.00)	0.00	440.00	
	Revenues Total	0	0	(30,294.23)	0.00	30,294.23	

101 - General Fund - 46010 - Emergency Operations

Revenues							
101.46020.46010	Rent of Shelter	(2,000)	(2,000)	0.00	0.00	(2,000.00)	0.00 %



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101.48110.46010	Other Revenue	0	0	(17.40)	0.00	17.40	
	Revenues Total	(2,000)	(2,000)	(17.40)	0.00	(1,982.60)	0.87 %

101 - General Fund - 50010 - County Jail

Revenues							
101.42010.50010	State Funds	0	0	(90.00)	0.00	90.00	
101.42470.50010	Inmate Housing-Other Counties	(40,000)	(40,000)	(63,531.00)	0.00	23,531.00	158.83 %
101.42620.50010	Federal Funds	0	0	(20,523.36)	0.00	20,523.36	
101.43060.50010	Coin Phones	(100,000)	(100,000)	(92,643.48)	0.00	(7,356.52)	92.64 %
101.48110.50010	Other Revenue	0	0	(26.00)	0.00	26.00	
	Revenues Total	(140,000)	(140,000)	(176,813.84)	0.00	36,813.84	126.30 %

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	(4,000)	(4,000)	(11,100.00)	0.00	7,100.00	277.50 %
	Revenues Total	(68,000)	(68,000)	(57,380.00)	0.00	(10,620.00)	84.38 %

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

Revenues							
101.43010.50110	Fees of Office/Charges for Service	0	(1,766)	(5,228.25)	0.00	3,462.25	296.05 %
	Revenues Total	0	(1,766)	(5,228.25)	0.00	3,462.25	296.05 %

101 - General Fund - 61020 - Planning and Development

Revenues							
101.41020.61020	Licenses and Permits	(236,000)	(236,000)	(219,939.12)	0.00	(16,060.88)	93.19 %
101.41030.61020	OSSF Fees	(54,000)	(54,000)	(37,570.00)	0.00	(16,430.00)	69.57 %
101.43010.61020	Fees of Office/Charges for Service	0	0	(45.00)	0.00	45.00	
101.43599.61020	Cash Short and Over	0	0	(0.01)	0.00	0.01	
	Revenues Total	(290,000)	(290,000)	(257,554.13)	0.00	(32,445.87)	88.81 %

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

Revenues							
101.48110.61050	Other Revenue	0	0	(102.40)	0.00	102.40	
	Revenues Total	0	0	(102.40)	0.00	102.40	



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101 - General Fund - 70010 - Historical Commission							
Revenues							
101.48110.70010	Other Revenue	0	0	(56.80)	0.00	56.80	
	Revenues Total	0	0	(56.80)	0.00	56.80	
	Fund Totals	(23,545,949)	(23,551,818)	(21,305,693.27)	0.00	(2,246,124.73)	90.46 %
105 - General Projects Fund - 11105 - Revenues-General Projects Fund							
Revenues							
105.42710.11105	Disaster Relief Funds	0	(51,239)	(51,239.93)	0.00	0.93	100.00 %
105.48010.11105	Interest	(20,000)	(20,000)	(23,580.93)	0.00	3,580.93	117.90 %
105.49901.11105	Transfer from General Fund	(271,000)	(271,000)	(271,000.00)	0.00	0.00	100.00 %
	Revenues Total	(291,000)	(342,239)	(345,820.86)	0.00	3,581.86	101.05 %
	Fund Totals	(291,000)	(342,239)	(345,820.86)	0.00	3,581.86	101.05 %
185 - Healthy County Initiative Fund - 11185 - Revenues-Healthy County Initiative							
Revenues							
185.48010.11185	Interest	(415)	(415)	(150.22)	0.00	(264.78)	36.20 %
185.48110.11185	Other Revenue	(1,000)	(1,000)	(1,260.00)	0.00	260.00	126.00 %
	Revenues Total	(1,415)	(1,415)	(1,410.22)	0.00	(4.78)	99.66 %
	Fund Totals	(1,415)	(1,415)	(1,410.22)	0.00	(4.78)	99.66 %
192 - Debt Service Fund - 11192 - Revenues-Debt Service Fund							
Revenues							
192.40110.11192	Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,315,442.62)	0.00	157,939.62	113.64 %
192.40120.11192	Delinquent Ad Valorem Taxes	(30,000)	(30,000)	(19,310.08)	0.00	(10,689.92)	64.37 %
192.40130.11192	Penalties and Interest-Ad Valorem Taxes	(20,500)	(20,500)	(13,707.32)	0.00	(6,792.68)	66.86 %
192.48010.11192	Interest	(10,900)	(10,900)	(3,571.37)	0.00	(7,328.63)	32.76 %
	Revenues Total	(1,218,903)	(1,218,903)	(1,352,031.39)	0.00	133,128.39	110.92 %
	Fund Totals	(1,218,903)	(1,218,903)	(1,352,031.39)	0.00	133,128.39	110.92 %
220 - Road and Bridge Fund - 11220 - Revenues-Road and Bridge Fund							
Revenues							
220.40110.11220	Current Ad Valorem Taxes	(3,132,138)	(3,132,138)	(3,084,450.25)	0.00	(47,687.75)	98.48 %



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220.42010.11220	State Funds	(103,765)	(103,765)	(110,827.73)	0.00	7,062.73	106.81 %
220.42630.11220	US Forest Service	(124,000)	(124,000)	(119,183.38)	0.00	(4,816.62)	96.12 %
220.44510.11220	Road and Bridge Fees	(505,000)	(505,000)	(319,660.00)	0.00	(185,340.00)	63.30 %
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	(170,000)	(170,000)	(117,535.99)	0.00	(52,464.01)	69.14 %
220.47602.11220	JP #2 Fines	(50,000)	(50,000)	(28,222.39)	0.00	(21,777.61)	56.44 %
220.47603.11220	JP #3 Fines	(45,000)	(45,000)	(19,157.62)	0.00	(25,842.38)	42.57 %
220.47604.11220	JP #4 Fines	(60,000)	(60,000)	(43,107.67)	0.00	(16,892.33)	71.85 %
220.47606.11220	License and Weight Fines	(275,000)	(275,000)	(99,832.25)	0.00	(175,167.75)	36.30 %
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	(140,000)	(140,000)	(54,705.33)	0.00	(85,294.67)	39.08 %
220.47622.11220	District Courts Fines	(120,000)	(120,000)	(66,670.35)	0.00	(53,329.65)	55.56 %
220.48010.11220	Interest	(30,000)	(30,000)	(24,385.23)	0.00	(5,614.77)	81.28 %
220.49901.11220	Transfer from General Fund	(600,000)	(600,000)	(600,000.00)	0.00	0.00	100.00 %
	Revenues Total	(5,749,903)	(5,749,903)	(5,047,738.19)	0.00	(702,164.81)	87.79 %

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

Revenues

220.48110.82200	Other Revenue	0	0	(2,500.00)	0.00	2,500.00	
	Revenues Total	0	0	(2,500.00)	0.00	2,500.00	

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

Revenues

220.42710.82210	Disaster Relief Funds	0	(25,223)	(42,684.13)	0.00	17,461.13	169.23 %
220.48110.82210	Other Revenue	0	(774)	(6,088.91)	0.00	5,314.91	786.68 %
220.48300.82210	Proceeds from Auction/Sale	0	(395)	(395.00)	0.00	0.00	100.00 %
	Revenues Total	0	(26,392)	(49,168.04)	0.00	22,776.04	186.30 %

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

Revenues

220.42710.82220	Disaster Relief Funds	0	(474,755)	(524,769.32)	0.00	50,014.32	110.53 %
	Revenues Total	0	(474,755)	(524,769.32)	0.00	50,014.32	110.53 %

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

Revenues

220.42710.82230	Disaster Relief Funds	0	(569,500)	(600,485.03)	0.00	30,985.03	105.44 %
220.48110.82230	Other Revenue	0	(7,000)	(7,010.11)	0.00	10.11	100.14 %



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220.48300.82230	Proceeds from Auction/Sale	0	(3,325)	(3,325.00)	0.00	0.00	100.00 %
	Revenues Total	0	(579,825)	(610,820.14)	0.00	30,995.14	105.35 %

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

Revenues							
220.42710.82240	Disaster Relief Funds	0	(63,281)	(121,810.00)	0.00	58,529.00	192.49 %
220.48110.82240	Other Revenue	0	0	(26.40)	0.00	26.40	
	Revenues Total	0	(63,281)	(121,836.40)	0.00	58,555.40	192.53 %

Fund Totals		(5,749,903)	(6,894,156)	(6,356,832.09)	0.00	(537,323.91)	92.21 %
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301 - Walker County EMS Fund - 11301 - Revenues-Walker County EMS Fund

Revenues							
301.42625.11301	US Stimulus Check	0	0	(31,359.52)	0.00	31,359.52	
301.43010.11301	Fees of Office/Charges for Service	(5,000)	(5,000)	(4,055.01)	0.00	(944.99)	81.10 %
301.43800.11301	Ambulance Emergency Fees	(1,900,000)	(1,900,000)	(1,555,371.47)	0.00	(344,628.53)	81.86 %
301.43801.11301	Ambulance Transfer Fees	(320,000)	(320,000)	(148,760.81)	0.00	(171,239.19)	46.49 %
301.43997.11301	WriteOffs Collected	0	0	(7,779.90)	0.00	7,779.90	
301.48010.11301	Interest	(5,000)	(5,000)	(3,331.63)	0.00	(1,668.37)	66.63 %
301.48110.11301	Other Revenue	0	0	(300.04)	0.00	300.04	
301.48300.11301	Proceeds from Auction/Sale	0	0	5,458.11	0.00	(5,458.11)	
301.49901.11301	Transfer from General Fund	(1,253,000)	(1,253,000)	(1,253,000.00)	0.00	0.00	100.00 %
301.49902.11301	Transfer from General-Capital	(338,612)	(338,612)	(338,612.00)	0.00	0.00	100.00 %
	Revenues Total	(3,821,612)	(3,821,612)	(3,337,112.27)	0.00	(484,499.73)	87.32 %

