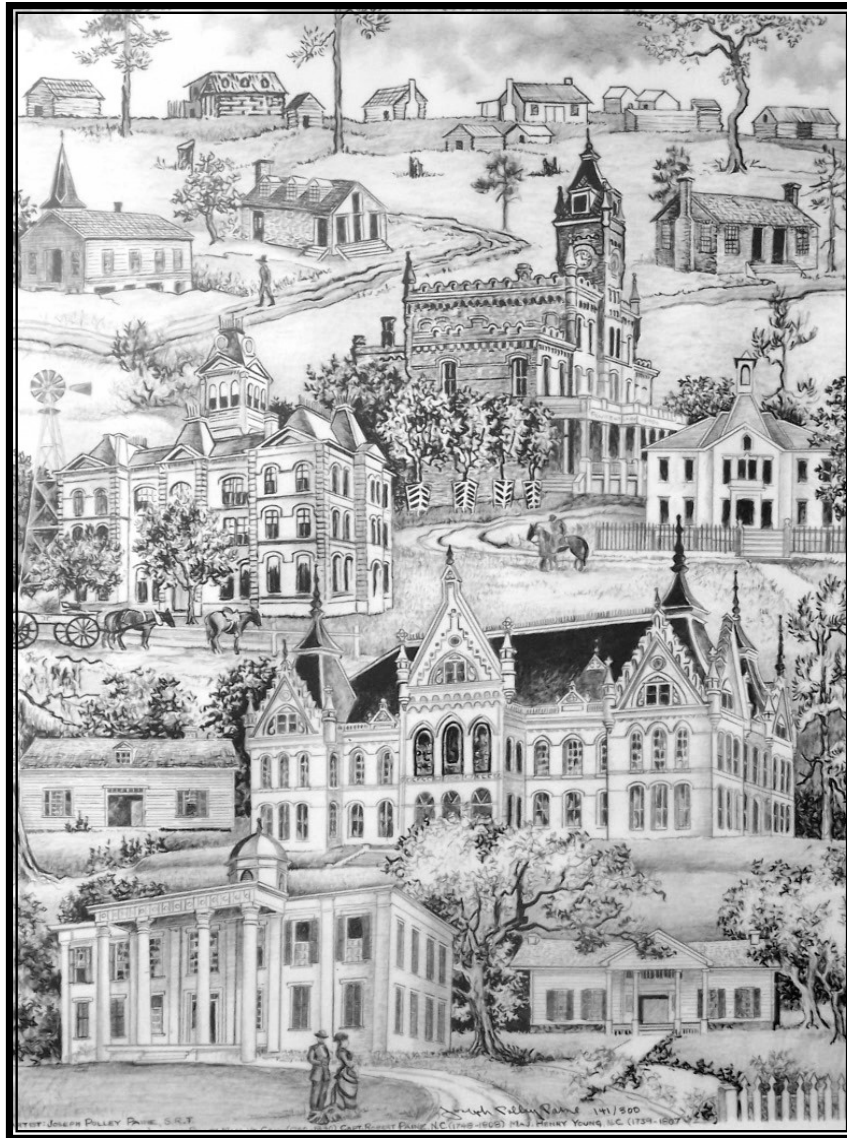


WALKER COUNTY, TEXAS



Fiscal Year 2020-2021
Annual Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

WALKER COUNTY

ANNUAL BUDGET

October 1, 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

Adopted by Commissioners Court

August 24, 2020

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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:

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

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

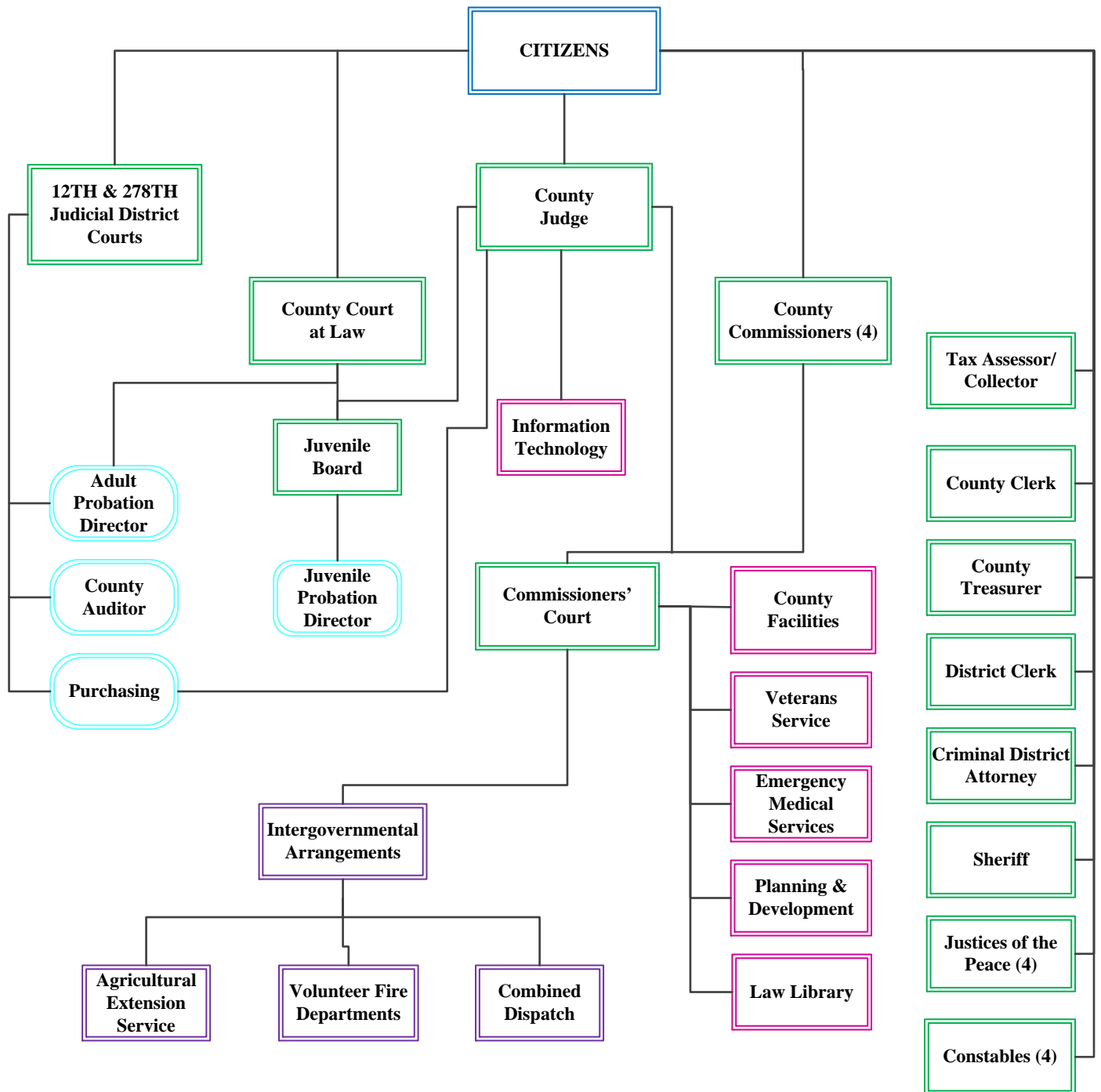
For the proposed year's budget, the proposed tax rate is \$0.4808 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.4808. The calculated No-New-Revenue maintenance and operations tax rate is \$0.4508 and the calculated debt rate is \$0.03

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.

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Walker County, Texas Organization



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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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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Walker County
Texas**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Walker County, Texas**, for its Annual Budget for the fiscal year beginning **October 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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Walker County
Adopted Budget Fiscal Year 2020-2021
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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 adopted budget for the 2020-2021 fiscal year is herein submitted. This budget establishes 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 Dauge, Jr. and Jimmy Henry, filed a budget with the County Clerk to present to the public for their review and discussion. A budget hearing was held and appropriate notices were published to give citizens the opportunity to voice their opinions on the budget to be adopted.

The filed budget was adopted without change on August 24, 2020. 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

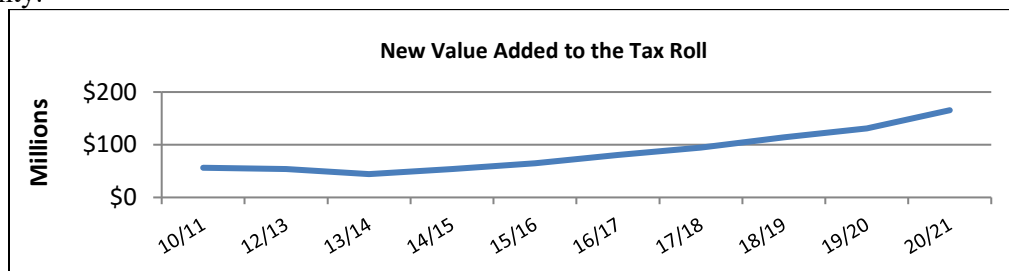
Commissioners Court met their goals with this budget.

Significant items in this budget are:

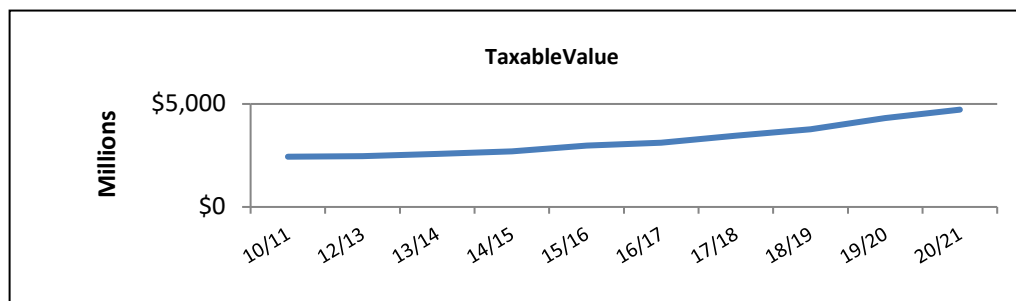
- Senate Bill 2 was passed in the last legislative session. This bill made changes related to the process a taxing entity follows to set a property tax rate in Texas. In years prior to Senate Bill 2, two rates were calculated, the effective tax rate and the Roll-Back Rate. With Senate Bill 2, the two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

- The filed budget included the No-New-Revenue Tax Rate calculated as of the date of the filing of the proposed budget. This was the rate adopted by the Commissioners Court. The adopted tax rate is \$0.4808 per \$100 value as compared to \$0.5018 in FY 19/20. The separate components of the tax rate are: operating rate \$0.4508 per \$100 value, and debt service of \$0.03 per \$100 value.
- The total 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 D-9 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 and expenditures
 - 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 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's 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 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 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 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 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 adopted 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 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

History of Texas Counties



The origin of Texas county government can be found in "municipality," the local unit of government under Spanish and Mexican rule. The municipalities were large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas—San Antonio, Bahía (Goliad), Nacogdoches, and the Rio Grande Valley—and three areas of light settlement and ranching and four major roads. Prior to the revolution of Texas against Mexico, there was no political subdivision at the county level. In 1835, Texas was divided into departments and municipalities. Three departments were established—Bexar, Brazos and Nacogdoches—along with 23 municipalities. Under the new Republic in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the Texas State Constitution of 1845, county government varied little from that under the Republic. The only major change was one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after Reconstruction from the Civil War, the Constitution of 1876 was adopted. It is the present state constitution and contains much detail concerning the governmental organization of the County. The number of counties increased steadily until there were 254 counties in 1931.

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

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

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

About Walker County

Walker County is in southeast Texas. The center of the county is at 30°47' north latitude and 95°33' west longitude. Huntsville, the county seat, is near the center of the county sixty miles north of Houston and 165 miles south of Dallas/Fort Worth. Interstate 45 runs through the County. Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Piney Woods. Around 70 percent of the county is blanketed by forests of loblolly, short-leaf and long-leaf pine, and hardwoods. The County's current estimated population is 72,971. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

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

Walker County provides access to the highly popular Sam Houston National Forest where rich vegetation and numerous lakes allow visitors to participate in activities such as fishing, camping, and hiking. Walker County visitors and residents alike enjoy the scenery provided by the world's tallest statue of an American hero; the

67-foot high replica of Sam Houston known as “A Tribute to Courage”. Indoor entertainment can be found at the Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University. The H.E.A.R.T.S Veteran’s Museum of Texas is located adjacent to Interstate 45.

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

Community Profile

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

Income and Benefits

Total Households	21,636
Less than \$10,000	3,036
\$10,000 to \$24,999	3,705
\$25,000 to \$49,999	5,330
\$50,000 to \$99,999	5,817
\$100,000 to \$199,999	2,403
\$200,000 or more	404
Per capita income (\$)	17,789
Median household income (\$)	41,855

Higher Education Institutions

	Spring 2020 Enrollment
Sam Houston State University	19,782

Educational Attainment

High School Graduates (age 25+)	36.6%
Bachelor’s Degree or higher (age 25+)	13.7%
Graduate or Professional Degree (age 25+)	5.7%

Labor Force

Civilian labor force	23,362
Employed	21,485
Unemployed	1,877
Unemployment Rate	8.0%

Top Ten Taxpayers

2019 Taxable Value

PEP-SHSU LLC.....	\$40,113,020
Entergy Texas Inc.....	\$38,915,620
C150 1300 Smither Drive LLC	\$35,308,870
American Campus Community	\$33,308,970
THP The Forum at Sam Houston.....	\$28,507,480
SFG Huntsville LLC.....	\$28,494,300
Waypoint Sam Houston Owner LLC..	\$26,989,730
Campus Crest at Huntsville I LP.....	\$25,149,970
Gateway Huntsville LLC	\$21,819,260
Hunt Encore LLC	\$21,700,000

Top Ten Employers

of Employees

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

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



Walker County Government Structure

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. County government structure is spelled out in the Texas Constitution, which makes counties functional agents of the state. Thus, counties, unlike cities, are limited in their actions to areas of responsibility specifically spelled out in laws passed by the Legislature. At the heart of each county is the Commissioners Court. Each Texas County has four precinct commissioners and a County Judge who serve on this court. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County.

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

Although this body conducts the general business of the county and oversees financial matters, the Texas Constitution established a strong system of checks and balances by creating other elective offices in each county.

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

Long Term Planning, Strategic Planning, Capital Budget and Initiatives

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

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

Walker County is very proactive in searching for sources of revenues from granting agencies and monies available thru the state and federal government to fund local law enforcement, infrastructure improvements, disaster recovery, combat illegal dumping and environmental offenses, fire protection, community partnerships, and various other programs.

The unincorporated areas of Walker County are experiencing the highest levels of new lot development in over two decades. There are several new major land division projects in various stages of completion within the unincorporated areas of Walker County, in addition to the hundreds of lots being developed from previous years applications, 2019/2020 saw over a thousand new lots enter development. In addition in the 2019/2020 fiscal year there were over 530 new development permits applied for, an increase of over 9% from the previous year.

During the last five years Walker County has seen several FEMA declared disasters as have several areas in Texas. We continue to receive funds from these disasters and receive funds from several State and Federal sources. Estimated federal and state awards for FY 2018-2019 is \$9,197,169.

Expenditures of Federal and State Awards		
Fiscal Year	Amount Reported	% of Total Expenditures
2019	\$9,139,367	25.4%
2018	\$7,181,794	19.0%
2017	\$8,437,848	21.7%
2016	\$9,673,834	26.7%
2015	\$8,290,672	23.9%

The FY 20 fiscal year saw the beginning of the Covid-19 world-wide pandemic that continues in to the FY 2020-2021 budget year. In response to Covid19, the US Congress passed the Coronavirus Aid, Relief, and Economic Security Act (CARES). The State allotment of that funding totals \$11.24 billion. The State Administrative Agency (SAA) for these funds to the local jurisdictions is the Texas Division of Emergency Management (TDEM) who has created the Coronavirus Relief Fund (CRF). Eighteen jurisdictions in Texas have populations over 500,000 and received payment of \$3.2 billion directly from the U.S. Treasury. Of the remaining \$8.04 billion, the CRF allocated \$1.85 billion to be used by local jurisdictions calculated at a rate of \$55 per capita. The total allocated for Walker County was \$1,642,640. The deadline for spending this allocation is December 2020. Requests totaling approximately \$485,000 have been submitted for the fiscal year ending September 30, 2020. Based on the plan submitted to TDEM by the Walker County Emergency Operations Center, an estimated \$510,000 will be spent in FY 2020-2021 from this allocation that ends in December 2020. The bulk of this money is planned for testing and allocation to one of the school district's technology needs. At this time, Congress is in the process of negotiating a second package that could provide additional funding.

Walker County assists in getting grants for rural water supply programs throughout the County, which have greatly enhanced services to rural county residents. These projects are funded through federal community grant funds and state funds that must be routed through a County. Currently the county is working with the Walker County Special Utility District on a Texas CDBG Community Development Grant.

Walker County is currently served by 6 fire departments including the City of Huntsville Fire Department, the New Waverly Fire Department, the Riverside Fire Department, the Crabb's Prairie / Pine Prairie Fire Department, the Dodge Fire Department, the Thomas Lake Fire Department. With the formation of the new Emergency Service District #3 in 2019/2020, all of the rural fire departments are now operating in areas covered by Emergency Service District Funding. ESD# 1 includes Riverside VFD, Thomas Lake VFD, and Dodge VFD. ESD # 2 includes only the New Waverly Volunteer Fire Department, and the newly formed

ESD#3 includes the majority of the service area of The Crabb's Prairie VFD. ESD #1 and ESD #2 collect both ad valorem and sales tax for use by the districts, and ESD#3 will be collecting ad valorem taxes only. After the creation of ESD#3 last year, Walker County now has approximately 587 square miles of its 801 square mile area under ESD coverage.

Walker County is also very involved in several interagency public safety task forces and budgeting for grant match needs is a high priority budget item as is funding the personnel needed to address public safety concerns. The Sheriff's Department is very involved in the Organized Crime Drug Enforcement Task Force (OCDETF), which is expanded even nationwide, to reduce the flow of illicit drugs and drug proceeds of major trafficking organizations. Task Forces have proven to be a highly effective way for federal, state, and local law enforcement to join together to address specific crime problems and national security threats. Task Forces help liaison those gaps with shared intelligence and resources with all three branches of law enforcement (federal, state and local). By being members of some of the task forces it has opened up funding that otherwise would not be available. They also participate in the High Intensity Drug Trafficking Areas Program (HIDTA), which operates in areas determined to be critical drug trafficking regions of the United States. Walker County works with Montgomery County on the Automobile Burglary and Theft Prevention Authority (AutoTheft) to combat vehicle theft and burglary through enforcement, prevention and education initiatives. Walker County applies for funds through the Homeland Security Grant Program to purchase necessary equipment to help law enforcement achieve a National Preparedness Goal of a secure and resilient nation. The Sheriff Department also works with the City of Huntsville in sharing funds awarded through the Edward Byrne Memorial Justice Assistance Grant Program (JAG) for necessary equipment and software for law enforcement.

Vehicles for emergency and law enforcement are part of each year's budget and maintaining the vehicle replacement schedule is a priority to Commissioners Court. The County and City jointly fund a Central Dispatch Center.

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

Basis of Budgeting

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

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

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

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

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

Budget Process

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

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

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

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

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard, for or against, the proposed budget plan. After the public hearing, the Commissioners Court takes action on the proposed budget. Once the budget is approved and adopted by Commissioners Court, a copy of the adopted budget is filed with the County Clerk.

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

Prior to budget adoption, a Notice of Proposed Salaries for Elected Officials must be published in newspapers of general circulation at least 10 days prior to the adoption of the budget. A Notice of Public Hearing on the

budget is published no sooner than 30 days and no later than 10 days before the public hearing on the budget. This hearing may occur on the same day as the vote to adopt. The Proposed budget must be filed with the County Clerk's Office no less than 15 days before the public hearing on the fiscal year budget.

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

Budget Schedule for Fiscal Year October 1, 2020 – September 30, 2021

First Week of May 2020	Worksheets provided to departments
June 1, 2020	Budget detail due - All supporting detail is due for FY 2020-2021
June 1, 2020	Revenue estimates due and any requests for rate amendments
June 8, 2020	Supplemental Requests for On-going increases to Base Budget, One-Time Items or Personnel Requests due - Must be prioritized by the department.
June 25, 2020	Commissioners to discuss goals for the upcoming budget. Review of Financial, Budget, Travel, Vehicle, and other Policies.
July 13, 2020	Budget Workshop: Department Presentations to Commissioners Court to discuss proposed budgets and prioritize supplemental requests; begin selection of supplemental requests to be included in the budget that will be filed with the County Clerk. May include a recess to Tuesday to continue the discussion.
July 20, 2020	Budget Workshop- Department Presentations to Commissioners Court to discuss proposed budgets; Commissioners Court receives budget workbook with County Judge recommendations and revenue estimates for the upcoming year. Commissioner Court continues discussion of the proposed budget that will be filed with the County Clerk. Discussion of the tax rate to be proposed to fund the budget to be filed. May include a recess to Tuesday to continue the discussion
July 27, 2020	Budget Workshop: Commissioners Court Discussion on budget to be filed with the County Clerk
July 28-31, 2020	Budget Workshop: Budget filed with the County Clerk
August 5 - 24, 2020	Discussion of budget; Commissioners Court to discuss tax rate, if proposed tax rate is more than the no-new-revenue rate, take record vote and schedule public hearing on tax rate if needed and schedule public hearing
On or after August 19 2020	Public Hearing on the Budget: Adopt Budget and Tax Rate

Tax Rate Process

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

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 $(\text{Last Year's Levy-Lost Property Levy}) / (\text{Current Total Value} - \text{New Property Value})$. 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"

As part of the budget process, Commissioners Court holds a meeting to discuss the proposed tax rate, takes a record vote, and authorizes the publishing of the notice of the rate they intend to adopt. If the rate will exceed the lower of the No-New-Revenue tax rate or Voter-Approval rate, Commissioners Court then sets the dates for the public hearing on the proposed tax rate.

If a tax rate no higher than the lower of the No-New-Revenue tax rate or Voter-Approval rate is proposed, no public hearings on the tax rate are required (as was the case in this year's budget). The County holds a public hearing on the budget, ratifies any tax revenue increase included in the budget, discuss any proposed changes to the budget, adopts the budget, followed by adoption of the tax rate.

All notices required to be published are also placed on the Walker County website. The Appraisal District certified value report and the No-New-Revenue tax rate or Voter-Approval calculation are also placed on the Walker County website.

Budgetary Controls and the Budget Amendment Process

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

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

Example:

Fund – General Fund

Function – Public Safety

Department – Sheriff

Expenditure Category – Operations

Line Item – Fuel

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

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

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

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

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

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

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

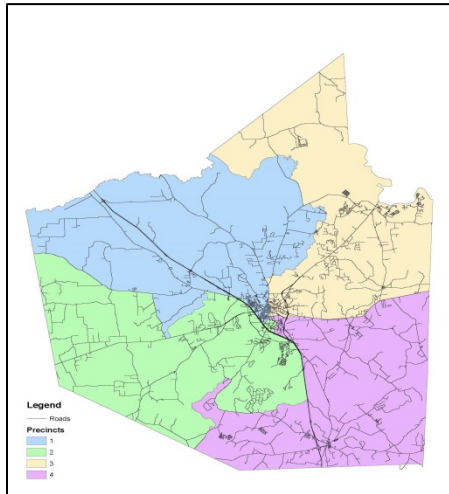
contingency line item. Transfers of contingency funds will require approval of the Commissioners Court.

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

The County Auditor reviews budget amendments within the legal level of controls requested by Elected Officials and Department Heads to assure that the transfer will not adversely impact the budget for the remainder of the fiscal year or require increases in future years. After review by the County Auditor, all budget amendments requiring Commissioners Court approval are forwarded for approval at a following scheduled meeting. The Department will be notified when the transfer is approved and entered into the financial system.

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WALKER COUNTY



Budget Structure

Budget Structure

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

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

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

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

A Special Revenue Fund is set up for setting aside monies to fund health benefits for retirees that meet the criteria established for eligibility for the benefit. An employee hired before October 1, 2013 and has retired with or will retire with 20 years of service is eligible for this benefit. Beginning with Fiscal Year 2017-2018, monies are budgeted each year for transfer from the General Fund to fund this benefit.

Fund Descriptions

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

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

Road and Bridge Fund. The Road and Bridge fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes,

intergovernmental revenues, and fees and fines. Individual commissioner oversees the day-to-day work of the road crews and the budget for their respective precinct. The Road & Bridge Departments maintain 549 linear miles of roadway and their right-of-ways, bridges and low water crossings. Many additional miles of roads in Walker County are maintained by others, including the City of Huntsville, the Texas Department of Transportation (TXDOT) or private owners. The County maintains a comprehensive list of roads that have been accepted for county maintenance. All Walker County roads outside city limits are named by the Commissioners' Court and the naming process is coordinated through the Road and Bridge Commissioners and the Planning Development Department for 911 purposes. A road must be built to current specifications and presented to Commissioners' Court for acceptance in order for it to be maintained by Walker County. Those specifications are found in the Subdivision Rules & Regulations.

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

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

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

Legislatively Designated Funds. Walker County currently has 26 funds that the County maintains in this grouping. Many of these funds maintained by Walker County are established as required in State statutes. Others have been established to better account for expenditures and the restrictions that has been placed by legislative action on certain revenues the County receives. In the section beginning on page M-1 that shows the individual funds maintained in this grouping a reference is provided to the state statute that places the restriction on the revenues and a description of the allowable uses of these revenues.

Other Governmental Funds. The County budgets for three funds in this grouping, the General Projects Fund and the Healthy County Initiative Fund. These funds are included in the annual budget. For annual CAFR reporting, these two funds are included in the General Fund. A project included in the General Projects budget is a project length budget. The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool. The Insurance Fund-Retiree Health is included in the grouping. No expenditures are expected from that fund this year.

Matrix of Funds and Departments	General Fund	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Fund	Other Funds
General Government						
County Judge	✓					
County Judge - IT Hardware/Software	✓					
County Judge -I.T. Operations	✓					
Commissioner's Court	✓					
County Clerk	✓					
Voter Registration	✓					
Elections	✓					
County Facilities	✓					
Municipal Allocation-Justice Center	✓					
Centralized/NonDepartmental Costs	✓					
Contingency Allocation	✓					
Elections Equipment Fund					✓	
Tax Assessor Election Service Contract Fund					✓	
General Government Projects Fund						✓
Healthy County Initiative Fund						✓
Financial Administration						
County Auditor-Financial Systems	✓					
County Auditor	✓					
County Treasurer	✓					
CountyTreasurer -Collections/Compliance	✓					
Purchasing	✓					
Vehicle Registration	✓					
Financial Intergovernmental Service/Contracts	✓					
Tax Assessor Special Inventory Fee Fund					✓	
Financial Administration Projects						✓
Judicial						
Courts-Central Costs	✓					
County Court at Law	✓					
12th Judicial District Court	✓					
278th District Court	✓					
District Clerk	✓					
Criminal District Attorney	✓					
Justice of Peace Precinct 1	✓					
Justice of Peace Precinct 2	✓					
Justice of Peace Precinct 3	✓					
Justice of Peace Precinct 4	✓					
Juvenile Probation	✓					
County Records Management and Preservation Fund					✓	
County Records Preservation (II Digitize) Fund					✓	
County Clerk Records Management and Preservation Fund					✓	
County Clerk Records Archive Account Fund					✓	
District Clerk Records Management and Preservation Fund					✓	
District Clerk Rider Fund					✓	
District Clerk Archive Fund					✓	
County Jury Fee Fund					✓	
Court Reporter Service Fund					✓	
County Law Library Fund					✓	
Courthouse Security Fund					✓	
Justice Courts Building Security Fund					✓	
Justice of Peace Truancy Prevention and Diversion Fund					✓	
County Specialty Court Programs					✓	

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

Department Descriptions

The department structure generally follows the County Government structure with each elected official, appointed official and department heads having a departmental budget established to account for the costs of providing the services outlined in state statute or assigned to their supervision. Certain functional areas are also assigned a department budget to further the accounting for designated costs. In addition to the County Judge and the four Precinct Commissioners, other elective offices found in Walker County include the County Clerk, District Clerk, County Treasurer, Sheriff, Constables, Tax Assessor-Collector and Justices of the Peace. Walker County has one elected County Court at Law Judge. As part of the checks and balances system, counties have a County Auditor appointed by the District Judges.

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

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

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

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

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

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

County Clerk – The office of the County Clerk is established by the Texas Constitution, whose duties, prerequisites and fees of office are prescribed by the State Legislature, (Texas Constitution Art. 5, Sec.20). The County Clerk is the Clerk for County Court at Law, County Court and Commissioners' Court and is the official recorder and custodian of public records. In court proceedings the clerk receives and files all documents,

receives all exhibits and conclusions of the proceeding, issues all process and other duties as needed. The County Clerk records and preserves documents pertaining to real and personal property. Instruments are filed for recording such as deeds, agreements, liens, releases, easements, contracts, judgments, power of attorney and more. The County Clerk also records and issues birth and death records, marriage licenses, assumed names, cattle brands, dd-214s and administers other miscellaneous licensing and recording requirements. As part of the duties, the County Clerk is the custodian for the registry of the court funds. The County Clerk is elected to serve four year terms.

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

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

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

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

Justices of the Peace - The Justice of the Peace is a constitutionally created position who serve as Judges, Magistrates, and Coroners for the county. Departments are set up in the General Fund for each of the four Justices of the Peace, one elected in each precinct of the County. Justices of the Peace serve as both Judges and Magistrates. As Judges, a Justice of the Peace presides over criminal cases including traffic and other

Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, Small Claims, and Repair Remedy cases; where the amount in controversy does not exceed \$20,000.00, an increase from \$10,000 effective September 1, 2019. They have exclusive jurisdiction over eviction cases, including Repair and Remedy suits. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed. As magistrates, the Justices of the Peace may issue warrants for search and arrest and also conduct magistrate hearings including Juvenile hearings which include bond settings and conduct inquests. Justices of the Peace are elected to serve four year terms.

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

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

Criminal District Attorney – The Criminal District Attorney’s Office was statutorily created to serve a dual role representing the State of Texas and the citizens of Walker County. The main function of the office is to prosecute criminal cases in the four Justice of the Peace Courts, County Court at Law and both District Courts seated in Walker County. This includes misdemeanors, felonies, and juvenile matters. The office handles criminal prosecution throughout each stage of the process from intake and grand jury through trial and appeal. The Criminal District Attorney’s Office also handles collateral criminal proceedings such as protective orders, mental commitments, writs of habeas corpus, bond matters, extradition, and other issues related to the prosecution of criminal cases. The office also serves in the capacity of the County Attorney by advising Commissioners Court and other elected officials on legal issues and representing Walker County in legal proceedings, including civil lawsuits, when necessary. Office personnel includes the elected Criminal District Attorney along with a team of prosecutors, investigators, victim assistance coordinators, legal assistants, and support staff. The Criminal District Attorney is elected to serve four year terms.

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

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

Purchasing Agent – Walker County has adopted a centralized purchasing structure and has a Purchasing Agent appointed by a Purchasing Board consisting of the two District Judges and the County Judge. Commissioners Court has adopted a comprehensive Purchasing Policy and Procedures Manual which the Purchasing Office operates in accordance with. This office also operates in accordance with federal, state and local government

legislation laws. State statute defines the role of the Purchasing Agent. Costs associated with the operations of this function are budgeted in this department. The Purchasing Agent is appointed for two year terms.

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

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

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

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

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

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

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

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

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

DPS Weigh Station Utilities/Services and Weigh Station Site Support – The Texas Department of Public Safety (DPS) operates a weigh station in Walker County. As per the contract, Walker County is responsible for maintenance of certain parts of the facility and for utilities and services. In addition the County has agreed to pay for a part-time employee at the Weigh Station.

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

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

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

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

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

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

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

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Budget Summary

	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 Records Preservation (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 Records Preservation (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

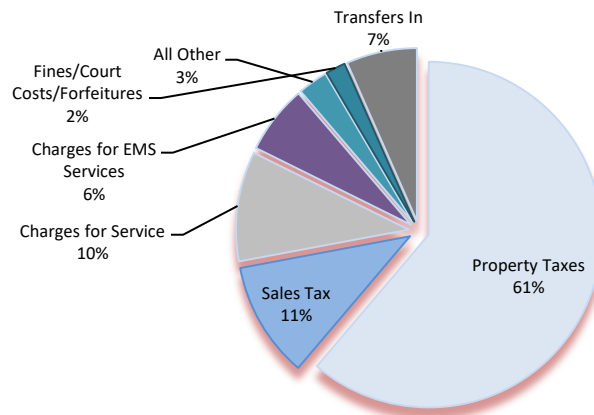
Budget Summary



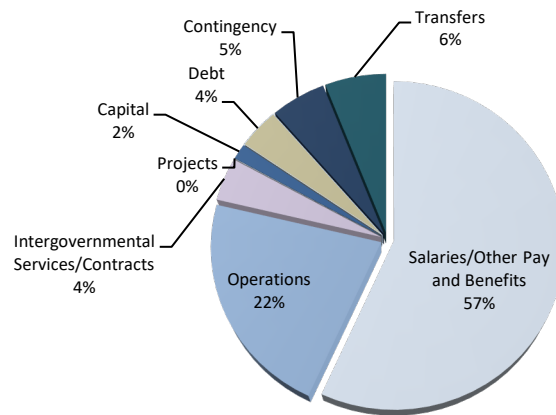
Walker County Adopted Budget For the Fiscal Year 2020-2021 All Funds Summary

	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 Adopted Budget Fiscal Year 2021



Expenditures by Category
Walker County Adopted 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 D-9, 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 E-1 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.

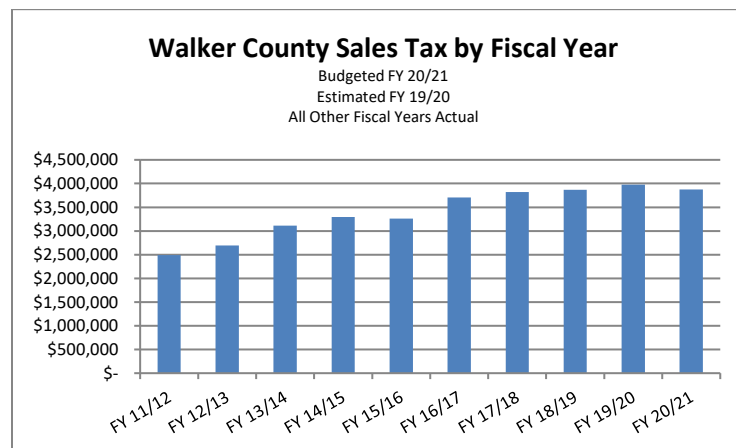
Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 59.2% of the total revenues. Delinquent taxes account for another 1.1% of revenues, and property tax penalties and interest accounts for another .8% of revenues. Property 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.

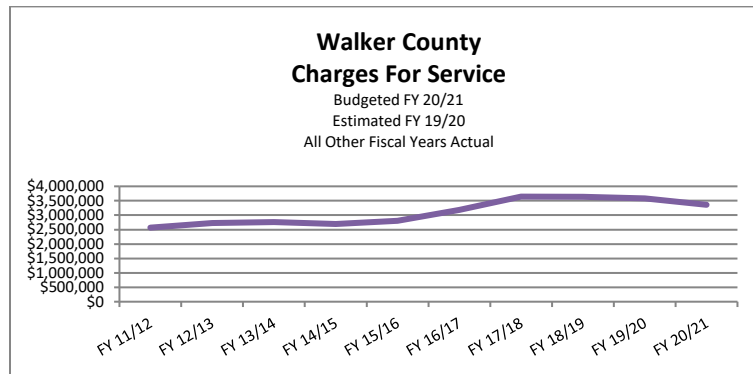
Sales Tax

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 No-New-Revenue 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.



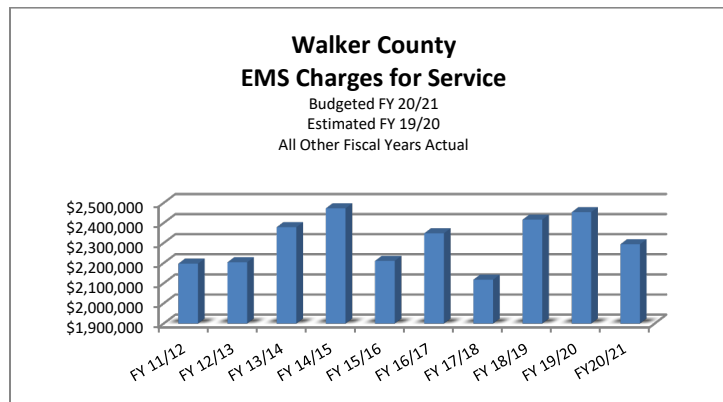
Charges for Service

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.

