

**RESOLUTION R-041-18**

**A RESOLUTION TO ADOPT AN ENTERPRISE FUNDS & SPECIAL REVENUE BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR FISCAL YEAR 2019, BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019**

**WHEREAS,** the Sole Commissioner of Walker County is the county governing authority of Walker County, Georgia; and

**WHEREAS,** on August 30, 2018, the Sole Commissioner and County Financial Officer prepared and submitted a proposed 2018 Enterprise Funds and Special Revenue BUDget and placed copies of the budget in the Commissioner's office for review by county residents; and

**WHEREAS,** notice was published on August 29, 2018 in the Walker County Messenger, the legal organ of Walker County, that the proposed budget was available for review and that a public hearing on the proposed budget would be held on September 13, 2018, and that the Enterprise Funds and Special Revenue Budget would be considered for adoption at a public meeting on September 27, 2018; and

**WHEREAS,** a public hearing was held on September 13, 2018 to receive public comment on the proposed budget pursuant to O.C.G.A. § 36-81-5; and

**WHEREAS,** the Sole Commissioner, having studied and revised the proposed budget, deems the approval of the revised proposed budget to be in the best interests of Walker County; and

**THEREFORE BE IT RESOLVED** by the Sole Commissioner of Walker County, Georgia, that the budget attached hereto as Exhibit B and made a part hereof for the year beginning October 1, 2018, and ending September 30, 2019, is adopted and approved, to be effective October 1, 2018.

**SO RESOLVED AND ADOPTED** this 27th day of September, 2018.

**WALKER COUNTY, GEORGIA**

  
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**SHANNON K. WHITEFIELD, Commissioner**

**ATTEST:**

  
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**REBECCA WOODEN, County Clerk**

# Annual Budget by Organization Report

## Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2019 Department Requested
<b>Fund: 215 E-911</b>						
Revenue						
215.3800 - E-911,E-911	\$1,842,173.89	\$1,651,576.01	\$1,982,202.32	\$1,444,000.00	\$1,444,000.00	\$1,469,600.00
Revenue Totals	\$1,842,173.89	\$1,651,576.01	\$1,982,202.32	\$1,444,000.00	\$1,444,000.00	\$1,469,600.00
Expenditures						
215.3800 - E-911,E-911	\$1,596,447.19	\$1,651,576.01	\$1,768,254.94	\$1,444,000.00	\$1,444,000.00	\$1,469,600.00
Revenue Totals:	\$1,842,173.89	\$1,651,576.01	\$1,982,202.32	\$1,444,000.00	\$1,444,000.00	\$1,469,600.00
Expenditure Totals	\$1,596,447.19	\$1,651,576.01	\$1,768,254.94	\$1,444,000.00	\$1,444,000.00	\$1,469,600.00
<b>Fund Total: E-911</b>	\$245,726.70	\$0.00	\$213,947.38	\$0.00	\$0.00	\$0.00
<b>Fund: 220 Fire &amp; Rescue</b>						
Revenue						
220.3520 - Fire & Rescue,Fire and Rescue	\$3,144,272.38	\$2,329,895.57	\$3,045,340.76	\$3,650,000.00	\$3,650,000.00	\$3,795,000.00
220.3630 - Fire & Rescue,EMS Operations	\$0.00	\$1,117,783.45	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,144,272.38	\$3,447,679.02	\$3,045,340.76	\$3,650,000.00	\$3,650,000.00	\$3,795,000.00
Expenditures						
220.3520 - Fire & Rescue,Fire and Rescue	\$3,197,131.62	\$3,352,500.16	\$3,348,030.02	\$3,650,000.00	\$3,650,000.00	\$3,795,000.00
220.3630 - Fire & Rescue,EMS Operations	\$334,423.65	\$124,107.51	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,144,272.38	\$3,447,679.02	\$3,045,340.76	\$3,650,000.00	\$3,650,000.00	\$3,795,000.00
Expenditure Totals	\$3,531,555.27	\$3,476,607.67	\$3,348,030.02	\$3,650,000.00	\$3,650,000.00	\$3,795,000.00
<b>Fund Total: Fire &amp; Rescue</b>	(\$387,282.89)	(\$28,928.65)	(\$302,689.26)	\$0.00	\$0.00	\$0.00
<b>Fund: 223 Special Courts</b>						
Revenue						
223.2160 - Special Courts,Drug Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures						
223.2160 - Special Courts,Drug Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Special Courts</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 225 Walker County Connection</b>						
Revenue						
225.5521 - Walker County Connection,Family Connection	\$45,500.48	\$45,262.29	\$47,788.82	\$48,500.00	\$48,500.00	\$48,500.00
Revenue Totals	\$45,500.48	\$45,262.29	\$47,788.82	\$48,500.00	\$48,500.00	\$48,500.00