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

Revenues							
301.43996.46100	Refund	0	0	100.52	0.00	(100.52)	
301.48200.46100	Insurance Refunds/Credits	0	0	(1,643.55)	0.00	1,643.55	
	Revenues Total	0	0	(1,543.03)	0.00	1,543.03	

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



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Revenues							
301.43996.46110	Refund	0	0	(878.52)	0.00	878.52	
	Revenues Total	0	0	(878.52)	0.00	878.52	

Fund Totals		(3,821,612)	(3,821,612)	(3,339,533.82)	0.00	(482,078.18)	87.39 %
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473 - AutoTheft Task Force - 42080 - AutoTheft Task Force

Revenues							
473.42010.42080	State Funds	(74,461)	(74,461)	(46,823.69)	0.00	(27,637.31)	62.88 %
	Revenues Total	(74,461)	(74,461)	(46,823.69)	0.00	(27,637.31)	62.88 %

Fund Totals		(74,461)	(74,461)	(46,823.69)	0.00	(27,637.31)	62.88 %
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474 - District Attorney Victim Assistance Coord - 32091 - District Attorney Victim Assistance Coord

Revenues							
474.42620.32091	Federal Funds	(49,861)	(49,861)	(20,731.63)	0.00	(29,129.37)	41.58 %
474.49901.32091	Transfer from General Fund	(12,466)	(12,466)	0.00	0.00	(12,466.00)	0.00 %
	Revenues Total	(62,327)	(62,327)	(20,731.63)	0.00	(41,595.37)	33.26 %

Fund Totals		(62,327)	(62,327)	(20,731.63)	0.00	(41,595.37)	33.26 %
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481 - Grant-Jag - 48856 - JAG Grant - 2019

Revenues							
481.42620.48856	Federal Funds	(6,225)	(6,225)	(6,225.50)	0.00	0.50	100.01 %
	Revenues Total	(6,225)	(6,225)	(6,225.50)	0.00	0.50	100.01 %

Fund Totals		(6,225)	(6,225)	(6,225.50)	0.00	0.50	100.01 %
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511 - County Records Management and Preservation Fund - 11511 - Revenues-County Records Management and Preservation Fund



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Revenues							
511.43010.11511	Fees of Office/Charges for Service	(17,500)	(17,500)	(10,458.24)	0.00	(7,041.76)	59.76 %
511.48010.11511	Interest	(5)	(5)	0.00	0.00	(5.00)	0.00 %
	Revenues Total	(17,505)	(17,505)	(10,458.24)	0.00	(7,046.76)	59.74 %

Fund Totals		(17,505)	(17,505)	(10,458.24)	0.00	(7,046.76)	59.74 %
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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	(12,000)	(12,000)	(7,677.75)	0.00	(4,322.25)	63.98 %
512.48010.11512	Interest	0	0	(271.94)	0.00	271.94	
	Revenues Total	(12,000)	(12,000)	(7,949.69)	0.00	(4,050.31)	66.25 %

Fund Totals		(12,000)	(12,000)	(7,949.69)	0.00	(4,050.31)	66.25 %
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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)	(67,174.46)	0.00	(26,825.54)	71.46 %
515.48010.11515	Interest	(1,500)	(1,500)	(4,302.38)	0.00	2,802.38	286.83 %
	Revenues Total	(95,500)	(95,500)	(71,476.84)	0.00	(24,023.16)	74.84 %

Fund Totals		(95,500)	(95,500)	(71,476.84)	0.00	(24,023.16)	74.84 %
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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)	(64,889.22)	0.00	(32,110.78)	66.90 %
516.48010.11516	Interest	(1,000)	(1,000)	(1,564.61)	0.00	564.61	156.46 %
	Revenues Total	(98,000)	(98,000)	(66,453.83)	0.00	(31,546.17)	67.81 %

Fund Totals		(98,000)	(98,000)	(66,453.83)	0.00	(31,546.17)	67.81 %
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518 - District Clerk Records Management and Preservation Fund - 11518 - Revenues-District Clerk Records Management and Preservation Fund



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Revenues							
518.43010.11518	Fees of Office/Charges for Service	(3,340)	(3,340)	(2,213.37)	0.00	(1,126.63)	66.27 %
	Revenues Total	(3,340)	(3,340)	(2,213.37)	0.00	(1,126.63)	66.27 %
Fund Totals							
		(3,340)	(3,340)	(2,213.37)	0.00	(1,126.63)	66.27 %

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

Revenues							
519.42010.11519	State Funds	(12,000)	(12,000)	(8,000.00)	0.00	(4,000.00)	66.67 %
519.48010.11519	Interest	0	0	(246.73)	0.00	246.73	
	Revenues Total	(12,000)	(12,000)	(8,246.73)	0.00	(3,753.27)	68.72 %
Fund Totals							
		(12,000)	(12,000)	(8,246.73)	0.00	(3,753.27)	68.72 %

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

Revenues							
520.43010.11520	Fees of Office/Charges for Service	(1,500)	(1,500)	(1,145.38)	0.00	(354.62)	76.36 %
	Revenues Total	(1,500)	(1,500)	(1,145.38)	0.00	(354.62)	76.36 %
Fund Totals							
		(1,500)	(1,500)	(1,145.38)	0.00	(354.62)	76.36 %

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

Revenues							
523.43010.11523	Fees of Office/Charges for Service	0	0	(89.61)	0.00	89.61	
523.43720.11523	Jury Fee	(5,000)	(5,000)	(4,537.77)	0.00	(462.23)	90.76 %
	Revenues Total	(5,000)	(5,000)	(4,627.38)	0.00	(372.62)	92.55 %
Fund Totals							
		(5,000)	(5,000)	(4,627.38)	0.00	(372.62)	92.55 %

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



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Revenues							
525.43010.11525	Fees of Office/Charges for Service	0	0	(62.74)	0.00	62.74	
525.43730.11525	Court Reporter Fee	(14,000)	(14,000)	(9,585.50)	0.00	(4,414.50)	68.47 %
Revenues Total		(14,000)	(14,000)	(9,648.24)	0.00	(4,351.76)	68.92 %
Fund Totals		(14,000)	(14,000)	(9,648.24)	0.00	(4,351.76)	68.92 %
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)	(22,365.14)	0.00	(11,034.86)	66.96 %
526.48010.11526	Interest	(50)	(50)	(34.34)	0.00	(15.66)	68.68 %
Revenues Total		(33,450)	(33,450)	(22,399.48)	0.00	(11,050.52)	66.96 %
Fund Totals		(33,450)	(33,450)	(22,399.48)	0.00	(11,050.52)	66.96 %
536 - Courthouse Security Fund - 11536 - Revenues-Courthouse Security Fund							
Revenues							
536.43010.11536	Fees of Office/Charges for Service	(33,000)	(33,000)	(20,715.10)	0.00	(12,284.90)	62.77 %
536.48010.11536	Interest	0	0	(60.21)	0.00	60.21	
536.49901.11536	Transfer from General Fund	(28,294)	(28,294)	0.00	0.00	(28,294.00)	0.00 %
Revenues Total		(61,294)	(61,294)	(20,775.31)	0.00	(40,518.69)	33.89 %
Fund Totals		(61,294)	(61,294)	(20,775.31)	0.00	(40,518.69)	33.89 %
537 - Justice Courts Building Security Fund - 11537 - Revenues-Justice Courts Building Security Fund							
Revenues							
537.43010.11537	Fees of Office/Charges for Service	(5,500)	(5,500)	(3,038.55)	0.00	(2,461.45)	55.25 %
537.48010.11537	Interest	(8)	(8)	(257.35)	0.00	249.35	3216.88 %
Revenues Total		(5,508)	(5,508)	(3,295.90)	0.00	(2,212.10)	59.84 %
Fund Totals		(5,508)	(5,508)	(3,295.90)	0.00	(2,212.10)	59.84 %
538 - JP TruancyPrev and Diversion Fund - 11538 - JP Truancy Prevention and Diversion							



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Revenues							
538.43010.11538	Fees of Office/Charges for Service	0	0	(3,134.42)	0.00	3,134.42	
	Revenues Total	0	0	(3,134.42)	0.00	3,134.42	
Fund Totals							
		0	0	(3,134.42)	0.00	3,134.42	#Error

539 - County Speciality Court Programs - 11539 - County Specialty Court Programs

Revenues							
539.43030.11539	County Specialty Court Programs	0	0	(496.61)	0.00	496.61	
	Revenues Total	0	0	(496.61)	0.00	496.61	
Fund Totals							
		0	0	(496.61)	0.00	496.61	#Error

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)	(11,704.51)	0.00	(10,895.49)	51.79 %
550.48010.11550	Interest	(5)	(5)	(585.10)	0.00	580.10	11702.00 %
	Revenues Total	(22,605)	(22,605)	(12,289.61)	0.00	(10,315.39)	54.37 %
Fund Totals							
		(22,605)	(22,605)	(12,289.61)	0.00	(10,315.39)	54.37 %

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)	(946.76)	0.00	(753.24)	55.69 %
551.48010.11551	Interest	0	0	(8.58)	0.00	8.58	
	Revenues Total	(1,700)	(1,700)	(955.34)	0.00	(744.66)	56.20 %
Fund Totals							
		(1,700)	(1,700)	(955.34)	0.00	(744.66)	56.20 %