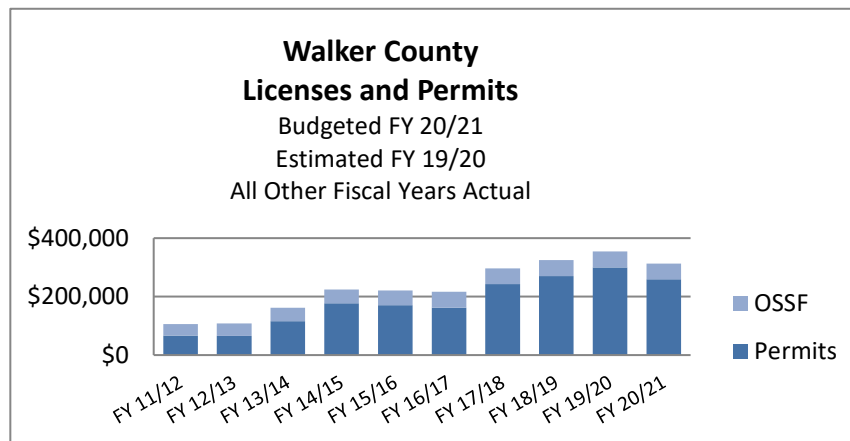
Inter Governmental Revenues

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

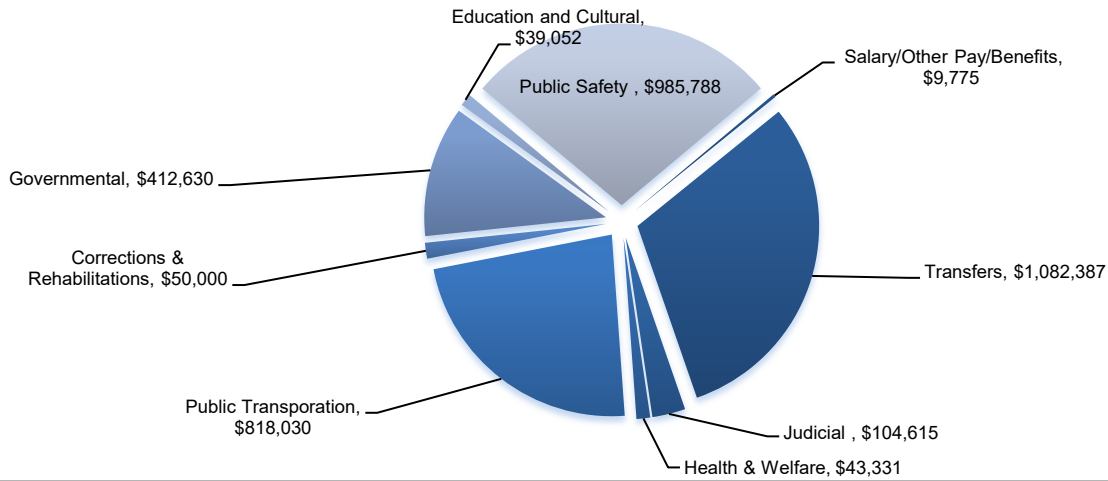
The expenditure budget for the Fiscal Year October 1, 2020 to September 30, 2021 is \$39,343,885 as compared to \$39,244,554 for the prior year, a increase of less than \$100,000. Due to the uncertainties surrounding the Corona Virus pandemic, court was very conservative in expenditures and projects 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 adopted 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	Current Year Add/Subtracts Base Budget	FY 2020-2021 Base Budget	One Time Allocations This Year	FY 2020-2021 Adopted 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
Adopted Budget Fiscal Year 2020-2021
Summary of Changes to Prior Year Base Budget



Adopted 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

Adopted 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

Adopted 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

Adopted 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

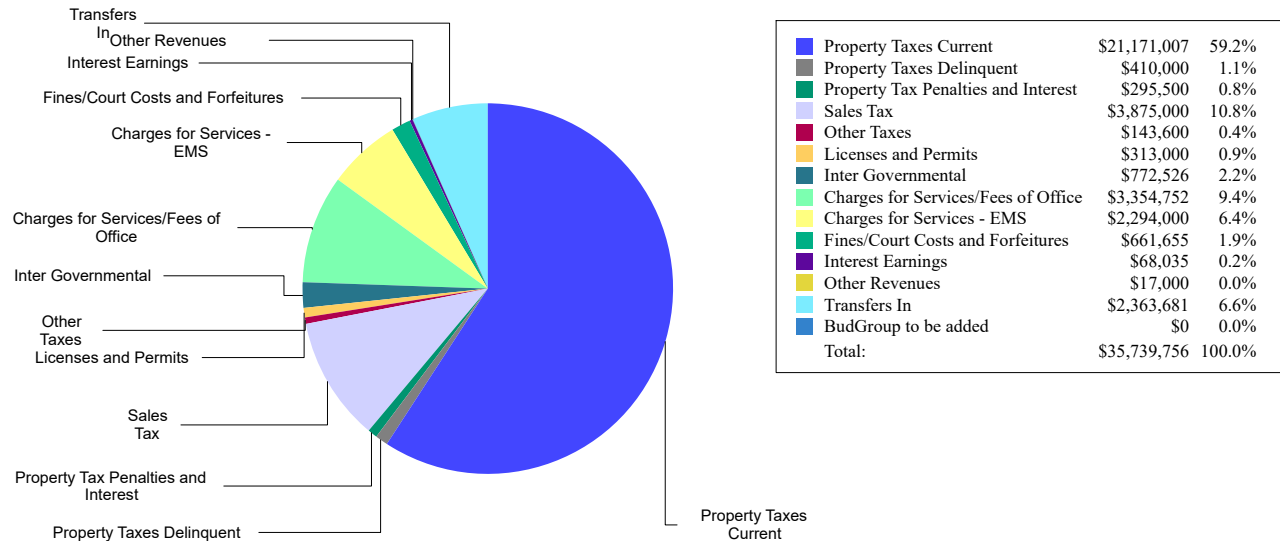
Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's budget is \$604,645 detailed below. In addition \$16,297 is budgeted in the Projects Fund. In the General Projects section of the budget beginning on page G-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-Sheriff	Sheriff Office Vehicles(7) Replacement	\$356,140
46100-Emergency Management Services	Replacement Ambulance	\$248,505
	Total	\$604,645



Walker County
 Adopted 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

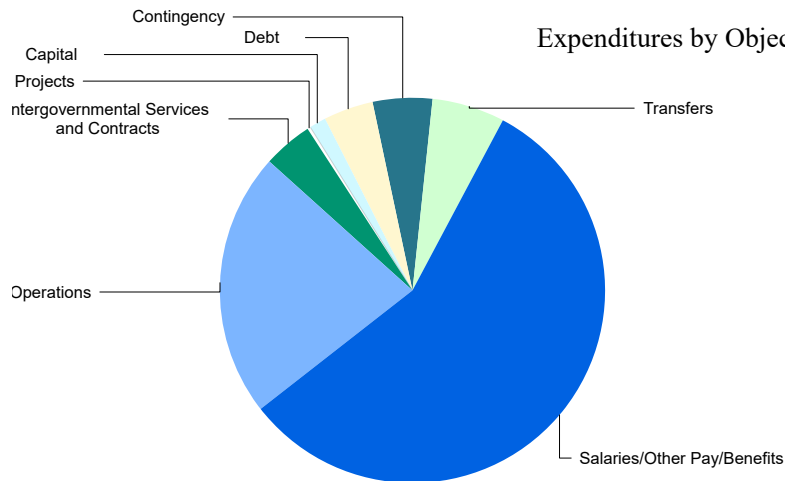
		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Inter Governmental						
42470	Inmate Housing-Other Counties	\$ 38,353	\$ 40,000	\$ 40,000	\$ 71,000	\$ 40,000
42620	Federal Funds	\$ 19,215	\$ -	\$ -	\$ 45,572	\$ -
42621	Federal Funds -OCDEFT	\$ 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
Adopted 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>



ORDER NO. 2020-76

AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGET FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

- WHEREAS, the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and
- WHEREAS, the budget contains financial information of the county that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 111.004(b)]; and
- WHEREAS, on August 8, 2020, and August 15, 2020 notice of a public hearing was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the budget, and included one publication not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.0075); and
- WHEREAS, on August 24, 2020 the Commissioners Court of the County held a public hearing relating to the budget; and
- WHEREAS, the budget for the year October 1, 2020 through September 30, 2021, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and
- WHEREAS, the Commissioners Court now makes changes to the budget that it considers warranted by law or in the best interest of the county taxpayers;

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

SECTION 1: Commissioners Court adopts the budget for Walker County Texas, now before the Commissioners Court for consideration and attached, as the budget for Walker County period of October 1, 2020, through September 30, 2021.

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

I.	General Fund	\$26,427,709
II.	Projects Fund	16,297
III.	Healthy County Initiative	3,000
IV.	Debt Service Fund	1,374,868
V.	Road & Bridge Fund	6,667,933
VI.	EMS Fund	4,144,775
VII.	County Records Management and Preservation Fund	15,000
VIII.	County Records Preservation Fund II (Digitize)	24,411
IX.	County Clerks Records Management and Preservation Fund	31,758
X.	County Clerk Records Archive Account Fund	200,000
XI.	District Clerk Records Management and Preservation	3,000
XII.	District Clerk Rider Fund	38,344
XIII.	District Clerk Archive Fund	2,945
XIV.	County Jury Fee Fund	5,000
XV.	Court Reporter Services Fund	12,000
XVI.	County Law Library Fund	33,435
XVII.	Courthouse Security Fund	71,245
XVIII.	Justice Courts Building Security Fund	10,000
XIX.	Justice Court Technology Fund	24,701
XX.	County and District Court Technology Fund	4,920
XXI.	District Attorney Prosecutors Supplement Fund	22,500
XXII.	Pretrial Intervention Fund	53,499
XXIII.	District Attorney Forfeiture Fund	24,000
XXIV.	Hot Check Fund	2,881
XXV.	Sheriff Forfeiture Fund	40,000
XXVI.	Sheriff Inmate Medical Fund	10,000
XXVII.	DOJ Equitable Sharing Fund	50,000
XXVIII.	Elections Equipment Fund	23,219
XXIX.	Elections Services Contract Fund	6,445
	Total	\$39,343,885

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

SECTION 4: The Compensation Plan is approved as attached and is effective as of the date of adoption of the 2020-2021 budget (Exhibit A). Salaries of Elected Officials are set as published.

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

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

SECTION 7: Sources of Funds and revenue estimates for each fund is approved as attached (Exhibit D).

SECTION 8: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].

SECTION 9: Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].

SECTION 10: Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government

Code § 111.010(d)].

SECTION 11: Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].

SECTION 12: Money received from intergovernmental contracts that is available for the fiscal year but not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].

SECTION 13: Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].

SECTION 14: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 15: This order shall take effect immediately after its passage.

PASSED AND APPROVED on this the 24th day of August, 2020.

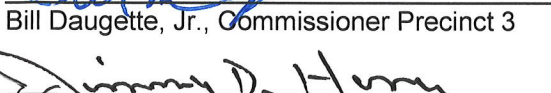
WALKER COUNTY TEXAS


Danny Pierce, County Judge


Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Dauge, Jr., Commissioner Precinct 3


Jimmy D. Henry, Commissioner Precinct 4

Approved as to form:

 ADA
Will Durham, Walker County District Attorney



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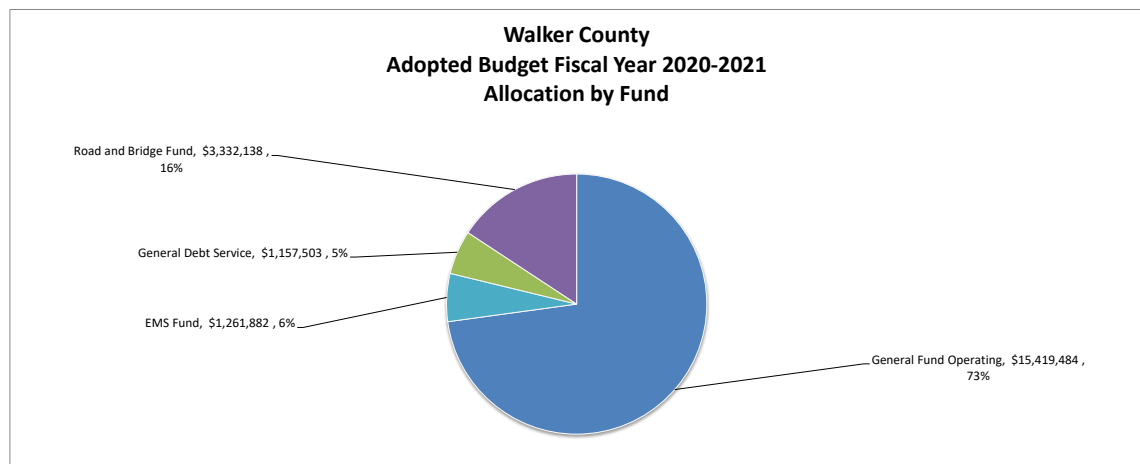
Ad Valorem History

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 Collect	\$ 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



ORDER NO. 2020-77
AN ORDER ADOPTING THE TAX RATE AND LEVYING TAXES FOR WALKER COUNTY,
TEXAS FOR THE 2020-2021 FISCAL YEAR TAXATION IN THE COUNTY; AND PROVIDING
FOR THE EFFECTIVE DATE HEREOF.

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

SECTION 1: There is levied and assessed and shall be collected for the 2020-2021 fiscal year ending September 30, 2021, an ad valorem tax of NO AND 48.08/100 (\$0.4808) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed taxable value of property located within the county limits of Walker County, Texas, on January 1, 2020, made taxable by law, which when collected, shall be apportioned among funds and departments of the county government of Walker County for these purposes:

Maintenance & Operations - General Fund, Road & Bridge Fund, EMS Fund	\$	0.4508
Debt Service for Payment of General Obligation Indebtedness		<u>0.0300</u>
	\$	0.4808

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

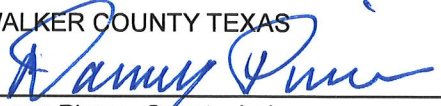
SECTION 3: If it ever should be determined by a final adjudication that this action should have been in some form other than an Order, then and that event, the above and foregoing shall be considered to have been passed, approved and adopted by the governing body of said County as an Ordinance or in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

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

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

PASSED AND APPROVED this 24th day of August, 2020.

WALKER COUNTY TEXAS



Danny Pierce, County Judge



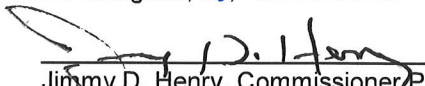
Danny Kuykendall, Commissioner Precinct 1



Ronnie White, Commissioner Precinct 2



Bill Dauge, Jr., Commissioner Precinct 3



Jimmy D. Henry, Commissioner Precinct 4

Approved as to form:

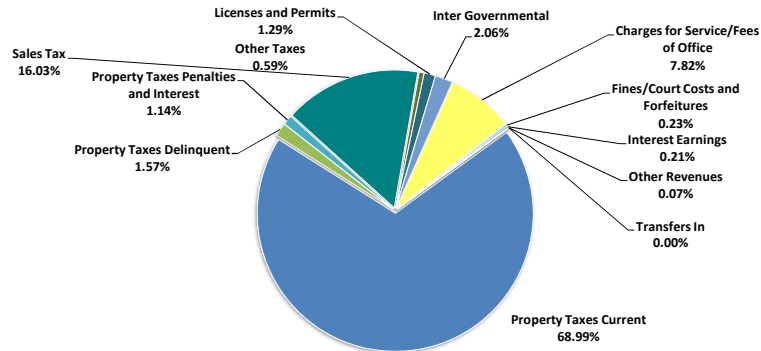

Will Durham, Walker County District Attorney





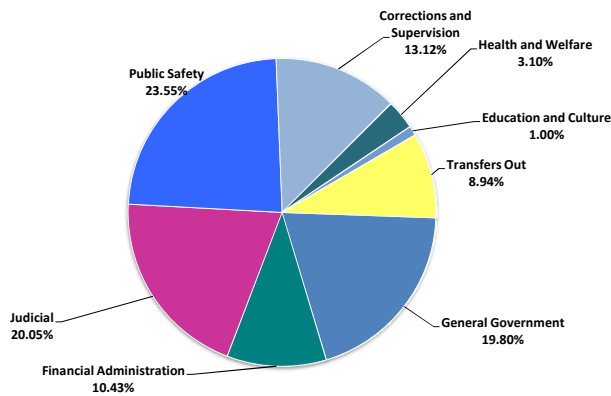
Walker County
 Adopted Budget Fiscal Year 2020-2021
 General Fund
 At a Glance

Revenues by Source



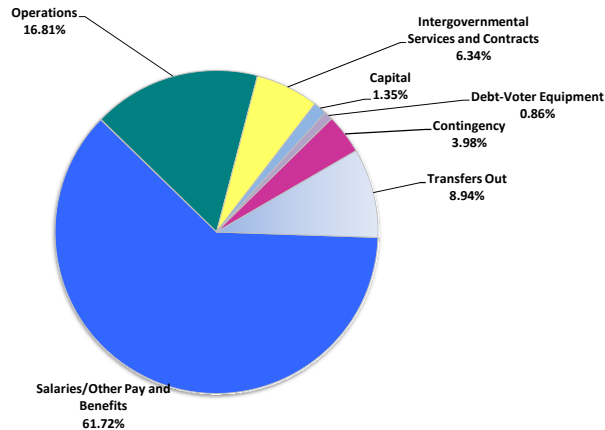
Property Taxes Current	\$ 16,681,366
Property Taxes Delinquent	\$ 380,000
Property Taxes Penalties and Interest	\$ 275,000
Sales Tax	\$ 3,875,000
Other Taxes	\$ 143,600
Licenses and Permits	\$ 313,000
Inter Governmental	\$ 499,261
Charges for Service/Fees of Office	\$ 1,889,652
Fines/Court Costs and 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

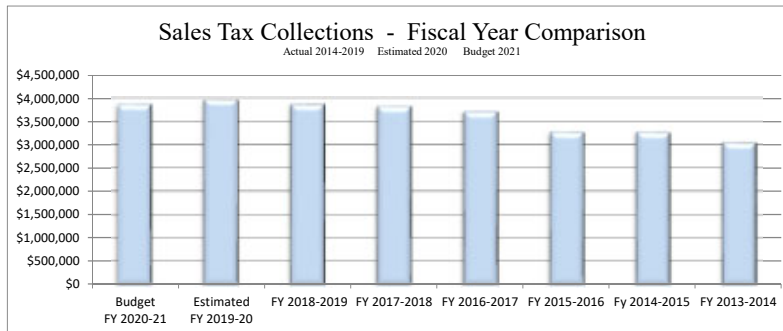
Expenditures by Category



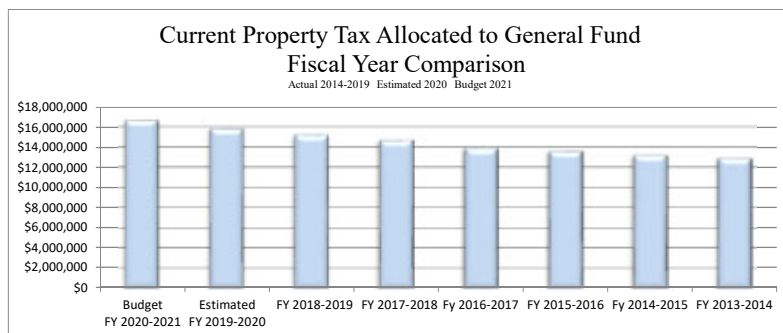
Salaries/Other Pay and Benefits	\$ 16,310,278
Operations	\$ 4,441,959
Intergovernmental Services and Contracts	\$ 1,676,132
Capital	\$ 356,140
Debt-Voter Equipment	\$ 228,189
Contingency	\$ 1,051,330
Transfers Out	\$ 2,363,681
Total	\$ 26,427,709



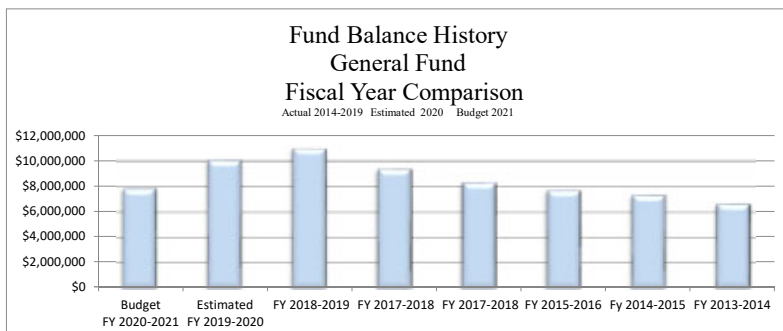
Walker County
 Adopted Budget Fiscal Year 2020-2021
 General Fund
 At a Glance



Budget FY 2020-21	Estimated FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014
\$ 3,875,000	\$ 3,975,000	\$ 3,868,217	\$ 3,824,119	\$ 3,704,825	\$ 3,269,163	\$ 3,274,386	\$ 3,046,386



Budget FY 2020-21	Estimated FY 2019-20	FY 2018-2019	FY 2017-2018	Fy 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014
\$ 16,681,366	\$ 15,817,761	\$ 15,206,600	\$ 14,647,645	\$ 13,857,361	\$ 13,575,195	\$ 13,191,703	\$ 12,909,848



Budget FY 2020-21	Estimated FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016	Fy 2014-2015	FY 2013-2014
\$ 7,784,045	\$ 10,033,220	\$ 10,957,107	\$ 9,332,267	\$ 8,279,894	\$ 7,668,474	\$ 7,288,692	\$ 6,610,168



Walker County
 Adopted 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>



Walker County
 Adopted 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



Walker County
 Adopted 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>

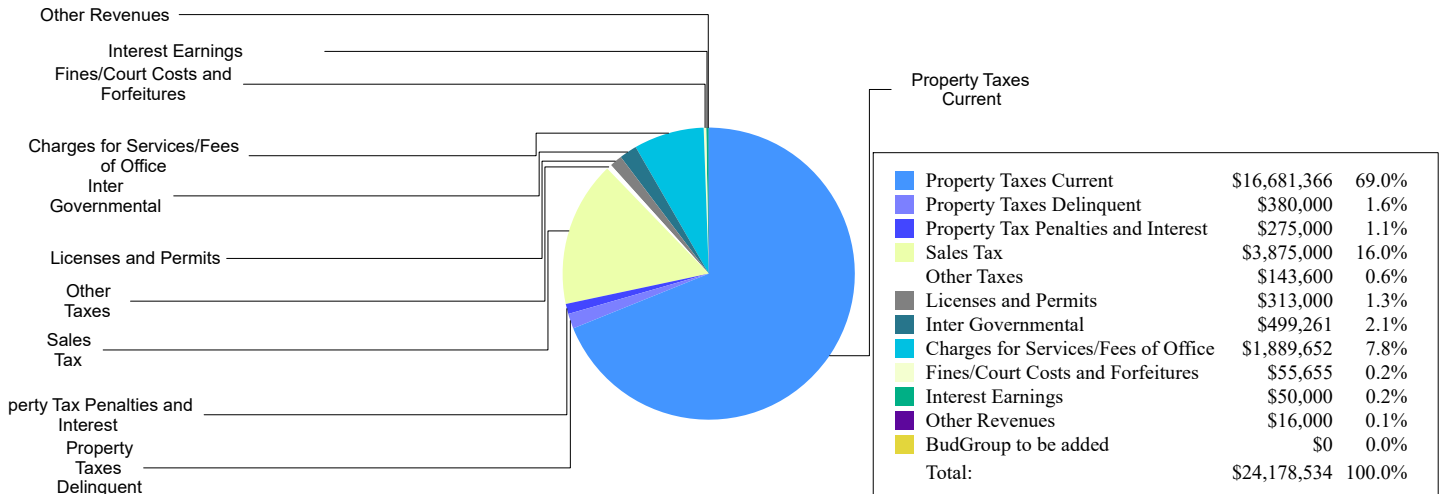
General Fund Department Expenditures by Category		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
50110 - Adult Probation Support						
Operations	\$ 39,270	\$ 56,498	\$ 78,264	\$ 78,264	\$ 56,498	
	<u>\$ 39,270</u>	<u>\$ 56,498</u>	<u>\$ 78,264</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
 Adopted Budget Fiscal Year 2020-2021
 General Fund
 Revenues By Source

Revenues by Source



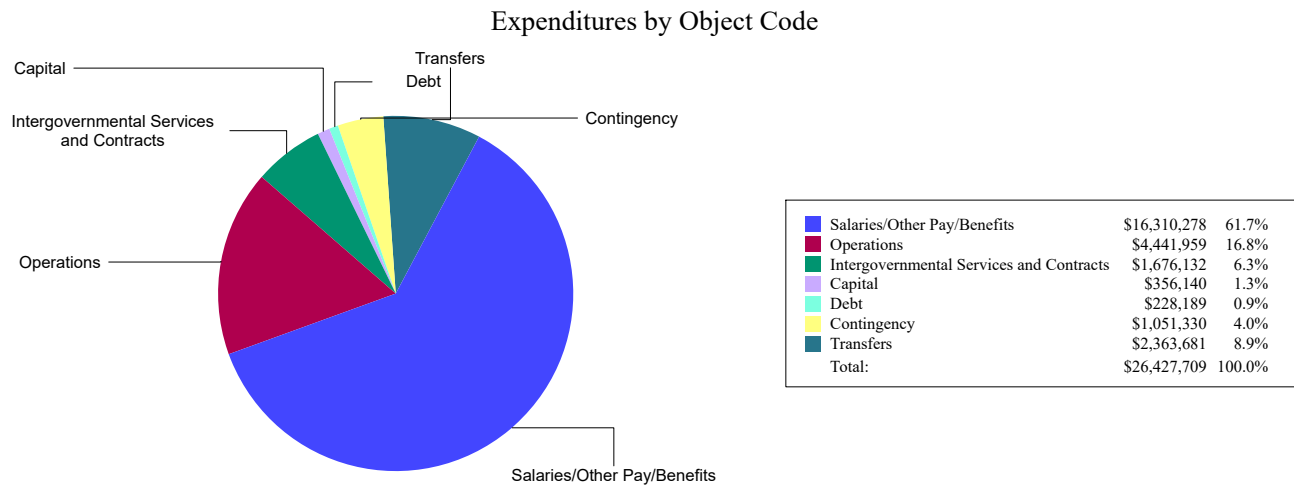
General Fund
 Revenues By Source

	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
Adopted Budget Fiscal Year 2020-2021
General Fund
Expenditures by Object Code



	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Salaries/Other Pay/Benefits</u>					
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 WorkersCompensation 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>
<u>Operations</u>					
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

General Fund

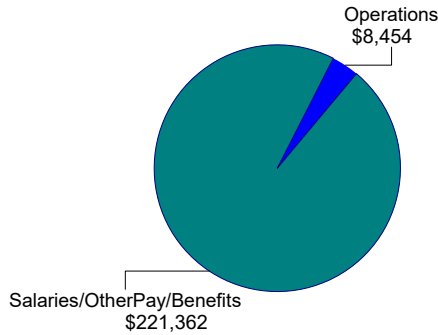
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15010 County Judge

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$221,362	96.3%
Operations	\$8,454	3.7%
Total:	\$229,816	100.0%

Salaries/Other Pay/Benefits

51010 Head of Department	\$ 102,647	\$ 110,376	\$ 110,376	\$ 111,225	\$ 110,376
51030 Deputies & Assistants	\$ 52,520	\$ 55,674	\$ 55,674	\$ 56,048	\$ 55,674
52010 Social Security	\$ 11,158	\$ 12,703	\$ 12,703	\$ 12,703	\$ 12,703
52020 Group Insurance	\$ 18,229	\$ 18,388	\$ 18,388	\$ 18,055	\$ 18,388
52030 Retirement	\$ 20,479	\$ 23,612	\$ 23,612	\$ 23,612	\$ 23,612
52040 Workers Compensation Ins	\$ 323	\$ 498	\$ 498	\$ 498	\$ 498
52060 Unemployment Insurance	\$ 93	\$ 111	\$ 111	\$ 111	\$ 111
	<u>\$ 205,449</u>	<u>\$ 221,362</u>	<u>\$ 221,362</u>	<u>\$ 222,252</u>	<u>\$ 221,362</u>

Operations

61010 Office Supplies	\$ 199	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 340	\$ 425	\$ 425	\$ 425	\$ 425
62010 Postage	\$ 29	\$ 250	\$ 250	\$ 250	\$ 250
71010 Travel & Lodging	\$ 908	\$ 2,119	\$ 2,119	\$ 2,119	\$ 2,119
71020 Conferences/Training	\$ 489	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
71030 Dues & Subscriptions	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
73160 Copier Service Agreements	\$ 327	\$ 750	\$ 750	\$ 750	\$ 750
74140 Long Distance	\$ -	\$ 110	\$ 110	\$ 110	\$ 110
74150 Communication-Air Cards	\$ 456	\$ 500	\$ 500	\$ 500	\$ 500
75400 Repairs & Maint - Office Equ	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
	<u>\$ 3,148</u>	<u>\$ 8,454</u>	<u>\$ 8,454</u>	<u>\$ 8,454</u>	<u>\$ 8,454</u>

Department Totals

	<u>\$ 208,597</u>	<u>\$ 229,816</u>	<u>\$ 229,816</u>	<u>\$ 230,706</u>	<u>\$ 229,816</u>
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Walker County

General Fund

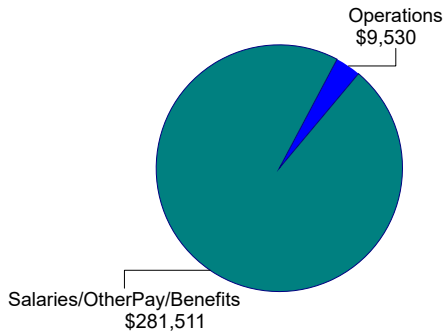
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	
2018-2019	Original	Budget	To Spend	2020-2021

15020 County Judge-IT Operations

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$281,511	96.7%
Operations	\$9,530	3.3%
Total:	\$291,041	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 128,680	\$ 207,389	\$ 207,389	\$ 135,690	\$ 207,509
52010	Social Security	\$ 9,328	\$ 15,864	\$ 15,864	\$ 15,864	\$ 15,874
52020	Group Insurance	\$ 18,244	\$ 27,582	\$ 27,582	\$ 18,070	\$ 27,582
52030	Retirement	\$ 16,983	\$ 29,490	\$ 29,490	\$ 29,490	\$ 29,508
52040	Workers Compensation Ins	\$ 268	\$ 622	\$ 622	\$ 622	\$ 622
52060	Unemployment Insurance	\$ 229	\$ 416	\$ 416	\$ 416	\$ 416
		<u>\$ 173,732</u>	<u>\$ 281,363</u>	<u>\$ 281,363</u>	<u>\$ 200,152</u>	<u>\$ 281,511</u>

Operations

61010	Office Supplies	\$ -	\$ 550	\$ 550	\$ 550	\$ 550
61030	Operating Supplies	\$ -	\$ 2,219	\$ 2,219	\$ 2,219	\$ 2,219
62010	Postage	\$ 1	\$ 25	\$ 25	\$ 25	\$ 25
62110	Fuel & Oil	\$ 138	\$ 500	\$ 500	\$ 500	\$ 500
64100	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ -	\$ 3,924	\$ 3,924	\$ 3,924	\$ 3,924
71020	Conferences/Training	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
71030	Dues & Subscriptions	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
74140	Long Distance	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74150	Communication-Air Cards	\$ 912	\$ 812	\$ 812	\$ 812	\$ 812
75100	Repairs - Vehicles & Trucks	\$ 14	\$ 500	\$ 500	\$ 500	\$ 500
75400	Repairs & Maint - Office Equ	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
		<u>\$ 1,065</u>	<u>\$ 9,530</u>	<u>\$ 9,530</u>	<u>\$ 9,530</u>	<u>\$ 9,530</u>
Department Totals		<u>\$ 174,797</u>	<u>\$ 290,893</u>	<u>\$ 290,893</u>	<u>\$ 209,682</u>	<u>\$ 291,041</u>



Walker County

General Fund

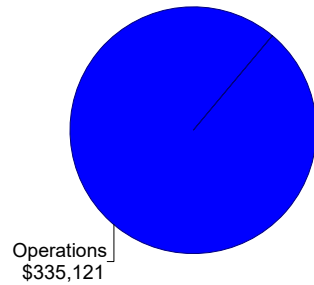
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15030 County Judge - IT HardwareSoftware

Fiscal Year 2020-2021



■ Operations	\$335,121	100.0%
■ Capital	\$0	0.0%
Total:	\$335,121	100.0%

Operations

61030	Operating Supplies	\$ 1,446	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,587
64130	Volume Licensing	\$ 46,946	\$ 66,183	\$ 66,183	\$ 66,183	\$ 66,183
64140	Software Maintenance	\$ 32,162	\$ 33,108	\$ 33,108	\$ 33,108	\$ 33,108
64150	Maintenance Hardware	\$ 14,434	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
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
64500	Software Support-Website	\$ 6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
68010	Purchased Services	\$ 2,451	\$ 37,640	\$ 34,061	\$ 34,061	\$ 34,061
		<u>\$ 248,576</u>	<u>\$ 335,121</u>	<u>\$ 335,121</u>	<u>\$ 335,121</u>	<u>\$ 335,121</u>

Capital

84920	Office Eq, Fixtures,Software	\$ -	\$ 44,000	\$ 44,000	\$ 44,000	\$ -
		<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>\$ -</u>

Department Totals		<u>\$ 248,576</u>	<u>\$ 379,121</u>	<u>\$ 379,121</u>	<u>\$ 379,121</u>	<u>\$ 335,121</u>
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Walker County

General Fund

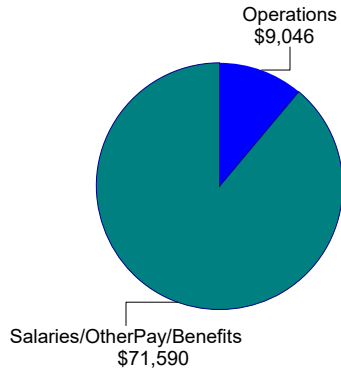
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	
2018-2019	Original	Budget	To Spend	2020-2021

15040 Commissioner's Court

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$71,590	88.8%
Operations	\$9,046	11.2%
Total:	\$80,636	100.0%

Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$ 49,143	\$ 50,929	\$ 50,929	\$ 51,321	\$ 50,989
51140	Other Pay-Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 3,647	\$ 3,896	\$ 3,896	\$ 3,896	\$ 3,901
52020	Group Insurance	\$ 9,122	\$ 9,194	\$ 9,194	\$ 9,035	\$ 9,194
52030	Retirement	\$ 6,495	\$ 7,242	\$ 7,242	\$ 7,242	\$ 7,251
52040	WorkersCompensation Ins	\$ 103	\$ 153	\$ 153	\$ 153	\$ 153
52060	Unemployment Insurance	\$ 88	\$ 102	\$ 102	\$ 102	\$ 102
		<u>\$ 68,673</u>	<u>\$ 71,516</u>	<u>\$ 71,516</u>	<u>\$ 71,749</u>	<u>\$ 71,590</u>

Operations

61010	Office Supplies	\$ 2,089	\$ 1,580	\$ 2,980	\$ 2,980	\$ 1,580
61030	Operating Supplies	\$ 1,040	\$ 475	\$ 1,129	\$ 1,129	\$ 475
62010	Postage	\$ 31	\$ 100	\$ 100	\$ 100	\$ 100
71010	Travel & Lodging	\$ 1,133	\$ 2,320	\$ 766	\$ 766	\$ 2,320
71020	Conferences/Training	\$ 455	\$ 1,652	\$ 999	\$ 999	\$ 1,652
71030	Dues & Subscriptions	\$ 216	\$ 262	\$ 415	\$ 415	\$ 262
73160	Copier Service Agreements	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74150	Communication-Air Cards	\$ 456	\$ 657	\$ 657	\$ 657	\$ 657
		<u>\$ 6,220</u>	<u>\$ 9,046</u>	<u>\$ 9,046</u>	<u>\$ 9,046</u>	<u>\$ 9,046</u>

Department Totals

		<u>\$ 74,893</u>	<u>\$ 80,562</u>	<u>\$ 80,562</u>	<u>\$ 80,795</u>	<u>\$ 80,636</u>
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Walker County

General Fund

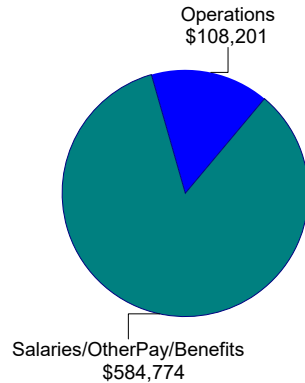
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15050 County Clerk

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$584,774	84.4%
Operations	\$108,201	15.6%
Total:	\$692,975	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,270	\$ 70,728	\$ 70,728	\$ 71,272	\$ 70,728
51030	Deputies & Assistants	\$ 301,504	\$ 331,289	\$ 331,289	\$ 326,829	\$ 332,129
52010	Social Security	\$ 27,462	\$ 30,754	\$ 30,754	\$ 30,754	\$ 30,819
52020	Group Insurance	\$ 88,173	\$ 91,940	\$ 91,940	\$ 90,342	\$ 91,940
52030	Retirement	\$ 48,802	\$ 57,168	\$ 57,168	\$ 57,168	\$ 57,285
52040	Workers Compensation Ins	\$ 1,151	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,208
52060	Unemployment Insurance	\$ 535	\$ 662	\$ 662	\$ 662	\$ 665
		<u>\$ 535,897</u>	<u>\$ 583,746</u>	<u>\$ 583,746</u>	<u>\$ 578,232</u>	<u>\$ 584,774</u>

Operations

61010	Office Supplies	\$ 12,010	\$ 10,000	\$ 9,900	\$ 9,900	\$ 10,000
62010	Postage	\$ 2,785	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
64100	Computer Software	\$ 755	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 437	\$ -	\$ 100	\$ 100	\$ -
68020	Microfilming	\$ 71,487	\$ 84,000	\$ 84,000	\$ 73,000	\$ 84,000
68060	Contract Services - DSHS	\$ 375	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
71010	Travel & Lodging	\$ 1,380	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
71020	Conferences/Training	\$ (60)	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
71030	Dues & Subscriptions	\$ 125	\$ 150	\$ 150	\$ 150	\$ 150
73160	Copier Service Agreements	\$ 775	\$ 2,001	\$ 2,001	\$ 2,001	\$ 2,001
		<u>\$ 90,069</u>	<u>\$ 108,201</u>	<u>\$ 108,201</u>	<u>\$ 97,201</u>	<u>\$ 108,201</u>
Department Totals		<u><u>\$ 625,966</u></u>	<u><u>\$ 691,947</u></u>	<u><u>\$ 691,947</u></u>	<u><u>\$ 675,433</u></u>	<u><u>\$ 692,975</u></u>



Walker County

General Fund

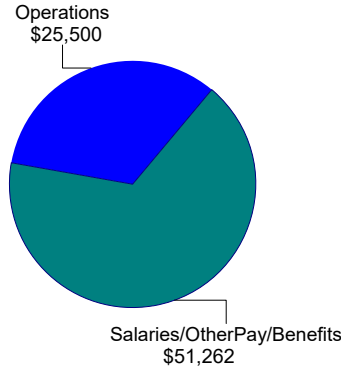
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

16010 Voter Registration

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$51,262	66.8%
Operations	\$25,500	33.2%
Total:	\$76,762	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$	34,624	\$	34,318	\$	34,318	\$	34,988	\$	34,378
52010	Social Security	\$	2,622	\$	2,625	\$	2,625	\$	2,625	\$	2,630
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,035	\$	9,194
52030	Retirement	\$	4,566	\$	4,880	\$	4,880	\$	4,880	\$	4,888
52040	Workers Compensation Ins	\$	73	\$	103	\$	103	\$	103	\$	103
52060	Unemployment Insurance	\$	62	\$	69	\$	69	\$	69	\$	69
		\$	51,069	\$	51,189	\$	51,189	\$	51,700	\$	51,262

Operations

61010	Office Supplies	\$	3,347	\$	4,000	\$	4,000	\$	4,000	\$	4,000
61030	Operating Supplies	\$	592	\$	500	\$	813	\$	813	\$	500
61100	Minor Equipment	\$	1,490	\$	500	\$	380	\$	380	\$	500
62010	Postage	\$	4,704	\$	17,500	\$	17,500	\$	17,500	\$	17,500
68010	Purchased Services	\$	150	\$	500	\$	500	\$	500	\$	500
71010	Travel & Lodging	\$	-	\$	500	\$	247	\$	247	\$	500
71020	Conferences/Training	\$	-	\$	300	\$	157	\$	157	\$	300
73160	Copier Service Agreements	\$	406	\$	650	\$	650	\$	650	\$	650
74140	Long Distance	\$	-	\$	50	\$	-	\$	-	\$	50
74150	Communication-Air Cards	\$	846	\$	1,000	\$	1,245	\$	1,245	\$	1,000
75100	Repairs - Vehicles & Trucks	\$	8	\$	-	\$	8	\$	8	\$	-
		\$	11,543	\$	25,500	\$	25,500	\$	25,500	\$	25,500

Department Totals

\$	62,612	\$	76,689	\$	76,689	\$	77,200	\$	76,762
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Walker County

General Fund

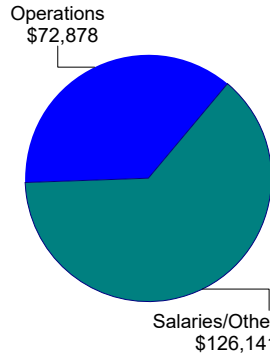
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

16020 Elections

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$126,141	63.4%
Operations	\$72,878	36.6%
Capital	\$0	0.0%
Total:	\$199,019	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 85,142	\$ 87,695	\$ 87,695	\$ 87,494	\$ 88,055
51070	Part-Time	\$ 12,753	\$ -	\$ 14,623	\$ 14,623	\$ -
52010	Social Security	\$ 6,248	\$ 6,708	\$ 6,708	\$ 6,708	\$ 6,736
52020	Group Insurance	\$ 18,244	\$ 18,388	\$ 18,388	\$ 18,070	\$ 18,388
52030	Retirement	\$ 11,230	\$ 12,471	\$ 12,471	\$ 12,471	\$ 12,522
52040	Workers Compensation Ins	\$ 209	\$ 263	\$ 263	\$ 263	\$ 264
52060	Unemployment Insurance	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176
		<u>\$ 134,002</u>	<u>\$ 125,701</u>	<u>\$ 140,324</u>	<u>\$ 139,805</u>	<u>\$ 126,141</u>

Operations

61010	Office Supplies	\$ 1,975	\$ 933	\$ 933	\$ 933	\$ 933
61030	Operating Supplies	\$ 2,846	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
61100	Minor Equipment	\$ 1,989	\$ 1,582	\$ 1,582	\$ 1,582	\$ 1,582
61260	Election Costs	\$ 46,641	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
62010	Postage	\$ 2,230	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
64160	MaintContretElection Hard/Soft	\$ -	\$ 8,450	\$ 8,450	\$ 8,450	\$ 13,450
68010	Purchased Services	\$ 10,890	\$ 23,200	\$ 23,200	\$ 23,200	\$ 23,200
71010	Travel & Lodging	\$ 815	\$ 800	\$ 800	\$ 800	\$ 800
71020	Conferences/Training	\$ 210	\$ 300	\$ 300	\$ 300	\$ 300
75400	Repairs & Maint - Office Equ	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
		<u>\$ 67,596</u>	<u>\$ 67,878</u>	<u>\$ 67,878</u>	<u>\$ 67,878</u>	<u>\$ 72,878</u>

Capital

84921	Voter Equipment	\$ 677,877	\$ -	\$ -	\$ -	\$ -
		<u>\$ 677,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals		<u>\$ 879,475</u>	<u>\$ 193,579</u>	<u>\$ 208,202</u>	<u>\$ 207,683</u>	<u>\$ 199,019</u>
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Walker County

