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

Ladies and Gentlemen:

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

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

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

Commissioners Court met their goals.

Significant items in this budget are:

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