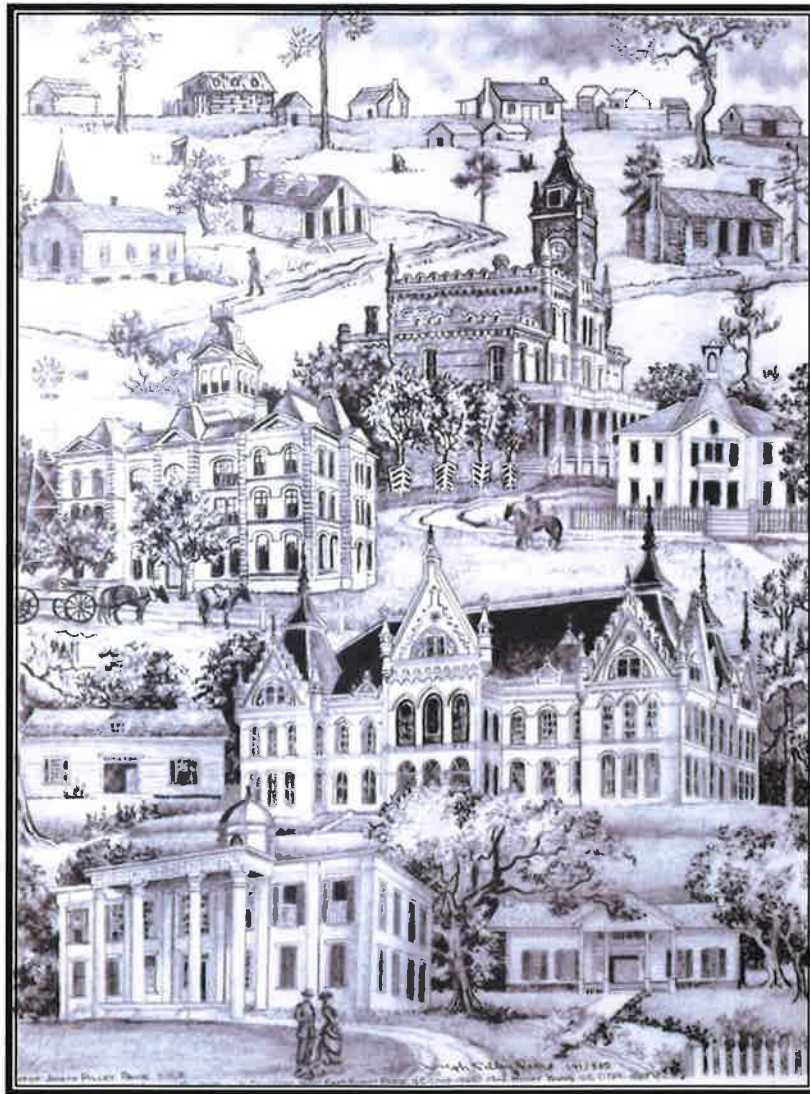


# WALKER COUNTY, TEXAS



Proposed Budget  
Fiscal Year 2021-2022  
Filed August 11, 2021

**FILED FOR RECORD**  
At 10:37 o'clock *AM*  
**AUG 11 2021**  
FRENCH, COUNTY CLERK  
WALKER COUNTY, TEXAS  
BY *[Signature]*

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# **WALKER COUNTY**

## **PROPOSED BUDGET**

**October 1, 2021 – September 30, 2022**

### **Commissioners Court**

**DANNY PIERCE, COUNTY JUDGE**

**DANNY KUYKENDALL**

**COMMISSIONER, PRECINCT 1**

**RONNIE WHITE**

**COMMISSIONER, PRECINCT 2**

**BILL DAUGETTE, JR.**

**COMMISSIONER, PRECINCT 3**

**JIMMY D. HENRY**

**COMMISSIONER, PRECINCT 4**

**FILED FOR RECORD**

At 10:37 o'clock AM

**AUG 11 2021**

KARI FRENCH, COUNTY CLERK  
WALKER COUNTY, TEXAS

By K. French Deputy

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# Walker County, Texas

## Walker County Proposed Budget October 1, 2021 thru September 30, 2022

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$2,277,617 (10.33% increase), and of that amount \$795,948 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 proposed tax rate included in this budget is as follows:

County Judge Danny Pierce	Absent and not voting
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

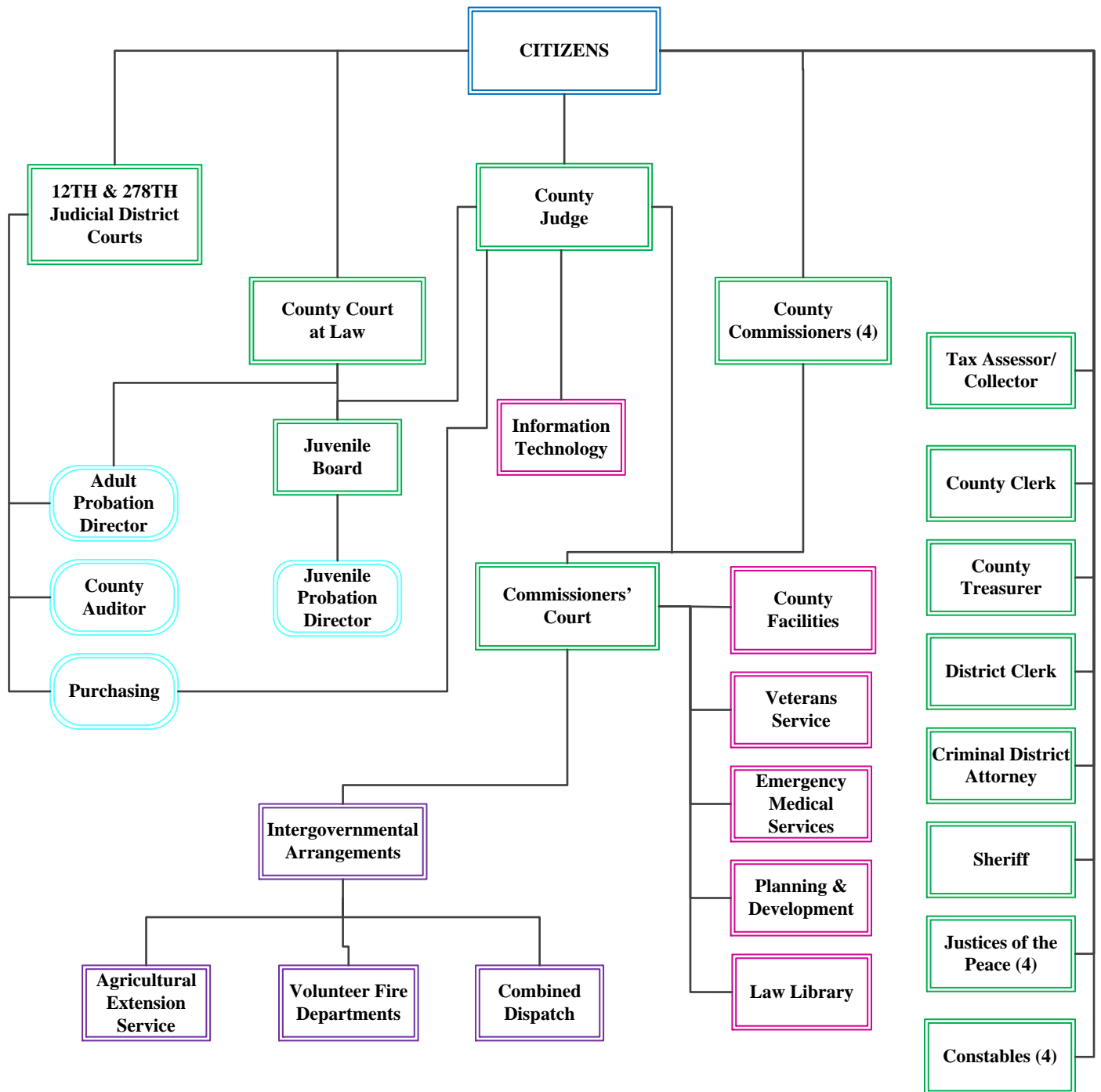
The county property tax rate for the preceding fiscal year (FY 20-21) was \$0.4808 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.4799 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.4499. The calculated Voter-Approval-Rate is \$0.4962 per \$100 taxable assessed valuation. The calculated No-New-Revenue maintenance and operations tax rate is \$0.4229 and the calculated debt rate is \$0.027

The total debt obligation of the county is \$ 12,435,000.

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

# Walker County, Texas Organization





## Walker County Principal Officials

### Commissioner's Court

#### Name

Robert D. Pierce, II  
Danny Kuykendall  
Ronnie White  
Bill Daugette, Jr.  
Jimmy Henry

#### Office

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

---

### Elected Officials

#### Name

David Moorman  
Hal Ridley  
Tracy Sorensen  
Diana McRae  
Amy Klawinsky  
Robyn Flowers  
Kari French  
Clint McRae  
Will Durham  
Steve Fisher  
John Payne  
Mark Holt  
Stephen Cole  
John Hooks  
Shane Loosier  
Steve Hill  
Gene Bartee

#### Office

Judge, 12<sup>th</sup> Judicial District Court  
Judge, 278<sup>th</sup> 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

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### Appointed Officials

#### Name

Patricia Allen  
Kristin Hunter  
Jill Saumell  
Mike Williford

#### Office

County Auditor  
Director, Adult Probation  
Director, Juvenile Probation  
Purchasing Agent

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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Table of Contents

	<u>Page</u>
Cover Page .....	A-3
Required County Budget Tax Rate Notice .....	A-5
Organization Chart .....	A-6
Principal Officials .....	A-7
<b>Table of Contents</b> .....	B-1
<b>Summary</b>	
Introduction Letter .....	C-1
Budget Summary All Funds Multiple Years .....	C-5
Budget Summary Overview - All Funds - Fund Balance - Source and Uses of Funds .....	C-7
Proposed Budget Detail of Changes from Prior Year Base Budget	
General Fund .....	C-13
Road and Bridge Fund .....	C-14
EMS Fund .....	C-14
General Projects Fund .....	C-14
Other Funds .....	C-14
All Funds – Revenues by Source .....	C-15
All Funds – Expenditures by Object Code .....	C-19
<b>Tax Information</b>	
Historical Information, Ad Valorem Levy, Tax Rates, Assessed Value Collection Information ..	D-1
Assessed Value and Estimated Actual Value of Taxable Property (10 Years) .....	D-2
Certified Values Information .....	D-4
<b>Tax Rate Calculation Worksheets</b> .....	E-1
<b>General Fund</b>	
At a Glance .....	F-1
General Fund Summary .....	F-3
Revenues by Department .....	F-7
Revenues by Source .....	F-13
Departmental Budgets by Category .....	F-15
Expenditures by Object Code .....	F-21
<b>General Projects Fund</b>	
General Projects Fund Summary .....	G-1
Detail Budget .....	G-3
<b>Debt Service</b>	
Debt Service Fund Summary .....	H-1
Summary of Debt .....	H-3
Debt Service Schedule .....	H-4

## **Road & Bridge Fund**

At a Glance .....	I-1
Road and Bridge Fund Summary .....	I-3
Road and Bridge Allocation Calculation .....	I-4
Revenues by Source .....	I-5
Departmental Budgets by Category .....	I-7
Expenditures by Object Code .....	I-9

## **EMS Fund**

At a Glance .....	J-1
EMS Fund Summary .....	J-3
Revenues by Source .....	J-5
Departmental Budgets by Category .....	J-7
Expenditures by Object Code .....	J-9

## **Insurance Fund – Retiree Health**

Insurance Fund – Retiree Health Fund Summary .....	K-1
--	-----

## **Other Funds**

Healthy County Initiative Fund Summary .....	L-1
--	-----

## **Legislatively Designated Funds**

Legislatively Designated Funds Summary All Funds .....	M-1
Legislatively Designated Fund Summaries	
County Records Management and Preservation Fund .....	M-3
County Records Preservation Fund (II Digitize) .....	M-3
County Clerk Records and Preservation Fund .....	M-4
County Clerk Records Archive Account Fund .....	M-4
District Clerk Records Management and Preservation Fund .....	M-5
District Clerk Rider Fund .....	M-5
District Clerk Archive Fund .....	M-6
County Jury Fee Fund .....	M-6
Court Reporter Service Fund .....	M-7
County Law Library Fund .....	M-7
Courthouse Security Fund .....	M-8
Justice Courts Building Security Fund .....	M-8
Justice of Peace Truancy Prevention and Diversion Fund .....	M-9
County Specialty Court Programs .....	M-9
Justice Courts Technology Fund .....	M-10
County and District Courts Technology Fund .....	M-10
Child Abuse Prevention Fund .....	M-11
District Attorney Prosecutors Supplement Fund .....	M-11
Pretrial Intervention Program Fund .....	M-12
District Attorney Forfeiture Fund .....	M-12
District Attorney Hot Check Fee Fund .....	M-13
Sheriff Forfeiture Fund .....	M-13
Sheriff Inmate Medical Fund .....	M-14
DOJ Equitable Sharing Fund .....	M-14
Elections Equipment Fund .....	M-15
Tax Assessor Elections Service Contract Fund .....	M-15
Tax Assessor Special Inventory Fee Fund .....	M-16

## **Personnel**

Personnel Summary .....	N-1
Personnel Allocations by Department	

General Fund .....	N-3
Road and Bridge Fund .....	N-10
EMS Fund .....	N-11
Special Revenue Funds .....	N-12
Salary Group Ranges .....	N-13
Salary Group Ranges – Law Enforcement and EMS .....	N-17

#### **Financial Policies**

Financial and Budget Policies .....	O-1
-------------------------------------	-----

#### **Central Dispatch**

Central Dispatch Fund Summary .....	P-1
-------------------------------------	-----

#### **Financial Information**

Financial Information (as of June 30, 2021) Unaudited & Unadjusted .....	Q-1
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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 discussed and agreed upon by the Commissioners Court, the Walker County proposed budget for the 2021-2022 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for FY 2021-2022. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Danny Pierce and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Jimmy Henry, filed this budget with the County Clerk to present to the public for their review and discussion. The County Judge is the budget officer for Walker County, as per Texas State Statute for counties the size of Walker County. The County Auditor worked with the County Judge in his initial preparation of the budget submitted to the Commissioners Court, and with the County Judge and Commissioners Court in finalizing the numbers that were submitted to the County Clerk.

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

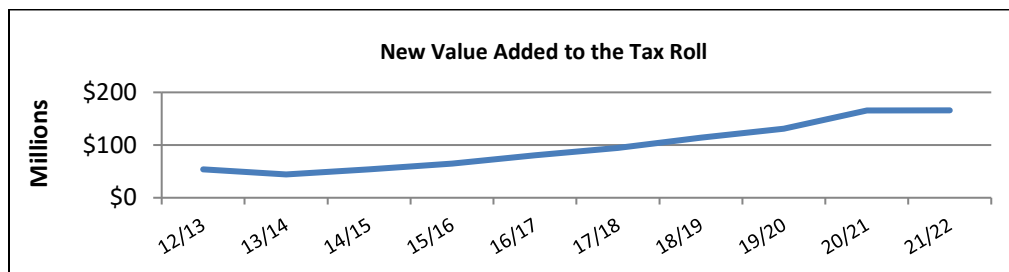
- ✓ to maintain a consistent level of quality service to the community
- ✓ to adopt a tax rate that that does not exceed the Voter-Approved-Tax-Rate that will fund pay increases for Law Enforcement and EMS employees, the first tax increase since FY 13-14
- ✓ to address Public Safety needs and enhance Emergency Management Operations to meet future emergency disaster needs and the COVID pandemic
- ✓ prepare for the demands to be placed on county for the implementation and reporting of the Coronavirus State and Local Fiscal Recovery Fund established under the American Rescue Plan Act(ARPA)
- ✓ 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 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.

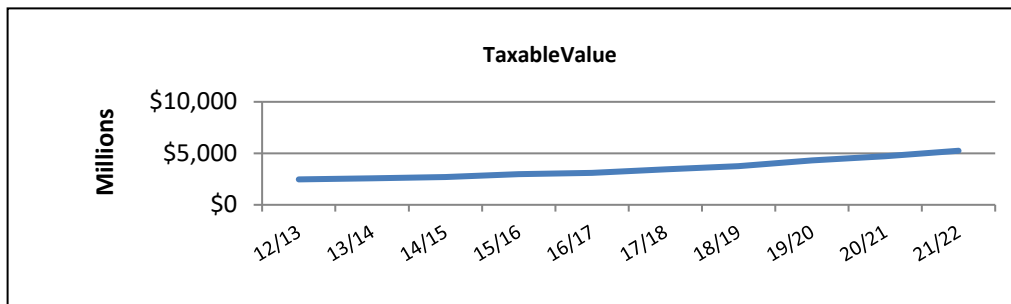
Significant items in this budget are:

- The total proposed expenditure budget for FY 21/22, that begins October 1, 2021 is \$43,227,189 compared to the original expenditure budget of \$39,343,885 for the FY 20/21 year, an increase of \$3,883,304, an increase of approximately 10%. This increase funds a pay plan put in place to increase the salaries of Law Enforcement, Jail and Emergency Medical Services personnel to be competitive with other local and surrounding jurisdictions. The county also increased salaries of other personnel in preparation for a county wide salary study. Commissioners Court entered the budget process this year focused on maintaining personnel and services, and maintaining/increasing reserves. A summary of the changes in allocations is presented on page C-13 of this document.
- This proposed budget funds pay increases for Law Enforcement, Emergency Management Services (EMS), and Jail employees to address loss of employees to other local and surrounding jurisdictions agencies and the need to retain trained employees and is funded by a proposed three cent tax increase over the No-New Revenue Tax Rate, the first tax increase since FY 13-14.
- This proposed budget is presented using the No-New Revenue Tax Rate plus 3 cents. The Commissioners Court proposed tax rate is \$0.4799 per \$100 value as compared to \$0.4808 in FY 20/21. The separate components of the proposed tax rate are: operating rate \$0.4529 per \$100 value, and debt service of \$0.027 per \$100 value.
- This tax rate, at 100% collection, will raise \$2,277,617 more revenue than last year, a 10.33% increase. Of this amount, \$795,948 is from new growth. The budgeted collection rate for the tax levy for FY 2021-2022 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 2021 totaled \$165,857,116 a significant number for Walker County. Fiscal year 21/22 growth is almost flat from the previous year, something the County does not usually see. The graph below depicts the upward trend of new property values growth in Walker County and shows the nearly flat growth from 20/21 to 20/22.



- 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 \$885,606,363 from \$794,036,725, an increase of 11.5%. The net gain in total taxable value of \$412.9 million is an approximate 11.1% 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.



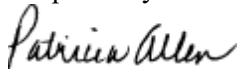
In preparing this budget, external issues affecting the budget were identified. Some of these issues were:

- estimating the available revenue impact of the Corona Virus pandemic on near term revenues
  - preparing for the demands to be placed on the county for the implementation and reporting of the Coronavirus State and Local Fiscal Recovery Fund established under the American Rescue Plan Act(ARPA)
  - addressing the need for increased pay for law enforcement and EMS personnel as identified by the Sheriff and EMS director to allow for retaining current staff and filling vacant positions
  - addressing the need for a comprehensive salary study to review internal equity in pay for positions in the various departments of the county and comparison with other local employers and surrounding agencies
  - addressing the continued demands on the Emergency Management Operations department for personnel, equipment and additional operating funds while also addressing the need for support in Commissioner Court office due to the past reassignment of the staff member in the Commissioners court office to the emergency management office
  - 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
  - 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
- In past years the Emergency Management Coordinator also had duties unrelated to emergency management that were under the direction of the Sheriff related to livestock. Included in the proposed budget is the moving of the Emergency Management Coordinator from the Sheriff budget to the Emergency Operations budget and the elimination of sheriff department duties from the coordinator. This budget adds a deputy in the Sheriff department to take on these responsibilities. By statute and practice, the duties related to emergency operations functions have always reported to the County Judge. The Emergency Management Coordinator will devote 100% of time to emergency operations functions. In addition, a support staff was moved from the Commissioners' Office to the Emergency Operations budget and housed at that location. In past years this employee would be assigned as needed to the Emergency Operations function. Beginning with this budget the support position is eliminated in the Commissioners' Court budget and transferred to the Emergency Operations budget.

- A pay plan was put in place to increase the salaries of Law Enforcement, Jail and Emergency Medical Services personnel to be competitive with other local and surrounding jurisdictions. A Deputy II – Livestock Officer was added in the Sheriff department, along with funds for seven replacement vehicles. In the Emergency Medical Services Fund (EMS), a replacement ambulance is included in the proposed budget.
- A full time secretary was added in the County Judge office to support the office's functions.
- 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 increased allocations to the 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.
- Salaries of personnel not included in the Law Enforcement, Jail and Emergency Medical Services pay plan were increased by an annual \$4,000 FTE equivalent for employees in the current budget and all positions were budgeted at a \$15/hour minimum as preparation for a county wide salary study is underway focusing primarily on internal equity between departments and competitiveness with local employers
- 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, 2021, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance and the proposed budget projects a fund balance percentage of 32.34% 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. A tax rate increase of 3 cents over the No-New-Revenue rate is included in the proposed budget for 2022.

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,



Patricia Allen, CPA, Walker County



## Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
<b>Fiscal Year 2021-2022 Budget</b>				
*Including Projects Fund				
101 General Fund	\$ 12,124,826	\$ 26,637,768	\$ 29,290,150	\$ 9,472,444
105 Projects Funds(\$1,614,733 Previously Allocated Remaining)	\$ -	316,600	316,600	-
185 Healthy County Initiative	\$ 19,665	-	3,000	16,665
192 Debt Service Fund	\$ 319,710	1,222,803	1,376,818	165,695
220 Road & Bridge Fund	\$ 118,080	6,249,853	6,367,933	-
301 EMS Fund	\$ 1,202,856	4,417,121	4,709,937	910,040
511 County Records Management and Preservation Fund	\$ 1,560	13,000	14,560	-
512 County Courts Records Preservation ( Digitize)	\$ 52,679	12,500	24,411	40,768
515 County Clerk Records Management and Preservation Fund	\$ 534,935	128,300	426,857	236,378
516 County Clerk Records Archive Account Fund	\$ 65,323	122,000	187,323	-
518 District Clerk Records Management and Preservation Fund	\$ 13,561	4,600	3,000	15,161
519 District Clerk Rider Fund	\$ 36,895	12,000	38,344	10,551
520 District Clerk Archive Fund	\$ 5,052	1,800	2,945	3,907
523 County Jury Fee Fund	\$ 3,400	6,900	10,300	-
525 Court Reporter Service Fund	\$ 10,210	17,600	27,810	-
526 County Law Library Fund	\$ 24,030	36,000	33,435	26,595
536 Courthouse Security Fund	\$ 4,571	79,741	84,312	-
537 Justice Courts Building Security Fund	\$ 47,387	4,500	10,000	41,887
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 22,543	15,000	-	37,543
539 County Specialty Court Programs	\$ 5,037	3,500	-	8,537
550 Justice Court Technology Fund	\$ 82,415	16,040	24,701	73,754
551 County and District Court Technology Fund	\$ 3,302	1,500	4,802	-
552 Child Abuse Prevention Fund	\$ 1,432	800	-	2,232
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 108,171	30,000	74,774	63,397
562 District Attorney Forfeiture Fund	\$ 186,900	-	24,000	162,900
563 Hot Check Fee Fund	\$ 1,696	1,300	2,996	-
574 Sheriff Forfeiture Fund	\$ 499,210	-	40,000	459,210
576 Inmate Medical Fund	\$ 51,158	4,000	10,000	45,158
577 DOJ Equitable Sharing Fund	\$ 403,754	50	50,000	353,804
583 Elections Equipment Fund	\$ 24,236	15,000	39,236	-
584 Elections Services Contract Fund	\$ 56,977	15,000	6,445	65,532
589 Tax Assessor Special Inventory Fund	\$ 96	-	-	96
701 Insurance Fund-Retiree Health	\$ 2,001,500	\$ 1,500	\$ -	\$ 2,003,000
<b>Total</b>	<b>\$ 18,033,167</b>	<b>\$ 39,409,276</b>	<b>\$ 43,227,189</b>	<b>\$ 14,215,254</b>
<b>Fiscal Year 2020-2021 Original Budget</b>				
*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 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 & 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
552 Child Abuse Prevention Fund	\$ -	-	-	-
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
<b>Total</b>	<b>\$ 15,982,925</b>	<b>\$ 35,739,756</b>	<b>\$ 39,343,885</b>	<b>\$ 12,378,796</b>



## Budget Summary

### Fiscal Year 2020-2021 Estimated

\*Including Projects Fund

101 General Fund	\$	11,645,297	\$	26,651,958	\$	26,172,429	\$	12,124,826
105 Projects Fund	\$	2,101,264		99,838		586,369		1,614,733
185 Healthy County Initiative	\$	19,385		280		-		19,665
192 Debt Service Fund	\$	259,009		1,435,569		1,374,868		319,710
220 Road & Bridge Fund	\$	3,917,215		6,618,900		10,418,035		118,080
301 EMS Fund	\$	1,119,314		4,429,097		4,345,555		1,202,856
511 County Records Management and Preservation Fund	\$	3,560		13,000		15,000		1,560
512 County Courts Records Preservation ( Digitize)	\$	64,554		12,536		24,411		52,679
515 County Clerk Records Management and Preservation Fund	\$	614,680		128,300		208,045		534,935
516 County Clerk Records Archive Account Fund	\$	191,769		121,100		247,546		65,323
518 District Clerk Records Management and Preservation Fund	\$	11,961		4,600		3,000		13,561
519 District Clerk Rider Fund	\$	32,224		12,015		7,344		36,895
520 District Clerk Archive Fund	\$	3,252		1,800		-		5,052
523 County Jury Fee Fund	\$	-		6,900		3,500		3,400
525 Court Reporter Service Fund	\$	610		17,600		8,000		10,210
526 County Law Library Fund	\$	4,075		36,000		16,045		24,030
536 Courthouse Security Fund	\$	16,939		63,294		75,662		4,571
537 Justice Courts Building Security Fund	\$	47,862		4,525		5,000		47,387
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	7,543		15,000		-		22,543
539 County Specialty Court Programs	\$	1,537		3,500		-		5,037
550 Justice Court Technology Fund	\$	86,076		16,040		19,701		82,415
551 County and District Court Technology Fund	\$	6,722		1,500		4,920		3,302
552 Child Abuse Prevention Fund	\$	632		800		-		1,432
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	93,408		30,000		15,237		108,171
562 District Attorney Forfeiture Fund	\$	180,865		61,415		55,380		186,900
563 Hot Check Fee Fund	\$	2,396		1,300		2,000		1,696
574 Sheriff Forfeiture Fund	\$	422,591		105,030		28,411		499,210
576 Inmate Medical Fund	\$	47,158		4,000		-		51,158
577 DOJ Equitable Sharing Fund	\$	403,564		190		-		403,754
583 Elections Equipment Fund	\$	9,815		58,466		44,045		24,236
584 Elections Services Contract Fund	\$	40,520		19,504		3,047		56,977
589 Tax Assessor Special Inventory Fund	\$	96		-		-		96
701 Insurance Fund-Retiree Health	\$	1,891,344	\$	110,156	\$	-	\$	2,001,500
<b>Total</b>	<b>\$</b>	<b>23,247,237</b>	<b>\$</b>	<b>40,106,713</b>	<b>\$</b>	<b>43,706,050</b>	<b>\$</b>	<b>19,647,900</b>

### Fiscal Year 2019-2020 Actual

\*Including Projects Fund

101 General Fund	\$	10,957,108	\$	25,253,838	\$	24,565,649	\$	11,645,297
105 Projects Fund	\$	1,759,793		469,813		128,342		2,101,264
185 Healthy County Initiative	\$	17,989		1,421		25		19,385
192 Debt Service Fund	\$	227,620		1,408,557		1,377,168		259,009
220 Road & Bridge Fund	\$	2,682,756		7,243,674		6,009,215		3,917,215
301 EMS Fund	\$	830,375		4,252,813		3,963,874		1,119,314
511 County Records Management and Preservation Fund	\$	4,216		15,060		15,716		3,560
512 County Courts Records Preservation ( Digitize)	\$	57,838		12,033		5,317		64,554
515 County Clerk Records Management and Preservation Fund	\$	550,408		115,317		51,045		614,680
516 County Clerk Records Archive Account Fund	\$	84,238		107,531		-		191,769
518 District Clerk Records Management and Preservation Fund	\$	8,261		3,700		-		11,961
519 District Clerk Rider Fund	\$	32,541		12,265		12,582		32,224
520 District Clerk Archive Fund	\$	4,267		1,815		2,830		3,252
523 County Jury Fee Fund	\$	-		6,971		6,971		-
525 Court Reporter Service Fund	\$	-		14,861		14,251		610
526 County Law Library Fund	\$	4,214		45,357		45,496		4,075
536 Courthouse Security Fund	\$	27,161		60,282		70,504		16,939
537 Justice Courts Building Security Fund	\$	46,894		4,713		3,745		47,862
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	-		7,543		-		7,543
539 County Specialty Court Programs	\$	-		1,537		-		1,537
550 Justice Court Technology Fund	\$	77,453		17,295		8,672		86,076
551 County and District Court Technology Fund	\$	5,272		6,806		5,356		6,722
552 Child Abuse Prevention Fund	\$	-		632		-		632
560 Prosecutors Supplement Fund	\$	-		22,422		22,422		-
561 Pretrial Intervention Fund	\$	60,767		42,266		9,625		93,408
562 District Attorney Forfeiture Fund	\$	175,980		10,134		5,249		180,865
563 Hot Check Fee Fund	\$	881		3,054		1,539		2,396
574 Sheriff Forfeiture Fund	\$	416,260		38,593		32,262		422,591
576 Inmate Medical Fund	\$	39,965		7,193		-		47,158
577 DOJ Equitable Sharing Fund	\$	387,656		15,908		-		403,564
583 Elections Equipment Fund	\$	9,814		34,298		34,297		9,815
584 Elections Services Contract Fund	\$	36,926		6,640		3,046		40,520
589 Tax Assessor Special Inventory Fund	\$	19		6,436		6,359		96
701 Insurance Fund-Retiree Health	\$	1,609,054	\$	282,290	\$	-	\$	1,891,344
<b>Total</b>	<b>\$</b>	<b>20,115,726</b>	<b>\$</b>	<b>39,533,068</b>	<b>\$</b>	<b>36,401,557</b>	<b>\$</b>	<b>23,247,237</b>

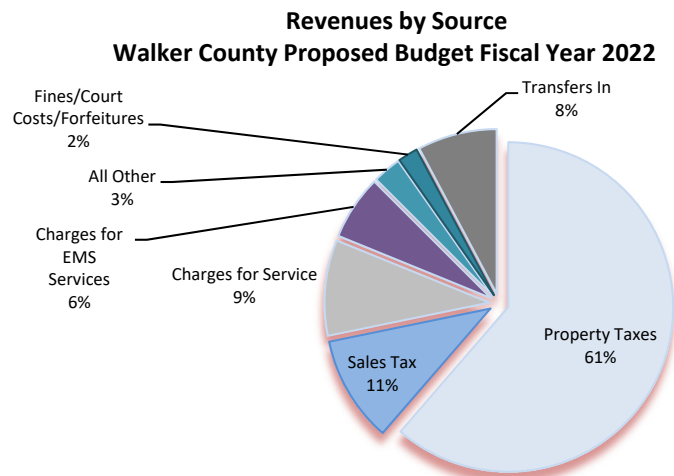


## Budget Summary

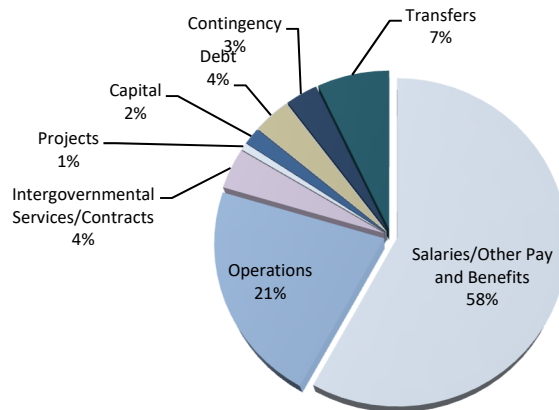


### Walker County Proposed Budget For the Fiscal Year 2021-2022 All Funds Summary

	General Fund	General Projects	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Funds	Total
<b>Beginning Balance October 1, 2021</b>	\$ 12,124,826	\$ -	\$ 19,665	\$ 2,001,500	\$ 319,710	\$ 118,080	\$ 1,202,856	\$ 2,246,530	\$ 18,033,167
<b>Sources of Funds</b>									
Property Taxes-Current	\$ 18,567,878	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 3,632,138	\$ -	\$ -	\$ 23,357,519
Property Taxes-Delinquent/P&I	\$ 440,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 480,000
Property Taxes Penalties and Interest	\$ 320,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 345,000
Sales Tax	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100,000
Other Taxes	\$ 168,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,600
Licenses and Permits	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Inter Governmental	\$ 581,563	\$ -	\$ -	\$ -	\$ -	\$ 223,765	\$ -	\$ 49,500	\$ 854,828
Charges for Services/Fees of Office	\$ 1,936,072	\$ -	\$ -	\$ -	\$ -	\$ 890,250	\$ 5,000	\$ 468,000	\$ 3,299,322
Fines/Court Costs and Forfeitures	\$ 57,655	\$ -	\$ -	\$ -	\$ -	\$ 706,000	\$ -	\$ -	\$ 763,655
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
Other Revenues	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Interest Earnings	\$ 50,000	\$ 1,600	\$ -	\$ 1,500	\$ 300	\$ 3,000	\$ 1,000	\$ 1,390	\$ 58,790
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislatively Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 26,637,768</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,222,803</b>	<b>\$ 5,455,153</b>	<b>\$ 2,506,000</b>	<b>\$ 518,890</b>	<b>\$ 36,343,714</b>
Transfers In	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ 794,700	\$ 1,911,121	\$ 44,741	\$ 3,065,562
<b>Total Sources of Funds</b>	<b>\$ 26,637,768</b>	<b>\$ 316,600</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,222,803</b>	<b>\$ 6,249,853</b>	<b>\$ 4,417,121</b>	<b>\$ 563,631</b>	<b>\$ 39,409,276</b>
<b>Available Funds</b>	<b>\$ 38,762,594</b>	<b>\$ 316,600</b>	<b>\$ 19,665</b>	<b>\$ 2,003,000</b>	<b>\$ 1,542,513</b>	<b>\$ 6,367,933</b>	<b>\$ 5,619,977</b>	<b>\$ 2,810,161</b>	<b>\$ 57,442,443</b>
<b>Uses of Funds</b>									
Salaries/Other Pay and Benefits	\$ 18,282,388			\$ -		\$ 3,148,702	\$ 3,477,209	\$ 163,042	\$ 25,071,341
Operations	\$ 4,596,481		\$ 3,000	\$ -		\$ 3,219,231	\$ 762,728	\$ 737,386	\$ 9,318,826
Intergovernmental Services and Contrac	\$ 1,737,551			\$ -					\$ 1,737,551
Projects	\$ -	\$ 316,600		\$ -					\$ 316,600
Capital	\$ 461,479			\$ -			\$ 270,000		\$ 731,479
Debt	\$ 228,189			\$ -	\$ 1,376,818				\$ 1,605,007
Contingency	\$ 918,500			\$ -		\$ -	\$ 200,000	\$ 262,323	\$ 1,380,823
<b>Total Operating Expenditures</b>	<b>\$ 26,224,588</b>	<b>\$ 316,600</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,376,818</b>	<b>\$ 6,367,933</b>	<b>\$ 4,709,937</b>	<b>\$ 1,162,751</b>	<b>\$ 40,161,627</b>
Transfers	\$ 3,065,562			\$ -					\$ 3,065,562
<b>Total Uses of Funds</b>	<b>\$ 29,290,150</b>	<b>\$ 316,600</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,376,818</b>	<b>\$ 6,367,933</b>	<b>\$ 4,709,937</b>	<b>\$ 1,162,751</b>	<b>\$ 43,227,189</b>
<b>Ending Fund Balance</b>	<b>\$ 9,472,444</b>	<b>\$ -</b>	<b>\$ 16,665</b>	<b>\$ 2,003,000</b>	<b>\$ 165,695</b>	<b>\$ -</b>	<b>\$ 910,040</b>	<b>\$ 1,647,410</b>	<b>\$ 14,215,254</b>



**Expenditures by Category**  
**Walker County Proposed Budget Fiscal Year 2021-2022**



### ***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 \$2,652,382 during FY 2022. 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 \$194,700 to cover expected revenue shortfalls in the Road and Bridge Fund, a contingency of \$600,000 in the General Fund, \$200,000 for IT improvement, \$115,000 for a chiller at the storm shelter and \$731,479 for replacement of vehicles. Beginning on page C-13, a detail of the one-time allocations for FY 2022 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 2021-2022**

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	\$ 12,124,826	\$ -	\$ 19,665	\$ 2,001,500	\$ 319,710	\$ 818,080	\$ 1,202,856	\$ 2,246,530	\$ 18,733,167
Revenues	26,637,768	316,600	-	1,500	1,222,803	5,455,153	2,506,000	518,890	\$ 36,658,714
Expenditures	25,996,399	316,600	3,000			7,067,933	4,709,937	1,162,751	\$ 39,256,620
Debt	228,189				1,376,818				\$ 1,605,007
Transfers In						794,700	1,911,121	44,741	\$ 2,750,562
Transfers Out	3,065,562								\$ 3,065,562
Ending Fund Balance	\$ 9,472,444	\$ -	\$ 16,665	\$ 2,003,000	\$ 165,695	\$ -	\$ 910,040	\$ 1,647,410	\$ 14,215,254

## **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% of overall County revenues and 70% of the General Fund revenues. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

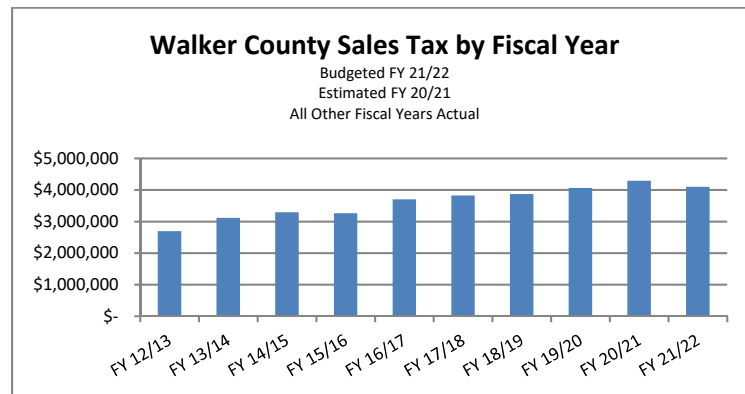
When the County adopts the tax rate, it adopts two rates, one for operations and one for payment of debt. Beginning on D-2 of the Tax Information section, information related to comparison of levies is presented. Within Walker County there are several taxing agencies including school districts, cities, emergency service districts, and the Walker County Hospital District. The overlapping tax rate for an individual varies depending on where you live within the County.

Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 59.2% of the total revenues. Delinquent taxes account for another 1.2% 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 2022 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2022 budget, new growth accounted for \$795,948 of additional revenues from current property taxes.

Senate Bill 2 was passed in a recent 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. 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 FY 21 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 FY 2022, Walker County proposes to adopt a tax rate that is \$0.03 (3 cents) greater than the calculated No-New-Revenue Rate. The purpose for this tax increase is to fund pay increases for Law Enforcement, Jail and and Emergency Medical Service (EMS) employees. Prior to this proposed increase, the County was not comparable in pay for local and immediate surrounding areas to Walker County. The County could not attract employees to fill vacant positions and employees were leaving for other opportunities.

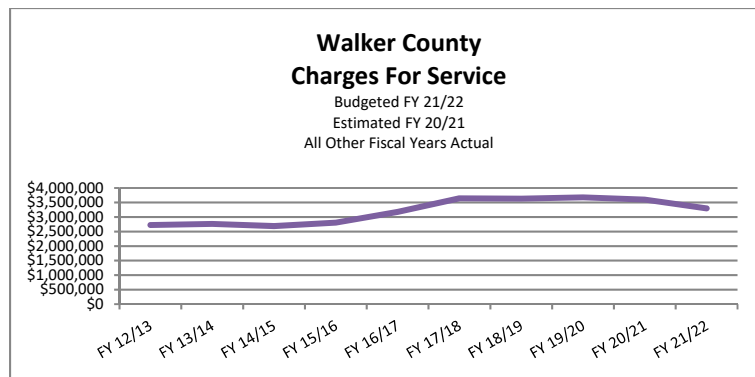
### *Sales Tax*

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 \$0.1003 per \$100 assessed valuation. Sales tax accounts for approximately 11% of total revenues and approximately 15.4% of revenues of the General Fund. Sales tax is budgeted relatively flat using the base of the as the FY 20 level. The revenue from sales tax in FY 2021(current year) is projected to increase from FY 2020, somewhat unexpected because of the pandemic. Because the number of Covid cases is again on the rise as of the time the proposed budget is being prepared, the County elected to budget very conservatively for this volatile revenue.



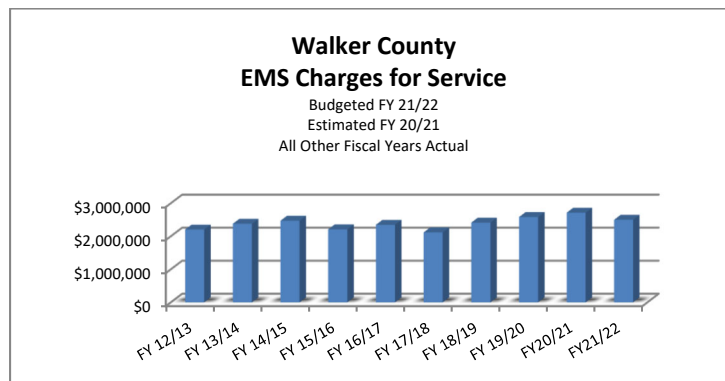
### *Charges for Service*

Charges for Service, the third largest revenue grouping accounts for 9% of the total revenues of the County and 7.3% of revenues of the General Fund, and 14.3% 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% of the total revenues of the County and 57% 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.