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)	(14,229.45)	0.00	(8,270.55)	63.24 %
	Revenues Total	(22,500)	(22,500)	(14,229.45)	0.00	(8,270.55)	63.24 %

Fund Totals		(22,500)	(22,500)	(14,229.45)	0.00	(8,270.55)	63.24 %
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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)	(28,947.08)	0.00	8,947.08	144.74 %
561.48010.11561	Interest	0	0	(429.49)	0.00	429.49	
	Revenues Total	(20,000)	(20,000)	(29,376.57)	0.00	9,376.57	146.88 %

Fund Totals		(20,000)	(20,000)	(29,376.57)	0.00	9,376.57	146.88 %
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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	(2,517.54)	0.00	2,517.54	
562.48010.11562	Interest	0	0	(1,477.55)	0.00	1,477.55	
	Revenues Total	0	0	(3,995.09)	0.00	3,995.09	

Fund Totals		0	0	(3,995.09)	0.00	3,995.09#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	(3,000)	(3,000)	(2,199.41)	0.00	(800.59)	73.31 %
	Revenues Total	(3,000)	(3,000)	(2,199.41)	0.00	(800.59)	73.31 %

Fund Totals		(3,000)	(3,000)	(2,199.41)	0.00	(800.59)	73.31 %
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574 - Sheriff Forfeiture Fund - 11574 - Revenues-Sheriff Forfeiture Fund

Revenues							
574.47850.11574	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(20,709.90)	0.00	20,709.90	



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574.48010.11574	Interest	0	0	(3,443.64)	0.00	3,443.64	
	Revenues Total	0	0	(24,153.54)	0.00	24,153.54	
Fund Totals		0	0	(24,153.54)	0.00	24,153.54	#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)	(3,921.06)	0.00	1,921.06	196.05 %
576.48010.11576	Interest	(50)	(50)	(306.11)	0.00	256.11	612.22 %
	Revenues Total	(2,050)	(2,050)	(4,227.17)	0.00	2,177.17	206.20 %
Fund Totals		(2,050)	(2,050)	(4,227.17)	0.00	2,177.17	206.20 %

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

Revenues							
577.47850.11577	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(12,305.59)	0.00	12,305.59	
577.48010.11577	Interest	0	0	(3,336.92)	0.00	3,336.92	
	Revenues Total	0	0	(15,642.51)	0.00	15,642.51	
Fund Totals		0	0	(15,642.51)	0.00	15,642.51	#Error

583 - Elections Equipment Fund - 11583 - Revenues-Elections Equipment Fund

Revenues							
583.42410.11583	Intergovernmental Funds	(7,800)	(7,800)	(34,297.85)	0.00	26,497.85	439.72 %
	Revenues Total	(7,800)	(7,800)	(34,297.85)	0.00	26,497.85	439.72 %
Fund Totals		(7,800)	(7,800)	(34,297.85)	0.00	26,497.85	439.72 %

584 - Tax Assessor Elections Service Contract Fund - 11584 - Revenues-Tax Assessor Election Service Contract Fund



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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	(6,165.04)	0.00	6,165.04	
584.48010.11584	Interest	0	0	(302.58)	0.00	302.58	
	Revenues Total	0	0	(6,617.62)	0.00	6,617.62	
Fund Totals							
		0	0	(6,617.62)	0.00	6,617.62	#Error

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

Revenues							
589.43010.11589	Fees of Office/Charges for Service	0	0	(4,098.85)	0.00	4,098.85	
589.48010.11589	Interest	0	0	(0.13)	0.00	0.13	
	Revenues Total	0	0	(4,098.98)	0.00	4,098.98	
Fund Totals							
		0	0	(4,098.98)	0.00	4,098.98	#Error

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

Revenues							
601.42010.35020	State Funds	(1,519,923)	(1,519,923)	(952,303.77)	0.00	(567,619.23)	62.65 %
601.42020.35020	State Longevity Pay	0	0	(19,643.96)	0.00	19,643.96	
	Revenues Total	(1,519,923)	(1,519,923)	(971,947.73)	0.00	(547,975.27)	63.95 %

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

Revenues							
601.42010.35030	State Funds	(408,103)	(408,103)	(227,955.45)	0.00	(180,147.55)	55.86 %
601.48200.35030	Insurance Refunds/Credits	0	(12,281)	(12,281.50)	0.00	0.50	100.00 %
	Revenues Total	(408,103)	(420,384)	(240,236.95)	0.00	(180,147.05)	57.15 %

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

Revenues							
601.42010.35040	State Funds	(2,610,067)	(2,610,067)	(1,622,770.82)	0.00	(987,296.18)	62.17 %
601.42020.35040	State Longevity Pay	0	0	(6,840.00)	0.00	6,840.00	
	Revenues Total	(2,610,067)	(2,610,067)	(1,629,610.82)	0.00	(980,456.18)	62.44 %

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



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Revenues							
601.42010.35050	State Funds	(964,841)	(964,841)	(583,476.99)	0.00	(381,364.01)	60.47 %
601.42020.35050	State Longevity Pay	0	0	(2,745.00)	0.00	2,745.00	
	Revenues Total	(964,841)	(964,841)	(586,221.99)	0.00	(378,619.01)	60.76 %

Fund Totals		(5,502,934)	(5,515,215)	(3,428,017.49)	0.00	(2,087,197.51)	62.16 %
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615 - Adult Probation-Basic Services Fund - 50130 - Adult Basic Supervision

Revenues							
615.42010.50130	State Funds	(335,668)	(335,668)	(167,834.00)	0.00	(167,834.00)	50.00 %
615.42390.50130	SAFPF Grant Funds	(18,000)	(18,000)	(5,460.00)	0.00	(12,540.00)	30.33 %
615.42399.50130	Grant Return Adjustment	0	0	3,228.66	0.00	(3,228.66)	
615.44710.50130	CSCD Probation Fees	(825,000)	(825,000)	(549,767.96)	0.00	(275,232.04)	66.64 %
615.44720.50130	CSCD Alcohol Evaluation Fees	(10,000)	(10,000)	(8,567.57)	0.00	(1,432.43)	85.68 %
615.44730.50130	CSCD U/A Evaluation Fee	(15,000)	(15,000)	(11,738.52)	0.00	(3,261.48)	78.26 %
615.44740.50130	CSCD DWI Evaluation Fee	(5,500)	(5,500)	(3,922.00)	0.00	(1,578.00)	71.31 %
615.44750.50130	CSCD Drug Offender Program Fee	(6,500)	(6,500)	(2,785.00)	0.00	(3,715.00)	42.85 %
615.44770.50130	CSCD Insurance Fees	(900)	(900)	(844.00)	0.00	(56.00)	93.78 %
615.44830.50130	CSCD Transaction Fees	(18,000)	(18,000)	(13,706.00)	0.00	(4,294.00)	76.14 %
615.44840.50130	CSCD Anger Mgmt Fees	(1,000)	(1,000)	(191.00)	0.00	(809.00)	19.10 %
615.44850.50130	CSCD Psych Evaluation	0	0	(200.00)	0.00	200.00	
615.44860.50130	One-time Restitution Fee \$6 CSCD	0	0	(48.27)	0.00	48.27	
615.44870.50130	CSCD Pre-Trial Diversion Fees	0	0	(14,455.00)	0.00	14,455.00	
615.48010.50130	Interest	(6,000)	(6,000)	(3,042.70)	0.00	(2,957.30)	50.71 %
615.48110.50130	Other Revenue	0	0	(31.97)	0.00	31.97	
	Revenues Total	(1,241,568)	(1,241,568)	(779,365.33)	0.00	(462,202.67)	62.77 %

Fund Totals		(1,241,568)	(1,241,568)	(779,365.33)	0.00	(462,202.67)	62.77 %
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616 - Adult Probation-Court Services Fund - 50150 - Adult Court Services

Revenues							
616.42010.50150	State Funds	(190,125)	(190,125)	(129,756.53)	0.00	(60,368.47)	68.25 %
	Revenues Total	(190,125)	(190,125)	(129,756.53)	0.00	(60,368.47)	68.25 %

Fund Totals		(190,125)	(190,125)	(129,756.53)	0.00	(60,368.47)	68.25 %
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617 - Adult Probation-Substance Abuse Services Fund - 50170 - Adult Substance Abuse Services



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Revenues							
617.42010.50170	State Funds	(116,686)	(116,686)	(80,939.69)	0.00	(35,746.31)	69.37 %
617.49930.50170	Transfers from Other Funds	(8,712)	(8,712)	0.00	0.00	(8,712.00)	0.00 %
	Revenues Total	(125,398)	(125,398)	(80,939.69)	0.00	(44,458.31)	64.55 %

Fund Totals		(125,398)	(125,398)	(80,939.69)	0.00	(44,458.31)	64.55 %
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618 - Adult Probation-Pretrial Diversion - 50190 - Adult Pretrial Diversion

Revenues							
618.42010.50190	State Funds	(35,950)	(35,950)	(24,462.91)	0.00	(11,487.09)	68.05 %
	Revenues Total	(35,950)	(35,950)	(24,462.91)	0.00	(11,487.09)	68.05 %

Fund Totals		(35,950)	(35,950)	(24,462.91)	0.00	(11,487.09)	68.05 %
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640 - Juvenile Grant Fund Title IVE - 36030 - Juvenile Title IV-E

Revenues							
640.48010.36030	Interest	0	0	(433.76)	0.00	433.76	
	Revenues Total	0	0	(433.76)	0.00	433.76	

Fund Totals		0	0	(433.76)	0.00	433.76#Error	
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641 - Juvenile Grant-State Aid Fund - 36040 - Juvenile State/Grant Aid