General Fund

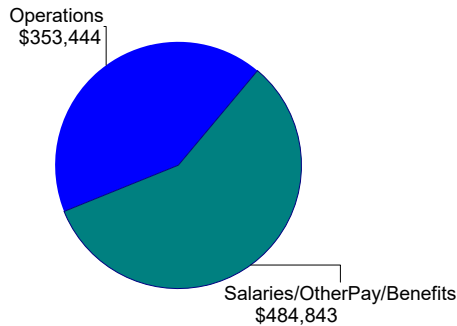
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

17010 County Facilities

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$484,843	57.8%
Operations	\$353,444	42.2%
Total:	\$838,287	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 186,013	\$ 253,736	\$ 253,736	\$ 247,157	\$ 302,408
51070	Part-Time	\$ 22,360	\$ 72,285	\$ 72,285	\$ 31,636	\$ 19,604
51150	Allowances	\$ 5,640	\$ -	\$ -	\$ 5,640	\$ -
52010	Social Security	\$ 15,729	\$ 24,943	\$ 24,943	\$ 24,943	\$ 24,633
52020	Group Insurance	\$ 58,912	\$ 64,358	\$ 64,358	\$ 50,069	\$ 82,746
52030	Retirement	\$ 27,481	\$ 46,361	\$ 46,361	\$ 46,361	\$ 45,789
52040	Workers Compensation Ins	\$ 5,569	\$ 9,131	\$ 9,131	\$ 9,131	\$ 9,017
52060	Unemployment Insurance	\$ 374	\$ 652	\$ 652	\$ 652	\$ 646
		<u>\$ 322,078</u>	<u>\$ 471,466</u>	<u>\$ 471,466</u>	<u>\$ 415,589</u>	<u>\$ 484,843</u>

Operations

61010	Office Supplies	\$ 33	\$ 400	\$ 400	\$ 400	\$ 400
61030	Operating Supplies	\$ 10,200	\$ 6,000	\$ 10,500	\$ 10,500	\$ 6,000
61100	Minor Equipment	\$ 3,795	\$ 4,850	\$ 2,222	\$ 2,222	\$ 4,850
61210	Janitorial Supplies	\$ 18,847	\$ 20,000	\$ 30,000	\$ 30,000	\$ 20,000
61230	Uniforms	\$ 1,159	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61410	Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
62010	Postage	\$ -	\$ 15	\$ 15	\$ 15	\$ 15
62110	Fuel & Oil	\$ 4,354	\$ 4,000	\$ 4,784	\$ 4,784	\$ 4,000
62120	Lubricants, Oils Etc	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
64140	Software Maintenance	\$ 2,540	\$ 2,540	\$ 2,668	\$ 2,668	\$ 2,540
67040	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 12,000
68010	Purchased Services	\$ 28,745	\$ 13,000	\$ 22,500	\$ 22,500	\$ 13,000
68500	Towing	\$ 75	\$ -	\$ -	\$ -	\$ -
69900	Project/Eq Allocation	\$ -	\$ -	\$ -	\$ -	\$ 3,000
71010	Travel & Lodging	\$ -	\$ 800	\$ -	\$ -	\$ 800
71020	Conferences/Training	\$ -	\$ 150	\$ -	\$ -	\$ 150
71030	Dues & Subscriptions	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
73160	Copier Service Agreements	\$ 82	\$ 100	\$ 100	\$ 100	\$ 100
74140	Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	Actual	FY 2020	FY 2020	FY 2020	Budget	
	2018-2019	Budget	Revised	Estimated	2020-2021	
		Original	Budget	To Spend		
17010 County Facilities						
<u>Operations</u>						
74150 Communication-Air Cards	\$ 1,368	\$ 960	\$ 1,368	\$ 1,368	\$ 960	
74200 Electricity	\$ 85,506	\$ 115,451	\$ 115,451	\$ 115,451	\$ 115,451	
74300 Gas	\$ 10,770	\$ 9,873	\$ 9,873	\$ 9,873	\$ 9,873	
74400 Water/Sewer/Garbage	\$ 15,831	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	
75100 Repairs - Vehicles & Trucks	\$ 4,044	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
75200 Repairs - Equipment	\$ 620	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	
75300 Repairs & Maint. - Buildings	\$ 81,373	\$ 97,790	\$ 79,738	\$ 79,738	\$ 97,790	
75600 Repairs - HVAC	\$ 22,352	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
	<u>\$ 291,694</u>	<u>\$ 338,444</u>	<u>\$ 338,444</u>	<u>\$ 338,444</u>	<u>\$ 353,444</u>	
Department Totals	<u><u>\$ 613,772</u></u>	<u><u>\$ 809,910</u></u>	<u><u>\$ 809,910</u></u>	<u><u>\$ 754,033</u></u>	<u><u>\$ 838,287</u></u>	



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

17020 Facilities-Justice Center Municipal Allocation

Fiscal Year 2020-2021



Operations

61030	Operating Supplies	\$ -	\$ 149	\$ 149	\$ 149	\$ 149
68010	Purchased Services	\$ -	\$ 1,769	\$ 1,316	\$ 1,316	\$ 1,769
70010	Insurance & Bonds	\$ 981	\$ 1,182	\$ 1,635	\$ 1,635	\$ 1,182
74100	Communication	\$ -	\$ 45	\$ 45	\$ 45	\$ 45
74200	Electricity	\$ 3,371	\$ 6,887	\$ 6,887	\$ 6,887	\$ 6,887
74300	Gas	\$ 132	\$ 337	\$ 337	\$ 337	\$ 337
74400	Water/Sewer/Garbage	\$ 502	\$ 614	\$ 614	\$ 614	\$ 614
		<u>\$ 4,986</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
Department Totals		<u>\$ 4,986</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>



Walker County

General Fund

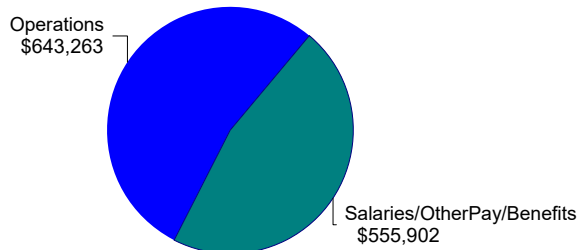
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	
2018-2019	Original	Budget	To Spend	2020-2021

19010 Centralized Costs

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$555,902	46.4%
Operations	\$643,263	53.6%
Capital	\$0	0.0%
Total:	\$1,199,165	100.0%

Salaries/OtherPay/Benefits

51070	Part-Time	\$ 10,669	\$ 13,474	\$ 13,474	\$ 11,257	\$ 13,474
52010	Social Security	\$ 816	\$ 1,031	\$ 1,031	\$ 1,031	\$ 1,031
52020	Group Insurance	\$ 424,149	\$ 431,414	\$ 431,414	\$ 431,414	\$ 519,414
52022	Retiree Insurance	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ -
52030	Retirement	\$ 1,435	\$ 1,916	\$ 1,916	\$ 1,916	\$ 1,916
52040	WorkersCompensation Ins	\$ 22	\$ 20,040	\$ 20,040	\$ 20,040	\$ 20,040
52060	Unemployment Insurance	\$ 19	\$ 27	\$ 27	\$ 27	\$ 27
52990	Payroll Rounding	\$ (45)	\$ -	\$ -	\$ -	\$ -
		<u>\$ 437,065</u>	<u>\$ 555,902</u>	<u>\$ 555,902</u>	<u>\$ 553,685</u>	<u>\$ 555,902</u>

Operations

61010	Office Supplies	\$ 74	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61030	Operating Supplies	\$ 3,856	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
61100	Minor Equipment	\$ 7,574	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 2,587	\$ 22,059	\$ 22,059	\$ 12,059	\$ 22,059
62110	Fuel & Oil	\$ 657	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
64140	Software Maintenance	\$ -	\$ 1,615	\$ 1,615	\$ 1,615	\$ 1,615
67010	Engineering Contract-Nemec	\$ -	\$ 46,338	\$ -	\$ -	\$ -
67040	Professional Services	\$ 7,635	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
67050	Pre-Employ Physicals/Testing	\$ 2,538	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
67060	Accounting Services	\$ 23,100	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
68010	Purchased Services	\$ 56,012	\$ 10,000	\$ 18,000	\$ 18,000	\$ 18,450
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	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
68500	Towing	\$ -	\$ -	\$ 300	\$ 300	\$ -
69050	Copier Replacement	\$ 2,630	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
70010	Insurance & Bonds	\$ 214,423	\$ 252,943	\$ 252,943	\$ 252,943	\$ 252,943
70020	Insurance Deductibles	\$ 28,967	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

19010 Centralized Costs

Operations

	Actual 2018-2019	FY 2020 Budget Original	FY 2020 Revised Budget	FY 2020 Estimated To Spend	Budget 2020-2021
71020 Conferences/Training	\$ 1,615	\$ -	\$ 55	\$ 55	\$ -
71030 Dues & Subscriptions	\$ 7,414	\$ 14,010	\$ 14,010	\$ 14,010	\$ 14,010
73150 Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74100 Communication	\$ 38,679	\$ 50,272	\$ 50,272	\$ 50,272	\$ 50,272
74110 Data Circuits/Internet	\$ 17,556	\$ 19,040	\$ 19,040	\$ 19,040	\$ 19,040
74140 Long Distance	\$ 2,448	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74150 Communication-Air Cards	\$ -	\$ 3,000	\$ 1,845	\$ 1,845	\$ 3,000
75100 Repairs - Vehicles & Trucks	\$ 1,443	\$ 400	\$ 400	\$ 400	\$ 400
75400 Repairs & Maint - Office Equ	\$ -	\$ 400	\$ -	\$ -	\$ 400
	<u>\$ 533,410</u>	<u>\$ 679,951</u>	<u>\$ 641,613</u>	<u>\$ 631,613</u>	<u>\$ 643,263</u>

Capital

84920 Office Eq, Fixtures, Software	\$ 10,596	\$ -	\$ -	\$ -	\$ -
87030 Vehicles	\$ -	\$ -	\$ 21,397	\$ 21,397	\$ -
	<u>\$ 10,596</u>	<u>\$ -</u>	<u>\$ 21,397</u>	<u>\$ 21,397</u>	<u>\$ -</u>
Department Totals	<u>\$ 981,071</u>	<u>\$ 1,235,853</u>	<u>\$ 1,218,912</u>	<u>\$ 1,206,695</u>	<u>\$ 1,199,165</u>



Walker County

General Fund

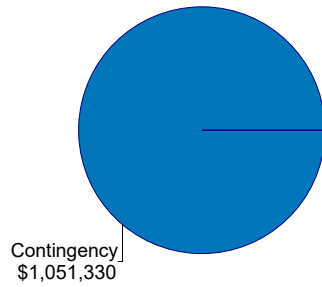
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

19200 Contingency

Fiscal Year 2020-2021



■ Contingency	\$1,051,330	100.0%
Total:	\$1,051,330	100.0%

Contingency

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
	\$ -	\$ 918,500	\$ 746,646	\$ 50,000	\$ 1,051,330
Department Totals	\$ -	\$ 918,500	\$ 746,646	\$ 50,000	\$ 1,051,330



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

20005 County Auditor-Financial Systems

Fiscal Year 2020-2021



Operations

64420 Tyler/ Dynamics Annual License/Services	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 109,833
	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 109,833
Department Totals	\$ 104,466	\$ 109,833	\$ 109,833	\$ 109,833	\$ 109,833



Walker County

General Fund

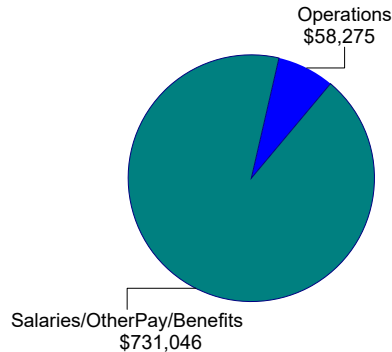
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

20010 County Auditor

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$731,046	92.6%
Operations	\$58,275	7.4%
Total:	\$789,321	100.0%

Salaries/Other Pay/Benefits

51010 Head of Department	\$ 102,647	\$ 107,130	\$ 107,130	\$ 107,954	\$ 107,130
51030 Deputies & Assistants	\$ 376,461	\$ 422,536	\$ 422,536	\$ 401,000	\$ 422,656
52010 Social Security	\$ 34,794	\$ 40,518	\$ 40,518	\$ 40,518	\$ 40,528
52020 Group Insurance	\$ 66,513	\$ 82,746	\$ 82,746	\$ 76,044	\$ 82,746
52030 Retirement	\$ 63,237	\$ 75,320	\$ 75,320	\$ 75,320	\$ 75,336
52040 Workers Compensation Ins	\$ 995	\$ 1,588	\$ 1,588	\$ 1,588	\$ 1,589
52060 Unemployment Insurance	\$ 850	\$ 1,061	\$ 1,061	\$ 1,061	\$ 1,061
	<u>\$ 645,497</u>	<u>\$ 730,899</u>	<u>\$ 730,899</u>	<u>\$ 703,485</u>	<u>\$ 731,046</u>

Operations

61010 Office Supplies	\$ 3,164	\$ 6,000	\$ 3,201	\$ 3,201	\$ 6,000
61020 Budget/CAFR Supplies	\$ 752	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 534	\$ 2,058	\$ 2,058	\$ 2,058	\$ 2,058
61100 Minor Equipment	\$ 5,872	\$ 3,000	\$ 11,808	\$ 11,808	\$ 3,000
62010 Postage	\$ 756	\$ 500	\$ 500	\$ 500	\$ 500
64100 Computer Software	\$ 918	\$ 2,560	\$ -	\$ -	\$ 2,560
64140 Software Maintenance	\$ 11,296	\$ 18,705	\$ 18,705	\$ 18,705	\$ 20,705
64700 Software Improv/Training	\$ 11,581	\$ 8,080	\$ 8,080	\$ 8,080	\$ 8,080
68010 Purchased Services	\$ -	\$ -	\$ 259	\$ 259	\$ -
71010 Travel & Lodging	\$ 4,415	\$ 5,800	\$ 2,016	\$ 2,016	\$ 5,800
71020 Conferences/Training	\$ 3,082	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
71030 Dues & Subscriptions	\$ 1,740	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
73150 Rentals	\$ 204	\$ 150	\$ 226	\$ 226	\$ 150
73160 Copier Service Agreements	\$ 1,431	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74140 Long Distance	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
74150 Communication-Air Cards	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912
75400 Repairs & Maint - Office Equ	\$ -	\$ 210	\$ 210	\$ 210	\$ 210
	<u>\$ 46,657</u>	<u>\$ 56,275</u>	<u>\$ 56,275</u>	<u>\$ 56,275</u>	<u>\$ 58,275</u>
Department Totals	<u>\$ 692,154</u>	<u>\$ 787,174</u>	<u>\$ 787,174</u>	<u>\$ 759,760</u>	<u>\$ 789,321</u>



Walker County

General Fund

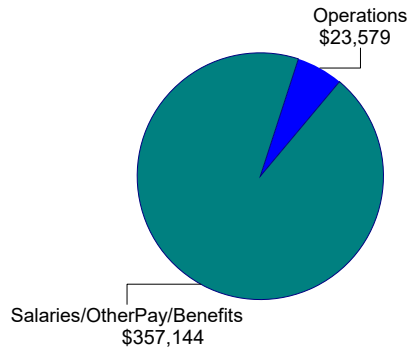
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

20020 County Treasurer

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$357,144	93.8%
Operations	\$23,579	6.2%
Total:	\$380,723	100.0%

Salaries/OtherPay/Benefits

51010 Head of Department	\$ 68,270	\$ 70,728	\$ 70,728	\$ 71,272	\$ 70,728
51030 Deputies & Assistants	\$ 169,707	\$ 182,487	\$ 182,487	\$ 180,070	\$ 179,356
51090 Overtime	\$ -	\$ 1,069	\$ 1,069	\$ -	\$ 4,320
52010 Social Security	\$ 17,203	\$ 19,453	\$ 19,453	\$ 19,453	\$ 19,461
52020 Group Insurance	\$ 42,193	\$ 45,970	\$ 45,970	\$ 44,799	\$ 45,970
52030 Retirement	\$ 31,404	\$ 36,159	\$ 36,159	\$ 36,159	\$ 36,177
52040 WorkersCompensation Ins	\$ 497	\$ 762	\$ 762	\$ 762	\$ 764
52060 Unemployment Insurance	\$ 303	\$ 367	\$ 367	\$ 367	\$ 368
	<u>\$ 329,577</u>	<u>\$ 356,995</u>	<u>\$ 356,995</u>	<u>\$ 352,882</u>	<u>\$ 357,144</u>

Operations

61010 Office Supplies	\$ 3,882	\$ 4,947	\$ 4,947	\$ 4,947	\$ 4,947
61030 Operating Supplies	\$ 654	\$ 125	\$ 999	\$ 99	\$ 125
61100 Minor Equipment	\$ 4,960	\$ -	\$ 389	\$ 389	\$ -
62010 Postage	\$ 2,916	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
64100 Computer Software	\$ -	\$ -	\$ 35	\$ 35	\$ -
67070 Bank Charges	\$ (833)	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010 Purchased Services	\$ 524	\$ -	\$ 525	\$ 525	\$ -
71010 Travel & Lodging	\$ 2,983	\$ 3,835	\$ 3,335	\$ 3,335	\$ 3,835
71020 Conferences/Training	\$ 829	\$ 1,235	\$ 1,035	\$ 1,035	\$ 1,235
71030 Dues & Subscriptions	\$ 376	\$ 1,159	\$ 888	\$ 888	\$ 1,159
73150 Rentals	\$ 118	\$ 76	\$ 76	\$ 76	\$ 76
73160 Copier Service Agreements	\$ 998	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
74140 Long Distance	\$ -	\$ 252	\$ -	\$ -	\$ 252
75400 Repairs & Maint - Office Equ	\$ 129	\$ 600	\$ -	\$ -	\$ 600
	<u>\$ 17,536</u>	<u>\$ 23,579</u>	<u>\$ 23,579</u>	<u>\$ 22,679</u>	<u>\$ 23,579</u>
Department Totals	<u>\$ 347,113</u>	<u>\$ 380,574</u>	<u>\$ 380,574</u>	<u>\$ 375,561</u>	<u>\$ 380,723</u>



Walker County

General Fund

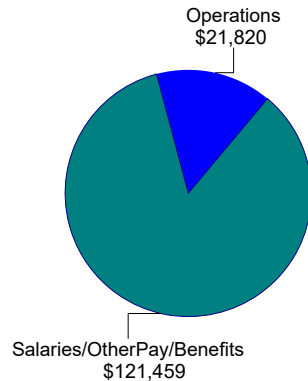
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	2020-2021
2018-2019	Original	Budget	To Spend	

20030 County Treasurer-Collections

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$121,459	84.8%
Operations	\$21,820	15.2%
Total:	\$143,279	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 81,402	\$ 84,710	\$ 84,710	\$ 86,890	\$ 84,230
52010	Social Security	\$ 5,328	\$ 6,481	\$ 6,481	\$ 6,481	\$ 6,443
52020	Group Insurance	\$ 18,244	\$ 18,388	\$ 18,388	\$ 17,317	\$ 18,388
52030	Retirement	\$ 10,743	\$ 12,045	\$ 12,045	\$ 12,045	\$ 11,977
52040	Workers Compensation Ins	\$ 170	\$ 254	\$ 254	\$ 254	\$ 253
52060	Unemployment Insurance	\$ 145	\$ 170	\$ 170	\$ 170	\$ 168
		<u>\$ 116,032</u>	<u>\$ 122,048</u>	<u>\$ 122,048</u>	<u>\$ 123,157</u>	<u>\$ 121,459</u>

Operations

61010	Office Supplies	\$ 2,223	\$ 2,230	\$ 2,230	\$ 2,230	\$ 2,230
61030	Operating Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61100	Minor Equipment	\$ 2,188	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 7,024	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
64140	Software Maintenance	\$ -	\$ 70	\$ 70	\$ 70	\$ 70
64600	Collection Software Annual Chg	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
68010	Purchased Services	\$ 2,893	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71010	Travel & Lodging	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ -	\$ 700	\$ 700	\$ 700	\$ 700
71030	Dues & Subscriptions	\$ 100	\$ 220	\$ 220	\$ 220	\$ 220
73160	Copier Service Agreements	\$ 280	\$ 900	\$ 900	\$ 900	\$ 900
74140	Long Distance	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
75400	Repairs & Maint - Office Equ	\$ 134	\$ -	\$ -	\$ -	\$ -
		<u>\$ 18,442</u>	<u>\$ 21,820</u>	<u>\$ 21,820</u>	<u>\$ 21,820</u>	<u>\$ 21,820</u>
Department Totals		<u>\$ 134,474</u>	<u>\$ 143,868</u>	<u>\$ 143,868</u>	<u>\$ 144,977</u>	<u>\$ 143,279</u>



Walker County

General Fund

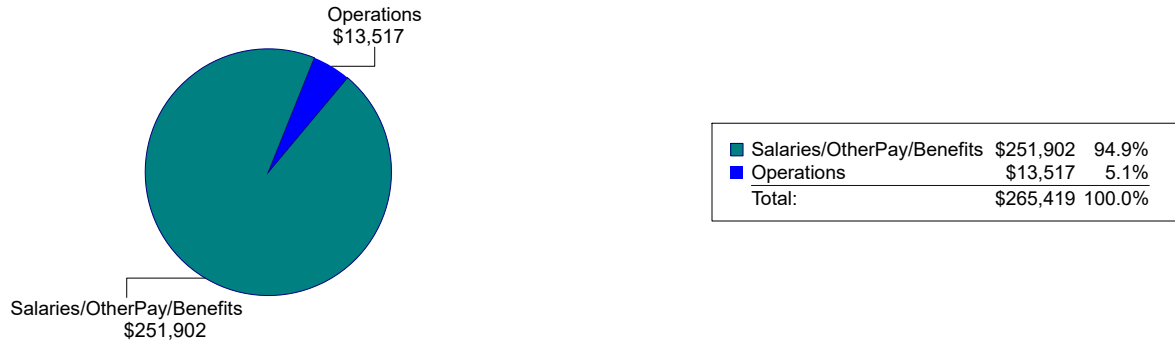
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

20040 Purchasing

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 57,603	\$ 60,256	\$ 60,256	\$ 60,061	\$ 60,256
51030	Deputies & Assistants	\$ 109,612	\$ 115,422	\$ 115,422	\$ 89,335	\$ 115,542
52010	Social Security	\$ 12,013	\$ 13,440	\$ 13,440	\$ 13,440	\$ 13,450
52020	Group Insurance	\$ 34,211	\$ 36,776	\$ 36,776	\$ 27,105	\$ 36,776
52030	Retirement	\$ 22,070	\$ 24,980	\$ 24,980	\$ 24,980	\$ 24,998
52040	Workers Compensation Ins	\$ 352	\$ 528	\$ 528	\$ 528	\$ 528
52060	Unemployment Insurance	\$ 300	\$ 352	\$ 352	\$ 352	\$ 352
		<u>\$ 236,161</u>	<u>\$ 251,754</u>	<u>\$ 251,754</u>	<u>\$ 215,801</u>	<u>\$ 251,902</u>

Operations

61010	Office Supplies	\$ 1,110	\$ 1,801	\$ 1,801	\$ 1,801	\$ 1,801
61030	Operating Supplies	\$ 822	\$ 575	\$ 575	\$ 575	\$ 575
61100	Minor Equipment	\$ 2,061	\$ 650	\$ 650	\$ 650	\$ 650
62010	Postage	\$ 47	\$ 234	\$ 234	\$ 234	\$ 234
64100	Computer Software	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
68010	Purchased Services	\$ 90	\$ 324	\$ 324	\$ 324	\$ 324
71010	Travel & Lodging	\$ 2,877	\$ 2,925	\$ 2,864	\$ 2,864	\$ 2,925
71020	Conferences/Training	\$ 2,250	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
71030	Dues & Subscriptions	\$ 615	\$ 600	\$ 661	\$ 661	\$ 600
73160	Copier Service Agreements	\$ 747	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74140	Long Distance	\$ -	\$ 390	\$ 390	\$ 390	\$ 390
74150	Communication-Air Cards	\$ 912	\$ 1,368	\$ 1,368	\$ 1,368	\$ 1,368
75400	Repairs & Maint - Office Equ	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
		<u>\$ 11,531</u>	<u>\$ 13,517</u>	<u>\$ 13,517</u>	<u>\$ 13,517</u>	<u>\$ 13,517</u>
Department Totals		<u>\$ 247,692</u>	<u>\$ 265,271</u>	<u>\$ 265,271</u>	<u>\$ 229,318</u>	<u>\$ 265,419</u>



Walker County

General Fund

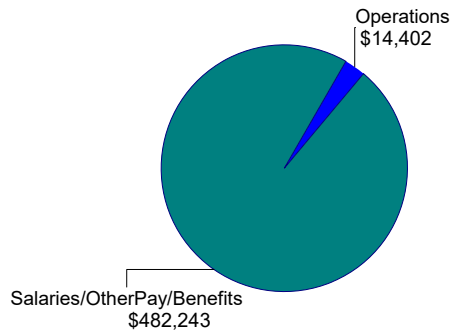
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

21010 Vehicle Registration

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$482,243	97.1%
Operations	\$14,402	2.9%
Total:	\$496,645	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,270	\$ 70,728	\$ 70,728	\$ 71,272	\$ 70,728
51030	Deputies & Assistants	\$ 239,825	\$ 263,131	\$ 263,131	\$ 261,704	\$ 263,371
52010	Social Security	\$ 22,411	\$ 25,541	\$ 25,541	\$ 25,541	\$ 25,557
52020	Group Insurance	\$ 68,795	\$ 73,552	\$ 73,552	\$ 72,280	\$ 73,552
52030	Retirement	\$ 40,672	\$ 47,475	\$ 47,475	\$ 47,475	\$ 47,509
52040	Workers Compensation Ins	\$ 639	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,001
52060	Unemployment Insurance	\$ 425	\$ 525	\$ 525	\$ 525	\$ 525
		<u>\$ 441,037</u>	<u>\$ 481,952</u>	<u>\$ 481,952</u>	<u>\$ 479,797</u>	<u>\$ 482,243</u>

Operations

61010	Office Supplies	\$ 3,351	\$ 2,600	\$ 2,600	\$ 2,600	\$ 4,000
61030	Operating Supplies	\$ 224	\$ 300	\$ 300	\$ 300	\$ 300
61100	Minor Equipment	\$ 93	\$ 200	\$ 200	\$ 200	\$ 200
62010	Postage	\$ 2,311	\$ 6,100	\$ 6,100	\$ 6,100	\$ 6,100
68010	Purchased Services	\$ 553	\$ 515	\$ 515	\$ 515	\$ 515
71010	Travel & Lodging	\$ -	\$ 857	\$ 857	\$ 857	\$ 857
71020	Conferences/Training	\$ -	\$ 650	\$ 650	\$ 650	\$ 650
71030	Dues & Subscriptions	\$ 691	\$ 700	\$ 800	\$ 800	\$ 700
73160	Copier Service Agreements	\$ 885	\$ 900	\$ 900	\$ 900	\$ 900
74140	Long Distance	\$ -	\$ 180	\$ 80	\$ 80	\$ 180
		<u>\$ 8,108</u>	<u>\$ 13,002</u>	<u>\$ 13,002</u>	<u>\$ 13,002</u>	<u>\$ 14,402</u>

Department Totals

		<u>\$ 449,145</u>	<u>\$ 494,954</u>	<u>\$ 494,954</u>	<u>\$ 492,799</u>	<u>\$ 496,645</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

29940 Governmental/Services Contracts

Fiscal Year 2020-2021



Operations

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
	<u>\$ 517,379</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 572,257</u>
Department Totals	<u>\$ 517,379</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 547,863</u>	<u>\$ 572,257</u>



Walker County

General Fund

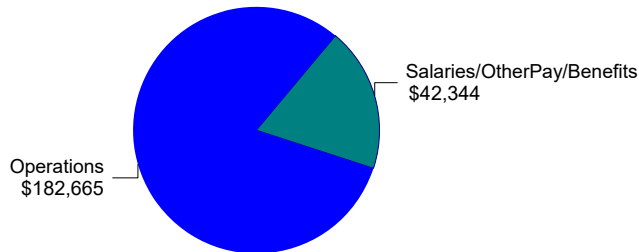
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

30010 Courts-Central Costs

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$42,344	18.8%
Operations	\$182,665	81.2%
Total:	\$225,009	100.0%

Salaries/Other Pay/Benefits

51110 Salary Supplements	\$ 33,000	\$ 34,320	\$ 34,320	\$ 36,190	\$ 34,320
52010 Social Security	\$ 2,630	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624
52030 Retirement	\$ 4,534	\$ 4,880	\$ 4,880	\$ 4,880	\$ 4,880
52040 Workers Compensation Ins	\$ 458	\$ 452	\$ 452	\$ 452	\$ 452
52060 Unemployment Insurance	\$ -	\$ 68	\$ 68	\$ 68	\$ 68
	<u>\$ 40,622</u>	<u>\$ 42,344</u>	<u>\$ 42,344</u>	<u>\$ 44,214</u>	<u>\$ 42,344</u>

Operations

66010 Attorneys	\$ -	\$ 130,000	\$ 85,000	\$ 85,000	\$ 130,000
66050 Trial Costs - Capital	\$ 69,679	\$ -	\$ -	\$ -	\$ -
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
66810 Appeals Court Alloc	\$ 1,849	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66900 Public Defender Contract	\$ 21,305	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
	<u>\$ 122,277</u>	<u>\$ 182,665</u>	<u>\$ 137,665</u>	<u>\$ 137,665</u>	<u>\$ 182,665</u>
Department Totals	<u>\$ 162,899</u>	<u>\$ 225,009</u>	<u>\$ 180,009</u>	<u>\$ 181,879</u>	<u>\$ 225,009</u>



Walker County

General Fund

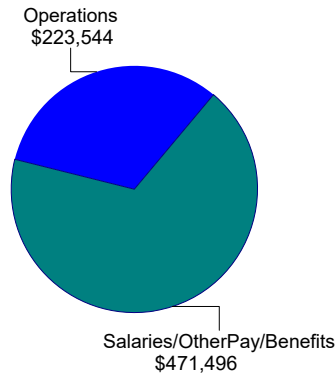
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

30020 County Court-at-Law

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$471,496	67.8%
Operations	\$223,544	32.2%
Total:	\$695,040	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 156,343	\$ 167,080	\$ 167,080	\$ 168,365	\$ 167,080
51030	Deputies & Assistants	\$ 185,159	\$ 190,220	\$ 190,220	\$ 191,650	\$ 190,580
52010	Social Security	\$ 23,636	\$ 24,719	\$ 24,719	\$ 24,719	\$ 24,747
52020	Group Insurance	\$ 37,249	\$ 36,776	\$ 36,776	\$ 36,140	\$ 36,776
52030	Retirement	\$ 46,104	\$ 50,808	\$ 50,808	\$ 50,808	\$ 50,860
52040	Workers Compensation Ins	\$ 711	\$ 1,071	\$ 1,071	\$ 1,071	\$ 1,072
52060	Unemployment Insurance	\$ 343	\$ 380	\$ 380	\$ 380	\$ 381
		<u>\$ 449,545</u>	<u>\$ 471,054</u>	<u>\$ 471,054</u>	<u>\$ 473,133</u>	<u>\$ 471,496</u>

Operations

61010	Office Supplies	\$ 987	\$ 3,044	\$ 3,044	\$ 3,044	\$ 3,044
61100	Minor Equipment	\$ 821	\$ -	\$ -	\$ -	\$ -
61200	Supplies-Jurors	\$ 273	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
62010	Postage	\$ 322	\$ 600	\$ 600	\$ 600	\$ 600
66010	Attorneys	\$ 178,466	\$ 155,283	\$ 135,283	\$ 135,283	\$ 155,283
66020	Attorneys_CPS Cases	\$ 4,571	\$ -	\$ 65,000	\$ 65,000	\$ 40,000
66600	Jurors	\$ 1,710	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
67040	Professional Services	\$ 9,465	\$ 14,300	\$ 15,300	\$ 15,300	\$ 14,300
68010	Purchased Services	\$ 426	\$ 543	\$ 543	\$ 543	\$ 543
71010	Travel & Lodging	\$ 2,100	\$ 3,000	\$ 2,575	\$ 2,575	\$ 3,000
71020	Conferences/Training	\$ 1,016	\$ 1,500	\$ 1,075	\$ 1,075	\$ 1,500
71030	Dues & Subscriptions	\$ 491	\$ 768	\$ 768	\$ 768	\$ 768
73160	Copier Service Agreements	\$ 328	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74150	Communication-Air Cards	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456
		<u>\$ 201,432</u>	<u>\$ 183,544</u>	<u>\$ 228,544</u>	<u>\$ 228,544</u>	<u>\$ 223,544</u>
Department Totals		<u><u>\$ 650,977</u></u>	<u><u>\$ 654,598</u></u>	<u><u>\$ 699,598</u></u>	<u><u>\$ 701,677</u></u>	<u><u>\$ 695,040</u></u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

30030 12th Judicial District Court

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 151,399	\$ 157,968	\$ 157,968	\$ 158,290	\$ 157,968
51110	Salary Supplements	\$ 6,555	\$ 6,791	\$ 6,791	\$ 6,715	\$ 6,791
52010	Social Security	\$ 11,967	\$ 12,605	\$ 12,605	\$ 12,605	\$ 12,605
52020	Group Insurance	\$ 27,367	\$ 27,582	\$ 27,582	\$ 27,105	\$ 27,582
52030	Retirement	\$ 20,847	\$ 23,430	\$ 23,430	\$ 23,430	\$ 23,430
52040	Workers Compensation Ins	\$ 315	\$ 474	\$ 474	\$ 474	\$ 475
52060	Unemployment Insurance	\$ 269	\$ 316	\$ 316	\$ 316	\$ 315
		<u>\$ 218,719</u>	<u>\$ 229,166</u>	<u>\$ 229,166</u>	<u>\$ 228,935</u>	<u>\$ 229,166</u>

Operations

61010	Office Supplies	\$ 1,851	\$ 2,871	\$ 2,871	\$ 2,871	\$ 2,871
61030	Operating Supplies	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
61100	Minor Equipment	\$ -	\$ -	\$ 854	\$ 854	\$ -
62010	Postage	\$ 576	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
64140	Software Maintenance	\$ -	\$ 855	\$ 855	\$ 855	\$ 855
66010	Attorneys	\$ 150,934	\$ 120,000	\$ 120,000	\$ 94,427	\$ 120,000
66020	Attorneys_CPS Cases	\$ 35,257	\$ 20,000	\$ 16,500	\$ -	\$ -
66500	Court Reporters	\$ 9,070	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
66600	Jurors	\$ 3,537	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
66700	Expert Witness	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -
66820	Second Admin Judicial Fee	\$ 4,743	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
67040	Professional Services	\$ 16,072	\$ 6,085	\$ 6,085	\$ 6,085	\$ 6,085
68010	Purchased Services	\$ 541	\$ -	\$ -	\$ -	\$ -
69900	Project/Eq Allocation	\$ -	\$ -	\$ -	\$ -	\$ 2,800
71010	Travel & Lodging	\$ 378	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 240	\$ 750	\$ 391	\$ 391	\$ 750
71030	Dues & Subscriptions	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
73160	Copier Service Agreements	\$ 95	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
75400	Repairs & Maint - Office Equ	\$ -	\$ 375	\$ -	\$ -	\$ 375



Walker County

General Fund

Adopted 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
30030 12th Judicial District Court	\$ 223,294	\$ 174,806	\$ 174,806	\$ 132,733	\$ 157,606
Department Totals	\$ 442,013	\$ 403,972	\$ 403,972	\$ 361,668	\$ 386,772



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

30040 278th Judicial District Court

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$ 153,153	\$ 161,182	\$ 161,182	\$ 160,732	\$ 161,542
51110	Salary Supplements	\$ 6,555	\$ 6,791	\$ 6,791	\$ 6,715	\$ 6,791
52010	Social Security	\$ 12,191	\$ 12,850	\$ 12,850	\$ 12,850	\$ 12,878
52020	Group Insurance	\$ 27,367	\$ 27,582	\$ 27,582	\$ 27,105	\$ 27,582
52030	Retirement	\$ 21,078	\$ 23,886	\$ 23,886	\$ 23,886	\$ 23,938
52040	WorkersCompensation Ins	\$ 319	\$ 484	\$ 484	\$ 484	\$ 485
52060	Unemployment Insurance	\$ 272	\$ 321	\$ 321	\$ 321	\$ 323
		<u>\$ 220,935</u>	<u>\$ 233,096</u>	<u>\$ 233,096</u>	<u>\$ 232,093</u>	<u>\$ 233,539</u>

Operations

61010	Office Supplies	\$ 914	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
61030	Operating Supplies	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
61100	Minor Equipment	\$ 2,525	\$ 573	\$ 854	\$ 854	\$ 573
62010	Postage	\$ 237	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
64100	Computer Software	\$ -	\$ 600	\$ -	\$ -	\$ 600
64140	Software Maintenance	\$ -	\$ 495	\$ 495	\$ 495	\$ 495
66010	Attorneys	\$ 108,808	\$ 120,000	\$ 120,000	\$ 62,855	\$ 120,000
66020	Attorneys_CPS Cases	\$ 34,008	\$ 20,000	\$ 20,000	\$ -	\$ -
66500	Court Reporters	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
66600	Jurors	\$ 2,057	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
66820	Second Admin Judicial Fee	\$ 4,743	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
67040	Professional Services	\$ 5,150	\$ 5,335	\$ 7,835	\$ 7,835	\$ 5,335
68010	Purchased Services	\$ 1,141	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ 759	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 530	\$ 750	\$ 750	\$ 750	\$ 750
71030	Dues & Subscriptions	\$ -	\$ 3,000	\$ 1,189	\$ 1,189	\$ 3,000
73160	Copier Service Agreements	\$ 281	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
75400	Repairs & Maint - Office Equ	\$ -	\$ 250	\$ -	\$ -	\$ 250



Walker County

General Fund

Adopted 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
30040 278th Judicial District Court	\$ 161,153	\$ 174,623	\$ 174,623	\$ 97,478	\$ 154,623
Department Totals	\$ 382,088	\$ 407,719	\$ 407,719	\$ 329,571	\$ 388,162



Walker County

General Fund

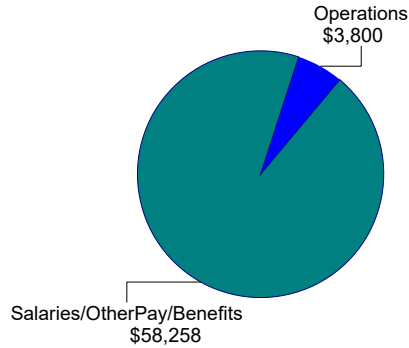
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

30050 Courts- Pretrial Bond Supervision Office

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$58,258	93.9%
Operations	\$3,800	6.1%
Total:	\$62,058	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$	-	\$	-	\$	-	\$	40,000
52010	Social Security	\$	-	\$	-	\$	-	\$	3,060
52020	Group Insurance	\$	-	\$	-	\$	-	\$	9,194
52030	Retirement	\$	-	\$	-	\$	-	\$	5,688
52040	Workers Compensation Ins	\$	-	\$	-	\$	-	\$	236
52060	Unemployment Insurance	\$	-	\$	-	\$	-	\$	80
		\$	-	\$	-	\$	-	\$	58,258

Operations

61030	Operating Supplies	\$	-	\$	-	\$	-	\$	3,800
		\$	-	\$	-	\$	-	\$	3,800

Department Totals

		\$	-	\$	-	\$	-	\$	62,058
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Walker County

General Fund

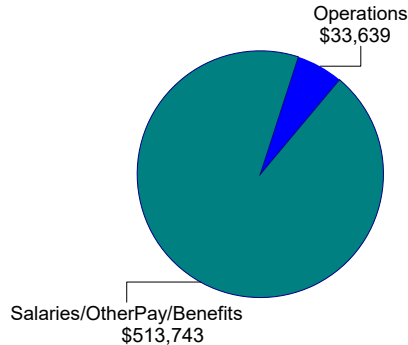
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