### *Fines/Court Cost/Forfeitures*

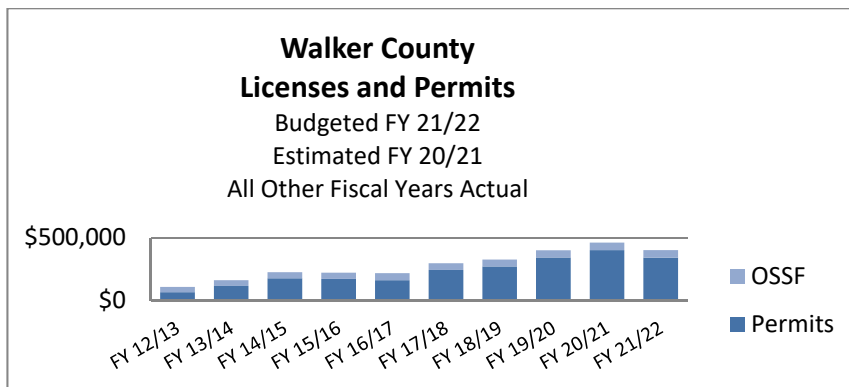
Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 2% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 11.3% of the Road and Bridge Fund revenues,. 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. 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 2022, revenues expected in this group total \$854,828. 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 \$400,000. 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 the last several years and increased revenues are projected for this year. Revenues for FY 2022 at budgeted at the FY 2020 level of activity.



## Transfers In

Transfers totaling \$ 3,065,562 are included in the FY 2022 budget. All transfers are *from* the General Fund. Transfers include \$794,700 to the Road and Bridge Fund, \$315,000 to the General Projects Fund, \$1,911,121 to the EMS Fund, and \$44,741 to the Legislatively Designated Funds. The transfer to the Road and Bridge Fund includes a transfer of \$600,000 for road improvements and \$194,700 to cover revenue reductions. The EMS fund transfer includes an increased transfer due to the pay increases included in the budget, and will add annually to the ongoing transfer of \$1,261,882 to supplement the cost of operations that fee collection do not cover. The transfer this year is also increased to cover the cost of a new ambulance. Transfers account for 8.0% of the total revenues included in the budget.

## Expenditures

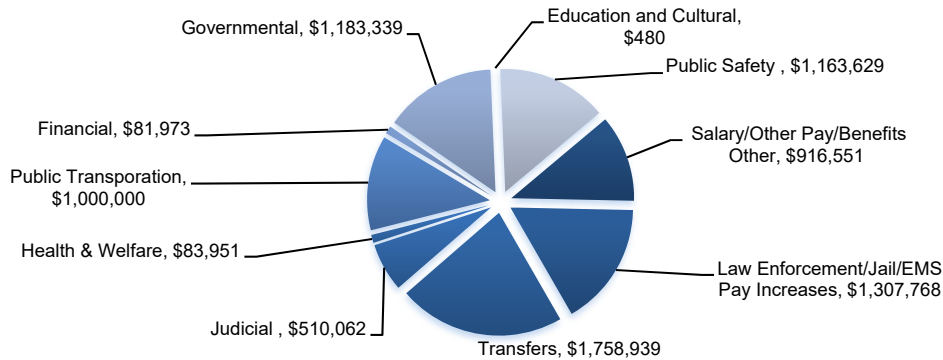
The expenditure budget for the Fiscal Year October 1, 2021 to September 30, 2022 is \$43,227,189 as compared to \$39,343,885 for the prior year, an increase of \$3,883,304, an increase of approximately 10%. This increase funds a pay plan put in place to increase the salaries of Law Enforcement, Jail and Emergency Medical Services personnel to be competitive with local and surrounding jurisdictions. The county also increased salaries of other personnel in preparation for a county wide salary study. Commissioners Court entered the budget process this year focused on maintaining personnel and services, and maintaining/increasing reserves.

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 21/22 the starting point was \$35,220,497 (\$39,343,885 less \$4,123,388). The proposed budget for FY 21/22 includes additions to the base budget of \$ 4,098,110 in on-going costs and one-time allocations of \$3,908,582.

A listing of changes that were included in the proposed budget for Fiscal Year 2021/2022 follows.

List of Changes in Budget							
General Fund	\$ 26,427,709	\$ (2,458,586)	\$ 23,969,123	\$ 2,599,045	\$ 26,568,168	\$ 2,721,982	\$ 29,290,150
General Projects Fund	\$ 16,297	\$ (16,297)	\$ -		\$ -	\$ 316,600	\$ 316,600
Healthy County Initiative Fund	\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000
Insurance Fund -Retiree	\$ -		\$ -		\$ -		\$ -
Debt Service Fund	\$ 1,374,868		\$ 1,374,868	\$ 1,950	\$ 1,376,818		\$ 1,376,818
Road and Bridge Fund	\$ 6,667,933	\$ (1,300,000)	\$ 5,367,933	\$ 400,000	\$ 5,767,933	\$ 600,000	\$ 6,367,933
EMS Fund	\$ 4,144,775	\$ (348,505)	\$ 3,796,270	\$ 643,667	\$ 4,439,937	\$ 270,000	\$ 4,709,937
Legislatively Designated Fund	\$ 709,303		\$ 709,303	\$ 453,448	\$ 1,162,751	\$ -	\$ 1,162,751
<b>Total</b>	<b>\$ 39,343,885</b>	<b>\$ (4,123,388)</b>	<b>\$ 35,220,497</b>	<b>\$ 4,098,110</b>	<b>\$ 39,318,607</b>	<b>\$ 3,908,582</b>	<b>\$ 43,227,189</b>

**Walker County**  
**Proposed Budget Fiscal Year 2021-2022**  
**Summary of Changes to Prior Year Base Budget**



**Proposed Budget Detail of Changes from prior year Base Budget - General Fund**

		One-Time	On-Going
County Wide	Central Appraisal District Operations Increase	\$	38,973
	Central Dispatch Operations Increase		22,446
	Increased Benefits Costs- TCDRS/Health Insurance		142,381
	Base Pay/Change in Longevity Pay		3,887
	Implementation of Pay Plan for Law Enforcement, Jail and Emergency		
	Medical Services-- Includes cost in the General Fund of \$912,082,		
	Transfer to Courthouse Security Fund of \$16,447 and Transfer to EMS		1,307,768
	Fund of \$379,239		
	Pay increases for those not included in Law Enforcement, Jail and		
	Emergency Medical Services Pay Plan Implementation-- Preparation		745,855
	for county-wide salary study		
	Increase for Liability/property insurance		30,000
	Increase for Judicial Software Maintenance/Services		40,000
	Increase for Financial Software Maintenance/Services		40,000
	Increase for Payroll Software Maintenance/Services		3,000
	Final Payment on Voter Equipment	228,189	
15010-County Judge	Add Secretarial Position		47,675
	Increase in operating budget transferred by Commissioners budget		4,155
15030-County Judge-IT	Cisco Switches (3) for transferring high definition videos	9,500	
15040-Commissioners Court	Transfer of full time staff to Emergency Management department		(77,630)
	Transfer of operations budget to Emergency Management department budget		(4,891)
	Transfer of operations budget to County Judge budget		(4,155)
17010-Facilities Maintenance	Increase in maintenance contracts costs		9,500
30050-Courts Pre-Trial Supervision	Increase in operating supplies		3,500
32010-Criminal District Attorney	Transfer for Victims Assistance Grant Match	13,114	
41010-Sheriff	Add Sheriff Deputy II-Livestock Officer		84,586
	Sheriff Office Vehicles(7) Replacement	350,365	
44030-Constable Precinct 3	Vehicle/equipment Replacement	66,684	
44040-Constable Precinct 4	Increase to Operations budget		3,650
46010-Emergency Operations	Addition of full employee transferred from Commissioners budget		77,630
	Increase in CERT contract		12,000
	Increase to Operations budget		9,393
	Increase in Operating budget transfer from Commissioners budget		4,891
	Vehicle Replacement	44,430	
61020-Planning /Development	Add Part-time Technician		23,951
	Increase for engineering costs		30,000
61050-Litter Control	Trash Bash Funding	30,000	
70020-Texas AgriLife Extension	Cell Phone and Monthly Plan		480
Transfers to RB Fund	Transfer to Road and Bridge Fund-Road Allocation	600,000	
	Transfer to Road and Bridge Fund-Cover Revenue Reduction Loss	194,700	
Transfer to EMS Fund	Transfer to EMS for purchase of Ambulance	270,000	
Transfer to General Projects Fund	Chiller for Storm Shelter	115,000	
	Implementation of IT assessment Recommendations	200,000	
Contingency-One Time	General Fund Contingency	600,000	
<b>Total General Fund Increases</b>		<b>\$ 2,721,982</b>	<b>\$ 2,599,045</b>



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

County Wide	Increased Benefits Costs- TCDRS/Health Insurance		
	Pay increases for those not included in Law Enforcement, Jail and Emergency Medical Services Pay Plan Implementation-- Preparation for county-wide salary study -- Total cost of salaries and benefits of \$196,349 included in budget increases below		
82210-Road and Bridge Precinct 1	Special Allocation - Roads	\$150,000	\$0
	Budget increase after road mileage redistribution		\$54,147
82220-Road and Bridge Precinct 2	Special Allocation - Roads	\$150,000	
	Budget increase after road mileage redistribution		\$208,118
82230-Road and Bridge Precinct 3	Special Allocation - Roads	\$150,000	
	Budget increase after road mileage redistribution		\$67,000
82240-Road and Bridge Precinct 4	Special Allocation - Roads	\$150,000	
	Budget increase after road mileage redistribution		\$68,401
88010-Weigh Station Operations	Budget increase after road mileage redistribution		\$2,334
<b>Total Road and Bridge Fund Increases</b>		<b>\$ 600,000</b>	<b>\$ 400,000</b>

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

EMS Emergency Services	Increased Benefits Costs- TCDRS/Health Insurance		\$17,259
	Base Pay/Change in Longevity Pay		-\$7,611
	Implementation of Pay Plan for Law Enforcement, Jail and Emergency Medical Services-- Includes cost in the General Fund of \$912,082, Transfer to Courthouse Security Fund of \$16,447 and Transfer to EMS Fund of \$379,239		\$379,239
	Pay increases for those not included in Law Enforcement, Jail and Emergency Medical Services Pay Plan Implementation-- Preparation for county-wide salary study		\$14,780
EMS Emergency Services	Operating Budget increase		\$40,000
	Contingency		\$200,000
	Ambulance Purchase	\$270,000	
<b>Total EMS Fund Increases</b>	<b>Total EMS Fund</b>	<b>\$ 270,000</b>	<b>\$ 643,667</b>

***Detail of Changes from Prior Year Base Budget - General Projects Fund***

	Chiller for Storm Shelter	\$115,000	
	Implementation of IT assessment Recommendations	\$200,000	
	Increase to Contingency	\$1,600	
<b>Total General Projects Fund Increases</b>		<b>\$ 316,600</b>	<b>\$ -</b>

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

Debt Service Fund			\$1,950
Legislatively Designated			\$453,448
<b>Total All Funds</b>		<b>\$ 3,908,582</b>	<b>\$ 4,098,110</b>

## ***Capital Expenditures Included in the Budget***

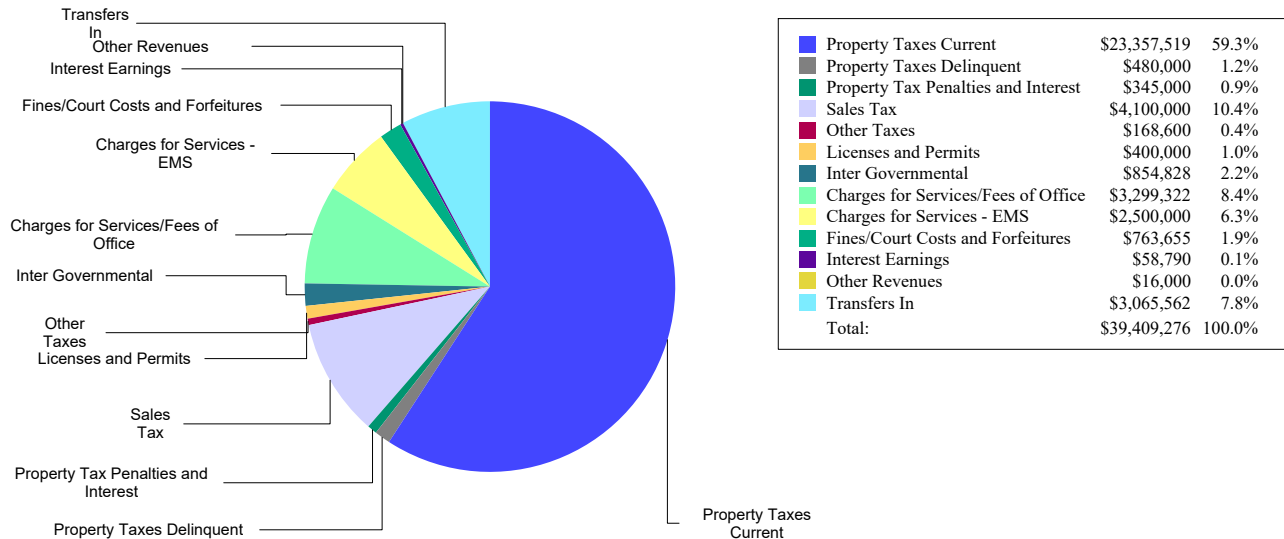
Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's budget is \$846,479 detailed below. In the General Projects section of the budget beginning 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.

<b>Budgeted Capital Expenditures</b>		
41010-Sheriff	Sheriff Office Vehicles(7) Replacement	\$350,365
44030-Constable Precinct 3	Constable Vehicle/Equipment Replacement	\$66,684
46010-Emergency Operations	Emergency Operations Vehicle Replacement	\$44,430
46100-Emergency Medical Services	Replacement Ambulance	\$270,000
Transfer to Projects Fund	Chiller for Storm Shelter	\$115,000
	<b>Total</b>	<b>\$846,479</b>



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
All Funds  
Revenues By Source



Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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**Property Taxes Current**

40110	Current Taxes	\$ 20,282,431	\$ 21,171,007	\$ 21,171,007	\$ 21,455,758	\$23,357,519
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**Property Taxes Delinquent**

40120	Delinquent Taxes	\$ 542,589	\$ 410,000	\$ 410,000	\$ 596,360	\$ 480,000
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**Property Tax Penalties and Interest**

40130	Penalty & Interest	\$ 343,242	\$ 295,500	\$ 295,500	\$ 424,486	\$ 345,000
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**Sales Tax**

40400	Sales Taxes	\$ 4,063,552	\$ 3,875,000	\$ 3,875,000	\$ 4,290,000	\$ 4,100,000
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**Other Taxes**

40500	In Lieu of Tax	\$ 39,342	\$ 28,600	\$ 28,600	\$ 37,527	\$ 28,600
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40501	Property Taxes-Other(VIT)	\$ 20,703	\$ -	\$ -	\$ 25,000	\$ 25,000
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40510	Mixed Beverage Tax	\$ 116,264	\$ 115,000	\$ 115,000	\$ 116,900	\$ 115,000
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		<u>\$ 176,309</u>	<u>\$ 143,600</u>	<u>\$ 143,600</u>	<u>\$ 179,427</u>	<u>\$ 168,600</u>
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**Licenses and Permits**

41020	Licenses and Permits	\$ 341,638	\$ 259,000	\$ 259,000	\$ 400,000	\$ 340,000
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41030	OSSF Fees	\$ 57,105	\$ 54,000	\$ 54,000	\$ 60,000	\$ 60,000
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		<u>\$ 398,743</u>	<u>\$ 313,000</u>	<u>\$ 313,000</u>	<u>\$ 460,000</u>	<u>\$ 400,000</u>
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**Inter Governmental**

42010	State Funds	\$ 304,677	\$ 259,265	\$ 303,096	\$ 299,217	\$ 259,265
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42020	State Longevity Pay	\$ 5,580	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
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42030	State Funds-Indigent Defense	\$ 54,852	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
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42040	State Funds - Capital Murder	\$ 29,940	\$ -	\$ -	\$ -	\$ -
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42350	HGAC Grant	\$ 8,456	\$ -	\$ 18,891	\$ 18,891	\$ -
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42410	Intergovernmental Funds	\$ 312,703	\$ 295,037	\$ 295,037	\$ 361,916	\$ 343,939
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42460	Central Appraisal District	\$ -	\$ -	\$ -	\$ -	\$ -
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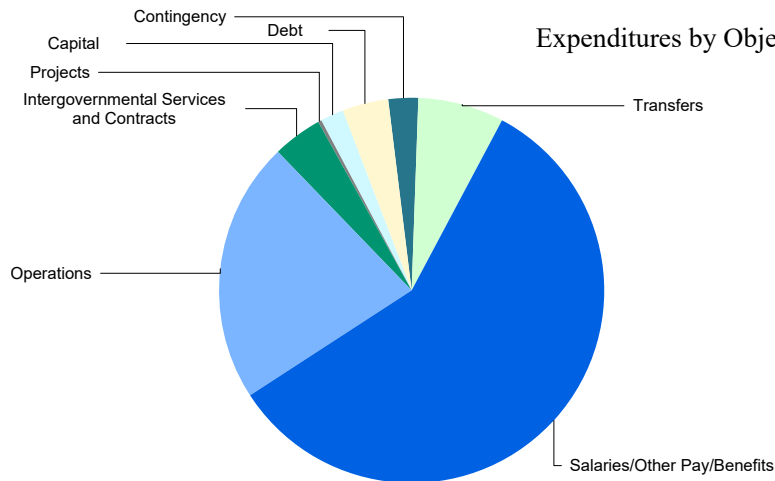
		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<b>Inter Governmental</b>						
42470	Inmate Housing-Other Counties	\$ 75,465	\$ 40,000	\$ 40,000	\$ 13,000	\$ 40,000
42620	Federal Funds	\$ 55,580	\$ -	\$ 122,019	\$ 155,419	\$ 33,400
42622	Federal Funds - HIDTA	\$ 25,471	\$ -	\$ 16,137	\$ 16,137	\$ -
42624	Federal Funds - FBI	\$ 2,105	\$ -	\$ 1,139	\$ 1,139	\$ -
42625	US Stimulus Check	\$ 31,360	\$ -	\$ -	\$ -	\$ -
42626	COVID	\$ 57,962	\$ -	\$ -	\$ -	\$ -
42630	U S Forest Service	\$ 119,183	\$ 120,000	\$ 120,000	\$ 99,118	\$ 120,000
42710	Disaster Relief	\$ 1,392,258	\$ -	\$ 97,123	\$ 106,252	\$ -
42919	Covid	\$ 557,327	\$ -	\$ 587,307	\$ 1,068,098	\$ -
		<u>\$ 3,032,919</u>	<u>\$ 772,526</u>	<u>\$ 1,658,973</u>	<u>\$ 2,197,411</u>	<u>\$ 854,828</u>
<b>Charges for Services/Fees of Office</b>						
43010	Fees of Office/Chg for Service	\$ 1,266,671	\$ 1,107,452	\$ 1,107,452	\$ 1,336,513	\$ 1,254,352
43020	Serving Papers	\$ 137,323	\$ 175,000	\$ 175,000	\$ 126,800	\$ 175,000
43030	County Specialty Court Programs	\$ 1,537	\$ 1,900	\$ 1,900	\$ 3,500	\$ 3,500
43040	CDA Prosecutor Local Court Costs	\$ 1,055	\$ -	\$ -	\$ 1,500	\$ -
43050	Copies	\$ 142	\$ -	\$ -	\$ -	\$ -
43060	Coin Phones	\$ 171,159	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
43140	Hot Check Fees	\$ 3,054	\$ 2,200	\$ 2,200	\$ 1,300	\$ 1,300
43400	Charges to Hospital District	\$ 69,420	\$ 64,000	\$ 64,000	\$ 69,420	\$ 69,420
43401	WCHD True Up	\$ -	\$ -	\$ -	\$ 17,552	\$ -
43410	In-Clinic Doctor Visits	\$ 21,540	\$ 4,000	\$ 4,000	\$ 18,000	\$ 10,000
43599	Cash Short & Over	\$ 650	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 4,360	\$ -	\$ -	\$ 5,040	\$ -
43705	Child Abuse Fine to Dedicated Fund	\$ 632	\$ -	\$ -	\$ 800	\$ 800
43710	Family Protection Fee	\$ 2,835	\$ -	\$ -	\$ 2,190	\$ -
43720	Jury Fee	\$ 6,754	\$ 5,000	\$ 5,000	\$ 6,900	\$ 6,900
43730	Court Reporter Fee	\$ 14,711	\$ 12,000	\$ 12,000	\$ 17,600	\$ 17,600
43740	Bond Fees - General Fund	\$ 3,292	\$ 2,400	\$ 2,400	\$ 3,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 7,499	\$ 3,800	\$ 3,800	\$ 7,700	\$ 3,800
43751	Juvenile Restitution Monies	\$ (31)	\$ -	\$ -	\$ 366	\$ -
43770	Charges for Retiree Insurance	\$ 264,000	\$ 264,000	\$ 264,000	\$ 108,656	\$ -
44100	Veh Registration Commissions	\$ 772,333	\$ 680,000	\$ 680,000	\$ 770,000	\$ 680,000
44210	Certificate of Title	\$ 66,840	\$ 65,000	\$ 65,000	\$ 65,000	\$ 76,000
44510	Road & Bridge Fees	\$ 495,820	\$ 500,000	\$ 500,000	\$ 530,250	\$ 530,250
44610	License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
46020	Rent - Shelter	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 3,677,596</u>	<u>\$ 3,354,752</u>	<u>\$ 3,354,752</u>	<u>\$ 3,600,487</u>	<u>\$ 3,299,322</u>
<b>Charges for Services - EMS</b>						
43800	EMS Emergency Ambulance Fees	\$ 2,583,165	\$ 2,294,000	\$ 2,294,000	\$ 2,715,380	\$ 2,500,000
		<u>\$ 2,583,165</u>	<u>\$ 2,294,000</u>	<u>\$ 2,294,000</u>	<u>\$ 2,715,380</u>	<u>\$ 2,500,000</u>
<b>Fines/Court Costs and Forfeitures</b>						
47020	Court Costs	\$ 11,875	\$ 12,100	\$ 12,100	\$ 9,300	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 42,100	\$ 38,000	\$ 38,000	\$ 58,000	\$ 40,000
47040	Time Payment 10% -Court Improvement	\$ 4,675	\$ 2,105	\$ 2,105	\$ 2,105	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 94	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 17	\$ 50	\$ 50	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 1,408	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
47601	JP # 1 Fines	\$ 181,550	\$ 175,000	\$ 175,000	\$ 222,000	\$ 200,000
47602	JP # 2 Fines	\$ 37,418	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<b>Fines/Court Costs and Forfeitures</b>						
47603	JP # 3 Fines	\$ 31,929	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
47604	JP # 4 Fines	\$ 63,264	\$ 60,000	\$ 60,000	\$ 75,400	\$ 75,000
47606	License & Weight	\$ 117,036	\$ 120,000	\$ 120,000	\$ 120,000	\$ 180,000
47610	County Court Fines	\$ 95,878	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
47622	District Court Fines	\$ 97,837	\$ 95,000	\$ 95,000	\$ 112,000	\$ 95,000
47800	Bond Forfeitures	\$ 74,188	\$ -	\$ -	\$ 37,500	\$ -
47850	Forfeitures	\$ 54,068	\$ -	\$ -	\$ 166,190	\$ -
		<u>\$ 813,337</u>	<u>\$ 661,655</u>	<u>\$ 661,655</u>	<u>\$ 961,945</u>	<u>\$ 763,655</u>
<b>Interest Earnings</b>						
48010	Interest	\$ 247,127	\$ 68,035	\$ 68,035	\$ 21,537	\$ 58,790
<b>Other Revenues</b>						
48110	Other Revenue	\$ 94,304	\$ 17,000	\$ 49,083	\$ 59,459	\$ 16,000
48150	NCIC Technology IT	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ -
48200	Insurance Refunds/Credits	\$ 259,231	\$ -	\$ 286,072	\$ 302,762	\$ -
48300	Proceeds Auction/Sale	\$ 34,875	\$ -	\$ -	\$ -	\$ -
		<u>\$ 388,410</u>	<u>\$ 17,000</u>	<u>\$ 400,155</u>	<u>\$ 427,221</u>	<u>\$ 16,000</u>
<b>Transfers In</b>						
49901	Transfer from General Fund	\$ 2,645,036	\$ 1,890,176	\$ 1,890,176	\$ 1,890,176	\$ 2,600,862
49902	Transfer from General-Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
49930	Transfers In-Other Funds	\$ -	\$ -	\$ 423,486	\$ 423,486	\$ -
49940	Transfer In One Time Budget Balancing	\$ -	\$ 225,000	\$ 225,000	\$ 99,056	\$ 194,700
		<u>\$ 2,983,648</u>	<u>\$ 2,363,681</u>	<u>\$ 2,902,645</u>	<u>\$ 2,776,701</u>	<u>\$ 3,065,562</u>
<b>Total all Funds</b>		<u><u>\$ 39,533,068</u></u>	<u><u>\$ 35,739,756</u></u>	<u><u>\$ 37,548,322</u></u>	<u><u>\$ 40,106,713</u></u>	<u><u>\$ 39,409,276</u></u>

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*Walker County*  
Proposed Budget Fiscal Year 201-2022  
All Funds  
Expenditures by Object Code



Salaries/Other Pay/Benefits	\$25,071,341	58.0%
Operations	\$9,518,826	22.0%
Intergovernmental Services and Contracts	\$1,737,551	4.0%
Projects	\$201,600	0.5%
Capital	\$846,479	2.0%
Debt	\$1,605,007	3.7%
Contingency	\$1,180,823	2.7%
Transfers	\$3,065,562	7.1%
Total:	\$43,227,189	100.0%

Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 1,798,326	\$ 1,784,051	\$ 1,784,051	\$ 1,784,617	\$ 1,900,918
51030	Deputies & Assistants	\$ 12,458,657	\$ 13,152,934	\$ 13,225,971	\$ 12,980,880	\$ 14,975,808
51070	Part-Time	\$ 287,206	\$ 308,780	\$ 325,571	\$ 258,796	\$ 346,211
51090	Overtime	\$ 282,324	\$ 106,207	\$ 202,881	\$ 332,030	\$ 123,930
51110	Salary Supplements	\$ 138,255	\$ 137,540	\$ 137,540	\$ 137,054	\$ 181,423
51140	Other Pay-Day Travel	\$ 2,244	\$ -	\$ -	\$ 2,540	\$ -
51150	Allowances	\$ 31,280	\$ 20,000	\$ 20,000	\$ 27,520	\$ 20,000
52010	Social Security	\$ 1,096,034	\$ 1,183,853	\$ 1,193,300	\$ 1,185,149	\$ 1,335,441
52020	Group Insurance	\$ 2,873,462	\$ 3,250,032	\$ 3,259,116	\$ 2,856,011	\$ 3,392,623
52022	Retiree Insurance	\$ 88,000	\$ -	\$ -	\$ -	\$ -
52030	Retirement	\$ 2,085,098	\$ 2,195,698	\$ 2,212,858	\$ 2,209,528	\$ 2,562,525
52040	Workers Compensation Ins	\$ 143,538	\$ 177,403	\$ 178,410	\$ 183,445	\$ 200,594
52060	Unemployment Insurance	\$ 16,765	\$ 27,966	\$ 28,024	\$ 24,495	\$ 31,868
52990	Payroll Rounding	\$ (142)	\$ -	\$ -	\$ -	\$ -
		<u>\$ 21,301,047</u>	<u>\$ 22,344,464</u>	<u>\$ 22,567,722</u>	<u>\$ 21,982,065</u>	<u>\$ 25,071,341</u>

Operations

61010	Office Supplies	\$ 98,146	\$ 147,858	\$ 144,733	\$ 125,788	\$ 149,783
61020	Budget/CAFR Supplies	\$ 35	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030	Operating Supplies	\$ 154,476	\$ 174,086	\$ 214,008	\$ 204,008	\$ 173,611
61100	Minor Equipment	\$ 135,007	\$ 88,367	\$ 122,895	\$ 107,895	\$ 88,249
61200	Supplies-Jurors	\$ 4,505	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210	Janitorial Supplies	\$ 68,464	\$ 46,269	\$ 57,381	\$ 57,381	\$ 46,269
61220	Education Supplies	\$ 877	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230	Uniforms	\$ 53,270	\$ 52,239	\$ 60,439	\$ 60,439	\$ 52,239

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
61260	Election Costs	\$ 17,386	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280	Medical Supplies	\$ 132,360	\$ 129,978	\$ 155,238	\$ 155,238	\$ 154,978
61300	Estray Supplies	\$ 2,148	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 47	\$ 2,000	\$ 1,967	\$ 1,967	\$ 2,000
61390	Oil Recycling Supplies	\$ 850	\$ 500	\$ 1,400	\$ 1,400	\$ 500
61400	Inmate Clothing/Linens	\$ 3,876	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
61450	Inmate Prescriptions	\$ 47,124	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61480	VIPS Supplies	\$ 116	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 338	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 66,881	\$ 117,421	\$ 117,421	\$ 117,421	\$ 117,271
62110	Fuel & Oil	\$ 365,675	\$ 612,634	\$ 611,534	\$ 611,534	\$ 616,294
62120	Lubricants, Oils Etc	\$ 15,369	\$ 36,024	\$ 40,024	\$ 40,024	\$ 36,024
63210	Base Material	\$ 443,342	\$ 1,055,632	\$ 1,006,709	\$ 1,006,709	\$ 1,139,251
63220	Road Material - Paving	\$ 445,599	\$ 314,982	\$ 314,982	\$ 314,982	\$ 314,983
63230	Special Allocation-Roads	\$ 1,033,569	\$ 600,000	\$ 2,577,577	\$ 2,577,577	\$ 600,000
63240	Contract Hauling	\$ 128,012	\$ 30,266	\$ 127,316	\$ 127,316	\$ 30,266
63250	Culverts & Signs	\$ 34,494	\$ 89,282	\$ 117,562	\$ 117,562	\$ 89,282
63260	Fencing - Labor & Material	\$ 55,101	\$ 55,815	\$ 55,815	\$ 55,815	\$ 55,815
63270	Bridge Maintenance	\$ 55,881	\$ -	\$ 116,294	\$ 116,294	\$ -
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 472,519	\$ 472,519	\$ -
64100	Computer Software	\$ 970	\$ 10,682	\$ 9,053	\$ 9,053	\$ 10,682
64120	Computer Services	\$ 29,055	\$ 33,323	\$ 27,762	\$ 27,762	\$ 33,323
64130	Volume Licensing	\$ 66,852	\$ 81,547	\$ 81,547	\$ 81,547	\$ 81,107
64140	Software Maintenance	\$ 108,880	\$ 168,235	\$ 164,965	\$ 164,965	\$ 172,935
64150	Maintenance Hardware	\$ 8,570	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContractElection Hard/Soft	\$ 35,595	\$ 36,669	\$ 36,669	\$ 57,495	\$ 52,686
64170	IT Purchased Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 16,630	\$ 16,630	\$ 19,660	\$ 19,660	\$ 16,630
64410	Tyler/ Odyssey Annual License/Services	\$ 149,414	\$ 149,414	\$ 168,978	\$ 168,978	\$ 189,414
64420	Tyler/ Dynamics Annual License/Service	\$ 102,738	\$ 109,833	\$ 109,833	\$ 109,833	\$ 149,833
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	\$ 4,856	\$ 8,080	\$ 8,080	\$ 8,080	\$ 8,080
66010	Attorneys	\$ 333,350	\$ 525,283	\$ 520,283	\$ 520,283	\$ 525,283
66020	Attorneys_CPS Cases	\$ 61,307	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050	Trial Costs - Capital	\$ 33,558	\$ -	\$ -	\$ -	\$ -
66070	Bill of Costs Other Counties	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
66500	Court Reporters	\$ 14,251	\$ 22,000	\$ 22,000	\$ 18,000	\$ 37,810
66600	Jurors	\$ 8,710	\$ 21,250	\$ 21,250	\$ 19,750	\$ 26,550
66610	Juror Pay Increase	\$ 14,824	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 8,743	\$ 5,024	\$ 4,574	\$ 4,574	\$ 5,024



		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
66810	Appeals Court Alloc	\$ 1,934	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ 9,768	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$ 16,925	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 107,164	\$ 66,838	\$ 106,000	\$ 106,000	\$ 96,838
67020	Doctor Contract_Jail	\$ 52,800	\$ 52,800	\$ 102,000	\$ 102,000	\$ 52,800
67040	Professional Services	\$ 35,798	\$ 58,420	\$ 112,020	\$ 112,020	\$ 58,420
67050	Pre-Employ Physicals/Testing	\$ 6,520	\$ 4,374	\$ 8,064	\$ 8,064	\$ 4,374
67060	Accounting Services	\$ 36,450	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070	Bank Charges	\$ 3,089	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 263,108	\$ 281,238	\$ 945,869	\$ 504,852	\$ 697,738
68020	Microfilming	\$ 72,311	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services-Medical	\$ 1,724	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68035	Purchased Services Emergicon Contract	\$ 75,965	\$ 165,117	\$ 165,117	\$ 165,117	\$ 165,117
68060	Contract Services - DSHS	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 59,631	\$ 58,846	\$ 58,846	\$ 58,846	\$ 48,147
68080	Health Authority	\$ -	\$ 4,000	\$ 1,510	\$ 1,510	\$ 4,000
68090	Jail Food Contract	\$ 340,871	\$ 326,646	\$ 326,646	\$ 326,646	\$ 326,646
68091	Jail Food/Other	\$ 104	\$ -	\$ -	\$ -	\$ -
68100	Autopsies	\$ 84,773	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 34,976	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 8,945	\$ 12,711	\$ 12,500	\$ 12,500	\$ 12,711
68500	Towing	\$ 16,486	\$ 18,840	\$ 26,790	\$ 26,790	\$ 18,840
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69010	Security-Justice Courts	\$ 280	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ -	\$ 42,574	\$ 25,197	\$ 25,197	\$ 42,574
69900	Project/Eq Allocation	\$ 40,224	\$ 67,922	\$ 67,922	\$ 67,922	\$ 9,500
70010	Insurance & Bonds	\$ 318,101	\$ 373,760	\$ 385,978	\$ 385,978	\$ 418,760
70020	Insurance Deductibles	\$ 5,023	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71010	Travel & Lodging	\$ 38,323	\$ 125,343	\$ 115,494	\$ 103,113	\$ 126,559
71020	Conferences/Training	\$ 35,321	\$ 62,174	\$ 57,181	\$ 52,181	\$ 63,274
71030	Dues & Subscriptions	\$ 74,907	\$ 86,806	\$ 75,890	\$ 58,000	\$ 86,271
72028	DOJ Grant Expenditures	\$ 58,008	\$ -	\$ -	\$ -	\$ -
72029	Trash Bash	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 30,000
72030	Grant Expenditures	\$ 42,380	\$ -	\$ 46,037	\$ 46,037	\$ 13,114
72031	Grant-Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -
72120	Covid Relief Category 1 2 3	\$ 214,608	\$ -	\$ 474,336	\$ 474,336	\$ -
72121	Covid Relief Category 4 5 6	\$ 24,771	\$ -	\$ 112,971	\$ 112,971	\$ -
73150	Rentals	\$ 16,146	\$ 33,873	\$ 65,732	\$ 65,732	\$ 34,073
73160	Copier Service Agreements	\$ 18,957	\$ 33,524	\$ 33,524	\$ 33,524	\$ 33,024
73170	Healthy County Initiative	\$ 25	\$ 3,000	\$ 3,000	\$ -	\$ 3,000

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
73180	Foster Child Allowances	\$ 3,320	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 51,467	\$ 66,916	\$ 66,616	\$ 66,616	\$ 68,116
74110	Data Circuits/Internet	\$ 32,179	\$ 34,519	\$ 34,469	\$ 34,469	\$ 34,519
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ -	\$ -	\$ 100
74130	Communication-Cell Phones	\$ 6,038	\$ 8,012	\$ 9,045	\$ 9,045	\$ 8,012
74140	Long Distance	\$ 2,469	\$ 11,669	\$ 7,959	\$ 7,959	\$ 11,669
74150	Communication-Air Cards	\$ 42,306	\$ 39,711	\$ 44,363	\$ 44,363	\$ 41,879
74200	Electricity	\$ 272,838	\$ 366,258	\$ 357,458	\$ 357,458	\$ 364,958
74300	Gas	\$ 32,936	\$ 39,409	\$ 42,909	\$ 42,909	\$ 39,409
74400	Water/Sewer/Garbage	\$ 38,042	\$ 41,306	\$ 47,006	\$ 47,006	\$ 42,606
74500	TeleCable	\$ 6,730	\$ 7,020	\$ 7,020	\$ 7,020	\$ 7,480
75100	Repairs - Vehicles & Trucks	\$ 309,060	\$ 261,922	\$ 387,628	\$ 387,628	\$ 264,212
75200	Repairs - Equipment	\$ 239,189	\$ 208,743	\$ 311,741	\$ 311,741	\$ 210,143
75300	Repairs & Maint. - Buildings	\$ 95,333	\$ 143,914	\$ 136,569	\$ 136,569	\$ 144,339
75400	Repairs & Maint - Office Equ	\$ 288	\$ 8,150	\$ 3,211	\$ 3,211	\$ 8,150
75500	Maint-Weigh Station	\$ 3,873	\$ 45,000	\$ 81,541	\$ 81,541	\$ 44,781
75600	Repairs - HVAC	\$ 14,930	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75801	FEMA DR 4416	\$ 67,952	\$ -	\$ -	\$ -	\$ -
75802	DR	\$ 6,289	\$ -	\$ -	\$ -	\$ -
75803	DR 4485 Covid 19	\$ -	\$ -	\$ 15,246	\$ 15,246	\$ -
75804	DR 4586 Winter Storm 2021	\$ -	\$ -	\$ 105,776	\$ 105,776	\$ -
75999	Contingency for Operations	\$ -	\$ 154,068	\$ 278,251	\$ 129,183	\$ 254,068
		<u>\$ 7,721,506</u>	<u>\$ 8,709,279</u>	<u>\$ 13,432,193</u>	<u>\$ 12,765,218</u>	<u>\$ 9,518,826</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958	\$ 709,404
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 24,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 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	\$ 398,926	\$ 399,871	\$ 399,871	\$ 399,871	\$ 431,205
77310	Appraisal District Collections	\$ 148,937	\$ 172,386	\$ 172,386	\$ 172,386	\$ 180,025
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	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Neuter Assistance	\$ 5,810	\$ 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>\$ 1,656,548</u>	<u>\$ 1,676,132</u>	<u>\$ 1,676,132</u>	<u>\$ 1,676,132</u>	<u>\$ 1,737,551</u>
<u>Projects</u>						

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Projects</u>						
79110	Projects - IT	\$ 189	\$ -	\$ 85,065	\$ -	\$ 200,000
79120	Project- GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79201	Software Improvements Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
79202	Financial System Upgrade	\$ -	\$ -	\$ 165,534	\$ -	\$ -
79203	Payroll Software System	\$ 27,600	\$ -	\$ 118,400	\$ 14,018	\$ -
79205	Document Management	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79206	NCIC Technology IT	\$ -	\$ -	\$ 65,000	\$ -	\$ -
79401	Furniture-District Clerk	\$ 32,700	\$ -	\$ -	\$ -	\$ -
79402	Furniture-Meeting Room	\$ 3,208	\$ -	\$ -	\$ -	\$ -
79503	County Facilites Projects	\$ 12,080	\$ -	\$ 539,012	\$ 70,188	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79602	Nuisance Abatement	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79911	Emerg Mgmt Projects	\$ 16,815	\$ -	\$ 82,972	\$ 28,347	\$ -
79912	Project-Public Safety Ammo	\$ -	\$ -	\$ 8,448	\$ 6,230	\$ -
79914	Projects Expenditure	\$ 10,250	\$ -	\$ -	\$ -	\$ -
79990	Project Contingency	\$ -	\$ 16,297	\$ 349,450	\$ -	\$ 1,600
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 135,019	\$ -	\$ -
80104	Public Safety Projects	\$ -	\$ -	\$ 44,100	\$ 44,100	\$ -
		<u>\$ 102,842</u>	<u>\$ 16,297</u>	<u>\$ 1,777,616</u>	<u>\$ 162,883</u>	<u>\$ 201,600</u>
<u>Capital</u>						
82010	Buildings	\$ 9,990	\$ -	\$ -	\$ -	\$ -
83010	Bridges & Other Improvements	\$ -	\$ -	\$ 233,187	\$ 233,187	\$ -
84920	Office Eq, Fixtures,Software	\$ 39,757	\$ -	\$ 33,338	\$ 33,338	\$ -
85010	Machinery & Equipment	\$ 245,826	\$ -	\$ 939,969	\$ 939,969	\$ -
85013	HVAC Capital	\$ 25,500	\$ -	\$ -	\$ -	\$ 115,000
87030	Vehicles	\$ 681,070	\$ 604,645	\$ 851,228	\$ 850,608	\$ 731,479
		<u>\$ 1,002,143</u>	<u>\$ 604,645</u>	<u>\$ 2,057,722</u>	<u>\$ 2,057,102</u>	<u>\$ 846,479</u>
<u>Debt</u>						
91020	Principal - 2012 Series CO	\$ 910,000	\$ 935,000	\$ 935,000	\$ 935,000	\$ 965,000
91030	Interest - 2012 Series CO	\$ 467,168	\$ 439,868	\$ 439,868	\$ 439,868	\$ 411,818
91060	Debt-Voter Equipment	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
		<u>\$ 1,605,357</u>	<u>\$ 1,603,057</u>	<u>\$ 1,603,057</u>	<u>\$ 1,603,057</u>	<u>\$ 1,605,007</u>
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 318,500	\$ 50,824	\$ 50,824	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 384,522	\$ 384,522	\$ 500,000
92030	Contingency-Unspent Funds	\$ -	\$ 700,000	\$ -	\$ -	\$ -
92040	Contingency-Special Revenue Funds	\$ -	\$ 275,000	\$ 256,589	\$ 247,546	\$ 262,323
92050	Contingency	\$ -	\$ 232,830	\$ 197,668	\$ -	\$ 100,000
		<u>\$ -</u>	<u>\$ 2,026,330</u>	<u>\$ 889,603</u>	<u>\$ 682,892</u>	<u>\$ 1,180,823</u>
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,641,121
99030	Transfer to EMS Fund Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Transfers</u>						
99050	Transfer to Projects Fund	\$ 377,742	\$ -	\$ -	\$ -	\$ 315,000
99060	Transfers-Legislative Funds	\$ 67,760	\$ 28,294	\$ 28,294	\$ 28,294	\$ 44,741
99220	Transfer to Road & Bridge	\$ 975,000	\$ 825,000	\$ 1,248,486	\$ 1,122,542	\$ 794,700
		<u>\$ 3,012,114</u>	<u>\$ 2,363,681</u>	<u>\$ 2,902,645</u>	<u>\$ 2,776,701</u>	<u>\$ 3,065,562</u>
Total all Funds		<u><u>\$ 36,401,557</u></u>	<u><u>\$ 39,343,885</u></u>	<u><u>\$46,906,690</u></u>	<u><u>\$ 43,706,050</u></u>	<u><u>\$ 43,227,189</u></u>