Revenues							
641.42010.36040	State Funds	(211,102)	(211,102)	(161,901.10)	0.00	(49,200.90)	76.69 %
	Revenues Total	(211,102)	(211,102)	(161,901.10)	0.00	(49,200.90)	76.69 %

Fund Totals		(211,102)	(211,102)	(161,901.10)	0.00	(49,200.90)	76.69 %
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643 - Juvenile Grant-Commitment Reduction Fund - 36050 - Juvenile Commitment Reduction

Revenues							
643.42010.36050	State Funds	(31,922)	(31,922)	(25,172.00)	0.00	(6,750.00)	78.85 %
	Revenues Total	(31,922)	(31,922)	(25,172.00)	0.00	(6,750.00)	78.85 %

Fund Totals		(31,922)	(31,922)	(25,172.00)	0.00	(6,750.00)	78.85 %
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644 - Juvenile Grant-Medical Services Fund - 36060 - Juvenile Grant Medical Services



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Revenues							
644.42010.36060	State Funds	(34,158)	(34,158)	(25,742.42)	0.00	(8,415.58)	75.36 %
	Revenues Total	(34,158)	(34,158)	(25,742.42)	0.00	(8,415.58)	75.36 %
Fund Totals							
		(34,158)	(34,158)	(25,742.42)	0.00	(8,415.58)	75.36 %

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

Revenues							
645.42350.11645	HGAC Grants	0	0	(5,335.00)	0.00	5,335.00	
	Revenues Total	0	0	(5,335.00)	0.00	5,335.00	
Fund Totals							
		0	0	(5,335.00)	0.00	5,335.00	#Error

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

Revenues							
646.42010.36080	State Funds	(15,038)	(15,038)	(6,862.00)	0.00	(8,176.00)	45.63 %
	Revenues Total	(15,038)	(15,038)	(6,862.00)	0.00	(8,176.00)	45.63 %
Fund Totals							
		(15,038)	(15,038)	(6,862.00)	0.00	(8,176.00)	45.63 %

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

Revenues							
647.42010.36090	State Funds	(102,546)	(102,546)	(76,778.00)	0.00	(25,768.00)	74.87 %
	Revenues Total	(102,546)	(102,546)	(76,778.00)	0.00	(25,768.00)	74.87 %
Fund Totals							
		(102,546)	(102,546)	(76,778.00)	0.00	(25,768.00)	74.87 %

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

Revenues							
701.43770.11701	Charges for Retiree Insurance-GenFund	(264,000)	(264,000)	0.00	0.00	(264,000.00)	0.00 %
701.48010.11701	Interest	(24,000)	(24,000)	(16,386.48)	0.00	(7,613.52)	68.28 %
	Revenues Total	(288,000)	(288,000)	(16,386.48)	0.00	(271,613.52)	5.69 %
Fund Totals							
		(288,000)	(288,000)	(16,386.48)	0.00	(271,613.52)	5.69 %



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801 - Sheriff Commissary Fund - 11801 - Revenues-Sheriff Commissary							
Revenues							
801.48010.11801	Interest	0	0	(524.48)	0.00	524.48	
801.48130.11801	Vending Machines	0	0	618.80	0.00	(618.80)	
801.48140.11801	Sales-Commissary	0	0	(37,992.49)	0.00	37,992.49	
	Revenues Total	0	0	(37,898.17)	0.00	37,898.17	
Fund Totals							
		0	0	(37,898.17)	0.00	37,898.17	#Error
802 - Walker County Public Safety Communications Center - 11802 - Revenues-Central Dispatch							
Revenues							
802.42420.11802	Walker County	(686,958)	(686,958)	(457,972.00)	0.00	(228,986.00)	66.67 %
802.42450.11802	City of Huntsville	(686,958)	(686,958)	(457,972.00)	0.00	(228,986.00)	66.67 %
802.48010.11802	Interest	0	0	(7,202.39)	0.00	7,202.39	
802.48110.11802	Other Revenue	0	(13,244)	(13,328.74)	0.00	84.74	100.64 %
	Revenues Total	(1,373,916)	(1,387,160)	(936,475.13)	0.00	(450,684.87)	67.51 %
Fund Totals							
		(1,373,916)	(1,387,160)	(936,475.13)	0.00	(450,684.87)	67.51 %
Total All Funds							
		(44,363,204)	(45,590,090)	(38,895,033.04)	0.00	(6,695,056.96)	85.31 %



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101 - General Fund						
15010 - County Judge						
Salaries/Other Pay/Benefits	221,362	221,362	146,947.20	0.00	74,414.80	66.38 %
Operations	8,454	8,454	1,494.55	35.25	6,924.20	18.10 %
Department Total	229,816	229,816	148,441.75	35.25	81,339.00	64.61 %
15020 - County Judge - IT Operations						
Salaries/Other Pay/Benefits	281,363	281,363	122,230.96	0.00	159,132.04	43.44 %
Operations	9,530	9,530	1,575.43	500.00	7,454.57	21.78 %
Department Total	290,893	290,893	123,806.39	500.00	166,586.61	42.73 %
15030 - County Judge - IT Hardware/Software						
Operations	335,121	335,121	209,064.41	624.42	125,432.17	62.57 %
Capital	44,000	44,000	0.00	0.00	44,000.00	0.00 %
Department Total	379,121	379,121	209,064.41	624.42	169,432.17	55.31 %
15040 - Commissioners Court						
Salaries/Other Pay/Benefits	71,516	71,516	47,583.00	0.00	23,933.00	66.53 %
Operations	9,046	9,046	3,662.89	295.95	5,087.16	43.76 %
Department Total	80,562	80,562	51,245.89	295.95	29,020.16	63.98 %
15050 - County Clerk						
Salaries/Other Pay/Benefits	583,746	583,746	378,786.30	0.00	204,959.70	64.89 %
Operations	108,201	108,201	40,519.08	0.00	67,681.92	37.45 %
Department Total	691,947	691,947	419,305.38	0.00	272,641.62	60.60 %
16010 - Voter Registration						
Salaries/Other Pay/Benefits	51,189	51,189	34,493.37	0.00	16,695.63	67.38 %
Operations	25,500	25,500	20,291.02	6.87	5,202.11	79.60 %
Department Total	76,689	76,689	54,784.39	6.87	21,897.74	71.45 %
16020 - Elections						
Salaries/Other Pay/Benefits	125,701	125,701	97,926.34	0.00	27,774.66	77.90 %
Operations	67,878	67,878	40,451.24	35,445.76	(8,019.00)	111.81 %
Department Total	193,579	193,579	138,377.58	35,445.76	19,755.66	89.79 %
17010 - County Facilities						
Salaries/Other Pay/Benefits	471,466	471,466	254,969.44	0.00	216,496.56	54.08 %
Operations	338,444	338,444	178,034.50	26,345.52	134,063.98	60.39 %
Department Total	809,910	809,910	433,003.94	26,345.52	350,560.54	56.72 %
17020 - Facilities-Justice Center Municipal Allocation						
Operations	10,983	10,983	2,413.19	0.00	8,569.81	21.97 %
Department Total	10,983	10,983	2,413.19	0.00	8,569.81	21.97 %
19010 - Centralized Costs						
Salaries/Other Pay/Benefits	555,902	555,902	169,906.16	0.00	385,995.84	30.56 %



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101 - General Fund						
19010 - Centralized Costs						
Operations	679,951	633,613	447,159.69	1,384.03	185,069.28	70.79 %
Capital	0	21,397	21,397.00	0.00	0.00	100.00 %
Department Total	1,235,853	1,210,912	638,462.85	1,384.03	571,065.12	52.84 %
19200 - Contingency						
Contingency	918,500	876,512	0.00	0.00	876,512.00	0.00 %
Department Total	918,500	876,512	0.00	0.00	876,512.00	0.00 %
20005 - County Auditor-Financial Systems						
Operations	109,833	109,833	93,596.73	0.00	16,236.27	85.22 %
Department Total	109,833	109,833	93,596.73	0.00	16,236.27	85.22 %
20010 - County Auditor						
Salaries/Other Pay/Benefits	730,899	730,899	466,474.78	0.00	264,424.22	63.82 %
Operations	56,275	56,275	34,024.09	3,950.00	18,300.91	67.48 %
Department Total	787,174	787,174	500,498.87	3,950.00	282,725.13	64.08 %
20020 - County Treasurer						
Salaries/Other Pay/Benefits	356,995	356,995	232,175.45	0.00	124,819.55	65.04 %
Operations	23,579	23,579	14,690.33	0.00	8,888.67	62.30 %
Department Total	380,574	380,574	246,865.78	0.00	133,708.22	64.87 %
20030 - County Treasurer - Collections						
Salaries/Other Pay/Benefits	122,048	122,048	83,389.54	0.00	38,658.46	68.33 %
Operations	21,820	21,820	11,215.65	0.00	10,604.35	51.40 %
Department Total	143,868	143,868	94,605.19	0.00	49,262.81	65.76 %
20040 - Purchasing						
Salaries/Other Pay/Benefits	251,754	251,754	138,688.86	0.00	113,065.14	55.09 %
Operations	13,517	13,517	2,654.69	1,317.57	9,544.74	29.39 %
Department Total	265,271	265,271	141,343.55	1,317.57	122,609.88	53.78 %
21010 - Vehicle Registration						
Salaries/Other Pay/Benefits	481,952	481,952	316,567.30	0.00	165,384.70	65.68 %
Operations	13,002	13,002	4,774.92	989.31	7,237.77	44.33 %
Department Total	494,954	494,954	321,342.22	989.31	172,622.47	65.12 %
29940 - Governmental/Services Contracts						
Appraisal District - Appraisals	398,926	398,926	299,194.50	0.00	99,731.50	75.00 %
Appraisal District - Collections	148,937	148,937	111,702.75	0.00	37,234.25	75.00 %
Department Total	547,863	547,863	410,897.25	0.00	136,965.75	75.00 %
30010 - Courts-Central Costs						
Salaries/Other Pay/Benefits	42,344	42,344	28,104.08	0.00	14,239.92	66.37 %
Operations	182,665	182,665	29,471.00	2,500.00	150,694.00	17.50 %



