

Emergency
Budget Admendment

BUDGET AMENDMENT

NUMBER

1

DATE 1/11/2019

FYE 2018-2019

FUND 19 AND 10

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
TRANSFER FR GENCNTY	019-390-010	(250,000.00)	(650,000.00)	(900,000.00)	To Budget \$650K estimated cost of shared equipment to be purchased
Capital Outlay	019-610-570	-	650,000.00	650,000.00	↓
TRANSFER out GENCNTY	010-700-019	250,000.00	650,000.00	900,000.00	

[Signature] 1-14-19
APPROVED IN COMMISSIONER'S COURT

650,000.00 650,000.00
[Signature]
COUNTY AUDITOR

DEPARTMENT _____

ACCOUNT NUMBER	ACCOUNT NAME	DATE	AMDMT NUMBER	OLD BUDGET AMOUNT	AMENDED BUDGET AMOUNT	AMOUNT OF CHANGE	DESCRIPTION	CLK
2019 010-700-019	TRANSFER OUT-SPEC	01/17/2019	1	250,000.00	900,000.00	650,000.00	BUDGET TRANSFERRED FOR SHAR AW	
	TRANSFER OUT EXPENDITURES					650,000.00		
			TOTAL AMENDMENTS	1	TOTAL CHANGES	650,000.00		
2019 019-390-010	TRANSFER IN-GEN CT	01/17/2019	1	250,000.00-	900,000.00-	650,000.00-	TO BUDGET \$650K ESTIMATED C AW	
			TOTAL AMENDMENTS	1	TOTAL CHANGES	650,000.00-		
2019 019-610-570	CAPITAL OUTLAY	01/17/2019	1	.00	650,000.00	650,000.00	BUDGET ESTIMATED COST OF SH AW	
			TOTAL AMENDMENTS	1	TOTAL CHANGES	650,000.00		

Emergency Budget Amendment

BUDGET AMENDMENT

DATE: 1-10-19 FIVE: 18-19 FUND: Spec Proj PAB #19

COUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR AMENDMENT
Transfer from Gen Fund	019-390-010	(250000)	(650000)	(900000)	to budget
Capital Outlay	019-610-570	0	650000	650000	650000 included cost
					of bond requirement for bus
Transfer out #19	010-700-019	250000	650000	900000	

-0-

Approved in Commissioner's Court

County Auditor

Document Head

TRIAL BALANCE SHEET - SPECIAL PROJECT ROAD & BRIDGE
JANUARY

YEAR-TO-DATE

ASSETS:

2019 019-103-101 CASH IN BANK 22,800.82

TOTAL ASSETS 22,800.82 22,800.82

LIABILITIES:

2019 019-201-000 VOUCHERS PAYABLE .00

2019 019-202-050 ACCOUNTS PAYABLE .00

2019 019-243-000 ENCUMBRANCES 133.18

2019 019-244-000 RESERVE FOR ENCUMBRANCES 133.18-

TOTAL LIABILITIES .00

FUND EQUITY:

FUND BALANCE 72,558.88-

REALIZED REVENUE .00

LESS EXPENDITURES 49,758.06

TOTAL FUND EQUITY 22,800.82-

TOTAL LIABILITIES/FUND EQUITY 22,800.82-

SPECIAL PROJECT ROAD & BRIDGE

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING	***** PERCENT
2019 019-364-000	SALE OF ASSETS	.00	.00	.00	.00	.00	.00	.00
2019 019-390-010	TRANSFER IN-GEN CTY	.00	250,000.00-	.00	.00	.00	250,000.00-	100.00
*** TOTAL REVENUES		.00	250,000.00-	.00	.00	.00	250,000.00-	100.00
2019 019-610-311	ROAD MATERIALS	.00	.00	.00	.00	.00	.00	.00
2019 019-610-338	SEAL COAT	.00	250,000.00	49,723.06	.00	49,723.06	200,276.94	80.11
2019 019-610-360	REPAIRS & MAIN.	133.18	.00	35.00	.00	35.00	168.18-	.00 *
2019 019-610-570	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00
2019 019-700-022	TRANSFER OUT-PRECINCT	.00	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		133.18	250,000.00	49,758.06	.00	49,758.06	200,108.76	80.04

TRIAL BALANCE SHEET - SPECIAL PROJECT ROAD & BRIDGE
JANUARY

YEAR-TO-DATE

ASSETS:

2019 019-103-101 CASH IN BANK 272,800.82

TOTAL ASSETS 272,800.82 272,800.82

LIABILITIES:

2019 019-201-000 VOUCHERS PAYABLE .00

2019 019-202-050 ACCOUNTS PAYABLE .00

2019 019-243-000 ENCUMBRANCES 2,102.32

2019 019-244-000 RESERVE FOR ENCUMBRANCES 2,102.32

TOTAL LIABILITIES .00

FUND EQUITY:

FUND BALANCE 72,558.88

REALIZED REVENUE 250,000.00

LESS EXPENDITURES 49,758.06

TOTAL FUND EQUITY 272,800.82

TOTAL LIABILITIES/FUND EQUITY 272,800.82

SPECIAL PROJECT ROAD & BRIDGE

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING	***** PERCENT
2019 019-364-000	SALE OF ASSETS	.00	.00	.00	.00	.00	.00	.00
2019 019-390-010	TRANSFER IN-GEN CTY	.00	900,000.00-	.00	250,000.00-	250,000.00-	650,000.00-	72.22
*** TOTAL REVENUES		.00	900,000.00-	.00	250,000.00-	250,000.00-	650,000.00-	72.22
2019 019-610-311	ROAD MATERIALS	.00	.00	.00	.00	.00	.00	.00
2019 019-610-338	SEAL COAT	.00	250,000.00	49,723.06	.00	49,723.06	200,276.94	80.11
2019 019-610-360	REPAIRS & MAIN.	2,102.32	.00	35.00	.00	35.00	2,137.32-	.00 *
2019 019-610-570	CAPITAL OUTLAY	.00	650,000.00	.00	.00	.00	650,000.00	100.00
2019 019-700-022	TRANSFER OUT-PRECINCT	.00	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		2,102.32	900,000.00	49,758.06	.00	49,758.06	848,139.62	94.24

Revenue

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

Subt

FYE 2018-2019

FUND 20,21,22,23,24

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
PROPERTY TAXES	020-310-110	(530,978.73)	530,978.73	-	ALLOCATE BUDGET TO PCT 1-4
LUMINENT PROP TAX	020-310-111	216,581.21	(216,581.21)	-	
RECEIPTS-AUTO REGISTRATION	020-321-209	(611,589.60)	611,589.60	-	
LATERAL ROAD-STATE GAS TAX	020-321-318	19,676.22	(19,676.22)	-	
RECEIPTS-STATE WEIGHT & AXLE	020-321-334	(30,000.00)	30,000.00	-	
PROPERTY TAXES	021-310-110	(30,179.19)	(132,744.68)	(162,923.87)	
LUMINENT PROP TAX	021-310-111	12,968.03	54,145.30	67,113.33	
RECEIPTS-AUTO REGISTRATION	021-321-209	4,470.00	(152,897.40)	(148,427.40)	
LATERAL ROAD-STATE GAS TAX	021-321-318	-	4,919.06	4,919.06	
RECEIPTS-STATE WEIGHT & AXLE	021-321-334	-	(7,500.00)	(7,500.00)	
PROPERTY TAXES	022-310-110	(32,679.19)	(132,744.68)	(165,423.87)	
LUMINENT PROP TAX	022-310-111	12,968.03	54,145.30	67,113.33	
RECEIPTS-AUTO REGISTRATION	022-321-209	4,470.00	(152,897.40)	(148,427.40)	
LATERAL ROAD-STATE GAS TAX	022-321-318		4,919.06	4,919.06	
RECEIPTS-STATE WEIGHT & AXLE	022-321-334		(7,500.00)	(7,500.00)	
PROPERTY TAXES	023-310-110	(31,679.19)	(132,744.68)	(164,423.87)	
LUMINENT PROP TAX	023-310-111	12,968.03	54,145.30	67,113.33	
RECEIPTS-AUTO REGISTRATION	023-321-209	4,470.00	(152,897.40)	(148,427.40)	
LATERAL ROAD-STATE GAS TAX	023-321-318		4,919.06	4,919.06	
RECEIPTS-STATE WEIGHT & AXLE	023-321-334		(7,500.00)	(7,500.00)	
PROPERTY TAXES	024-310-110	(30,179.31)	(132,744.68)	(162,923.99)	
LUMINENT PROP TAX	024-310-111	12,968.03	54,145.30	67,113.33	
RECEIPTS-AUTO REGISTRATION	024-321-209	4,470.00	(152,897.40)	(148,427.40)	
LATERAL ROAD-STATE GAS TAX	024-321-318		4,919.06	4,919.06	
RECEIPTS-STATE WEIGHT & AXLE	024-321-334		(7,500.00)	(7,500.00)	
		(991,275.66)	0.00	(991,275.66)	