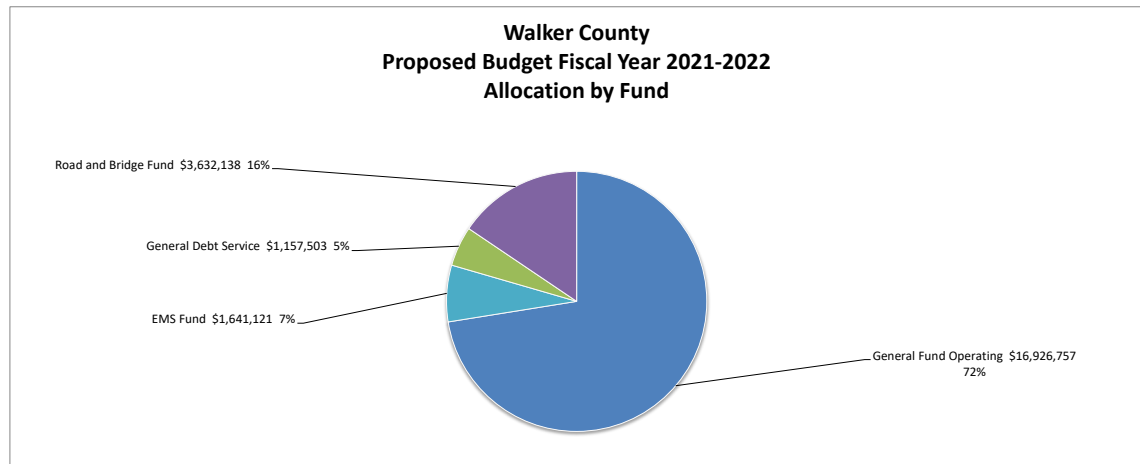


# Ad Valorem History

Levy at January 1

Budget Year	Budget FY 2021-2022 2	Estimated FY 2020-2021 1	Budget FY 2020-2021 1	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
Operations Levy Allocation											
General Fund and Road and Bridge	\$ 0.452900	\$ 0.450800	\$ 0.450800	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400	\$ 0.607100	\$ 0.620900	\$ 0.571200
Debt Service Levy	\$ 0.027000	\$ 0.030000	\$ 0.030000	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200	\$ 0.051800	\$ 0.056900	\$ 0.064300
Tax Rate per \$100	\$ 0.479900	\$ 0.480800	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.677800	\$ 0.635500
No-New-Revenue Tax Rate	\$ 0.449900	\$ 0.480800	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.065890	\$ 0.657800	\$ 0.551200
Assessed Valuation	\$4,363,868,930	\$3,929,533,897	\$3,929,533,897	\$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
Freeze Taxable Value	\$ 886,110,556	\$ 794,036,725	\$ 794,036,725	\$ 717,987,325	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603	\$ 485,886,905	\$ 429,570,827	\$ 408,116,520	\$ 384,700,791
Total Assessed value	\$5,249,979,486	\$4,723,570,622	\$4,723,570,622	\$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
Tax Levy	\$ 24,330,749	\$ 22,053,132	\$ 22,053,132	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826	\$ 17,089,010	\$ 16,604,466	\$ 15,064,354
Current Taxes Collected	\$ 23,357,519	\$ 21,455,758	\$ 21,171,007	\$ 20,282,431	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742	\$ 16,628,914	\$ 16,158,039	\$ 14,497,257
Percent of Levy Collected	96.00%	97.30%	96.00%	96.80%	97.00%	97.00%	97.00%	97.01%	97.00%	97.30%	96.20%
Total Current & Delinquent Taxes Collect	\$ 23,797,519	\$ 22,052,118	\$ 21,581,007	\$ 20,825,020	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339	\$ 16,946,196	\$ 16,487,140	\$ 14,780,679
Percent of Total Levy	97.81%	100.00%	97.86%	99.43%	100.35%	99.74%	99.16%	98.93%	99.16%	99.29%	98.12%

(1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting  
(2) Data Source: Certified Values report at proposed rate for 2021 dated 08/06/2021 from Walker County Appraisal District





# WALKER COUNTY

Proposed Budget Fiscal Year 2021-22

Assessed Value and Estimated Actual Value of Taxable Property(1)  
Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property		(2)	Total Real	Personal Property Total
	Residential Property	Commercial Property	Agricultural &Open Acreage		
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919	693,722,355
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

StateCode	Description	Grouping	Certified FY 2022	FY 2021	FY 2020	FY 2019
A	Single Family Residence	residential	\$ 2,491,564,323	\$ 2,226,159,256	\$ 2,058,101,156	\$ 1,744,465,603
B	MultiFamily Residence	residential	646,035,264	579,536,997	532,399,780	417,058,091
C	Vacant Lot	land	355,659,576	294,371,370	256,975,853	164,090,119
D1	Qualified Ag Land	land	1,837,572,306	1,761,282,123	1,666,625,013	1,434,444,668
D2	Non Qualified Land	land	37,501,822	40,083,547	31,244,886	27,266,834
E	Farm or Ranch Improv.	commercial	501,604,942	460,449,500	437,530,357	508,200,002
F1	Commercial Real	commercial	598,719,046	551,368,068	517,215,873	449,975,277
F2	Industrial Real Property	commercial	38,396,640	36,977,980	31,357,000	30,536,920
G1	Oil and Gas	minerals	8,395,685	12,456,402	14,444,424	10,627,212
G3	Minerals-Non Producing	minerals	-	-	272,970	274,070
J1	Water Systems	personal	15,310	11,380	11,380	11,380
J2	Gas Distribution System	personal	3,179,700	2,888,940	2,684,950	2,484,360
J3	Electric Company	personal	89,327,750	55,059,680	51,214,620	50,364,330
J4	Telephone Company	personal	7,241,930	7,558,910	7,932,950	8,255,750
J5	RailRoad	personal	29,305,650	27,234,570	26,072,760	29,957,890
J6	Pipelnd Company	personal	145,757,380	102,173,970	58,817,830	57,109,570
J7	Cable Television Co.	personal	10,742,040	8,607,600	7,108,040	7,202,120
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	168,816,440	176,946,000	170,602,040	138,619,340
L2	Industrial Personal	personal	116,884,910	147,708,440	110,882,100	105,939,110
M1	Tangible Other	personal	66,765,220	59,180,341	56,754,833	48,218,328
N	Intangible Property	personal	-	90,000	12,000	-
O	Residential Inventory	personal	18,832,180	1,379,270	1,861,100	1,830,190
S	Special Inventory Tax	personal	28,365,200	24,883,300	21,926,636	18,121,660
X	Totally Exempt Property	personal	-	-	-	-
			<b>\$ 7,200,776,274</b>	<b>\$ 6,576,500,604</b>	<b>\$ 6,062,141,511</b>	<b>\$ 5,255,145,784</b>

Less:

Productivity Loss (Ag and Timber Use)	(1,784,448,172)	(1,706,245,850)	(1,612,792,260)	(1,382,874,611)
Homestead Cap (10% cap on residential homesteads)	(38,089,119)	(24,283,007)	(40,362,809)	(13,196,335)
Tax Ceiling and Over 65 and disabled exemption	(108,151,197)	(96,558,915)	(89,463,943)	(82,443,721)
Other Exemptions /Deductions	(20,108,300)	(25,842,210)	(8,882,920)	(8,136,546)
Total Exemptions	<b>\$ (1,950,796,788)</b>	<b>\$ (1,852,929,982)</b>	<b>\$ (1,751,501,932)</b>	<b>\$ (1,486,651,213)</b>

Taxable Assessed Value **\$ 5,249,979,486 \$ 4,723,570,622 \$ 4,310,639,579 \$ 3,768,494,571**

Total Direct Tax Rate **\$0.4799 \$0.4808 \$0.5018 \$0.5494**

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

(2) Data Source: FY 2021 Certified Values dated 07/27/21

<b>Less: Exemptions Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Direct Tax Rate</b>	<b>Value as a Percentage of Actual Value</b>
1,950,796,788	5,249,979,486	0.4799	72.91%
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%

<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>
\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250	\$ 1,119,049,757
293,163,679	264,497,190	259,866,510	243,410,560	240,178,120	255,472,510
136,212,443	109,705,616	94,325,461	84,045,429	81,439,934	81,767,312
1,437,057,066	1,372,420,453	1,327,441,283	1,116,282,909	1,108,156,711	911,121,052
24,873,642	22,293,751	17,888,182	15,206,290	11,979,881	65,901,900
529,868,225	471,715,766	456,971,752	415,792,778	377,940,875	311,709,173
419,979,707	402,765,906	379,402,379	340,586,809	323,489,681	280,310,140
30,384,800	28,426,490	26,470,380	24,033,940	23,838,600	18,758,400
12,120,638	5,862,802	8,361,917	10,520,067	4,663,359	4,582,581
275,360	275,360	275,360	275,360	275,360	276,680
11,380	11,380	11,380	4,000	4,000	4,000
2,388,940	2,278,490	1,961,270	1,686,520	1,531,050	1,328,950
52,375,130	49,994,160	46,003,490	41,235,270	38,883,940	39,602,830
9,502,360	9,733,410	9,389,820	10,158,600	11,128,710	12,680,250
23,792,480	22,035,800	20,481,730	18,452,040	16,640,630	14,891,740
53,217,130	34,602,700	33,711,030	34,937,800	26,260,590	26,112,300
7,179,210	6,108,870	5,818,520	5,750,570	5,659,900	5,910,520
31,800	31,800	31,800	31,800	31,800	31,800
153,588,670	140,311,380	135,741,450	123,936,440	118,823,670	113,080,610
94,682,930	101,689,710	151,800,590	148,850,040	153,479,910	132,878,470
45,576,241	47,222,669	48,656,088	42,782,260	44,088,289	46,904,675
-	-	-	-	-	15,110
2,249,640	3,140,540	1,199,600	1,953,840	2,665,130	1,817,150
15,354,080	16,099,610	14,795,200	11,180,020	10,926,260	9,891,630
-	-	-	-	-	-
<b>\$ 4,949,005,077</b>	<b>\$ 4,541,383,958</b>	<b>\$ 4,405,745,818</b>	<b>\$ 3,905,537,832</b>	<b>\$ 3,774,049,650</b>	<b>\$ 3,454,099,540</b>
(1,386,106,672)	(1,323,148,574)	(1,282,993,441)	(1,072,732,022)	(1,061,987,752)	(864,873,036)
(15,617,546)	(9,911,926)	(19,201,950)	(6,118,846)	(4,844,955)	(3,921,326)
(77,410,748)	(71,774,857)	(68,932,746)	(66,620,346)	(61,884,961)	(59,008,162)
(12,745,699)	(20,823,045)	(56,427,523)	(62,907,910)	(75,629,347)	(57,171,848)
<b>\$ (1,491,880,665)</b>	<b>\$ (1,425,658,402)</b>	<b>\$ (1,427,555,660)</b>	<b>\$ (1,208,379,124)</b>	<b>\$ (1,204,347,015)</b>	<b>\$ (984,974,372)</b>
<b>\$ 3,457,124,412</b>	<b>\$ 3,115,725,556</b>	<b>\$ 2,978,190,158</b>	<b>\$ 2,697,158,708</b>	<b>\$ 2,569,702,635</b>	<b>\$ 2,469,125,168</b>
<b>\$0.5815</b>	<b>\$0.6157</b>	<b>\$0.6206</b>	<b>\$0.6589</b>	<b>\$0.6778</b>	<b>\$0.6355</b>

**2021 CERTIFIED TOTALS**

Property Count: 40,566

WC - Walker County  
ARB Approved Totals

8/6/2021

2:17:09PM

Land		Value			
Homesite:		443,107,987			
Non Homesite:		1,035,552,076			
Ag Market:		1,082,926,091			
Timber Market:		737,436,351	<b>Total Land</b>	(+)	3,299,022,505
Improvement		Value			
Homesite:		2,002,239,705			
Non Homesite:		1,786,397,600	<b>Total Improvements</b>	(+)	3,788,637,305
Non Real		Count	Value		
Personal Property:	1,950		581,529,540		
Mineral Property:	550		8,404,099		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					589,933,639
					7,677,593,449
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,819,989,032		373,410		
Ag Use:	19,038,091		3,890	<b>Productivity Loss</b>	(-)
Timber Use:	33,755,549		0	<b>Appraised Value</b>	=
Productivity Loss:	1,767,195,392		369,520		5,910,398,057
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				(Breakdown on Next Page)	37,110,024
					5,873,288,033
				<b>Net Taxable</b>	=
					5,019,140,458

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	74,760,457	65,379,368	232,032.32	243,427.63	675		
DPS	368,140	358,140	1,119.32	1,119.32	1		
OV65	886,364,408	810,355,338	3,121,220.72	3,187,049.99	4,955		
<b>Total</b>	961,493,005	876,092,846	3,354,372.36	3,431,596.94	5,631	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	0.479900						876,092,846
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	189,605	169,605	120,021	49,584	4		
OV65	2,871,270	2,272,130	1,817,521	454,609	14		
<b>Total</b>	3,060,875	2,441,735	1,937,542	504,193	18	<b>Transfer Adjustment</b>	(-)
						<b>Freeze Adjusted Taxable</b>	=
							4,142,543,419

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
23,234,438.23 = 4,142,543,419 \* (0.479900 / 100) + 3,354,372.36

Certified Estimate of Market Value: 7,677,593,449  
Certified Estimate of Taxable Value: 5,019,140,458

Tif Zone Code	Tax Increment Loss
2007 TIF	55,672,131
2007 TIF	55,672,131
Tax Increment Finance Value:	55,672,131
Tax Increment Finance Levy:	267,170.56



**2021 CERTIFIED TOTALS**

Property Count: 40,566

WC - Walker County  
ARB Approved Totals

8/6/2021

2:17:10PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	574,614	0	574,614
CH	10	15,736,434	0	15,736,434
CHODO	2	42,163,880	0	42,163,880
DP	687	5,405,072	0	5,405,072
DPS	1	10,000	0	10,000
DV1	104	0	854,106	854,106
DV1S	4	0	20,000	20,000
DV2	58	0	486,801	486,801
DV3	67	0	637,500	637,500
DV3S	1	0	10,000	10,000
DV4	311	0	1,886,649	1,886,649
DV4S	17	0	165,500	165,500
DVHS	205	0	41,425,217	41,425,217
DVHSS	4	0	445,833	445,833
EX	60	0	16,260,150	16,260,150
EX (Prorated)	13	0	180,254	180,254
EX-XG	1	0	475,920	475,920
EX-XI	2	0	2,556,710	2,556,710
EX-XJ	1	0	690,150	690,150
EX-XL	1	0	513,800	513,800
EX-XN	15	0	1,555,700	1,555,700
EX-XR	29	0	1,021,310	1,021,310
EX-XU	2	0	3,475,390	3,475,390
EX-XV	687	0	641,627,033	641,627,033
EX-XV (Prorated)	6	0	174,984	174,984
EX366	90	0	22,591	22,591
FR	6	19,023,455	0	19,023,455
OV65	5,406	55,795,371	0	55,795,371
OV65S	20	222,875	0	222,875
PC	5	665,876	0	665,876
SO	7	64,400	0	64,400
<b>Totals</b>		<b>139,661,977</b>	<b>714,485,598</b>	<b>854,147,575</b>

**2021 CERTIFIED TOTALS**

Property Count: 682

WC - Walker County  
Under ARB Review Totals

8/6/2021

2:17:09PM

Land		Value			
Homesite:		9,870,030			
Non Homesite:		38,760,890			
Ag Market:		10,334,650			
Timber Market:		7,292,520	<b>Total Land</b>	(+)	66,258,090
Improvement		Value			
Homesite:		42,053,880			
Non Homesite:		122,646,430	<b>Total Improvements</b>	(+)	164,700,310
Non Real		Count	Value		
Personal Property:	28		20,858,890		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					20,858,890
					251,817,290
Ag		Non Exempt	Exempt		
Total Productivity Market:	17,627,170		0		
Ag Use:	125,710		0	<b>Productivity Loss</b>	(-)
Timber Use:	248,680		0	<b>Appraised Value</b>	=
Productivity Loss:	17,252,780		0		234,564,510
				<b>Homestead Cap</b>	(-)
					979,095
				<b>Assessed Value</b>	=
					233,585,415
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	2,746,387
				<b>Net Taxable</b>	=
					230,839,028

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,933,241	1,847,012	6,826.16	6,943.48	8			
OV65	8,026,506	7,666,505	27,343.81	27,413.91	32			
<b>Total</b>	<b>9,959,747</b>	<b>9,513,517</b>	<b>34,169.97</b>	<b>34,357.39</b>	<b>40</b>	<b>Freeze Taxable</b>	(-)	9,513,517
<b>Tax Rate</b>	<b>0.479900</b>							
						<b>Freeze Adjusted Taxable</b>	=	221,325,511

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,096,311.10 = 221,325,511 \* (0.479900 / 100) + 34,169.97

Certified Estimate of Market Value: 213,835,411  
 Certified Estimate of Taxable Value: 196,000,865

Tif Zone Code	Tax Increment Loss
2007 TIF	1,312,847
2007 TIF	1,312,847
Tax Increment Finance Value:	1,312,847
Tax Increment Finance Levy:	6,300.35

**2021 CERTIFIED TOTALS**

Property Count: 682

WC - Walker County  
Under ARB Review Totals

8/6/2021

2:17:10PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	2	586,610	0	586,610
DP	8	74,229	0	74,229
DV4	3	0	36,000	36,000
EX (Prorated)	1	0	2,647	2,647
EX-XV	1	0	1,590,900	1,590,900
OV65	41	456,001	0	456,001
<b>Totals</b>		<b>1,116,840</b>	<b>1,629,547</b>	<b>2,746,387</b>

**2021 CERTIFIED TOTALS**

Property Count: 41,248

WC - Walker County  
Grand Totals

8/6/2021

2:17:09PM

Land		Value			
Homesite:		452,978,017			
Non Homesite:		1,074,312,966			
Ag Market:		1,093,260,741			
Timber Market:		744,728,871	<b>Total Land</b>	(+)	3,365,280,595
Improvement		Value			
Homesite:		2,044,293,585			
Non Homesite:		1,909,044,030	<b>Total Improvements</b>	(+)	3,953,337,615
Non Real		Count	Value		
Personal Property:	1,978		602,388,430		
Mineral Property:	550		8,404,099		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					610,792,529
					7,929,410,739
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,837,616,202		373,410		
Ag Use:	19,163,801		3,890	<b>Productivity Loss</b>	(-)
Timber Use:	34,004,229		0	<b>Appraised Value</b>	=
Productivity Loss:	1,784,448,172		369,520		6,144,962,567
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				(Breakdown on Next Page)	38,089,119
				<b>Net Taxable</b>	=
					5,249,979,486

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	76,693,698	67,226,380	238,858.48	250,371.11	683		
DPS	368,140	358,140	1,119.32	1,119.32	1		
OV65	894,390,914	818,021,843	3,148,564.53	3,214,463.90	4,987		
<b>Total</b>	<b>971,452,752</b>	<b>885,606,363</b>	<b>3,388,542.33</b>	<b>3,465,954.33</b>	<b>5,671</b>	<b>Freeze Taxable</b>	(-) 885,606,363
<b>Tax Rate</b>	<b>0.479900</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	189,605	169,605	120,021	49,584	4		
OV65	2,871,270	2,272,130	1,817,521	454,609	14		
<b>Total</b>	<b>3,060,875</b>	<b>2,441,735</b>	<b>1,937,542</b>	<b>504,193</b>	<b>18</b>	<b>Transfer Adjustment</b>	(-) 504,193
						<b>Freeze Adjusted Taxable</b>	= 4,363,868,930

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 24,330,749.33 = 4,363,868,930 \* (0.479900 / 100) + 3,388,542.33

Certified Estimate of Market Value: 7,891,428,860  
 Certified Estimate of Taxable Value: 5,215,141,323

Tif Zone Code	Tax Increment Loss
2007 TIF	56,984,978
2007 TIF	56,984,978
Tax Increment Finance Value:	56,984,978
Tax Increment Finance Levy:	273,470.91

**2021 CERTIFIED TOTALS**

Property Count: 41,248

WC - Walker County  
Grand Totals

8/6/2021

2:17:10PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	574,614	0	574,614
CH	12	16,323,044	0	16,323,044
CHODO	2	42,163,880	0	42,163,880
DP	695	5,479,301	0	5,479,301
DPS	1	10,000	0	10,000
DV1	104	0	854,106	854,106
DV1S	4	0	20,000	20,000
DV2	58	0	486,801	486,801
DV3	67	0	637,500	637,500
DV3S	1	0	10,000	10,000
DV4	314	0	1,922,649	1,922,649
DV4S	17	0	165,500	165,500
DVHS	205	0	41,425,217	41,425,217
DVHSS	4	0	445,833	445,833
EX	60	0	16,260,150	16,260,150
EX (Prorated)	14	0	182,901	182,901
EX-XG	1	0	475,920	475,920
EX-XI	2	0	2,556,710	2,556,710
EX-XJ	1	0	690,150	690,150
EX-XL	1	0	513,800	513,800
EX-XN	15	0	1,555,700	1,555,700
EX-XR	29	0	1,021,310	1,021,310
EX-XU	2	0	3,475,390	3,475,390
EX-XV	688	0	643,217,933	643,217,933
EX-XV (Prorated)	6	0	174,984	174,984
EX366	90	0	22,591	22,591
FR	6	19,023,455	0	19,023,455
OV65	5,447	56,251,372	0	56,251,372
OV65S	20	222,875	0	222,875
PC	5	665,876	0	665,876
SO	7	64,400	0	64,400
<b>Totals</b>		<b>140,778,817</b>	<b>716,115,145</b>	<b>856,893,962</b>

**2021 CERTIFIED TOTALS**

Property Count: 40,566

WC - Walker County  
ARB Approved Totals

8/6/2021 2:17:10PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	16,851	22,074.4186	\$78,466,670	\$2,436,631,723	\$2,314,677,827
B	MULTIFAMILY RESIDENCE	332	195.0711	\$39,940,910	\$567,562,604	\$567,483,160
C1	VACANT LOTS AND LAND TRACTS	8,956	15,397.7405	\$94,770	\$339,875,543	\$339,627,043
D1	QUALIFIED OPEN-SPACE LAND	6,597	359,220.5081	\$0	\$1,819,945,136	\$52,653,747
D2	IMPROVEMENTS ON QUALIFIED OP	1,597		\$1,661,160	\$36,744,262	\$36,572,167
E	RURAL LAND, NON QUALIFIED OPE	3,105	5,909.2136	\$15,746,630	\$490,796,642	\$474,312,042
F1	COMMERCIAL REAL PROPERTY	1,001	2,310.0531	\$7,795,831	\$550,432,526	\$550,390,757
F2	INDUSTRIAL AND MANUFACTURIN	22	503.3600	\$239,340	\$37,274,550	\$36,699,936
G1	OIL AND GAS	544		\$0	\$8,395,685	\$8,395,685
J1	WATER SYSTEMS	1		\$0	\$15,310	\$15,310
J2	GAS DISTRIBUTION SYSTEM	9	13.1308	\$0	\$3,179,700	\$3,179,700
J3	ELECTRIC COMPANY (INCLUDING C	48	41.7290	\$0	\$89,300,280	\$89,300,280
J4	TELEPHONE COMPANY (INCLUDI	28	0.2600	\$0	\$7,241,930	\$7,241,930
J5	RAILROAD	22	49.8800	\$0	\$29,305,650	\$29,305,650
J6	PIPELAND COMPANY	99	1.3100	\$0	\$145,757,380	\$145,510,173
J7	CABLE TELEVISION COMPANY	1		\$0	\$10,742,040	\$10,742,040
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,409		\$0	\$147,957,550	\$147,957,550
L2	INDUSTRIAL AND MANUFACTURIN	223		\$0	\$116,884,910	\$97,442,786
M1	TANGIBLE OTHER PERSONAL, MOB	2,942		\$5,441,160	\$66,184,860	\$60,721,815
O	RESIDENTIAL INVENTORY	819	455.0590	\$6,363,630	\$18,452,700	\$18,452,700
S	SPECIAL INVENTORY TAX	35		\$0	\$28,365,200	\$28,365,200
X	TOTALLY EXEMPT PROPERTY	917	61,053.3564	\$27,235,769	\$726,454,308	\$0
<b>Totals</b>		<b>467,231.4502</b>		<b>\$182,985,870</b>	<b>\$7,677,593,449</b>	<b>\$5,019,140,458</b>

**2021 CERTIFIED TOTALS**

Property Count: 682

WC - Walker County  
Under ARB Review Totals

8/6/2021 2:17:10PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	296	328.3184	\$3,283,730	\$54,932,600	\$53,539,666
B	MULTIFAMILY RESIDENCE	32	5.7672	\$2,323,870	\$78,472,660	\$78,472,660
C1	VACANT LOTS AND LAND TRACTS	150	722.1908	\$65,340	\$15,784,033	\$15,784,033
D1	QUALIFIED OPEN-SPACE LAND	73	2,478.5286	\$0	\$17,627,170	\$374,390
D2	IMPROVEMENTS ON QUALIFIED OP	22		\$80,680	\$757,560	\$757,560
E	RURAL LAND, NON QUALIFIED OPE	55	73.0740	\$1,241,880	\$10,808,300	\$10,672,735
F1	COMMERCIAL REAL PROPERTY	68	227.7277	\$3,767,260	\$48,286,520	\$48,286,520
F2	INDUSTRIAL AND MANUFACTURIN	1	13.8900	\$0	\$1,122,090	\$1,122,090
J3	ELECTRIC COMPANY (INCLUDING C	1	2.2400	\$0	\$27,470	\$27,470
L1	COMMERCIAL PERSONAL PROPE	28		\$0	\$20,858,890	\$20,858,890
M1	TANGIBLE OTHER PERSONAL, MOB	21		\$0	\$580,360	\$563,534
O	RESIDENTIAL INVENTORY	32	4.9290	\$59,480	\$379,480	\$379,480
X	TOTALLY EXEMPT PROPERTY	4	3.1767	\$0	\$2,180,157	\$0
<b>Totals</b>			3,859.8424	\$10,822,240	\$251,817,290	\$230,839,028

**2021 CERTIFIED TOTALS**

Property Count: 41,248

WC - Walker County  
Grand Totals

8/6/2021 2:17:10PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	17,147	22,402.7370	\$81,750,400	\$2,491,564,323	\$2,368,217,493
B	MULTIFAMILY RESIDENCE	364	200.8383	\$42,264,780	\$646,035,264	\$645,955,820
C1	VACANT LOTS AND LAND TRACTS	9,106	16,119.9313	\$160,110	\$355,659,576	\$355,411,076
D1	QUALIFIED OPEN-SPACE LAND	6,670	361,699.0367	\$0	\$1,837,572,306	\$53,028,137
D2	IMPROVEMENTS ON QUALIFIED OP	1,619		\$1,741,840	\$37,501,822	\$37,329,727
E	RURAL LAND, NON QUALIFIED OPE	3,160	5,982.2876	\$16,988,510	\$501,604,942	\$484,984,777
F1	COMMERCIAL REAL PROPERTY	1,069	2,537.7808	\$11,563,091	\$598,719,046	\$598,677,277
F2	INDUSTRIAL AND MANUFACTURIN	23	517.2500	\$239,340	\$38,396,640	\$37,822,026
G1	OIL AND GAS	544		\$0	\$8,395,685	\$8,395,685
J1	WATER SYSTEMS	1		\$0	\$15,310	\$15,310
J2	GAS DISTRIBUTION SYSTEM	9	13.1308	\$0	\$3,179,700	\$3,179,700
J3	ELECTRIC COMPANY (INCLUDING C	49	43.9690	\$0	\$89,327,750	\$89,327,750
J4	TELEPHONE COMPANY (INCLUDI	28	0.2600	\$0	\$7,241,930	\$7,241,930
J5	RAILROAD	22	49.8800	\$0	\$29,305,650	\$29,305,650
J6	PIPELAND COMPANY	99	1.3100	\$0	\$145,757,380	\$145,510,173
J7	CABLE TELEVISION COMPANY	1		\$0	\$10,742,040	\$10,742,040
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,437		\$0	\$168,816,440	\$168,816,440
L2	INDUSTRIAL AND MANUFACTURIN	223		\$0	\$116,884,910	\$97,442,786
M1	TANGIBLE OTHER PERSONAL, MOB	2,963		\$5,441,160	\$66,765,220	\$61,285,349
O	RESIDENTIAL INVENTORY	851	459.9880	\$6,423,110	\$18,832,180	\$18,832,180
S	SPECIAL INVENTORY TAX	35		\$0	\$28,365,200	\$28,365,200
X	TOTALLY EXEMPT PROPERTY	921	61,056.5331	\$27,235,769	\$728,634,465	\$0
<b>Totals</b>		<b>471,091.2926</b>		<b>\$193,808,110</b>	<b>\$7,929,410,739</b>	<b>\$5,249,979,486</b>



**2021 CERTIFIED TOTALS**

Property Count: 41,248

WC - Walker County  
Effective Rate Assumption

8/6/2021

2:17:10PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$193,808,110</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$165,857,116</b>

**New Exemptions**

Exemption	Description	Count		
EX	TOTAL EXEMPTION	4	2020 Market Value	\$25,130
EX-XN	11.252 Motor vehicles leased for personal use	2	2020 Market Value	\$36,900
EX-XV	Other Exemptions (including public property, r	16	2020 Market Value	\$3,036,240
EX366	HOUSE BILL 366	16	2020 Market Value	\$13,840
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$3,112,110</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	13	\$86,555
DV1	Disabled Veterans 10% - 29%	6	\$32,905
DV2	Disabled Veterans 30% - 49%	3	\$22,500
DV3	Disabled Veterans 50% - 69%	6	\$60,000
DV4	Disabled Veterans 70% - 100%	30	\$196,001
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$33,500
DVHS	Disabled Veteran Homestead	15	\$3,520,598
OV65	OVER 65	451	\$4,619,757
OV65S	OVER 65 Surviving Spouse	1	\$12,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>529</b>	<b>\$8,583,816</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$11,695,926</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$11,695,926</b>

**New Ag / Timber Exemptions**

2020 Market Value	\$2,602,395	Count: 26
2021 Ag/Timber Use	\$59,070	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$2,543,325</b>	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,671	\$185,906	\$3,356	\$182,550
<b>Category A Only</b>			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,257	\$179,752	\$3,485	\$176,267

**2021 CERTIFIED TOTALS**WC - Walker County  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
682	\$251,817,290.00	\$195,992,430

## Notice About 2021 Tax Rates

Property Tax Rates in Walker County. This notice concerns the 2021 property tax rates for Walker County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.449900/\$100

**This year's voter-approval tax rate:** \$0.4962/\$100

To see the full calculations, please visit [www.walkercad.org](http://www.walkercad.org) or [www.co.walker.tx.us](http://www.co.walker.tx.us) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$12,144,491
EMS Fund	\$1,202,856
Debt Service Fund	\$319,710
Legislatively Designated Funds	\$2,246,530
Road and Bridge Fund	\$118,080
Insurance Fund - Retiree Fund	\$2,001,500
General Projects Fund	\$1,614,733

### Current Year Debt Service: County General Fund

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation Series 2012	\$965,000	\$411,818	\$0	\$1,376,818
Total required for 2021 debt service				\$1,376,818
- Amount (if any) paid from funds listed in unencumbered funds				\$154,015
- Amount (if any) paid from other resources				\$65,300
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$1,157,503
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2021				\$0
= Total Debt Levy				\$1,157,503

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Stacey M Poteete

Position: Chief Appraiser

Date prepared: August 6, 2021

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4799 per \$100 valuation has been proposed by the governing body of Walker County.

PROPOSED TAX RATE \$0.4799 per \$100  
NO-NEW-REVENUE TAX RATE \$0.4499 per \$100  
VOTER-APPROVAL TAX RATE \$0.4962 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Walker County from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Walker County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Walker County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 30, 2021 at 9:30 AM at Walker County Storm Shelter located at 455 State Hwy 75 N, Huntsville TX 77320.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Walker County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Walker County Commissioners Court of Walker County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = ( tax rate ) x ( taxable value of your property ) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:	Danny Kuykendall, Ronnie White, Bill Daugette Jr., Jimmy D. Henry
AGAINST the proposal:	None
PRESENT and not voting:	None
ABSENT:	Danny Pierce, County Judge

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.4808	\$0.4799	0.18% decrease
Average homestead taxable value	\$168,585	\$182,550	8.28% increase
Tax on average homestead	\$811	\$876	8.01% increase
Total tax levy on all properties	\$18,444,292	\$20,776,800	12.64% increase

# 2021 Tax Rate Calculation Worksheet

## Walker County - County General Fund

### No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$4,686,311,707
<b>2. 2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$797,348,374
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$3,888,963,333
<b>4. 2020 total adopted tax rate.</b>	\$0.480800/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$49,267,860 B. 2020 values resulting from final court decisions: - \$47,086,255 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$2,181,605
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$234,466,066 B. 2020 disputed value: - \$224,754,083 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$9,711,983
<b>7. 2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$11,893,588
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$3,900,856,921

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### No-New-Revenue Tax Rate (continued)

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2020 market value: \$3,112,110 B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$8,583,816 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$11,695,926
11.	<b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. <b>2020 market value:</b> \$2,602,395 B. <b>2021 productivity or special appraised value:</b> - \$59,070 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$2,543,325
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$14,239,251
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$50,450,378
14.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$3,836,167,292
15.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$18,444,292
16.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$38,899
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$18,483,191

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$5,014,072,205</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$5,068,253</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$55,411,248</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;"><b>\$4,963,729,210</b></span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;"><b>\$195,867,840</b></span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;"><b>+ \$0</b></span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

**No-New-Revenue Tax Rate (concluded)**

<b>19.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified. Add A and B.</b>	<b>\$195,867,840</b>
<b>20.</b>	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	<b>\$885,606,363</b>
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	<b>\$4,273,990,687</b>
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	<b>\$0</b>
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	<b>\$165,857,116</b>
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	<b>\$165,857,116</b>
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	<b>\$4,108,133,571</b>
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	<b>\$0.4499/\$100</b>
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	<b>\$0.4499/\$100</b>

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)



## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<b>28.</b>	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.4508/\$100
<b>29.</b>	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,900,856,921
<b>30.</b>	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$17,585,062
<b>31.</b>	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <span style="float: right;">+ \$36,211</span>  <b>B. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <span style="float: right;">- \$131,319</span>	

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate (continued)

<b>31. (cont.)</b>	<p><b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$-95,108</span></p> <p><b>E. Add line 30 to 31D.</b> <span style="float: right;">\$17,489,954</span></p>	
<b>32.</b>	<p><b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>. <span style="float: right;">\$4,108,133,571</span></p>	
<b>33.</b>	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100. <span style="float: right;">\$0.4257/\$100</span></p>	
<b>34.</b>	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$105,636</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$90,032</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0.0003/\$100</span></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0.0003/\$100</span></p>	

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate (continued)

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	<b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>		\$0/\$100
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	<b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>E. Enter the lessor of C and D. If not applicable, enter 0.</b>		\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate (continued)

<b>37.</b>	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 <div style="text-align: right;">\$0</div> <b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. <div style="text-align: right;">\$0</div> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <div style="text-align: right;">\$0/\$100</div> <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <div style="text-align: right;">\$0/\$100</div> <b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b> <div style="text-align: right;">\$0/\$100</div>	
<b>38.</b>	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.  <b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. <div style="text-align: right;">\$0</div> <b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. <div style="text-align: right;">\$0</div> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <div style="text-align: right;">\$0/\$100</div> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <div style="text-align: right;">\$0/\$100</div>	
<b>39.</b>	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.426/\$100

26 Tex. Tax Code § 26.0443

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate (continued)

<b>40.</b>	<b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.  A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$4,290,683</span> B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0.1044/\$100</span> C. Add Line 40B to Line 39. <span style="float: right;">\$0.5304/\$100</span>	
<b>41.</b>	<b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.  <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08. <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 <span style="float: right;">\$0.5489/\$100</span>	
<b>D41.</b>	<b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). <span style="float: right;">\$0/\$100</span>	

<sup>27</sup> Tex. Tax Code § 26.042(a)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

**Voter-Approval Tax Rate (continued)**

<b>42.</b>	<b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <b>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></b> Enter debt amount. <span style="float: right;">\$1,376,818</span>	
	<b>B: Subtract unencumbered fund amount used to reduce total debt.</b> <span style="float: right;">-\$154,015</span>	
	<b>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).</b> <span style="float: right;">-\$0</span>	
	<b>D: Subtract amount paid from other resources.</b> <span style="float: right;">-\$65,300</span>	
	<b>E: Adjusted debt. Subtract B, C and D from A.</b>	<b>\$1,157,503</b>
<b>43.</b>	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	<b>\$0</b>
<b>44.</b>	<b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.	<b>\$1,157,503</b>
<b>45.</b>	<b>2021 anticipated collection rate.</b> <ul style="list-style-type: none"> <li><b>A.</b> Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">100.0000%</span></li> <li><b>B.</b> Enter the 2020 actual collection rate. <span style="float: right;">99.1400%</span></li> <li><b>C.</b> Enter the 2019 actual collection rate. <span style="float: right;">100.1400%</span></li> <li><b>D.</b> Enter the 2018 actual collection rate. <span style="float: right;">99.4900%</span></li> <li><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></li> </ul>	<b>100.0000%</b>

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

**Voter-Approval Tax Rate (concluded)**

<b>46.</b>	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	<b>\$1,157,503</b>
<b>47.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<b>\$4,273,990,687</b>
<b>48.</b>	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	<b>\$0.027/\$100</b>
<b>49.</b>	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	<b>\$0.5759/\$100</b>
<b>D49.</b>	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	<b>\$0/\$100</b>
<b>50.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	<b>\$0.5759/\$100</b>

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

<b>51.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>52.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <div style="text-align: center;">-OR-</div> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$4,290,683
<b>53.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,273,990,687
<b>54.</b>	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0.1003/\$100
<b>55.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4499/\$100
<b>56.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.4499/\$100
<b>57.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.5759/\$100
<b>58.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.4756/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)



## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>59.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,273,990,687
<b>61.</b>	<b>Additional rate for pollution control.</b> Divide line 59 by line 60 and multiply by 100.	\$0/\$100
<b>62.</b>	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.4756/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>63.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.0206/\$100
<b>64.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>65.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>66.</b>	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0.0206/\$100
<b>67.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.4962/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### Walker County - County General Fund

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.426/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,273,990,687
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.0116/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.027/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68, 70, and 71.	\$0.4646/\$100

44 Tex. Tax Code § 26.012(8-a)

45 Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.4499/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

\$0.4962/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.4646/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**Print Here**Stacey M Poterete

Printed Name of Taxing Unit Representative

**Sign Here**Stacey M Poterete

Taxing Unit Representative

**Date**8-9-21

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** Walker County**Date:** 08/09/2021

	<b>County General Fund</b>
1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$3,900,856,921
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.480800
3.Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$38,899
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$18,794,219
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$4,273,990,687
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.449900
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$19,228,684
8.Last year's total levy. Sum of line 4 for all funds.	\$18,794,219
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$19,228,684
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$434,465

## Walker County

### Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 18,698,136	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 19,228,684
Last Year's Tax Rate	0.480800	\$20,549,347	\$1,851,212	\$1,320,663
No-New-Revenue Tax Rate	0.449900	\$19,228,684	\$530,548	\$0
Notice & Hearing Limit	0.449900	\$19,228,684	\$530,548	\$0
Voter-Approval Tax Rate	0.496200	\$21,207,542	\$2,509,406	\$1,978,858
Proposed Tax Rate	0.479900	\$20,510,881	\$1,812,746	\$1,282,197

#### No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100

0.00	0.449900	19,228,684	530,548	0
0.50	0.454900	19,442,384	744,248	213,700
1.00	0.459900	19,656,083	957,947	427,399
1.50	0.464900	19,869,783	1,171,647	641,099
2.00	0.469900	20,083,482	1,385,347	854,798
2.50	0.474900	20,297,182	1,599,046	1,068,498
3.00	0.479900	20,510,881	1,812,746	1,282,197
3.50	0.484900	20,724,581	2,026,445	1,495,897
4.00	0.489900	20,938,280	2,240,145	1,709,596
4.50	0.494900	21,151,980	2,453,844	1,923,296
5.00	0.499900	21,365,679	2,667,544	2,136,995
5.50	0.504900	21,579,379	2,881,243	2,350,695
6.00	0.509900	21,793,079	3,094,943	2,564,394
6.50	0.514900	22,006,778	3,308,642	2,778,094
7.00	0.519900	22,220,478	3,522,342	2,991,793
7.50	0.524900	22,434,177	3,736,041	3,205,493
8.00	0.529900	22,647,877	3,949,741	3,419,193
8.50	0.534900	22,861,576	4,163,440	3,632,892
9.00	0.539900	23,075,276	4,377,140	3,846,592
9.50	0.544900	23,288,975	4,590,840	4,060,291
10.00	0.549900	23,502,675	4,804,539	4,273,991
10.50	0.554900	23,716,374	5,018,239	4,487,690
11.00	0.559900	23,930,074	5,231,938	4,701,390
11.50	0.564900	24,143,773	5,445,638	4,915,089
12.00	0.569900	24,357,473	5,659,337	5,128,789
12.50	0.574900	24,571,172	5,873,037	5,342,488
13.00	0.579900	24,784,872	6,086,736	5,556,188
13.50	0.584900	24,998,572	6,300,436	5,769,887
14.00	0.589900	25,212,271	6,514,135	5,983,587
14.50	0.594900	25,425,971	6,727,835	6,197,286

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.