31010 District Clerk

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$513,743	93.9%
Operations	\$33,639	6.1%
Total:	\$547,382	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,270	\$ 70,728	\$ 70,728	\$ 71,272	\$ 70,728
51030	Deputies & Assistants	\$ 267,615	\$ 288,928	\$ 288,928	\$ 266,112	\$ 289,108
51140	Other Pay-Day Travel	\$ 145	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 25,012	\$ 27,513	\$ 27,513	\$ 27,513	\$ 27,528
52020	Group Insurance	\$ 72,978	\$ 73,552	\$ 73,552	\$ 66,633	\$ 73,552
52030	Retirement	\$ 44,346	\$ 51,144	\$ 51,144	\$ 51,144	\$ 51,170
52040	Workers Compensation Ins	\$ 700	\$ 1,078	\$ 1,078	\$ 1,078	\$ 1,079
52060	Unemployment Insurance	\$ 475	\$ 578	\$ 578	\$ 578	\$ 578
		<u>\$ 479,541</u>	<u>\$ 513,521</u>	<u>\$ 513,521</u>	<u>\$ 484,330</u>	<u>\$ 513,743</u>

Operations

61010	Office Supplies	\$ 7,560	\$ 9,518	\$ 9,518	\$ 9,518	\$ 9,518
61030	Operating Supplies	\$ 151	\$ 507	\$ 507	\$ 507	\$ 507
61100	Minor Equipment	\$ 2,925	\$ 300	\$ 300	\$ 300	\$ 300
61200	Supplies-Jurors	\$ 4,479	\$ 3,327	\$ 3,827	\$ 3,827	\$ 3,327
62010	Postage	\$ 9,012	\$ 10,621	\$ 10,621	\$ 10,621	\$ 10,621
68010	Purchased Services	\$ -	\$ 250	\$ 296	\$ 296	\$ 250
69900	Project/Eq Allocation	\$ 3,957	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ 2,444	\$ 4,356	\$ 4,106	\$ 4,106	\$ 4,356
71020	Conferences/Training	\$ 1,704	\$ 1,950	\$ 1,700	\$ 1,700	\$ 1,950
71030	Dues & Subscriptions	\$ 175	\$ 200	\$ 200	\$ 200	\$ 200
73160	Copier Service Agreements	\$ 1,540	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
74140	Long Distance	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
74150	Communication-Air Cards	\$ 456	\$ 460	\$ 460	\$ 460	\$ 460
75400	Repairs & Maint - Office Equ	\$ -	\$ 400	\$ 354	\$ 354	\$ 400
		<u>\$ 34,403</u>	<u>\$ 33,639</u>	<u>\$ 33,639</u>	<u>\$ 33,639</u>	<u>\$ 33,639</u>
Department Totals		<u><u>\$ 513,944</u></u>	<u><u>\$ 547,160</u></u>	<u><u>\$ 547,160</u></u>	<u><u>\$ 517,969</u></u>	<u><u>\$ 547,382</u></u>



Walker County

General Fund

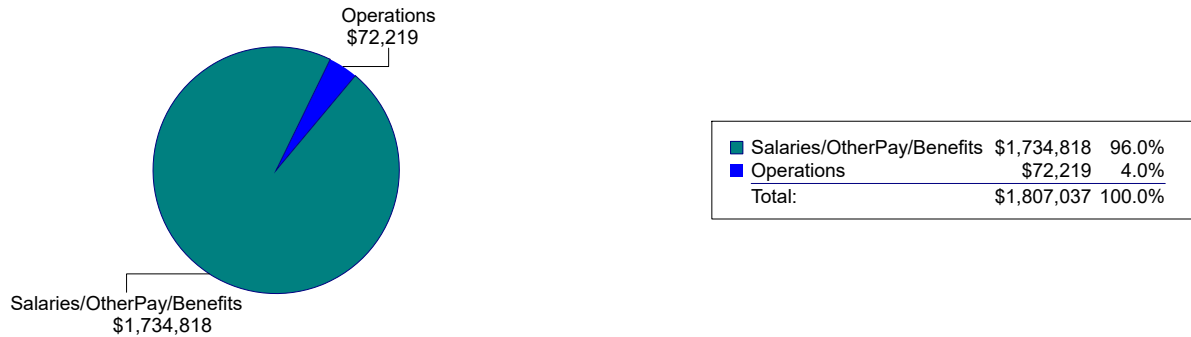
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

32010 Criminal District Attorney

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 1,136,575	\$ 1,234,769	\$ 1,234,769	\$ 1,219,109	\$ 1,235,068
51070	Part-Time	\$ 18,856	\$ 9,218	\$ 9,218	\$ 7,593	\$ 9,219
51110	Salary Supplements	\$ 16,799	\$ 13,698	\$ 13,698	\$ 15,274	\$ 13,698
51140	Other Pay-Day Travel	\$ 140	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 88,312	\$ 96,214	\$ 96,214	\$ 96,214	\$ 96,234
52020	Group Insurance	\$ 156,505	\$ 193,074	\$ 193,074	\$ 180,280	\$ 193,074
52030	Retirement	\$ 151,545	\$ 178,842	\$ 178,842	\$ 178,842	\$ 178,886
52040	Workers Compensation Ins	\$ 4,397	\$ 6,143	\$ 6,143	\$ 6,143	\$ 6,149
52060	Unemployment Insurance	\$ 2,048	\$ 2,489	\$ 2,489	\$ 2,489	\$ 2,490
		<u>\$ 1,575,177</u>	<u>\$ 1,734,447</u>	<u>\$ 1,734,447</u>	<u>\$ 1,705,944</u>	<u>\$ 1,734,818</u>

Operations

61010	Office Supplies	\$ 9,254	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61030	Operating Supplies	\$ 873	\$ 2,000	\$ 1,057	\$ 1,057	\$ 2,000
61100	Minor Equipment	\$ 6,101	\$ -	\$ 3,423	\$ 3,423	\$ -
62010	Postage	\$ 1,424	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
64100	Computer Software	\$ 60	\$ -	\$ -	\$ -	\$ -
66050	Trial Costs - Capital	\$ 24,360	\$ -	\$ -	\$ -	\$ -
66700	Expert Witness	\$ 1,618	\$ 5,024	\$ 5,024	\$ 5,024	\$ 5,024
67040	Professional Services	\$ 1,024	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 1,082	\$ -	\$ 943	\$ 943	\$ -
69900	Project/Eq Allocation	\$ -	\$ 12,339	\$ -	\$ -	\$ 15,000
71010	Travel & Lodging	\$ 1,276	\$ -	\$ -	\$ -	\$ -
71030	Dues & Subscriptions	\$ 11,581	\$ 13,255	\$ 9,832	\$ 9,832	\$ 13,255
73160	Copier Service Agreements	\$ 1,146	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
74140	Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
74200	Electricity	\$ 9,035	\$ 13,990	\$ 13,990	\$ 13,990	\$ 13,990
74400	Water/Sewer/Garbage	\$ 1,109	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
		<u>\$ 69,943</u>	<u>\$ 69,558</u>	<u>\$ 57,219</u>	<u>\$ 57,219</u>	<u>\$ 72,219</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
32010 Criminal District Attorney				
Department Totals	<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>



Walker County

General Fund

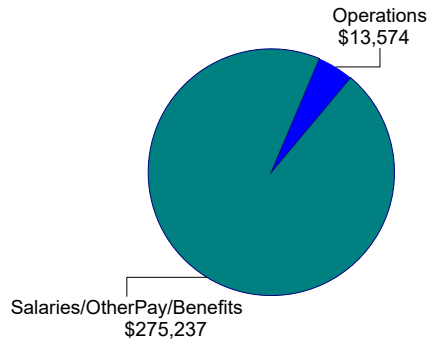
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

33010 Justice of Peace Precinct 1

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$275,237	95.3%
Operations	\$13,574	4.7%
Total:	\$288,811	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 61,931	\$ 63,916	\$ 63,916	\$ 64,408	\$ 63,916
51030	Deputies & Assistants	\$ 88,441	\$ 91,945	\$ 91,945	\$ 92,504	\$ 126,065
51150	Allowances	\$ 4,025	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
52010	Social Security	\$ 11,173	\$ 12,306	\$ 12,306	\$ 12,306	\$ 14,916
52020	Group Insurance	\$ 26,606	\$ 27,582	\$ 27,582	\$ 27,105	\$ 36,776
52030	Retirement	\$ 20,365	\$ 22,875	\$ 22,875	\$ 22,875	\$ 27,727
52040	Workers Compensation Ins	\$ 322	\$ 483	\$ 483	\$ 483	\$ 585
52060	Unemployment Insurance	\$ 157	\$ 184	\$ 184	\$ 184	\$ 252
		<u>\$ 213,020</u>	<u>\$ 224,291</u>	<u>\$ 224,291</u>	<u>\$ 224,865</u>	<u>\$ 275,237</u>

Operations

61010	Office Supplies	\$ 3,089	\$ 2,800	\$ 3,000	\$ 3,000	\$ 2,800
61030	Operating Supplies	\$ 139	\$ 300	\$ 100	\$ 100	\$ 300
62010	Postage	\$ 2,571	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
66600	Jurors	\$ 558	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
68010	Purchased Services	\$ 602	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
69900	Project/Eq Allocation	\$ 2,400	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ 2,569	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020	Conferences/Training	\$ 900	\$ 600	\$ 600	\$ 600	\$ 600
71030	Dues & Subscriptions	\$ 183	\$ 200	\$ 200	\$ 200	\$ 200
73150	Rentals	\$ -	\$ 40	\$ 40	\$ 40	\$ 40
73160	Copier Service Agreements	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
74140	Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
75400	Repairs & Maint - Office Equ	\$ -	\$ 634	\$ 634	\$ 634	\$ 634
		<u>\$ 13,011</u>	<u>\$ 13,574</u>	<u>\$ 13,574</u>	<u>\$ 13,574</u>	<u>\$ 13,574</u>

Department Totals

<u>\$ 226,031</u>	<u>\$ 237,865</u>	<u>\$ 237,865</u>	<u>\$ 238,439</u>	<u>\$ 288,811</u>
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Walker County

General Fund

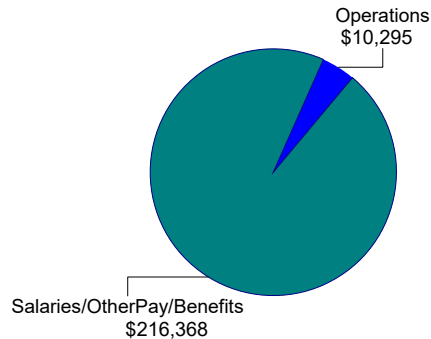
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

33020 Justice of Peace Precinct 2

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$216,368	95.5%
Operations	\$10,295	4.5%
Total:	\$226,663	100.0%

Salaries/OtherPay/Benefits

51010	Head of Department	\$	61,694	\$	63,916	\$	63,916	\$	64,408	\$	63,916
51030	Deputies & Assistants	\$	78,356	\$	85,351	\$	85,351	\$	82,427	\$	85,471
51150	Allowances	\$	4,200	\$	5,000	\$	5,000	\$	5,000	\$	5,000
52010	Social Security	\$	10,783	\$	11,801	\$	11,801	\$	11,801	\$	11,811
52020	Group Insurance	\$	27,367	\$	27,582	\$	27,582	\$	27,105	\$	27,582
52030	Retirement	\$	19,026	\$	21,936	\$	21,936	\$	21,936	\$	21,954
52040	WorkersCompensation Ins	\$	300	\$	463	\$	463	\$	463	\$	463
52060	Unemployment Insurance	\$	139	\$	171	\$	171	\$	171	\$	171
		\$	201,865	\$	216,220	\$	216,220	\$	213,311	\$	216,368

Operations

61010	Office Supplies	\$	1,223	\$	2,000	\$	2,000	\$	2,000	\$	2,000
61030	Operating Supplies	\$	23	\$	700	\$	700	\$	700	\$	700
61100	Minor Equipment	\$	-	\$	250	\$	250	\$	250	\$	250
62010	Postage	\$	1,144	\$	1,999	\$	1,999	\$	1,999	\$	1,999
66600	Jurors	\$	108	\$	1,200	\$	1,200	\$	1,200	\$	1,200
71010	Travel & Lodging	\$	582	\$	1,600	\$	1,600	\$	1,600	\$	1,600
71020	Conferences/Training	\$	150	\$	900	\$	900	\$	900	\$	900
71030	Dues & Subscriptions	\$	60	\$	200	\$	200	\$	200	\$	200
73160	Copier Service Agreements	\$	57	\$	1,000	\$	1,000	\$	1,000	\$	1,000
74140	Long Distance	\$	-	\$	100	\$	100	\$	100	\$	100
75400	Repairs & Maint - Office Equ	\$	-	\$	346	\$	346	\$	346	\$	346
		\$	3,347	\$	10,295	\$	10,295	\$	10,295	\$	10,295
Department Totals		\$	205,212	\$	226,515	\$	226,515	\$	223,606	\$	226,663



Walker County

General Fund

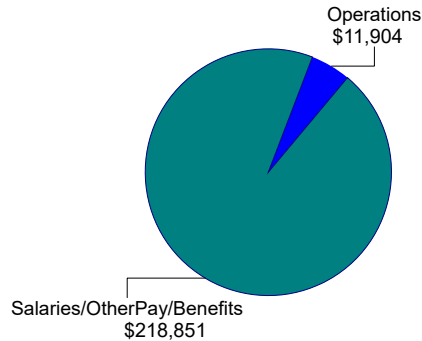
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

33030 Justice of Peace Precinct 3

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$218,851	94.8%
Operations	\$11,904	5.2%
Total:	\$230,755	100.0%

Salaries/Other Pay/Benefits

51010 Head of Department	\$ 61,694	\$ 63,916	\$ 63,916	\$ 64,408	\$ 63,916
51030 Deputies & Assistants	\$ 80,380	\$ 87,500	\$ 87,500	\$ 86,824	\$ 87,500
51140 Other Pay-Day Travel	\$ 105	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 4,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
52010 Social Security	\$ 10,230	\$ 11,966	\$ 11,966	\$ 11,966	\$ 11,966
52020 Group Insurance	\$ 27,367	\$ 27,582	\$ 27,582	\$ 27,105	\$ 27,582
52030 Retirement	\$ 19,681	\$ 22,243	\$ 22,243	\$ 22,243	\$ 22,243
52040 Workers Compensation Ins	\$ 311	\$ 469	\$ 469	\$ 469	\$ 469
52060 Unemployment Insurance	\$ 148	\$ 175	\$ 175	\$ 175	\$ 175
	<u>\$ 204,116</u>	<u>\$ 218,851</u>	<u>\$ 218,851</u>	<u>\$ 218,190</u>	<u>\$ 218,851</u>

Operations

61010 Office Supplies	\$ 686	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075
61030 Operating Supplies	\$ 140	\$ 400	\$ 400	\$ 400	\$ 400
61200 Supplies-Jurors	\$ 106	\$ 200	\$ 200	\$ 200	\$ 200
62010 Postage	\$ 754	\$ 1,629	\$ 1,629	\$ 1,629	\$ 1,629
66600 Jurors	\$ 90	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
68010 Purchased Services	\$ -	\$ 348	\$ 348	\$ 348	\$ 348
71010 Travel & Lodging	\$ 1,741	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020 Conferences/Training	\$ 750	\$ 900	\$ 900	\$ 900	\$ 900
71030 Dues & Subscriptions	\$ 331	\$ 388	\$ 388	\$ 388	\$ 388
73160 Copier Service Agreements	\$ 112	\$ 700	\$ 700	\$ 700	\$ 700
74140 Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
74200 Electricity	\$ 1,986	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74400 Water/Sewer/Garbage	\$ 264	\$ 264	\$ 264	\$ 264	\$ 264
75400 Repairs & Maint - Office Equ	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
	<u>\$ 6,960</u>	<u>\$ 11,904</u>	<u>\$ 11,904</u>	<u>\$ 11,904</u>	<u>\$ 11,904</u>

Department Totals	<u>\$ 211,076</u>	<u>\$ 230,755</u>	<u>\$ 230,755</u>	<u>\$ 230,094</u>	<u>\$ 230,755</u>
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Walker County

General Fund

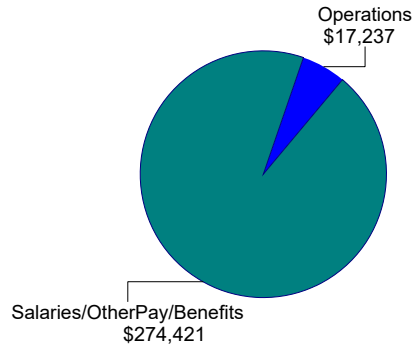
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	
2018-2019	Original	Budget	To Spend	2020-2021

33040 Justice of Peace Precinct 4

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$274,421	94.1%
Operations	\$17,237	5.9%
Total:	\$291,658	100.0%

Salaries/OtherPay/Benefits

51010 Head of Department	\$ 61,694	\$ 63,916	\$ 63,916	\$ 64,408	\$ 63,916
51030 Deputies & Assistants	\$ 120,430	\$ 125,339	\$ 125,339	\$ 126,435	\$ 125,399
51150 Allowances	\$ 4,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
52010 Social Security	\$ 13,028	\$ 14,861	\$ 14,861	\$ 14,861	\$ 14,866
52020 Group Insurance	\$ 36,489	\$ 36,776	\$ 36,776	\$ 36,140	\$ 36,776
52030 Retirement	\$ 24,952	\$ 27,624	\$ 27,624	\$ 27,624	\$ 27,632
52040 WorkersCompensation Ins	\$ 394	\$ 582	\$ 582	\$ 582	\$ 582
52060 Unemployment Insurance	\$ 219	\$ 250	\$ 250	\$ 250	\$ 250
	<u>\$ 261,406</u>	<u>\$ 274,348</u>	<u>\$ 274,348</u>	<u>\$ 275,300</u>	<u>\$ 274,421</u>

Operations

61010 Office Supplies	\$ 1,663	\$ 2,117	\$ 2,117	\$ 2,117	\$ 2,117
61030 Operating Supplies	\$ 178	\$ 410	\$ 410	\$ 410	\$ 410
61200 Supplies-Jurors	\$ -	\$ -	\$ 59	\$ 59	\$ -
62010 Postage	\$ 1,629	\$ 3,026	\$ 3,026	\$ 3,026	\$ 3,026
66600 Jurors	\$ 246	\$ 2,200	\$ 2,141	\$ 2,141	\$ 2,200
68010 Purchased Services	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
71010 Travel & Lodging	\$ 2,116	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
71020 Conferences/Training	\$ 1,225	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
71030 Dues & Subscriptions	\$ 182	\$ 201	\$ 201	\$ 201	\$ 201
73150 Rentals	\$ -	\$ 28	\$ 28	\$ 28	\$ 28
73160 Copier Service Agreements	\$ 121	\$ 800	\$ 800	\$ 800	\$ 800
74140 Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
74200 Electricity	\$ 2,012	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
74300 Gas	\$ 344	\$ 400	\$ 400	\$ 400	\$ 400
74400 Water/Sewer/Garbage	\$ 1,210	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055
75400 Repairs & Maint - Office Equ	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
	<u>\$ 10,926</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>
Department Totals	<u>\$ 272,332</u>	<u>\$ 291,585</u>	<u>\$ 291,585</u>	<u>\$ 292,537</u>	<u>\$ 291,658</u>



Walker County

General Fund

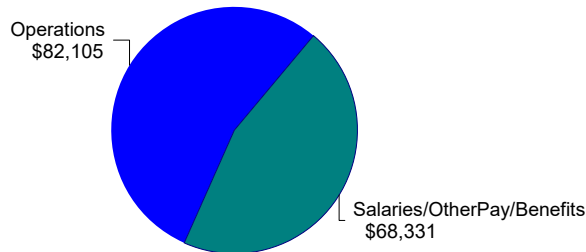
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

36010 Juvenile Probation Support

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$68,331	45.4%
Operations	\$82,105	54.6%
Total:	\$150,436	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 1,845	\$ 2,388	\$ 2,388	\$ 2,420	\$ 2,388
51030	Deputies & Assistants	\$ 33,734	\$ 38,397	\$ 38,397	\$ 37,537	\$ 38,397
52010	Social Security	\$ 2,582	\$ 3,120	\$ 3,120	\$ 3,120	\$ 3,120
52020	Group Insurance	\$ 9,123	\$ 18,388	\$ 18,388	\$ 14,682	\$ 18,388
52030	Retirement	\$ 4,695	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800
52040	Workers Compensation Ins	\$ 133	\$ 158	\$ 158	\$ 158	\$ 158
52060	Unemployment Insurance	\$ 63	\$ 80	\$ 80	\$ 80	\$ 80
		\$ 52,175	\$ 68,331	\$ 68,331	\$ 63,797	\$ 68,331

Operations

61010	Office Supplies	\$ 2,206	\$ 3,200	\$ 3,100	\$ 3,100	\$ 3,200
61100	Minor Equipment	\$ 8,016	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
64130	Volume Licensing	\$ -	\$ 364	\$ 364	\$ 364	\$ 364
67050	Pre-Employ Physicals/Testing	\$ -	\$ -	\$ 90	\$ 90	\$ -
67061	Audit Services	\$ 1,700	\$ 1,900	\$ 2,500	\$ 2,500	\$ 1,900
68010	Purchased Services	\$ 686	\$ -	\$ 111	\$ 111	\$ -
68070	Detention-Juvenile	\$ 52,571	\$ 58,846	\$ 58,246	\$ 58,246	\$ 58,846
70010	Insurance & Bonds	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71010	Travel & Lodging	\$ 4,614	\$ 6,000	\$ 5,899	\$ 5,899	\$ 6,000
71020	Conferences/Training	\$ 1,858	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71030	Dues & Subscriptions	\$ 216	\$ 300	\$ 300	\$ 300	\$ 300
72030	Grant Expenditures	\$ 45,931	\$ -	\$ -	\$ -	\$ -
72035	Juvenile Restitution Expenditures	\$ 399	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ -	\$ 375	\$ 375	\$ 375	\$ 375
73160	Copier Service Agreements	\$ 201	\$ 320	\$ 320	\$ 320	\$ 320
74100	Communication	\$ 858	\$ 800	\$ 800	\$ 800	\$ 800
74200	Electricity	\$ 4,290	\$ 5,000	\$ 4,000	\$ 4,000	\$ 5,000
74300	Gas	\$ 1,182	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,040
74400	Water/Sewer/Garbage	\$ 1,948	\$ 960	\$ 1,960	\$ 1,960	\$ 960



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

36010 Juvenile Probation Support

Department Totals

	Actual 2018-2019	FY 2020 Budget Original	FY 2020 Revised Budget	FY 2020 Estimated To Spend	Budget 2020-2021
	<u>\$ 127,376</u>	<u>\$ 82,105</u>	<u>\$ 82,105</u>	<u>\$ 82,105</u>	<u>\$ 82,105</u>
	<u><u>\$ 179,551</u></u>	<u><u>\$ 150,436</u></u>	<u><u>\$ 150,436</u></u>	<u><u>\$ 145,902</u></u>	<u><u>\$ 150,436</u></u>



Walker County

General Fund

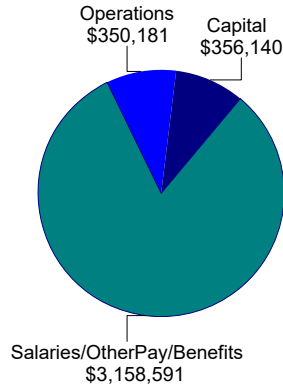
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

41010 Sheriff

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$3,158,591	81.7%
Operations	\$350,181	9.1%
Capital	\$356,140	9.2%
Total:	\$3,864,912	100.0%

Salaries/OtherPay/Benefits

51010	Head of Department	\$ 95,435	\$ 98,872	\$ 98,872	\$ 99,633	\$ 98,872
51030	Deputies & Assistants	\$ 1,941,138	\$ 2,107,727	\$ 2,107,727	\$ 2,062,177	\$ 2,139,580
51090	Overtime	\$ 70,280	\$ 32,410	\$ 32,410	\$ 36,466	\$ 32,410
52010	Social Security	\$ 152,318	\$ 171,285	\$ 171,285	\$ 180,899	\$ 173,721
52020	Group Insurance	\$ 332,568	\$ 358,566	\$ 358,566	\$ 338,803	\$ 358,566
52030	Retirement	\$ 278,184	\$ 318,387	\$ 318,387	\$ 318,387	\$ 322,920
52040	WorkersCompensation Ins	\$ 25,766	\$ 27,399	\$ 27,399	\$ 27,399	\$ 28,176
52060	Unemployment Insurance	\$ 3,562	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,346
		<u>\$ 2,899,251</u>	<u>\$ 3,118,932</u>	<u>\$ 3,118,932</u>	<u>\$ 3,068,050</u>	<u>\$ 3,158,591</u>

Operations

61010	Office Supplies	\$ 7,492	\$ 9,548	\$ 9,548	\$ 9,548	\$ 9,548
61030	Operating Supplies	\$ 3,142	\$ 6,000	\$ 9,500	\$ 9,500	\$ 6,000
61100	Minor Equipment	\$ 1,827	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
61210	Janitorial Supplies	\$ -	\$ 1,509	\$ 1,509	\$ 1,509	\$ 1,509
61230	Uniforms	\$ 6,283	\$ 9,056	\$ 9,056	\$ 9,056	\$ 9,056
61310	Canine/CanineSupplies/Services	\$ 927	\$ 2,000	\$ 1,592	\$ 1,592	\$ 2,000
61480	VIPS Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62010	Postage	\$ 7,737	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
62110	Fuel & Oil	\$ 141,827	\$ 132,958	\$ 132,958	\$ 132,958	\$ 132,958
62120	Lubricants, Oils Etc	\$ 2,869	\$ 5,115	\$ 5,115	\$ 5,115	\$ 5,115
64100	Computer Software	\$ -	\$ 1,774	\$ 1,774	\$ 1,774	\$ 1,774
64140	Software Maintenance	\$ 23,360	\$ 34,911	\$ 34,911	\$ 34,911	\$ 37,248
67050	Pre-Employ Physicals/Testing	\$ 535	\$ 285	\$ 285	\$ 285	\$ 285
68010	Purchased Services	\$ 3,483	\$ 1,697	\$ 2,300	\$ 2,300	\$ 1,697
68025	Lab Services	\$ 2,732	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68500	Towing	\$ 275	\$ 925	\$ 925	\$ 925	\$ 925
69900	Project/Eq Allocation	\$ -	\$ -	\$ -	\$ -	\$ 46,662
69900	Project/Eq Allocation	\$ 17,501	\$ -	\$ -	\$ -	\$ 460
70010	Insurance & Bonds	\$ 97	\$ -	\$ -	\$ -	\$ -



Walker County

General Fund

Adopted 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
41010 Sheriff					
<u>Operations</u>					
71010 Travel & Lodging	\$ 4,406	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
71020 Conferences/Training	\$ 5,647	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
71030 Dues & Subscriptions	\$ 1,380	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
72028 DOJ Grant Expenditures	\$ -	\$ -	\$ 58,008	\$ 58,008	\$ -
72030 Grant Expenditures	\$ 14,700	\$ -	\$ 11,630	\$ 11,630	\$ -
72034 Sheriff Software Grant	\$ 344,000	\$ -	\$ -	\$ -	\$ -
73150 Rentals	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
73160 Copier Service Agreements	\$ 418	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74100 Communication	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
74110 Data Circuits/Internet	\$ 979	\$ 1,671	\$ 1,671	\$ 1,671	\$ 1,671
74130 Communication-Cell Phones	\$ 704	\$ 452	\$ 1,492	\$ 1,492	\$ 452
74140 Long Distance	\$ -	\$ 1,500	\$ 460	\$ 460	\$ 1,500
74150 Communication-Air Cards	\$ 17,225	\$ 14,040	\$ 14,040	\$ 14,040	\$ 14,040
74500 TeleCable	\$ 935	\$ 1,416	\$ 1,416	\$ 1,416	\$ 1,416
75100 Repairs - Vehicles & Trucks	\$ 42,894	\$ 36,460	\$ 36,460	\$ 36,460	\$ 36,460
75200 Repairs - Equipment	\$ -	\$ 1,500	\$ 1,700	\$ 1,700	\$ 1,500
75300 Repairs & Maint. - Buildings	\$ 44	\$ 4,355	\$ 4,355	\$ 4,355	\$ 4,355
75400 Repairs & Maint - Office Equ	\$ -	\$ 200	\$ -	\$ -	\$ 200
	<u>\$ 654,019</u>	<u>\$ 300,722</u>	<u>\$ 374,055</u>	<u>\$ 374,055</u>	<u>\$ 350,181</u>
<u>Capital</u>					
87030 Vehicles	\$ 242,893	\$ 243,541	\$ 243,949	\$ 243,949	\$ 356,140
	<u>\$ 242,893</u>	<u>\$ 243,541</u>	<u>\$ 243,949</u>	<u>\$ 243,949</u>	<u>\$ 356,140</u>
Department Totals	<u><u>\$ 3,796,163</u></u>	<u><u>\$ 3,663,195</u></u>	<u><u>\$ 3,736,936</u></u>	<u><u>\$ 3,686,054</u></u>	<u><u>\$ 3,864,912</u></u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

41030 Sheriff Estray

Fiscal Year 2020-2021



Operations

61300 Estray Supplies	\$ 700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
62010 Postage	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
68010 Purchased Services	\$ 1,748	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
68400 Legal/Public Notices	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
	<u>\$ 2,448</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Department Totals	<u>\$ 2,448</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>



Walker County

General Fund

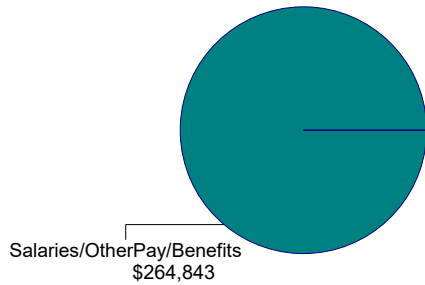
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

43010 Courthouse Security General Fund

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$264,843	100.0%
Total:	\$264,843	100.0%

Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$ 173,717	\$ 184,654	\$ 184,654	\$ 184,654	\$ 184,834
52010	Social Security	\$ 12,564	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,140
52020	Group Insurance	\$ 35,728	\$ 36,776	\$ 36,776	\$ 36,140	\$ 36,776
52030	Retirement	\$ 22,925	\$ 26,258	\$ 26,258	\$ 26,258	\$ 26,284
52040	WorkersCompensation Ins	\$ 2,304	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,439
52060	Unemployment Insurance	\$ 309	\$ 370	\$ 370	\$ 370	\$ 370
		<u>\$ 247,547</u>	<u>\$ 264,621</u>	<u>\$ 264,621</u>	<u>\$ 263,985</u>	<u>\$ 264,843</u>
Department Totals		<u>\$ 247,547</u>	<u>\$ 264,621</u>	<u>\$ 264,621</u>	<u>\$ 263,985</u>	<u>\$ 264,843</u>



Walker County

General Fund

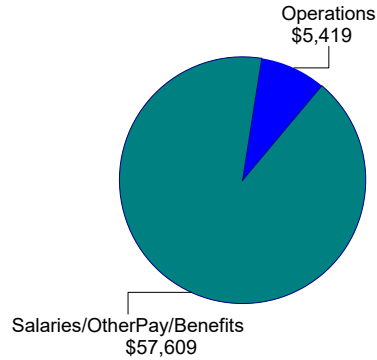
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

44001 Constables Central

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$57,609	91.4%
Operations	\$5,419	8.6%
Total:	\$63,028	100.0%

Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$	33,843	\$	39,508	\$	39,508	\$	37,124	\$	39,568
52010	Social Security	\$	2,530	\$	3,022	\$	3,022	\$	3,022	\$	3,027
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,035	\$	9,194
52030	Retirement	\$	4,466	\$	5,618	\$	5,618	\$	5,618	\$	5,627
52040	WorkersCompensation Ins	\$	71	\$	119	\$	119	\$	119	\$	119
52060	Unemployment Insurance	\$	60	\$	74	\$	74	\$	74	\$	74
		\$	50,092	\$	57,535	\$	57,535	\$	54,992	\$	57,609

Operations

61010	Office Supplies	\$	585	\$	1,095	\$	1,095	\$	1,095	\$	1,095
61030	Operating Supplies	\$	86	\$	1,664	\$	1,664	\$	1,664	\$	1,664
62010	Postage	\$	657	\$	1,500	\$	1,500	\$	1,500	\$	1,500
64100	Computer Software	\$	-	\$	260	\$	260	\$	260	\$	260
71010	Travel & Lodging	\$	-	\$	100	\$	100	\$	100	\$	100
71020	Conferences/Training	\$	-	\$	200	\$	200	\$	200	\$	200
73160	Copier Service Agreements	\$	105	\$	600	\$	600	\$	600	\$	600
		\$	1,433	\$	5,419	\$	5,419	\$	5,419	\$	5,419

Department Totals

\$	51,525	\$	62,954	\$	62,954	\$	60,411	\$	63,028
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Walker County

General Fund

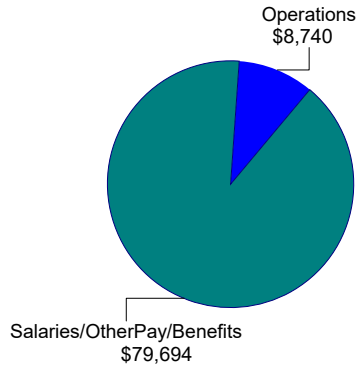
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

44010 Constable Precinct 1

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$79,694	90.1%
Operations	\$8,740	9.9%
Capital	\$0	0.0%
Total:	\$88,434	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$	55,240	\$	57,229	\$	57,229	\$	57,669	\$	57,229
52010	Social Security	\$	3,783	\$	4,378	\$	4,378	\$	4,378	\$	4,378
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,035	\$	9,194
52030	Retirement	\$	7,251	\$	8,138	\$	8,138	\$	8,138	\$	8,138
52040	Workers Compensation Ins	\$	728	\$	755	\$	755	\$	755	\$	755
		\$	76,124	\$	79,694	\$	79,694	\$	79,975	\$	79,694

Operations

61010	Office Supplies	\$	-	\$	358	\$	241	\$	241	\$	358
61030	Operating Supplies	\$	1,421	\$	1,221	\$	1,109	\$	1,109	\$	1,221
61230	Uniforms	\$	396	\$	300	\$	300	\$	300	\$	300
62010	Postage	\$	-	\$	125	\$	125	\$	125	\$	125
62110	Fuel & Oil	\$	1,968	\$	2,500	\$	2,500	\$	2,500	\$	2,500
64140	Software Maintenance	\$	213	\$	288	\$	288	\$	288	\$	288
68010	Purchased Services	\$	36	\$	102	\$	102	\$	102	\$	102
69900	Project/Eq Allocation	\$	9,028	\$	-	\$	-	\$	-	\$	-
71010	Travel & Lodging	\$	-	\$	100	\$	-	\$	-	\$	100
71030	Dues & Subscriptions	\$	457	\$	145	\$	162	\$	162	\$	145
74150	Communication-Air Cards	\$	662	\$	600	\$	912	\$	912	\$	600
75100	Repairs - Vehicles & Trucks	\$	147	\$	2,600	\$	2,600	\$	2,600	\$	2,600
75200	Repairs - Equipment	\$	-	\$	401	\$	401	\$	401	\$	401
		\$	14,328	\$	8,740	\$	8,740	\$	8,740	\$	8,740

Capital

87030	Vehicles	\$	54,650	\$	-	\$	-	\$	-	\$	-
		\$	54,650	\$	-	\$	-	\$	-	\$	-

Department Totals

\$	145,102	\$	88,434	\$	88,434	\$	88,715	\$	88,434
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Walker County

General Fund

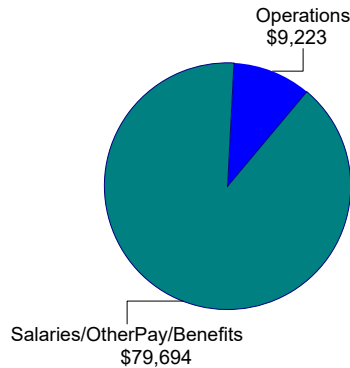
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

44020 Constable Precinct 2

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$79,694	89.6%
Operations	\$9,223	10.4%
Capital	\$0	0.0%
Total:	\$88,917	100.0%

Salaries/OtherPay/Benefits

51010	Head of Department	\$	55,240	\$	57,229	\$	57,229	\$	57,669	\$	57,229
52010	Social Security	\$	3,274	\$	4,378	\$	4,378	\$	4,378	\$	4,378
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,035	\$	9,194
52030	Retirement	\$	7,251	\$	8,138	\$	8,138	\$	8,138	\$	8,138
52040	WorkersCompensation Ins	\$	728	\$	755	\$	755	\$	755	\$	755
		\$	75,615	\$	79,694	\$	79,694	\$	79,975	\$	79,694

Operations

61010	Office Supplies	\$	133	\$	219	\$	119	\$	119	\$	219
61030	Operating Supplies	\$	1,916	\$	1,100	\$	2,373	\$	2,373	\$	1,100
61230	Uniforms	\$	1,632	\$	300	\$	500	\$	500	\$	300
62110	Fuel & Oil	\$	2,784	\$	2,500	\$	2,500	\$	2,500	\$	2,500
62120	Lubricants, Oils Etc	\$	176	\$	-	\$	100	\$	100	\$	-
64140	Software Maintenance	\$	213	\$	288	\$	288	\$	288	\$	288
69900	Project/Eq Allocation	\$	-	\$	7,104	\$	7,104	\$	7,104	\$	-
71010	Travel & Lodging	\$	15	\$	100	\$	-	\$	-	\$	100
71020	Conferences/Training	\$	63	\$	100	\$	-	\$	-	\$	100
71030	Dues & Subscriptions	\$	222	\$	216	\$	222	\$	222	\$	216
74150	Communication-Air Cards	\$	456	\$	600	\$	600	\$	600	\$	600
75100	Repairs - Vehicles & Trucks	\$	968	\$	3,500	\$	2,399	\$	2,399	\$	3,500
75200	Repairs - Equipment	\$	-	\$	300	\$	122	\$	122	\$	300
		\$	8,578	\$	16,327	\$	16,327	\$	16,327	\$	9,223

Capital

87030	Vehicles	\$	-	\$	63,693	\$	63,693	\$	63,693	\$	-
		\$	-	\$	63,693	\$	63,693	\$	63,693	\$	-

Department Totals

		\$	84,193	\$	159,714	\$	159,714	\$	159,995	\$	88,917
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Walker County

General Fund

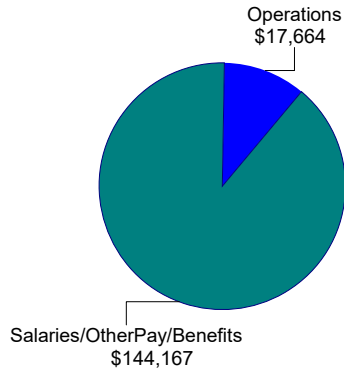
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

44030 Constable Precinct 3

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$144,167	89.1%
Operations	\$17,664	10.9%
Total:	\$161,831	100.0%

Salaries/OtherPay/Benefits

51010 Head of Department	\$ 55,240	\$ 57,229	\$ 57,229	\$ 57,669	\$ 57,229
51030 Deputies & Assistants	\$ -	\$ 44,800	\$ 44,800	\$ 8,271	\$ 44,800
52010 Social Security	\$ 3,970	\$ 7,805	\$ 7,805	\$ 7,805	\$ 7,805
52020 Group Insurance	\$ 9,122	\$ 18,388	\$ 18,388	\$ 9,040	\$ 18,388
52030 Retirement	\$ 7,251	\$ 14,509	\$ 14,509	\$ 14,509	\$ 14,509
52040 Workers Compensation Ins	\$ 728	\$ 1,346	\$ 1,346	\$ 1,346	\$ 1,346
52060 Unemployment Insurance	\$ -	\$ 90	\$ 90	\$ 90	\$ 90
	<u>\$ 76,311</u>	<u>\$ 144,167</u>	<u>\$ 144,167</u>	<u>\$ 98,730</u>	<u>\$ 144,167</u>