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101 - General Fund						
Department Total	225,009	225,009	57,575.08	2,500.00	164,933.92	26.70 %
30020 - County Court at Law						
Salaries/Other Pay/Benefits	471,054	471,054	314,287.41	0.00	156,766.59	66.72 %
Operations	183,544	183,544	183,134.99	100.00	309.01	99.83 %
Department Total	654,598	654,598	497,422.40	100.00	157,075.60	76.00 %
30030 - 12th Judicial District Court						
Salaries/Other Pay/Benefits	229,166	229,166	151,380.18	0.00	77,785.82	66.06 %
Operations	174,806	174,806	88,456.04	0.00	86,349.96	50.60 %
Department Total	403,972	403,972	239,836.22	0.00	164,135.78	59.37 %
30040 - 278th Judicial District Court						
Salaries/Other Pay/Benefits	233,096	233,096	153,686.34	0.00	79,409.66	65.93 %
Operations	174,623	174,623	58,792.65	0.00	115,830.35	33.67 %
Department Total	407,719	407,719	212,478.99	0.00	195,240.01	52.11 %
31010 - District Clerk						
Salaries/Other Pay/Benefits	513,521	513,521	311,507.74	0.00	202,013.26	60.66 %
Operations	33,639	33,639	16,146.62	185.00	17,307.38	48.55 %
Department Total	547,160	547,160	327,654.36	185.00	219,320.64	59.92 %
32010 - Criminal District Attorney						
Salaries/Other Pay/Benefits	1,734,447	1,734,447	1,114,195.74	0.00	620,251.26	64.24 %
Operations	69,558	57,219	28,305.49	0.00	28,913.51	49.47 %
Department Total	1,804,005	1,791,666	1,142,501.23	0.00	649,164.77	63.77 %
33010 - Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	224,291	224,291	148,602.60	0.00	75,688.40	66.25 %
Operations	13,574	13,574	4,786.31	320.01	8,467.68	37.62 %
Department Total	237,865	237,865	153,388.91	320.01	84,156.08	64.62 %
33020 - Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	216,220	216,220	140,715.32	0.00	75,504.68	65.08 %
Operations	10,295	10,295	2,075.54	0.00	8,219.46	20.16 %
Department Total	226,515	226,515	142,790.86	0.00	83,724.14	63.04 %
33030 - Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	218,851	218,851	143,606.80	0.00	75,244.20	65.62 %
Operations	11,904	11,904	3,796.72	2,500.00	5,607.28	52.90 %
Department Total	230,755	230,755	147,403.52	2,500.00	80,851.48	64.96 %
33040 - Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	274,348	274,348	182,136.58	0.00	92,211.42	66.39 %
Operations	17,237	17,237	5,098.21	2,500.00	9,638.79	44.08 %
Department Total	291,585	291,585	187,234.79	2,500.00	101,850.21	65.07 %



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101 - General Fund						
36010 - Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	68,331	68,331	40,834.98	0.00	27,496.02	59.76 %
Operations	82,105	82,105	37,622.21	58.94	44,423.85	45.89 %
Department Total	150,436	150,436	78,457.19	58.94	71,919.87	52.19 %
41010 - Sheriff						
Salaries/Other Pay/Benefits	3,118,932	3,118,932	2,029,293.80	0.00	1,089,638.20	65.06 %
Operations	300,722	304,825	212,810.33	50,282.63	41,732.04	86.31 %
Capital	243,541	243,541	243,948.45	16,428.89	(16,836.34)	106.91 %
Department Total	3,663,195	3,667,298	2,486,052.58	66,711.52	1,114,533.90	69.61 %
41030 - Sheriff Estray						
Operations	6,000	6,000	2,274.60	347.10	3,378.30	43.70 %
Department Total	6,000	6,000	2,274.60	347.10	3,378.30	43.70 %
43010 - Courthouse Security General Fund						
Salaries/Other Pay/Benefits	264,621	264,621	171,790.72	0.00	92,830.28	64.92 %
Department Total	264,621	264,621	171,790.72	0.00	92,830.28	64.92 %
44001 - Constables Central						
Salaries/Other Pay/Benefits	57,535	57,535	34,524.01	0.00	23,010.99	60.01 %
Operations	5,419	5,419	687.40	0.00	4,731.60	12.68 %
Department Total	62,954	62,954	35,211.41	0.00	27,742.59	55.93 %
44010 - Constable Precinct 1						
Salaries/Other Pay/Benefits	79,694	79,694	52,772.78	0.00	26,921.22	66.22 %
Operations	8,740	8,740	1,776.19	1,732.76	5,231.05	40.15 %
Department Total	88,434	88,434	54,548.97	1,732.76	32,152.27	63.64 %
44020 - Constable Precinct 2						
Salaries/Other Pay/Benefits	79,694	79,694	52,449.49	0.00	27,244.51	65.81 %
Operations	16,327	16,327	11,980.21	1,171.10	3,175.69	80.55 %
Capital	63,693	63,693	37,936.00	21,778.47	3,978.53	93.75 %
Department Total	159,714	159,714	102,365.70	22,949.57	34,398.73	78.46 %
44030 - Constable Precinct 3						
Salaries/Other Pay/Benefits	144,167	144,167	52,891.44	0.00	91,275.56	36.69 %
Operations	37,071	37,071	3,152.17	4,240.93	29,677.90	19.94 %
Department Total	181,238	181,238	56,043.61	4,240.93	120,953.46	33.26 %
44040 - Constable Precinct 4						
Salaries/Other Pay/Benefits	341,722	341,722	209,632.09	0.00	132,089.91	61.35 %
Operations	42,667	51,847	29,418.61	16,206.48	6,221.91	88.00 %
Department Total	384,389	393,569	239,050.70	16,206.48	138,311.82	64.86 %



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101 - General Fund						
45010 - Support Personnel -DPS						
Salaries/Other Pay/Benefits	62,925	62,925	41,212.64	0.00	21,712.36	65.49 %
Operations	2,215	2,215	293.67	0.78	1,920.55	13.29 %
Department Total	65,140	65,140	41,506.31	0.78	23,632.91	63.72 %
45020 - Weigh Station Utilites and Services						
Operations	35,187	35,187	11,301.81	0.00	23,885.19	32.12 %
Department Total	35,187	35,187	11,301.81	0.00	23,885.19	32.12 %
46010 - Emergency Operations						
Salaries/Other Pay/Benefits	108,004	108,004	67,687.92	0.00	40,316.08	62.67 %
Operations	101,783	101,783	50,096.53	2,462.77	49,223.70	51.64 %
Department Total	209,787	209,787	117,784.45	2,462.77	89,539.78	57.32 %
49940 - Public Safety Governmental/Services Contracts						
Walker County Dispatch	686,958	686,958	457,972.00	0.00	228,986.00	66.67 %
City of Huntsville Fire Contract	246,487	246,487	164,328.00	0.00	82,159.00	66.67 %
Crabbs Prairie Fire Department	12,000	12,000	20,000.00	0.00	(8,000.00)	166.67 %
Riverside Fire Department	16,300	16,300	10,872.00	0.00	5,428.00	66.70 %
Crabbs Prairie (Pine Prairie) Fire Department	12,000	12,000	8,000.00	0.00	4,000.00	66.67 %
Dodge Volunteer Fire Department	7,200	7,200	4,800.00	0.00	2,400.00	66.67 %
Thomas Lake Volunteer Fire Department	7,200	7,200	4,800.00	0.00	2,400.00	66.67 %
Department Total	988,145	988,145	670,772.00	0.00	317,373.00	67.88 %
50010 - County Jail						
Salaries/Other Pay/Benefits	2,307,259	2,307,259	1,489,401.13	0.00	817,857.87	64.55 %
Operations	593,109	602,909	369,294.54	27,726.24	205,888.22	65.85 %
Capital	74,520	76,004	76,003.89	0.00	0.11	100.00 %
Department Total	2,974,888	2,986,172	1,934,699.56	27,726.24	1,023,746.20	65.72 %
50020 - County Jail Inmate Medical Cost Center						
Salaries/Other Pay/Benefits	180,391	180,391	110,036.15	0.00	70,354.85	61.00 %
Operations	169,478	169,478	70,932.80	35,950.89	62,594.31	63.07 %
Department Total	349,869	349,869	180,968.95	35,950.89	132,949.16	62.00 %
50110 - Adult Probation Support- General Fund						
Operations	56,498	58,264	29,150.83	0.00	29,113.17	50.03 %
Department Total	56,498	58,264	29,150.83	0.00	29,113.17	50.03 %
50120 - Adult Probation -Community Services- General Fund						
Salaries/Other Pay/Benefits	56,907	56,907	37,856.84	0.00	19,050.16	66.52 %
Operations	850	850	7.50	0.00	842.50	0.88 %
Department Total	57,757	57,757	37,864.34	0.00	19,892.66	65.56 %