## Notice About 2021 Tax Rates

Property Tax Rates in Walker County. This notice concerns the 2021 property tax rates for Walker County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.449900/\$100

**This year's voter-approval tax rate:** \$0.4962/\$100

To see the full calculations, please visit [www.walkercad.org](http://www.walkercad.org) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$12,144,491
EMS Fund	\$1,202,856
Debt Service Fund	\$319,710
Legislatively Designated Funds	\$2,246,530
Road and Bridge Fund	\$118,080
Insurance Fund - Retiree Fund	\$2,001,500
General Projects Fund	\$1,614,733

### Current Year Debt Service: County General Fund

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation Series 2012	\$965,000	\$411,818	\$0	\$1,376,818
Total required for 2021 debt service				\$1,376,818
- Amount (if any) paid from funds listed in unencumbered funds				\$154,015
- Amount (if any) paid from other resources				\$65,300
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$1,157,503
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2021				\$0
= Total Debt Levy				\$1,157,503

8/9/2021

[www.truth-in-taxation.com/PrintForms.aspx](http://www.truth-in-taxation.com/PrintForms.aspx)

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Stacey M Poteete

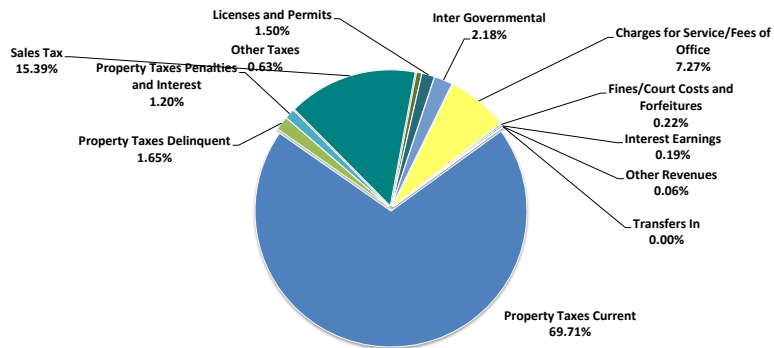
Position: Chief Appraiser

Date prepared: August 4, 2021



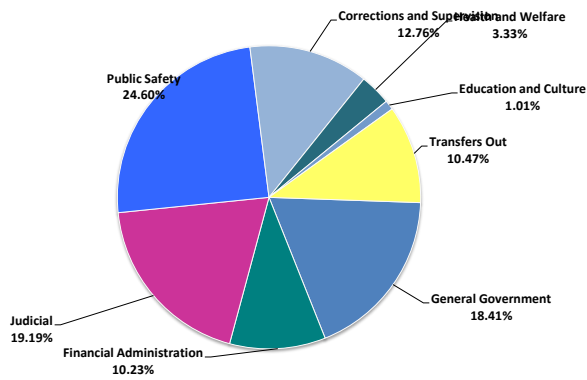
*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund  
At a Glance

**Revenues by Source**



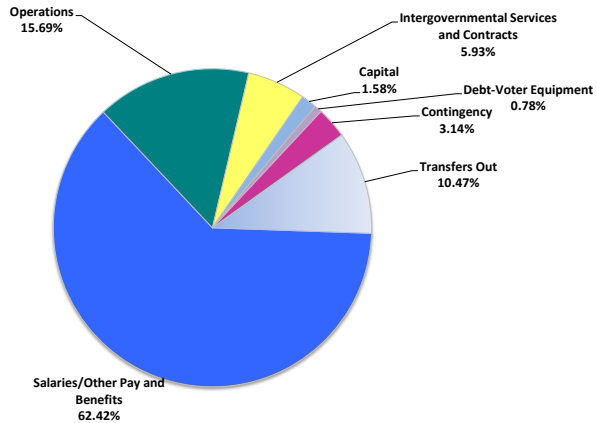
Property Taxes Current	\$ 18,567,878
Property Taxes Delinquent	\$ 440,000
Property Taxes Penalties and Interest	\$ 320,000
Sales Tax	\$ 4,100,000
Other Taxes	\$ 168,600
Licenses and Permits	\$ 400,000
Inter Governmental	\$ 581,563
Charges for Service/Fees of Office	\$ 1,936,072
Fines/Court Costs and Forfeitures	\$ 57,655
Interest Earnings	\$ 50,000
Other Revenues	\$ 16,000
Transfers In	\$ -
<b>Total</b>	<b>\$ 26,637,768</b>

**Expenditures By Function**



General Government	\$ 5,392,164
Financial Administration	\$ 2,995,105
Judicial	\$ 5,621,722
Public Safety	\$ 7,206,012
Corrections and Supervision	\$ 3,738,089
Health and Welfare	\$ 974,696
Education and Culture	\$ 296,800
Transfers Out	\$ 3,065,562
<b>Total</b>	<b>\$ 29,290,150</b>

**Expenditures By Category**



Salaries/Other Pay and Benefits	\$ 18,282,388
Operations	\$ 4,596,481
Intergovernmental Services and Contracts	\$ 1,737,551
Capital	\$ 461,479
Debt-Voter Equipment	\$ 228,189
Contingency	\$ 918,500
Transfers Out	\$ 3,065,562
<b>Total</b>	<b>\$ 29,290,150</b>

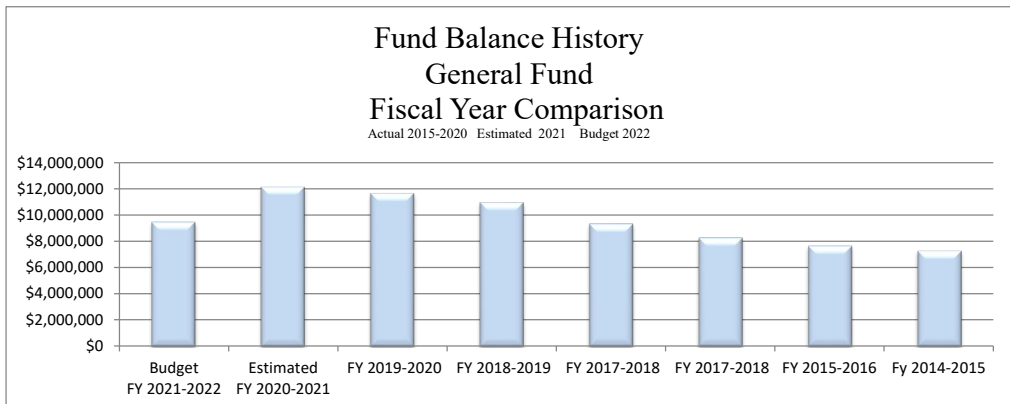
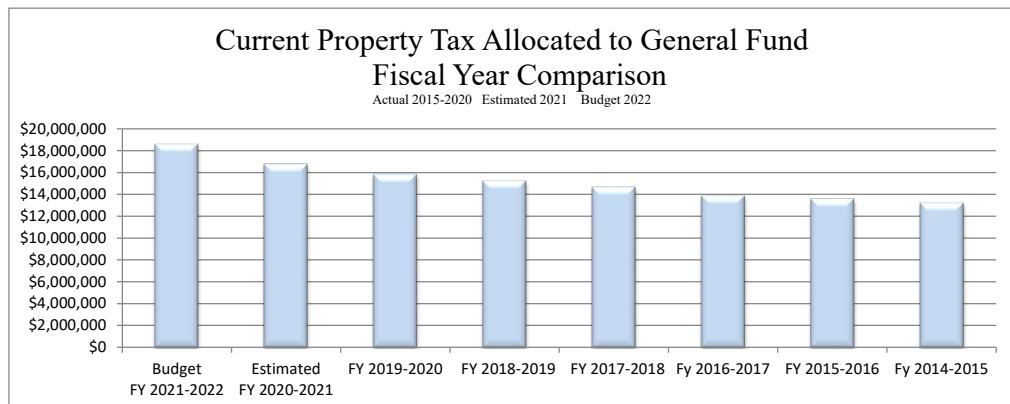
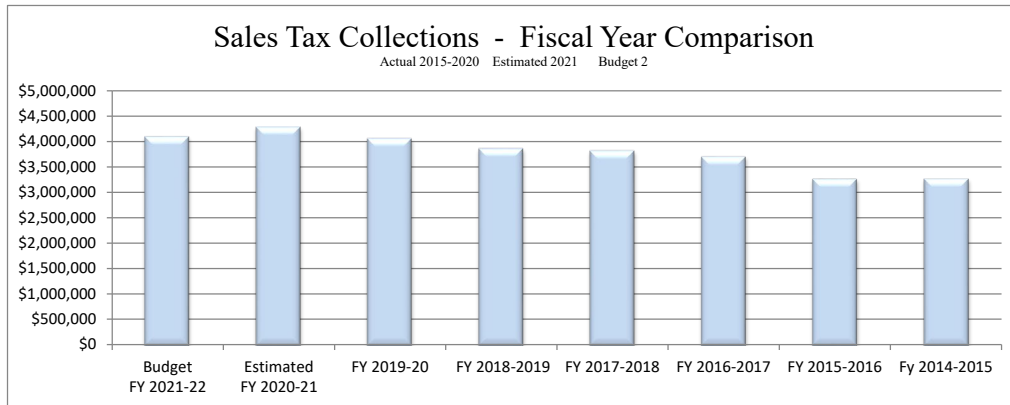


# Walker County

## Proposed Budget Fiscal Year 2021-2022

### General Fund

### At a Glance





*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund Summary

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 10,957,108	\$ 10,033,220	\$ 11,645,297	\$ 11,645,297	\$ 12,124,826
<u>Revenues</u>					
Property Taxes-Current	\$ 15,789,966	\$ 16,681,366	\$ 16,681,366	\$ 16,718,000	\$ 18,567,878
Property Taxes-Delinquent	\$ 504,833	\$ 380,000	\$ 380,000	\$ 550,000	\$ 440,000
Property Taxes-Penalty and Interest	\$ 319,493	\$ 275,000	\$ 275,000	\$ 395,000	\$ 320,000
Sales Tax	\$ 4,063,552	\$ 3,875,000	\$ 3,875,000	\$ 4,290,000	\$ 4,100,000
Other Taxes	\$ 176,309	\$ 143,600	\$ 143,600	\$ 179,427	\$ 168,600
Licenses & Permits	\$ 398,743	\$ 313,000	\$ 313,000	\$ 460,000	\$ 400,000
Inter Governmental	\$ 1,275,553	\$ 499,261	\$ 1,133,170	\$ 1,655,251	\$ 581,563
Charges for Service/Fees of Office	\$ 2,118,406	\$ 1,889,652	\$ 1,889,652	\$ 2,127,393	\$ 1,936,072
Fines/Court Costs and Forfeitures	\$ 134,357	\$ 55,655	\$ 55,655	\$ 110,355	\$ 57,655
Interest Earnings	\$ 150,263	\$ 50,000	\$ 50,000	\$ 15,000	\$ 50,000
Other Revenues	\$ 322,363	\$ 16,000	\$ 123,736	\$ 151,532	\$ 16,000
Total Revenues	\$ 25,253,838	\$ 24,178,534	\$ 24,920,179	\$ 26,651,958	\$ 26,637,768
Total Available	\$ 36,210,946	\$ 34,211,754	\$ 36,565,476	\$ 38,297,255	\$ 38,762,594
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 223,818	\$ 229,816	\$ 229,816	\$ 228,853	\$ 297,815
County Judge -I.T. Operations	\$ 188,344	\$ 291,041	\$ 291,041	\$ 207,924	\$ 311,920
County Judge-IT Hardware/Software	\$ 295,839	\$ 335,121	\$ 357,715	\$ 357,715	\$ 384,621
Commissioner's Court	\$ 83,589	\$ 80,636	\$ 100,951	\$ 100,477	\$ -
County Clerk	\$ 658,975	\$ 692,975	\$ 692,975	\$ 689,406	\$ 745,964
Voter Registration	\$ 88,165	\$ 76,762	\$ 86,033	\$ 81,504	\$ 87,024
Elections	\$ 190,329	\$ 199,019	\$ 244,019	\$ 215,789	\$ 209,123
County Facilities	\$ 660,402	\$ 838,287	\$ 942,595	\$ 897,184	\$ 908,834
Municipal Allocation-Justice Center	\$ 5,990	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 1,034,549	\$ 1,199,165	\$ 1,199,165	\$ 1,036,199	\$ 1,289,191
Contingency Allocation	\$ -	\$ 318,500	\$ 50,824	\$ 50,824	\$ 318,500
Operating Contingency	\$ -	\$ 232,830	\$ 197,668	\$ -	\$ 100,000
Contingency-Special One Time	\$ -	\$ 500,000	\$ 384,522	\$ 384,522	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 102,738	\$ 109,833	\$ 109,833	\$ 109,833	\$ 149,833
County Auditor	\$ 734,589	\$ 789,321	\$ 789,321	\$ 755,318	\$ 846,582



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund Summary

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
County Treasurer	\$ 361,524	\$ 380,723	\$ 380,723	\$ 372,041	\$ 407,376
County Treasurer-Collections/Compliance	\$ 136,598	\$ 143,279	\$ 143,279	\$ 139,792	\$ 153,880
Purchasing	\$ 213,930	\$ 265,419	\$ 268,239	\$ 196,810	\$ 286,805
Vehicle Registration	\$ 485,019	\$ 496,645	\$ 496,645	\$ 492,103	\$ 539,399
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 398,926	\$ 399,871	\$ 399,871	\$ 399,871	\$ 431,205
Appraisal District Collections	\$ 148,937	\$ 172,386	\$ 172,386	\$ 172,386	\$ 180,025
	<b>\$ 547,863</b>	<b>\$ 572,257</b>	<b>\$ 572,257</b>	<b>\$ 572,257</b>	<b>\$ 611,230</b>
<b><u>JUDICIAL</u></b>					
Courts-Central Costs	\$ 105,812	\$ 225,009	\$ 265,009	\$ 265,009	\$ 265,165
County Court at Law	\$ 739,291	\$ 695,040	\$ 655,040	\$ 653,143	\$ 671,773
12th Judicial District Court	\$ 345,072	\$ 386,772	\$ 386,772	\$ 385,349	\$ 401,429
278th District Court	\$ 308,579	\$ 388,162	\$ 388,162	\$ 386,739	\$ 408,453
Courts-Pretrial Bond Supervision	\$ -	\$ 62,058	\$ 62,058	\$ 52,482	\$ 70,824
District Clerk	\$ 504,123	\$ 547,382	\$ 547,382	\$ 543,587	\$ 589,804
Criminal District Attorney	\$ 1,755,992	\$ 1,807,037	\$ 1,825,608	\$ 1,799,736	\$ 1,950,693
Justice of Peace Precinct 1	\$ 232,354	\$ 288,811	\$ 288,811	\$ 278,884	\$ 310,123
Justice of Peace Precinct 2	\$ 215,265	\$ 226,663	\$ 226,663	\$ 214,159	\$ 242,719
Justice of Peace Precinct 3	\$ 218,845	\$ 230,755	\$ 230,755	\$ 227,452	\$ 246,672
Justice of Peace Precinct 4	\$ 283,302	\$ 291,658	\$ 291,658	\$ 289,232	\$ 313,631
Juvenile Probation	\$ 142,023	\$ 150,436	\$ 150,436	\$ 149,303	\$ 150,436
<b><u>PUBLIC SAFETY</u></b>					
Sheriff	\$ 3,611,567	\$ 3,864,912	\$ 3,903,320	\$ 3,957,620	\$ 4,337,663
Sheriff Estray	\$ 3,374	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Courthouse Security	\$ 255,277	\$ 264,843	\$ 264,843	\$ 237,931	\$ 309,271
Constables Central	\$ 54,603	\$ 63,028	\$ 63,028	\$ 62,304	\$ 68,345
Constable Precinct 1	\$ 83,724	\$ 88,434	\$ 88,434	\$ 87,960	\$ 93,798
Constable Precinct 2	\$ 153,318	\$ 88,917	\$ 88,917	\$ 88,443	\$ 94,281
Constable-Precinct 3	\$ 109,494	\$ 161,831	\$ 166,830	\$ 165,518	\$ 247,071
Constable Precinct 4	\$ 405,426	\$ 384,759	\$ 384,759	\$ 382,386	\$ 448,870
Department Public Safety Support	\$ 62,508	\$ 65,140	\$ 65,140	\$ 64,666	\$ 70,411
DPS Weigh Station Utilities/Services	\$ 19,808	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 435,994	\$ 212,487	\$ 844,702	\$ 836,661	\$ 484,524
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958	\$ 709,404
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 24,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund Summary

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
	\$ 1,000,145	\$ 988,145	\$ 988,145	\$ 988,145	\$ 1,010,591
<u><b>CORRECTION AND SUPERVISION</b></u>					
County Jail	\$ 2,926,303	\$ 3,003,377	\$ 3,059,357	\$ 2,949,942	\$ 3,254,612
County Jail-Inmate Medical	\$ 270,985	\$ 349,944	\$ 399,144	\$ 378,271	\$ 363,933
Adult Probation Support	\$ 54,596	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
Adult-Community Services	\$ 57,852	\$ 57,757	\$ 57,757	\$ 57,283	\$ 63,046
<u><b>HEALTH AND WELFARE</b></u>					
Veteran's Service	\$ 27,565	\$ 34,832	\$ 34,832	\$ 32,486	\$ 37,532
Social Services	\$ 4,005	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 590,439	\$ 629,141	\$ 664,303	\$ 654,390	\$ 753,158
Litter Control	\$ 14,284	\$ 14,476	\$ 14,476	\$ 14,476	\$ 44,476
<u>Health and Welfare Intergovernmental/Service Contracts</u>					
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	\$ 16,810	\$ 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
	\$ 108,540	\$ 115,730	\$ 115,730	\$ 115,730	\$ 115,730
<u><b>EDUCATION AND CULTURE</b></u>					
Historical Commission	\$ 9,820	\$ 17,152	\$ 17,152	\$ 17,152	\$ 22,361
AgriLife Extension Service	\$ 202,800	\$ 247,054	\$ 247,054	\$ 233,567	\$ 274,439
Subtotal Departmental	\$ 21,325,346	\$ 23,835,839	\$ 24,456,366	\$ 23,591,025	\$ 25,996,399
<u><b>TRANSFERS</b></u>					
Transfer to EMS Fund Operations	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882
Transfer to EMS Fund Operations					\$ 379,239
Transfer to EMS Fund Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
Criminal District Attorney Grant		\$ -	\$ -	\$ -	\$ -
Transfer to Projects Fund	\$ 377,742	\$ -	\$ -	\$ -	\$ 315,000
Transfer to Road and Bridge	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer to Road and Bridge Balancing	\$ 375,000	\$ 225,000	\$ 225,000	\$ 99,056	\$ 194,700
Transfers-Other Funds	\$ 67,760	\$ 28,294	\$ 28,294	\$ 28,294	\$ 44,741
Subtotal-Transfer	\$ 3,012,114	\$ 2,363,681	\$ 2,479,159	\$ 2,353,215	\$ 3,065,562
<u><b>VOTER EQUIPMENT PAYMENT</b></u>	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
 Total Expenditures	 \$ 24,565,649	 \$ 26,427,709	 \$ 27,163,714	 \$ 26,172,429	 \$ 29,290,150
<u>Available</u>	<u>\$ 11,645,297</u>	<u>\$ 7,784,045</u>	<u>\$ 9,401,762</u>	<u>\$ 12,124,826</u>	<u>\$ 9,472,444</u>
% Of Budget Available	47.40%	29.45%	34.61%	46.33%	32.34%

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## Walker County

Proposed Budget Fiscal Year 2021-2022

General Fund

Revenues by Department

### General Fund Revenues By Department

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<b>11101 - Revenues-General Fund</b>					
40110 Current Taxes	\$ 15,789,966	\$ 16,681,366	\$ 16,681,366	\$ 16,718,000	\$ 18,567,878
40120 Delinquent Taxes	\$ 504,833	\$ 380,000	\$ 380,000	\$ 550,000	\$ 440,000
40130 Penalty & Interest	\$ 319,493	\$ 275,000	\$ 275,000	\$ 395,000	\$ 320,000
40400 Sales Taxes	\$ 4,063,552	\$ 3,875,000	\$ 3,875,000	\$ 4,290,000	\$ 4,100,000
40500 In Lieu of Tax	\$ 39,342	\$ 28,600	\$ 28,600	\$ 37,527	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 20,703	\$ -	\$ -	\$ 25,000	\$ 25,000
40510 Mixed Beverage Tax	\$ 94,963	\$ 103,000	\$ 103,000	\$ 103,000	\$ 103,000
42410 Intergovernmental Funds	\$ 146,600	\$ 148,054	\$ 148,054	\$ 140,600	\$ 162,000
42460 Central Appraisal District	\$ -	\$ -	\$ -	\$ -	\$ -
42710 Disaster Relief	\$ 665	\$ -	\$ 8,255	\$ 17,384	\$ -
42919 Covid	\$ 290,871	\$ -	\$ -	\$ 480,791	\$ -
43010 Fees of Office/Chg for Service	\$ 60,423	\$ 55,000	\$ 55,000	\$ 63,000	\$ 57,000
48110 Other Revenue	\$ 46,417	\$ 16,000	\$ 16,000	\$ 26,000	\$ 16,000
48200 Insurance Refunds/Credits	\$ 180,052	\$ -	\$ 104,828	\$ 121,518	\$ -
48300 Proceeds Auction/Sale	\$ 26,850	\$ -	\$ -	\$ -	\$ -
	<u>\$ 21,584,730</u>	<u>\$ 21,562,020</u>	<u>\$ 21,675,103</u>	<u>\$ 22,967,820</u>	<u>\$ 23,819,478</u>
<b>15010 - County Judge</b>					
42010 State Funds	\$ 26,261	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	<u>\$ 26,261</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<b>15020 - County Judge-IT Operations</b>					
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>
<b>15050 - County Clerk</b>					
43010 Fees of Office/Chg for Service	\$ 378,008	\$ 360,000	\$ 360,000	\$ 420,000	\$ 378,000
43599 Cash Short & Over	\$ 13	\$ -	\$ -	\$ -	\$ -
43700 Suppl Guardianship Fees	\$ 4,360	\$ -	\$ -	\$ 5,040	\$ -
47040 Time Payment 10% -Court Improvement	\$ 449	\$ 200	\$ 200	\$ 200	\$ 200
48110 Other Revenue	\$ 9,638	\$ -	\$ -	\$ -	\$ -
	<u>\$ 392,442</u>	<u>\$ 360,200</u>	<u>\$ 360,200</u>	<u>\$ 425,240</u>	<u>\$ 378,200</u>
<b>16010 - Voter Registration</b>					
42010 State Funds	\$ 11,426	\$ -	\$ -	\$ 2,648	\$ -
43010 Fees of Office/Chg for Service	\$ 110	\$ 700	\$ 700	\$ 700	\$ 700
	<u>\$ 11,536</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 3,348</u>	<u>\$ 700</u>
<b>16020 - Elections</b>					
42410 Intergovernmental Funds	\$ 18,765	\$ 30,000	\$ 30,000	\$ 53,973	\$ 30,000
	<u>\$ 18,765</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 53,973</u>	<u>\$ 30,000</u>
<b>17010 - County Facilities</b>					
46040 WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
<b>17020 - Facilites-Justice Center Municipal Allocatio</b>					
42410 Intergovernmental Funds	\$ 5,990	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 5,990</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
<b>20010 - County Auditor</b>					

General Fund Revenues By Department		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
20010 - County Auditor						
43010 Fees of Office/Chg for Service	\$	42,355	\$ 42,152	\$ 42,152	\$ 42,152	\$ 42,152
	\$	42,355	\$ 42,152	\$ 42,152	\$ 42,152	\$ 42,152
20020 - County Treasurer						
48010 Interest	\$	150,263	\$ 50,000	\$ 50,000	\$ 15,000	\$ 50,000
48110 Other Revenue	\$	341	\$ -	\$ -	\$ -	\$ -
	\$	150,604	\$ 50,000	\$ 50,000	\$ 15,000	\$ 50,000
20030 - County Treasurer-Collections						
43010 Fees of Office/Chg for Service	\$	3,499	\$ 3,500	\$ 3,500	\$ 3,600	\$ 3,500
	\$	3,499	\$ 3,500	\$ 3,500	\$ 3,600	\$ 3,500
21010 - Vehicle Registration						
40510 Mixed Beverage Tax	\$	21,301	\$ 12,000	\$ 12,000	\$ 13,900	\$ 12,000
43010 Fees of Office/Chg for Service	\$	560	\$ 500	\$ 500	\$ 500	\$ 500
44100 Veh Registration Commissions	\$	772,333	\$ 680,000	\$ 680,000	\$ 770,000	\$ 680,000
44210 Certificate of Title	\$	66,840	\$ 65,000	\$ 65,000	\$ 65,000	\$ 76,000
	\$	861,034	\$ 757,500	\$ 757,500	\$ 849,400	\$ 768,500
30010 - Courts-Central Costs						
42010 State Funds	\$	18,802	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
42030 State Funds-Indigent Defense	\$	54,852	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040 State Funds - Capital Murder	\$	29,940	\$ -	\$ -	\$ -	\$ -
43740 Bond Fees - General Fund	\$	500	\$ 500	\$ 500	\$ 500	\$ 500
47041 Judicial Support Fee .60District Courts	\$	94	\$ 100	\$ 100	\$ 100	\$ 100
47042 Judicial Support Fee .60 Court at Law	\$	17	\$ 50	\$ 50	\$ 50	\$ 50
47050 Judicial Support Fee .60 Justice Courts	\$	1,407	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
	\$	105,612	\$ 68,874	\$ 68,874	\$ 68,874	\$ 68,874
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	\$	24,387	\$ 23,000	\$ 23,000	\$ 24,000	\$ 23,000
47020 Court Costs	\$	7,738	\$ 8,000	\$ 8,000	\$ 5,200	\$ 8,000
47030 Court Costs-Attorney Fees	\$	18,744	\$ 21,000	\$ 21,000	\$ 25,000	\$ 21,000
47040 Time Payment 10% -Court Improvement	\$	513	\$ 320	\$ 320	\$ 320	\$ 320
47800 Bond Forfeitures	\$	72,688	\$ -	\$ -	\$ 36,000	\$ -
	\$	208,070	\$ 136,320	\$ 136,320	\$ 174,520	\$ 136,320
30030 - 12th Judicial District Court						
42410 Intergovernmental Funds	\$	59,354	\$ 56,000	\$ 56,000	\$ 56,000	\$ 69,609
43010 Fees of Office/Chg for Service	\$	1,904	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
47020 Court Costs	\$	2,148	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
47030 Court Costs-Attorney Fees	\$	10,881	\$ 9,000	\$ 9,000	\$ 15,000	\$ 10,000
47040 Time Payment 10% -Court Improvement	\$	307	\$ 75	\$ 75	\$ 75	\$ 75
47800 Bond Forfeitures	\$	1,500	\$ -	\$ -	\$ 1,500	\$ -
	\$	76,094	\$ 68,575	\$ 68,575	\$ 76,075	\$ 83,184
30040 - 278th Judicial District Court						
42410 Intergovernmental Funds	\$	47,546	\$ 35,000	\$ 35,000	\$ 41,594	\$ 56,347
43010 Fees of Office/Chg for Service	\$	1,719	\$ 1,500	\$ 1,500	\$ 1,900	\$ 1,500
47020 Court Costs	\$	1,989	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
47030 Court Costs-Attorney Fees	\$	12,475	\$ 8,000	\$ 8,000	\$ 18,000	\$ 9,000
47040 Time Payment 10% -Court Improvement	\$	230	\$ 15	\$ 15	\$ 15	\$ 15
	\$	63,959	\$ 46,515	\$ 46,515	\$ 63,509	\$ 68,862
30050 - Courts- Pretrial Bond Supervision Office						
43010 Fees of Office/Chg for Service	\$	-	\$ -	\$ -	\$ 900	\$ 3,500

General Fund Revenues By Department		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
		\$ -	\$ -	\$ -	\$ 900	\$ 3,500
31010 - District Clerk						
43010	Fees of Office/Chg for Service	\$ 97,225	\$ 110,000	\$ 110,000	\$ 98,000	\$ 110,000
43710	Family Protection Fee	\$ 2,835	\$ -	\$ -	\$ 2,190	\$ -
47040	Time Payment 10% -Court Improvement	\$ 121	\$ 125	\$ 125	\$ 125	\$ 125
		\$ 100,181	\$ 110,125	\$ 110,125	\$ 100,315	\$ 110,125
32010 - Criminal District Attorney						
42010	State Funds	\$ 18,619	\$ -	\$ 18,571	\$ 18,571	\$ -
42020	State Longevity Pay	\$ 5,580	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
43010	Fees of Office/Chg for Service	\$ 2	\$ -	\$ -	\$ -	\$ -
43040	CDA Prosecutor Local Court Costs	\$ 1,055	\$ -	\$ -	\$ 1,500	\$ -
48110	Other Revenue	\$ 10	\$ -	\$ -	\$ -	\$ -
		\$ 25,266	\$ 5,300	\$ 23,871	\$ 25,371	\$ 5,300
33010 - Justice of Peace Precinct 1						
43010	Fees of Office/Chg for Service	\$ 73,040	\$ 70,000	\$ 70,000	\$ 76,000	\$ 70,000
43599	Cash Short & Over	\$ 30	\$ -	\$ -	\$ -	\$ -
47040	Time Payment 10% -Court Improvement	\$ 1,609	\$ 620	\$ 620	\$ 620	\$ 620
47050	Judicial Support Fee .60 Justice Courts	\$ 1	\$ -	\$ -	\$ -	\$ -
		\$ 74,680	\$ 70,620	\$ 70,620	\$ 76,620	\$ 70,620
33020 - Justice of Peace Precinct 2						
43010	Fees of Office/Chg for Service	\$ 14,680	\$ 16,000	\$ 16,000	\$ 15,900	\$ 16,000
47040	Time Payment 10% -Court Improvement	\$ 320	\$ 150	\$ 150	\$ 150	\$ 150
		\$ 15,000	\$ 16,150	\$ 16,150	\$ 16,050	\$ 16,150
33030 - Justice of Peace Precinct 3						
43010	Fees of Office/Chg for Service	\$ 17,855	\$ 19,000	\$ 19,000	\$ 16,300	\$ 19,000
47040	Time Payment 10% -Court Improvement	\$ 376	\$ 150	\$ 150	\$ 150	\$ 150
		\$ 18,231	\$ 19,150	\$ 19,150	\$ 16,450	\$ 19,150
33040 - Justice of Peace Precinct 4						
43010	Fees of Office/Chg for Service	\$ 55,899	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
43599	Cash Short & Over	\$ 630	\$ -	\$ -	\$ -	\$ -
47040	Time Payment 10% -Court Improvement	\$ 750	\$ 450	\$ 450	\$ 450	\$ 450
		\$ 57,279	\$ 70,450	\$ 70,450	\$ 70,450	\$ 70,450
36010 - Juvenile Probation Support						
43750	Probation Fees - General Fund	\$ 7,499	\$ 3,800	\$ 3,800	\$ 7,700	\$ 3,800
43751	Juvenile Restitution Monies	\$ 31	\$ -	\$ -	\$ 366	\$ -
		\$ 7,468	\$ 3,800	\$ 3,800	\$ 8,066	\$ 3,800
41010 - Sheriff						
42620	Federal Funds	\$ 34,309	\$ -	\$ -	\$ 33,400	\$ 33,400
42622	Federal Funds - HIDTA	\$ 25,471	\$ -	\$ 16,137	\$ 16,137	\$ -
42624	Federal Funds - FBI	\$ 2,105	\$ -	\$ 1,139	\$ 1,139	\$ -
42626	COVID	\$ 57,962	\$ -	\$ -	\$ -	\$ -
43010	Fees of Office/Chg for Service	\$ 7,769	\$ 2,000	\$ 2,000	\$ 8,000	\$ 2,000
43050	Copies	\$ 142	\$ -	\$ -	\$ -	\$ -
43740	Bond Fees - General Fund	\$ 2,792	\$ 1,900	\$ 1,900	\$ 2,900	\$ 1,900
48110	Other Revenue	\$ 5,980	\$ -	\$ -	\$ 800	\$ -
48200	Insurance Refunds/Credits	\$ 33,077	\$ -	\$ 2,908	\$ 2,908	\$ -
		\$ 169,607	\$ 3,900	\$ 24,084	\$ 65,284	\$ 37,300
41030 - Sheriff Estray						
43010	Fees of Office/Chg for Service	\$ 1,227	\$ 700	\$ 700	\$ 2,885	\$ 1,200

General Fund Revenues By Department		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
		\$ 1,227	\$ 700	\$ 700	\$ 2,885	\$ 1,200
44001 - Constables Central						
43010 Fees of Office/Chg for Service		\$ -	\$ -	\$ -	\$ -	\$ -
43020 Serving Papers		\$ 134,173	\$ 175,000	\$ 175,000	\$ 126,000	\$ 175,000
		\$ 134,173	\$ 175,000	\$ 175,000	\$ 126,000	\$ 175,000
44010 - Constable Precinct 1						
43010 Fees of Office/Chg for Service		\$ 13,033	\$ -	\$ -	\$ -	\$ -
43020 Serving Papers		\$ 1,200	\$ -	\$ -	\$ 500	\$ -
		\$ 14,233	\$ -	\$ -	\$ 500	\$ -
44020 - Constable Precinct 2						
43010 Fees of Office/Chg for Service		\$ 5	\$ -	\$ -	\$ -	\$ -
43020 Serving Papers		\$ 200	\$ -	\$ -	\$ 100	\$ -
		\$ 205	\$ -	\$ -	\$ 100	\$ -
44030 - Constable Precinct 3						
43010 Fees of Office/Chg for Service		\$ -	\$ -	\$ -	\$ -	\$ -
43020 Serving Papers		\$ 1,100	\$ -	\$ -	\$ 200	\$ -
		\$ 1,100	\$ -	\$ -	\$ 200	\$ -
44040 - Constable Precinct 4						
42620 Federal Funds		\$ 374	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service		\$ 36,092	\$ -	\$ -	\$ 22,000	\$ -
43020 Serving Papers		\$ 650	\$ -	\$ -	\$ -	\$ -
48200 Insurance Refunds/Credits		\$ 14,932	\$ -	\$ -	\$ -	\$ -
		\$ 52,048	\$ -	\$ -	\$ 22,000	\$ -
46010 - Emergency Operations						
42620 Federal Funds		\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
42919 Covid		\$ 239,380	\$ -	\$ 587,307	\$ 587,307	\$ -
46020 Rent - Shelter		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
48110 Other Revenue		\$ 17	\$ -	\$ -	\$ 306	\$ -
		\$ 239,397	\$ 2,000	\$ 591,807	\$ 592,113	\$ 2,000
50010 - County Jail						
42010 State Funds		\$ 319	\$ -	\$ -	\$ -	\$ -
42470 Inmate Housing-Other Counties		\$ 75,465	\$ 40,000	\$ 40,000	\$ 13,000	\$ 40,000
42620 Federal Funds		\$ 20,523	\$ -	\$ -	\$ -	\$ -
43060 Coin Phones		\$ 171,159	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
48110 Other Revenue		\$ 26	\$ -	\$ -	\$ -	\$ -
		\$ 267,492	\$ 140,000	\$ 140,000	\$ 153,000	\$ 140,000
50020 - County Jail-Inmate Medical Cost Center						
43400 Charges to Hospital District		\$ 69,420	\$ 64,000	\$ 64,000	\$ 69,420	\$ 69,420
43401 WCHD True Up		\$ -	\$ -	\$ -	\$ 17,552	\$ -
43410 In-Clinic Doctor Visits		\$ 21,540	\$ 4,000	\$ 4,000	\$ 18,000	\$ 10,000
		\$ 90,960	\$ 68,000	\$ 68,000	\$ 104,972	\$ 79,420
50110 - Adult Probation Support						
43010 Fees of Office/Chg for Service		\$ 12,107	\$ -	\$ -	\$ 13,188	\$ -
		\$ 12,107	\$ -	\$ -	\$ 13,188	\$ -
61020 - Planning and Development						
41020 Licenses and Permits		\$ 341,638	\$ 259,000	\$ 259,000	\$ 400,000	\$ 340,000
41030 OSSF Fees		\$ 57,105	\$ 54,000	\$ 54,000	\$ 60,000	\$ 60,000
42620 Federal Funds		\$ 374	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Chg for Service		\$ 90	\$ -	\$ -	\$ -	\$ -
43599 Cash Short & Over		\$ 3	\$ -	\$ -	\$ -	\$ -

General Fund  
Revenues By Department

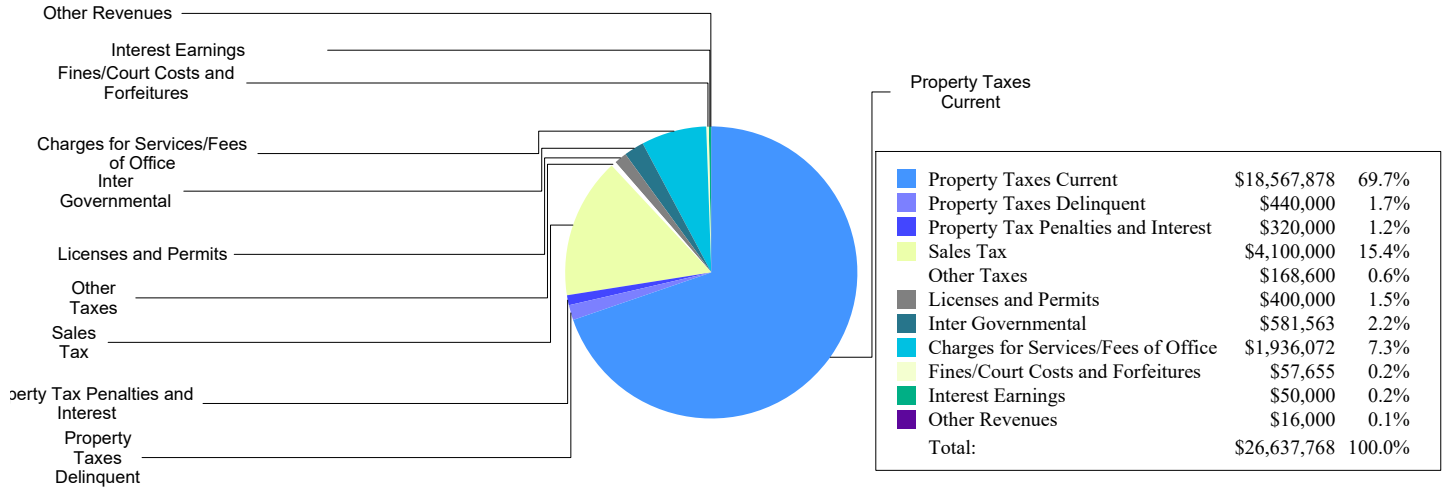
	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
61020 - Planning and Development					
48200 Insurance Refunds/Credits	\$ 4,864	\$ -	\$ -	\$ -	\$ -
	<u>\$ 404,074</u>	<u>\$ 313,000</u>	<u>\$ 313,000</u>	<u>\$ 460,000</u>	<u>\$ 400,000</u>
61050 - Litter Control General Fund					
48110 Other Revenue	\$ 102	\$ -	\$ -	\$ -	\$ -
	<u>\$ 102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
70010 - Historical Commission					
48110 Other Revenue	\$ 57	\$ -	\$ -	\$ -	\$ -
	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total all Funds	<u>\$ 25,253,838</u>	<u>\$ 24,178,534</u>	<u>\$ 24,920,179</u>	<u>\$ 26,651,958</u>	<u>\$ 26,637,768</u>

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**Walker County**  
**Proposed Budget Fiscal Year 2021-2022**  
**General Fund**  
**Revenues By Source**