Operations

61010 Office Supplies	\$ -	\$ 1,062	\$ 811	\$ 811	\$ 1,062
61030 Operating Supplies	\$ 2,838	\$ 535	\$ 786	\$ 786	\$ 535
61230 Uniforms	\$ 246	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516
62110 Fuel & Oil	\$ 2,114	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
62120 Lubricants, Oils Etc	\$ 433	\$ 401	\$ 401	\$ 401	\$ 401
64100 Computer Software	\$ -	\$ 334	\$ 334	\$ 334	\$ 334
64140 Software Maintenance	\$ 213	\$ 759	\$ 759	\$ 759	\$ 759
68010 Purchased Services	\$ -	\$ 80	\$ 80	\$ 80	\$ 80
68500 Towing	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
69900 Project/Eq Allocation	\$ -	\$ 19,407	\$ 19,407	\$ 19,407	\$ -
71010 Travel & Lodging	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
71020 Conferences/Training	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
71030 Dues & Subscriptions	\$ 222	\$ 222	\$ 222	\$ 222	\$ 222
74140 Long Distance	\$ -	\$ 10	\$ 10	\$ 10	\$ 10
74150 Communication-Air Cards	\$ 456	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020
75100 Repairs - Vehicles & Trucks	\$ -	\$ 4,721	\$ 4,721	\$ 4,721	\$ 4,721
75200 Repairs - Equipment	\$ -	\$ 279	\$ 279	\$ 279	\$ 279
	<u>\$ 6,522</u>	<u>\$ 37,071</u>	<u>\$ 37,071</u>	<u>\$ 37,071</u>	<u>\$ 17,664</u>
Department Totals	<u>\$ 82,833</u>	<u>\$ 181,238</u>	<u>\$ 181,238</u>	<u>\$ 135,801</u>	<u>\$ 161,831</u>



Walker County

General Fund

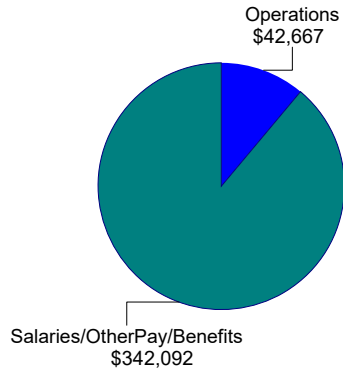
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

44040 Constable Precinct 4

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$342,092	88.9%
Operations	\$42,667	11.1%
Capital	\$0	0.0%
Total:	\$384,759	100.0%

Salaries/OtherPay/Benefits

51010 Head of Department	\$ 55,240	\$ 57,229	\$ 57,229	\$ 57,669	\$ 57,229
51030 Deputies & Assistants	\$ 141,637	\$ 182,572	\$ 182,572	\$ 173,019	\$ 182,872
52010 Social Security	\$ 14,575	\$ 18,346	\$ 18,346	\$ 18,346	\$ 18,369
52020 Group Insurance	\$ 36,109	\$ 45,970	\$ 45,970	\$ 41,034	\$ 45,970
52030 Retirement	\$ 25,925	\$ 34,100	\$ 34,100	\$ 34,100	\$ 34,143
52040 Workers Compensation Ins	\$ 2,625	\$ 3,165	\$ 3,165	\$ 3,165	\$ 3,169
52060 Unemployment Insurance	\$ 255	\$ 340	\$ 340	\$ 340	\$ 340
	<u>\$ 276,366</u>	<u>\$ 341,722</u>	<u>\$ 341,722</u>	<u>\$ 327,673</u>	<u>\$ 342,092</u>

Operations

61010 Office Supplies	\$ 390	\$ 450	\$ 450	\$ 450	\$ 450
61030 Operating Supplies	\$ 93	\$ 2,278	\$ 2,268	\$ 2,268	\$ 2,278
61230 Uniforms	\$ 4,671	\$ 2,990	\$ 2,990	\$ 2,990	\$ 2,990
62010 Postage	\$ 13	\$ 80	\$ 80	\$ 80	\$ 80
62110 Fuel & Oil	\$ 13,288	\$ 20,370	\$ 20,370	\$ 20,370	\$ 20,370
64140 Software Maintenance	\$ 640	\$ 2,037	\$ 2,037	\$ 2,037	\$ 2,037
68010 Purchased Services	\$ 425	\$ 405	\$ 650	\$ 650	\$ 405
68500 Towing	\$ 75	\$ -	\$ -	\$ -	\$ -
69900 Project/Eq Allocation	\$ 16,913	\$ -	\$ 13,923	\$ 13,923	\$ -
71010 Travel & Lodging	\$ -	\$ 600	\$ 150	\$ 150	\$ 600
71020 Conferences/Training	\$ -	\$ 387	\$ 237	\$ 237	\$ 387
71030 Dues & Subscriptions	\$ 330	\$ 330	\$ 230	\$ 230	\$ 330
74110 Data Circuits/Internet	\$ -	\$ 720	\$ 608	\$ 608	\$ 720
74140 Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50
74150 Communication-Air Cards	\$ 2,723	\$ 2,740	\$ 2,740	\$ 2,740	\$ 2,740
75100 Repairs - Vehicles & Trucks	\$ 8,199	\$ 8,132	\$ 8,632	\$ 8,632	\$ 8,132
75200 Repairs - Equipment	\$ 310	\$ 1,098	\$ 1,225	\$ 1,225	\$ 1,098
	<u>\$ 48,070</u>	<u>\$ 42,667</u>	<u>\$ 56,590</u>	<u>\$ 56,590</u>	<u>\$ 42,667</u>

Capital



Walker County

General Fund

Adopted 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
44040 Constable Precinct 4					
Capital					
87030 Vehicles	\$ 54,441	\$ -	\$ -	\$ -	\$ -
	\$ 54,441	\$ -	\$ -	\$ -	\$ -
Department Totals	\$ 378,877	\$ 384,389	\$ 398,312	\$ 384,263	\$ 384,759



Walker County

General Fund

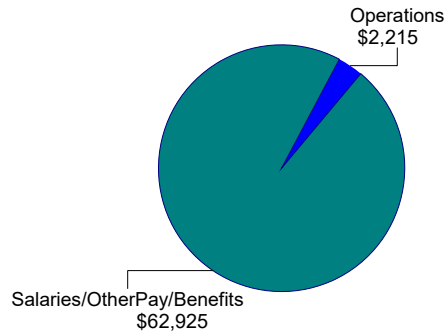
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

45010 Support Personnel-DPS

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$62,925	96.6%
Operations	\$2,215	3.4%
Total:	\$65,140	100.0%

Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$	42,320	\$	43,908	\$	43,908	\$	44,246	\$	43,908
52010	Social Security	\$	2,253	\$	3,359	\$	3,359	\$	3,359	\$	3,359
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,035	\$	9,194
52030	Retirement	\$	5,585	\$	6,244	\$	6,244	\$	6,244	\$	6,244
52040	WorkersCompensation Ins	\$	88	\$	132	\$	132	\$	132	\$	132
52060	Unemployment Insurance	\$	75	\$	88	\$	88	\$	88	\$	88
		\$	59,443	\$	62,925	\$	62,925	\$	63,104	\$	62,925

Operations

61010	Office Supplies	\$	148	\$	515	\$	220	\$	220	\$	515
61030	Operating Supplies	\$	-	\$	-	\$	295	\$	295	\$	-
62010	Postage	\$	550	\$	900	\$	900	\$	900	\$	900
75200	Repairs - Equipment	\$	-	\$	800	\$	800	\$	800	\$	800
		\$	698	\$	2,215	\$	2,215	\$	2,215	\$	2,215

Department Totals

		\$	60,141	\$	65,140	\$	65,140	\$	65,319	\$	65,140
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Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

45020 Weigh Station Utilities and Services

Fiscal Year 2020-2021



Operations

68010	Purchased Services	\$	6,875	\$	9,192	\$	9,192	\$	9,192	\$	9,192
73150	Rentals	\$	660	\$	780	\$	780	\$	780	\$	780
74100	Communication	\$	3,871	\$	3,540	\$	3,540	\$	3,540	\$	3,540
74140	Long Distance	\$	-	\$	200	\$	200	\$	-	\$	200
74200	Electricity	\$	5,978	\$	9,551	\$	9,551	\$	9,551	\$	9,551
74400	Water/Sewer/Garbage	\$	843	\$	1,540	\$	1,540	\$	1,540	\$	1,540
74500	TeleCable	\$	379	\$	384	\$	384	\$	384	\$	384
75500	Maint-Weigh Station	\$	3,157	\$	10,000	\$	10,000	\$	2,400	\$	10,000
		\$	21,763	\$	35,187	\$	35,187	\$	27,387	\$	35,187
Department Totals		\$	21,763	\$	35,187	\$	35,187	\$	27,387	\$	35,187



Walker County

General Fund

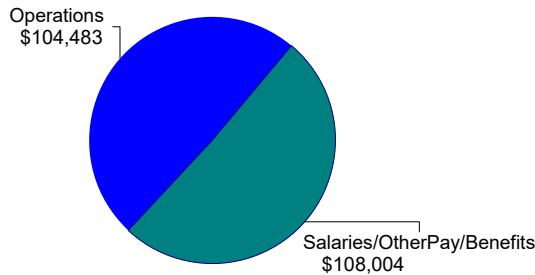
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

46010 Emergency Operations

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$108,004	50.8%
Operations	\$104,483	49.2%
Capital	\$0	0.0%
Total:	\$212,487	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 58,653	\$ 60,695	\$ 60,695	\$ 62,647	\$ 60,695
51070	Part-Time	\$ -	\$ 19,500	\$ 19,500	\$ 12,660	\$ 19,500
52010	Social Security	\$ 4,269	\$ 6,135	\$ 6,135	\$ 6,135	\$ 6,135
52020	Group Insurance	\$ 9,122	\$ 9,194	\$ 9,194	\$ 9,035	\$ 9,194
52030	Retirement	\$ 7,741	\$ 11,404	\$ 11,404	\$ 11,404	\$ 11,404
52040	Workers Compensation Ins	\$ 355	\$ 916	\$ 916	\$ 916	\$ 916
52060	Unemployment Insurance	\$ 104	\$ 160	\$ 160	\$ 160	\$ 160
		<u>\$ 80,244</u>	<u>\$ 108,004</u>	<u>\$ 108,004</u>	<u>\$ 102,957</u>	<u>\$ 108,004</u>

Operations

61010	Office Supplies	\$ 1,021	\$ 600	\$ 800	\$ 800	\$ 600
61030	Operating Supplies	\$ 4,467	\$ 5,475	\$ 4,575	\$ 4,575	\$ 6,975
61210	Janitorial Supplies	\$ 988	\$ 3,120	\$ 3,120	\$ 3,120	\$ 3,120
61230	Uniforms	\$ 216	\$ 250	\$ 250	\$ 250	\$ 250
62010	Postage	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
62110	Fuel & Oil	\$ 3,327	\$ 2,200	\$ 5,600	\$ 5,600	\$ 2,200
62120	Lubricants, Oils Etc	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
64140	Software Maintenance	\$ -	\$ 3,300	\$ 4,000	\$ 4,000	\$ 3,300
67040	Professional Services	\$ -	\$ 1,200	\$ 600	\$ 600	\$ 1,200
68010	Purchased Services	\$ 12,000	\$ 22,860	\$ 19,798	\$ 19,798	\$ 22,860
69900	Project/Eq Allocation	\$ 6,750	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ 2,092	\$ 1,900	\$ 900	\$ 900	\$ 1,900
71020	Conferences/Training	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71030	Dues & Subscriptions	\$ 28	\$ 200	\$ 200	\$ 200	\$ 200
73150	Rentals	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,700
73160	Copier Service Agreements	\$ 613	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74100	Communication	\$ 5,010	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
74110	Data Circuits/Internet	\$ 984	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320
74130	Communication-Cell Phones	\$ 886	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140	Long Distance	\$ -	\$ 105	\$ -	\$ -	\$ 105



Walker County

General Fund

Adopted 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
46010 Emergency Operations					
<u>Operations</u>					
74150 Communication-Air Cards	\$ 2,066	\$ 1,392	\$ 1,392	\$ 1,392	\$ 1,392
74200 Electricity	\$ 21,240	\$ 36,381	\$ 36,381	\$ 36,381	\$ 36,381
74300 Gas	\$ -	\$ 560	\$ 560	\$ 560	\$ 560
74400 Water/Sewer/Garbage	\$ 2,322	\$ 4,580	\$ 4,580	\$ 4,580	\$ 4,580
74500 TeleCable	\$ 2,223	\$ 2,040	\$ 2,040	\$ 2,040	\$ 2,040
75100 Repairs - Vehicles & Trucks	\$ 365	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
75200 Repairs - Equipment	\$ 5,240	\$ 100	\$ 1,360	\$ 1,360	\$ 100
75300 Repairs & Maint. - Buildings	\$ -	\$ 75	\$ 182	\$ 182	\$ 75
	<u>\$ 76,938</u>	<u>\$ 101,783</u>	<u>\$ 101,783</u>	<u>\$ 101,783</u>	<u>\$ 104,483</u>
<u>Capital</u>					
87030 Vehicles	\$ 31,856	\$ -	\$ -	\$ -	\$ -
	<u>\$ 31,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Totals	<u><u>\$ 189,038</u></u>	<u><u>\$ 209,787</u></u>	<u><u>\$ 209,787</u></u>	<u><u>\$ 204,740</u></u>	<u><u>\$ 212,487</u></u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

49940 Public Safety Intergovernmental Services/Contracts

Fiscal Year 2020-2021



Operations

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
		<u>\$ 953,886</u>	<u>\$ 988,145</u>	<u>\$ 1,000,145</u>	<u>\$ 1,000,145</u>	<u>\$ 988,145</u>
Department Totals		<u>\$ 953,886</u>	<u>\$ 988,145</u>	<u>\$ 1,000,145</u>	<u>\$ 1,000,145</u>	<u>\$ 988,145</u>



Walker County

General Fund

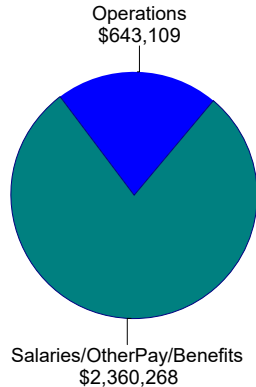
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

50010 County Jail

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$2,360,268	78.6%
Operations	\$643,109	21.4%
Capital	\$0	0.0%
Total:	\$3,003,377	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 1,342,524	\$ 1,557,649	\$ 1,557,649	\$ 1,478,827	\$ 1,593,450
51090	Overtime	\$ 109,829	\$ 14,202	\$ 14,202	\$ 109,007	\$ 14,202
51140	Other Pay-Day Travel	\$ 2,575	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 107,031	\$ 120,244	\$ 120,244	\$ 120,244	\$ 122,982
52020	Group Insurance	\$ 306,415	\$ 367,760	\$ 367,760	\$ 323,753	\$ 376,954
52030	Retirement	\$ 192,178	\$ 223,519	\$ 223,519	\$ 223,519	\$ 228,611
52040	Workers Compensation Ins	\$ 20,504	\$ 20,749	\$ 20,749	\$ 20,749	\$ 20,863
52060	Unemployment Insurance	\$ 2,593	\$ 3,136	\$ 3,136	\$ 3,136	\$ 3,206
		<u>\$ 2,083,649</u>	<u>\$ 2,307,259</u>	<u>\$ 2,307,259</u>	<u>\$ 2,279,235</u>	<u>\$ 2,360,268</u>

Operations

61010	Office Supplies	\$ 6,129	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
61030	Operating Supplies	\$ 16,857	\$ 16,104	\$ 16,104	\$ 16,104	\$ 16,104
61100	Minor Equipment	\$ 6,830	\$ 396	\$ 396	\$ 396	\$ 396
61210	Janitorial Supplies	\$ 33,785	\$ 21,000	\$ 31,500	\$ 31,500	\$ 21,000
61230	Uniforms	\$ 4,513	\$ 5,000	\$ 6,028	\$ 6,028	\$ 5,000
61400	Inmate Clothing/Linens	\$ 5,807	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61470	Inmate Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 26	\$ 50	\$ 150	\$ 150	\$ 50
62110	Fuel & Oil	\$ 15,687	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
62120	Lubricants, Oils Etc	\$ 69	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
64140	Software Maintenance	\$ -	\$ 4,578	\$ 1,650	\$ 1,650	\$ 4,578
67040	Professional Services	\$ 5,500	\$ -	\$ -	\$ -	\$ -
67050	Pre-Employ Physicals/Testing	\$ 3,705	\$ 1,789	\$ 3,289	\$ 3,289	\$ 1,789
68010	Purchased Services	\$ 25,696	\$ 21,535	\$ 21,535	\$ 21,535	\$ 21,535
68090	Jail Food Contract	\$ 291,710	\$ 276,646	\$ 326,646	\$ 326,646	\$ 326,646
68091	Jail Food/Other	\$ 1,286	\$ -	\$ 300	\$ 300	\$ -
68400	Legal/Public Notices	\$ -	\$ 211	\$ 211	\$ 211	\$ 211
68500	Towing	\$ -	\$ -	\$ 500	\$ -	\$ -
69900	Project/Eq Allocation	\$ -	\$ -	\$ 9,800	\$ 9,800	\$ -



Walker County

General Fund

Adopted 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
50010 County Jail						
<u>Operations</u>						
71010	Travel & Lodging	\$ 7,344	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
71020	Conferences/Training	\$ 1,203	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71030	Dues & Subscriptions	\$ 582	\$ 500	\$ 500	\$ 500	\$ 500
73150	Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
73160	Copier Service Agreements	\$ 3,122	\$ 1,000	\$ 2,500	\$ 2,500	\$ 1,000
74140	Long Distance	\$ -	\$ 500	\$ -	\$ -	\$ 500
74200	Electricity	\$ 80,085	\$ 125,000	\$ 114,000	\$ 114,000	\$ 125,000
74300	Gas	\$ 19,759	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
75100	Repairs - Vehicles & Trucks	\$ 2,533	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
75200	Repairs - Equipment	\$ 7,976	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
75300	Repairs & Maint. - Buildings	\$ 38,026	\$ 36,500	\$ 36,500	\$ 36,500	\$ 36,500
75400	Repairs & Maint - Office Equ	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
		<u>\$ 578,230</u>	<u>\$ 593,109</u>	<u>\$ 652,909</u>	<u>\$ 652,409</u>	<u>\$ 643,109</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ -	\$ 9,800	\$ -	\$ -	\$ -
87030	Vehicles	\$ -	\$ 64,720	\$ 76,004	\$ 76,004	\$ -
		<u>\$ -</u>	<u>\$ 74,520</u>	<u>\$ 76,004</u>	<u>\$ 76,004</u>	<u>\$ -</u>
Department Totals		<u><u>\$ 2,661,879</u></u>	<u><u>\$ 2,974,888</u></u>	<u><u>\$ 3,036,172</u></u>	<u><u>\$ 3,007,648</u></u>	<u><u>\$ 3,003,377</u></u>



Walker County

General Fund

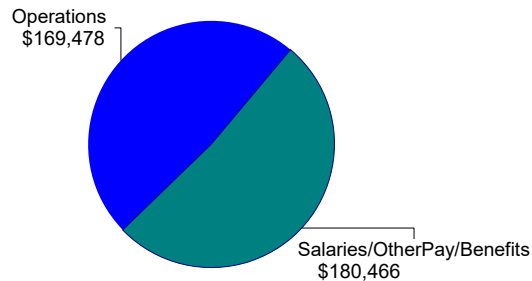
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

50020 County Jail-Inmate Medical Cost Center

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$180,466	51.6%
Operations	\$169,478	48.4%
Total:	\$349,944	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 80,810	\$ 107,598	\$ 107,598	\$ 103,765	\$ 107,658
51070	Part-Time	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ 19,500
51090	Overtime	\$ 24,189	\$ 4,196	\$ 4,196	\$ 20,259	\$ 4,196
52010	Social Security	\$ 7,995	\$ 10,045	\$ 10,045	\$ 10,045	\$ 10,049
52020	Group Insurance	\$ 12,925	\$ 18,388	\$ 18,388	\$ 16,941	\$ 18,388
52030	Retirement	\$ 13,854	\$ 18,671	\$ 18,671	\$ 18,671	\$ 18,680
52040	Workers Compensation Ins	\$ 1,389	\$ 1,732	\$ 1,732	\$ 1,732	\$ 1,733
52060	Unemployment Insurance	\$ 187	\$ 261	\$ 261	\$ 261	\$ 262
		<u>\$ 141,349</u>	<u>\$ 180,391</u>	<u>\$ 180,391</u>	<u>\$ 171,674</u>	<u>\$ 180,466</u>

Operations

61010	Office Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61030	Operating Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61280	Medical Supplies	\$ 4,034	\$ 4,978	\$ 4,978	\$ 4,978	\$ 4,978
61450	Inmate Prescriptions	\$ 77,454	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
67020	Doctor Contract_Jail	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800
67050	Pre-Employ Physicals/Testing	\$ 180	\$ -	\$ -	\$ -	\$ -
68030	Purchased Services-Medical	\$ 376	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
		<u>\$ 134,844</u>	<u>\$ 169,478</u>	<u>\$ 169,478</u>	<u>\$ 169,478</u>	<u>\$ 169,478</u>
Department Totals		<u>\$ 276,193</u>	<u>\$ 349,869</u>	<u>\$ 349,869</u>	<u>\$ 341,152</u>	<u>\$ 349,944</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

50110 Adult Probation Support

Fiscal Year 2020-2021



Operations

61010 Office Supplies	\$ -	\$ -	\$ 2,304	\$ 2,304	\$ -
61030 Operating Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
61100 Minor Equipment	\$ 1,196	\$ 2,650	\$ 22,650	\$ 22,650	\$ 2,650
64100 Computer Software	\$ -	\$ 245	\$ 245	\$ 245	\$ 245
64120 Computer Services	\$ 24,585	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
68010 Purchased Services	\$ -	\$ 180	\$ 102	\$ 102	\$ 180
73160 Copier Service Agreements	\$ 2,431	\$ 3,228	\$ 3,228	\$ 3,228	\$ 3,228
74200 Electricity	\$ 7,400	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74300 Gas	\$ 1,098	\$ 1,152	\$ 1,152	\$ 1,152	\$ 1,152
74400 Water/Sewer/Garbage	\$ 2,552	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
75100 Repairs - Vehicles & Trucks	\$ 8	\$ 220	\$ 220	\$ 220	\$ 220
75200 Repairs - Equipment	\$ -	\$ 116	\$ 116	\$ 116	\$ 116
75300 Repairs & Maint. - Buildings	\$ -	\$ 224	\$ 224	\$ 224	\$ 224
75400 Repairs & Maint - Office Equ	\$ -	\$ 460	\$ -	\$ -	\$ 460
	<u>\$ 39,270</u>	<u>\$ 56,498</u>	<u>\$ 78,264</u>	<u>\$ 78,264</u>	<u>\$ 56,498</u>
Department Totals	<u>\$ 39,270</u>	<u>\$ 56,498</u>	<u>\$ 78,264</u>	<u>\$ 78,264</u>	<u>\$ 56,498</u>



Walker County

General Fund

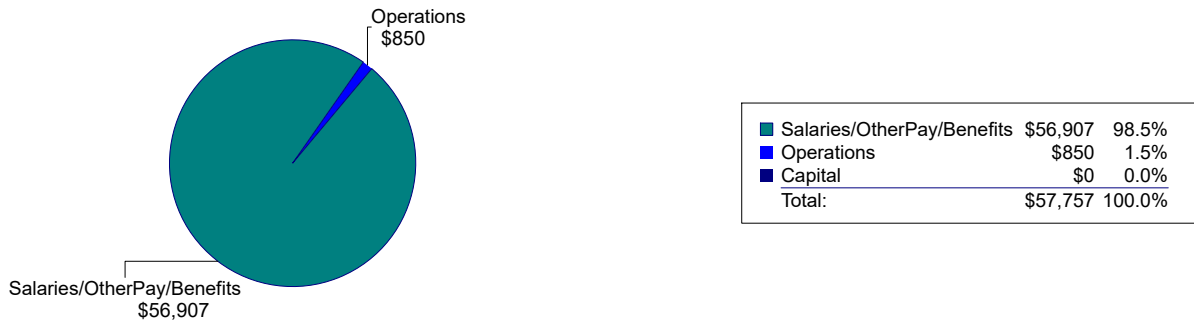
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

50120 Adult-Community Service

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$	37,061	\$	38,669	\$	38,669	\$	38,967	\$	38,669
52010	Social Security	\$	2,835	\$	2,958	\$	2,958	\$	2,958	\$	2,958
52020	Group Insurance	\$	9,122	\$	9,194	\$	9,194	\$	9,038	\$	9,194
52030	Retirement	\$	4,891	\$	5,499	\$	5,499	\$	5,499	\$	5,499
52040	Workers Compensation Ins	\$	491	\$	510	\$	510	\$	510	\$	510
52060	Unemployment Insurance	\$	66	\$	77	\$	77	\$	77	\$	77
		\$	54,466	\$	56,907	\$	56,907	\$	57,049	\$	56,907

Operations

61030	Operating Supplies	\$	125	\$	435	\$	435	\$	435	\$	435
61100	Minor Equipment	\$	-	\$	400	\$	400	\$	400	\$	400
75200	Repairs - Equipment	\$	152	\$	15	\$	15	\$	15	\$	15
		\$	277	\$	850	\$	850	\$	850	\$	850

Capital

87030	Vehicles	\$	12,187	\$	-	\$	-	\$	-	\$	-
		\$	12,187	\$	-	\$	-	\$	-	\$	-

Department Totals

		\$	66,930	\$	57,757	\$	57,757	\$	57,899	\$	57,757
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Walker County

General Fund

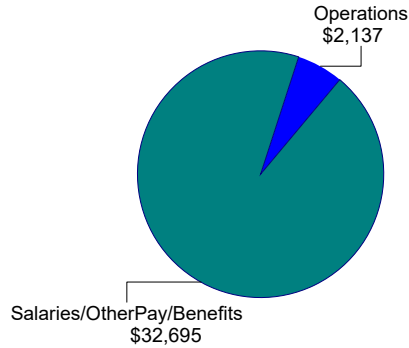
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

60010 Veteran's Service

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$32,695	93.9%
Operations	\$2,137	6.1%
Total:	\$34,832	100.0%

Salaries/OtherPay/Benefits

51070 Part-Time	\$ 21,879	\$ 26,719	\$ 26,719	\$ 25,095	\$ 26,719
52010 Social Security	\$ 1,674	\$ 2,044	\$ 2,044	\$ 2,044	\$ 2,044
52030 Retirement	\$ 2,887	\$ 3,799	\$ 3,799	\$ 3,799	\$ 3,799
52040 WorkersCompensation Ins	\$ 46	\$ 80	\$ 80	\$ 80	\$ 80
52060 Unemployment Insurance	\$ 39	\$ 53	\$ 53	\$ 53	\$ 53
	<u>\$ 26,525</u>	<u>\$ 32,695</u>	<u>\$ 32,695</u>	<u>\$ 31,071</u>	<u>\$ 32,695</u>

Operations

61010 Office Supplies	\$ 139	\$ 193	\$ 193	\$ 193	\$ 193
62010 Postage	\$ 60	\$ 100	\$ 100	\$ 100	\$ 100
71010 Travel & Lodging	\$ 288	\$ 800	\$ 800	\$ 800	\$ 800
73150 Rentals	\$ -	\$ 44	\$ 44	\$ 44	\$ 44
73160 Copier Service Agreements	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
74140 Long Distance	\$ -	\$ 20	\$ 20	\$ 20	\$ 20
74150 Communication-Air Cards	\$ 195	\$ 480	\$ 480	\$ 480	\$ 480
	<u>\$ 682</u>	<u>\$ 2,137</u>	<u>\$ 2,137</u>	<u>\$ 2,137</u>	<u>\$ 2,137</u>

Department Totals

	<u>\$ 27,207</u>	<u>\$ 34,832</u>	<u>\$ 34,832</u>	<u>\$ 33,208</u>	<u>\$ 34,832</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

60020 Social Services

Fiscal Year 2020-2021



Operations

61600 Foster Care Clothing	\$ 709	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
68010 Purchased Services	\$ 865	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71010 Travel & Lodging	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
73180 Foster Child Allowances	\$ 6,400	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
	<u>\$ 7,974</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>
Department Totals	<u>\$ 7,974</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

61020 Planning and Development



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 71,442	\$ 74,011	\$ 74,011	\$ 74,525	\$ 74,071
51030	Deputies & Assistants	\$ 220,719	\$ 261,747	\$ 261,747	\$ 191,045	\$ 261,267
51070	Part-Time	\$ 18,946	\$ -	\$ -	\$ 23,019	\$ 18,658
52010	Social Security	\$ 20,672	\$ 25,686	\$ 25,686	\$ 25,686	\$ 27,080
52020	Group Insurance	\$ 54,733	\$ 64,358	\$ 64,358	\$ 47,810	\$ 64,358
52030	Retirement	\$ 41,063	\$ 47,744	\$ 47,744	\$ 47,744	\$ 50,339
52040	Workers Compensation Ins	\$ 2,155	\$ 2,596	\$ 2,596	\$ 2,596	\$ 2,598
52060	Unemployment Insurance	\$ 551	\$ 671	\$ 671	\$ 671	\$ 707
		<u>\$ 430,281</u>	<u>\$ 476,813</u>	<u>\$ 476,813</u>	<u>\$ 413,096</u>	<u>\$ 499,078</u>

Operations

61010	Office Supplies	\$ 3,558	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
61030	Operating Supplies	\$ 2,563	\$ 1,600	\$ 690	\$ 690	\$ 1,600
61100	Minor Equipment	\$ 4,122	\$ -	\$ -	\$ -	\$ -
61230	Uniforms	\$ -	\$ 551	\$ 1,361	\$ 1,361	\$ 551
62010	Postage	\$ 2,752	\$ 6,506	\$ 6,506	\$ 6,506	\$ 6,506
62110	Fuel & Oil	\$ 9,197	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
64140	Software Maintenance	\$ 7,979	\$ 11,639	\$ 11,639	\$ 11,639	\$ 11,639
67010	Engineering Contract-Nemec	\$ 49,992	\$ -	\$ 66,838	\$ 66,838	\$ 66,838
68010	Purchased Services	\$ 20,370	\$ 18,890	\$ 18,890	\$ 18,890	\$ 18,890
68500	Towing	\$ 75	\$ -	\$ 100	\$ 100	\$ -
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
71010	Travel & Lodging	\$ 299	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 2,252	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71030	Dues & Subscriptions	\$ 261	\$ 1,770	\$ 1,770	\$ 1,770	\$ 1,770
73160	Copier Service Agreements	\$ 2,031	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
74140	Long Distance	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
74150	Communication-Air Cards	\$ 773	\$ 600	\$ 600	\$ 600	\$ 600
75100	Repairs - Vehicles & Trucks	\$ 3,699	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75200	Repairs - Equipment	\$ -	\$ 69	\$ 69	\$ 69	\$ 69



Walker County

General Fund

Adopted 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
61020 Planning and Development					
<u>Operations</u>					
75400 Repairs & Maint - Office Equ	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
	\$ 109,923	\$ 63,225	\$ 130,063	\$ 130,063	\$ 130,063
<u>Capital</u>					
87030 Vehicles	\$ 44,825	\$ -	\$ -	\$ -	\$ -
	\$ 44,825	\$ -	\$ -	\$ -	\$ -
Department Totals	\$ 585,029	\$ 540,038	\$ 606,876	\$ 543,159	\$ 629,141



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

61050 Litter Control General Fund

Fiscal Year 2020-2021



Operations

61030	Operating Supplies	\$ 510	\$ 1,476	\$ 1,376	\$ 1,376	\$ 1,476
62110	Fuel & Oil	\$ 6,356	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
62120	Lubricants, Oils Etc	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
68010	Purchased Services	\$ 5,225	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
75100	Repairs - Vehicles & Trucks	\$ 668	\$ 300	\$ 700	\$ 700	\$ 300
75200	Repairs - Equipment	\$ 435	\$ 1,000	\$ 700	\$ 700	\$ 1,000
		<u>\$ 13,194</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>
Department Totals		<u>\$ 13,194</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>



Walker County

General Fund

Adopted 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
62010 Community Development Block Grant					
Operations					
71020 Conferences/Training	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Department Totals	\$ -	\$ -	\$ -	\$ -	\$ -



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

69940 Health and Welfare Intergovernmental Service/Contracts

Fiscal Year 2020-2021



Operations

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
		\$	105,670	\$	115,730	\$	115,730	\$	115,730	\$	115,730
Department Totals		\$	105,670	\$	115,730	\$	115,730	\$	115,730	\$	115,730



Walker County

General Fund

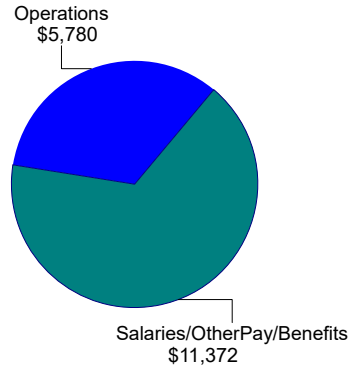
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

70010 Historical Commission

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$11,372	66.3%
Operations	\$5,780	33.7%
Total:	\$17,152	100.0%

Salaries/Other Pay/Benefits

51070 Part-Time	\$ 8,190	\$ 9,293	\$ 9,293	\$ 7,312	\$ 9,293
52010 Social Security	\$ 627	\$ 711	\$ 711	\$ 711	\$ 711
52030 Retirement	\$ 26	\$ 1,321	\$ 1,321	\$ 1,321	\$ 1,321
52040 Workers Compensation Ins	\$ 16	\$ 28	\$ 28	\$ 28	\$ 28
52060 Unemployment Insurance	\$ 15	\$ 19	\$ 19	\$ 19	\$ 19
	<u>\$ 8,874</u>	<u>\$ 11,372</u>	<u>\$ 11,372</u>	<u>\$ 9,391</u>	<u>\$ 11,372</u>

Operations

61010 Office Supplies	\$ 439	\$ 404	\$ 404	\$ 404	\$ 404
61030 Operating Supplies	\$ 202	\$ 370	\$ 370	\$ 370	\$ 370
62010 Postage	\$ 214	\$ 200	\$ 200	\$ 200	\$ 200
68010 Purchased Services	\$ 639	\$ 700	\$ 700	\$ 700	\$ 700
71010 Travel & Lodging	\$ -	\$ 350	\$ 350	\$ 350	\$ 350
71020 Conferences/Training	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71030 Dues & Subscriptions	\$ 98	\$ 100	\$ 100	\$ 100	\$ 100
73150 Rentals	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
73160 Copier Service Agreements	\$ -	\$ 680	\$ 680	\$ 680	\$ 680
74140 Long Distance	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
74200 Electricity	\$ 1,609	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
	<u>\$ 3,201</u>	<u>\$ 5,780</u>	<u>\$ 5,780</u>	<u>\$ 5,780</u>	<u>\$ 5,780</u>

Department Totals

	<u>\$ 12,075</u>	<u>\$ 17,152</u>	<u>\$ 17,152</u>	<u>\$ 15,171</u>	<u>\$ 17,152</u>
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Walker County

General Fund

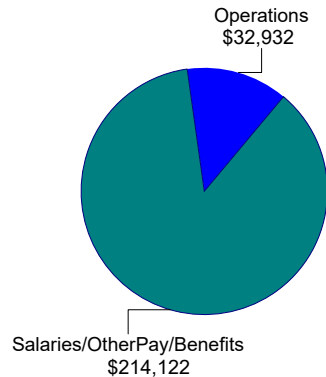
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

70020 Texas AgriLife Extension Service

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$214,122	86.7%
Operations	\$32,932	13.3%
Total:	\$247,054	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 63,926	\$ 76,120	\$ 76,120	\$ 72,395	\$ 76,180
51070	Part-Time	\$ 13,950	\$ 26,621	\$ 26,621	\$ 12,714	\$ 26,621
51110	Salary Supplements	\$ 62,418	\$ 64,665	\$ 64,665	\$ 63,940	\$ 64,665
51140	Other Pay-Day Travel	\$ 775	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 10,742	\$ 12,806	\$ 12,806	\$ 12,806	\$ 12,811
52020	Group Insurance	\$ 15,575	\$ 18,388	\$ 18,388	\$ 18,061	\$ 18,388
52030	Retirement	\$ 10,276	\$ 14,610	\$ 14,610	\$ 14,610	\$ 14,618
52040	Workers Compensation Ins	\$ 291	\$ 504	\$ 504	\$ 504	\$ 504
52060	Unemployment Insurance	\$ 211	\$ 335	\$ 335	\$ 335	\$ 335
		<u>\$ 178,164</u>	<u>\$ 214,049</u>	<u>\$ 214,049</u>	<u>\$ 195,365</u>	<u>\$ 214,122</u>

Operations

61010	Office Supplies	\$ 1,841	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61030	Operating Supplies	\$ 1,494	\$ 1,400	\$ 1,088	\$ 1,088	\$ 1,400
61100	Minor Equipment	\$ 3,777	\$ -	\$ -	\$ -	\$ -
71010	Travel & Lodging	\$ 11,875	\$ 13,502	\$ 13,502	\$ 13,502	\$ 13,502
71020	Conferences/Training	\$ 1,480	\$ 900	\$ 810	\$ 810	\$ 900
71030	Dues & Subscriptions	\$ 625	\$ 700	\$ 790	\$ 790	\$ 700
73160	Copier Service Agreements	\$ 624	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140	Long Distance	\$ -	\$ 280	\$ 272	\$ 272	\$ 280
74150	Communication-Air Cards	\$ 892	\$ 600	\$ 912	\$ 912	\$ 600
74200	Electricity	\$ 9,284	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
74400	Water/Sewer/Garbage	\$ 1,569	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
75100	Repairs - Vehicles & Trucks	\$ 8	\$ -	\$ 8	\$ 8	\$ -
		<u>\$ 33,469</u>	<u>\$ 32,932</u>	<u>\$ 32,932</u>	<u>\$ 32,932</u>	<u>\$ 32,932</u>
Department Totals		<u>\$ 211,633</u>	<u>\$ 246,981</u>	<u>\$ 246,981</u>	<u>\$ 228,297</u>	<u>\$ 247,054</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

92020 Debt-Voter Equipment

Fiscal Year 2020-2021



Debt

91060 Debt-Voter Equipment

Department Totals

\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
\$ -	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189



Walker County

General Fund

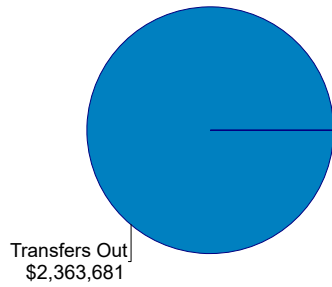
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

93000 Transfers Out

Fiscal Year 2020-2021



■ Transfers Out	\$2,363,681	100.0%
Total:	\$2,363,681	100.0%

Transfers Out

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>
Department Totals		<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>



Walker County

General Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
<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

Adopted Budget Fiscal Year 2020-2021

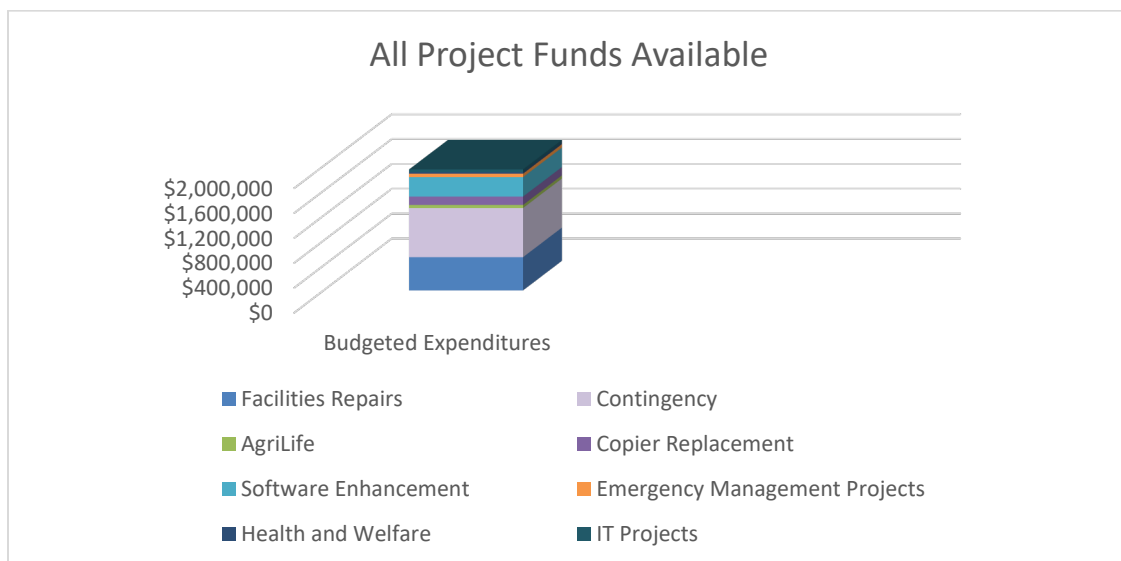
General Projects Fund

The Project Fund is used to account for approved projects generally funded from a transfer from the General Fund. Project budgets generally span multi fiscal years and do not lapse at fiscal year-end. In the annual financial reports, this fund is included as part of the General Fund. Annual Fund Balances in this fund fluctuate based on the timing of projects. A minimum fund balance is not established by policy.