Expenses

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

FYE 2018-2019

FUND 20, 21, 22, 23, 24

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
ROAD ENG SALARY	020-608-101	59,618.80	(59,618.80)	-	
OTHER WAGES	020-608-106	589,389.00	(589,389.00)		
P/T WAGES	020-608-108	20,000.00	(20,000.00)		
FICA	020-608-201	41,963.24	(41,963.24)		
MEDICARE	020-608-202	9,814.11	(9,814.11)		
RETIREMENT	020-608-203	72,819.31	(72,819.31)		
HEALTH INSURANCE	020-608-222	172,000.00	(172,000.00)		
DENTAL INSURANCE	020-608-223	4,300.00	(4,300.00)		
CELL PHONE	020-608-424	1,350.00	(1,350.00)		
MILEAGE REIMBURSEMENT	020-609-335	2,899.17	(2,899.17)		
DUES/SUBSCRIPTIONS	020-609-415	378.00	(378.00)		
ELECTRICITY	020-609-440	8,319.01	(8,319.01)		
UTILITY-GAS	020-609-441	200.00	(200.00)		
UTILITY-WATER	020-609-442	1,293.93	(1,293.93)		
TRASH PICK UP	020-609-443	2,816.00	(2,816.00)		
LEASE	020-609-463	4.00	(4.00)		
GAS & OIL	020-610-330	79,112.16	(79,112.16)		
C/H MIX-OIL SAND	020-610-332	189,150.37	(189,150.37)		
ROAD OIL	020-610-333	44,608.00	(44,608.00)		
FLEX BASE	020-610-334	24,276.94	(24,276.94)		
PRIME/TAC	020-610-336	77,588.00	(77,588.00)		
CULVERTS	020-610-337	17,534.70	(17,534.70)		
SEAL COAT	020-610-338	23,664.00	(23,664.00)		
TIRES	020-610-339	24,664.99	(24,664.99)		
HERBICIDE	020-610-340	20,000.00	(20,000.00)		
SUPPLIES	020-610-341	9,985.96	(9,985.96)		
SIGNS	020-610-342	5,493.61	(5,493.61)		
REPAIRS	020-610-360	91,810.06	(91,810.06)		
EQUIPMENT LEASE	020-610-464	69,200.00	(69,200.00)		
MISCELLANEOUS	020-610-494	17,496.05	(17,496.05)		
CONTINGENCY	020-610-495	20,000.00	(20,000.00)		
CAPITAL OUTLAY	020-610-570	155,000.00	(155,000.00)		
		1,856,749.41	(1,856,749.41)	-	

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

FYE 2018-2019

FUND 21

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
COMMISSIONER'S SALARY	021-611-101	40,350.10	-	40,350.10	
OTHER WAGES	021-611-106	(14,060.80)	147,347.25	133,286.45	
PART TIME SALARIES	021-611-108	-	5,000.00	5,000.00	
FICA-PAYROLL	021-611-201	1,714.11	10,490.81	12,204.92	
MEDICARE - PAYROLL	021-611-202	401.11	2,453.53	2,854.64	
RETIREMENT-PAYROLL	021-611-203	2,973.29	18,204.83	21,178.12	
HOSP INS - PAYROLL	021-611-222	8,000.00	43,000.00	51,000.00	
DENTAL INS - PAYROLL	021-611-223	125.00	1,075.00	1,200.00	
GAS & OIL	021-611-330	(1,078.95)	19,778.04	18,699.09	
OTHER ROAD MATERIALS	021-611-332	-	62,192.29	62,192.29	
ROAD OIL	021-611-333	-	11,152.00	11,152.00	
GRAVEL & ROCK	021-611-334	-	6,069.24	6,069.24	
MILEAGE REIMBURSEMENT	021-611-335	3,796.71	724.79	4,521.50	
CERZ MATCH	021-611-336	-	19,397.00	19,397.00	PRIME/TAC
CULVERTS	021-611-337	-	4,383.68	4,383.68	
BRIDGES	021-611-338	-	5,916.00	5,916.00	SEAL COAT
TIRES	021-611-339	(196.19)	6,166.25	5,970.06	
SUPPLIES	021-611-341	(151.92)	7,496.49	7,344.57	
SIGNS	021-611-342	-	1,373.40	1,373.40	
REPAIRS	021-611-360	(788.89)	22,952.52	22,163.63	
CELL PHONE EXPENSE	021-611-424	320.00	337.50	657.50	
SEMINARS	021-611-427	1,391.18	94.50	1,485.68	
ELECTRICITY	021-611-440	(264.68)	2,079.75	1,815.07	
UTILITY - GAS	021-611-441	-	50.00	50.00	
UTILITY-WATER	020-609-442	-	323.48	323.48	NOT IN 21
TRASH PICK UP	020-609-443	-	704.00	704.00	NOT IN 21
EQUIPMENT LEASE	020-610-464	-	17,300.00	17,300.00	NOT IN 21
LEASE	021-611-463	-	1.00	1.00	
MISCELLANEOUS	021-611-495	557.00	4,374.01	4,931.01	
CONTINGENCY	021-611-496	-	5,000.00	5,000.00	
CAPITAL OUTLAY	021-611-570	-	38,750.00	38,750.00	
		43,087.07	464,187.35	507,274.42	