**Revenues by Source**



**General Fund**  
**Revenues By Source**

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
40110 Current Taxes	\$ 15,789,966	\$ 16,681,366	\$ 16,681,366	\$ 16,718,000	\$ 18,567,878
40120 Delinquent Taxes	\$ 504,833	\$ 380,000	\$ 380,000	\$ 550,000	\$ 440,000
40130 Penalty & Interest	\$ 319,493	\$ 275,000	\$ 275,000	\$ 395,000	\$ 320,000
40400 Sales Taxes	\$ 4,063,552	\$ 3,875,000	\$ 3,875,000	\$ 4,290,000	\$ 4,100,000
<b>Other Taxes</b>					
40500 In Lieu of Tax	\$ 39,342	\$ 28,600	\$ 28,600	\$ 37,527	\$ 28,600
40501 Property Taxes-Other(VIT)	\$ 20,703	\$ -	\$ -	\$ 25,000	\$ 25,000
40510 Mixed Beverage Tax	\$ 116,264	\$ 115,000	\$ 115,000	\$ 116,900	\$ 115,000
	<u>\$ 176,309</u>	<u>\$ 143,600</u>	<u>\$ 143,600</u>	<u>\$ 179,427</u>	<u>\$ 168,600</u>
<b>Licenses and Permits</b>					
41020 Licenses and Permits	\$ 341,638	\$ 259,000	\$ 259,000	\$ 400,000	\$ 340,000
41030 OSSF Fees	\$ 57,105	\$ 54,000	\$ 54,000	\$ 60,000	\$ 60,000
	<u>\$ 398,743</u>	<u>\$ 313,000</u>	<u>\$ 313,000</u>	<u>\$ 460,000</u>	<u>\$ 400,000</u>
<b>Inter Governmental</b>					
42010 State Funds	\$ 159,427	\$ 121,000	\$ 139,571	\$ 142,219	\$ 121,000
42020 State Longevity Pay	\$ 5,580	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
42030 State Funds-Indigent Defense	\$ 54,852	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040 State Funds - Capital Murder	\$ 29,940	\$ -	\$ -	\$ -	\$ -
42410 Intergovernmental Funds	\$ 278,255	\$ 280,037	\$ 280,037	\$ 303,150	\$ 328,939
42460 Central Appraisal District	\$ -	\$ -	\$ -	\$ -	\$ -
42470 Inmate Housing-Other Counties	\$ 75,465	\$ 40,000	\$ 40,000	\$ 13,000	\$ 40,000
42620 Federal Funds	\$ 55,580	\$ -	\$ 2,500	\$ 35,900	\$ 33,400
42622 Federal Funds - HIDTA	\$ 25,471	\$ -	\$ 16,137	\$ 16,137	\$ -
42624 Federal Funds - FBI	\$ 2,105	\$ -	\$ 1,139	\$ 1,139	\$ -

General Fund Revenues By Source		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Inter Governmental						
42626	COVID	\$ 57,962	\$ -	\$ -	\$ -	\$ -
42710	Disaster Relief	\$ 665	\$ -	\$ 8,255	\$ 17,384	\$ -
42919	Covid	\$ 530,251	\$ -	\$ 587,307	\$ 1,068,098	\$ -
		<u>\$ 1,275,553</u>	<u>\$ 499,261</u>	<u>\$ 1,133,170</u>	<u>\$ 1,655,251</u>	<u>\$ 581,563</u>
Charges for Services/Fees of Office						
43010	Fees of Office/Chg for Service	\$ 853,989	\$ 787,452	\$ 787,452	\$ 892,425	\$ 811,452
43020	Serving Papers	\$ 137,323	\$ 175,000	\$ 175,000	\$ 126,800	\$ 175,000
43040	CDA Prosecutor Local Court Costs	\$ 1,055	\$ -	\$ -	\$ 1,500	\$ -
43050	Copies	\$ 142	\$ -	\$ -	\$ -	\$ -
43060	Coin Phones	\$ 171,159	\$ 100,000	\$ 100,000	\$ 140,000	\$ 100,000
43400	Charges to Hospital District	\$ 69,420	\$ 64,000	\$ 64,000	\$ 69,420	\$ 69,420
43401	WCHD True Up	\$ -	\$ -	\$ -	\$ 17,552	\$ -
43410	In-Clinic Doctor Visits	\$ 21,540	\$ 4,000	\$ 4,000	\$ 18,000	\$ 10,000
43599	Cash Short & Over	\$ 650	\$ -	\$ -	\$ -	\$ -
43700	Suppl Guardianship Fees	\$ 4,360	\$ -	\$ -	\$ 5,040	\$ -
43710	Family Protection Fee	\$ 2,835	\$ -	\$ -	\$ 2,190	\$ -
43740	Bond Fees - General Fund	\$ 3,292	\$ 2,400	\$ 2,400	\$ 3,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 7,499	\$ 3,800	\$ 3,800	\$ 7,700	\$ 3,800
43751	Juvenile Restitution Monies	\$ (31)	\$ -	\$ -	\$ 366	\$ -
44100	Veh Registration Commissions	\$ 772,333	\$ 680,000	\$ 680,000	\$ 770,000	\$ 680,000
44210	Certificate of Title	\$ 66,840	\$ 65,000	\$ 65,000	\$ 65,000	\$ 76,000
46020	Rent - Shelter	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
46040	WCHA Utilities Reimb	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 2,118,406</u>	<u>\$ 1,889,652</u>	<u>\$ 1,889,652</u>	<u>\$ 2,127,393</u>	<u>\$ 1,936,072</u>
Fines/Court Costs and Forfeitures						
47020	Court Costs	\$ 11,875	\$ 12,100	\$ 12,100	\$ 9,300	\$ 12,100
47030	Court Costs-Attorney Fees	\$ 42,100	\$ 38,000	\$ 38,000	\$ 58,000	\$ 40,000
47040	Time Payment 10% -Court Improvement	\$ 4,675	\$ 2,105	\$ 2,105	\$ 2,105	\$ 2,105
47041	Judicial Support Fee .60District Courts	\$ 94	\$ 100	\$ 100	\$ 100	\$ 100
47042	Judicial Support Fee .60 Court at Law	\$ 17	\$ 50	\$ 50	\$ 50	\$ 50
47050	Judicial Support Fee .60 Justice Courts	\$ 1,408	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
47800	Bond Forfeitures	\$ 74,188	\$ -	\$ -	\$ 37,500	\$ -
		<u>\$ 134,357</u>	<u>\$ 55,655</u>	<u>\$ 55,655</u>	<u>\$ 110,355</u>	<u>\$ 57,655</u>
Interest Earnings						
48010	Interest	\$ 150,263	\$ 50,000	\$ 50,000	\$ 15,000	\$ 50,000
Other Revenues						
48110	Other Revenue	\$ 62,588	\$ 16,000	\$ 16,000	\$ 27,106	\$ 16,000
48200	Insurance Refunds/Credits	\$ 232,925	\$ -	\$ 107,736	\$ 124,426	\$ -
48300	Proceeds Auction/Sale	\$ 26,850	\$ -	\$ -	\$ -	\$ -
		<u>\$ 322,363</u>	<u>\$ 16,000</u>	<u>\$ 123,736</u>	<u>\$ 151,532</u>	<u>\$ 16,000</u>
Fund Total		<u>\$ 25,253,838</u>	<u>\$ 24,178,534</u>	<u>\$ 24,920,179</u>	<u>\$ 26,651,958</u>	<u>\$ 26,637,768</u>





*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund  
Departmental Expenditures By Category

General Fund Department Expenditures by Category	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
15010 - County Judge					
Salaries,Other Pay, Benefits	\$ 221,283	\$ 221,362	\$ 221,362	\$ 220,399	\$ 286,680
Operations	\$ 2,535	\$ 8,454	\$ 8,454	\$ 8,454	\$ 11,135
	<u>\$ 223,818</u>	<u>\$ 229,816</u>	<u>\$ 229,816</u>	<u>\$ 228,853</u>	<u>\$ 297,815</u>
15020 - County Judge-IT Operations					
Salaries,Other Pay, Benefits	\$ 186,382	\$ 281,511	\$ 281,511	\$ 198,394	\$ 302,390
Operations	\$ 1,962	\$ 9,530	\$ 9,530	\$ 9,530	\$ 9,530
	<u>\$ 188,344</u>	<u>\$ 291,041</u>	<u>\$ 291,041</u>	<u>\$ 207,924</u>	<u>\$ 311,920</u>
15030 - County Judge - IT HardwareSoftware					
Operations	\$ 261,399	\$ 335,121	\$ 357,715	\$ 357,715	\$ 384,621
Capital	\$ 34,440	\$ -	\$ -	\$ -	\$ -
	<u>\$ 295,839</u>	<u>\$ 335,121</u>	<u>\$ 357,715</u>	<u>\$ 357,715</u>	<u>\$ 384,621</u>
15040 - Commissioner's Court					
Salaries,Other Pay, Benefits	\$ 76,604	\$ 71,590	\$ 93,405	\$ 92,931	\$ -
Operations	\$ 6,985	\$ 9,046	\$ 7,546	\$ 7,546	\$ -
	<u>\$ 83,589</u>	<u>\$ 80,636</u>	<u>\$ 100,951</u>	<u>\$ 100,477</u>	<u>\$ -</u>
15050 - County Clerk					
Salaries,Other Pay, Benefits	\$ 574,454	\$ 584,774	\$ 584,774	\$ 581,205	\$ 637,763
Operations	\$ 84,521	\$ 108,201	\$ 108,201	\$ 108,201	\$ 108,201
	<u>\$ 658,975</u>	<u>\$ 692,975</u>	<u>\$ 692,975</u>	<u>\$ 689,406</u>	<u>\$ 745,964</u>
16010 - Voter Registration					
Salaries,Other Pay, Benefits	\$ 51,718	\$ 51,262	\$ 60,533	\$ 56,004	\$ 61,524
Operations	\$ 36,447	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500
	<u>\$ 88,165</u>	<u>\$ 76,762</u>	<u>\$ 86,033</u>	<u>\$ 81,504</u>	<u>\$ 87,024</u>
16020 - Elections					
Salaries,Other Pay, Benefits	\$ 142,742	\$ 126,141	\$ 171,141	\$ 142,911	\$ 136,245
Operations	\$ 47,587	\$ 72,878	\$ 72,878	\$ 72,878	\$ 72,878
	<u>\$ 190,329</u>	<u>\$ 199,019</u>	<u>\$ 244,019</u>	<u>\$ 215,789</u>	<u>\$ 209,123</u>
17010 - County Facilities					
Salaries,Other Pay, Benefits	\$ 379,224	\$ 484,843	\$ 484,843	\$ 439,432	\$ 548,890
Operations	\$ 281,178	\$ 353,444	\$ 457,752	\$ 457,752	\$ 359,944
	<u>\$ 660,402</u>	<u>\$ 838,287</u>	<u>\$ 942,595</u>	<u>\$ 897,184</u>	<u>\$ 908,834</u>
17020 - Facilites-Justice Center Municipal Allocation					
Operations	\$ 5,990	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 5,990</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 - Centralized Costs					
Salaries,Other Pay, Benefits	\$ 499,761	\$ 555,902	\$ 555,902	\$ 392,936	\$ 615,928
Operations	\$ 513,391	\$ 643,263	\$ 625,886	\$ 625,886	\$ 673,263
Capital	\$ 21,397	\$ -	\$ 17,377	\$ 17,377	\$ -
	<u>\$ 1,034,549</u>	<u>\$ 1,199,165</u>	<u>\$ 1,199,165</u>	<u>\$ 1,036,199</u>	<u>\$ 1,289,191</u>
19200 - Contingency					
Contingency-Special	\$ -	\$ 500,000	\$ 384,522	\$ 384,522	\$ 500,000

General Fund Department Expenditures by Category		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
19200 - Contingency						
Contingency-General		\$ -	\$ 318,500	\$ 50,824	\$ 50,824	\$ 318,500
Contingency		\$ -	\$ 232,830	\$ 197,668	\$ -	\$ 100,000
		<u>\$ -</u>	<u>\$ 1,051,330</u>	<u>\$ 633,014</u>	<u>\$ 435,346</u>	<u>\$ 918,500</u>
20005 - County Auditor-Financial Systems						
Operations		\$ 102,738	\$ 109,833	\$ 109,833	\$ 109,833	\$ 149,833
		<u>\$ 102,738</u>	<u>\$ 109,833</u>	<u>\$ 109,833</u>	<u>\$ 109,833</u>	<u>\$ 149,833</u>
20010 - County Auditor						
Salaries, Other Pay, Benefits		\$ 690,603	\$ 731,046	\$ 731,046	\$ 697,043	\$ 785,307
Operations		\$ 43,986	\$ 58,275	\$ 58,275	\$ 58,275	\$ 61,275
		<u>\$ 734,589</u>	<u>\$ 789,321</u>	<u>\$ 789,321</u>	<u>\$ 755,318</u>	<u>\$ 846,582</u>
20020 - County Treasurer						
Salaries, Other Pay, Benefits		\$ 347,979	\$ 357,144	\$ 357,144	\$ 348,462	\$ 383,797
Operations		\$ 13,545	\$ 23,579	\$ 23,579	\$ 23,579	\$ 23,579
		<u>\$ 361,524</u>	<u>\$ 380,723</u>	<u>\$ 380,723</u>	<u>\$ 372,041</u>	<u>\$ 407,376</u>
20030 - County Treasurer-Collections						
Salaries, Other Pay, Benefits		\$ 122,605	\$ 121,459	\$ 121,459	\$ 117,972	\$ 132,060
Operations		\$ 13,993	\$ 21,820	\$ 21,820	\$ 21,820	\$ 21,820
		<u>\$ 136,598</u>	<u>\$ 143,279</u>	<u>\$ 143,279</u>	<u>\$ 139,792</u>	<u>\$ 153,880</u>
20040 - Purchasing						
Salaries, Other Pay, Benefits		\$ 207,447	\$ 251,902	\$ 251,902	\$ 180,473	\$ 273,288
Operations		\$ 6,483	\$ 13,517	\$ 16,337	\$ 16,337	\$ 13,517
		<u>\$ 213,930</u>	<u>\$ 265,419</u>	<u>\$ 268,239</u>	<u>\$ 196,810</u>	<u>\$ 286,805</u>
21010 - Vehicle Registration						
Salaries, Other Pay, Benefits		\$ 476,433	\$ 482,243	\$ 482,243	\$ 477,701	\$ 524,997
Operations		\$ 8,586	\$ 14,402	\$ 14,402	\$ 14,402	\$ 14,402
		<u>\$ 485,019</u>	<u>\$ 496,645</u>	<u>\$ 496,645</u>	<u>\$ 492,103</u>	<u>\$ 539,399</u>
29940 - Governmental/Services Contracts						
Appraisal District-Appraisals		\$ 398,926	\$ 399,871	\$ 399,871	\$ 399,871	\$ 431,205
Appraisal District Collections		\$ 148,937	\$ 172,386	\$ 172,386	\$ 172,386	\$ 180,025
		<u>\$ 547,863</u>	<u>\$ 572,257</u>	<u>\$ 572,257</u>	<u>\$ 572,257</u>	<u>\$ 611,230</u>
30010 - Courts-Central Costs						
Salaries, Other Pay, Benefits		\$ 42,189	\$ 42,344	\$ 42,344	\$ 42,344	\$ 42,500
Operations		\$ 63,623	\$ 182,665	\$ 222,665	\$ 222,665	\$ 222,665
		<u>\$ 105,812</u>	<u>\$ 225,009</u>	<u>\$ 265,009</u>	<u>\$ 265,009</u>	<u>\$ 265,165</u>
30020 - County Court-at-Law						
Salaries, Other Pay, Benefits		\$ 472,103	\$ 471,496	\$ 471,496	\$ 469,599	\$ 488,229
Operations		\$ 267,188	\$ 223,544	\$ 183,544	\$ 183,544	\$ 183,544
		<u>\$ 739,291</u>	<u>\$ 695,040</u>	<u>\$ 655,040</u>	<u>\$ 653,143</u>	<u>\$ 671,773</u>
30030 - 12th Judicial District Court						
Salaries, Other Pay, Benefits		\$ 228,334	\$ 229,166	\$ 229,166	\$ 227,743	\$ 246,623
Operations		\$ 116,738	\$ 157,606	\$ 157,606	\$ 157,606	\$ 154,806
		<u>\$ 345,072</u>	<u>\$ 386,772</u>	<u>\$ 386,772</u>	<u>\$ 385,349</u>	<u>\$ 401,429</u>
30040 - 278th Judicial District Court						
Salaries, Other Pay, Benefits		\$ 231,408	\$ 233,539	\$ 233,539	\$ 232,116	\$ 253,830
Operations		\$ 77,171	\$ 154,623	\$ 154,623	\$ 154,623	\$ 154,623
		<u>\$ 308,579</u>	<u>\$ 388,162</u>	<u>\$ 388,162</u>	<u>\$ 386,739</u>	<u>\$ 408,453</u>

General Fund Department Expenditures by Category		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
30050 - Courts- Pretrial Bond Supervision Office						
Salaries,Other Pay, Benefits	\$ -	\$ 58,258	\$ 58,258	\$ 48,682	\$ 63,524	
Operations	\$ -	\$ 3,800	\$ 3,800	\$ 3,800	\$ 7,300	
	<u>\$ -</u>	<u>\$ 62,058</u>	<u>\$ 62,058</u>	<u>\$ 52,482</u>	<u>\$ 70,824</u>	
31010 - District Clerk						
Salaries,Other Pay, Benefits	\$ 477,224	\$ 513,743	\$ 513,743	\$ 509,948	\$ 556,165	
Operations	\$ 26,899	\$ 33,639	\$ 33,639	\$ 33,639	\$ 33,639	
	<u>\$ 504,123</u>	<u>\$ 547,382</u>	<u>\$ 547,382</u>	<u>\$ 543,587</u>	<u>\$ 589,804</u>	
32010 - Criminal District Attorney						
Salaries,Other Pay, Benefits	\$ 1,697,940	\$ 1,734,818	\$ 1,734,818	\$ 1,708,946	\$ 1,880,360	
Operations	\$ 58,052	\$ 72,219	\$ 90,790	\$ 90,790	\$ 70,333	
	<u>\$ 1,755,992</u>	<u>\$ 1,807,037</u>	<u>\$ 1,825,608</u>	<u>\$ 1,799,736</u>	<u>\$ 1,950,693</u>	
33010 - Justice of Peace Precinct 1						
Salaries,Other Pay, Benefits	\$ 223,889	\$ 275,237	\$ 275,237	\$ 265,310	\$ 296,549	
Operations	\$ 8,465	\$ 13,574	\$ 13,574	\$ 13,574	\$ 13,574	
	<u>\$ 232,354</u>	<u>\$ 288,811</u>	<u>\$ 288,811</u>	<u>\$ 278,884</u>	<u>\$ 310,123</u>	
33020 - Justice of Peace Precinct 2						
Salaries,Other Pay, Benefits	\$ 212,088	\$ 216,368	\$ 216,368	\$ 203,864	\$ 232,424	
Operations	\$ 3,177	\$ 10,295	\$ 10,295	\$ 10,295	\$ 10,295	
	<u>\$ 215,265</u>	<u>\$ 226,663</u>	<u>\$ 226,663</u>	<u>\$ 214,159</u>	<u>\$ 242,719</u>	
33030 - Justice of Peace Precinct 3						
Salaries,Other Pay, Benefits	\$ 214,162	\$ 218,851	\$ 218,851	\$ 215,548	\$ 234,768	
Operations	\$ 4,683	\$ 11,904	\$ 11,904	\$ 11,904	\$ 11,904	
	<u>\$ 218,845</u>	<u>\$ 230,755</u>	<u>\$ 230,755</u>	<u>\$ 227,452</u>	<u>\$ 246,672</u>	
33040 - Justice of Peace Precinct 4						
Salaries,Other Pay, Benefits	\$ 273,669	\$ 274,421	\$ 274,421	\$ 271,995	\$ 296,394	
Operations	\$ 9,633	\$ 17,237	\$ 17,237	\$ 17,237	\$ 17,237	
	<u>\$ 283,302</u>	<u>\$ 291,658</u>	<u>\$ 291,658</u>	<u>\$ 289,232</u>	<u>\$ 313,631</u>	
34030 - Law Library						
Salaries,Other Pay, Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
36010 - Juvenile Probation Support						
Salaries,Other Pay, Benefits	\$ 63,517	\$ 68,331	\$ 68,331	\$ 67,198	\$ 79,030	
Operations	\$ 78,506	\$ 82,105	\$ 82,105	\$ 82,105	\$ 71,406	
	<u>\$ 142,023</u>	<u>\$ 150,436</u>	<u>\$ 150,436</u>	<u>\$ 149,303</u>	<u>\$ 150,436</u>	
41010 - Sheriff						
Salaries,Other Pay, Benefits	\$ 3,048,817	\$ 3,158,591	\$ 3,173,292	\$ 3,227,592	\$ 3,683,759	
Operations	\$ 318,792	\$ 350,181	\$ 362,184	\$ 362,184	\$ 303,539	
Capital	\$ 243,958	\$ 356,140	\$ 367,844	\$ 367,844	\$ 350,365	
	<u>\$ 3,611,567</u>	<u>\$ 3,864,912</u>	<u>\$ 3,903,320</u>	<u>\$ 3,957,620</u>	<u>\$ 4,337,663</u>	
41030 - Sheriff Estray						
Operations	\$ 3,374	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
	<u>\$ 3,374</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	\$ 255,277	\$ 264,843	\$ 264,843	\$ 237,931	\$ 309,271	
	<u>\$ 255,277</u>	<u>\$ 264,843</u>	<u>\$ 264,843</u>	<u>\$ 237,931</u>	<u>\$ 309,271</u>	

General Fund Department Expenditures by Category		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022				
44001 - Constables Central										
Salaries,Other Pay, Benefits	\$	53,346	\$	57,609	\$	56,885	\$	62,926		
Operations	\$	1,257	\$	5,419	\$	5,419	\$	5,419		
	\$	54,603	\$	63,028	\$	62,304	\$	68,345		
44010 - Constable Precinct 1										
Salaries,Other Pay, Benefits	\$	79,505	\$	79,694	\$	79,220	\$	85,058		
Operations	\$	4,219	\$	8,740	\$	8,740	\$	8,740		
	\$	83,724	\$	88,434	\$	87,960	\$	93,798		
44020 - Constable Precinct 2										
Salaries,Other Pay, Benefits	\$	78,998	\$	79,694	\$	79,220	\$	85,058		
Operations	\$	14,615	\$	9,223	\$	9,223	\$	9,223		
Capital	\$	59,705	\$	-	\$	-	\$	-		
	\$	153,318	\$	88,917	\$	88,443	\$	94,281		
44030 - Constable Precinct 3										
Salaries,Other Pay, Benefits	\$	88,183	\$	144,167	\$	142,855	\$	162,723		
Operations	\$	21,311	\$	17,664	\$	22,663	\$	17,664		
Capital	\$	-	\$	-	\$	-	\$	66,684		
	\$	109,494	\$	161,831	\$	165,518	\$	247,071		
44040 - Constable Precinct 4										
Salaries,Other Pay, Benefits	\$	324,677	\$	342,092	\$	339,719	\$	402,553		
Operations	\$	46,991	\$	42,667	\$	42,667	\$	46,317		
Capital	\$	33,758	\$	-	\$	-	\$	-		
	\$	405,426	\$	384,759	\$	382,386	\$	448,870		
45010 - Support Personnel-DPS										
Salaries,Other Pay, Benefits	\$	62,006	\$	62,925	\$	62,451	\$	68,196		
Operations	\$	502	\$	2,215	\$	2,215	\$	2,215		
	\$	62,508	\$	65,140	\$	64,666	\$	70,411		
45020 - Weigh Station Utilities and Services										
Operations	\$	19,808	\$	35,187	\$	35,187	\$	35,187		
	\$	19,808	\$	35,187	\$	35,187	\$	35,187		
46010 - Emergency Operations										
Salaries,Other Pay, Benefits	\$	114,905	\$	108,004	\$	134,698	\$	126,657	\$	309,327
Operations	\$	321,089	\$	104,483	\$	710,004	\$	710,004	\$	130,767
Capital	\$	-	\$	-	\$	-	\$	-	\$	44,430
	\$	435,994	\$	212,487	\$	844,702	\$	836,661	\$	484,524
49940 - Public Safety Intergovernmental Services/Contracts										
Walker County Central Dispatch	\$	686,958	\$	686,958	\$	686,958	\$	686,958	\$	709,404
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.	\$	24,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000
City of Huntsville	\$	246,487	\$	246,487	\$	246,487	\$	246,487	\$	246,487
	\$	1,000,145	\$	988,145	\$	988,145	\$	988,145	\$	1,010,591
50010 - County Jail										
Salaries,Other Pay, Benefits	\$	2,229,240	\$	2,360,268	\$	2,407,520	\$	2,298,105	\$	2,611,503
Operations	\$	621,059	\$	643,109	\$	651,837	\$	651,837	\$	643,109
Capital	\$	76,004	\$	-	\$	-	\$	-	\$	-
	\$	2,926,303	\$	3,003,377	\$	3,059,357	\$	2,949,942	\$	3,254,612

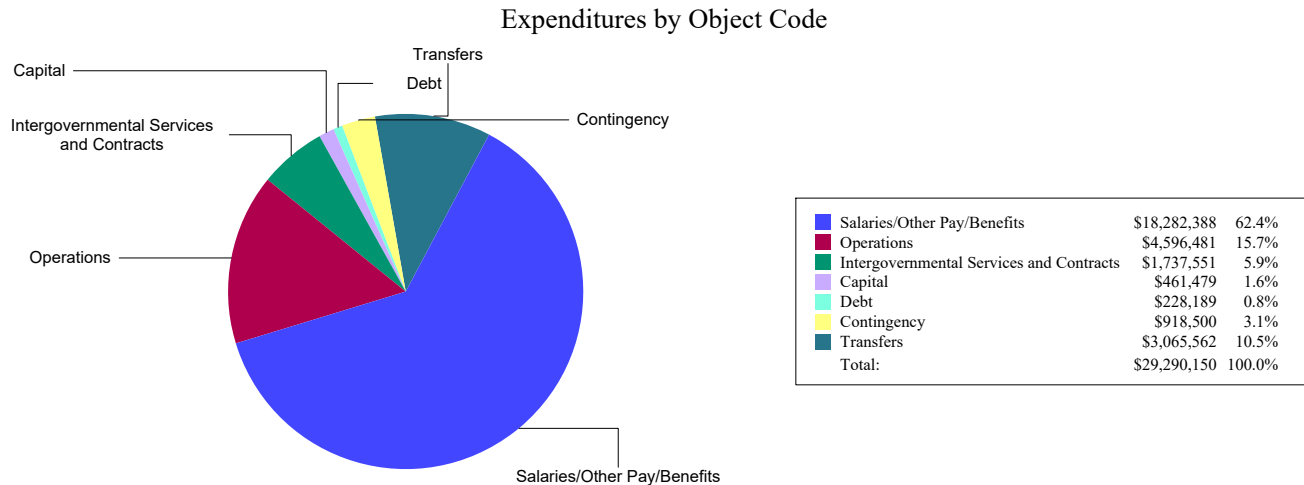
General Fund Department Expenditures by Category		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
50020 - County Jail-Inmate Medical Cost Center						
Salaries,Other Pay, Benefits	\$	162,992	\$ 180,466	\$ 180,466	\$ 159,593	\$ 194,455
Operations	\$	107,993	\$ 169,478	\$ 218,678	\$ 218,678	\$ 169,478
	\$	270,985	\$ 349,944	\$ 399,144	\$ 378,271	\$ 363,933
50110 - Adult Probation Support						
Operations	\$	54,596	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
	\$	54,596	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
50120 - Adult-Community Service						
Salaries,Other Pay, Benefits	\$	56,968	\$ 56,907	\$ 56,907	\$ 56,433	\$ 62,196
Operations	\$	884	\$ 850	\$ 850	\$ 850	\$ 850
	\$	57,852	\$ 57,757	\$ 57,757	\$ 57,283	\$ 63,046
60010 - Veteran's Service						
Salaries,Other Pay, Benefits	\$	27,430	\$ 32,695	\$ 32,695	\$ 30,349	\$ 35,395
Operations	\$	135	\$ 2,137	\$ 2,137	\$ 2,137	\$ 2,137
	\$	27,565	\$ 34,832	\$ 34,832	\$ 32,486	\$ 37,532
60020 - Social Services						
Operations	\$	4,005	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
	\$	4,005	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
61020 - Planning and Development						
Salaries,Other Pay, Benefits	\$	426,437	\$ 499,078	\$ 499,078	\$ 489,165	\$ 593,095
Operations	\$	164,002	\$ 130,063	\$ 165,225	\$ 165,225	\$ 160,063
	\$	590,439	\$ 629,141	\$ 664,303	\$ 654,390	\$ 753,158
61050 - Litter Control General Fund						
Operations	\$	14,284	\$ 14,476	\$ 14,476	\$ 14,476	\$ 44,476
	\$	14,284	\$ 14,476	\$ 14,476	\$ 14,476	\$ 44,476
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	\$	5,810	\$ 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	\$	11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Contract-YMCAAAfterSchool	\$	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Boys Girl Organization	\$	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	\$	108,540	\$ 115,730	\$ 115,730	\$ 115,730	\$ 115,730
70010 - Historical Commission						
Salaries,Other Pay, Benefits	\$	6,382	\$ 11,372	\$ 11,697	\$ 11,697	\$ 16,581
Operations	\$	3,438	\$ 5,780	\$ 5,455	\$ 5,455	\$ 5,780
	\$	9,820	\$ 17,152	\$ 17,152	\$ 17,152	\$ 22,361
70020 - Texas AgriLife Extension Service						
Salaries,Other Pay, Benefits	\$	182,877	\$ 214,122	\$ 214,122	\$ 200,635	\$ 241,027
Operations	\$	19,923	\$ 32,932	\$ 32,932	\$ 32,932	\$ 33,412
	\$	202,800	\$ 247,054	\$ 247,054	\$ 233,567	\$ 274,439
92020 - Debt-Voter Equipment						
Debt-Voter Equipment	\$	228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
	\$	228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189

General Fund  
Department Expenditures by Category

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
93000 - Transfers Out					
Transfers-Legislative Funds	\$ 67,760	\$ 28,294	\$ 28,294	\$ 28,294	\$ 44,741
Transfer to Road & Bridge	\$ 975,000	\$ 825,000	\$ 825,000	\$ 699,056	\$ 794,700
Transfer to Projects Fund	\$ 377,742	\$ -	\$ -	\$ -	\$ 315,000
Transfer to EMS Fund Operations	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,641,121
Transfer to EMS Fund Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
	<u>\$ 3,012,114</u>	<u>\$ 2,363,681</u>	<u>\$ 2,479,159</u>	<u>\$ 2,353,215</u>	<u>\$ 3,065,562</u>
Fund Total	<u>\$ 24,565,649</u>	<u>\$ 26,427,709</u>	<u>\$ 27,163,714</u>	<u>\$ 26,172,429</u>	<u>\$ 29,290,150</u>



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund  
Expenditures by Object Code



Salaries/Other Pay/Benefits

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
51010 Head of Department	\$ 1,397,682	\$ 1,387,665	\$ 1,387,665	\$ 1,388,231	\$ 1,479,732
51030 Deputies & Assistants	\$ 8,781,629	\$ 9,446,876	\$ 9,476,306	\$ 9,121,952	\$ 10,750,351
51070 Part-Time	\$ 137,912	\$ 162,588	\$ 207,853	\$ 164,473	\$ 212,499
51090 Overtime	\$ 213,086	\$ 55,128	\$ 125,467	\$ 254,904	\$ 55,128
51110 Salary Supplements	\$ 126,980	\$ 126,265	\$ 126,265	\$ 126,265	\$ 148,623
51140 Other Pay-Day Travel	\$ 1,794	\$ -	\$ -	\$ 2,540	\$ -
51150 Allowances	\$ 25,640	\$ 20,000	\$ 20,000	\$ 27,520	\$ 20,000
52010 Social Security	\$ 778,962	\$ 854,068	\$ 861,074	\$ 854,142	\$ 966,069
52020 Group Insurance	\$ 2,185,912	\$ 2,542,094	\$ 2,542,094	\$ 2,139,100	\$ 2,653,578
52022 Retiree Insurance	\$ 88,000	\$ -	\$ -	\$ -	\$ -
52030 Retirement	\$ 1,481,397	\$ 1,583,250	\$ 1,596,020	\$ 1,594,370	\$ 1,846,920
52040 Workers Compensation Ins	\$ 81,159	\$ 112,368	\$ 112,589	\$ 117,607	\$ 126,718
52060 Unemployment Insurance	\$ 11,787	\$ 19,976	\$ 20,003	\$ 16,559	\$ 22,770
52990 Payroll Rounding	\$ (142)	\$ -	\$ -	\$ -	\$ -
	<u>\$ 15,311,798</u>	<u>\$ 16,310,278</u>	<u>\$ 16,475,336</u>	<u>\$ 15,807,663</u>	<u>\$ 18,282,388</u>

Operations

61010 Office Supplies	\$ 86,453	\$ 109,760	\$ 106,775	\$ 106,775	\$ 111,685
61020 Budget/CAFR Supplies	\$ 35	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
61030 Operating Supplies	\$ 75,189	\$ 75,288	\$ 78,595	\$ 78,595	\$ 74,813
61100 Minor Equipment	\$ 58,189	\$ 19,451	\$ 44,788	\$ 44,788	\$ 19,451
61200 Supplies-Jurors	\$ 4,505	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210 Janitorial Supplies	\$ 68,464	\$ 45,629	\$ 56,741	\$ 56,741	\$ 45,629
61230 Uniforms	\$ 19,535	\$ 21,963	\$ 21,963	\$ 21,963	\$ 21,963
61260 Election Costs	\$ 17,386	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280 Medical Supplies	\$ 6,046	\$ 4,978	\$ 4,978	\$ 4,978	\$ 4,978

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
61300	Estray Supplies	\$ 2,148	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310	Canine/CanineSupplies/Services	\$ 47	\$ 2,000	\$ 1,967	\$ 1,967	\$ 2,000
61400	Inmate Clothing/Linens	\$ 3,876	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410	Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
61450	Inmate Prescriptions	\$ 47,124	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61480	VIPS Supplies	\$ 116	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$ 338	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$ 60,771	\$ 110,344	\$ 110,344	\$ 110,344	\$ 110,194
62110	Fuel & Oil	\$ 171,928	\$ 204,528	\$ 204,728	\$ 204,728	\$ 208,188
62120	Lubricants, Oils Etc	\$ 992	\$ 7,916	\$ 7,916	\$ 7,916	\$ 7,916
64100	Computer Software	\$ 970	\$ 6,273	\$ 6,064	\$ 6,064	\$ 6,273
64120	Computer Services	\$ 29,055	\$ 33,323	\$ 27,762	\$ 27,762	\$ 33,323
64130	Volume Licensing	\$ 51,136	\$ 66,547	\$ 66,547	\$ 66,547	\$ 66,547
64140	Software Maintenance	\$ 76,533	\$ 119,525	\$ 116,255	\$ 116,255	\$ 124,225
64150	Maintenance Hardware	\$ 8,570	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	MaintContractElection Hard/Soft	\$ 1,298	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
64170	IT Purchased Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 16,630	\$ 16,630	\$ 19,660	\$ 19,660	\$ 16,630
64410	Tyler/ Odyssey Annual License/Services	\$ 149,414	\$ 149,414	\$ 168,978	\$ 168,978	\$ 189,414
64420	Tyler/ Dynamics Annual License/Service:	\$ 102,738	\$ 109,833	\$ 109,833	\$ 109,833	\$ 149,833
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	\$ 4,856	\$ 8,080	\$ 8,080	\$ 8,080	\$ 8,080
66010	Attorneys	\$ 333,350	\$ 525,283	\$ 520,283	\$ 520,283	\$ 525,283
66020	Attorneys_CPS Cases	\$ 61,307	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050	Trial Costs - Capital	\$ 33,558	\$ -	\$ -	\$ -	\$ -
66070	Bill of Costs Other Counties	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
66500	Court Reporters	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
66600	Jurors	\$ 1,739	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250
66610	Juror Pay Increase	\$ 14,824	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Court Reporters-Grand Jury	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witness	\$ 8,743	\$ 5,024	\$ 4,574	\$ 4,574	\$ 5,024
66810	Appeals Court Alloc	\$ 1,934	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Admin Judicial Fee	\$ 9,768	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$ 16,925	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
67010	Engineering Contract-Nemec	\$ 107,164	\$ 66,838	\$ 102,000	\$ 102,000	\$ 96,838
67020	Doctor Contract_Jail	\$ 52,800	\$ 52,800	\$ 102,000	\$ 102,000	\$ 52,800
67040	Professional Services	\$ 35,798	\$ 51,920	\$ 50,720	\$ 50,720	\$ 51,920
67050	Pre-Employ Physicals/Testing	\$ 5,710	\$ 4,074	\$ 5,964	\$ 5,964	\$ 4,074
67060	Accounting Services	\$ 36,450	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070	Bank Charges	\$ 3,089	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 179,084	\$ 185,001	\$ 196,169	\$ 196,169	\$ 206,501
68020	Microfilming	\$ 72,311	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000



		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
68030	Purchased Services-Medical	\$ 1,724	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68060	Contract Services - DSHS	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Detention-Juvenile	\$ 59,631	\$ 58,846	\$ 58,846	\$ 58,846	\$ 48,147
68090	Jail Food Contract	\$ 340,871	\$ 326,646	\$ 326,646	\$ 326,646	\$ 326,646
68091	Jail Food/Other	\$ 104	\$ -	\$ -	\$ -	\$ -
68100	Autopsies	\$ 84,773	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Fees	\$ 34,976	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Rental	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 8,945	\$ 12,711	\$ 12,500	\$ 12,500	\$ 12,711
68500	Towing	\$ 950	\$ 950	\$ 1,300	\$ 1,300	\$ 950
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69050	Copier Replacement	\$ -	\$ 42,574	\$ 25,197	\$ 25,197	\$ 42,574
69900	Project/Eq Allocation	\$ 40,224	\$ 67,922	\$ 67,922	\$ 67,922	\$ 9,500
70010	Insurance & Bonds	\$ 213,388	\$ 254,425	\$ 254,518	\$ 254,518	\$ 284,425
70020	Insurance Deductibles	\$ 5,023	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
71010	Travel & Lodging	\$ 23,472	\$ 95,238	\$ 86,238	\$ 86,238	\$ 96,364
71020	Conferences/Training	\$ 14,490	\$ 37,874	\$ 36,381	\$ 36,381	\$ 38,974
71030	Dues & Subscriptions	\$ 25,004	\$ 52,021	\$ 41,052	\$ 41,052	\$ 51,521
72028	DOJ Grant Expenditures	\$ 58,008	\$ -	\$ -	\$ -	\$ -
72029	Trash Bash	\$ -	\$ -	\$ -	\$ -	\$ 30,000
72030	Grant Expenditures	\$ 33,924	\$ -	\$ 27,146	\$ 27,146	\$ 13,114
72120	Covid Relief Category 1 2 3	\$ 214,608	\$ -	\$ 474,336	\$ 474,336	\$ -
72121	Covid Relief Category 4 5 6	\$ 24,771	\$ -	\$ 112,971	\$ 112,971	\$ -
73150	Rentals	\$ 6,237	\$ 7,994	\$ 7,994	\$ 7,994	\$ 8,194
73160	Copier Service Agreements	\$ 18,420	\$ 31,679	\$ 31,679	\$ 31,679	\$ 31,179
73180	Foster Child Allowances	\$ 3,320	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 49,563	\$ 59,457	\$ 59,157	\$ 59,157	\$ 60,657
74110	Data Circuits/Internet	\$ 22,814	\$ 22,751	\$ 22,701	\$ 22,701	\$ 22,751
74130	Communication-Cell Phones	\$ 2,367	\$ 1,452	\$ 2,485	\$ 2,485	\$ 1,452
74140	Long Distance	\$ 2,469	\$ 11,362	\$ 7,772	\$ 7,772	\$ 11,362
74150	Communication-Air Cards	\$ 33,905	\$ 32,197	\$ 33,949	\$ 33,949	\$ 34,365
74200	Electricity	\$ 253,855	\$ 344,460	\$ 335,660	\$ 335,660	\$ 343,160
74300	Gas	\$ 29,257	\$ 33,362	\$ 35,862	\$ 35,862	\$ 33,362
74400	Water/Sewer/Garbage	\$ 27,301	\$ 31,363	\$ 32,963	\$ 32,963	\$ 32,663
74500	TeleCable	\$ 3,667	\$ 3,840	\$ 3,840	\$ 3,840	\$ 4,300
75100	Repairs - Vehicles & Trucks	\$ 66,817	\$ 68,333	\$ 75,913	\$ 75,913	\$ 70,623
75200	Repairs - Equipment	\$ 12,324	\$ 14,328	\$ 27,826	\$ 27,826	\$ 15,728
75300	Repairs & Maint. - Buildings	\$ 90,733	\$ 138,944	\$ 131,599	\$ 131,599	\$ 139,369
75400	Repairs & Maint - Office Equ	\$ 288	\$ 5,875	\$ 3,211	\$ 3,211	\$ 5,875
75500	Maint-Weigh Station	\$ 800	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
75600	Repairs - HVAC	\$ 14,930	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
75802	DR	\$ 6,289	\$ -	\$ -	\$ -	\$ -
75803	DR 4485 Covid 19	\$ -	\$ -	\$ 15,246	\$ 15,246	\$ -
75804	DR 4586 Winter Storm 2021	\$ -	\$ -	\$ 105,776	\$ 105,776	\$ -