Increase to the Projects Fund budget for year 20-21 is \$16,297 from projected interest earnings.

Increase to Contingency Funds	\$ 16,297

It is not anticipated that there will be major impacts on operating budgets in future year budgets related to the general facilities maintenance projects included in the budget. The AC unit replacements will result in reduced maintenance costs and older units that were less energy efficient will be replaced with more energy efficient models. As part of on-going facilities maintenance, lighting fixtures are being replaced with LED. Improvements are cosmetic in nature and major repairs that will result in maintaining the usefulness and life of the buildings are not expected to have much of an impact on future budgets. As the County reviews its building needs, energy and maintenance costs play a role in the decisions. It is not expected that additional employees will be hired as a result of this project. Replacement of payroll software is in progress due the current software reaching end of life support by the software company. Migration to a cloud based system is on-going as the end of life plan for the current system was announced in the past years.





Walker County
Adopted 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-Documents 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



Walker County

General Projects Fund

Adopted 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

Adopted 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
 Adopted 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
 Adopted 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>\$ 17,988</u>	<u>\$ 16,914</u>	<u>\$ 16,403</u>	<u>\$ 18,408</u>	<u>\$ 16,408</u>



Walker County
 Healthy County Initiative
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15110 Healthy County Initiative

Fiscal Year 2020-2021



Operations

73170 Healthy County Initiative

Department Totals

\$ 1,904	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000
\$ 1,904	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000
\$ 1,904	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000



Walker County

Adopted Budget Fiscal Year 2020-2021

Debt Service Fund

The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has one debt issue outstanding, a certificate of obligation issued in 2012 for construction of a new County Jail. Of the \$20,000,000 debt issue, \$13,370,000 is outstanding as of the beginning of the fiscal year. A payment of \$935,000 will be made during this budget year leaving a balance of \$12,435,000 at fiscal year-end.

Article III, Section 52 of the Texas Constitution, limits the amount of debt that a county can issue to an amount not to exceed one-fourth of the assessed valuation of the real property. Outstanding debt is less than 1.5% of the allowable debt amount. The legal debt margin for Walker County is \$1,763,220,163

Legal Debt Margin Calculation for Fiscal Year 2021 At Fiscal Year End

Assessed value	\$ 4,723,570,622
Add back: exempt real property	1,852,929,982
Total assessed value	<u>\$ 6,576,500,604</u>
 Total Assessed Value of Real Property	 5,950,228,841
 Debt limit (25% of total assessed real property value)	 \$ 1,775,655,163
Debt applicable to limit:	
General obligation debt	\$ 12,435,000
Total net debt applicable to limit	\$ 12,435,000
 Legal debt margin	 <u>\$ 1,763,220,163</u>

Debt Service Fund Adopted Budget

	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



*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
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Bond Yield for Arbitrage Purposes	3.1755617%
All Inclusive Cost (AIC)	3.2901900%



Walker County

Debt Service Fund

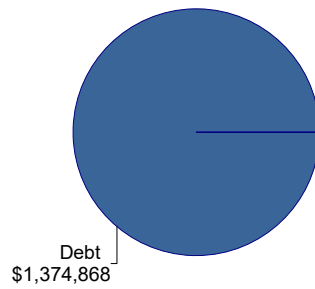
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

92000 Debt Service

Fiscal Year 2020-2021



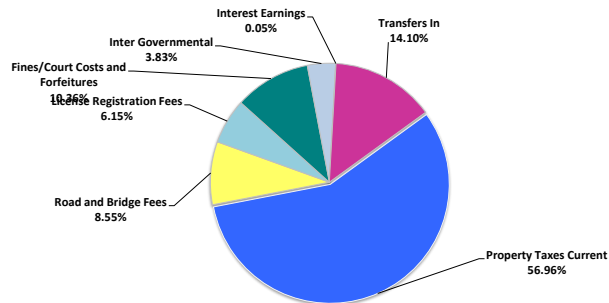
Debt

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
	<u>\$ 1,373,568</u>	<u>\$ 1,377,168</u>	<u>\$ 1,377,168</u>	<u>\$ 1,377,168</u>	<u>\$ 1,374,868</u>
Department Totals	<u>\$ 1,373,568</u>	<u>\$ 1,377,168</u>	<u>\$ 1,377,168</u>	<u>\$ 1,377,168</u>	<u>\$ 1,374,868</u>



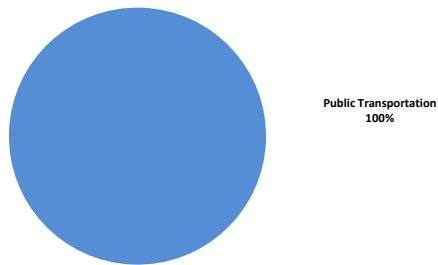
Walker County
 Adopted Budget Fiscal Year 2020-2021
 Road and Bridge Fund
 At a Glance

Revenues by Source



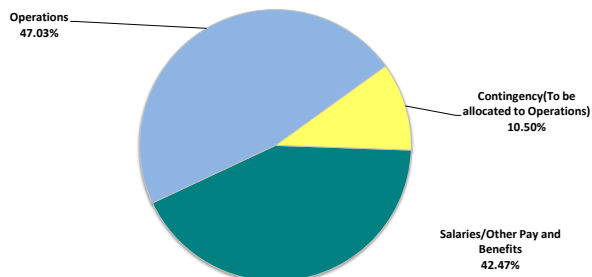
Property Taxes Current	\$ 3,332,138
Road and Bridge Fees	\$ 500,000
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 606,000
Inter Governmental	\$ 223,765
Interest Earnings	\$ 3,000
Transfers In	\$ 825,000
	\$ 5,849,903

Expenditures By Function



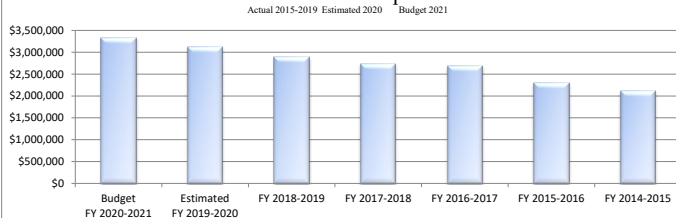
Public Transportation	\$ 6,667,933
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Expenditures By Category



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	



Walker County
 Adopted 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
 <u>Available</u>	 \$ 2,682,756	 \$ -	 \$ 122,635	 \$ 818,030	 \$ -
<u>% of Budget Available</u>	<u>40.14%</u>	<u>0.00%</u>	<u>1.27%</u>	<u>9.13%</u>	<u>0.00%</u>



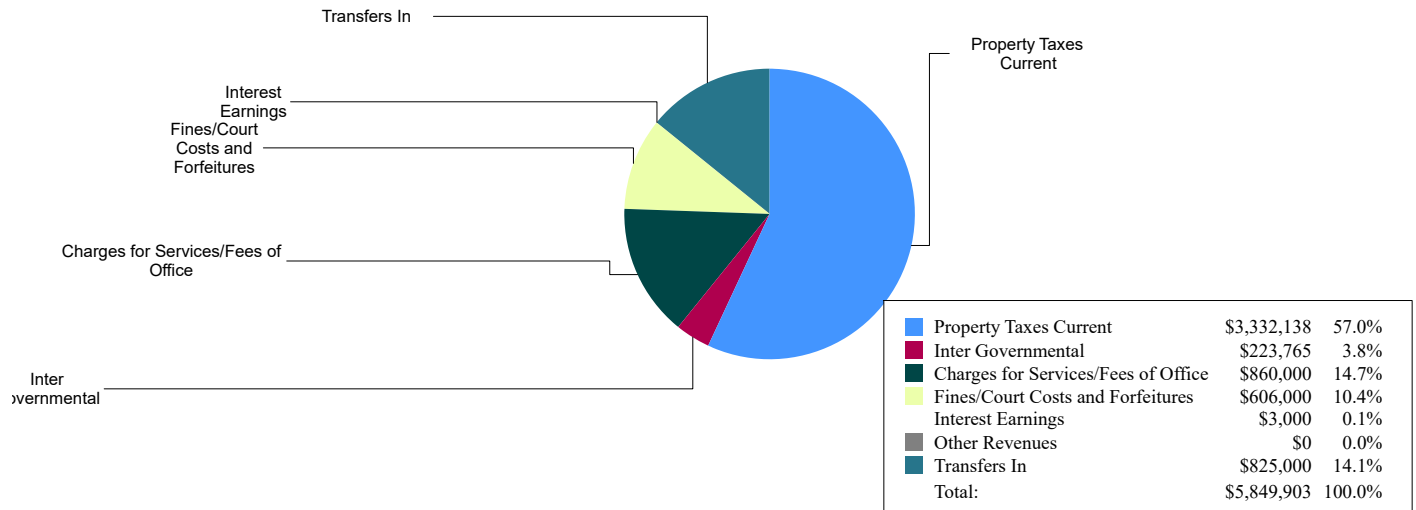
Walker County
 Adopted Budget Fiscal Year 2020-2021
 Road and Bridge Fund
 Departmental Expenditures By Category

	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>



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

Revenues by Source



**Road and Bridge Fund
Revenues By Source**

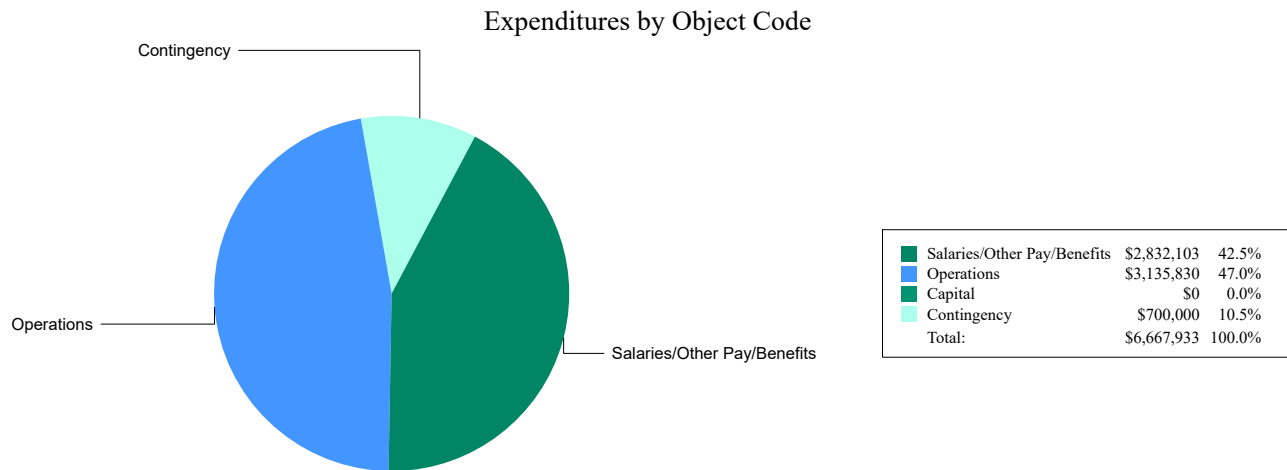
	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
40110 Current Taxes	\$ 2,889,608	\$ 3,132,138	\$ 3,132,138	\$ 3,132,138	\$ 3,132,138
40115 Ad Valorem Taxes-New Growth	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	<u>\$ 2,889,608</u>	<u>\$ 3,132,138</u>	<u>\$ 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				
\$ 54,915	\$ 30,000	\$ 30,000	\$ 25,500	\$ 3,000
Other Revenues				
\$ 46,374	\$ -	\$ 15,899	\$ 15,899	\$ -
\$ 11,250	\$ -	\$ 3,720	\$ 3,720	\$ -
<u>\$ 57,624</u>	<u>\$ -</u>	<u>\$ 19,619</u>	<u>\$ 19,619</u>	<u>\$ -</u>
Transfers In				
\$ 672,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
\$ -	\$ -	\$ -	\$ 291,650	\$ 225,000
<u>\$ 672,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 891,650</u>	<u>\$ 825,000</u>
<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
 Adopted 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

Road & Bridge Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

19200 Contingency

Fiscal Year 2020-2021



Contingency

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



Walker County

Road & Bridge Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

82200 Road & Bridge General

Fiscal Year 2020-2021



Operations

61030	Operating Supplies	\$ 327	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
61100	Minor Equipment	\$ -	\$ 270	\$ 270	\$ 270	\$ 270
62120	Lubricants, Oils Etc	\$ 342	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
63220	Road Material - Paving	\$ (4,571)	\$ -	\$ 93,525	\$ 93,525	\$ -
63250	Culverts & Signs	\$ 1,631	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130
67040	Professional Services	\$ -	\$ 1,200	\$ 300	\$ 300	\$ 1,200
68010	Purchased Services	\$ 750	\$ -	\$ 900	\$ 900	\$ -
68500	Towing	\$ 1,440	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70010	Insurance & Bonds	\$ 4,789	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71030	Dues & Subscriptions	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
72029	Trash Bash	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ -
72030	Grant Expenditures	\$ 33,513	\$ -	\$ 30,747	\$ 30,747	\$ -
73150	Rentals	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74200	Electricity	\$ 3,885	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100	Repairs - Vehicles & Trucks	\$ 5,331	\$ 8,500	\$ 26,500	\$ 26,500	\$ 8,500
75200	Repairs - Equipment	\$ 9,864	\$ 33,000	\$ 51,000	\$ 51,000	\$ 33,000
		<u>\$ 60,301</u>	<u>\$ 70,000</u>	<u>\$ 232,772</u>	<u>\$ 232,772</u>	<u>\$ 70,000</u>
Department Totals		<u>\$ 60,301</u>	<u>\$ 70,000</u>	<u>\$ 232,772</u>	<u>\$ 232,772</u>	<u>\$ 70,000</u>



Walker County

Road & Bridge Fund

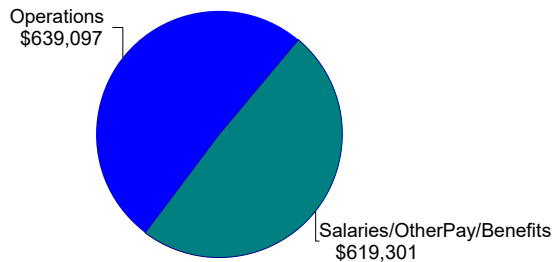
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

82210 Road and Bridge Precinct 1

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$619,301	49.2%
Operations	\$639,097	50.8%
Capital	\$0	0.0%
Total:	\$1,258,398	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 77,529	\$ 80,321	\$ 80,321	\$ 80,321	\$ 80,321
51030	Deputies & Assistants	\$ 328,046	\$ 351,373	\$ 351,373	\$ 351,373	\$ 351,973
51090	Overtime	\$ 2,246	\$ 8,097	\$ 8,097	\$ 8,097	\$ 8,097
51140	Other Pay-Day Travel	\$ 150	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 30,192	\$ 33,643	\$ 33,643	\$ 33,643	\$ 33,690
52020	Group Insurance	\$ 72,978	\$ 73,552	\$ 73,552	\$ 73,552	\$ 73,552
52030	Retirement	\$ 53,997	\$ 62,540	\$ 62,540	\$ 62,540	\$ 62,623
52040	Workers Compensation Ins	\$ 7,608	\$ 8,304	\$ 8,304	\$ 8,304	\$ 8,326
52060	Unemployment Insurance	\$ 589	\$ 718	\$ 718	\$ 718	\$ 719
		<u>\$ 573,335</u>	<u>\$ 618,548</u>	<u>\$ 618,548</u>	<u>\$ 618,548</u>	<u>\$ 619,301</u>

Operations

61010	Office Supplies	\$ -	\$ 522	\$ 522	\$ 522	\$ 522
61030	Operating Supplies	\$ 6,154	\$ 11,793	\$ 11,793	\$ 11,793	\$ 11,793
61100	Minor Equipment	\$ 6,675	\$ 415	\$ 415	\$ 415	\$ 415
61230	Uniforms	\$ 1,703	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
62010	Postage	\$ -	\$ 38	\$ 38	\$ 38	\$ 38
62110	Fuel & Oil	\$ 52,127	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
62120	Lubricants, Oils Etc	\$ 504	\$ 3,500	\$ 5,200	\$ 5,200	\$ 3,500
63210	Base Material	\$ 380,160	\$ 205,746	\$ 295,746	\$ 295,746	\$ 226,138
63220	Road Material - Paving	\$ 78,478	\$ 64,114	\$ 253,365	\$ 253,365	\$ 64,114
63230	Special Allocation-Roads	\$ -	\$ 150,000	\$ 88,100	\$ 88,100	\$ 150,000
63240	Contract Hauling	\$ -	\$ 4,850	\$ 115,050	\$ 115,050	\$ 4,850
63250	Culverts & Signs	\$ 23,959	\$ 13,758	\$ 13,758	\$ 13,758	\$ 13,758
63260	Fencing - Labor & Material	\$ -	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 301,788	\$ 301,788	\$ -
64100	Computer Software	\$ -	\$ 950	\$ 950	\$ 950	\$ 950
68010	Purchased Services	\$ -	\$ 4,945	\$ 4,945	\$ 4,945	\$ 4,945
68500	Towing	\$ 659	\$ 4,890	\$ 4,890	\$ 4,890	\$ 4,890
70010	Insurance & Bonds	\$ 6,607	\$ 7,928	\$ 7,928	\$ 7,928	\$ 7,928

Walker County

Road & Bridge Fund

Adopted 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
\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
\$ 21	\$ 500	\$ 500	\$ 500	\$ 500
\$ 450	\$ 600	\$ 547	\$ 547	\$ 600
\$ 216	\$ 163	\$ 216	\$ 216	\$ 163
\$ -	\$ 12,820	\$ 12,820	\$ 12,820	\$ 12,820
\$ -	\$ 1,275	\$ -	\$ -	\$ 1,275
\$ -	\$ 25	\$ 25	\$ 25	\$ 25
\$ 266	\$ 400	\$ 1,250	\$ 1,250	\$ 400
\$ 3,188	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338
\$ 1,022	\$ 617	\$ 1,117	\$ 1,117	\$ 617
\$ 1,679	\$ 1,500	\$ 2,125	\$ 2,125	\$ 1,500
\$ 19,186	\$ 12,000	\$ 22,000	\$ 22,000	\$ 12,000
\$ 33,492	\$ 22,672	\$ 33,672	\$ 33,672	\$ 22,672
\$ -	\$ 925	\$ 225	\$ 225	\$ 925
\$ 132,394	\$ -	\$ -	\$ -	\$ -
<u>\$ 748,940</u>	<u>\$ 618,705</u>	<u>\$ 1,270,744</u>	<u>\$ 1,270,744</u>	<u>\$ 639,097</u>
<u>\$ 41,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 41,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<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>



Walker County

Road & Bridge Fund

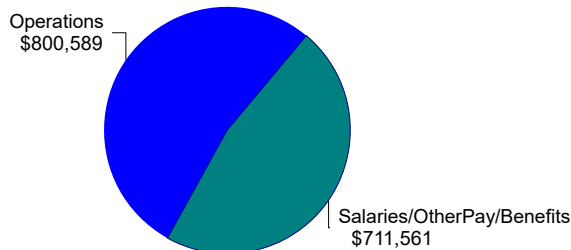
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

82220 Road and Bridge Precinct 2

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$711,561	47.1%
Operations	\$800,589	52.9%
Capital	\$0	0.0%
Total:	\$1,512,150	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 74,568	\$ 77,253	\$ 77,253	\$ 77,253	\$ 77,253
51030	Deputies & Assistants	\$ 363,838	\$ 386,187	\$ 386,187	\$ 386,187	\$ 386,667
51070	Part-Time	\$ -	\$ 26,103	\$ 26,103	\$ 26,103	\$ 26,103
51090	Overtime	\$ 29,262	\$ 17,891	\$ 17,891	\$ 17,891	\$ 17,891
51140	Other Pay-Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 2,820	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 34,218	\$ 38,821	\$ 38,821	\$ 38,821	\$ 38,855
52020	Group Insurance	\$ 82,090	\$ 82,746	\$ 82,746	\$ 82,746	\$ 82,746
52030	Retirement	\$ 61,953	\$ 72,155	\$ 72,155	\$ 72,155	\$ 72,225
52040	Workers Compensation Ins	\$ 7,752	\$ 8,942	\$ 8,942	\$ 8,942	\$ 8,959
52060	Unemployment Insurance	\$ 701	\$ 859	\$ 859	\$ 859	\$ 862
		\$ 657,277	\$ 710,957	\$ 710,957	\$ 710,957	\$ 711,561

Operations

61010	Office Supplies	\$ 1,484	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
61030	Operating Supplies	\$ 7,107	\$ 14,354	\$ 16,154	\$ 16,154	\$ 14,354
61100	Minor Equipment	\$ 1,947	\$ 8,839	\$ 8,839	\$ 8,839	\$ 8,839
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ 1,987	\$ 5,092	\$ 5,092	\$ 5,092	\$ 5,092
62010	Postage	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
62110	Fuel & Oil	\$ 38,000	\$ 78,151	\$ 78,151	\$ 78,151	\$ 78,151
62120	Lubricants, Oils Etc	\$ 6,515	\$ 10,000	\$ 10,600	\$ 10,600	\$ 10,000
63210	Base Material	\$ -	\$ 286,620	\$ 286,620	\$ 286,620	\$ 312,001
63220	Road Material - Paving	\$ 84,863	\$ 65,531	\$ 126,531	\$ 126,531	\$ 65,531
63230	Special Allocation-Roads	\$ 388,749	\$ 150,000	\$ 889,682	\$ 889,682	\$ 150,000
63240	Contract Hauling	\$ 15,686	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
63250	Culverts & Signs	\$ 41,647	\$ 15,094	\$ 15,094	\$ 15,094	\$ 15,094
63260	Fencing - Labor & Material	\$ -	\$ 14,119	\$ 16,819	\$ 16,819	\$ 14,119
64140	Software Maintenance	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68010	Purchased Services	\$ 12,908	\$ 13,814	\$ 18,814	\$ 18,814	\$ 13,814



Walker County

Road & Bridge Fund

Adopted 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
82220 Road and Bridge Precinct 2						
<u>Operations</u>						
68500	Towing	\$ 1,330	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,000
70010	Insurance & Bonds	\$ 6,505	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
71010	Travel & Lodging	\$ 984	\$ 700	\$ 736	\$ 736	\$ 700
71020	Conferences/Training	\$ 1,350	\$ 700	\$ 700	\$ 700	\$ 700
71030	Dues & Subscriptions	\$ 216	\$ 132	\$ 216	\$ 216	\$ 132
73150	Rentals	\$ 60	\$ 5,159	\$ 5,159	\$ 5,159	\$ 5,159
73160	Copier Service Agreements	\$ 343	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304
74110	Data Circuits/Internet	\$ 156	\$ 3,128	\$ 3,128	\$ 3,128	\$ 3,128
74140	Long Distance	\$ -	\$ 112	\$ 112	\$ 112	\$ 112
74150	Communication-Air Cards	\$ 722	\$ 360	\$ 760	\$ 760	\$ 360
74200	Electricity	\$ 2,343	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74400	Water/Sewer/Garbage	\$ 1,754	\$ 1,943	\$ 1,943	\$ 1,943	\$ 1,943
75100	Repairs - Vehicles & Trucks	\$ 29,912	\$ 29,516	\$ 32,516	\$ 32,516	\$ 29,516
75200	Repairs - Equipment	\$ 35,020	\$ 31,320	\$ 52,020	\$ 52,020	\$ 31,320
75300	Repairs & Maint. - Buildings	\$ -	\$ 245	\$ 245	\$ 245	\$ 245
		<u>\$ 681,588</u>	<u>\$ 775,208</u>	<u>\$ 1,610,710</u>	<u>\$ 1,610,710</u>	<u>\$ 800,589</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
87030	Vehicles	\$ 11,500	\$ -	\$ -	\$ -	\$ -
		<u>\$ 11,500</u>	<u>\$ -</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>
Department Totals		<u><u>\$ 1,350,365</u></u>	<u><u>\$ 1,486,165</u></u>	<u><u>\$ 2,357,667</u></u>	<u><u>\$ 2,357,667</u></u>	<u><u>\$ 1,512,150</u></u>



Walker County

Road & Bridge Fund

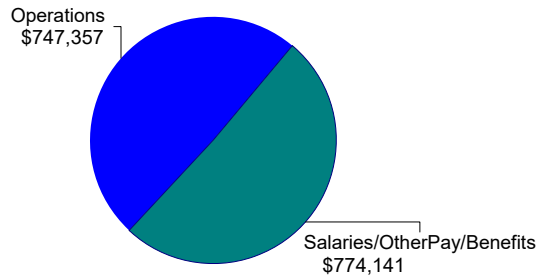
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

82230 Road and Bridge Precinct 3

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$774,141	50.9%
Operations	\$747,357	49.1%
Capital	\$0	0.0%
Total:	\$1,521,498	100.0%

Salaries/Other Pay/Benefits

51010	Head of Department	\$ 77,529	\$ 80,321	\$ 80,321	\$ 80,321	\$ 80,321
51030	Deputies & Assistants	\$ 415,676	\$ 441,955	\$ 441,955	\$ 441,955	\$ 442,435
51090	Overtime	\$ 11,452	\$ 20,710	\$ 20,710	\$ 20,710	\$ 20,710
51140	Other Pay-Day Travel	\$ 150	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 2,820	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 37,390	\$ 41,540	\$ 41,540	\$ 41,540	\$ 41,574
52020	Group Insurance	\$ 100,344	\$ 101,134	\$ 101,134	\$ 101,134	\$ 101,134
52030	Retirement	\$ 66,993	\$ 77,212	\$ 77,212	\$ 77,212	\$ 77,282
52040	Workers Compensation Ins	\$ 8,824	\$ 9,742	\$ 9,742	\$ 9,742	\$ 9,760
52060	Unemployment Insurance	\$ 763	\$ 924	\$ 924	\$ 924	\$ 925
		<u>\$ 721,941</u>	<u>\$ 773,538</u>	<u>\$ 773,538</u>	<u>\$ 773,538</u>	<u>\$ 774,141</u>

Operations

61010	Office Supplies	\$ 2,006	\$ 1,200	\$ 3,200	\$ 3,200	\$ 1,200
61030	Operating Supplies	\$ 16,489	\$ 15,058	\$ 31,110	\$ 31,110	\$ 15,058
61100	Minor Equipment	\$ 6,762	\$ 1,800	\$ 10,100	\$ 10,100	\$ 1,800
61230	Uniforms	\$ 4,536	\$ 3,200	\$ 9,200	\$ 9,200	\$ 3,200
61390	Oil Recycling Supplies	\$ -	\$ 500	\$ 510	\$ 510	\$ 500
62110	Fuel & Oil	\$ 57,734	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
62120	Lubricants, Oils Etc	\$ 2,192	\$ 5,000	\$ 15,000	\$ 15,000	\$ 5,000
63210	Base Material	\$ 98,515	\$ 241,670	\$ 111,670	\$ 111,670	\$ 267,230
63220	Road Material - Paving	\$ 63,900	\$ 96,044	\$ 213,912	\$ 213,912	\$ 96,044
63230	Special Allocation-Roads	\$ 547,897	\$ 150,000	\$ 705,443	\$ 705,443	\$ 150,000
63240	Contract Hauling	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
63250	Culverts & Signs	\$ 35,416	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
63260	Fencing - Labor & Material	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
63270	Bridge Maintenance	\$ 2,125	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 49,974	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
68500	Towing	\$ 8,304	\$ 3,000	\$ 13,000	\$ 13,000	\$ 3,000
70010	Insurance & Bonds	\$ 7,321	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800



Walker County

Road & Bridge Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

			FY 2020	FY 2020	FY 2020	
	Actual	Budget	Budget	Revised	Estimated	Budget
	2018-2019	Original		Budget	To Spend	2020-2021
82230 Road and Bridge Precinct 3						
<u>Operations</u>						
70020 Insurance Deductibles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71010 Travel & Lodging	\$ 1,497	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020 Conferences/Training	\$ 2,250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
73150 Rentals	\$ 6,519	\$ 1,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 1,000
74140 Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
74150 Communication-Air Cards	\$ 191	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
74200 Electricity	\$ 3,059	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74300 Gas	\$ 1,065	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
74400 Water/Sewer/Garbage	\$ 2,047	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100 Repairs - Vehicles & Trucks	\$ 14,956	\$ 24,200	\$ 35,078	\$ 35,078	\$ 35,078	\$ 24,200
75200 Repairs - Equipment	\$ 98,154	\$ 30,000	\$ 139,389	\$ 139,389	\$ 139,389	\$ 30,000
75300 Repairs & Maint. - Buildings	\$ 1,165	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
75800 Hurricane Harvey	\$ 454,809	\$ -	\$ -	\$ -	\$ -	\$ -
75801 FEMA DR 4416	\$ 35,875	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
	<u>\$ 1,524,758</u>	<u>\$ 721,797</u>	<u>\$ 1,510,137</u>	<u>\$ 1,510,137</u>	<u>\$ 1,510,137</u>	<u>\$ 747,357</u>
<u>Capital</u>						
85010 Machinery & Equipment	\$ 71,780	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
87030 Vehicles	\$ -	\$ -	\$ 36,485	\$ 36,485	\$ 36,485	\$ -
	<u>\$ 71,780</u>	<u>\$ -</u>	<u>\$ 60,485</u>	<u>\$ 60,485</u>	<u>\$ 60,485</u>	<u>\$ -</u>
Department Totals	<u>\$ 2,318,479</u>	<u>\$ 1,495,335</u>	<u>\$ 2,344,160</u>	<u>\$ 2,344,160</u>	<u>\$ 2,344,160</u>	<u>\$ 1,521,498</u>



Walker County

Road & Bridge Fund

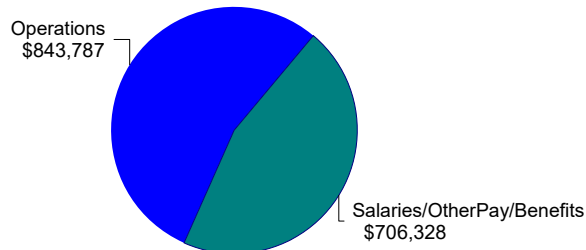
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

82240 Road and Bridge Precinct 4

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$706,328	45.6%
Operations	\$843,787	54.4%
Capital	\$0	0.0%
Total:	\$1,550,115	100.0%

Salaries/Other Pay/Benefits

51010 Head of Department	\$ 74,051	\$ 76,718	\$ 76,718	\$ 76,718	\$ 76,718
51030 Deputies & Assistants	\$ 402,278	\$ 411,795	\$ 411,795	\$ 411,795	\$ 415,503
51090 Overtime	\$ 15,843	\$ 7,561	\$ 17,561	\$ 17,561	\$ 4,093
51140 Other Pay-Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 36,556	\$ 37,949	\$ 37,949	\$ 37,949	\$ 37,968
52020 Group Insurance	\$ 88,929	\$ 91,940	\$ 91,940	\$ 91,940	\$ 91,940
52030 Retirement	\$ 64,972	\$ 70,540	\$ 70,540	\$ 70,540	\$ 70,576
52040 Workers Compensation Ins	\$ 8,656	\$ 8,804	\$ 8,804	\$ 8,804	\$ 8,691
52060 Unemployment Insurance	\$ 743	\$ 838	\$ 838	\$ 838	\$ 839
	<u>\$ 692,103</u>	<u>\$ 706,145</u>	<u>\$ 716,145</u>	<u>\$ 716,145</u>	<u>\$ 706,328</u>

Operations

61010 Office Supplies	\$ 292	\$ 500	\$ 500	\$ 500	\$ 500
61030 Operating Supplies	\$ 5,847	\$ 22,174	\$ 22,174	\$ 22,174	\$ 22,174
61100 Minor Equipment	\$ 3,637	\$ 8,171	\$ 8,171	\$ 8,171	\$ 8,171
61230 Uniforms	\$ 6,978	\$ 4,984	\$ 9,884	\$ 9,884	\$ 4,984
62110 Fuel & Oil	\$ 46,785	\$ 95,455	\$ 95,455	\$ 95,455	\$ 95,455
62120 Lubricants, Oils Etc	\$ 1,068	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
63210 Base Material	\$ 36,392	\$ 223,739	\$ 255,121	\$ 255,121	\$ 250,263
63220 Road Material - Paving	\$ 23,879	\$ 89,293	\$ 306,050	\$ 306,050	\$ 89,293
63230 Special Allocation-Roads	\$ 466,487	\$ 150,000	\$ 608,217	\$ 608,217	\$ 150,000
63240 Contract Hauling	\$ -	\$ 416	\$ 5,416	\$ 5,416	\$ 416
63250 Culverts & Signs	\$ 8,215	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300
63260 Fencing - Labor & Material	\$ 15,452	\$ 29,275	\$ 87,829	\$ 87,829	\$ 29,275
64100 Computer Software	\$ -	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
67040 Professional Services	\$ 2,300	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
67050 Pre-Employ Physicals/Testing	\$ 155	\$ 100	\$ 100	\$ 100	\$ 100
68010 Purchased Services	\$ 14,366	\$ 7,340	\$ 97,112	\$ 97,112	\$ 7,340
68500 Towing	\$ 425	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
70010 Insurance & Bonds	\$ 7,692	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250



Walker County

Road & Bridge Fund

Adopted 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
82240 Road and Bridge Precinct 4						
<u>Operations</u>						
71010	Travel & Lodging	\$ 751	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ 288	\$ 800	\$ 800	\$ 800	\$ 800
73150	Rentals	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
74100	Communication	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74110	Data Circuits/Internet	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication-Cell Phones	\$ 1,234	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150	Communication-Air Cards	\$ 357	\$ 460	\$ 460	\$ 460	\$ 460
74200	Electricity	\$ 2,519	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
74300	Gas	\$ 1,382	\$ 1,510	\$ 1,510	\$ 1,510	\$ 1,510
74400	Water/Sewer/Garbage	\$ 4,960	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
75100	Repairs - Vehicles & Trucks	\$ 49,564	\$ 37,673	\$ 58,699	\$ 58,699	\$ 37,673
75200	Repairs - Equipment	\$ 67,299	\$ 73,298	\$ 73,298	\$ 73,298	\$ 73,298
75300	Repairs & Maint. - Buildings	\$ 1,314	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75801	FEMA DR 4416	\$ 62,821	\$ -	\$ 50,593	\$ 50,593	\$ -
		<u>\$ 837,259</u>	<u>\$ 817,263</u>	<u>\$ 1,753,464</u>	<u>\$ 1,753,464</u>	<u>\$ 843,787</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ 43,853	\$ -	\$ 63,623	\$ 63,623	\$ -
		<u>\$ 43,853</u>	<u>\$ -</u>	<u>\$ 63,623</u>	<u>\$ 63,623</u>	<u>\$ -</u>
Department Totals		<u><u>\$ 1,573,215</u></u>	<u><u>\$ 1,523,408</u></u>	<u><u>\$ 2,533,232</u></u>	<u><u>\$ 2,533,232</u></u>	<u><u>\$ 1,550,115</u></u>



Walker County

Road & Bridge Fund

Adopted 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
82260 Road and Bridge Capital Project Weigh Station Revenues					
Operations					
63270 Bridge Maintenance	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -
Department Totals	\$ -	\$ -	\$ 172,175	\$ 172,175	\$ -



Walker County

Road & Bridge Fund

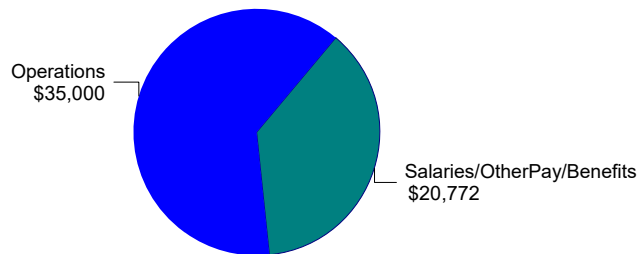
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

88010 Road and Bridge Weigh Station Operations

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$20,772	37.2%
Operations	\$35,000	62.8%
Total:	\$55,772	100.0%

Salaries/Other Pay/Benefits

51070 Part-Time	\$ 13,134	\$ 16,834	\$ 16,834	\$ 16,834	\$ 16,834
52010 Social Security	\$ 1,005	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288
52030 Retirement	\$ 1,733	\$ 2,394	\$ 2,394	\$ 2,394	\$ 2,394
52040 Workers Compensation Ins	\$ 27	\$ 222	\$ 222	\$ 222	\$ 222
52060 Unemployment Insurance	\$ 24	\$ 34	\$ 34	\$ 34	\$ 34
	<u>\$ 15,923</u>	<u>\$ 20,772</u>	<u>\$ 20,772</u>	<u>\$ 20,772</u>	<u>\$ 20,772</u>

Operations

75500 Maint-Weigh Station	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
Department Totals	<u>\$ 15,923</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>	<u>\$ 55,772</u>



Walker County

Road & Bridge Fund

Adopted 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
88900 Road and Bridge Weigh Station Projects					
Operations					
63230 Special Allocation-Roads	\$ 2,440	\$ -	\$ -	\$ -	\$ -
63299 RB Fund - Special Projects	\$ -	\$ -	\$ 70,731	\$ 70,731	\$ -
	<u>\$ 2,440</u>	<u>\$ -</u>	<u>\$ 70,731</u>	<u>\$ 70,731</u>	<u>\$ -</u>
Department Totals	<u>\$ 2,440</u>	<u>\$ -</u>	<u>\$ 70,731</u>	<u>\$ 70,731</u>	<u>\$ -</u>

Walker County

Road & Bridge Fund

Adopted 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
\$ 6,684,288	\$ 6,567,933	\$ 9,655,801	\$ 8,955,801	\$ 6,667,933

Fund Totals



Road & Bridge Fund
Allocation Worksheet

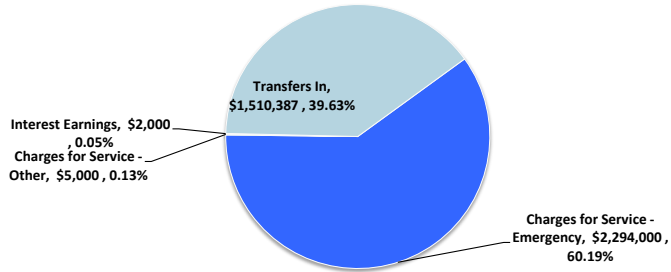
For the Budget Year Beginning October 1, 2020

		<div><div><div>General</div><div><div>Weigh Station Operations</div><div>Precinct 1</div><div>Precinct 2</div><div>Precinct 3</div><div>Precinct 4</div><div>Total</div></div></div></div>						
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	\$ 70,000	\$ 55,772	\$ 1,258,398	\$ 1,512,150	\$ 1,521,498	\$ 1,550,115	\$ 5,967,933



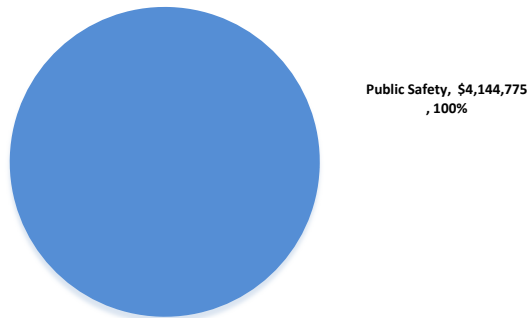
Walker County
 Adopted Budget Fiscal Year 2020-2021
 EMS Fund
 At a Glance

Revenues by Source



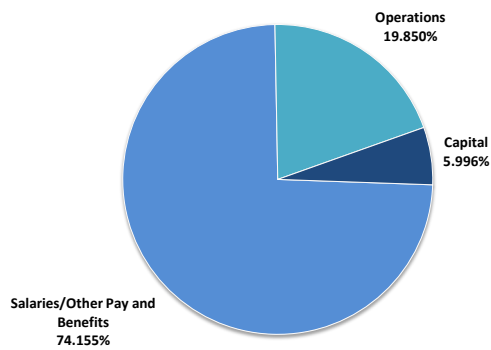
Charges for Service - Emergency	\$ 2,294,000
Charges for Service - Other	\$ 5,000
Interest Earnings	\$ 2,000
Transfers In	\$ 1,510,387
	<u>\$ 3,811,387</u>