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101 - General Fund						
60010 - Veterans Services						
Salaries/Other Pay/Benefits	32,695	32,695	16,888.49	0.00	15,806.51	51.65 %
Operations	2,137	2,137	24.80	0.00	2,112.20	1.16 %
Department Total	34,832	34,832	16,913.29	0.00	17,918.71	48.56 %
60020 - Social Services						
Operations	23,800	23,800	2,808.28	0.00	20,991.72	11.80 %
Department Total	23,800	23,800	2,808.28	0.00	20,991.72	11.80 %
61020 - Planning and Development						
Salaries/Other Pay/Benefits	476,813	476,813	272,571.21	0.00	204,241.79	57.17 %
Operations	63,225	109,563	61,386.07	2,524.14	45,652.79	58.33 %
Department Total	540,038	586,376	333,957.28	2,524.14	249,894.58	57.38 %
61050 - Litter Control - General Fund						
Operations	14,476	14,476	9,466.71	1,178.50	3,830.79	73.54 %
Department Total	14,476	14,476	9,466.71	1,178.50	3,830.79	73.54 %
69940 - Health and Human Services - Governmental/Services Contracts						
Tri-County MHMR	28,730	28,730	19,152.00	0.00	9,578.00	66.66 %
Senior Center	12,500	12,500	8,340.00	0.00	4,160.00	66.72 %
Rita B Huff Humane Center	12,000	12,000	7,000.00	0.00	5,000.00	58.33 %
Spay/Nueter Assistance	12,000	12,000	3,340.00	0.00	8,660.00	27.83 %
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	88,332.00	0.00	27,398.00	76.33 %
70010 - Historical Commission						
Salaries/Other Pay/Benefits	11,372	11,372	4,267.50	0.00	7,104.50	37.53 %
Operations	5,780	5,780	1,135.01	215.18	4,429.81	23.36 %
Department Total	17,152	17,152	5,402.51	215.18	11,534.31	32.75 %
70020 - Texas AgriLife Extension Service						
Salaries/Other Pay/Benefits	214,049	214,049	126,334.35	0.00	87,714.65	59.02 %
Operations	32,932	32,932	12,109.84	62.61	20,759.55	36.96 %
Department Total	246,981	246,981	138,444.19	62.61	108,474.20	56.08 %
92020 - Debt-Voter Equipment						
Debt-Principal and Interest Payment	228,189	228,189	228,188.64	0.00	0.36	100.00 %
Department Total	228,189	228,189	228,188.64	0.00	0.36	100.00 %
93000 - Transfers Out /General Fund, Projects						
Transfers to Other Funds	2,490,906	2,503,372	2,462,612.00	0.00	40,760.00	98.37 %



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101 - General Fund						
Department Total	2,490,906	2,503,372	2,462,612.00	0.00	40,760.00	98.37 %
101 - General Fund Total	26,086,929	26,092,798	16,672,310.35	261,368.10	9,159,119.55	64.90 %
105 - General Projects Fund						
19990 - General Government Projects						
Projects - IT	0	45,254	189.00	0.00	45,065.00	0.42 %
Software Project	0	55,000	0.00	0.00	55,000.00	0.00 %
Document Management Project	0	45,000	0.00	0.00	45,000.00	0.00 %
Furniture-Meeting Room Annex	0	3,209	3,208.17	0.00	0.83	99.97 %
County Facilities Projects	150,000	534,217	12,080.28	0.00	522,136.72	2.26 %
Project Contingency	77,178	772,405	0.00	0.00	772,405.00	0.00 %
Set-Aside for Future Buildings	0	50,000	0.00	0.00	50,000.00	0.00 %
Project-Copier Replacement	0	135,019	0.00	0.00	135,019.00	0.00 %
HVAC Capital	21,000	25,500	25,500.00	0.00	0.00	100.00 %
Department Total	248,178	1,665,604	40,977.45	0.00	1,624,626.55	2.46 %
29990 - Financial Projects						
Financial System Upgrade	0	150,534	0.00	0.00	150,534.00	0.00 %
Payroll Software System	100,000	146,000	19,960.00	63,825.00	62,215.00	57.39 %
Department Total	100,000	296,534	19,960.00	63,825.00	212,749.00	28.25 %
39990 - Judicial Projects						
Furniture-District Clerk	0	26,208	26,207.22	0.00	0.78	100.00 %
CDA Projects	0	6,493	6,492.83	0.00	0.17	100.00 %
Department Total	0	32,701	32,700.05	0.00	0.95	100.00 %
49990 - Public Safety Projects						
Weigh Station Project	0	11,400	0.00	0.00	11,400.00	0.00 %
Emergency Management Projects	0	63,780	7,163.05	3,297.96	53,318.99	16.40 %
Department Total	0	75,180	7,163.05	3,297.96	64,718.99	13.91 %
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	348,178	2,093,235	100,800.55	67,122.96	1,925,311.49	8.02 %

185 - Healthy County Initiative Fund

15110 - Healthy County Initiative

Operations	3,000	3,000	25.00	0.00	2,975.00	0.83 %
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185 - Healthy County Initiative Fund						
Department Total	3,000	3,000	25.00	0.00	2,975.00	0.83 %
185 - Healthy County Initiative Fund Total	3,000	3,000	25.00	0.00	2,975.00	0.83 %
192 - Debt Service Fund						
92000 - Debt Service						
Principal - 2012 Series Certificate of Obligation	910,000	910,000	0.00	0.00	910,000.00	0.00 %
Interest - 2012 Series Certificate of Obligation	467,168	467,168	233,583.77	0.00	233,584.23	50.00 %
Department Total	1,377,168	1,377,168	233,583.77	0.00	1,143,584.23	16.96 %
192 - Debt Service Fund Total	1,377,168	1,377,168	233,583.77	0.00	1,143,584.23	16.96 %
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	199,525	33,940.11	62,853.16	102,731.73	48.51 %
Department Total	70,000	199,525	33,940.11	62,853.16	102,731.73	48.51 %
82210 - Road and Bridge Precinct 1						
Salaries/Other Pay/Benefits	618,548	618,548	399,251.60	0.00	219,296.40	64.55 %
Operations	618,705	1,246,189	297,453.37	103,514.30	845,221.33	32.18 %
Department Total	1,237,253	1,864,737	696,704.97	103,514.30	1,064,517.73	42.91 %
82220 - Road and Bridge Precinct 2						
Salaries/Other Pay/Benefits	710,957	710,957	459,128.65	0.00	251,828.35	64.58 %
Operations	775,208	1,557,597	338,998.77	155,859.45	1,062,738.78	31.77 %
Capital	0	36,000	36,000.00	0.00	0.00	100.00 %
Department Total	1,486,165	2,304,554	834,127.42	155,859.45	1,314,567.13	42.96 %
82230 - Road and Bridge Precinct 3						
Salaries/Other Pay/Benefits	773,538	773,538	507,540.18	0.00	265,997.82	65.61 %
Operations	721,797	1,478,082	391,708.33	405,796.25	680,577.42	53.96 %
Capital	0	60,485	24,000.00	36,485.00	0.00	100.00 %
Department Total	1,495,335	2,312,105	923,248.51	442,281.25	946,575.24	59.06 %
82240 - Road and Bridge Precinct 4						
Salaries/Other Pay/Benefits	706,145	706,145	484,257.38	0.00	221,887.62	68.58 %



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220 - Road and Bridge Fund						
82240 - Road and Bridge Precinct 4						
Operations	817,263	1,704,910	581,031.37	254,073.42	869,805.21	48.98 %
Capital	0	63,623	62,623.00	0.00	1,000.00	98.43 %
Department Total	1,523,408	2,474,678	1,127,911.75	254,073.42	1,092,692.83	55.85 %
82260 - Road and Bridge Capital Projects Weigh Station Revenues						
Operations	0	172,175	55,880.58	0.00	116,294.42	32.46 %
Department Total	0	172,175	55,880.58	0.00	116,294.42	32.46 %
88010 - Road and Bridge Weigh Station Operations						
Salaries/Other Pay/Benefits	20,772	20,772	10,668.24	0.00	10,103.76	51.36 %
Operations	35,000	35,000	3,072.90	0.00	31,927.10	8.78 %
Department Total	55,772	55,772	13,741.14	0.00	42,030.86	24.64 %
88900 - Road and Bridge Revenues Weigh Station Projects						
Operations	0	70,731	0.00	0.00	70,731.00	0.00 %
Department Total	0	70,731	0.00	0.00	70,731.00	0.00 %
220 - Road and Bridge Fund Total	6,567,933	9,454,277	3,685,554.48	1,018,581.58	4,750,140.94	49.76 %
301 - Walker County EMS Fund						
46099 - Walker County EMS - Contingency						
Operations	100,000	100,000	0.00	0.00	100,000.00	0.00 %
Department Total	100,000	100,000	0.00	0.00	100,000.00	0.00 %
46100 - Walker County EMS - Emergency Services						
Salaries/Other Pay/Benefits	2,662,374	2,662,374	1,747,818.30	0.00	914,555.70	65.65 %
Operations	520,511	520,511	373,788.67	52,763.76	93,958.57	81.95 %
Capital	338,612	338,612	336,957.76	0.00	1,654.24	99.51 %
Department Total	3,521,497	3,521,497	2,458,564.73	52,763.76	1,010,168.51	71.31 %
46110 - Walker County EMS - Transfer Services						
Salaries/Other Pay/Benefits	473,403	473,403	259,623.29	0.00	213,779.71	54.84 %
Operations	31,100	31,100	7,700.07	9,979.38	13,420.55	56.85 %
Department Total	504,503	504,503	267,323.36	9,979.38	227,200.26	54.97 %
301 - Walker County EMS Fund Total	4,126,000	4,126,000	2,725,888.09	62,743.14	1,337,368.77	67.59 %
473 - AutoTheft Task Force						
42080 - AutoTheft Task Force						
Salaries/Other Pay/Benefits	74,461	74,461	49,714.03	0.00	24,746.97	66.77 %
Department Total	74,461	74,461	49,714.03	0.00	24,746.97	66.77 %