		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
		\$ 3,887,738	\$ 4,441,959	\$ 5,286,663	\$ 5,286,663	\$ 4,596,481
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Central Dispatch	\$ 686,958	\$ 686,958	\$ 686,958	\$ 686,958	\$ 709,404
77100	City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Dept.	\$ 24,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 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	\$ 398,926	\$ 399,871	\$ 399,871	\$ 399,871	\$ 431,205
77310	Appraisal District Collections	\$ 148,937	\$ 172,386	\$ 172,386	\$ 172,386	\$ 180,025
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	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Neuter Assistance	\$ 5,810	\$ 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
		\$ 1,656,548	\$ 1,676,132	\$ 1,676,132	\$ 1,676,132	\$ 1,737,551
<u>Capital</u>						
84920	Office Eq, Fixtures,Software	\$ 34,440	\$ -	\$ 17,377	\$ 17,377	\$ -
87030	Vehicles	\$ 434,822	\$ 356,140	\$ 367,844	\$ 367,844	\$ 461,479
		\$ 469,262	\$ 356,140	\$ 385,221	\$ 385,221	\$ 461,479
<u>Debt</u>						
91060	Debt-Voter Equipment	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
		\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189	\$ 228,189
<u>Contingency</u>						
92010	Contingency-General	\$ -	\$ 318,500	\$ 50,824	\$ 50,824	\$ 318,500
92020	Contingency-Special	\$ -	\$ 500,000	\$ 384,522	\$ 384,522	\$ 500,000
92050	Contingency	\$ -	\$ 232,830	\$ 197,668	\$ -	\$ 100,000
		\$ -	\$ 1,051,330	\$ 633,014	\$ 435,346	\$ 918,500
<u>Transfers</u>						
99020	Transfer to EMS Fund Operations	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,641,121
99030	Transfer to EMS Fund Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
99050	Transfer to Projects Fund	\$ 377,742	\$ -	\$ -	\$ -	\$ 315,000
99060	Transfers-Legislative Funds	\$ 67,760	\$ 28,294	\$ 28,294	\$ 28,294	\$ 44,741
99220	Transfer to Road & Bridge	\$ 975,000	\$ 825,000	\$ 825,000	\$ 699,056	\$ 794,700
		\$ 3,012,114	\$ 2,363,681	\$ 2,479,159	\$ 2,353,215	\$ 3,065,562
Total all Funds		\$ 24,565,649	\$ 26,427,709	\$ 27,163,714	\$ 26,172,429	\$ 29,290,150



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Projects Fund

	Actual 2019-2020	Revised Allocations To Date	Estimated 2020-2021	Remain Allocated	Projects New 2021-2022
Available Funds (Allocated Funds)	\$ 1,759,793	\$ 2,101,264	\$ 2,101,264	\$ 1,614,733	\$ 1,614,733
<u>Revenues</u>					
Transfer In General Fund	\$ 377,742	\$ -	\$ -	\$ -	\$ 315,000
Disaster Relief Funds	\$ 54,008	\$ 33,238	\$ 33,238	\$ -	
Other Funds	\$ 94	\$ -	\$ -	\$ -	\$ -
Interest	\$ 25,544	\$ 2,500	\$ 1,600	\$ -	\$ 1,600
NCIC Technology Grant	\$ -	\$ 65,000	\$ 65,000	\$ -	
Insurance Refunds	\$ 12,425	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 469,813	\$ 100,738	\$ 99,838	\$ -	\$ 316,600
Total Available	\$ 2,229,606	\$ 2,202,002	\$ 2,201,102	\$ 1,614,733	\$ 1,931,333
<u>Expenditures</u>					
<u>General Government Projects</u>					
79110-IT Projects	\$ 189	\$ 85,065	\$ -	\$ 85,065	\$ 200,000
79201-Software		\$ 55,000	\$ -	\$ 55,000	\$ -
79205-Document Management		\$ 45,000	\$ -	\$ 45,000	\$ -
79206-NCIC Technology IT		\$ 65,000	\$ -	\$ 65,000	\$ -
79402-Furniture-Meeting Room	\$ 3,208	\$ -	\$ -	\$ -	
79503-Facilities Projects	\$ 12,080	\$ 539,012	\$ 70,188	\$ 468,824	\$ -
79990-Contingency Funds	\$ -	\$ 349,450	\$ -	\$ 349,450	\$ 1,600
79999-Set Aside for Building Projects	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement	\$ -	\$ 135,019	\$ -	\$ 135,019	\$ -
80420-HVAC Replacement	\$ 25,500	\$ -	\$ -	\$ -	\$ 115,000
<u>Financial Projects</u>					
79201-Financial System Projects	\$ -	\$ 165,534	\$ -	\$ 165,534	\$ -
79203-Payroll Software Replacement	\$ 27,600	\$ 118,400	\$ 14,018	\$ 104,382	\$ -
<u>Judicial Projects</u>					
79401-Furniture District Clerk	\$ 32,700	\$ -	\$ -	\$ -	
<u>Public Safety Projects</u>					
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
79911-Emergency Management Projects	\$ 16,815	\$ 82,972	\$ 28,347	\$ 54,625	\$ -
79912-Public Safety Projects	\$ -	\$ 8,448	\$ 6,230	\$ 2,218	\$ -
80104-Sheriff Dept. Vehicle	\$ -	\$ 44,100	\$ 44,100	\$ -	\$ -
<u>Health and Welfare Projects</u>					
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -
79602-Nuisance Abatement Projects	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
79914-HGAC Aerial Image	\$ 10,250	\$ -	\$ -	\$ -	\$ -
<u>Transfers Out</u>					
99220-Transfer to Road and Bridge	\$ -	\$ 423,486	\$ 423,486	\$ -	\$ -
Total Expenditures	\$ 128,342	\$ 2,201,102	\$ 586,369	\$ 1,614,733	\$ 316,600
<u>Available-Pending Projects</u>	\$ 2,101,264	\$ 900	\$ 1,614,733	\$ -	\$ 1,614,733

Project Allocation Remaining \$ 1,614,733

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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
General Fund  
Departmental Expenditures By Category

Department Expenditures by Category	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
19990 - General Governmental Projects					
Software Improvements Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Public Safety Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Projects - IT	\$ 189	\$ -	\$ 85,065	\$ -	\$ 200,000
Project-Copier Replacement	\$ -	\$ -	\$ 135,019	\$ -	\$ -
Project Contingency	\$ -	\$ 12,800	\$ 349,450	\$ -	\$ 1,600
NCIC Technologly IT	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Furniture-Meeting Room	\$ 3,208	\$ -	\$ -	\$ -	\$ -
Document Management	\$ -	\$ -	\$ 45,000	\$ -	\$ -
County Facilites Projects	\$ 12,080	\$ 250,000	\$ 539,012	\$ 70,188	\$ -
Capital	\$ 25,500	\$ -	\$ -	\$ -	\$ 115,000
	<u>\$ 40,977</u>	<u>\$ 262,800</u>	<u>\$ 1,323,546</u>	<u>\$ 70,188</u>	<u>\$ 316,600</u>
29990 - Financial Projects					
Payroll Software System	\$ 27,600	\$ -	\$ 118,400	\$ 14,018	\$ -
Financial System Upgrade	\$ -	\$ -	\$ 165,534	\$ -	\$ -
	<u>\$ 27,600</u>	<u>\$ -</u>	<u>\$ 283,934</u>	<u>\$ 14,018</u>	<u>\$ -</u>
39990 - Judicial Projects					
Public Safety Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture-District Clerk	\$ 32,700	\$ -	\$ -	\$ -	\$ -
	<u>\$ 32,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49990 - Public Safety Projects					
Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
Public Safety Projects	\$ -	\$ -	\$ 44,100	\$ 44,100	\$ -
Project-Public Safety Ammo	\$ -	\$ -	\$ 8,448	\$ 6,230	\$ -
Emerg Mgmt Projects	\$ 16,815	\$ -	\$ 82,972	\$ 28,347	\$ -
	<u>\$ 16,815</u>	<u>\$ -</u>	<u>\$ 146,920</u>	<u>\$ 78,677</u>	<u>\$ -</u>
69990 - Health and Welfare Projects					
Projects Expenditure	\$ 10,250	\$ -	\$ -	\$ -	\$ -
Project- GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
Nuisance Abatement	\$ -	\$ -	\$ 13,000	\$ -	\$ -
	<u>\$ 10,250</u>	<u>\$ -</u>	<u>\$ 23,216</u>	<u>\$ -</u>	<u>\$ -</u>
93000 - Transfers Out					
Transfer to Road & Bridge	\$ -	\$ -	\$ 423,486	\$ 423,486	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,486</u>	<u>\$ 423,486</u>	<u>\$ -</u>
Fund Total	<u>\$ 128,342</u>	<u>\$ 262,800</u>	<u>\$ 2,201,102</u>	<u>\$ 586,369</u>	<u>\$ 316,600</u>

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## Walker County

### Proposed Budget Fiscal Year 2021-2022

#### 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, \$12,435,000 is outstanding as of the beginning of the fiscal year. A payment of \$965,000 will be made during this budget year leaving a balance of \$11,470,000 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 .64% of the allowable debt amount. The legal debt margin for Walker County is \$1,788,724,069.

#### Legal Debt Margin Calculation for Fiscal Year 2022 At Fiscal Year End

Assessed value	\$ 5,249,979,486
Add back: exempt real property	<u>1,950,796,788</u>
Total assessed value	<u>\$ 7,200,776,274</u>
 Total Assessed Value of Real Property	 6,507,053,919
 Debt limit (25% of total assessed real property value)	 \$ 1,800,194,069
Debt applicable to limit:	
General obligation debt	\$ 11,470,000
 Total net debt applicable to limit	 \$ 11,470,000
 Legal debt margin	 <u><u>\$ 1,788,724,069</u></u>

#### Debt Service Fund Proposed Budget

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Beginning Fund Balance	\$ 227,620	\$ 250,051	\$ 259,009	\$ 259,009	\$ 319,710
<u>Revenues</u>					
Current Property Taxes	\$ 1,342,990	\$ 1,157,503	\$ 1,157,503	\$ 1,359,573	\$ 1,157,503
Delinquent Property Taxes	\$ 37,756	\$ 30,000	\$ 30,000	\$ 46,360	\$ 40,000
Tax Penalty & Interest	\$ 23,749	\$ 20,500	\$ 20,500	\$ 29,486	\$ 25,000
Interest	\$ 4,062	\$ 2,000	\$ 2,000	\$ 150	\$ 300
Transfer from Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,408,557	\$ 1,210,003	\$ 1,210,003	\$ 1,435,569	\$ 1,222,803
 Total Available for Debt Service	 \$ 1,636,177	 \$ 1,460,054	 \$ 1,469,012	 \$ 1,694,578	 \$ 1,542,513
<u>Expenditures</u>					
Debt Principal	\$ 910,000	\$ 935,000	\$ 935,000	\$ 935,000	\$ 965,000
Debt Interest	\$ 467,168	\$ 439,868	\$ 439,868	\$ 439,868	\$ 411,818
Total Expenditures	\$ 1,377,168	\$ 1,374,868	\$ 1,374,868	\$ 1,374,868	\$ 1,376,818
 Reserve for Future Maturities	 \$ 259,009	 \$ 85,186	 \$ 94,144	 \$ 319,710	 \$ 165,695

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*Walker County  
Summary of Debt*

**Certificates of Obligation Issue Dated June 1, 2012**

**Capital Projects**

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2021-2022 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	\$12,435,000	\$965,000	\$411,818	\$1,376,818
Total Capital Projects	\$20,000,000	\$12,435,000	\$965,000	\$411,818	\$1,376,818

**\$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
<b>Total</b>	<b>\$20,000,000.00</b>	<b>-</b>	<b>\$7,502,914.60</b>	<b>\$27,502,914.60</b>	<b>-</b>

**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
<b>Total</b>	<b>\$20,000,000.00</b>	<b>-</b>	<b>\$7,502,914.60</b>	<b>\$27,502,914.60</b>

### Yield Statistics

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

**\$20,000,000**  
Walker County, Texas  
Certificates of Obligation  
Series 2012

## Pricing Summary

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

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

## Bid Information

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

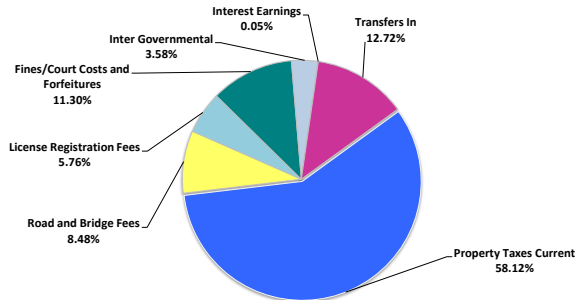
*Crews & Associates, Inc.*  
*Capital Markets Group*

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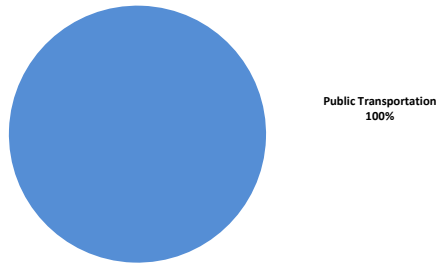
*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 Road and Bridge Fund  
 At a Glance

**Revenues by Source**



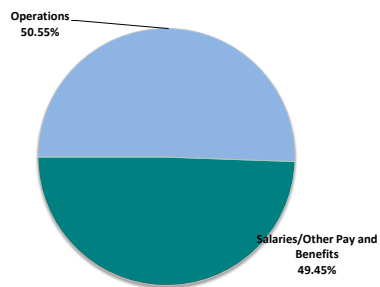
Property Taxes Current	\$ 3,632,138
Road and Bridge Fees	\$ 530,250
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 706,000
Inter Governmental	\$ 223,765
Interest Earnings	\$ 3,000
Transfers In	\$ 794,700
	<u>\$ 6,249,853</u>

**Expenditures By Function**



Public Transportation	\$ 6,367,933
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**Expenditures By Category**



Salaries/Other Pay and Benefits	\$ 3,148,702
Operations	\$ 3,219,231
	<u>\$ 6,367,933</u>

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



Budget	Estimated	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016
FY 2021-2022	FY 2020-2021					
\$ 3,632,138	\$ 3,378,185	\$ 3,149,475	\$ 2,889,609	\$ 2,734,817	\$ 2,693,918	\$ 2,294,331

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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Road and Bridge Fund Summary

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 2,682,756	\$ 818,030	\$ 3,917,215	\$ 3,917,215	\$ 118,080
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 3,149,475	\$ 3,332,138	\$ 3,332,138	\$ 3,378,185	\$ 3,632,138
Other Governmental Funds	\$ 230,011	\$ 223,765	\$ 343,284	\$ 315,875	\$ 223,765
Federal Funds/Disaster	\$ 1,337,509	\$ -	\$ 55,630	\$ 55,630	
HGAC Grant	\$ 8,456	\$ -	\$ 18,891	\$ 18,891	\$ -
Road & Bridge Fees	\$ 495,820	\$ 500,000	\$ 500,000	\$ 530,250	\$ 530,250
License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 507,876	\$ 486,000	\$ 486,000	\$ 565,400	\$ 526,000
Licenses and WeightFines-County	\$ 117,036	\$ 120,000	\$ 120,000	\$ 120,000	\$ 180,000
Licenses and WeightFines-WS Project		\$ -	\$ -	\$ -	\$ -
Interest	\$ 27,015	\$ 3,000	\$ 3,000	\$ 1,800	\$ 3,000
Other Revenues	\$ 35,476	\$ -	\$ 150,327	\$ 150,327	\$ -
Transfer from General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from General Fund-Balancing	\$ 375,000	\$ 225,000	\$ 225,000	\$ 99,056	\$ 194,700
Transfer from Projects Fund			\$ 423,486	\$ 423,486	
Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,243,674	\$ 5,849,903	\$ 6,617,756	\$ 6,618,900	\$ 6,249,853
Total Available	\$ 9,926,430	\$ 6,667,933	\$ 10,534,971	\$ 10,536,115	\$ 6,367,933
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 86,298	\$ 70,000	\$ 555,343	\$ 555,343	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,248,041	\$ 1,258,398	\$ 1,900,430	\$ 1,900,430	\$ 1,312,545
82220-Road and Bridge Precinct 2	\$ 1,361,167	\$ 1,512,150	\$ 2,579,661	\$ 2,579,661	\$ 1,720,268
82230-Road and Bridge Precinct 3	\$ 1,456,224	\$ 1,521,498	\$ 2,431,599	\$ 2,431,599	\$ 1,588,498
82240-Road and Bridge Precinct 4	\$ 1,782,373	\$ 1,550,115	\$ 2,671,664	\$ 2,671,664	\$ 1,618,516
82260-Bridge and Special Projects	\$ 55,881	\$ -	\$ 116,294	\$ 116,294	\$ -
Weigh Station Projects		\$ -	\$ -	\$ -	
88010-Road and Bridge Weigh Station Operations	\$ 19,231	\$ 55,772	\$ 92,313	\$ 92,313	\$ 58,106
88020-Road and Bridge Weigh Station Projects	\$ -	\$ -	\$ 70,731	\$ 70,731	\$ -
Contingency(Carryforward)	\$ -	\$ 700,000	\$ -		
Total Expenditures	\$ 6,009,215	\$ 6,667,933	\$ 10,418,035	\$ 10,418,035	\$ 6,367,933
<u>Available</u>	\$ 3,917,215	\$ -	\$ 116,936	\$ 118,080	\$ -
<u>% of Budget Available</u>	65.19%	0.00%	1.12%	1.13%	0.00%



## **Road & Bridge Fund**

### Allocation Worksheet

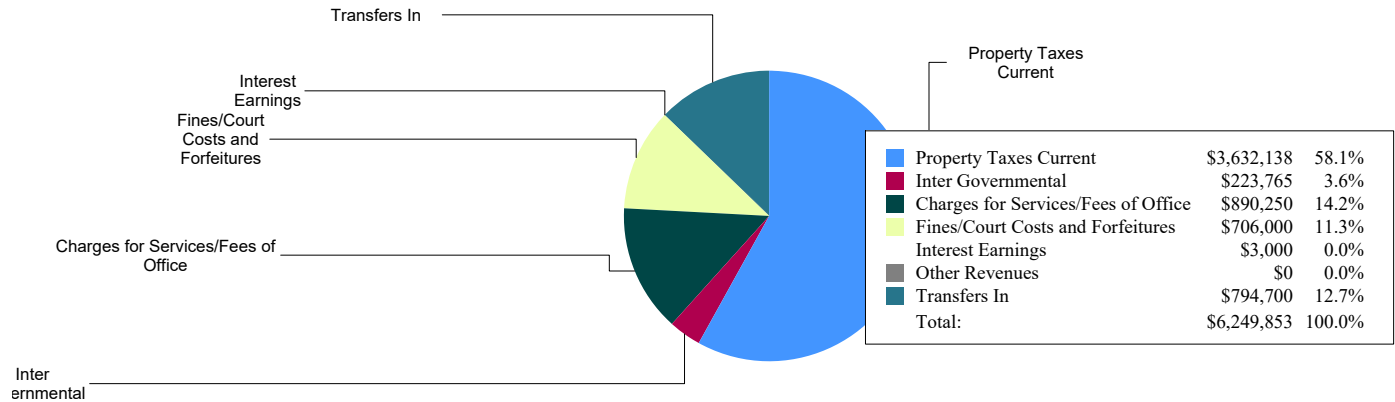
For the Budget Year Beginning October 1, 2021

		<u>Weigh</u>							
		<u>Station</u>							
		<u>General</u>	<u>Operations</u>	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Total</u>	
Road Miles Per Precinct		-		116.19	157.25	143.77	146.77	563.98	
		-		20.60%	27.88%	25.49%	26.02%	100.00%	
Previous Year Allocation		\$ 5,349,903	\$ -	\$ -	\$ 1,102,176	\$ 1,491,670	\$ 1,363,799	\$ 1,392,257	\$ 5,349,902
Increased Allocation FY 22		\$ 300,000		\$ 61,805	\$ 83,647	\$ 76,476	\$ 78,073	\$ 300,001	
Road & Bridge General/Weigh Station Operations		\$ -	\$ 70,000	\$ 58,106	-\$26,392	-\$35,719	-\$32,657	-\$33,338	\$ -
<b>One-Time Allocation - Revenues Prior Year</b>		\$ 118,030		\$ 24,956	\$ 30,670	\$ 30,880	\$ 31,524	\$ 118,030	
<b>One-Time Allocation from General Fund</b>		600,000		150,000	150,000	150,000	150,000	600,000	
Net Precinct Allocation		\$ 6,367,933	\$ 70,000	\$ 58,106	\$ 1,312,545	\$ 1,720,268	\$ 1,588,498	\$ 1,618,516	\$ 6,367,933



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Road and Bridge Fund  
Revenues By Source

Revenues by Source



**Road and Bridge Fund  
Revenues By Source**

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
40110 Current Taxes	\$ 3,149,475	\$ 3,332,138	\$ 3,332,138	\$ 3,378,185	\$ 3,632,138
Inter Governmental					
42010 State Funds	\$ 110,828	\$ 103,765	\$ 103,765	\$ 97,238	\$ 103,765
42350 HGAC Grant	\$ 8,456	\$ -	\$ 18,891	\$ 18,891	\$ -
42620 Federal Funds	\$ -	\$ -	\$ 119,519	\$ 119,519	\$ -
42630 U S Forest Service	\$ 119,183	\$ 120,000	\$ 120,000	\$ 99,118	\$ 120,000
42710 Disaster Relief	\$ 1,337,509	\$ -	\$ 55,630	\$ 55,630	\$ -
	<u>\$ 1,575,976</u>	<u>\$ 223,765</u>	<u>\$ 417,805</u>	<u>\$ 390,396</u>	<u>\$ 223,765</u>
Charges for Services/Fees of Office					
44510 Road & Bridge Fees	\$ 495,820	\$ 500,000	\$ 500,000	\$ 530,250	\$ 530,250
44610 License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
	<u>\$ 855,820</u>	<u>\$ 860,000</u>	<u>\$ 860,000</u>	<u>\$ 890,250</u>	<u>\$ 890,250</u>
Fines/Court Costs and Forfeitures					
47601 JP # 1 Fines	\$ 181,550	\$ 175,000	\$ 175,000	\$ 222,000	\$ 200,000
47602 JP # 2 Fines	\$ 37,418	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
47603 JP # 3 Fines	\$ 31,929	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
47604 JP # 4 Fines	\$ 63,264	\$ 60,000	\$ 60,000	\$ 75,400	\$ 75,000
47606 License & Weight	\$ 117,036	\$ 120,000	\$ 120,000	\$ 120,000	\$ 180,000
47610 County Court Fines	\$ 95,878	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
47622 District Court Fines	\$ 97,837	\$ 95,000	\$ 95,000	\$ 112,000	\$ 95,000
	<u>\$ 624,912</u>	<u>\$ 606,000</u>	<u>\$ 606,000</u>	<u>\$ 685,400</u>	<u>\$ 706,000</u>
Interest Earnings					
48010 Interest	\$ 27,015	\$ 3,000	\$ 3,000	\$ 1,800	\$ 3,000

Road and Bridge Fund  
Revenues By Source

Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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Other Revenues

48110	Other Revenue	\$ 30,156	\$ -	\$ 32,083	\$ 32,083	\$ -
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ 118,244	\$ 118,244	\$ -
48300	Proceeds Auction/Sale	\$ 5,320	\$ -	\$ -	\$ -	\$ -
		<u>\$ 35,476</u>	<u>\$ -</u>	<u>\$ 150,327</u>	<u>\$ 150,327</u>	<u>\$ -</u>

Transfers In

49901	Transfer from General Fund	\$ 975,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
49930	Transfers In-Other Funds	\$ -	\$ -	\$ 423,486	\$ 423,486	\$ -
49940	Transfer In One Time Budget Balancing	\$ -	\$ 225,000	\$ 225,000	\$ 99,056	\$ 194,700
		<u>\$ 975,000</u>	<u>\$ 825,000</u>	<u>\$ 1,248,486</u>	<u>\$ 1,122,542</u>	<u>\$ 794,700</u>

Fund Total

<u>\$ 7,243,674</u>	<u>\$ 5,849,903</u>	<u>\$ 6,617,756</u>	<u>\$ 6,618,900</u>	<u>\$ 6,249,853</u>
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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Road and Bridge Fund  
Departmental Expenditures By Category

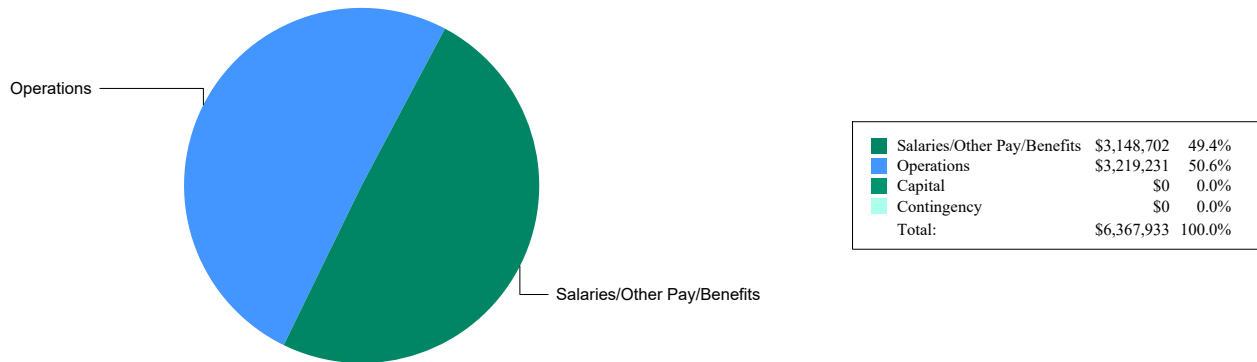
Road and Bridge Fund Department Expenditures by Category		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
19200 - Contingency						
Contingency-Unspent Funds		\$ -	\$ 700,000	\$ -	\$ -	\$ -
		\$ -	\$ 700,000	\$ -	\$ -	\$ -
82200 - Road & Bridge General						
Operations		\$ 86,298	\$ 70,000	\$ 215,574	\$ 215,574	\$ 70,000
Capital		\$ -	\$ -	\$ 339,769	\$ 339,769	\$ -
		\$ 86,298	\$ 70,000	\$ 555,343	\$ 555,343	\$ 70,000
82210 - Road and Bridge Precinct 1						
Salaries,Other Pay, Benefits		\$ 604,017	\$ 619,301	\$ 619,301	\$ 619,301	\$ 661,351
Operations		\$ 638,429	\$ 639,097	\$ 1,281,129	\$ 1,281,129	\$ 651,194
Capital		\$ 5,595	\$ -	\$ -	\$ -	\$ -
		\$ 1,248,041	\$ 1,258,398	\$ 1,900,430	\$ 1,900,430	\$ 1,312,545
82220 - Road and Bridge Precinct 2						
Salaries,Other Pay, Benefits		\$ 695,374	\$ 711,561	\$ 759,761	\$ 759,761	\$ 814,695
Operations		\$ 621,919	\$ 800,589	\$ 1,586,713	\$ 1,586,713	\$ 905,573
Capital		\$ 43,874	\$ -	\$ 233,187	\$ 233,187	\$ -
		\$ 1,361,167	\$ 1,512,150	\$ 2,579,661	\$ 2,579,661	\$ 1,720,268
82230 - Road and Bridge Precinct 3						
Salaries,Other Pay, Benefits		\$ 760,971	\$ 774,141	\$ 774,141	\$ 774,141	\$ 833,366
Operations		\$ 661,263	\$ 747,357	\$ 1,480,573	\$ 1,480,573	\$ 755,132
Capital		\$ 33,990	\$ -	\$ 176,885	\$ 176,885	\$ -
		\$ 1,456,224	\$ 1,521,498	\$ 2,431,599	\$ 2,431,599	\$ 1,588,498
82240 - Road and Bridge Precinct 4						
Salaries,Other Pay, Benefits		\$ 724,249	\$ 706,328	\$ 716,328	\$ 716,328	\$ 815,965
Operations		\$ 978,620	\$ 843,787	\$ 1,495,536	\$ 1,495,536	\$ 802,551
Capital		\$ 79,504	\$ -	\$ 459,800	\$ 459,800	\$ -
		\$ 1,782,373	\$ 1,550,115	\$ 2,671,664	\$ 2,671,664	\$ 1,618,516
82260 - Road and Bridge Capital Project Weigh Station Revenues						
Operations		\$ 55,881	\$ -	\$ 116,294	\$ 116,294	\$ -
		\$ 55,881	\$ -	\$ 116,294	\$ 116,294	\$ -
88010 - Road and Bridge Weigh Station Operations						
Salaries,Other Pay, Benefits		\$ 16,158	\$ 20,772	\$ 20,772	\$ 20,772	\$ 23,325
Operations		\$ 3,073	\$ 35,000	\$ 71,541	\$ 71,541	\$ 34,781
		\$ 19,231	\$ 55,772	\$ 92,313	\$ 92,313	\$ 58,106
88900 - Road and Bridge Weigh Station Projects						
Operations		\$ -	\$ -	\$ 70,731	\$ 70,731	\$ -
		\$ -	\$ -	\$ 70,731	\$ 70,731	\$ -
Fund Total		\$ 6,009,215	\$ 6,667,933	\$ 10,418,035	\$ 10,418,035	\$ 6,367,933

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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Road and Bridge Fund  
Expenditures by Object Code

Expenditures by Object Code



Road and Bridge Fund  
Expenditures by Object

Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 318,243	\$ 314,613	\$ 314,613	\$ 314,613	\$ 330,613
51030	Deputies & Assistants	\$ 1,588,140	\$ 1,596,578	\$ 1,638,178	\$ 1,638,178	\$ 1,814,103
51070	Part-Time	\$ 13,248	\$ 42,937	\$ 16,834	\$ 16,834	\$ 18,834
51090	Overtime	\$ 69,238	\$ 50,791	\$ 77,126	\$ 77,126	\$ 68,514
51140	Other Pay-Day Travel	\$ 450	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 5,640	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 147,715	\$ 153,375	\$ 155,816	\$ 155,816	\$ 170,752
52020	Group Insurance	\$ 342,823	\$ 349,372	\$ 358,092	\$ 358,092	\$ 374,200
52030	Retirement	\$ 278,857	\$ 285,100	\$ 289,490	\$ 289,490	\$ 327,442
52040	Workers Compensation Ins	\$ 34,325	\$ 35,958	\$ 36,744	\$ 36,744	\$ 40,443
52060	Unemployment Insurance	\$ 2,090	\$ 3,379	\$ 3,410	\$ 3,410	\$ 3,801
		<u>\$ 2,800,769</u>	<u>\$ 2,832,103</u>	<u>\$ 2,890,303</u>	<u>\$ 2,890,303</u>	<u>\$ 3,148,702</u>

Operations

61010	Office Supplies	\$ 2,655	\$ 4,722	\$ 5,722	\$ 5,722	\$ 4,722
61030	Operating Supplies	\$ 50,947	\$ 66,679	\$ 103,025	\$ 103,025	\$ 66,679
61100	Minor Equipment	\$ 18,706	\$ 19,495	\$ 30,836	\$ 30,836	\$ 19,495
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ 22,111	\$ 15,276	\$ 23,476	\$ 23,476	\$ 15,276
61390	Oil Recycling Supplies	\$ 850	\$ 500	\$ 1,400	\$ 1,400	\$ 500
62010	Postage	\$ -	\$ 88	\$ 88	\$ 88	\$ 88
62110	Fuel & Oil	\$ 124,106	\$ 315,606	\$ 314,306	\$ 314,306	\$ 315,606
62120	Lubricants, Oils Etc	\$ 14,351	\$ 23,600	\$ 27,600	\$ 27,600	\$ 23,600
63210	Base Material	\$ 443,342	\$ 1,055,632	\$ 1,006,709	\$ 1,006,709	\$ 1,139,251
63220	Road Material - Paving	\$ 445,599	\$ 314,982	\$ 314,982	\$ 314,982	\$ 314,983
63230	Special Allocation-Roads	\$ 1,033,569	\$ 600,000	\$ 2,577,577	\$ 2,577,577	\$ 600,000
63240	Contract Hauling	\$ 128,012	\$ 30,266	\$ 127,316	\$ 127,316	\$ 30,266
63250	Culverts & Signs	\$ 34,494	\$ 89,282	\$ 117,562	\$ 117,562	\$ 89,282
63260	Fencing - Labor & Material	\$ 55,101	\$ 55,815	\$ 55,815	\$ 55,815	\$ 55,815
63270	Bridge Maintenance	\$ 55,881	\$ -	\$ 116,294	\$ 116,294	\$ -

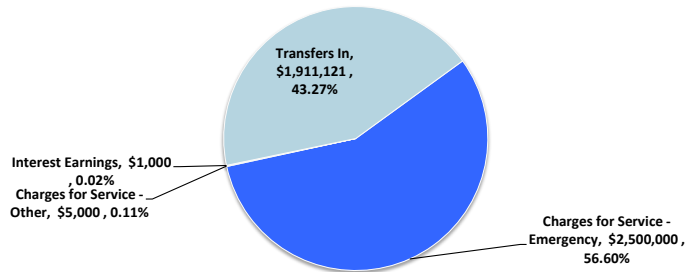
Road and Bridge Fund Expenditures by Object		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
63299	RB Fund - Special Projects	\$ -	\$ -	\$ 472,519	\$ 472,519	\$ -
64100	Computer Software	\$ -	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64140	Software Maintenance	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
67010	Engineering Contract-Nemec	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
67040	Professional Services	\$ -	\$ 5,700	\$ 61,300	\$ 61,300	\$ 5,700
67050	Pre-Employ Physicals/Testing	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
68010	Purchased Services	\$ 63,720	\$ 46,599	\$ 56,999	\$ 56,999	\$ 46,599
68500	Towing	\$ 14,866	\$ 16,390	\$ 23,990	\$ 23,990	\$ 16,390
70010	Insurance & Bonds	\$ 33,419	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020	Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71010	Travel & Lodging	\$ 1,325	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
71020	Conferences/Training	\$ 2,050	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
71030	Dues & Subscriptions	\$ 432	\$ 395	\$ 448	\$ 448	\$ 395
72029	Trash Bash	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
72030	Grant Expenditures	\$ 8,456	\$ -	\$ 18,891	\$ 18,891	\$ -
72031	Grant-Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 9,661	\$ 25,779	\$ 57,638	\$ 57,638	\$ 25,779
73160	Copier Service Agreements	\$ 207	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 3,879	\$ 3,879	\$ 3,879	\$ 3,879
74110	Data Circuits/Internet	\$ -	\$ 4,128	\$ 4,128	\$ 4,128	\$ 4,128
74120	Communication-Pagers/Radios	\$ -	\$ 100	\$ -	\$ -	\$ 100
74130	Communication-Cell Phones	\$ 1,240	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150	Communication-Air Cards	\$ 1,686	\$ 1,220	\$ 4,120	\$ 4,120	\$ 1,220
74200	Electricity	\$ 14,948	\$ 16,538	\$ 16,538	\$ 16,538	\$ 16,538
74300	Gas	\$ 2,997	\$ 5,627	\$ 6,127	\$ 6,127	\$ 5,627
74400	Water/Sewer/Garbage	\$ 9,824	\$ 8,543	\$ 12,643	\$ 12,643	\$ 8,543
75100	Repairs - Vehicles & Trucks	\$ 148,724	\$ 111,889	\$ 202,339	\$ 202,339	\$ 111,889
75200	Repairs - Equipment	\$ 226,579	\$ 190,290	\$ 279,790	\$ 279,790	\$ 190,290
75300	Repairs & Maint. - Buildings	\$ 4,600	\$ 3,970	\$ 3,970	\$ 3,970	\$ 3,970
75500	Maint-Weigh Station	\$ 3,073	\$ 35,000	\$ 71,541	\$ 71,541	\$ 34,781
75801	FEMA DR 4416	\$ 67,952	\$ -	\$ -	\$ -	\$ -
75999	Contingency for Operations	\$ -	\$ -	\$ 124,183	\$ 124,183	\$ -
		<u>\$ 3,045,483</u>	<u>\$ 3,135,830</u>	<u>\$ 6,318,091</u>	<u>\$ 6,318,091</u>	<u>\$ 3,219,231</u>
<u>Capital</u>						
82010	Buildings	\$ 9,990	\$ -	\$ -	\$ -	\$ -
83010	Bridges & Other Improvements	\$ -	\$ -	\$ 233,187	\$ 233,187	\$ -
85010	Machinery & Equipment	\$ 145,099	\$ -	\$ 939,969	\$ 939,969	\$ -
87030	Vehicles	\$ 7,874	\$ -	\$ 36,485	\$ 36,485	\$ -
		<u>\$ 162,963</u>	<u>\$ -</u>	<u>\$ 1,209,641</u>	<u>\$ 1,209,641</u>	<u>\$ -</u>
<u>Contingency</u>						
92030	Contingency-Unspent Funds	\$ -	\$ 700,000	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total all Funds	<u>\$ 6,009,215</u>	<u>\$ 6,667,933</u>	<u>\$10,418,035</u>	<u>\$ 10,418,035</u>	<u>\$ 6,367,933</u>





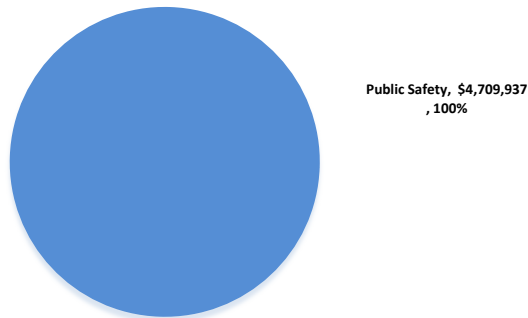
*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
EMS Fund  
At a Glance

**Revenues by Source**



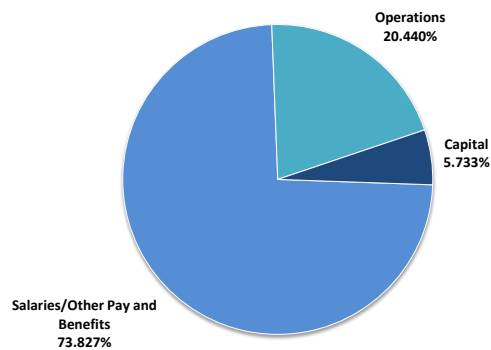
Charges for Service - Emergency	\$ 2,500,000
Charges for Service - Other	\$ 5,000
Interest Earnings	\$ 1,000
Transfers In	\$ 1,911,121
	<u>\$ 4,417,121</u>

**Expenditures By Function**



Public Safety	\$ 4,709,937
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**Expenditures By Category**



Salaries/Other Pay and Benefits	\$ 3,477,209
Operations	\$ 962,728
Capital	\$ 270,000
	<u>\$ 4,709,937</u>

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*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 EMS Fund Summary

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 830,375	\$ 781,997	\$ 1,119,314	\$ 1,119,314	\$ 1,202,856
<u>Revenues</u>					
Ambulance Fees	\$ 2,583,165	\$ 2,294,000	\$ 2,294,000	\$ 2,715,380	\$ 2,500,000
Grant Revenue/State Funds	\$ 52,375	\$ -	\$ 25,260	\$ 25,260	\$ -
Fees of Office/Charges for Service	\$ 6,088	\$ 5,000	\$ 5,000	\$ 2,000	\$ 5,000
Interest	\$ 3,801	\$ 2,000	\$ 2,000	\$ 500	\$ 1,000
Disaster Relief Funds	\$ 76	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 15,696	\$ -	\$ -	\$ -	\$ -
Insurance Refunds/Credits	\$ -	\$ -	\$ 60,092	\$ 60,092	\$ -
Transfer from General Fund-Operations	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,641,121
Transfer from General Fund-OneTime	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
Total Revenues	<u>\$ 4,252,813</u>	<u>\$ 3,811,387</u>	<u>\$ 4,012,217</u>	<u>\$ 4,429,097</u>	<u>\$ 4,417,121</u>
 Total Available	 \$ 5,083,188	 \$ 4,593,384	 \$ 5,131,531	 \$ 5,548,411	 \$ 5,619,977
 <u>Expenditures</u>					
<u>PUBLIC SAFETY</u>					
EMS-Contingency	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 200,000
EMS Salaries Other Pay and Benefits	\$ 3,044,091	\$ 3,073,542	\$ 3,073,542	\$ 3,173,492	\$ 3,477,209
EMS Operations	\$ 582,825	\$ 722,728	\$ 775,614	\$ 775,614	\$ 762,728
EMS Capital	\$ 336,958	\$ 248,505	\$ 396,449	\$ 396,449	\$ 270,000
Total Expenditures	<u>\$ 3,963,874</u>	<u>\$ 4,144,775</u>	<u>\$ 4,345,605</u>	<u>\$ 4,345,555</u>	<u>\$ 4,709,937</u>
 <u>Available</u>	 <u>\$ 1,119,314</u>	 <u>\$ 448,609</u>	 <u>\$ 785,926</u>	 <u>\$ 1,202,856</u>	 <u>\$ 910,040</u>

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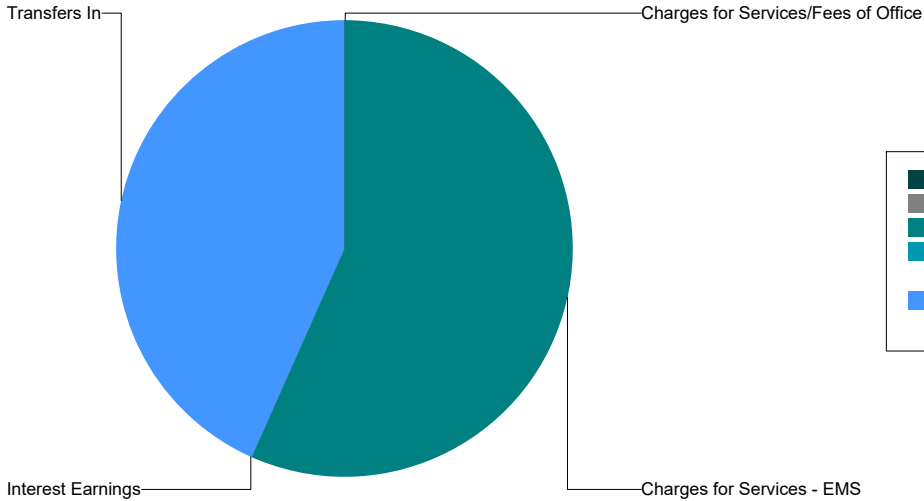
## Walker County

Proposed Budget Fiscal Year 2021-2022

EMS Fund

Revenues By Source

### Revenues by Source



Inter Governmental	\$0	0.0%
Charges for Services/Fees of Office	\$5,000	0.1%
Charges for Services - EMS	\$2,500,000	56.6%
Interest Earnings	\$1,000	0.0%
Other Revenues	\$0	0.0%
Transfers In	\$1,911,121	43.3%
Total:	\$4,417,121	100.0%