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>



Walker County
 Adopted 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>



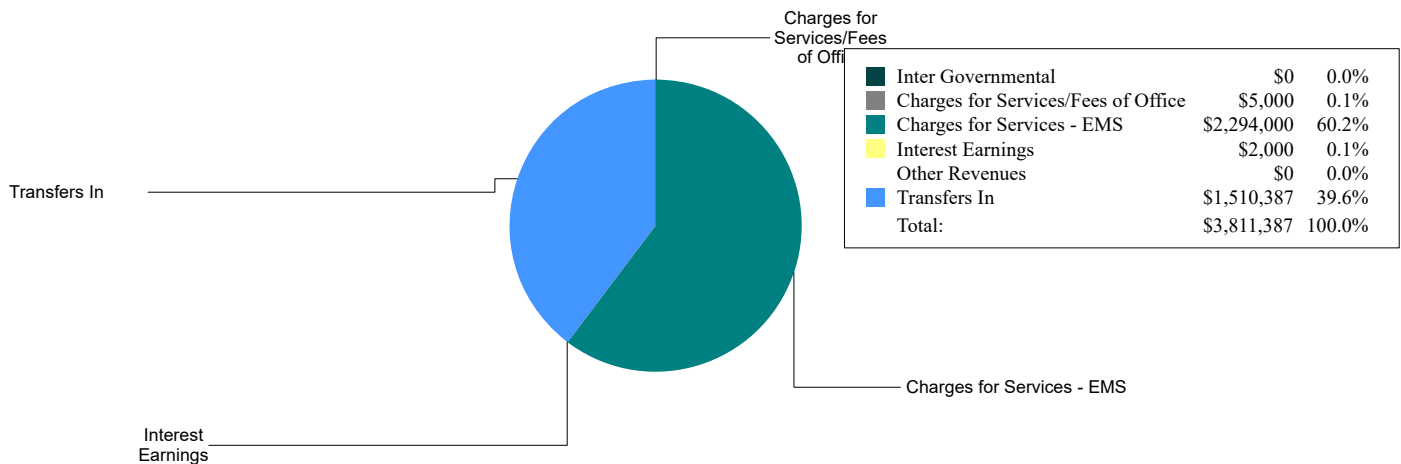
Walker County

Adopted 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>\$ -</u>	<u>\$ 75</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

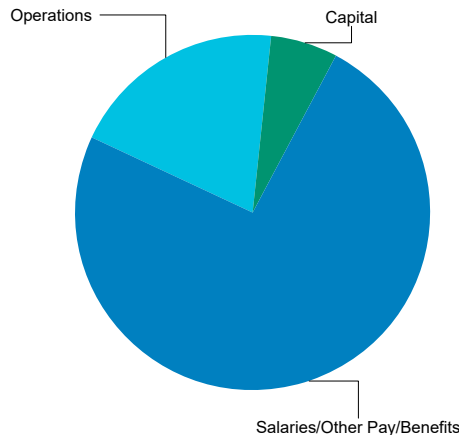
Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
\$ 984,022	\$ 1,591,612	\$ 1,591,612	\$ 1,591,612	\$ 1,510,387
\$ 3,430,825	\$ 3,821,612	\$ 3,821,612	\$ 4,057,622	\$ 3,811,387

Total all Funds



Walker County
 Adopted 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
Walker County EMS Fund
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

46099 Walker County EMS - Contingency

Fiscal Year 2020-2021



Operations

75999 Contingency for Operations	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Department Totals	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000



Walker County

Walker County EMS Fund

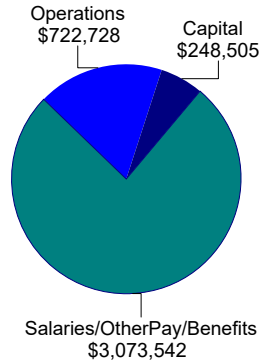
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

46100 Walker County EMS - Emergency Services

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits	\$3,073,542	76.0%
Operations	\$722,728	17.9%
Capital	\$248,505	6.1%
Total:	\$4,044,775	100.0%

Salaries/OtherPay/Benefits

51010	Head of Department	\$ 78,976	\$ 81,773	\$ 81,773	\$ 81,773	\$ 81,773
51030	Deputies & Assistants	\$ 1,662,194	\$ 1,753,616	\$ 1,753,616	\$ 1,753,616	\$ 2,049,212
51070	Part-Time	\$ 130,212	\$ 77,489	\$ 77,489	\$ 77,489	\$ 77,489
52010	Social Security	\$ 136,077	\$ 146,336	\$ 146,336	\$ 146,336	\$ 168,949
52020	Group Insurance	\$ 279,328	\$ 303,402	\$ 303,402	\$ 303,402	\$ 349,372
52030	Retirement	\$ 246,830	\$ 272,013	\$ 272,013	\$ 272,013	\$ 314,043
52040	WorkersCompensation Ins	\$ 23,601	\$ 23,917	\$ 23,917	\$ 23,917	\$ 28,282
52060	Unemployment Insurance	\$ 3,324	\$ 3,828	\$ 3,828	\$ 3,828	\$ 4,422
		\$ 2,560,542	\$ 2,662,374	\$ 2,662,374	\$ 2,662,374	\$ 3,073,542

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	\$ 67,739	\$ 68,500	\$ 68,500	\$ 68,500	\$ 92,500
62120	Lubricants, Oils Etc	\$ 40	\$ 4,108	\$ 4,108	\$ 4,108	\$ 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	\$ 735	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
70010	Insurance & Bonds	\$ 62,555	\$ 65,657	\$ 68,701	\$ 68,701	\$ 71,657



Walker County

Walker County EMS Fund

Adopted 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
46100 Walker County EMS - Emergency Services						
<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	\$ 47,633	\$ 72,500	\$ 72,500	\$ 72,500	\$ 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
		<u>\$ 458,767</u>	<u>\$ 520,511</u>	<u>\$ 620,511</u>	<u>\$ 600,511</u>	<u>\$ 722,728</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>
Department Totals		<u><u>\$ 3,019,309</u></u>	<u><u>\$ 3,521,497</u></u>	<u><u>\$ 3,621,497</u></u>	<u><u>\$ 3,601,497</u></u>	<u><u>\$ 4,044,775</u></u>



Walker County
Walker County EMS Fund

Adopted 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
46110 Walker County EMS - Transfer Services					
<u>Salaries/Other Pay/Benefits</u>					
51030 Deputies & Assistants	\$ 275,905	\$ 338,956	\$ 338,956	\$ 338,956	\$ -
52010 Social Security	\$ 20,432	\$ 25,929	\$ 25,929	\$ 25,929	\$ -
52020 Group Insurance	\$ 41,059	\$ 55,164	\$ 55,164	\$ 55,164	\$ -
52030 Retirement	\$ 36,207	\$ 48,201	\$ 48,201	\$ 48,201	\$ -
52040 Workers Compensation Ins	\$ 3,663	\$ 4,474	\$ 4,474	\$ 4,474	\$ -
52060 Unemployment Insurance	\$ 492	\$ 679	\$ 679	\$ 679	\$ -
	<u>\$ 377,758</u>	<u>\$ 473,403</u>	<u>\$ 473,403</u>	<u>\$ 473,403</u>	<u>\$ -</u>
<u>Operations</u>					
62110 Fuel & Oil	\$ 7,347	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
62120 Lubricants, Oils Etc	\$ -	\$ 400	\$ 100	\$ 100	\$ -
68500 Towing	\$ 75	\$ 500	\$ 100	\$ 100	\$ -
75100 Repairs - Vehicles & Trucks	\$ 5,353	\$ 6,200	\$ 6,900	\$ 6,900	\$ -
	<u>\$ 12,775</u>	<u>\$ 31,100</u>	<u>\$ 31,100</u>	<u>\$ 31,100</u>	<u>\$ -</u>
Department Totals	<u>\$ 390,533</u>	<u>\$ 504,503</u>	<u>\$ 504,503</u>	<u>\$ 504,503</u>	<u>\$ -</u>



Walker County

Walker County EMS Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
\$ 3,409,842	\$ 4,126,000	\$ 4,126,000	\$ 4,106,000	\$ 4,144,775

Fund Totals

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Walker County
Adopted 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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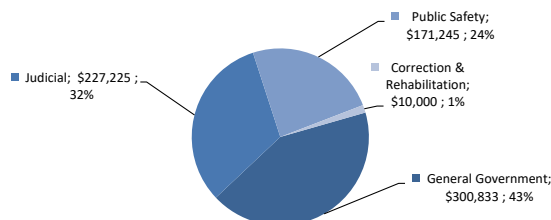
Available Funds	\$ 1,964,110	\$ 2,190,095	\$ 2,031,030	\$ 2,031,030	\$ 2,175,868
Revenues					
Inter Governmental Revenues	48,027	42,300	42,300	68,947	49,500
Charges for Services/Fees of Office	410,387	365,540	371,976	382,350	336,100
Fines/Court Costs & Forfeitures	245,361	-	-	54,068	-
Interest Income	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
Adopted Budget FY 2020-2021

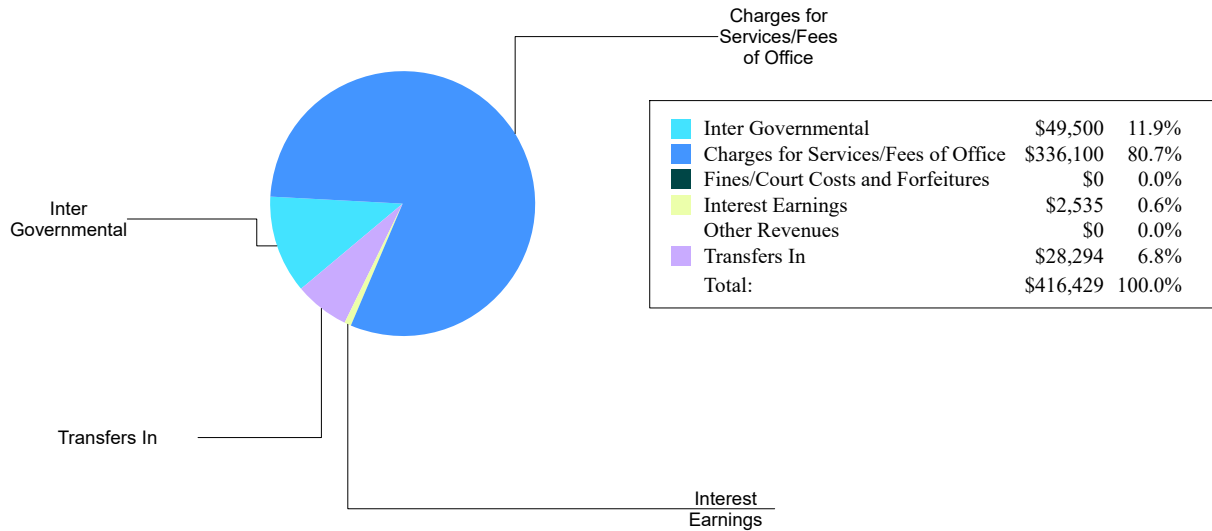
General Government	\$ 300,833
Judicial	\$ 227,225
Public Safety	\$ 171,245
Correction & Rehabilitatic	\$ 10,000
	\$ 709,303





Walker County
 Adopted Budget Fiscal Year 2020-2021
 Legislatively Designated Funds
 Revenues By Source

Revenues by Source



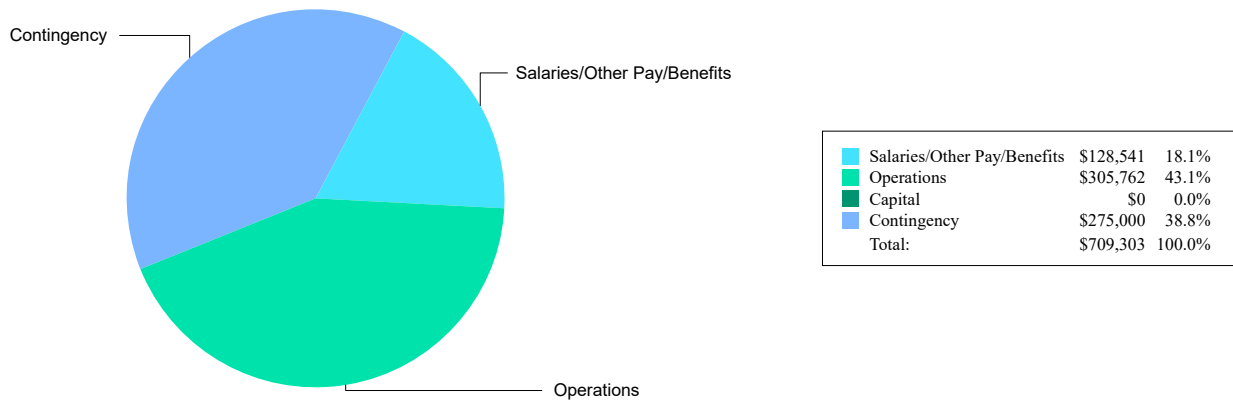
Legislatively Designated Funds
 Revenues By Source

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
42010 State Funds	\$ 33,308	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500
42410 Intergovernmental Funds	\$ 14,719	\$ 7,800	\$ 7,800	\$ 34,447	\$ 15,000
	<u>\$ 48,027</u>	<u>\$ 42,300</u>	<u>\$ 42,300</u>	<u>\$ 68,947</u>	<u>\$ 49,500</u>
43010 Fees of Office/Chg for Service	\$ 384,311	\$ 343,540	\$ 349,976	\$ 357,801	\$ 315,000
43030 County Specialty Court Programs	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,900
43140 Hot Check Fees	\$ 2,922	\$ 3,000	\$ 3,000	\$ 2,800	\$ 2,200
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
	<u>\$ 410,387</u>	<u>\$ 365,540</u>	<u>\$ 371,976</u>	<u>\$ 382,351</u>	<u>\$ 336,100</u>
Fines/Court Costs and Forfeitures					
47850 Forfeitures	\$ 245,361	\$ -	\$ -	\$ 54,068	\$ -
	<u>\$ 245,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,068</u>	<u>\$ -</u>
48010 Interest	\$ 44,297	\$ 2,618	\$ 2,618	\$ 19,323	\$ 2,535
Other Revenues					
48110 Other Revenue	\$ 1	\$ -	\$ -	\$ -	\$ -
48300 Proceeds Auction/Sale	\$ 3,250	\$ -	\$ -	\$ -	\$ -
	<u>\$ 3,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In					
49901 Transfer from General Fund	\$ 28,294	\$ 28,294	\$ 28,294	\$ 28,294	\$ 28,294
	<u>\$ 28,294</u>	<u>\$ 28,294</u>	<u>\$ 28,294</u>	<u>\$ 28,294</u>	<u>\$ 28,294</u>
Total all Funds	<u><u>\$ 779,617</u></u>	<u><u>\$ 438,752</u></u>	<u><u>\$ 445,188</u></u>	<u><u>\$ 552,983</u></u>	<u><u>\$ 416,429</u></u>



Walker County
 Adopted Budget Fiscal Year 2020-2021
 Legislatively Designated Funds
 Expenditures by Object Code

Expenditures by Object Code



**Legislatively Designated Funds
Expenditures by Object**

	Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Salaries/Other Pay/Benefits					
51030 Deputies & Assistants	\$ 52,924	\$ 86,078	\$ 92,238	\$ 92,603	\$ 60,268
51070 Part-Time	\$ -	\$ 19,968	\$ 19,968	\$ -	\$ 25,766
51090 Overtime	\$ -	\$ 260	\$ 260	\$ 260	\$ 288
51110 Salary Supplements	\$ 7,800	\$ 7,800	\$ 11,300	\$ 11,275	\$ 11,275
52010 Social Security	\$ 3,988	\$ 8,729	\$ 9,468	\$ 7,944	\$ 7,461
52020 Group Insurance	\$ 12,221	\$ 19,072	\$ 18,388	\$ 18,229	\$ 9,194
52030 Retirement	\$ 6,987	\$ 15,672	\$ 17,041	\$ 14,712	\$ 13,305
52040 Workers Compensation Ins	\$ 503	\$ 848	\$ 876	\$ 782	\$ 795
52060 Unemployment Insurance	\$ 94	\$ 229	\$ 243	\$ 177	\$ 189
	\$ 84,517	\$ 158,656	\$ 169,782	\$ 145,982	\$ 128,541
Operations					
61010 Office Supplies	\$ 7,921	\$ 23,645	\$ 23,545	\$ 10,746	\$ 26,145
61030 Operating Supplies	\$ 6,027	\$ 17,119	\$ 24,348	\$ 25,517	\$ 17,119
61100 Minor Equipment	\$ 11,057	\$ 42,421	\$ 65,945	\$ 57,339	\$ 42,421
62010 Postage	\$ -	\$ 881	\$ 881	\$ 881	\$ 881
64130 Volume Licensing	\$ 17,958	\$ 19,225	\$ 19,225	\$ 19,716	\$ 15,000
64140 Software Maintenance	\$ 2,167	\$ 7,900	\$ 4,230	\$ 4,230	\$ 7,900
64160 MaintContract Election Hard/Soft	\$ 4,680	\$ 7,800	\$ 7,800	\$ 35,595	\$ 23,219
64600 Collection Software Annual Chg	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
66500 Court Reporters	\$ 16,338	\$ 14,000	\$ 14,000	\$ 14,100	\$ 12,000
66600 Jurors	\$ 6,816	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000
67040 Professional Services	\$ 576	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 450,175	\$ 27,138	\$ 22,321	\$ 14,047	\$ 27,138
68030 Purchased Services-Medical	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
68600 Other Services	\$ 1,000	\$ -	\$ -	\$ -	\$ -
69010 Security-Justice Courts	\$ 270	\$ -	\$ -	\$ -	\$ -
71010 Travel & Lodging	\$ 29,282	\$ 20,716	\$ 21,270	\$ 20,270	\$ 21,281
71020 Conferences/Training	\$ 7,913	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700

Legislatively Designated Funds Expenditures by Object		Actual 2018-2019	Original Budget 2019-2020	Revised Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
<u>Operations</u>						
71030	Dues & Subscriptions	\$ 51,179	\$ 35,077	\$ 35,077	\$ 34,604	\$ 30,390
74150	Communication-Air Cards	\$ 84	\$ -	\$ -	\$ -	\$ -
74500	TeleCable	\$ 371	\$ 300	\$ 300	\$ 300	\$ 300
75100	Repairs - Vehicles & Trucks	\$ 1,262	\$ 3,000	\$ 3,100	\$ 3,100	\$ 3,000
75999	Contingency for Operations	\$ -	\$ 57,568	\$ 44,741	\$ -	\$ 54,068
		<u>\$ 615,076</u>	<u>\$ 301,690</u>	<u>\$ 311,683</u>	<u>\$ 256,845</u>	<u>\$ 305,762</u>
<u>Capital</u>						
84920	Office Eq, Fixtures,Software	\$ 13,105	\$ -	\$ 5,317	\$ 5,317	\$ -
		<u>\$ 13,105</u>	<u>\$ -</u>	<u>\$ 5,317</u>	<u>\$ 5,317</u>	<u>\$ -</u>
<u>Contingency</u>						
92040	Contingency-Special Revenue Funds	\$ -	\$ 275,000	\$ 255,000	\$ -	\$ 275,000
		<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 255,000</u>	<u>\$ -</u>	<u>\$ 275,000</u>
Total all Funds		<u>\$ 712,698</u>	<u>\$ 735,346</u>	<u>\$ 741,782</u>	<u>\$ 408,144</u>	<u>\$ 709,303</u>



Walker County
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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
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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
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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
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Fund 520 District Clerk Archive Fund

Statutory Reference: Government Code Sec. 51.305(b) authorizing Commissioners Court of a County may adopt a fee, not to exceed \$10.00, for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in any court in the County for which the District Clerk accepts filings as part of the county's annual budget. 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
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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 fur 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
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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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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



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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
Adopted Budget Fiscal Year 2020-2021
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
Adopted Budget Fiscal Year 2020-2021
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
Adopted Budget Fiscal Year 2020-2021
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
 Adopted Budget Fiscal Year 2020-2021
 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



Walker County
 County Records Management Fund
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15080 County Records Preservation

Fiscal Year 2020-2021



Operations

64130 Volume Licensing	\$ 17,958	\$ 19,225	\$ 19,225	\$ 19,716	\$ 15,000
	\$ 17,958	\$ 19,225	\$ 19,225	\$ 19,716	\$ 15,000
Department Totals	<u>\$ 17,958</u>	<u>\$ 19,225</u>	<u>\$ 19,225</u>	<u>\$ 19,716</u>	<u>\$ 15,000</u>



Walker County
County Records Management Fund
Adopted 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>\$ 17,958</u>	<u>\$ 19,225</u>	<u>\$ 19,225</u>	<u>\$ 19,716</u>	<u>\$ 15,000</u>



Walker County

County Records II Fund

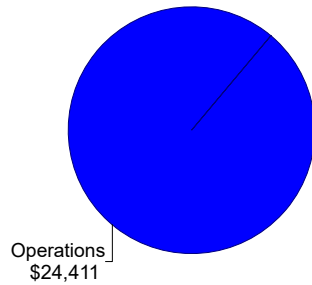
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15090 County Records II (Digitize)

Fiscal Year 2020-2021



■ Operations	\$24,411	100.0%
■ Capital	\$0	0.0%
Total:	\$24,411	100.0%

Operations

68010 Purchased Services	\$ -	\$ 24,411	\$ 19,094	\$ 10,000	\$ 24,411
	\$ -	\$ 24,411	\$ 19,094	\$ 10,000	\$ 24,411

Capital

84920 Office Eq, Fixtures, Software	\$ -	\$ -	\$ 5,317	\$ 5,317	\$ -
	\$ -	\$ -	\$ 5,317	\$ 5,317	\$ -

Department Totals	\$ -	\$ 24,411	\$ 24,411	\$ 15,317	\$ 24,411
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Walker County

County Records II Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
\$ -	\$ 24,411	\$ 24,411	\$ 15,317	\$ 24,411

Fund Totals

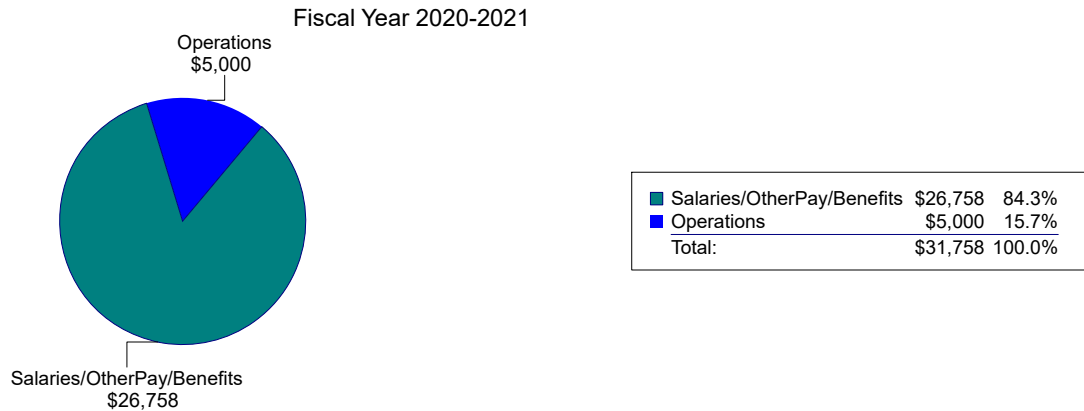


Walker County
 County Clerk Records Preservation Fund
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15060 County Clerk Records Preservation



Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$ 15,962	\$ 32,650	\$ 32,650	\$ 32,907	\$ -
51070	Part-Time	\$ -	\$ 16,068	\$ 16,068	\$ -	\$ 21,866
52010	Social Security	\$ 1,211	\$ 3,727	\$ 3,727	\$ 2,500	\$ 1,673
52020	Group Insurance	\$ 3,418	\$ 9,194	\$ 9,194	\$ 9,035	\$ -
52030	Retirement	\$ 2,115	\$ 6,928	\$ 6,928	\$ 4,601	\$ 3,109
52040	Workers Compensation Ins	\$ 32	\$ 146	\$ 146	\$ 74	\$ 66
52060	Unemployment Insurance	\$ 27	\$ 97	\$ 97	\$ 41	\$ 44
		<u>\$ 22,765</u>	<u>\$ 68,810</u>	<u>\$ 68,810</u>	<u>\$ 49,158</u>	<u>\$ 26,758</u>

Operations

61010	Office Supplies	\$ 4,817	\$ 2,500	\$ 2,500	\$ 4,816	\$ 5,000
		<u>\$ 4,817</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 4,816</u>	<u>\$ 5,000</u>
Department Totals		<u><u>\$ 27,582</u></u>	<u><u>\$ 71,310</u></u>	<u><u>\$ 71,310</u></u>	<u><u>\$ 53,974</u></u>	<u><u>\$ 31,758</u></u>



Walker County
County Clerk Records Preservation Fund
Adopted 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>\$ 27,582</u>	<u>\$ 71,310</u>	<u>\$ 71,310</u>	<u>\$ 53,974</u>	<u>\$ 31,758</u>



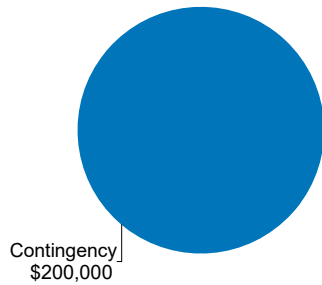
Walker County
County Clerk Archive Fund
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

15070 County Clerk Archive

Fiscal Year 2020-2021



■ Operations	\$0	0.0%
■ Contingency	\$200,000	100.0%
Total:	\$200,000	100.0%

Operations

61030 Operating Supplies	\$ 3,570	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 447,850	\$ -	\$ -	\$ -	\$ -
	<u>\$ 451,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Contingency

92040 Contingency-Special Revenue Funds	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>
Department Totals	<u>\$ 451,420</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>



Walker County

County Clerk Archive Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
\$ 451,420	\$ 200,000	\$ 200,000	\$ -	\$ 200,000

Fund Totals



Walker County
 District Clerk Records Fund
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

31020 District Clerk Records Preservation

Fiscal Year 2020-2021



Operations

61010 Office Supplies	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
61100 Minor Equipment	\$ 649	\$ -	\$ -	\$ -	\$ -
	<u>\$ 649</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Department Totals	<u>\$ 649</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>



Walker County

District Clerk Records Fund

Adopted 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	\$ 649	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000



Walker County

District Clerk Rider Funds

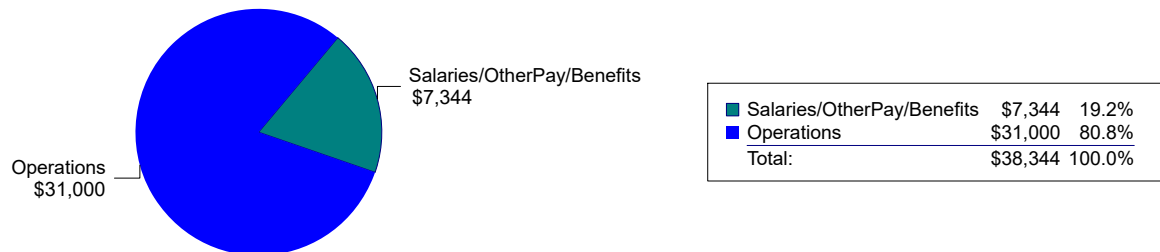
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

31030 District Clerk Rider for Prosecution

Fiscal Year 2020-2021



Salaries/OtherPay/Benefits

51030	Deputies & Assistants	\$ 4,017	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000
52010	Social Security	\$ 305	\$ 306	\$ 459	\$ 459	\$ 459
52030	Retirement	\$ 530	\$ 569	\$ 853	\$ 853	\$ 853
52040	WorkersCompensation Ins	\$ 8	\$ 12	\$ 20	\$ 20	\$ 20
52060	Unemployment Insurance	\$ 7	\$ 8	\$ 12	\$ 12	\$ 12
		<u>\$ 4,867</u>	<u>\$ 4,895</u>	<u>\$ 7,344</u>	<u>\$ 7,344</u>	<u>\$ 7,344</u>

Operations

61010	Office Supplies	\$ 3,045	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
61030	Operating Supplies	\$ -	\$ -	\$ 4,800	\$ 5,969	\$ -
61100	Minor Equipment	\$ 1,495	\$ 15,000	\$ 7,751	\$ 531	\$ 15,000
71010	Travel & Lodging	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
		<u>\$ 4,540</u>	<u>\$ 31,000</u>	<u>\$ 28,551</u>	<u>\$ 6,500</u>	<u>\$ 31,000</u>

Department Totals

		<u>\$ 9,407</u>	<u>\$ 35,895</u>	<u>\$ 35,895</u>	<u>\$ 13,844</u>	<u>\$ 38,344</u>
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Walker County

District Clerk Rider Funds

Adopted 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	\$ 9,407	\$ 35,895	\$ 35,895	\$ 13,844	\$ 38,344



Walker County
 District Clerk Archive Fund
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

31040 District Clerk Archive

Fiscal Year 2020-2021



Operations

61010 Office Supplies	\$ -	\$ 2,945	\$ 2,945	\$ 2,830	\$ 2,945
	\$ -	\$ 2,945	\$ 2,945	\$ 2,830	\$ 2,945
Department Totals	\$ -	\$ 2,945	\$ 2,945	\$ 2,830	\$ 2,945



Walker County

District Clerk Archive Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
\$ -	\$ 2,945	\$ 2,945	\$ 2,830	\$ 2,945

Fund Totals



Walker County

County Jury Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

34040 County Jury

Fiscal Year 2020-2021



Operations

66600 Jurors

Department Totals

\$ 6,816	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000
\$ 6,816	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000
\$ 6,816	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,000



Walker County

County Jury Fund

Adopted 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>\$ 6,816</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,500</u>	<u>\$ 5,000</u>



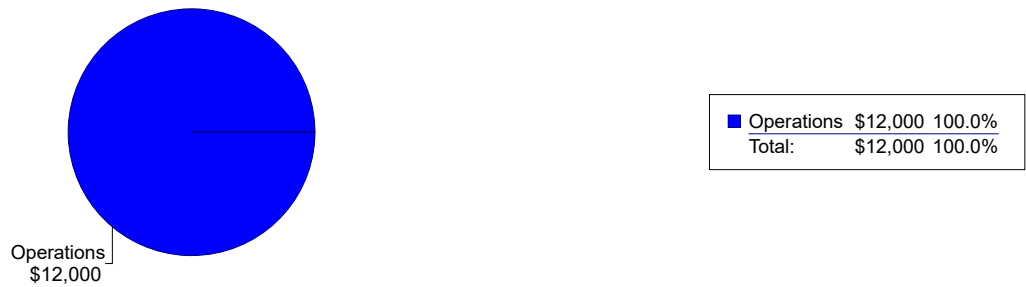
Walker County
 Court Reporter Service Fund
 Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

34020 Court Reporter Fees

Fiscal Year 2020-2021



Operations

66500 Court Reporters

	\$ 16,338	\$ 14,000	\$ 14,000	\$ 14,100	\$ 12,000
	\$ 16,338	\$ 14,000	\$ 14,000	\$ 14,100	\$ 12,000
Department Totals	<u>\$ 16,338</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,100</u>	<u>\$ 12,000</u>



Walker County

Court Reporter Service Fund

Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	Budget
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021
\$ 16,338	\$ 14,000	\$ 14,000	\$ 14,100	\$ 12,000

Fund Totals



Walker County
County Law Library Fund

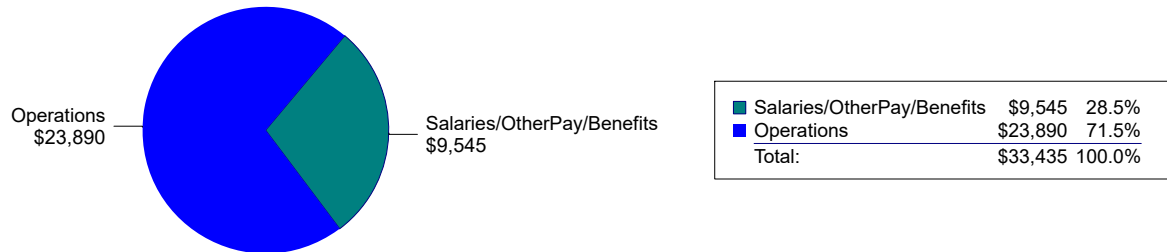
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

34030 Law Library

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits

51110 Salary Supplements	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800
52010 Social Security	\$ -	\$ 597	\$ 597	\$ 597	\$ 597
52030 Retirement	\$ -	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109
52040 Workers Compensation Ins	\$ 16	\$ 23	\$ 23	\$ 23	\$ 23
52060 Unemployment Insurance	\$ -	\$ 16	\$ 16	\$ 16	\$ 16
	<u>\$ 7,816</u>	<u>\$ 9,545</u>	<u>\$ 9,545</u>	<u>\$ 9,545</u>	<u>\$ 9,545</u>

Operations

71030 Dues & Subscriptions	\$ 41,642	\$ 28,577	\$ 28,577	\$ 28,104	\$ 23,890
	<u>\$ 41,642</u>	<u>\$ 28,577</u>	<u>\$ 28,577</u>	<u>\$ 28,104</u>	<u>\$ 23,890</u>
Department Totals	<u><u>\$ 49,458</u></u>	<u><u>\$ 38,122</u></u>	<u><u>\$ 38,122</u></u>	<u><u>\$ 37,649</u></u>	<u><u>\$ 33,435</u></u>



Walker County

County Law Library Fund

Adopted 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	\$ 49,458	\$ 38,122	\$ 38,122	\$ 37,649	\$ 33,435



Walker County
Courthouse Security Fund

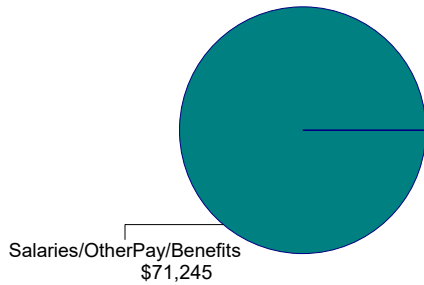
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

43020 Courthouse Security Fund

Fiscal Year 2020-2021



Salaries/Other Pay/Benefits	\$71,245	100.0%
Total:	\$71,245	100.0%

Salaries/Other Pay/Benefits

51030	Deputies & Assistants	\$	32,620	\$	49,428	\$	49,428	\$	49,428	\$	50,000
51090	Overtime	\$	-	\$	260	\$	260	\$	260	\$	288
52010	Social Security	\$	2,447	\$	3,801	\$	3,801	\$	3,801	\$	3,847
52020	Group Insurance	\$	7,221	\$	9,194	\$	9,194	\$	9,194	\$	9,194
52030	Retirement	\$	4,299	\$	7,066	\$	7,066	\$	7,066	\$	7,151
52040	Workers Compensation Ins	\$	446	\$	655	\$	655	\$	655	\$	664
52060	Unemployment Insurance	\$	60	\$	100	\$	100	\$	100	\$	101
		\$	47,093	\$	70,504	\$	70,504	\$	70,504	\$	71,245
Department Totals		\$	47,093	\$	70,504	\$	70,504	\$	70,504	\$	71,245



Walker County

Courthouse Security Fund

Adopted 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>\$ 47,093</u>	<u>\$ 70,504</u>	<u>\$ 70,504</u>	<u>\$ 70,504</u>	<u>\$ 71,245</u>



Walker County
Justice Courts Building Security Fund
Adopted Budget Fiscal Year 2020-2021

Detail Budget

	FY 2020	FY 2020	FY 2020	
Actual	Budget	Revised	Estimated	Budget
2018-2019	Original	Budget	To Spend	2020-2021

43030 Justice Courts Security

Fiscal Year 2020-2021



Operations

61030 Operating Supplies	\$ -	\$ -	\$ 299	\$ 299	\$ -
61100 Minor Equipment	\$ -	\$ -	\$ 3,167	\$ 4,701	\$ -
69010 Security-Justice Courts	\$ 270	\$ -	\$ -	\$ -	\$ -
75999 Contingency for Operations	\$ -	\$ 10,000	\$ 6,534	\$ -	\$ 10,000
	<u>\$ 270</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>
Department Totals	<u>\$ 270</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>



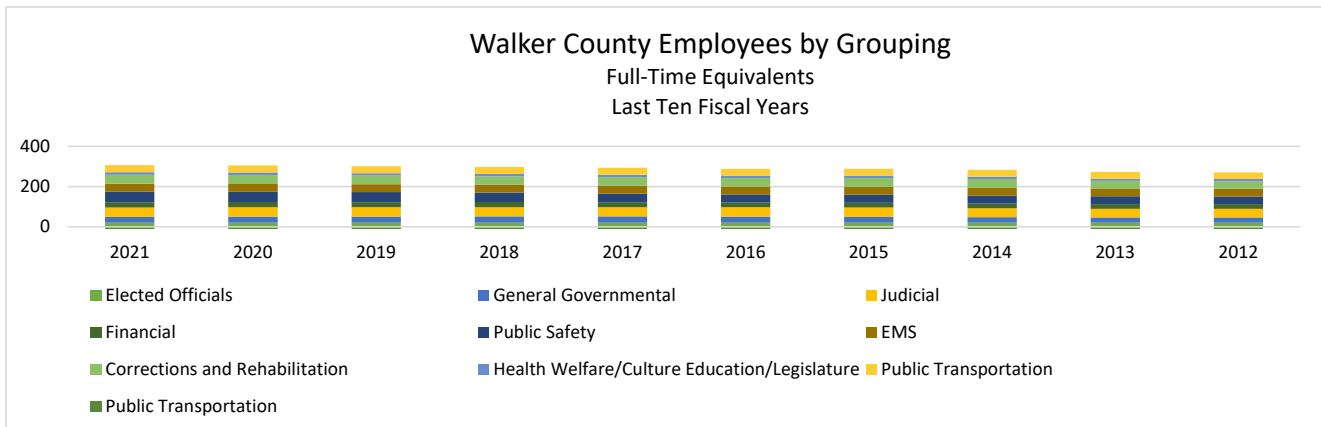
Walker County

Adopted 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	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



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.



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
<u>GENERAL FUND</u>							
15010 County Judge							
County Judge		1.00	0.00	1.00	0.00		
County Judge's Executive Administrator	14	1.00	0.00	1.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Judge		2.00	0.00	2.00	0.00	\$ 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		0.00	0.00	0.00	0.00		
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		0.00	1.00	0.00	1.00		
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		0.00	0.00	0.00	0.00		
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		0.00	0.00	0.00	0.00		
Total County Treasurer		5.00	0.00	5.00	0.00	\$ 254,284	\$ 254,404
20030 Collections-County Treasurer							
Collections Officer	8	2.00	0.00	2.00	0.00		
Total Collections-County Treasurer		2.00	0.00	2.00	0.00	\$ 84,710	\$ 84,230
(1 to be bilingual)							
20040 Purchasing							
County Purchasing Agent		1.00	0.00	1.00	0.00		
Assistant Purchaser	10	1.00	0.00	1.00	0.00		
Purchasing Clerk	5	1.00	0.00	1.00	0.00		
Receptionist/Filing Clerk	1	1.00	0.00	1.00	0.00		
Unallocated		0.00	0.00	0.00	0.00		
Total Purchasing		4.00	0.00	4.00	0.00	\$ 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		0.00	1.00	0.00	1.00		
Unallocated/Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total Emergency Management		1.00	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		0.00	0.00	0.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Total County Jail		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		0.00	0.00	0.00	0.00		
Medical Assistants Part-time(s)		0.00	1.00	0.00	1.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
		2.00	1.00	2.00	1.00	\$ 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		0.00	0.00	0.00	0.00		
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>

Salaries of Elected Officials - Fiscal Year 2020-2021

	Salary	Allowances	Bailiff Allowance
County Judge, Robert D. "Danny" Pierce *	\$ 110,376	\$ -	\$ -
County Court at Law Judge, Tracy Sorensen *	\$ 167,080	\$ -	\$ -
County Clerk, Kari French	\$ 70,728	\$ -	\$ -
District Clerk, Robyn Flowers	\$ 70,728	\$ -	\$ -
County Treasurer, Amy Klawinsky	\$ 70,728	\$ -	\$ -
County Tax Assessor/Collector, Diana McRae	\$ 70,728	\$ -	\$ -
County Sheriff, Clint McRae	\$ 98,872	\$ -	\$ -
Justice of the Peace, Precinct #1, Steve Fisher	\$ 63,916	\$ 5,000	\$ -
Justice of the Peace, Precinct #2, Mike Countz	\$ 63,916	\$ 5,000	\$ -
Justice of the Peace, Precinct #3, Mark Holt	\$ 63,916	\$ 5,000	\$ -
Justice of the Peace, Precinct #4, Stephen Cole	\$ 63,916	\$ 5,000	\$ -
Constable - Precinct #1, John W. Hooks	\$ 57,229	\$ -	\$ 8,580
Constable - Precinct #2, Shane Loosier	\$ 57,229	\$ -	\$ 8,580
Constable - Precinct #3, Steve Hill	\$ 57,229	\$ -	\$ 8,580
Constable - Precinct #4, Gene Bartee	\$ 57,229	\$ -	\$ 8,580
Commissioner, Precinct #1, Danny Kuykendall	\$ 80,321	\$ -	\$ -
Commissioner, Precinct #2, Ronnie White	\$ 77,253	\$ -	\$ -
Commissioner, Precinct #3, Bill Daugette	\$ 80,321	\$ -	\$ -
Commissioner, Precinct #4, Jimmy Henry	\$ 76,718	\$ -	\$ -
	\$ -		
Supplements to State Salary	\$ -		
Criminal District Attorney, Will Durham	\$ 17,198	\$ -	\$ -
12th Judicial District Judge, Donald Kraemer	\$ 6,791	\$ -	\$ -
278th Judicial District Judge, Hal Ridley	\$ 6,791	\$ -	\$ -

Note: Names of Current Officials Listed



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
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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

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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.