# Annual Budget by Organization Report

## Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2019 Department Requested
<b>Expenditures</b>						
225.5521 - Walker County Connection, Family Connection	\$45,500.48	\$45,462.53	\$47,444.72	\$48,500.00	\$48,500.00	\$48,500.00
Revenue Totals:	\$45,500.48	\$45,262.29	\$47,788.82	\$48,500.00	\$48,500.00	\$48,500.00
Expenditure Totals	\$45,500.48	\$45,462.53	\$47,444.72	\$48,500.00	\$48,500.00	\$48,500.00
<b>Fund Total: Walker County Connection</b>	\$0.00	(\$200.24)	\$344.10	\$0.00	\$0.00	\$0.00
<b>Fund: 250 Multiple Grant Fund</b>						
<b>Revenue</b>						
250.1000 - Multiple Grant Fund, General Government	\$0.00	\$0.00	\$2,173.00	\$0.00	\$0.00	\$0.00
250.2000 - Multiple Grant Fund, Judicial	\$173,937.10	\$253,039.63	\$300,766.66	\$313,445.00	\$443,445.00	\$313,445.00
250.3000 - Multiple Grant Fund, Public Safety	\$251,654.62	\$304,079.59	\$174,708.33	\$476,752.00	\$476,252.00	\$476,752.00
250.3300 - Multiple Grant Fund, Sheriff	\$72,459.28	\$71,825.00	\$46,645.58	\$41,603.00	\$41,603.00	\$41,603.00
250.4000 - Multiple Grant Fund, Public Works	(\$25,339.21)	\$1,490,828.80	\$1,065,734.16	\$0.00	(\$10,000.00)	\$0.00
250.5000 - Multiple Grant Fund, Health and Welfare	\$106,080.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250.6000 - Multiple Grant Fund, Culture and Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250.7000 - Multiple Grant Fund, Housing and Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$578,791.81	\$2,119,773.02	\$1,590,027.73	\$831,800.00	\$951,300.00	\$831,800.00
<b>Expenditures</b>						
250.1000 - Multiple Grant Fund, General Government	\$0.00	\$0.00	\$2,173.00	\$0.00	\$0.00	\$0.00
250.2000 - Multiple Grant Fund, Judicial	\$173,937.10	\$245,425.04	\$295,413.69	\$313,445.00	\$443,445.00	\$313,445.00
250.3000 - Multiple Grant Fund, Public Safety	\$250,139.06	\$303,064.04	\$174,708.33	\$476,752.00	\$477,252.00	\$476,752.00
250.3300 - Multiple Grant Fund, Sheriff	\$57,901.29	\$71,825.00	\$46,645.58	\$41,603.00	\$41,603.00	\$41,603.00
250.4000 - Multiple Grant Fund, Public Works	\$0.00	\$1,479,162.62	\$1,065,734.16	\$0.00	\$10,000.00	\$0.00
250.5000 - Multiple Grant Fund, Health and Welfare	\$106,079.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250.6000 - Multiple Grant Fund, Culture and Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Annual Budget by Organization Report

## Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2019 Department Requested
250.7000 - Multiple Grant Fund,Housing and Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$578,791.81	\$2,119,773.02	\$1,590,027.73	\$831,800.00	\$951,300.00	\$831,800.00
Expenditure Totals	\$588,056.47	\$2,099,476.70	\$1,584,674.76	\$831,800.00	\$972,300.00	\$831,800.00
<b>Fund Total: Multiple Grant Fund</b>	(\$9,264.66)	\$20,296.32	\$5,352.97	\$0.00	(\$21,000.00)	\$0.00
<b>Fund: 540 Landfill</b>						
Revenue						
540.0000 - Landfill,Revenues	\$1,614,843.41	\$1,511,641.90	\$1,555,027.20	\$1,752,368.00	\$1,752,368.00	\$1,635,300.00
Revenue Totals	\$1,614,843.41	\$1,511,641.90	\$1,555,027.20	\$1,752,368.00	\$1,752,368.00	\$1,635,300.00
Expenditures						
540.4510 - Landfill,Solid Waste and Recycling Admin	\$538,977.65	\$531,010.81	\$437,564.88	\$639,544.00	\$428,824.00	\$604,304.00
540.4520 - Landfill,Solid Waste Collection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540.4530 - Landfill,Solid Waste Disposal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540.4531 - Landfill, Transfer Station	\$685,335.27	\$668,203.75	\$555,300.69	\$531,924.00	\$553,978.00	\$479,974.00
540.4532 - Landfill,C & D Landfill	\$575,410.08	\$855,707.83	\$556,001.00	\$580,900.00	\$733,135.00	\$518,772.00
540.4533 - Landfill,Inert Landfill	\$66,000.00	\$60,580.00	\$17,500.00	\$0.00	\$600.00	\$25,250.00
540.4540 - Landfill,Recyclables Collection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540.4550 - Landfill,Recyclables Operations	\$7,320.00	\$9,193.34	\$6,364.04	\$0.00	\$10,395.00	\$6,500.00
540.4560 - Landfill,Closure and Post-Closure Care	\$0.00	\$0.00	\$0.00	\$0.00	\$25,436.00	\$500.00
Revenue Totals:	\$1,614,843.41	\$1,511,641.90	\$1,555,027.20	\$1,752,368.00	\$1,752,368.00	\$1,635,300.00
Expenditure Totals	\$1,873,043.00	\$2,124,695.73	\$1,572,730.61	\$1,752,368.00	\$1,752,368.00	\$1,635,300.00
<b>Fund Total: Landfill</b>	(\$258,199.59)	(\$613,053.83)	(\$17,703.41)	\$0.00	\$0.00	\$0.00
<b>Fund: 546 Transportation</b>						
Revenue						
546.5540 - Transportation,Transportation Services	\$648,052.29	\$783,918.17	\$722,195.39	\$711,350.00	\$711,350.00	\$710,650.00
546.5546 - Transportation,FY17 Capital Improvement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$371,190.00	\$0.00
546.5547 - Transportation,FY18 Capital Improvement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$648,052.29	\$783,918.17	\$722,195.39	\$711,350.00	\$1,082,540.00	\$710,650.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2019 Department Requested
<b>Expenditures</b>						
546.5540 - Transportation,Transportation Services	\$678,572.39	\$784,736.78	\$715,879.13	\$710,650.00	\$669,406.00	\$710,650.00
546.5546 - Transportation,FY17 Capital Improvement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$412,433.00	\$0.00
546.5547 - Transportation,FY18 Capital Improvement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$648,052.29	\$783,918.17	\$722,195.39	\$711,350.00	\$1,082,540.00	\$710,650.00
Expenditure Totals	\$678,572.39	\$784,736.78	\$715,879.13	\$710,650.00	\$1,081,839.00	\$710,650.00
<b>Fund Total: Transportation</b>	<b>(\$30,520.10)</b>	<b>(\$818.61)</b>	<b>\$6,316.26</b>	<b>\$700.00</b>	<b>\$701.00</b>	<b>\$0.00</b>
<b>Fund: 555 Special Facilities</b>						
Revenue						
555.6180 - Special Facilities,Special Recreational Facilities	\$516,269.11	\$1,056,209.72	\$94,883.20	\$231,520.00	\$231,520.00	\$244,639.00
555.6195 - Special Facilities,County Fair	\$85,956.00	\$18,699.11	\$30,993.44	\$0.00	\$0.00	\$0.00
Revenue Totals	\$602,225.11	\$1,074,908.83	\$125,876.64	\$231,520.00	\$231,520.00	\$244,639.00
Expenditures						
555.6180 - Special Facilities,Special Recreational Facilities	\$485,486.05	\$4,986,444.97	\$307,174.48	\$231,520.00	\$231,520.00	\$244,639.00
555.6195 - Special Facilities,County Fair	\$41,910.07	\$8,302.66	\$43,334.16	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$602,225.11	\$1,074,908.83	\$125,876.64	\$231,520.00	\$231,520.00	\$244,639.00
Expenditure Totals	\$527,396.12	\$4,994,747.63	\$350,508.64	\$231,520.00	\$231,520.00	\$244,639.00
<b>Fund Total: Special Facilities</b>	<b>\$74,828.99</b>	<b>(\$3,919,838.80)</b>	<b>(\$224,632.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Revenue Grand Totals:</b>	<b>\$8,475,859.37</b>	<b>\$10,634,759.24</b>	<b>\$9,068,458.86</b>	<b>\$8,669,538.00</b>	<b>\$9,160,228.00</b>	<b>\$8,735,489.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$8,840,570.92</b>	<b>\$15,177,303.05</b>	<b>\$9,387,522.82</b>	<b>\$8,668,838.00</b>	<b>\$9,180,527.00</b>	<b>\$8,735,489.00</b>
<b>Net Grand Totals:</b>	<b>(\$364,711.55)</b>	<b>(\$4,542,543.81)</b>	<b>(\$319,063.96)</b>	<b>\$700.00</b>	<b>(\$20,299.00)</b>	<b>\$0.00</b>