### EMS Fund Revenues By Source

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<b>Inter Governmental</b>					
42010 State Funds	\$ -	\$ -	\$ 25,260	\$ 25,260	\$ -
42625 US Stimulus Check	\$ 31,360	\$ -	\$ -	\$ -	\$ -
42710 Disaster Relief	\$ 76	\$ -	\$ -	\$ -	\$ -
42919 Covid	\$ 21,015	\$ -	\$ -	\$ -	\$ -
	<u>\$ 52,451</u>	<u>\$ -</u>	<u>\$ 25,260</u>	<u>\$ 25,260</u>	<u>\$ -</u>
<b>Charges for Services/Fees of Office</b>					
43010 Fees of Office/Chg for Service	\$ 6,088	\$ 5,000	\$ 5,000	\$ 2,000	\$ 5,000
<b>Charges for Services - EMS</b>					
43800 EMS Emergency Ambulance Fees	\$ 2,583,165	\$ 2,294,000	\$ 2,294,000	\$ 2,715,380	\$ 2,500,000
	<u>\$ 2,583,165</u>	<u>\$ 2,294,000</u>	<u>\$ 2,294,000</u>	<u>\$ 2,715,380</u>	<u>\$ 2,500,000</u>
48010 Interest	\$ 3,801	\$ 2,000	\$ 2,000	\$ 500	\$ 1,000
<b>Other Revenues</b>					
48110 Other Revenue	\$ 300	\$ -	\$ -	\$ -	\$ -
48200 Insurance Refunds/Credits	\$ 13,881	\$ -	\$ 60,092	\$ 60,092	\$ -
48300 Proceeds Auction/Sale	\$ 1,515	\$ -	\$ -	\$ -	\$ -
	<u>\$ 15,696</u>	<u>\$ -</u>	<u>\$ 60,092</u>	<u>\$ 60,092</u>	<u>\$ -</u>
<b>Transfers In</b>					
49901 Transfer from General Fund	\$ 1,253,000	\$ 1,261,882	\$ 1,261,882	\$ 1,261,882	\$ 1,641,121
49902 Transfer from General-Capital	\$ 338,612	\$ 248,505	\$ 363,983	\$ 363,983	\$ 270,000
	<u>\$ 1,591,612</u>	<u>\$ 1,510,387</u>	<u>\$ 1,625,865</u>	<u>\$ 1,625,865</u>	<u>\$ 1,911,121</u>
<b>Fund Total</b>	<u><u>\$ 4,252,813</u></u>	<u><u>\$ 3,811,387</u></u>	<u><u>\$ 4,012,217</u></u>	<u><u>\$ 4,429,097</u></u>	<u><u>\$ 4,417,121</u></u>

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*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 EMS Fund  
 Departmental Expenditures By Category

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
46099 - Walker County EMS - Contingency					
Operations	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 200,000
	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>
46100 - Walker County EMS - Emergency Services					
Salaries, Other Pay, Benefits	\$ 3,044,091	\$ 3,073,542	\$ 3,073,542	\$ 3,173,492	\$ 3,477,209
Operations	\$ 582,825	\$ 722,728	\$ 775,614	\$ 775,614	\$ 762,728
Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ 336,958	\$ 248,505	\$ 396,449	\$ 396,449	\$ 270,000
	<u>\$ 3,963,874</u>	<u>\$ 4,044,775</u>	<u>\$ 4,245,605</u>	<u>\$ 4,345,555</u>	<u>\$ 4,509,937</u>
Fund Total	<u><u>\$ 3,963,874</u></u>	<u><u>\$ 4,144,775</u></u>	<u><u>\$ 4,345,605</u></u>	<u><u>\$ 4,345,555</u></u>	<u><u>\$ 4,709,937</u></u>

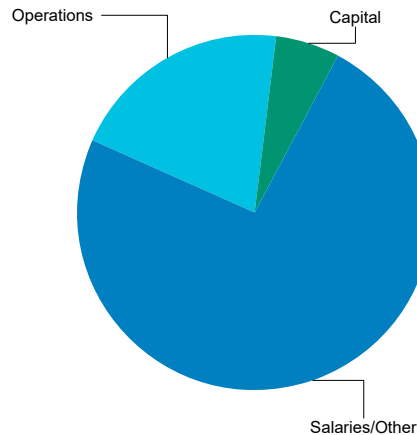
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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
EMS Fund  
Expenditures by Object Code

Expenditures by Object Code



Salaries/Other Pay/Benefits	\$3,477,209	73.8%
Operations	\$962,728	20.4%
Capital	\$270,000	5.7%
Total:	\$4,709,937	100.0%

EMS Fund  
Expenditures by Object

Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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Salaries/Other Pay/Benefits

51010	Head of Department	\$ 82,401	\$ 81,773	\$ 81,773	\$ 81,773	\$ 90,573
51030	Deputies & Assistants	\$ 1,997,233	\$ 2,049,212	\$ 2,049,212	\$ 2,149,212	\$ 2,345,114
51070	Part-Time	\$ 136,046	\$ 77,489	\$ 77,489	\$ 77,489	\$ 89,112
52010	Social Security	\$ 161,480	\$ 168,949	\$ 168,949	\$ 168,949	\$ 189,050
52020	Group Insurance	\$ 326,683	\$ 349,372	\$ 349,372	\$ 349,372	\$ 355,490
52030	Retirement	\$ 310,195	\$ 314,043	\$ 314,043	\$ 314,043	\$ 370,384
52040	Workers Compensation Ins	\$ 27,289	\$ 28,282	\$ 28,282	\$ 28,232	\$ 32,440
52060	Unemployment Insurance	\$ 2,764	\$ 4,422	\$ 4,422	\$ 4,422	\$ 5,046
		<u>\$ 3,044,091</u>	<u>\$ 3,073,542</u>	<u>\$ 3,073,542</u>	<u>\$ 3,173,492</u>	<u>\$ 3,477,209</u>

Operations

61010	Office Supplies	\$ 2,718	\$ 7,231	\$ 6,091	\$ 6,091	\$ 7,231
61030	Operating Supplies	\$ 10,108	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61100	Minor Equipment	\$ 8,410	\$ 7,000	\$ 5,000	\$ 5,000	\$ 7,000
61210	Janitorial Supplies	\$ -	\$ 615	\$ 615	\$ 615	\$ 615
61220	Education Supplies	\$ 877	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230	Uniforms	\$ 11,624	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61280	Medical Supplies	\$ 126,314	\$ 125,000	\$ 150,260	\$ 150,260	\$ 150,000
62010	Postage	\$ 5,813	\$ 6,108	\$ 6,108	\$ 6,108	\$ 6,108
62110	Fuel & Oil	\$ 69,641	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
62120	Lubricants, Oils Etc	\$ 26	\$ 4,508	\$ 4,508	\$ 4,508	\$ 4,508
64100	Computer Software	\$ -	\$ 1,759	\$ 159	\$ 159	\$ 1,759
64140	Software Maintenance	\$ 31,947	\$ 34,810	\$ 34,810	\$ 34,810	\$ 34,810
67040	Professional Services	\$ -	\$ 800	\$ -	\$ -	\$ 800
67050	Pre-Employ Physicals/Testing	\$ 810	\$ 200	\$ 2,000	\$ 2,000	\$ 200
67070	Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 16,325	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
68035	Purchased Services Emergicon Contract	\$ 75,965	\$ 165,117	\$ 165,117	\$ 165,117	\$ 165,117
68080	Health Authority	\$ -	\$ 4,000	\$ 1,510	\$ 1,510	\$ 4,000
68500	Towing	\$ 670	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

EMS Fund Expenditures by Object		Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
<u>Operations</u>						
70010	Insurance & Bonds	\$ 71,294	\$ 71,657	\$ 83,782	\$ 83,782	\$ 86,657
71010	Travel & Lodging	\$ 8,777	\$ 5,624	\$ 5,124	\$ 5,124	\$ 5,624
71020	Conferences/Training	\$ 14,309	\$ 12,500	\$ 9,000	\$ 9,000	\$ 12,500
71030	Dues & Subscriptions	\$ 4,844	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
73150	Rentals	\$ 248	\$ 100	\$ 100	\$ 100	\$ 100
73160	Copier Service Agreements	\$ 330	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
74100	Communication	\$ 1,904	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110	Data Circuits/Internet	\$ 9,365	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640
74130	Communication-Cell Phones	\$ 2,431	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150	Communication-Air Cards	\$ 6,715	\$ 6,294	\$ 6,294	\$ 6,294	\$ 6,294
74200	Electricity	\$ 4,035	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
74300	Gas	\$ 682	\$ 420	\$ 920	\$ 920	\$ 420
74400	Water/Sewer/Garbage	\$ 917	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500	TeleCable	\$ 2,686	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75100	Repairs - Vehicles & Trucks	\$ 92,754	\$ 78,700	\$ 106,326	\$ 106,326	\$ 78,700
75200	Repairs - Equipment	\$ 286	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125
75300	Repairs & Maint. - Buildings	\$ -	\$ 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	\$ -	\$ 200,000
		<u>\$ 582,825</u>	<u>\$ 822,728</u>	<u>\$ 875,614</u>	<u>\$ 775,614</u>	<u>\$ 962,728</u>
<u>Capital</u>						
85010	Machinery & Equipment	\$ 98,584	\$ -	\$ -	\$ -	\$ -
87030	Vehicles	\$ 238,374	\$ 248,505	\$ 396,449	\$ 396,449	\$ 270,000
		<u>\$ 336,958</u>	<u>\$ 248,505</u>	<u>\$ 396,449</u>	<u>\$ 396,449</u>	<u>\$ 270,000</u>
Total all Funds		<u>\$ 3,963,874</u>	<u>\$ 4,144,775</u>	<u>\$ 4,345,605</u>	<u>\$ 4,345,555</u>	<u>\$ 4,709,937</u>



*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 1,609,054	\$ 1,891,554	\$ 1,891,344	\$ 1,891,344	\$ 2,001,500
<u>Revenues</u>					
Charges for Retiree Insurance	\$ 264,000	\$ 264,000	\$ 264,000	\$ 108,656	\$ -
Interest	\$ 18,290	\$ 6,000	\$ 6,000	\$ 1,500	\$ 1,500
Total Revenues	<u>\$ 282,290</u>	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 110,156</u>	<u>\$ 1,500</u>
Total Available	\$ 1,891,344	\$ 2,161,554	\$ 2,161,344	\$ 2,001,500	\$ 2,003,000
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u><u>\$ 1,891,344</u></u>	<u><u>\$ 2,161,554</u></u>	<u><u>\$ 2,161,344</u></u>	<u><u>\$ 2,001,500</u></u>	<u><u>\$ 2,003,000</u></u>

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*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 17,989	\$ 18,408	\$ 19,385	\$ 19,385	\$ 19,665
<u>Revenues</u>					
Other Revenue	\$ 1,260	\$ 1,000	\$ 1,000	\$ 270	\$ -
Interest	\$ 161	\$ -	\$ -	\$ 10	\$ -
Total Revenues	<u>\$ 1,421</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 280</u>	<u>\$ -</u>
Total Available	\$ 19,410	\$ 19,408	\$ 20,385	\$ 19,665	\$ 19,665
<u>Expenditures</u>					
Operations	\$ 25	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Total Expenditures	<u>\$ 25</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>
<u>Available</u>	<u>\$ 19,385</u>	<u>\$ 16,408</u>	<u>\$ 17,385</u>	<u>\$ 19,665</u>	<u>\$ 16,665</u>

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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated Funds Summary

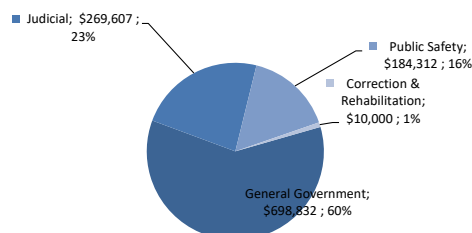
Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
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Available Funds	\$ 2,031,031	\$ 2,175,868	\$ 2,294,409	\$ 2,294,409	\$ 2,246,530
Revenues					
Inter Governmental Revenues	68,870	49,500	49,500	93,266	49,500
Charges for Services/Fees of Office	433,282	336,100	336,100	472,188	468,000
Fines/Court Costs & Forfeitures	54,068	-	-	166,190	-
Interest Income	17,991	2,535	2,535	977	1,390
Other Income	7,157	-	-	-	-
Transfers In	39,294	28,294	28,294	28,294	44,741
Total Revenues	620,662	416,429	416,429	760,915	563,631
Total Available	2,651,693	2,592,297	2,710,838	3,055,324	2,810,161
Expenditures					
Salary/Other Pay/Benefits	144,389	128,541	128,541	110,607	163,042
Operations	205,435	305,762	948,825	632,396	737,386
Capital	7,460	-	66,411	65,791	-
Contingency	-	275,000	256,589	-	262,323
Total Expenditures	357,284	709,303	1,400,366	808,794	1,162,751
Available	\$ 2,294,409	\$ 1,882,994	\$ 1,310,472	\$ 2,246,530	\$ 1,647,410

	Available Funds	Revenues	Expenditures	Available Funds
<b>Detail of Fiscal Year 2021-2022 Budget</b>				
511 County Records Management and Preservation Fund	\$ 1,560	\$ 13,000	\$ 14,560	\$ -
512 County Courts Records/Preservation ( Digitize)	\$ 52,679	\$ 12,500	\$ 24,411	\$ 40,768
515 County Clerk Records Management and Preservation Fund	\$ 534,935	\$ 128,300	\$ 426,857	\$ 236,378
516 County Clerk Records Archive Account Fund	\$ 65,323	\$ 122,000	\$ 187,323	\$ -
518 District Clerk Records Management and Preservation Fund	\$ 13,561	\$ 4,600	\$ 3,000	\$ 15,161
519 District Clerk Rider Fund	\$ 36,895	\$ 12,000	\$ 38,344	\$ 10,551
520 District Clerk Archive Fund	\$ 5,052	\$ 1,800	\$ 2,945	\$ 3,907
523 County Jury Fee Fund	\$ 3,400	\$ 6,900	\$ 10,300	\$ -
525 Court Reporter Service Fund	\$ 10,210	\$ 17,600	\$ 27,810	\$ -
526 County Law Library Fund	\$ 24,030	\$ 36,000	\$ 33,435	\$ 26,595
536 Courthouse Security Fund	\$ 4,571	\$ 79,741	\$ 84,312	\$ -
537 Justice Courts Building Security Fund	\$ 47,387	\$ 4,500	\$ 10,000	\$ 41,887
538 Justice of Peace Truancy Prevention and Diversion Fund	\$ 22,543	\$ 15,000	\$ -	\$ 37,543
539 County Speciality Court Programs	\$ 5,037	\$ 3,500	\$ -	\$ 8,537
550 Justice Court Technology Fund	\$ 82,415	\$ 16,040	\$ 24,701	\$ 73,754
551 County and District Court Technology Fund	\$ 3,302	\$ 1,500	\$ 4,802	\$ -
552 Child Abuse Prevention Fund	\$ 1,432	\$ 800	\$ -	\$ 2,232
560 Prosecutors Supplement Fund	\$ -	\$ 22,500	\$ 22,500	\$ -
561 Pretrial Intervention Fund	\$ 108,171	\$ 30,000	\$ 74,774	\$ 63,397
562 District Attorney Forfeiture Fund	\$ 186,900	\$ -	\$ 24,000	\$ 162,900
563 Hot Check Fee Fund	\$ 1,696	\$ 1,300	\$ 2,996	\$ -
574 Sheriff Forfeiture Fund	\$ 499,210	\$ -	\$ 40,000	\$ 459,210
576 Inmate Medical Fund	\$ 51,158	\$ 4,000	\$ 10,000	\$ 45,158
577 DOJ Equitable Sharing Fund	\$ 403,754	\$ 50	\$ 50,000	\$ 353,804
583 Elections Equipment Fund	\$ 24,236	\$ 15,000	\$ 39,236	\$ -
584 Elections Services Contract Fund	\$ 56,977	\$ 15,000	\$ 6,445	\$ 65,532
589 Tax Assessor Special Inventory Fund	\$ 96	\$ -	\$ -	\$ 96
<b>Total</b>	<b>\$ 2,246,530</b>	<b>\$ 563,631</b>	<b>\$ 1,162,751</b>	<b>\$ 1,647,410</b>

*Walker County*  
Legislatively Designated Funds  
Expenditures by Function  
Proposed Budget FY 2021-2022

General Government	\$ 698,832
Judicial	\$ 269,607
Public Safety	\$ 184,312
Correction & Rehabilitation	\$ 10,000
	\$ 1,162,751



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*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 4,216	\$ -	\$ 3,560	\$ 3,560	\$ 1,560
Revenues					
County Records Fees	15,060	15,000	15,000	13,000	13,000
Interest	-	-	-	-	-
Total Revenues	15,060	15,000	15,000	13,000	13,000
Total Available	19,276	15,000	18,560	16,560	14,560
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	15,716	15,000	15,000	15,000	14,560
Capital	-	-	-	-	-
Total Expenditures	15,716	15,000	15,000	15,000	14,560
Available	\$ 3,560	\$ -	\$ 3,560	\$ 1,560	\$ -

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 57,838	\$ 53,889	\$ 64,554	\$ 64,554	\$ 52,679
Revenues					
County Records Fees	11,732	11,000	11,000	12,500	12,500
Interest	301	-	-	36	-
Total Revenues	12,033	11,000	11,000	12,536	12,500
Total Available	69,871	64,889	75,554	77,090	65,179
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	24,411	24,411	24,411	24,411
Capital	5,317	-	-	-	-
Total Expenditures	5,317	24,411	24,411	24,411	24,411
Available	\$ 64,554	\$ 40,478	\$ 51,143	\$ 52,679	\$ 40,768



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 550,408	\$ 602,234	\$ 614,680	\$ 614,680	\$ 534,935
Revenues					
County Records Fees	110,626	70,000	70,000	128,000	128,000
Interest	4,691	1,500	1,500	300	300
Other	-	-	-	-	-
Total Revenues	115,317	71,500	71,500	128,300	128,300
Total Available	665,725	673,734	686,180	742,980	663,235
Expenditures					
Salaries, Other Pay and Benefits	47,642	26,758	26,758	2,819	26,857
Operations	3,403	5,000	599,063	205,226	400,000
Capital	-	-	-	-	-
Total Expenditures	51,045	31,758	625,821	208,045	426,857
Available	\$ 614,680	\$ 641,976	\$ 60,359	\$ 534,935	\$ 236,378

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 84,238	\$ 173,238	\$ 191,769	\$ 191,769	\$ 65,323
Revenues					
County Records Fees	105,830	87,000	87,000	121,000	121,000
Interest	1,701	1,000	1,000	100	1,000
Total Revenues	107,531	88,000	88,000	121,100	122,000
Total Available	191,769	261,238	279,769	312,869	187,323
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	49,000	247,546	-
Contingency	-	200,000	200,000	-	187,323
Capital	-	-	-	-	-
Total Expenditures	-	200,000	249,000	247,546	187,323
Available	\$ 191,769	\$ 61,238	\$ 30,769	\$ 65,323	\$ -



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 8,261	\$ 8,561	\$ 11,961	\$ 11,961	\$ 13,561
Revenues					
District Clerk Records Fees	3,698	3,300	3,300	4,600	4,600
Interest	2	-	-	-	-
Total Revenues	3,700	3,300	3,300	4,600	4,600
Total Available	11,961	11,861	15,261	16,561	18,161
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	3,000	3,000	3,000	3,000
Capital	-	-	-	-	-
Total Expenditures	-	3,000	3,000	3,000	3,000
Available	\$ 11,961	\$ 8,861	\$ 12,261	\$ 13,561	\$ 15,161

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 32,541	\$ 30,997	\$ 32,224	\$ 32,224	\$ 36,895
Revenues					
State Revenue	12,000	12,000	12,000	12,000	12,000
Interest	265	-	-	15	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	12,265	12,000	12,000	12,015	12,000
Total Available	44,806	42,997	44,224	44,239	48,895
Expenditures					
Salaries, Other Pay and Benefits	7,211	7,344	7,344	7,344	7,369
Operations	5,371	31,000	31,000	-	30,975
Capital	-	-	-	-	-
Total Expenditures	12,582	38,344	38,344	7,344	38,344
Available	\$ 32,224	\$ 4,653	\$ 5,880	\$ 36,895	\$ 10,551



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**Fund 520 District Clerk Archive Fund**

Statutory Reference: Government Code Sec. 51.305(b) authorizing Commissioners Court of a County may adopt a fee, not to exceed \$10.00, for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in any court in the County for which the District Clerk accepts filings as part of the county's annual budget. GC 51.317(b)(5) not to exceed \$10 for court records archiving.

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

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 4,267	\$ 2,937	\$ 3,252	\$ 3,252	\$ 5,052
Revenues					
Fees of Office/Charges for Servi	1,815	1,500	1,500	1,800	1,800
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	1,815	1,500	1,500	1,800	1,800
Total Available	6,082	4,437	4,752	5,052	6,852
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,830	2,945	2,945	-	2,945
Capital	-	-	-	-	-
Total Expenditures	2,830	2,945	2,945	-	2,945
Available	\$ 3,252	\$ 1,492	\$ 1,807	\$ 5,052	\$ 3,907

**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 \$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 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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Revenues					
Charges for Services	6,971	5,000	5,000	6,900	6,900
Other Income	-	-	-	-	-
Total Revenues	6,971	5,000	5,000	6,900	6,900
Total Available	6,971	5,000	5,000	6,900	10,300
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	6,971	5,000	5,000	3,500	10,300
Capital	-	-	-	-	-
Total Expenditures	6,971	5,000	5,000	3,500	10,300
Available	\$ -	\$ -	\$ -	\$ 3,400	\$ -



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**Fund 525 Court Reporter Service Fund**

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(7) the court reporter service fund 2.4390 percent. Government Code Sec. 51.601(a) authorizing the clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15.00 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

Purpose/Authorized Use: The Commissioners Court shall administer the court reporter service fund to assist in the payment of court-reporter-related services and assist any court in which a case is filed that requires the payment of the court reporter service fee.

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ -	\$ 610	\$ 610	\$ 10,210
Revenues					
Court Costs	14,861	12,000	12,000	17,600	17,600
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	14,861	12,000	12,000	17,600	17,600
Total Available	14,861	12,000	12,610	18,210	27,810
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	14,251	12,000	12,000	8,000	27,810
Capital	-	-	-	-	-
Total Expenditures	14,251	12,000	12,000	8,000	27,810
Available	\$ 610	\$ -	\$ 610	\$ 10,210	\$ -

**Fund 526 County Law Library Fund**

Statutory Reference: Local Government Code Sec. 323.023 authorizing a fee set by Commissioners Court, not to exceed \$35.00, to be collected in each civil case filed in a County or District Court, except suits for delinquent taxes.

Purpose/Authorized Use: Under the direction of Commissioners Court may be used only for establishing the law library, purchasing/leasing library materials, maintaining the library, acquiring furniture, shelving, equipment, computers, software, and subscriptions to obtain access to electronic research networks for use by Judges in the County.

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 4,214	\$ -	\$ 4,075	\$ 4,075	\$ 24,030
Revenues					
Law Library Fees	34,323	33,400	33,400	36,000	36,000
Interest	34	35	35	-	-
Transfer from General Fund	11,000	-	-	-	-
Total Revenues	45,357	33,435	33,435	36,000	36,000
Total Available	49,571	33,435	37,510	40,075	60,030
Expenditures					
Salaries, Other Pay and Benefits	9,407	9,545	9,545	9,545	9,580
Operations	36,089	23,890	23,890	6,500	23,855
Capital	-	-	-	-	-
Total Expenditures	45,496	33,435	33,435	16,045	33,435
Available	\$ 4,075	\$ -	\$ 4,075	\$ 24,030	\$ 26,595



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 27,161	\$ 15,011	\$ 16,939	\$ 16,939	\$ 4,571
Revenues					
Courthouse Security Fees	31,928	30,000	30,000	35,000	35,000
Interest	60	-	-	-	-
Transfer from General	28,294	28,294	28,294	28,294	44,741
Total Revenues	60,282	58,294	58,294	63,294	79,741
Total Available	87,443	73,305	75,233	80,233	84,312
Expenditures					
Salaries, Other Pay and Benefits	70,504	71,245	71,245	75,662	84,312
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	70,504	71,245	71,245	75,662	84,312
Available	\$ 16,939	\$ 2,060	\$ 3,988	\$ 4,571	\$ -

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 46,894	\$ 46,194	\$ 47,862	\$ 47,862	\$ 47,387
Revenues					
Fees	4,432	4,000	4,000	4,500	4,500
Interest	281	-	-	25	-
Total Revenues	4,713	4,000	4,000	4,525	4,500
Total Available	51,607	50,194	51,862	52,387	51,887
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	3,745	10,000	10,000	5,000	10,000
Capital	-	-	-	-	-
Total Expenditures	3,745	10,000	10,000	5,000	10,000
Available	\$ 47,862	\$ 40,194	\$ 41,862	\$ 47,387	\$ 41,887



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**Fund 538 Justice of Peace Truancy Prevention and Diversion Fund**

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

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

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ 6,300	\$ 7,543	\$ 7,543	\$ 22,543
Revenues					
Fees	7,542	9,400	9,400	15,000	15,000
Interest	1	-	-	-	-
Total Revenues	7,543	9,400	9,400	15,000	15,000
Total Available	7,543	15,700	16,943	22,543	37,543
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 7,543	\$ 15,700	\$ 16,943	\$ 22,543	\$ 37,543

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ 1,250	\$ 1,537	\$ 1,537	\$ 5,037
Revenues					
Fees	1,537	1,900	1,900	3,500	3,500
Interest	-	-	-	-	-
Total Revenues	1,537	1,900	1,900	3,500	3,500
Total Available	1,537	3,150	3,437	5,037	8,537
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 1,537	\$ 3,150	\$ 3,437	\$ 5,037	\$ 8,537



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 77,453	\$ 75,452	\$ 86,076	\$ 86,076	\$ 82,415
Revenues					
Fees	16,543	17,000	17,000	16,000	16,000
Interest	632	-	-	40	40
Other	120				
Total Revenues	17,295	17,000	17,000	16,040	16,040
Total Available	94,748	92,452	103,076	102,116	98,455
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	8,672	19,701	19,701	19,701	19,701
Contingency	-	5,000	5,000	-	5,000
Total Expenditures	8,672	24,701	24,701	19,701	24,701
Available	\$ 86,076	\$ 67,751	\$ 78,375	\$ 82,415	\$ 73,754

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 5,272	\$ 4,682	\$ 6,722	\$ 6,722	\$ 3,302
Revenues					
County and District Court Techn	1,441	1,400	1,400	1,500	1,500
Interest	9	-	-	-	-
Other	5,356				
Total Revenues	6,806	1,400	1,400	1,500	1,500
Total Available	12,078	6,082	8,122	8,222	4,802
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,356	4,920	4,920	4,920	4,802
Capital	-	-	-	-	-
Total Expenditures	5,356	4,920	4,920	4,920	4,802
Available	\$ 6,722	\$ 1,162	\$ 3,202	\$ 3,302	\$ -





*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**Fund 552 Child Abuse Prevention Fund**

**Statutory Reference:** Code of Criminal Procedure Art. 102.0186. (a) A person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26, Penal Code, shall pay a fine of \$100 on conviction of the offense.  
(b) A fine imposed under this article is imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense.  
(c) The clerks of the respective courts shall collect the fines and pay the fines to the county treasurer or to any other official who discharges the duties commonly delegated to the county treasurer for deposit in a fund to be known as the county child abuse prevention fund.

**Purpose/Authorized Use:** A fund designated by this subsection may be used only to fund child abuse prevention programs in the county where the court is located.(d) The county child abuse prevention fund shall be administered by or under the direction of the commissioners court.

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ -	\$ -	\$ 632	\$ 1,432
Revenues					
Fees	632	-	-	800	800
Total Revenues	632	-	-	800	800
Total Available	632	-	-	1,432	2,232
Expenditures					
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 632	\$ -	\$ -	\$ 1,432	\$ 2,232

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	22,422	22,500	22,500	22,500	22,500
Total Revenues	22,422	22,500	22,500	22,500	22,500
Total Available	22,422	22,500	22,500	22,500	22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	22,422	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	22,422	22,500	22,500	22,500	22,500
Available	\$ -	\$ -	\$ -	\$ -	\$ -



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 60,767	\$ 81,836	\$ 93,408	\$ 93,408	\$ 108,171
Revenues					
Fees	41,795	30,000	30,000	30,000	30,000
Interest	471	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	42,266	30,000	30,000	30,000	30,000
Total Available	103,033	111,836	123,408	123,408	138,171
Expenditures					
Salaries, Other Pay and Benefits	9,625	9,431	9,431	15,237	30,706
Operations	-	44,068	44,068	-	44,068
Contingency	-	-	-	-	-
Total Expenditures	9,625	53,499	53,499	15,237	74,774
Available	\$ 93,408	\$ 58,337	\$ 69,909	\$ 108,171	\$ 63,397

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 175,980	\$ 161,546	\$ 180,865	\$ 180,865	\$ 186,900
Revenues					
Forfeitures	8,060	-	-	61,340	-
Interest	1,583	-	-	75	-
Other Revenue	491	-	-	-	-
Total Revenues	10,134	-	-	61,415	-
Total Available	186,114	161,546	180,865	242,280	186,900
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,249	24,000	24,000	8,000	24,000
Capital	-	-	48,000	47,380	-
Contingency	-	-	-	-	-
Total Expenditures	5,249	24,000	72,000	55,380	24,000
Available	\$ 180,865	\$ 137,546	\$ 108,865	\$ 186,900	\$ 162,900



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 881	\$ 681	\$ 2,396	\$ 2,396	\$ 1,696
Revenues					
Hot Check Fees	3,054	2,200	2,200	1,300	1,300
Other Revenues	-	-	-	-	-
Total Revenues	3,054	2,200	2,200	1,300	1,300
Total Available	3,935	2,881	4,596	3,696	2,996
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	1,539	2,881	2,881	2,000	2,996
Capital	-	-	-	-	-
Total Expenditures	1,539	2,881	2,881	2,000	2,996
Available	\$ 2,396	\$ -	\$ 1,715	\$ 1,696	\$ -

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 416,260	\$ 413,479	\$ 422,591	\$ 422,591	\$ 499,210
Revenues					
Forfeitures	33,703	-	-	104,850	-
Interest	3,700	-	-	180	-
Other Revenue	1,190	-	-	-	-
Total Revenues	38,593	-	-	105,030	-
Total Available	454,853	413,479	422,591	527,621	499,210
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	30,119	20,000	20,000	10,000	20,000
Capital	2,143	-	18,411	18,411	-
Contingency	-	20,000	1,589	-	20,000
Total Expenditures	32,262	40,000	40,000	28,411	40,000
Available	\$ 422,591	\$ 373,479	\$ 382,591	\$ 499,210	\$ 459,210



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 39,965	\$ 45,165	\$ 47,158	\$ 47,158	\$ 51,158
Revenues					
Fees	6,861	2,000	2,000	4,000	4,000
Interest	332	-	-	-	-
Total Revenues	7,193	2,000	2,000	4,000	4,000
Total Available	47,158	47,165	49,158	51,158	55,158
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 47,158	\$ 37,165	\$ 39,158	\$ 51,158	\$ 45,158

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 387,656	\$ 403,362	\$ 403,564	\$ 403,564	\$ 403,754
Revenues					
Forfeitures	12,305	-	-	-	-
Interest	3,603	-	-	190	50
Transfer from General Fund	-	-	-	-	-
Total Revenues	15,908	-	-	190	50
Total Available	403,564	403,362	403,564	403,754	403,804
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 403,564	\$ 353,362	\$ 353,564	\$ 403,754	\$ 353,804



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 9,814	\$ 8,516	\$ 9,815	\$ 9,815	\$ 24,236
Revenues					
Intergovernmental	34,298	15,000	15,000	58,466	15,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	34,298	15,000	15,000	58,466	15,000
Total Available	44,112	23,516	24,815	68,281	39,236
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	34,297	23,219	23,219	44,045	39,236
Capital	-	-	-	-	-
Total Expenditures	34,297	23,219	23,219	44,045	39,236
Available	\$ 9,815	\$ 297	\$ 1,596	\$ 24,236	\$ -

**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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 36,926	\$ 40,519	\$ 40,520	\$ 40,520	\$ 56,977
Revenues					
Intergovernmental Funds	150	-	-	300	-
Fees	6,165	-	-	19,188	15,000
Interest	325	-	-	16	-
Total Revenues	6,640	-	-	19,504	15,000
Total Available	43,566	40,519	40,520	60,024	71,977
Expenditures					
Salaries, Other Pay and Benefits	-	4,218	4,218	-	4,218
Operations	3,046	2,227	2,227	3,047	2,227
Capital	-	-	-	-	-
Total Expenditures	3,046	6,445	6,445	3,047	6,445
Available	\$ 40,520	\$ 34,074	\$ 34,075	\$ 56,977	\$ 65,532



*Walker County*  
Proposed Budget Fiscal Year 2021-2022  
Legislatively Designated

***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 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Available Funds	\$ 19	\$ 19	\$ 96	\$ 96	\$ 96
Revenues			-	-	-
Fees	6,436	-	-	-	-
Total Revenues	6,436	-	-	-	-
Total Available	6,455	19	96	96	96
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	6,359	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	6,359	-	-	-	-
Available	\$ 96	\$ 19	\$ 96	\$ 96	\$ 96



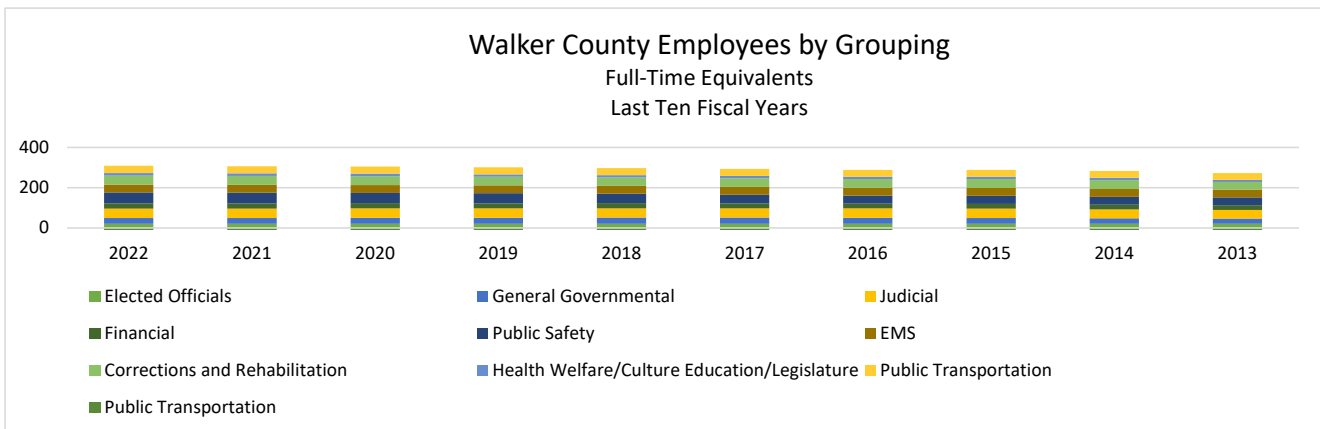
# Walker County

Proposed Budget Fiscal Year 2021-2022

## Personnel Summary

Positions added include a secretary in the County Judge's Office, a deputy (livestock officer) at the Sheriff's Office and an Operator IV in Road and Bridge Precinct 4. A part-time Operator V in Road and Bridge Precinct 2 was upgraded to a full time position. In the Planning and Development Department a part-time development tech was added. One employee position was transferred from the General Government category to the Emergency Operations budget in the Public Safety department. A vacant medical billing clerk position was eliminated in the EMS Fund as the internal billing was transferred from in-house to a contracted service. The total employee count for Walker County increased from 306 to 309, net increase of three positions.

Function	Full-time Equivalent Employees as of September 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Operating</b>										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	28	28	29.5	29.5	30.5	30.5	30	29	27	26
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	47.5	46.5	46.5	46.5	45.5	46	45.5	44.5	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	24	23.5	23	23	21.5	21.5	21	21
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	45	44	43	42	39	36	33	33	31	30.5
Employees-Non-Certified	9.5	8.5	8.5	8	7.5	7.5	7.5	7.5	8.5	8.5
Employee-Certified/Noncertified										
Employees - EMS	38	39	39	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	40	40	40	39	39	39	39	40.5	40.5	33.5
Employees-Non-Certified	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	8.5	8	7.5	7.5	7.5	7.5	7.5	7.5	7.5	6.5
Culture and Education										
Employees	5	5	5	5	4	4	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	36.5	35	35	35	34.5	34.5	34.5	34.5	34	34
<b>Legislatively Designated</b>										
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
<b>Total County Employees</b>	<b>309</b>	<b>306</b>	<b>304</b>	<b>301</b>	<b>296.5</b>	<b>292.5</b>	<b>288</b>	<b>288</b>	<b>283</b>	<b>272</b>



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.

The minimum and maximum pay in the County's salary group ranges were increased by a flat fee of \$4,000. The benefit package remained the same with a slight increase in cost of health insurance and retirement contribution rates.