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473 - AutoTheft Task Force Total	74,461	74,461	49,714.03	0.00	24,746.97	66.77 %
474 - District Attorney Victim Assistance Coord						
32091 - District Attorney Victim Assistance Coord						
Salaries/Other Pay/Benefits	61,277	61,277	37,516.63	0.00	23,760.37	61.22 %
Operations	1,050	1,050	0.00	0.00	1,050.00	0.00 %
Department Total	62,327	62,327	37,516.63	0.00	24,810.37	60.19 %
474 - District Attorney Victim Assistance Coord Total	62,327	62,327	37,516.63	0.00	24,810.37	60.19 %
481 - Grant-Jag						
48856 - JAG Grant - 2019						
Operations	6,225	6,225	6,225.50	0.00	(0.50)	100.01 %
Department Total	6,225	6,225	6,225.50	0.00	(0.50)	100.01 %
481 - Grant-Jag Total	6,225	6,225	6,225.50	0.00	(0.50)	100.01 %
483 - Grants-HAVA Fund						
16050 - Elections-HAVA Grant						
Operations	0	0	0.00	35,178.00	(35,178.00)	0.00 %
Department Total	0	0	0.00	35,178.00	(35,178.00)	0.00 %
483 - Grants-HAVA Fund Total	0	0	0.00	35,178.00	(35,178.00)	0.00 %
511 - County Records Management and Preservation Fund						
15080 - County Records Preservation						
Operations	19,225	19,225	0.00	0.00	19,225.00	0.00 %
Department Total	19,225	19,225	0.00	0.00	19,225.00	0.00 %
511 - County Records Management and Preservation Fund Total	19,225	19,225	0.00	0.00	19,225.00	0.00 %
512 - County Records Preservation II Fund						
15090 - County Records II Digitize						
Operations	24,411	19,094	0.00	0.00	19,094.00	0.00 %
Capital	0	5,317	5,317.00	0.00	0.00	100.00 %



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512 - County Records Preservation II Fund						
Department Total	24,411	24,411	5,317.00	0.00	19,094.00	21.78 %
512 - County Records Preservation II Fund Total	24,411	24,411	5,317.00	0.00	19,094.00	21.78 %
515 - County Clerk Records Management and Preservation Fund						
15060 - County Clerk Records Preservation						
Salaries/Other Pay/Benefits	68,810	68,810	31,569.49	0.00	37,240.51	45.88 %
Operations	2,500	2,500	3,402.82	0.00	(902.82)	136.11 %
Department Total	71,310	71,310	34,972.31	0.00	36,337.69	49.04 %
515 - County Clerk Records Management and Preservation Fund Total	71,310	71,310	34,972.31	0.00	36,337.69	49.04 %
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	0.00	0.00	3,000.00	0.00 %
Department Total	3,000	3,000	0.00	0.00	3,000.00	0.00 %
518 - District Clerk Records Management and Preservation Fund Total	3,000	3,000	0.00	0.00	3,000.00	0.00 %
519 - District Clerk Rider Fund						
31030 - District Clerk Rider for Prosecution						
Salaries/Other Pay/Benefits	4,895	7,344	4,809.07	0.00	2,534.93	65.48 %
Operations	31,000	28,551	530.99	0.00	28,020.01	1.86 %
Department Total	35,895	35,895	5,340.06	0.00	30,554.94	14.88 %



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519 - District Clerk Rider Fund Total	35,895	35,895	5,340.06	0.00	30,554.94	14.88 %
520 - District Clerk Archive Fund						
31040 - District Clerk Archive						
Operations	2,945	2,945	2,830.00	0.00	115.00	96.10 %
Department Total	2,945	2,945	2,830.00	0.00	115.00	96.10 %
520 - District Clerk Archive Fund Total	2,945	2,945	2,830.00	0.00	115.00	96.10 %
523 - County Jury Fee Fund						
34040 - County Jury						
Operations	5,000	5,000	1,067.00	0.00	3,933.00	21.34 %
Department Total	5,000	5,000	1,067.00	0.00	3,933.00	21.34 %
523 - County Jury Fee Fund Total	5,000	5,000	1,067.00	0.00	3,933.00	21.34 %
525 - Court Reporter Service Fund						
34020 - Court Reporter Fees						
Operations	14,000	14,000	3,283.60	0.00	10,716.40	23.45 %
Department Total	14,000	14,000	3,283.60	0.00	10,716.40	23.45 %
525 - Court Reporter Service Fund Total	14,000	14,000	3,283.60	0.00	10,716.40	23.45 %
526 - County Law Library Fund						
34030 - Law Library						
Salaries/Other Pay/Benefits	9,545	9,545	5,211.50	0.00	4,333.50	54.60 %
Operations	28,577	28,577	23,327.58	0.00	5,249.42	81.63 %
Department Total	38,122	38,122	28,539.08	0.00	9,582.92	74.86 %
526 - County Law Library Fund Total	38,122	38,122	28,539.08	0.00	9,582.92	74.86 %
536 - Courthouse Security Fund						
43020 - Courthouse Security Fund-Fund 536						
Salaries/Other Pay/Benefits	70,504	70,504	48,930.13	0.00	21,573.87	69.40 %
Department Total	70,504	70,504	48,930.13	0.00	21,573.87	69.40 %
536 - Courthouse Security Fund Total	70,504	70,504	48,930.13	0.00	21,573.87	69.40 %



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537 - Justice Courts Building Security Fund						
43030 - Justice Courts Building Security						
Operations	10,000	10,000	3,465.12	0.00	6,534.88	34.65 %
Department Total	10,000	10,000	3,465.12	0.00	6,534.88	34.65 %
537 - Justice Courts Building Security Fund Total	10,000	10,000	3,465.12	0.00	6,534.88	34.65 %
550 - Justice Courts Technology Fund						
34010 - Justice Court Technology						
Operations	19,701	19,701	4,299.89	4,361.99	11,039.12	43.97 %
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department Total	24,701	24,701	4,299.89	4,361.99	16,039.12	35.07 %
550 - Justice Courts Technology Fund Total	24,701	24,701	4,299.89	4,361.99	16,039.12	35.07 %
551 - County and District Courts Technology Fund						
34060 - County and District Courts Technology						
Operations	4,920	4,920	0.00	0.00	4,920.00	0.00 %
Department Total	4,920	4,920	0.00	0.00	4,920.00	0.00 %
551 - County and District Courts Technology Fund Total	4,920	4,920	0.00	0.00	4,920.00	0.00 %
560 - District Attorney Prosecutors Supplement Fund						
32040 - District Attorney Supplement						
Operations	22,500	22,500	9,814.62	1,068.20	11,617.18	48.37 %
Department Total	22,500	22,500	9,814.62	1,068.20	11,617.18	48.37 %
560 - District Attorney Prosecutors Supplement Fund Total	22,500	22,500	9,814.62	1,068.20	11,617.18	48.37 %
561 - Pretrial Intervention Program Fund						
34050 - Pretrial Invention						
Salaries/Other Pay/Benefits	0	9,361	6,206.18	0.00	3,154.82	66.30 %
Operations	47,568	38,207	0.00	0.00	38,207.00	0.00 %



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561 - Pretrial Intervention Program Fund						
Department Total	47,568	47,568	6,206.18	0.00	41,361.82	13.05 %
561 - Pretrial Intervention Program Fund Total	47,568	47,568	6,206.18	0.00	41,361.82	13.05 %
562 - District Attorney Forfeiture Fund						
32020 - District Attorney Forfeiture						
Operations	24,000	24,000	6,701.01	0.00	17,298.99	27.92 %
Department Total	24,000	24,000	6,701.01	0.00	17,298.99	27.92 %
562 - District Attorney Forfeiture Fund Total	24,000	24,000	6,701.01	0.00	17,298.99	27.92 %
563 - District Attorney Hot Check Fee Fund						
32030 - District Attorney Hot Check Fees						
Salaries/Other Pay/Benefits	684	0	0.00	0.00	0.00	0.00 %
Operations	2,316	3,000	(367.17)	0.00	3,367.17	-12.24 %
Department Total	3,000	3,000	(367.17)	0.00	3,367.17	-12.24 %
563 - District Attorney Hot Check Fee Fund Total	3,000	3,000	(367.17)	0.00	3,367.17	-12.24 %
574 - Sheriff Forfeiture Fund						
41020 - Sheriff Forfeiture						
Operations	20,000	40,000	26,527.50	5,733.80	7,738.70	80.65 %
Contingency	20,000	0	0.00	0.00	0.00	0.00 %
Department Total	40,000	40,000	26,527.50	5,733.80	7,738.70	80.65 %
574 - Sheriff Forfeiture Fund Total	40,000	40,000	26,527.50	5,733.80	7,738.70	80.65 %
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 %