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

FYE 2018-2019

FUND 22

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
COMMISSIONER'S SALARY	022-612-101	41,284.31	-	41,284.31	
OTHER WAGES	022-612-106	(14,115.20)	147,347.25	133,232.05	
PART TIME SALARIES	022-612-108	-	5,000.00	5,000.00	
FICA - PAYROLL	022-612-201	1,806.03	10,490.81	12,296.84	
MEDICARE - PAYROLL	022-612-202	422.83	2,453.53	2,876.36	
RETIREMENT - PAYROLL	022-612-203	3,066.47	18,204.83	21,271.30	
HOSP INS- PAYROLL	022-612-222	6,000.00	43,000.00	49,000.00	
DENTAL INS - PAYROLL	022-612-223	150.00	1,075.00	1,225.00	
MILEAGE REIMBURSEMENT	022-612-300	4,000.00	724.79	4,724.79	
GAS & OIL	022-612-330	(1,575.48)	19,778.04	18,202.56	
OTHER ROAD MATERIALS	022-612-332	-	62,192.29	62,192.29	
ROAD OIL	022-612-333	-	11,152.00	11,152.00	
GRAVEL & ROCK	022-612-334	-	6,069.24	6,069.24	
FEMA EQUIP. RENTAL	022-612-336	-	19,397.00	19,397.00	
CULVERTS	022-612-337	-	4,383.68	4,383.68	
BRIDGES	022-612-338	-	5,916.00	5,916.00	
TIRES	022-612-339	(528.87)	6,166.25	5,637.38	
SUPPLIES	022-612-341	(189.81)	7,496.49	7,306.68	
SIGNS	022-612-342	-	1,373.40	1,373.40	
REPAIRS	022-612-360	(1,599.90)	22,952.52	21,352.62	
DUES AND SUBSCRIPTIONS	022-612-415	-	94.50	94.50	
CELL PHONE EXPENSE	022-612-424	320.00	337.50	657.50	
SEMINARS	022-612-427	(304.98)	-	(304.98)	
UTILITY-GAS	020-609-441	-	50.00	50.00	NOT IN 22
ELECTRICITY	022-612-440	(167.88)	2,079.75	1,911.87	
UTITITIES-WATER	022-612-442	(51.73)	323.48	271.75	
TRASH PICKUP	022-612-443	(88.50)	704.00	615.50	
LEASES	022-612-463	-	1.00	1.00	
EQUIPMENT RENTAL	022-612-465	-	17,300.00	17,300.00	
MISCELLANEOUS	022-612-495	681.31	4,374.01	5,055.32	
CONTINGENCY	022-612-496	-	5,000.00	5,000.00	
CAPITAL OUTLAY	022-612-570	-	38,750.00	38,750.00	
		39,108.60	464,187.35	503,295.95	