Walker County
Adopted Budget Fiscal Year 2020-2021
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WALKER COUNTY

Adopted Budget Fiscal Year 2020-2021

Fund Balances of Governmental Funds

Ten Fiscal Years

Eight years actual, one estimated, one budgeted
(modified accrual basis of accounting)

	Budgeted <u>2021</u>	Estimated <u>2020</u>	Actual <u>2019</u>
2] General Fund			
Nonspendable - Prepaid Expenditures	\$ -	\$ 100,000	\$ 48,036
Committed for Projects	-	1,941,876	1,759,793
Committed for Healthy County Initiative	16,408	18,408	17,989
Assigned - One Time Allocation	-	2,249,175	2,540,980
Unassigned	7,784,045	7,684,045	8,368,090
Unreserved	-	-	-
Total general fund	<u>\$ 7,800,453</u>	<u>\$ 11,993,504</u>	<u>\$ 12,734,888</u>
 All other governmental funds			
Reserved	\$ -	\$ -	\$ -
Restricted - Debt Service	85,186	250,051	227,620
Restricted - Other Governmental Funds	1,882,994	2,175,868	2,128,820
Restricted - Capital Projects	-	-	-
Committed for Public Transportation	-	818,030	2,682,756
Committed for Public Safety	448,609	781,997	830,575
Committed for Retiree Health Insurance	2,161,554	1,891,554	-
Unassigned	-	-	-
Unreserved, reported in:	-	-	-
Special revenue funds	-	-	-
Total all other governmental funds	<u>\$ 4,578,343</u>	<u>\$ 5,917,500</u>	<u>\$ 5,869,771</u>

Estimated FY 2020 based on available date as of October 27,2020

Notes

General Fund includes General Projects Fund and Healthy County InitiativeFund as General Fund is reported in the annual financial statements (CAFR).

Table E-1

Actual <u>2018</u>	Actual <u>2017</u>	Actual <u>2016</u>	Actual <u>2015</u>	Actual <u>2014</u>	Actual <u>2013</u>	Actual <u>2012</u>
\$ 38,918	\$ 34,146	\$ 34,146	\$ 35,538	\$ 30,081	\$ 33,227	\$ 34,434
1,490,076	1,311,619	1,794,683	1,499,348	1,054,938	862,695	721,980
18,486	17,206	16,753	-	-	-	-
1,974,688	2,204,972	1,638,021	1,747,376	1,580,532	1,231,385	1,433,682
7,318,661	6,040,776	5,996,800	5,516,930	5,006,369	3,887,335	3,327,237
-	-	-	-	-	-	-
\$ 10,840,829	\$ 9,608,719	\$ 9,480,403	\$ 8,799,192	\$ 7,671,920	\$ 6,014,642	\$ 5,517,333
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
194,244	180,334	180,420	159,259	176,508	141,977	9
2,102,748	1,956,903	1,652,320	1,412,114	1,054,960	819,058	783,523
-	-	-	629,092	975,602	6,368,829	18,888,014
2,220,474	2,708,608	3,726,799	1,964,019	1,391,850	1,008,717	1,208,584
809,392	1,155,639	1,279,654	1,518,682	1,125,825	547,155	402,593
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 5,326,858	\$ 6,001,484	\$ 6,839,193	\$ 5,683,166	\$ 4,724,745	\$ 8,885,736	\$ 21,282,723



WALKER COUNTY

Adopted Budget Fiscal Year 2020-2021 Budgeted Changes in Fund Balances of Governmental Funds Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues			
Property Taxes-Current	\$ 21,171,007	\$ 20,107,402	\$ 19,150,157
Property Taxes-Delinquent	410,000	410,000	355,000
Property Taxes-Penalty and Interest	295,500	295,500	250,500
Sales Tax	3,875,000	3,875,000	3,701,825
Other Taxes	143,600	143,600	139,000
Licenses and Permits	313,000	290,000	204,000
Inter Governmental Revenues	772,526	740,246	742,306
Charges for services/Fees of Office	3,354,752	3,005,452	2,985,400
Charges for services-EMS	2,294,000	2,220,000	2,195,000
Fines/Court Costs and Forfeitures	661,655	950,655	962,270
Interest Earnings	68,035	390,315	217,050
Other Revenues	17,000	26,000	26,000
Legislatively Designated	-	410,458	411,968
Total revenues	<u>\$ 33,376,075</u>	<u>\$ 32,864,628</u>	<u>\$ 31,340,476</u>
Expenditures			
General Government	\$ 4,184,994	\$ 4,230,542	\$ 3,778,869
General Government-Contingency	1,051,330	918,500	920,000
General Government Projects	16,297	348,178	337,409
Judicial	5,299,783	5,179,619	4,945,827
Financial Administration	2,757,477	2,729,537	2,589,703
Public Safety	5,235,538	5,120,659	4,990,571
Public Safety - EMS	4,144,775	4,126,000	3,546,704
Public Safety - Fire Protection	301,187	301,187	301,187
Public Safety - Central Dispatch	686,958	686,958	652,699
Corrections and Supervision	3,467,576	3,439,012	3,126,306
Health & Welfare	702,249	613,146	592,524
Health and Welfare - Intergovernmental Services/Contracts	115,730	115,730	115,730
Public Transportaion - Road and Bridge	6,667,933	6,567,933	6,456,802
Debt service			
Principal	935,000	910,000	880,000
Interest	439,868	467,168	493,568
Debt Service Fund Contingency	-	-	-
Transfers	-	-	-
Education and Culture	264,206	264,133	250,419
Legislatively Designated	709,303	735,346	691,804
Total expenditures	<u>\$ 36,980,204</u>	<u>\$ 36,753,648</u>	<u>\$ 34,670,122</u>
Net difference in revenues and expenditures	<u>\$ (3,604,129)</u>	<u>\$ (3,889,020)</u>	<u>\$ (3,329,646)</u>
Other financing sources (uses)			
Transfers in	\$ 2,363,681	\$ 2,490,906	\$ 2,024,949
Transfers out	(2,363,681)	(2,490,906)	(2,024,949)
Issuance of Certificate of Obligation	-	-	-
Premium of Issue of Debt	-	-	-
Net other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Use of Fund Balance	<u>\$ (3,604,129)</u>	<u>\$ (3,889,020)</u>	<u>\$ (3,329,646)</u>
Debt service as a percentage of noncapital expenditures	3.86%	3.89%	4.13%

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.

Table E-2

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 17,479,934	\$ 16,992,516	\$ 16,364,882	\$ 15,940,287	\$ 14,392,042	\$ 12,617,584	\$ 11,991,682
308,500	308,500	310,000	240,000	220,000	247,000	256,000
236,800	236,800	230,000	210,000	200,000	203,000	183,000
3,270,000	3,186,025	2,927,896	2,550,000	2,439,000	2,400,000	2,367,800
133,654	133,654	127,000	118,000	116,000	110,104	106,604
170,500	131,000	115,000	102,000	106,000	102,000	81,000
592,689	592,689	591,515	464,290	448,993	477,229	527,815
2,606,260	2,552,660	2,579,862	2,470,720	2,421,820	2,414,220	2,454,260
2,100,000	2,100,000	2,025,440	2,125,440	2,294,286	2,401,670	2,121,000
1,183,461	1,177,161	1,311,069	1,222,840	1,401,844	1,420,568	1,435,259
38,400	16,299	10,355	10,150	15,100	14,000	34,950
50,000	50,000	51,000	149,275	101,000	101,000	56,200
437,648	440,710	385,619	633,468	758,856	646,062	672,438
<u>\$ 28,607,846</u>	<u>\$ 27,918,014</u>	<u>\$ 27,029,638</u>	<u>\$ 26,236,470</u>	<u>\$ 24,914,941</u>	<u>\$ 23,154,437</u>	<u>\$ 22,288,008</u>
\$ 3,651,707	\$ 3,736,740	\$ 2,963,962	\$ 2,830,648	\$ 2,235,494	\$ 1,691,196	\$ 1,734,765
849,435	894,725	885,225	940,225	1,027,617	1,339,847	971,225
-	186,372	624,012	155,931	-	-	75,000
4,710,423	4,655,077	4,452,887	4,211,299	3,900,900	3,819,298	3,791,170
2,383,174	2,258,422	2,297,577	2,029,698	2,542,447	2,471,731	2,413,323
4,199,201	3,896,718	3,784,196	3,508,998	5,779,264	5,698,271	5,629,261
3,546,806	3,505,442	3,223,986	3,123,437	3,113,716	3,013,659	2,438,522
301,187	301,187	393,287	352,895	318,102	318,102	334,487
561,537	466,233	466,233	619,777	460,648	460,648	400,000
3,011,557	2,926,285	2,816,357	2,479,793	-	-	-
581,375	583,773	590,390	531,208	663,978	661,088	642,904
95,730	93,230	99,230	99,230	99,230	99,230	93,230
6,136,846	5,588,498	5,937,197	5,573,090	5,003,883	4,966,053	5,216,675
845,000	830,000	815,000	800,000	685,000	628,136	430,000
527,768	544,368	560,668	576,668	688,763	13,914	40,480
-	-	-	-	-	381,825	-
-	-	-	-	-	-	235,000
205,689	202,269	194,545	180,093	-	-	-
809,309	715,971	793,347	647,975	777,084	646,062	748,909
<u>\$ 32,416,744</u>	<u>\$ 31,385,310</u>	<u>\$ 30,898,099</u>	<u>\$ 28,660,965</u>	<u>\$ 27,296,126</u>	<u>\$ 26,209,060</u>	<u>\$ 25,194,951</u>
<u>\$ (3,808,898)</u>	<u>\$ (3,467,296)</u>	<u>\$ (3,868,461)</u>	<u>\$ (2,424,495)</u>	<u>\$ (2,381,185)</u>	<u>\$ (3,054,623)</u>	<u>\$ (2,906,943)</u>
\$ 1,541,507	\$ 1,726,806	\$ 2,028,966	\$ 1,833,828	\$ 1,094,752	\$ 1,267,820	\$ 1,086,357
(1,541,507)	(1,726,806)	(2,028,966)	(1,833,828)	(1,094,752)	(1,267,820)	(1,086,357)
-	-	-	106,751	-	-	200,000
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
<u>\$ (3,808,898)</u>	<u>\$ (3,467,296)</u>	<u>\$ (3,868,461)</u>	<u>\$ (2,317,744)</u>	<u>\$ (2,381,185)</u>	<u>\$ (3,054,623)</u>	<u>\$ (2,706,943)</u>
4.42%	4.58%	4.66%	5.05%	5.30%	2.51%	1.90%



WALKER COUNTY

Adopted Budget Fiscal Year 2020-2021

General Governmental Tax Revenues by Source

Ten Fiscal Years

Eight years actual, one estimated, one budgeted

(modified accrual basis of accounting)

Fiscal Year	Property Tax(1)	Sales Tax	Other Taxes	Alcoholic Beverage Tax	Total Other Taxes	Total Taxes
2021	\$ 21,581,007	\$ 3,875,000	\$ 28,600	\$ 115,000	\$ 4,018,600	\$ 25,599,607
2020	\$ 20,517,402	\$ 3,875,000	\$ 28,600	\$ 115,000	\$ 4,018,600	\$ 24,536,002
2019	\$ 19,771,854	\$ 3,900,000	\$ 45,640	\$ 124,000	\$ 4,069,640	\$ 23,841,494
2018	\$ 19,199,991	\$ 3,824,119	\$ 149,997	\$ 115,860	\$ 4,089,976	\$ 23,289,967
2017	\$ 18,246,103	\$ 3,704,825	\$ 20,335	\$ 114,489	\$ 3,839,649	\$ 22,085,752
2016	\$ 17,544,339	\$ 3,261,313	\$ 34,120	\$ 133,244	\$ 3,428,677	\$ 20,973,016
2015	\$ 16,946,196	\$ 3,293,984	\$ 28,452	\$ 123,386	\$ 3,445,822	\$ 20,392,018
2014	\$ 16,487,140	\$ 3,114,639	\$ 20,494	\$ 113,186	\$ 3,248,319	\$ 19,735,459
2013	\$ 14,780,679	\$ 2,696,082	\$ 367,715	\$ 70,775	\$ 3,134,572	\$ 17,915,251
2012	\$ 12,693,758	\$ 2,488,739	\$ 26,669	\$ 92,974	\$ 2,608,382	\$ 15,302,140

Notes:

(1) Includes current property taxes and delinquent property taxes.

Table E - 4



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Property Tax Rates
 Direct and Overlapping Governments
 Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
County:										
Operating	0.4508	0.4690	0.5123	0.5408	0.5708	0.5724	0.6071	0.6209	0.5712	0.5391
Debt Service	<u>0.0300</u>	<u>0.0328</u>	<u>0.0371</u>	<u>0.0407</u>	<u>0.0449</u>	<u>0.0482</u>	<u>0.0518</u>	<u>0.0569</u>	<u>0.0643</u>	<u>0.0145</u>
Total	0.4808	0.5018	0.5494	0.5815	0.6157	0.6206	0.6589	0.6778	0.6355	0.5536
Huntsville ISD										
Operating	0.9628	1.0230	1.1000	1.1000	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.0750</u>	<u>0.0750</u>	<u>0.0750</u>	<u>0.0800</u>	<u>0.1400</u>	<u>0.1400</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	1.0378	1.0980	1.1750	1.1800	1.1800	1.1800	1.2100	1.2100	1.2100	1.2100
Richards ISD										
Operating	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
New Waverly ISD										
Operating	0.9630	1.0684	1.1700	1.1700	1.1700	1.0400	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.2000</u>	<u>0.2000</u>	<u>0.2000</u>	<u>0.2205</u>	<u>0.2205</u>
Total	1.1530	1.2584	1.3600	1.3600	1.3600	1.2400	1.2400	1.2400	1.2605	1.2605
City of Huntsville										
Operating	0.2399	0.2519	0.2620	0.2745	0.2838	0.2833	0.2862	0.2920	0.2639	0.2381
Debt Service	<u>0.0663</u>	<u>0.0629</u>	<u>0.0802</u>	<u>0.0921</u>	<u>0.0971</u>	<u>0.1005</u>	<u>0.1244</u>	<u>0.1286</u>	<u>0.1567</u>	<u>0.1534</u>
Total	0.3062	0.3148	0.3422	0.3666	0.3809	0.3838	0.4106	0.4206	0.4206	0.3915
City of New Waverly										
Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
City of Riverside										
Operating	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.0817	0.0894	0.0818
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.1107</u>	<u>0.1136</u>	<u>0.1270</u>
Total	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918	0.1924	0.2030	0.2088
Hospital District										
Operating	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590	0.1554	0.1568
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537	0.1590	0.1554	0.1568
Fire District #1										
Operating	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Fire District #2										
Operating	0.1000	0.0855	0.0748	0.0678	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Debt Service	<u>0.0000</u>	<u>0.0145</u>	<u>0.0252</u>	<u>0.0322</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Fire District #3										
Operating	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Totals										
Operating Total	4.0678	4.1912	4.5009	4.5223	4.5553	4.4465	4.5188	4.4336	4.3599	4.2958
Debt Service Total	<u>0.3613</u>	<u>0.3752</u>	<u>0.4075</u>	<u>0.4350</u>	<u>0.4720</u>	<u>0.4887</u>	<u>0.5462</u>	<u>0.6662</u>	<u>0.7251</u>	<u>0.6854</u>
Total	4.4291	4.5664	4.9084	4.9573	5.0273	4.9352	5.0650	5.0998	5.0850	4.9812



WALKER COUNTY

Adopted Budget Fiscal Year 2020-2021

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

Table E-5

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



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Principal Property Taxpayers

<u>Taxpayer</u>	Tax Year 2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
PEP-SHSU LLC	\$ 40,113,020	1.06%
Entergy Texas Inc	38,915,620	1.03%
C150 1300 Smither Drive LLC	35,308,870	0.94%
American Campus Community	33,308,970	0.88%
THP Ther Forum at Sam Houston LLC	28,507,480	0.76%
SFG Huntsville LLC	28,494,300	0.76%
Waypoint Sam Houston Owner, LLC	26,989,730	0.72%
Campus Crest at Huntsville I LP	25,149,970	0.67%
Gateway Huntsville LLC	21,819,260	0.58%
Hunt Encore LLC	21,700,000	0.58%

<u>Taxpayer</u>	Tax Year 2009	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Gulf States, Inc.	\$ 24,726,120	1.16%
Fairfield Huntsville Exchange LP	22,027,760	1.03%
University House Huntsville LLC	20,324,431	0.95%
Weatherford US LP	18,760,927	0.88%
Wal-Mart Stores Texas LP #01-0285	16,376,490	0.77%
Southwestern Bell Telephone LP	15,063,750	0.70%
Huntsville Aberdeen Place LP	14,788,360	0.69%
Huntsville Pllace LP	13,430,650	0.63%
SCI Gateway at Huntsville Fund Etal	12,638,450	0.59%
Universal Forest Products	10,739,236	0.50%

Source: Walker County Appraisal District



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Property Tax Levies and Collections
 Ten Fiscal Years
 Eight years actual, one estimated, one budgeted

Table E - 7

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2021	\$ 22,053,132	\$ 21,171,007	96.0%	\$ 410,000	\$ 21,581,007	97.9%
2020	\$ 20,945,210	\$ 20,294,899	96.9%	\$ 410,000	\$ 20,704,899	98.9%
2019	\$ 19,948,080	\$ 19,421,373	97.4%	\$ 596,027	\$ 20,017,400	100.3%
2018	\$ 19,249,734	\$ 18,703,271	97.2%	\$ 496,720	\$ 19,199,991	99.7%
2017	\$ 18,399,930	\$ 17,867,124	97.1%	\$ 378,980	\$ 18,246,104	99.2%
2016	\$ 17,734,826	\$ 17,217,742	97.1%	\$ 326,597	\$ 17,544,339	98.9%
2015	\$ 17,089,010	\$ 16,628,914	97.3%	\$ 317,282	\$ 16,946,196	99.2%
2014	\$ 16,604,466	\$ 16,158,039	97.3%	\$ 329,101	\$ 16,487,140	99.3%
2013	\$ 15,064,354	\$ 14,497,257	96.2%	\$ 283,422	\$ 14,780,679	98.1%
2012	\$ 13,150,958	\$ 12,453,061	94.7%	\$ 240,697	\$ 12,693,758	96.5%

(1) Original Tax Levy

Table E - 8



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Ratios of General Bonded Debt Outstanding
 Ten Fiscal Years

Fiscal Year	General Obligations Bonds	Capital Leases	Total	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita	Percentage Personal Income
2021	\$ 12,435,000	\$ -	\$ 12,435,000	\$ 85,186	\$ 12,349,814	0.26%	n/a	n/a
2020	\$ 13,370,000	\$ -	\$ 13,370,000	\$ 57,511	\$ 13,312,489	0.31%	n/a	n/a
2019	\$ 14,280,000	\$ -	\$ 14,280,000	\$ 215,776	\$ 14,064,224	0.37%	n/a	n/a
2018	\$ 15,160,000	\$ -	\$ 15,160,000	\$ 194,244	\$ 14,965,756	0.43%	n/a	n/a
2017	\$ 16,025,000	\$ -	\$ 16,025,000	\$ 183,152	\$ 15,841,848	0.51%	221.61	n/a
2016	\$ 16,870,000	\$ -	\$ 16,870,000	\$ 180,420	\$ 16,689,580	0.56%	236.07	n/a
2015	\$ 17,700,000	\$ -	\$ 17,700,000	\$ 159,259	\$ 17,540,741	0.65%	251.34	n/a
2014	\$ 18,515,000	\$ -	\$ 18,515,000	\$ 176,508	\$ 18,338,492	0.71%	266.48	n/a
2013	\$ 19,315,000	\$ -	\$ 19,315,000	\$ 141,977	\$ 19,173,023	0.78%	280.27	n/a
2012	\$ 20,000,000	\$ -	\$ 20,000,000	\$ 32,807	\$ 19,967,193	0.82%	293.26	n/a



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Direct and Overlapping Governmental Activities Debt

Table E - 9

<u>Governmental Unit</u>	(1) <u>Debt Outstanding</u>	(2) <u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Huntsville I.S.D.	\$ 17,585,000	100%	\$ 17,585,000
New Waverly I.S.D.	5,277,763	100%	5,277,763
City of Huntsville	46,465,000	100%	46,465,000
City of New Waverly	-	100%	-
City of Riverside	-	100%	-
Subtotal Overlapping Debt			<u>\$ 69,327,763</u>
Walker County direct debt			\$ 13,370,000
Total direct and overlapping debt			<u><u>\$ 82,697,763</u></u>

(1) Debt Outstanding provided by the Taxing Jurisdiction

(2) All entities listed above are within the boundaries of Walker County. Thus, 100% of the debt of these governmental units is included in the estimated share of overlapping debt calculation.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the debt of these entities that is borne by the residents and businesses of Walker County. This process recognizes that, when considering the government's ability to issue debt and repay long term debt, the entire debt cost borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Legal Debt Margin Information
 Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Debt limit (Based on 25% of Value Real Property)	\$1,775,655,163	\$ 1,636,778,208	\$1,194,009,379
Total net debt applicable to limit	12,435,000	13,370,000	14,280,000
Legal debt margin	<u>\$1,763,220,163</u>	<u>\$ 1,623,408,208</u>	<u>\$1,179,729,379</u>
Total net debt applicable to the limit as a percentage of debt limit	0.70%	0.82%	1.20%

Legal Debt Margin Calculation for Fiscal Year 2021 At Fiscal Year End

Assessed value	\$4,723,570,622
Add back: exempt real property	<u>1,852,929,982</u>
Total assessed value	<u>\$6,576,500,604</u>
Total Assessed Value of Real Property	5,950,228,841
Debt limit (25% of total assessed real property value)	\$1,775,655,163
Debt applicable to limit:	
General obligation debt	\$ 12,435,000
Total net debt applicable to limit	\$ 12,435,000
Legal debt margin	<u>\$1,763,220,163</u>

Table E - 10

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$1,119,164,772	\$1,025,496,319	\$ 981,876,643	\$ 863,445,801	\$ 834,746,763	\$ 761,047,122	\$ 743,270,566
15,160,000	15,841,848	16,689,580	17,540,741	19,173,023	19,173,023	19,967,193
<u>\$1,104,004,772</u>	<u>\$1,009,654,471</u>	<u>\$ 965,187,063</u>	<u>\$ 845,905,060</u>	<u>\$ 815,573,740</u>	<u>\$ 741,874,099</u>	<u>\$ 223,951,747</u>
1.35%	1.54%	1.70%	2.03%	2.30%	2.52%	8.19%



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Demographic and Economic Statistics
 Ten Fiscal Years

Table E - 11

Fiscal Year	(1) Population	(2) Personal Income (amounts expressed in thousands)	(2) Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2020	72,971	\$ 2,030,607	\$ 28,016	n/a	7,050	8.0%
2019	72,480	\$ 1,972,461	\$ 27,302	n/a	7,087	4.2%
2018	72,245	\$ 1,838,532	\$ 25,719	n/a	7,218	4.9%
2017	71,484	\$ 1,838,532	\$ 25,719	n/a	6,833	5.3%
2016	70,699	\$ 1,838,532	\$ 25,719	n/a	7,369	5.8%
2015	69,789	\$ 1,781,973	\$ 25,534	n/a	7,880	5.0%
2014	68,817	\$ 1,931,000	\$ 28,055	n/a	6,898	5.1%
2013	68,408	\$ 1,886,000	\$ 27,543	n/a	7,281	6.6%
2012	68,087	\$ 1,796,000	\$ 26,297	n/a	7,270	6.5%
2011	67,861	\$ 1,722,000	\$ 25,267	n/a	7,127	8.7%

Note 1. Based on information available from United States Census Bureau available at www.census.gov/quickfacts for Walker County

Note 2. Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at www.bea.gov/regional/bearfacts for Walker County.

Total personal income and per capita income is as of December 31, 2018



Table E - 12

WALKER COUNTY

Adopted Budget Fiscal Year 2020-2021

Principal Employers

Current Year and Ten Years Ago

<u>Employer</u>	2019		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	6823	1	31.76%
Sam Houston State University	3817	2	17.77%
Huntsville Independent School District	878	3	4.09%
Huntsville Memorial Hospital	533	4	2.48%
Wal-Mart	485	5	2.26%
Walker County	296	6	1.38%
City of Huntsville	270	7	1.26%
Universal Forest Products	200	8	0.93%
Home Health Care of Huntsville/THEE Hospice	200	8	0.93%
New Waverly ISD	161	10	0.75%

<u>Employer</u>	2009		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Texas Department of Criminal Justice	6783	1	26.95%
Sam Houston State University	3364	2	13.37%
Huntsville Independent School District	900	3	3.58%
Huntsville Memorial Hospital	522	4	2.07%
Wal-Mart	485	5	1.93%
Region VI Education Service Center	375	6	1.49%
Walker County	348	7	1.38%
City of Huntsville	300	8	1.19%
Weatherford Completion Center	188	9	0.75%
Gulf Coast Trade Center	186	10	0.74%

Note: Total employees in Walker County in September 2020 was 21,485.

Major Employer information is based on most current information available from the Huntsville Walker County Chamber of Commerce



Table E - 13

WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Full-Time Equivalent County Government Employees by Function
 Ten Fiscal Years

Function	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
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	44	43	43	44	44	44	45	45	45	45
Total Funded by Grants and State Allocations	77	76	76	79	79	79	80	80	80	80

Note: Two functional categories was added in the Fiscal Year Ending September 30, 2012 including separating jail cost from Public Safety.
 As per original budget



WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Capital Asset Statistics by Function
 Ten Fiscal Years

Table E - 14

Function	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Public Safety										
Sheriff Office										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	37	37	37	35	35	35	35	35	35	35
Jail	1	1	1	1	1	1	1	1	1	1
Number of beds	268	268	268	268	268	268	268	268	162	162
Road & Bridge										
Miles of roads	549.52	549.52	541.87	535.84	539.72	539.72	537	537	537	537
Courts										
District Courts	2	2	2	2	2	2	2	2	2	2
County Court at Law	1	1	1	1	1	1	1	1	1	1
JP Courts	4	4	4	4	4	4	4	4	4	4



Table E - 15

WALKER COUNTY
 Adopted Budget Fiscal Year 2020-2021
 Operating Indicators by Function
 Ten Fiscal Years

Function	(1) 2021	(2) 2020	2019
Sheriff Office/Constables			
Papers Served	1,357	1,357	1,949
Jail			
Bookings at Jail	3,228	3,228	3,761
Average Daily Jail Population	209	209	202
Highest Daily Jail Population	231	231	242
Health and Welfare			
Permits Issued	1,897	1,897	1,167
Judicial/Courts			
Number of indigent cases	1,179	1,179	1,133
Cases filed District Courts-Civil	501	501	591
Cases filed District Courts-Criminal	458	458	450
Cases filed-Family	612	612	476
Cases disposed -County Court at Law	1,022	1,022	795
Cases filed in Court at Law-Criminal	696	696	762
Cases filed County Court at Law-Civil	297	297	366
Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors	4,823	4,823	7,477
Cases filed in JP Courts - Civil	1,083	1,083	1,305
Cases Disposed of - JP Courts	5,254	5,254	7,448
County Clerk			
Documents recorded	11,165	11,165	8,795
Adult Probation			
Offenders Supervised	2,816	2,816	3,148
Juvenile Probation			
Juveniles Supervised	97	97	105

(1) Amounts are Based off of 2019 Estimated

(2) Estimated

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
1,779	1,880	1,942	1,975	1,647	1,853	1,712
3,716	3,789	3,671	3,806	3,015	3,918	4,238
173	162	171	154	147	146	151
207	193	228	179	196	176	173
1,090	1,057	1,164	1,020	861	405	897
1,191	1,383	1,219	1,127	1,092	1,277	1,330
498	561	521	499	587	491	461
554	436	443	628	466	377	556
573	521	595	533	559	534	625
923	996	935	1,107	1,337	1,403	1,508
866	796	761	944	893	1,198	1,583
292	251	225	284	282	343	487
8,715	6,817	7,747	8,276	9,172	10,899	9,099
1,054	819	818	801	714	658	718
7,451	6,741	7,806	8,084	8,864	9,939	8,794
9,800	9,787	10,296	9,160	10,172	10,079	9,503
3,393	3,363	3,293	3,258	3,400	3,476	3,415
68	86	61	67	63	81	90

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Walker County
Adopted Budget Fiscal Year 2020-2021
Glossary of Terms

Account: Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

Accounting System: The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual: The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

Accrual Basis of Accounting: The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

Adopted Budget: The budget amounts as originally approved by the Walker County Commissioners' Court.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property in proportion to the value of the property according to the property's valuation set by the Appraisal District and the tax rate set by the County. *Ad valorem* is a Latin term meaning "according to value."

Allocation: A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

Amended Budget: A budget that includes changes to the adopted budget that has been approved by the Commissioners' Court.

Appropriation: An appropriation is a legal authorization to incur obligations and to make expenditures for specific purposes

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: Property owned by the County that has monetary value.

Audit: An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Walker County contracts for an audit to be performed each year.

Authorized Positions: All positions authorized by the Commissioners Court for each office and department. This includes both full time and part time positions.

Available Fund Balance: The cash remaining from the prior year, which is available for appropriation and expenditure in the current year.

Balanced Budget: According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

Base Budget: Ongoing expense for personnel and maintenance and operations required to maintain service levels previously authorized by the Commissioners Court. In Walker County the budget less one-time appropriations (such as capital items or equipment purchases) is referred to as the base budget.

Bond: Bonds are used as long term debt instruments to pay for capital expenditures. A bond is a debt investment, with which the investor loans money to an entity (the County) with written promise to pay a specified sum of money (principal) at a specific future date (maturity data), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit worthiness of a government as evaluated by independent agencies.

Budget (Operating): A comprehensive financial plan of operations, which attempts to allocate limited revenues among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the County and its offices and departments operate.

Budget Amendment: A budget amendment changes the authorized level of funding for an organization or line item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court Approval.

Budget Calendar: The schedule of key or target dates, which the County follows in the preparation and adoption of the budget.

Budget Categories: The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In the Walker County budget, the categories are:

- Salaries/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Inter-Governmental Services/Contracts
- Transfers

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document: The instrument used by the Budget Officer to present a comprehensive financial program to Commissioners Court.

Budget Message: The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

Budgetary Trends: Revenues and expenditure growth trends based on past experience.

Capital Assets (Fixed Assets): Assets of significant value, which have a useful life of over one year, and by policy cost \$5000 or more.

Capital: The expenditure group used to fund capital outlay purchases such as furniture, computers, vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the County.

Capital Expenditures: The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges. A capital expenditure is incurred the expense adds value to an existing fixed asset with a useful life extending beyond the taxable year.

Capital Improvements Program (CIP): The comprehensive presentation of capital project expenditure estimates, finding requirements, capital budget requests, and program data for the construction of public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Capital Outlays: Expenditures for the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities construction, and the initial furnishings and equipment required to make facility operational.

Capital Project Fund: One or more funds used to account for the financial resources designated for major capital acquisitions and construction of major capital improvements, and/or acquisition of major equipment. Separate funds are required for each capital project per GAAP.

Carry Forward Balance: The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

Cash Management: The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

Certificate of Obligation: An alternative form of financing to bonds. Interest rates for Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to jail construction, etc.

Chapter 59 Forfeiture: Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

Compensation: Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Cost of Living Adjustment (COLA): An “across the board” increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the Commissioners Court.

Current Taxes: Property taxes that are levied and due within one year.

Debt Limit: The statutory or constitutional maximum debt that the County can legally incur.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Property taxes, which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major administrative division of the County, which indicates overall management responsibility for the operation of a group of related functions, such as sheriff or county clerk. In county government, most department heads are elected.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset, which is charged as an expense during a particular accounting period.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Benefits: For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments that are reserved in specified appropriations. The commitment of appropriated funds to purchase an item or service. Encumbrances cease to exist when paid or when an actual liability is established. Encumbrances lapse at fiscal year-end.

Enterprise Fund: Account used to properly record activities which provide primarily to the public on a charge basis.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Salary/Other Pay/Benefits category group includes salaries, social security and Medicare, retirement, group health insurance, worker's comp insurance and unemployment. An office or department can over run an individual line item as long as the expenditure group remains within the budget.

Expenditures: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditures by Function:

General Government – Activities associated with the general operations of the county including the oversight, operating systems, records management, elections, and county facility maintenance. Examples include County Judge, Commissioners Court, County Clerk, and Information Technology.

Financial Administration – Activities associated with finances, collections/compliance, purchasing, human resources, and vehicle registrations. Examples include County Auditor, County Treasurer, Purchasing, and Vehicle Registration.

Judicial – Activities associated with providing judicial court services. Examples include County Court at Law, District Clerk, Justice Courts, District Courts, Criminal District Attorney, and Juvenile Probation.

Public Safety – Activities associated with the protection of persons and property, emergency operations, and serving judicial documents. Examples include Sheriff's Office, Courthouse Security, Emergency Operations, and Constables.

Corrections and Supervision – Activities associated with providing incarceration services and probation services. Examples include Jail Operations and Adult Probation.

Health and Welfare – Activities associated with providing welfare related services and litter control. Also includes activities for active senior adults, and health services for children. Examples include Veteran Services, CPS, and contracts including the Senior Center, Boys and Girls Club, YMCA etc.

Education and Culture – Activities associated with providing education in areas of agriculture, adult life skills, and history of the County. Other activities include providing limited-resource families with knowledge, skills and behaviors to maximize their quality of life. Examples include Agriculture Extension and Historical Commission.

Roads, Bridges, and Transportation – Activities associated with providing a road and bridge system to the county. Examples include Road and Bridge.

Debt Service – Activities associated with the repayment of principal and interest on debt. Examples include debt service payments.

Capital Outlay – Activities associated with the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Unclassified – Activities associated with multiple functional areas or not associated to a functional area. Examples include General Fund Transfers Out.

Fee (Fees of Office): Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fiduciary: A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

Fiduciary Fund: Contain resources held by a government but belonging to individuals or other entities other than the government, such as a trust fund.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

Fiscal Year (FY): The time period designated by the County signifying the beginning and the ending periods for recording financial transactions. Walker County has designated October 1 to September 30 as its fiscal year.

FTE: Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, judicial)

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: An excess of an entity's revenues over expenditures and encumbrances over a period of time.

GASB 34: Statement 34, issued in June 1999 by the Governmental Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB 34 was developed to make annual reports more comprehensive and easier to read.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. General Fund revenues include property taxes, charges of services, fines and forfeitures, inter-governmental revenue and other miscellaneous types of revenue. The General Fund includes most of the basic operating services, such as the Sheriff's Office, Jail, Judicial System, Information Technology, Constables, and Justices of the Peace.

General Obligation Bond: General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the County pledges its full faith and credit to the repayment of the issued bonds.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

Governmental Fund: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government wide financial statements.

Grant: A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

Homestead: A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

Homestead Exemption: Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if was worth only \$35,000.

Incremental Funding: The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

Indigent Population: All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interest and Sinking Rate (I&S): The amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Grant: A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

Internal Service Fund: Funds utilized to account for the financing of goods and services provided by one department or office to other departments or offices within a government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Line Item: A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

Long Term Debt: Debt with maturity of more than one year after the date of issuance.

Longevity: A benefit provided to reward employees for continued and uninterrupted employment with the County. The benefit is awarded after completing 5 or more years of full-time service and maxes out after 20 years of service.

Operations: The expenditure group that includes all payments for commodities and low value assets. Examples of line items in this group include office supplies, small tools, software, and uniforms.

Major Fund: Funds used to account for the governments' financial activities. In a budget document, a fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than ten (10) percent of revenues or expenditures of the appropriated budget. This definition differs from GAAP external reporting purposes, where in the comprehensive annual financial report (CAFR) major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten (10) percent of corresponding totals for all governmental or enterprise funds and at least five (5) percent of the aggregate amount for the same item.

Maturities: The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed.

Mission: The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: "to provide safe, reliable, and cost-efficient public transportation to the residents of the county."

Modified Accrual Basis Accounting: This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmaturing interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements are shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay as you go" capital projects.

Per Capita Debt: The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

Personnel Costs: Expenditures made for salaries, wages, and benefits payable to county employees.

Policy: A course of action designed to set parameters for decisions and actions.

Principal: The face value of a bond, payable on stated dates of maturity.

Proprietary Fund: Fund that is used to report activities financed primarily by revenues generated by the activities themselves, and thus referred to as business-like activities of the county.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve: An account used to indicate that parts of a fund's assets are reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

ROW: Right of Way

Special Revenue Funds: The funds used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Supplemental Requests: Requests submitted by departments during the budget preparation period to change the level of service. Generally, these requests are for additional resources including personnel.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

ACRONYMS

AC	Air Condition
Alloc	Allocation
CAFR	Comprehensive Annual Financial Report
CDA	Criminal District Attorney
CDBG	Community Development Block Grant
CGFM	Certified Government Financial Manager
Chg	Charges
CO	Certificate of Obligation
CPA	Certified Public Accountant
CPS	Child Protective Services
CRF	Coronavirus Relief Fund
CSCD	Community Supervision and Corrections Department
CSR	Community Supervision Resource
DA	District Attorney
Dept	Department
DOJ	Department of Justice
DPS	Department of Public Safety
DSHS	Department of State Health Services
EMS	Emergency Medical Services
Eq	Equipment
ESD	Emergency Special District
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GIS	Geographic Information System
HB	House Bill
HGAC	Houston-Galveston Area Council
HIDTA	High Intensity Drug Traffic Area
HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
I.T.	Information Technology Department
ISD	Independent School District
JAG	Justice Assistance Grant
JP	Justice of Peace
LEOSE	Law Enforcement Officers Standards and Education
LVN	Licensed Vocational Nurse
Maint	Maintenance
MHMR	Mental Health and Mental Retardation
OCDEF	Organized Crime Drug Enforcement Task Force
OSSF	On-Site Septic Facilities

P&I	Penalty and Interest
RB	Road and Bridge
ROW	Right of Way
SAA	State Administrative Agency
SAN	Security Assistance Network
SPU	Special Prosecution Unit
TAC	Texas Association of Counties
TCDRS	Texas County and District Retirement System
TDCJ	Texas Department of Criminal Justice
TDEM	Texas Division of Emergency Management
TIRZ	Tax Increment Reinvestment Zone
TRZ	Tax Reinvestment Zone
TSHA	Texas State Historical Association
TXDOT	Texas Department of Transportation
U.S.	United States
VFD	Volunteer Fire Department
VIPS	Volunteers in Police Service
VIT	Vehicle Inventory Tax
WCAD	Walker County Appraisal District
WCHA	Walker County Housing Authority
WCPSCC	Walker County Public Safety Communication Center
WS	Weigh Station
YMCA	Young Men's Christian Association

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