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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 %
583 - Elections Equipment Fund						
16030 - Elections Equipment						
Operations	7,800	7,800	35,595.00	0.00	(27,795.00)	456.35 %
Department Total	7,800	7,800	35,595.00	0.00	(27,795.00)	456.35 %
583 - Elections Equipment Fund Total	7,800	7,800	35,595.00	0.00	(27,795.00)	456.35 %
584 - Tax Assessor Elections Service Contract Fund						
16040 - Elections Services/Contracts						
Salaries/Other Pay/Benefits	4,218	4,218	0.00	0.00	4,218.00	0.00 %
Operations	2,227	2,227	3,046.25	0.00	(819.25)	136.79 %
Department Total	6,445	6,445	3,046.25	0.00	3,398.75	47.27 %
584 - Tax Assessor Elections Service Contract Fund Total	6,445	6,445	3,046.25	0.00	3,398.75	47.27 %
589 - Tax Assessor Special Inventory Fee Fund						
21030 - Vehicle Designated Special Revenues						
Operations	0	0	6,359.26	0.00	(6,359.26)	0.00 %
Department Total	0	0	6,359.26	0.00	(6,359.26)	0.00 %
589 - Tax Assessor Special Inventory Fee Fund Total	0	0	6,359.26	0.00	(6,359.26)	0.00 %
601 - Special Prosecution/Civil/Juvenile Fund						
35020 - SPU Criminal						
Salaries/Other Pay/Benefits	1,519,923	1,519,923	971,947.73	0.00	547,975.27	63.95 %
Department Total	1,519,923	1,519,923	971,947.73	0.00	547,975.27	63.95 %
35030 - SPU - State General Allocation						
Salaries/Other Pay/Benefits	198,247	198,247	111,671.43	0.00	86,575.57	56.33 %
Operations	189,856	190,687	110,684.52	259.00	79,743.48	58.18 %
Capital	20,000	31,450	17,936.00	0.00	13,514.00	57.03 %



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601 - Special Prosecution/Civil/Juvenile Fund						
Department Total	408,103	420,384	240,291.95	259.00	179,833.05	57.22 %
35040 - SPU Civil Division						
Salaries/Other Pay/Benefits	1,603,331	1,603,331	1,067,818.24	0.00	535,512.76	66.60 %
Operations	1,006,736	1,006,736	561,792.58	259.00	444,684.42	55.83 %
Department Total	2,610,067	2,610,067	1,629,610.82	259.00	980,197.18	62.45 %
35050 - SPU Juvenile Division						
Salaries/Other Pay/Benefits	840,704	840,704	523,261.28	0.00	317,442.72	62.24 %
Operations	124,137	124,137	62,960.71	0.00	61,176.29	50.72 %
Department Total	964,841	964,841	586,221.99	0.00	378,619.01	60.76 %
601 - Special Prosecution/Civil/Juvenile Fund Total	5,502,934	5,515,215	3,428,072.49	518.00	2,086,624.51	62.17 %
615 - Adult Probation-Basic Services Fund						
50130 - Adult Basic Supervision						
Salaries/Other Pay/Benefits	1,292,707	1,292,707	776,004.21	0.00	516,702.79	60.03 %
Operations	142,208	142,208	79,441.10	4,153.67	58,613.23	58.78 %
Capital	37,941	37,941	0.00	0.00	37,941.00	0.00 %
Transfers to Other Funds	8,712	8,712	0.00	0.00	8,712.00	0.00 %
Department Total	1,481,568	1,481,568	855,445.31	4,153.67	621,969.02	58.02 %
615 - Adult Probation-Basic Services Fund Total	1,481,568	1,481,568	855,445.31	4,153.67	621,969.02	58.02 %
616 - Adult Probation-Court Services Fund						
50150 - Adult Court Services						
Salaries/Other Pay/Benefits	162,399	162,399	110,270.28	0.00	52,128.72	67.90 %
Operations	27,726	27,726	2,310.31	0.00	25,415.69	8.33 %
Department Total	190,125	190,125	112,580.59	0.00	77,544.41	59.21 %
616 - Adult Probation-Court Services Fund Total	190,125	190,125	112,580.59	0.00	77,544.41	59.21 %
617 - Adult Probation-Substance Abuse Services Fund						
50170 - Adult Substance Abuse Services						
Salaries/Other Pay/Benefits	112,788	59,998	39,872.40	0.00	20,125.60	66.46 %
Operations	12,610	65,400	36,692.42	796.84	27,910.74	57.32 %
Department Total	125,398	125,398	76,564.82	796.84	48,036.34	61.69 %



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617 - Adult Probation-Substance Abuse Services Fund Total	125,398	125,398	76,564.82	796.84	48,036.34	61.69 %
618 - Adult Probation-Pretrial Diversion						
50190 - Adult Pretrial Diversion						
Salaries/Other Pay/Benefits	32,442	32,442	21,267.70	0.00	11,174.30	65.56 %
Operations	3,508	3,508	2,965.14	0.00	542.86	84.53 %
Department Total	35,950	35,950	24,232.84	0.00	11,717.16	67.41 %
618 - Adult Probation-Pretrial Diversion Total	35,950	35,950	24,232.84	0.00	11,717.16	67.41 %
640 - Juvenile Grant Fund Title IVE						
36030 - Juvenile Title IV-E						
Operations	0	0	804.18	0.00	(804.18)	0.00 %
Department Total	0	0	804.18	0.00	(804.18)	0.00 %
640 - Juvenile Grant Fund Title IVE Total	0	0	804.18	0.00	(804.18)	0.00 %
641 - Juvenile Grant-State Aid Fund						
36040 - Juvenile State/Grant Aid						
Salaries/Other Pay/Benefits	205,606	205,606	126,843.94	0.00	78,762.06	61.69 %
Operations	5,496	5,496	1,095.00	0.00	4,401.00	19.92 %
Department Total	211,102	211,102	127,938.94	0.00	83,163.06	60.61 %
641 - Juvenile Grant-State Aid Fund Total	211,102	211,102	127,938.94	0.00	83,163.06	60.61 %
643 - Juvenile Grant-Commitment Reduction Fund						
36050 - Juvenile Commitment Reduction						
Operations	31,922	31,922	27,067.00	0.00	4,855.00	84.79 %
Department Total	31,922	31,922	27,067.00	0.00	4,855.00	84.79 %
643 - Juvenile Grant-Commitment Reduction Fund Total	31,922	31,922	27,067.00	0.00	4,855.00	84.79 %



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644 - Juvenile Grant-Medical Services Fund						
36060 - Juvenile Grant Medical Services						
Salaries/Other Pay/Benefits	34,066	34,066	22,514.57	0.00	11,551.43	66.09 %
Operations	92	92	0.00	0.00	92.00	0.00 %
Department Total	34,158	34,158	22,514.57	0.00	11,643.43	65.91 %
644 - Juvenile Grant-Medical Services Fund Total	34,158	34,158	22,514.57	0.00	11,643.43	65.91 %
645 - Juvenile HGAC Services Grant						
36070 - Juvenile HGAC Services Grant						
Operations	0	0	5,335.00	0.00	(5,335.00)	0.00 %
Department Total	0	0	5,335.00	0.00	(5,335.00)	0.00 %
645 - Juvenile HGAC Services Grant Total	0	0	5,335.00	0.00	(5,335.00)	0.00 %
646 - Juvenile Grant-PrePost Adjudication						
36080 - Juvenile Grant PrePost Adjudication						
Operations	15,038	15,038	9,368.00	0.00	5,670.00	62.30 %
Department Total	15,038	15,038	9,368.00	0.00	5,670.00	62.30 %
646 - Juvenile Grant-PrePost Adjudication Total	15,038	15,038	9,368.00	0.00	5,670.00	62.30 %
647 - Juvenile Grant-Community Programs						
36090 - Juvenile Grant Community Programs						
Salaries/Other Pay/Benefits	102,159	102,159	67,891.65	0.00	34,267.35	66.46 %
Operations	387	387	0.00	0.00	387.00	0.00 %
Department Total	102,546	102,546	67,891.65	0.00	34,654.35	66.21 %
647 - Juvenile Grant-Community Programs Total	102,546	102,546	67,891.65	0.00	34,654.35	66.21 %
648 - Juvenile Regionalization Money						
36091 - Juvenile Regionalization Money						
Operations	0	0	46,282.00	0.00	(46,282.00)	0.00 %
Department Total	0	0	46,282.00	0.00	(46,282.00)	0.00 %



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648 - Juvenile Regionalization Money Total	0	0	46,282.00	0.00	(46,282.00)	0.00 %
801 - Sheriff Commissary Fund						
50040 - Sheriff Commissary Operations						
Salaries/Other Pay/Benefits	0	0	1,640.15	0.00	(1,640.15)	0.00 %
Operations	0	0	20,782.47	1,959.60	(22,742.07)	0.00 %
Department Total	0	0	22,422.62	1,959.60	(24,382.22)	0.00 %
801 - Sheriff Commissary Fund Total	0	0	22,422.62	1,959.60	(24,382.22)	0.00 %
802 - Walker County Public Safety Communications Center						
46500 - Walker County Central Dispatch Services						
Salaries/Other Pay/Benefits	1,185,767	1,185,767	653,501.94	0.00	532,265.06	55.11 %
Operations	245,343	258,587	147,227.48	175.23	111,184.29	57.00 %
Capital	0	94,760	93,774.59	895.11	90.30	99.90 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department Total	1,493,989	1,601,993	894,504.01	1,070.34	706,418.65	55.90 %
802 - Walker County Public Safety Communications Center Total	1,493,989	1,601,993	894,504.01	1,070.34	706,418.65	55.90 %
Report Totals	48,612,297	53,369,852	29,464,569.26	1,464,656.22	22,440,626.52	57.95 %

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

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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	-

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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
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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

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Pricing Summary

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

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

Bid Information

Par Amount of Bonds	\$20,000,000.00
Reoffering Premium or (Discount)	130,840.40
Gross Production	\$20,130,840.40
Total Underwriter's Discount (0.521%)	(\$104,136.25)
Bid (100.134%)	20,026,704.15
Accrued Interest from 06/01/2012 to 06/21/2012	32,798.19
Total Purchase Price	\$20,059,502.34
Bond Year Dollars	\$232,960.83
Average Life	11.648 Years
Average Coupon	3.2206764%
Net Interest Cost (NIC)	3.2092135%
True Interest Cost (TIC)	3.1782981%

Crews & Associates, Inc.

Capital Markets Group

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