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

FYE 2018-2019

FUND 23

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
COMMISSIONER'S SALARY	023-613-101	40,996.25	-	40,996.25	
OTHER WAGES	023-613-106	(13,977.60)	147,347.25	133,369.65	
PART TIME SALARIES	023-613-108	-	5,000.00	5,000.00	
FICA - PAYROLL	023-613-201	1,826.74	10,490.81	12,317.55	
MEDICARE - PAYROLL	023-613-202	427.51	2,453.53	2,881.04	
RETIREMENT - PAYROLL	023-613-203	3,055.22	18,204.83	21,260.05	
HOSP INS- PAYROLL	023-613-222	5,000.00	43,000.00	48,000.00	
DENTAL INS - PAYROLL	023-613-223	125.00	1,075.00	1,200.00	
MILEAGE REIMBURSEMENT	023-613-300	2,741.04	724.79	3,465.83	
GAS & OIL	023-613-330	(1,154.08)	19,778.04	18,623.96	
OTHER ROAD MATERIALS	023-613-332	-	62,192.29	62,192.29	
ROAD OIL	023-613-333	-	11,152.00	11,152.00	
GRAVEL & ROCK	023-613-334	-	6,069.24	6,069.24	
FEMA EQUIP. RENTAL	023-613-336	-	19,397.00	19,397.00	
CULVERTS	023-613-337	-	4,383.68	4,383.68	
BRIDGES	023-613-338	-	5,916.00	5,916.00	
TIRES	023-613-339	(994.00)	6,166.25	5,172.25	
SUPPLIES	023-613-341	(272.97)	7,496.49	7,223.52	
SIGNS	023-613-342	-	1,373.40	1,373.40	
REPAIRS	023-613-360	(1,557.16)	22,952.52	21,395.36	
DUES AND SUBSCRIPTIONS	023-613-415	-	94.50	94.50	
CELL PHONE EXPENSE	023-613-424	320.00	337.50	657.50	
SEMINARS	023-613-427	1,361.18	-	1,361.18	
ELECTRICITY	023-613-440	-	2,079.75	2,079.75	
UTILITY-GAS	023-613-441	-	50.00	50.00	
UTITITIES-WATER	023-613-442	(44.62)	323.48	278.86	
TRASH PICKUP	022-612-443	-	704.00	704.00	NOT IN 23 OR 20
LEASES	023-613-463	-	1.00	1.00	
EQUIPMENT RENTAL	023-613-465	-	17,300.00	17,300.00	
MISCELLANEOUS	023-613-495	494.90	4,374.01	4,868.91	
CONTINGENCY	023-613-496	-	5,000.00	5,000.00	
CAPITAL OUTLAY	023-613-570	-	38,750.00	38,750.00	
		38,347.41	464,187.35	502,534.76	

BUDGET AMENDMENT

NUMBER

2

DATE 1/14/2019

FYE 2018-2019

FUND 24

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BALANCE	REASON FOR ADMENDMENT
COMMISSIONER'S SALARY	024-614-101	40,350.10	-	40,350.10	
OTHER WAGES	024-614-106	(13,977.60)	147,347.25	133,369.65	
PART TIME SALARIES	024-614-108	-	5,000.00	5,000.00	
FICA - PAYROLL	024-614-201	1,752.44	10,490.81	12,243.25	
MEDICARE - PAYROLL	024-614-202	410.07	2,453.53	2,863.60	
RETIREMENT - PAYROLL	024-614-203	2,982.51	18,204.83	21,187.34	
HOSP INS- PAYROLL	024-614-222	5,000.00	43,000.00	48,000.00	
DENTAL INS - PAYROLL	024-614-223	125.00	1,075.00	1,200.00	
GAS & OIL	024-614-330	(4,097.38)	19,778.04	15,680.66	
OTHER ROAD MATERIALS	024-614-332	-	62,192.29	62,192.29	
ROAD OIL	024-614-333	-	11,152.00	11,152.00	
GRAVEL & ROCK	024-614-334	-	6,069.24	6,069.24	
MILEAGE REIMBURSEMENT	024-614-336	2,652.75	724.79	3,377.54	
FEMA EQUIP. RENTAL	023-613-336		19,397.00	19,397.00	024-614-336-MILEAGE
CULVERTS	024-614-337	-	4,383.68	4,383.68	
BRIDGES	024-614-338	-	5,916.00	5,916.00	
TIRES	024-614-339	(994.00)	6,166.25	5,172.25	
SUPPLIES	024-614-341	(443.39)	7,496.49	7,053.10	
SIGNS	024-614-342	-	1,373.40	1,373.40	
REPAIRS	024-614-360	(96.92)	22,952.52	22,855.60	
DUES AND SUBSCRIPTIONS	024-614-415	(177.50)	94.50	(83.00)	
CELL PHONE EXPENSE	024-614-424	320.00	337.50	657.50	
SEMINARS	024-614-427	1,361.18	-	1,361.18	
ELECTRICITY	024-614-440	(192.13)	2,079.75	1,887.62	
UTILITY-GAS	024-614-441	-	50.00	50.00	
UTITITIES-WATER	024-614-442	(72.36)	323.48	251.12	
TRASH PICKUP	022-612-443		704.00	704.00	NOT IN 24
LEASES	023-613-463		1.00	1.00	NOT IN 24
EQUIPMENT RENTAL	023-613-465		17,300.00	17,300.00	NOT IN 24
MISCELLANEOUS	024-614-495	557.00	4,374.01	4,931.01	
CONTINGENCY	024-614-496	-	5,000.00	5,000.00	
CAPITAL OUTLAY	024-614-570	-	38,750.00	38,750.00	
		35,459.77	464,187.35	499,647.12	