*Personnel Allocations by Department*

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
<b><u>GENERAL FUND</u></b>							
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		
Secretary I	3	0.00	0.00	1.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total County Judge</b>		<b>2.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>\$ 166,050</b>	<b>\$ 210,750</b>
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		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total County Judge-IT</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>\$ 207,509</b>	<b>\$ 223,356</b>
15040 Commissioners' Court							
Commissioners' Executive Administrator	14	1.00	0.00	0.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Commissioners Court</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 50,989</b>	<b>\$ -</b>
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>		
<b>Total County Clerk</b>		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>\$ 402,857</b>	<b>\$ 443,217</b>
16010 Voter Registration							
Deputy Specialist II	7	0.00	0.00	0.00	0.00		
Deputy Specialist III	8	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
<b>Total Voter Registration</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 34,378</b>	<b>\$ 42,476</b>
16020 Elections							
Elections Manager	10	1.00	0.00	1.00	0.00		
Deputy Election Administrator	8	0.00	0.00	0.00	0.00		
Deputy Specialist III	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>		
<b>Total Elections</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>\$ 88,055</b>	<b>\$ 95,695</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
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	4.00	0.00	4.00	0.00		
<i>Facilities Part-time(s)</i>		0.00	2.00	0.00	2.00		
Unallocated		0.00	0.00	0.00	0.00		
<b>Total County Facilities</b>		<b>9.00</b>	<b>2.00</b>	<b>9.00</b>	<b>2.00</b>	<b>\$ 322,012</b>	<b>\$ 370,807</b>
<i>Note: # of part-time employees may be adjusted part time hours constant</i>							
19010 Centralized Costs							
Centralized Costs Part-time		0.00	1.00	0.00	1.00		
<b>Total Centralized Costs</b>		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$ 13,474</b>	<b>\$ 15,600</b>
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		
<b>Total County Auditor</b>		<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>0.00</b>	<b>\$ 529,786</b>	<b>\$ 570,846</b>
<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		
<b>Total County Treasurer</b>		<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>\$ 254,404</b>	<b>\$ 274,524</b>
20030 Collections-County Treasurer							
Collections Officer	8	2.00	0.00	2.00	0.00		
<b>Total Collections-County Treasurer</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>\$ 84,230</b>	<b>\$ 92,290</b>
(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		
<b>Total Purchasing</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>\$ 175,798</b>	<b>\$ 192,044</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
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>		
<b>Total Vehicle Registration</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>\$ 334,099</b>	<b>\$ 366,639</b>
<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>		
<b>Total Courts Central</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 34,320</b>	<b>\$ 34,320</b>
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>		
<b>Total County Court-at-Law</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>\$ 357,660</b>	<b>\$ 369,700</b>
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>		
<b>Total 12th Judicial District Court</b>		<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>\$ 164,759</b>	<b>\$ 177,987</b>
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>		
<b>Total 278th Judicial District Court</b>		<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>\$ 168,333</b>	<b>\$ 183,863</b>
30050 CSCD Pretrial Bond Supervision							
Pretrial Bond Supervision Officer		<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
<b>Total Pretrial Bond Supervision</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 40,000</b>	<b>\$ 44,000</b>
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	8	1.00	0.00	1.00	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>		
<b>Total District Clerk</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>\$ 359,836</b>	<b>\$ 392,016</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
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	LE14	0.00	0.00	1.00	0.00		
Chief Investigator	17	1.00	0.00	0.00	0.00		
CDA Executive Administrator	16	1.00	0.00	1.00	0.00		
Investigator II	LE10	0.00	0.00	1.00	0.00		
Investigator II	16	1.00	0.00	0.00	0.00		
Investigator I	LE8	0.00	0.00	1.00	0.00		
Investigator I	15	1.00	0.00	0.00	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>		
<b>Total Criminal District Attorney</b>		<b>21.00</b>	<b>2.00</b>	<b>21.00</b>	<b>2.00</b>	<b>\$ 1,257,985</b>	<b>\$ 1,368,846</b>
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	2.00	0.00	2.00	0.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Justice of Peace - Precinct 1</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>\$ 194,981</b>	<b>\$ 211,101</b>
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>		
<b>Total Justice of Peace - Precinct 2</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>\$ 154,387</b>	<b>\$ 166,507</b>
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>		
<b>Total Justice of Peace - Precinct 3</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>\$ 156,416</b>	<b>\$ 168,416</b>
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>		
<b>Total Justice of Peace - Precinct 4</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>\$ 194,315</b>	<b>\$ 210,975</b>
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Juvenile Probation Support</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 40,785</b>	<b>\$ 48,994</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
41010 Sheriff's Office							
Sheriff		1.00	0.00	1.00	0.00		
Chief Deputy	LE18	0.00	0.00	1.00	0.00		
Chief Deputy	19	1.00	0.00	0.00	0.00		
Emergency Management Coordinator	19	1.00	0.00	0.00	0.00		
Captain	18	0.00	0.00	0.00	0.00		
Lieutenant	LE14	0.00	0.00	2.00	0.00		
Lieutenant	17	2.00	0.00	0.00	0.00		
Sergeant	LE12	0.00	0.00	6.00	0.00		
Sergeant	16	6.00	0.00	0.00	0.00		
Sergeant - HIDTA	LE12	0.00	0.00	1.00	0.00		
Sergeant - HIDTA	16	1.00	0.00	0.00	0.00		
Detective	LE8	0.00	0.00	6.00	0.00		
Detective	15	5.00	0.00	0.00	0.00		
Detective Crime Scene	15	1.00	0.00	0.00	0.00		
IT Analyst Jail	15	1.00	0.00	1.00	0.00		
Sheriff Deputy III	LE6	0.00	0.00	3.00	0.00		
Sheriff Deputy III	14	3.00	0.00	0.00	0.00		
Sheriff Deputy II	LE4	0.00	0.00	7.00	0.00		
Sheriff Deputy II	13	6.00	0.00	0.00	0.00		
Sheriff Deputy I	LE2	0.00	0.00	8.00	0.00		
Sheriff Deputy I	12	8.00	0.00	0.00	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>		
<b>Total Sheriff's Office</b>		<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>\$ 2,270,862</b>	<b>\$ 2,681,773</b>
43010 Courthouse Security General Fund							
Sheriff Deputy II Bailiff Warrants	LE4	0.00	0.00	1.00	0.00		
Sheriff Deputy II Bailiff Warrants	13	1.00	0.00	0.00	0.00		
Sheriff Deputy I	LE2	0.00	0.00	2.00	0.00		
Sheriff Deputy I	12	2.00	0.00	0.00	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>		
<b>Total Courthouse Security/Bailiff</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>\$ 184,834</b>	<b>\$ 219,518</b>
44001 Constables Central							
Data Clerk III	6	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
<b>Total Constables Central</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 39,568</b>	<b>\$ 43,628</b>
44010 Constable - Precinct 1							
Constable Precinct 1		<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
<b>Total Constable - Precinct 1</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 57,229</b>	<b>\$ 61,229</b>
44020 Constable - Precinct 2							
Constable Precinct 2		<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>		
<b>Total Constable - Precinct 2</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 57,229</b>	<b>\$ 61,229</b>
44030 Constable - Precinct 3							
Constable Precinct 3		1.00	0.00	1.00	0.00		
Deputy Constable I	LE2	0.00	0.00	1.00	0.00		
Deputy Constable I	12	0.00	0.00	0.00	0.00		
Deputy Constable	12	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Constable - Precinct 3</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>\$ 102,029</b>	<b>\$ 116,389</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
44040 Constable - Precinct 4							
Constable Precinct 4		1.00	0.00	1.00	0.00		
Deputy Constable II	LE4	0.00	0.00	1.00	0.00		
Deputy Constable II	13	1.00	0.00	0.00	0.00		
Deputy Constable I	LE2	0.00	0.00	3.00	0.00		
Deputy Constable I	12	0.00	0.00	0.00	0.00		
Deputy Constable	12	<u>3.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Constable - Precinct 4</b>		<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>\$ 240,101</b>	<b>\$ 287,429</b>
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>		
<b>Total Department of Public Safety</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 43,908</b>	<b>\$ 47,908</b>
46010 Emergency Management							
Emergency Management Coordinator	19	0.00	0.00	1.00	0.00		
Deputy Emergency Mgmt Coordinator	16	1.00	0.00	1.00	0.00		
OEM Executive Administrator	14	0.00	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>		
<b>Total Emergency Management</b>		<b>1.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>\$ 80,195</b>	<b>\$ 227,704</b>
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	4.00	0.00	4.00	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	3.00	0.00	3.00	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>		
<b>Total County Jail</b>		<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>\$ 1,607,652</b>	<b>\$ 1,799,405</b>
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>		
		<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>\$ 131,354</b>	<b>\$ 141,914</b>
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>		
<b>Total Probation Support</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>\$ 38,669</b>	<b>\$ 42,669</b>
60010 Veteran's Services							
Veterans Services Part-time		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>		
<b>Total Veteran's Services</b>		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$ 26,719</b>	<b>\$ 28,818</b>
61020 Planning and Development Department							
Planning & Development Director	19	1.00	0.00	1.00	0.00		
Solid Waste Enforcement Officer	LE6	0.00	0.00	2.00	0.00		
Solid Waste Enforcement Officer	14	2.00	0.00	0.00	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	1.00	2.00	2.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Utility Department</b>		<b>7.00</b>	<b>1.00</b>	<b>7.00</b>	<b>2.00</b>	<b>\$ 353,996</b>	<b>\$ 428,086</b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
70010 Historical Commission							
Part Time One Time Allocation		<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>		
<b>Total Historical Commission</b>		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$ 9,293</b>	<b>\$ 13,500</b>
70020 Texas Agrilife Extension							
AgriLife Extension Agent		0.00	3.00	0.00	3.00		
AgriLife Program Assistant	6	1.00	0.00	1.00	0.00		
Secretary II	4	1.00	0.00	1.00	0.00		
Secretary I - one time allocation	3	0.00	1.00	0.00	1.00		
AgriLife Part-time		0.00	1.00	0.00	1.00		
Unallocated		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Texas Agrilife Extension</b>		<b>2.00</b>	<b>5.00</b>	<b>2.00</b>	<b>5.00</b>	<b>\$ 167,466</b>	<b>\$ 190,165</b>
<b>Total General Fund</b>		<b><u>218.00</u></b>	<b><u>17.00</u></b>	<b><u>220.00</u></b>	<b><u>18.00</u></b>	<b><u>\$ 11,198,522</u></b>	<b><u>\$ 12,666,333</u></b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
<b><u>ROAD AND BRIDGE FUND</u></b>							
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>		
<b>Total R&amp;B Precinct 1</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>\$ 440,391</b>	<b>\$ 471,551</b>
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	7.00	0.00	7.00	0.00		
Overtime		0.00	0.00	0.00	0.00		
Road & Bridge Precinct 2 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>		
<b>Total R&amp;B Precinct 2</b>		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>\$ 507,914</b>	<b>\$ 580,226</b>
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>		
<b>Total R&amp;B Precinct 3</b>		<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>\$ 543,466</b>	<b>\$ 587,706</b>
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		
Secretary II Road and Bridge	10	0.00	0.00	1.00	0.00		
Operator V	9	3.00	0.00	3.00	0.00		
Operator IV	7	0.00	0.00	2.00	0.00		
Operator III	5	4.00	0.00	3.00	0.00		
Secretary II	4	1.00	0.00	0.00	0.00		
Overtime		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>		
<b>Total R&amp;B Precinct 4</b>		<b>10.00</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>\$ 496,314</b>	<b>\$ 573,747</b>
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>		
<b>Total Weigh Station Site Support</b>		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$ 16,834</b>	<b>\$ 18,834</b>
<b>Total Road &amp; Bridge Fund</b>		<b><u>39.00</u></b>	<b><u>1.00</u></b>	<b><u>40.00</u></b>	<b><u>1.00</u></b>	<b><u>\$ 2,004,919</u></b>	<b><u>\$ 2,232,064</u></b>



Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
<b><u>WALKER COUNTY EMS FUND</u></b>							
46100 Walker County EMS-Emergency							
EMS Director	LE16	0.00	0.00	1.00	0.00		
EMS Director	19	1.00	0.00	0.00	0.00		
Assistant EMS Director	LE14	0.00	0.00	1.00	0.00		
Assistant EMS Director	18	1.00	0.00	0.00	0.00		
EMS Field Supervisor	LE12	0.00	0.00	3.00	0.00		
EMS Field Supervisor	16	3.00	0.00	0.00	0.00		
EMS InCharge	LE6	0.00	0.00	18.00	0.00		
EMS InCharge	14	18.00	0.00	0.00	0.00		
Medical Billings/Collections	10	1.00	0.00	1.00	0.00		
EMS Attendant	LE2	0.00	0.00	12.00	0.00		
EMS Attendant	9	12.00	0.00	0.00	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>		
<b>Total Walker County EMS</b>		<b>38.00</b>	<b>0.00</b>	<b>38.00</b>	<b>0.00</b>	<b>\$ 2,208,474</b>	<b>\$ 2,524,799</b>
<b>Total Walker County EMS</b>		<b><u>38.00</u></b>	<b><u>0.00</u></b>	<b><u>38.00</u></b>	<b><u>0.00</u></b>	<b><u>\$ 2,208,474</u></b>	<b><u>\$ 2,524,799</u></b>

Department/ Position	Pay Group	Total Full Time 2020-2021	Total Part-time 2020-2021	Total Full Time 2021-2022	Total Part-time 2021-2022	Total Salary Budget 2020-2021	Total Salary Budget 2021-2022
<b><u>SPECIAL REVENUE FUNDS</u></b>							
512-15090 County Records Preservation II							
Clerical -Temporary		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total County Records Preservation II</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	\$ -	\$ -
515-15060 County Clerk Records Preservation							
Deputy Clerk II	5	0.00	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>		
<b>Total County Clerk Records Preservation</b>		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	\$ 21,866	\$ 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>		
<b>Total District Clerk Rider Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	\$ 6,000	\$ 6,000
526-34030 Law Library							
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Total Law Library</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	\$ 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>		
<b>Total Courthouse Security</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	\$ 50,288	\$ 60,528
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>		
<b>Total Pretrial Intervention Program</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	\$ 7,743	\$ 25,000
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>		
<b>Total Tax Assessor Service Contract Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	\$ 3,900	\$ 3,900
<b>Total Special Revenue Funds</b>		<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b>\$ 97,597</b>	<b>\$ 125,094</b>
<b>Total All Funds</b>		<b><u>296.00</u></b>	<b><u>19.00</u></b>	<b><u>299.00</u></b>	<b><u>20.00</u></b>	<b><u>\$ 15,509,512</u></b>	<b><u>\$ 17,548,290</u></b>



*Salary Group Ranges - Effective with Adoption of 2021-2022 Budget*

Pay Group	Minimum Salary	Maximum Salary	Job Titles
2	\$31,200	\$41,354	Maintenance I Janitorial Assistant Receptionist/Filing Clerk
3	\$31,583	\$43,181	Deputy Clerk I Legal Secretary I Operator II Secretary I
4	\$33,028	\$45,120	Data Clerk I Jailer I Jailer I Part-time Janitorial Supervisor Secretary II
5	\$34,562	\$47,174	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	\$36,192	\$47,263	AgriLife Program Assistant Appeals Clerk Court Clerk II Data Clerk III Jailer III Maintenance III Certified AC Tech Telecommunicator

<b>Pay Group</b>	<b>Minimum Salary</b>	<b>Maximum Salary</b>	<b>Job Titles</b>
7	\$37,913	\$51,657	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	\$39,742	\$54,104	Administrative Assistant County Treasurer Civil Clerk Collections Officer Communications Specialist Court Clerk III Court Coordinator I Deputy Clerk III Deputy Election Administrator Deputy Specialist III Development Technician II Family Matters Clerk Juvenile Probation Officer I
9	\$41,678	\$56,697	Legal Assistant I Operator V
10	\$43,729	\$59,446	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

<b>Pay Group</b>	<b>Minimum Salary</b>	<b>Maximum Salary</b>	<b>Job Titles</b>
11	\$45,907	\$62,361	IT Analyst Maintenance Director
12	\$48,218	\$65,447	Jail Nurse LVN Juvenile Probation Officer III
13	\$50,660	\$68,725	Assistant Auditor III Assistant Communications Director Court Administrator Construction Project Manager Development Program Coordinator Foreman II HR Specialist Payroll Administrator
14	\$53,253	\$72,195	Assistant Auditor IV County Judge's Executive Administrator OEM Executive Administrator
15	\$56,001	\$75,872	IT Analyst Jail IT System Administrator
16	\$58,913	\$79,770	CDA Executive Administrator

<b>Pay Group</b>	<b>Minimum Salary</b>	<b>Maximum Salary</b>	<b>Job Titles</b>
17	\$62,001	\$83,906	
18	\$65,272	\$88,284	Assistant DA I First Assistant Auditor Jail Administrator (Captain)
19	\$68,743	\$92,929	Assistant DA II Emergency Management Coordinator IT Director Planning & Development Director Communications Director
20	\$70,857	\$94,798	Assistant DA III
21	\$76,152	\$100,456	Assistant DA IV
22	\$79,360	\$104,183	Senior Prosecutor
23	\$86,278	\$120,771	First Assistant District Attorney



***Salary Group Ranges - Effective with Adoption of 2021-2022 Budget***  
**Law Enforcement and EMS(LE)**

<b>Pay</b>	<b>Minimum</b>	<b>Maximum</b>	
<b>Job Titles</b>	<b>Job Titles</b>	<b>Job Titles</b>	<b>Job Titles</b>
LE2	\$48,218	\$65,000	Sheriff Deputy I Deputy Constable I Deputy Constable Part-time EMS Attendant
LE4	\$50,660	\$70,000	Sheriff Deputy II Deputy Constable II Sheriff Deputy II Bailiff Warrants
LE6	\$53,253	\$75,000	Sheriff Deputy III Solid Waste Enforcement Officer EMS-In Charge
LE8	\$56,001	\$80,000	Detective Detective Crime Scene Investigator I
LE10	\$58,913	\$85,000	Detective Narcotics Investigator II
LE12	\$62,001	\$95,000	Sergeant Sergeant - HIDTA EMS Field Supervisor
LE14	\$65,272	\$100,000	Lieutenant Chief Investigator EMS Assistant Director
LE16	\$68,743	\$110,000	Captain EMS Director
LE18	\$86,278	\$120,000	Chief Deputy Sheriff

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# Walker County Financial and Budget Policies

**As Amended by Order 2021-78 on 08/09/2021**

# Financial and Budget Policies of Walker County

## Table of Contents

**FINANCIAL POLICES - GENERAL INFORMATION ..... 6**  
PURPOSE OF FINANCIAL POLICES  
PERSONNEL POLICY MANUAL, PURCHASING POLICIES AND PROCEDURES AND OTHER POLICIES GENERAL  
GOVERNMENT FUNCTIONS  
STRUCTURE OF COUNTY GOVERNMENT ..... 7  
ELECTED OFFICIALS  
COUNTY FISCAL YEAR  
COMPREHENSIVE ANNUAL FINANCIAL REPORT ANNUAL EXTERNAL AUDIT

**BASIS OF ACCOUNTING.....7**  
ACCOUNTING POLICY  
GOVERNMENTAL FUND TYPES  
PROPRIETARY FUND TYPES

**INTERNAL CONTROL STRUCTURE..... 8**  
INTERNAL CONTROL RESPONSIBILITIES  
WRITTEN PROCEDURES  
COMPUTER SYSTEM/ DATA ACCESS

**RISK MANAGEMENT .....8**  
RISK  
MEMBER TEXAS ASSOCIATION OF COUNTIES RISK POOL  
ANNUAL REVIEW OF INSURANCE COVERAGE AND DEDUCTIBLES

**FIXED ASSETS ..... 9**  
DEFINITION  
CENTRAL FIXED ASSET ACCOUNTING  
ANNUAL INVENTORY  
POLICY ON ASSET MANAGEMENT  
PURCHASE OF A FIXED ASSET

**REVENUE MANAGEMENT ..... 9**  
REVENUES GENERATED DURING BUDGET YEAR TO FUND OPERATING COSTS BUDGETED FOR THE FISCAL  
YEAR  
REVENUE SOURCES  
CHARACTERISTICS OF THE REVENUE SYSTEM  
NON-RECURRING REVENUES..... 10  
PROPERTY TAX REVENUES  
INTEREST INCOME  
USER-BASED FEES  
FINES  
INTERGOVERNMENTAL REVENUES  
GRANT AND SPECIAL REVENUES  
FEMA/DISASTER REVENUES

# Financial and Budget Policies of Walker

## County Table of Contents continued

<b>PURCHASING .....</b>	<b>11</b>
CENTRALIZED PURCHASING	
PURCHASING AGENT	
REQUISITIONS/PURCHASE ORDERS	
CONTRACTS	
<b>PERIODIC REPORTING.....</b>	<b>11</b>
STATE STATUTE REQUIRED REPORTING	
INTERNAL REPORTING	
<b>DEBT MANAGEMENT .....</b>	<b>12</b>
ISSUE OF DEBT	
LONG-TERM DEBT	
SHORT-TERM DEBT	
METHOD OF SALE	
FINANCIAL ADVISOR	
ANALYSIS OF FINANCING ALTERNATIVES	
DISCLOSURE	
DEBT STRUCTURE	
FEDERAL REQUIREMENTS	
BIDDING PARAMETERS	
<b>INVESTMENT AND CASH MANAGEMENT .....</b>	<b>12</b>
STATE STATUTES	
COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS	
PLEGGED SECURITIES .....	<b>13</b>
CHIEF INVESTMENT OFFICER	
INVESTMENT COMMITTEE	
WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY	
DEPOSITORY CONTRACTS	
FUNDS HELD IN CERTAIN TRUST AND COURT REGISTRY ACCOUNTS	
RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS	
<b>FUND AND ACCOUNT GROUPS .....</b>	<b>13</b>
ORGANIZATION OF ACCOUNTS	
FUND STRUCTURE	
DEPARTMENTAL FUNCTIONAL	
CATEGORIES .....	<b>14</b>
EXPENDITURE ACCOUNT CATEGORIES	
REVENUE ACCOUNT CATEGORIES	
MAJOR FUNDS	
GENERAL FUND .....	<b>15</b>
DEBT SERVICE FUND .....	<b>16</b>
ROAD AND BRIDGE FUND .....	<b>16</b>

# Financial and Budget Policies of Walker County

## Table of Contents continued

EMERGENCY MEDICAL SERVICES (EMS) FUND.....	16
CAPITAL PROJECTS FUNDS.....	16
GRANTS AND CONTRACTS FUNDS .....	17
OTHER GOVERNMENTAL FUND .....	17
LEGISLATIVELY DESIGNATED FUNDS.....	17
OTHER SPECIAL REVENUE FUNDS .....	17
GENERAL PROJECTS FUND.....	17
HEALTHY COUNTY INITIATIVE .....	17
RETIREE HEALTH INSURANCE COMMITTED FUND .....	17
FIDUCIARY FUNDS .....	18
 <b>FINANCIAL POLICIES - FUND BALANCE .....</b>	<b>19</b>
GOVERNMENTAL FUNDS DEFINED	
FUND BALANCE	
FUND BALANCE NOT USED TO SUPPORT ON-GOING PERATIONS	
FUNDBALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR	
MINIMUM FUND BALANCE	
FUND BALANCE CLASSIFICATION	
 <b>GRANT MANAGEMENT .....</b>	<b>20</b>
GRANT APPLICTIONS AND ACCEPTANCE OF GRANT	
GRANT COMPLINACE AND PERFORMANCE REPORT	
EXPENDITURE AND FISCAL REPORTING REQUIREMENTS	
GRANT BUDGETS	
 <b>CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET .....</b>	<b>20</b>
CAPITAL IMPROVEMENT PLAN	
ANNUAL BUDGET	
OTHER FINANCING PROGRAMS	
USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT	
ROAD AND BRIDGE INFRASTRUCTURE	
SOFTWARE	
BUILDINGS	
PROJECT LENGTH BUDGET	
PROJECT MANAGEMENT	
REPORTING	

# Financial and Budget Policies of Walker

## County Table of Contents continued

### **BUDGET POLICIES**

OVERVIEW OF BUDGET AND BUDGET SCHEDULE.....	22
COUNTY JUDGE AS BUDGET OFFICER.....	22
BASIS OF BUDGET .....	22
GOVERNMENTAL FUNDS	
CAPITAL PROJECTS AND GENERAL PROJECTS	
PROPRIETARY FUND TYPES	
COUNTY BUDGETS FOR ALL FUNDS EXCEPT GRANTS AND CONTRACTS IN THE ANNUAL BUDGET	
BALANCED BUDGET .....	23
STATUTES AFFECTING THE BUDGET PROCESS .....	23
WALKER COUNTY APPROACH TO BUDGETING .....	23
CONTINGENCY .....	23
PERSONNEL BUDGET .....	24
EMPLOYEE BENEFITS .....	24
STATUTORY RESTRICTIONS ON AMENDING THE BUDGET .....	25
LEGAL LEVEL OF CONTROL.....	26
CAPITAL PROJECTS FUNDS .....	26
BUDGETARY CONTROLS .....	26
BUDGET AMENDMENTS .....	27
SALARIES/OTHER PAV/BENEFITS .....	27
OPERATIONS CATEGORY .....	27
CAPITAL .....	27
CENTRALIZED COSTS/NONDEPARTMENTAL.....	27
ONE-TIME ALLOCATIONS .....	27
INTERGOVERNMENTAL .....	27
TRANSFERS.....	28
PROJECTS.....	28
DEBT.....	28
CAPITAL PROJECTS BUDGET .....	28
STATE LAW .....	28
UNPLANNED REVENUES.....	28
CONTINGENCY.....	28
COUNTY AUDITOR REVIEW OF BUDGET AMENDMENTS.....	28

## 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 1<sup>st</sup> and ends on September 30<sup>th</sup>.
- G. **COMPREHENSIVE ANNUAL FINANCIAL REPORT.** A Comprehensive Annual Financial Report is issued at the end of each fiscal year. Walker County participates in the Government Finance Officer (GFOA) 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.
- B. **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.
- B. **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 1<sup>st</sup> 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.

<b>General Fund</b>			
<b>Function: General Government</b>	<b>Function: Judicial</b>	<b>Function: Public Safety</b>	<b>Function: Corrections and Supervision</b>
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	<b>Function: Health &amp; Welfare</b>
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
<b>Function: Financial Administration</b>	Juvenile Probation	Emergency Operations	<b>Function: Education and Culture</b>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<b>Function: Transfers</b>
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.

<b>Road and Bridge Fund</b>
<b>Function: Public Transportation</b>
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.

<b>EMS Fund</b>
<b>Function: Public Safety</b>
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 has 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**

<b>Other Governmental Funds</b>		
<b>Legislatively Designated Funds</b>		
<b>Function: Judicial</b>	<b>Function: Public Safety</b>	<b>Function: General Government</b>
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	<b>Function: Financial Administration</b>
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		
Child Abuse Prevention Fund		
District Attorney Prosecutors Supplement Fund		
Pretrial Intervention Program Fund		
District Attorney Forfeiture Fund		
District Attorney Hot Check Fee Fund		
<b>Other Funds</b>		
<b>Function: General Government</b>		
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 TIRZ#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 August 15<sup>th</sup>. 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. A fund has been put in place to assist with future costs. Future transfers to this fund are at the option of the court.
  - d. Base budget. The proposed base budget from on-going revenues shall be submitted to Commissioners Court to include changes in funding needed as employees become eligible for these benefits.
- 3. Workers Compensation Insurance. The County is a member of the Texas Association of Counties Workers Compensation Pool. Rates are established by the Pool and adjusted for experience on an annual basis.
  - 4. Social Security/Medicare. The County pays in to the Federal Social Security and Medicare System. Cost is 7.65% of payroll.
  - 5. Pay and Pay Classification System. The County adopts the pay classification rates as part of the annual budget review process. All changes to the pay system are presented as a supplemental request during the budget process.

**XXIV. STATUTORY RESTRICTIONS ON AMENDING THE BUDGET.** Restrictions are placed on the ability of the County to amend the budget in several sections of the Texas Local Government Code including:

- 1. Commissioners Court may amend the budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].
- 2. Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.
- 3. Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code§ 111.010(d)].

4. Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].
5. Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].
6. State Law. State Law will be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.

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

Example:

Fund - General Fund

Function - Public Safety

Department - Sheriff

Expenditure Category - Salaries/Other Pay/Benefits

Line Item - Regular Salaries

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

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

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

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

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

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

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

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



### Central Dispatch

*Proposed Budget for the Fiscal Year October 1, 2021 - September 30, 2022*

	Actual 2019-2020	Original Budget 2020-2021	Revised Budget 2020-2021	Estimated 2020-2021	FY 2021-2022
Total Available Funds	\$ 934,532	\$ 1,025,985	\$ 1,059,456	\$ 1,059,456	\$ 897,905
In Capital Equipment Set-aside	\$ (170,657)	\$ (116,882)	\$ (116,882)	\$ (116,882)	\$ (156,882)
<b>Available for Operations</b>	<b>\$ 763,875</b>	<b>\$ 909,103</b>	<b>\$ 942,574</b>	<b>\$ 942,574</b>	<b>\$ 741,023</b>
<u>Revenues</u>					
Intra/Intergovernmental	\$ 1,373,916	\$ 1,373,916	\$ 1,373,916	\$ 1,373,916	\$ 1,373,916
Walker County Increase	\$ -	\$ 132,830	\$ 132,830	\$ 132,830	\$ -
City of Huntsville Increase		\$ 132,830	\$ 132,830	\$ 132,830	\$ -
Other Revenue	\$ 28,692	\$ -		\$ 3,139	\$ -
Interest	\$ 7,794	\$ -	\$ -	\$ 400	\$ -
Total Revenues	\$ 1,410,402	\$ 1,639,576	\$ 1,639,576	\$ 1,643,115	\$ 1,373,916
Total Available	\$ 2,174,277	\$ 2,548,679	\$ 2,582,150	\$ 2,585,689	\$ 2,114,939
<u>Expenditures</u>					
<u>Operating</u>					
Dispatch Salaries, Other Pay and Benefits	\$ 992,018	\$ 1,188,095	\$ 1,188,095	\$ 1,060,434	\$ 1,194,840
Dispatch Operations	\$ 199,685	\$ 245,343	\$ 245,343	\$ 212,912	\$ 245,343
Contingency-Special	\$ -	\$ 22,879	\$ 22,879	\$ -	\$ 22,879
Equipment Upgrade		\$ 531,320	\$ 531,320	\$ 531,320	
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Subtotal Operating</b>	<b>\$ 1,231,703</b>	<b>\$ 2,027,637</b>	<b>\$ 2,027,637</b>	<b>\$ 1,844,666</b>	<b>\$ 1,503,062</b>
<b>Available Operating</b>	<b>\$ 942,574</b>	<b>\$ 521,042</b>	<b>\$ 554,513</b>	<b>\$ 741,023</b>	<b>\$ 611,877</b>
<b>Available for Projects</b>	<b>\$ 170,657</b>	<b>\$ 116,882</b>	<b>\$ 116,882</b>	<b>\$ 116,882</b>	<b>\$ 156,882</b>
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ (93,775)	\$ -	\$ -	\$ -	\$ -
Projected at Year End	\$ 116,882	\$ 156,882	\$ 156,882	\$ 156,882	\$ 196,882
Cost of 5%					\$ 51,317
Cost equal to county raise					\$ 90,845

### Current Personnel Allocation

1 director, 1 assistant director, 2 supervisors, 4 Communication Specialists and 9 telecommunicators positions authorized  
Full Time Positions can be filled with Part Time Employees

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*Financial Information  
For the Month Ended June 30, 2021  
Posted Transactions as of July 29, 2021*

Prepared by:  
Patricia Allen  
County Auditor

*Information is presented based on ledger balances and entries posted thru July 29, 2021 for the month ended June 30, 2021, for the fiscal year ending September 30, 2021. This is unaudited information. There are accrual and adjusting entries that have not been posted*

*As required Local Government Code 114.024*

## *Table of Contents*

Fund Balance - Summary of Revenues, Expenditures and Net Transfers to Date	..... 3
Cash and Investments Report	..... 4
Cash and Investments – Agency Funds Maintained by Elected Officials	..... 5
Balance Sheet by Fund	..... 6
Sales Tax Revenue – Comparison by Month and Fiscal Year	..... 20
Weigh Station Revenues – Comparison by Month and Fiscal Year	..... 21
Revenues - Budget vs Actual	..... 22
Expenditures by Category - Budget vs Actual	..... 44
Outstanding Debt – 2012 Certificates of Obligation	..... 64





**Summary of Revenues, Expenditures and Net Transfers to Date**  
**As of the Month Ended June 30, 2021**  
**Transactions Posted As of July 29, 2021**  
**For the Fiscal Year Ending September 30, 2021**

<b>Ledger Balances</b>	<b>Fund Balance Fiscal Yr Begin</b>	<b>Revenues To Date</b>	<b>Expenditures To Date</b>	<b>Net Transfers Between Funds</b>	<b>Fund Balance This Date</b>
<b>Operating</b>					
101 - General Fund	\$ 11,645,297.33	\$ 24,715,077.24	\$ 16,303,764.51	\$ (2,479,159.00)	\$ 17,577,451.06
192 - Debt Service Fund	\$ 259,009.43	\$ 1,393,742.83	\$ 1,374,867.54	\$ -	\$ 277,884.72
220 - Road & Bridge	\$ 3,917,214.34	\$ 5,155,946.10	\$ 5,359,543.68	\$ 1,072,342.00	\$ 4,785,958.76
301 - Walker County EMS Fund	\$ 1,119,313.44	\$ 2,237,427.32	\$ 3,141,313.11	\$ 1,625,865.00	\$ 1,841,292.65
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 19,384.93	\$ 277.83	\$ -	\$ -	\$ 19,662.76
	<b>16,960,219.47</b>	<b>33,502,471.32</b>	<b>26,179,488.84</b>	<b>219,048.00</b>	<b>\$ 24,502,249.95</b>
<b>Projects</b>					
105 - General Projects Fund	\$ 2,101,264.62	\$ 66,496.50	\$ 74,736.20	\$ (247,342.00)	\$ 1,845,682.92
119 - Covid 19 Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grants/Other Funds</b>					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 58,298.13	\$ 58,298.13	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 44,924.64	\$ 44,924.64	\$ -	\$ -
475 - CDA Prosecutor Grant	\$ -	\$ -	\$ -	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 5,206.00	\$ 5,206.00	\$ -	\$ -
482 - HGAC Fund	\$ -	\$ 12,111.34	\$ 12,111.34	\$ -	\$ -
483 - HAVA Fund	\$ -	\$ 7,882.37	\$ 7,882.37	\$ -	\$ -
485 - Grants - HomeLand Security	\$ -	\$ -	\$ -	\$ -	\$ -
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
488 - CDBG Grant	\$ -	\$ 152,923.74	\$ 152,923.74	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	\$ 3,560.49	\$ 9,757.61	\$ -	\$ -	\$ 13,318.10
512 - County Records Preservation II Fund	\$ 64,553.93	\$ 9,240.88	\$ -	\$ -	\$ 73,794.81
515 - County Clerk Records Management and Preserv	\$ 614,680.02	\$ 97,317.48	\$ 5,617.72	\$ -	\$ 706,379.78
516 - County Clerk Records Archive Fund	\$ 191,769.82	\$ 91,557.29	\$ -	\$ -	\$ 283,327.11
518 - District Clerk Records Preservation	\$ 11,960.74	\$ 3,432.70	\$ -	\$ -	\$ 15,393.44
519 - District Clerk Rider Fund	\$ 32,224.77	\$ 9,012.89	\$ 5,448.68	\$ -	\$ 35,788.98
520 - District Clerk Archive Fund	\$ 3,252.14	\$ 1,427.13	\$ -	\$ -	\$ 4,679.27
523 - County Jury Fee Fund	\$ -	\$ 5,638.33	\$ 738.00	\$ -	\$ 4,900.33
525 - Court Reporter Services Fund	\$ 610.46	\$ 11,901.64	\$ 2,167.00	\$ -	\$ 10,345.10
526 - County Law Library Fund	\$ 4,074.92	\$ 27,167.75	\$ 11,292.52	\$ -	\$ 19,950.15
536 - Courthouse Security Fund	\$ 16,939.50	\$ 26,729.31	\$ 57,854.76	\$ 28,294.00	\$ 14,108.05
537 - Justice Courts Security Fund	\$ 47,862.36	\$ 3,586.79	\$ -	\$ -	\$ 51,449.15
538 - JP Truancy Prevention and Diversion	\$ 7,543.10	\$ 12,172.75	\$ -	\$ -	\$ 19,715.85
539 - County Speciality Court Programs	\$ 1,537.51	\$ 3,107.00	\$ -	\$ -	\$ 4,644.51
550 - Justice Courts Technology Fund	\$ 86,076.54	\$ 12,220.59	\$ 16,959.44	\$ -	\$ 81,337.69
551 - County and District Courts Technology Fund	\$ 6,722.17	\$ 1,120.70	\$ 4,639.44	\$ -	\$ 3,203.43
552- Child Abuse Prevention Fund	\$ 632.60	\$ 648.88	\$ -	\$ -	\$ 1,281.48
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 11,057.69	\$ 11,057.69	\$ -	\$ -
561 - Pretrial Intervention Program Fund	\$ 93,408.42	\$ 26,992.39	\$ 10,497.84	\$ -	\$ 109,902.97
562 - District Attorney Forfeiture Fund	\$ 180,865.03	\$ 61,408.71	\$ 51,263.02	\$ -	\$ 191,010.72
563 - District Attorney Hot Check Fee Fund	\$ 2,396.03	\$ 1,076.73	\$ 1,251.52	\$ -	\$ 2,221.24
574 - Sheriff Forfeiture Fund	\$ 422,591.42	\$ 105,029.97	\$ 18,592.00	\$ -	\$ 509,029.39
576 - Sheriff Inmate Medical Fund	\$ 47,158.36	\$ 3,235.04	\$ -	\$ -	\$ 50,393.40
577 - DOJ-Equitable Sharing Fund	\$ 403,564.33	\$ 187.12	\$ -	\$ -	\$ 403,751.45
583 - Elections Equipment Fund	\$ 9,815.25	\$ 58,466.52	\$ 44,045.00	\$ -	\$ 24,236.77
584 - Tax Assessor Elections Service Contract Fund	\$ 40,519.48	\$ 19,504.76	\$ -	\$ -	\$ 60,024.24
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.52	\$ -	\$ -	\$ -	\$ 96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,684,720.46	\$ 3,684,720.46	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 97,164.11	\$ 37.98	\$ 648.00	\$ -	\$ 96,554.09
641 - Juvenile Grant State Aid Fund	\$ -	\$ 149,009.57	\$ 149,009.57	\$ -	\$ -
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 7,205.00	\$ 7,205.00	\$ -	\$ -
644 - Juvenile Medical Grant	\$ -	\$ 24,680.49	\$ 24,680.49	\$ -	\$ -
645 - Juvenile HGAC Services Grant	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 7,837.00	\$ 7,837.00	\$ -	\$ -
647 - Juvenile Grant - Community Services	\$ -	\$ 74,743.82	\$ 74,743.82	\$ -	\$ -
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 300,255.50	\$ 975,526.66	\$ 852,487.91	\$ -	\$ 423,294.25
616 - Adult Probation-Court Services Fund	\$ -	\$ 131,909.97	\$ 131,909.97	\$ -	\$ -
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 88,616.79	\$ 88,616.79	\$ -	\$ -
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 26,717.56	\$ 26,717.56	\$ -	\$ -
701 - Retiree Health Insurance Fund	\$ 1,891,344.23	\$ 110,002.36	\$ -	\$ -	\$ 2,001,346.59
801 - Sheriff Commissary Fund	\$ 116,907.88	\$ 132,945.68	\$ 19,621.12	\$ -	\$ 230,232.44
802 - Walker County Public Safety Communications Center	\$ 1,059,455.57	\$ 1,033,945.01	\$ 1,003,202.39	\$ -	\$ 1,090,198.19
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>5,759,543.20</b>	<b>7,350,243.22</b>	<b>6,602,170.93</b>	<b>28,294.00</b>	<b>6,535,909.49</b>
	<b>\$ 24,821,027.29</b>	<b>\$ 40,919,211.04</b>	<b>\$ 32,856,395.97</b>	<b>\$ -</b>	<b>\$ 32,883,842.36</b>



**Cash and Investments Report**  
**For the Month Ended June 30, 2021**  
**Transactions Posted as of July 29, 2021**  
**For the Fiscal Year Ending September 30, 2021**

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
<b>Operating</b>						
101 - General Fund	\$ 470,689.25	\$ 86,148.50	\$ 9,741,394.73	\$ 1,193,965.39	\$ 5,901,338.75	\$17,393,536.62
192 - Debt Service Fund	43,514.32	-	1,376,281.17	-	-	\$ 1,419,795.49
220 - Road & Bridge	782,404.19	-	4,282,546.21	-	-	\$ 5,064,950.40
301 - Walker County EMS Fund	553,687.01	22,022.51	763,393.95	60,588.56	161,120.60	\$ 1,560,812.63
180 - Public Safety Seized Money Fund	-	-	185,112.36	-	-	\$ 185,112.36
185 - General Fund - Healthy County Initiative Fu	1,781.85	-	17,880.62	-	-	\$ 19,662.47
	<b>1,852,076.62</b>	<b>108,171.01</b>	<b>16,366,609.04</b>	<b>1,254,553.95</b>	<b>6,062,459.35</b>	<b>25,643,869.97</b>
<b>Projects</b>						
105 - General Projects Fund	186,055.81	-	544,168.41	804,970.14	325,097.82	1,860,292.18
119- Covid 19 Relief Fund	-	-	-	-	-	-
<b>Grants/Other Funds</b>						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473- SO Auto Task Force Grant	-	-	-	-	-	-
474 - CDA Victims Grant	-	-	-	-	-	-
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
482 - HGAC Grants	-	-	-	-	-	-
483 - HAVA Fund	24,466.46	-	-	-	-	24,466.46
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	0.00	-	-	-	-	-
488 - CDBG Grants	0.00	-	-	-	-	-
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preservi	13,318.10	-	-	-	-	13,318.10
512 - County Records Preservation II Fund	12,406.10	-	61,388.71	-	-	73,794.81
515 - County Clerk Records Management and Pr	131,906.32	-	508,117.41	66,356.05	-	706,379.78
516 - County Clerk Records Archive Fund	141,878.94	-	55,544.40	85,903.77	-	283,327.11
518 - District Clerk Records Preservation	10,389.63	-	5,003.81	-	-	15,393.44
519 - District Clerk Rider Fund	6,419.59	-	29,369.39	-	-	35,788.98
520 - District Clerk Archive Fund	4,679.27	-	-	-	-	4,679.27
523 - County Jury Fee Fund	4,900.33	-	-	-	-	4,900.33
525 - Court Reporter Services Fund	10,345.10	-	-	-	-	10,345.10
526 - County Law Library Fund	20,500.15	-	-	-	-	20,500.15
536 - Courthouse Security Fund	14,108.05	-	-	-	-	14,108.05
537 - Justice Courts Security Fund	5,804.55	-	45,644.60	-	-	51,449.15
538 - JP Truancy Prevention and Diversion	15,769.32	-	3,946.53	-	-	19,715.85
539 - County Specialty Court Revenues Fund	3,849.35	-	795.16	-	-	4,644.51
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	6,683.94	-	74,653.75	-	-	81,337.69
551 - County and District Courts Technology Fun	2,182.25	-	1,021.18	-	-	3,203.43
552 - Child Abuse Prevention Fund	1,281.48	-	-	-	-	1,281.48
560 - District Attorney Prosecutors Supplement F	12,827.32	-	-	-	-	12,827.32
561 - Pretrial Intervention Program Fund	29,757.95	-	80,145.02	-	-	109,902.97
562 - District Attorney Forfeiture Fund	26,152.14	-	165,098.58	-	-	191,250.72
563 - District Attorney Hot Check Fee Fund	2,321.24	-	-	-	-	2,321.24
574 - Sheriff Forfeiture Fund	101,435.41	865.29	409,216.82	-	-	511,517.52
576 - Sheriff Inmate Medical Fund	5,073.59	-	45,319.81	-	-	50,393.40
577 - DOJ-Equitable Sharing Fund	0.00	-	379,777.65	23,973.80	-	403,751.45
583 - Elections Equipment Fund	24,236.77	-	-	-	-	24,236.77
584 - Tax Assessor Elections Service Contract Fur	24,006.50	-	36,017.74	-	-	60,024.24
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.36	-	-	96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocation	0.00	-	-	-	-	-
640 - Juvenile Grant Fund (Title IVE)	9,979.58	-	86,646.51	-	-	96,626.09
641 - Juvenile Grant State Aid Fund	27,449.96	-	-	-	-	27,449.96
643 - Juvenile Grant-Commitment Reduction Fui	19,444.00	-	-	-	-	19,444.00
644 - Juvenile Medical Fund Grant	3,489.10	-	-	-	-	3,489.10
645 - Juvenile Services - HGAC Grant	0.00	-	-	-	-	-
646 - Juvenile Grant - PrePost Adjudication	0.00	-	-	-	-	-
647 - Juvenile Grant - Community Programs	9,874.70	-	-	-	-	9,874.70
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	0.00	-	950,862.42	1,205,828.17	-	2,156,690.59
<b>County Treasurer Agency Funds</b>						
615 - Adult Probation-Basic Services Fund	279,075.27	30.00	34,084.69	115,666.64	-	428,856.60
616 - Adult Probation-Court Services Fund	70,638.28	-	-	-	-	70,638.28
617 - Adult Probation-Substance Abuse Services I	32,201.78	-	-	-	-	32,201.78
618 - Pretrial Diversion	7,557.23	-	-	-	-	7,557.23
801 - Sheriff Commissary Fund	160,803.24	-	62,427.24	-	-	223,230.48
802 - Walker County Public Safety Communicati	259,053.62	-	832,380.68	-	-	1,091,434.30
810 - Agency Fund - LEOSE Training Funds	54,836.26	-	-	-	-	54,836.26
820 - CERTZ #1	0.00	-	-	-	-	-
	<b>1,591,183.03</b>	<b>895.29</b>	<b>3,884,832.93</b>	<b>1,497,728.43</b>	<b>0.00</b>	<b>6,974,639.68</b>
	<b>\$ 3,629,315.46</b>	<b>\$ 109,066.30</b>	<b>\$20,795,610.38</b>	<b>\$ 3,557,252.52</b>	<b>\$6,387,557.17</b>	<b>\$34,478,801.83</b>



**Cash and Investments Report**  
**As of June 30, 2021**  
 Transactions Posted as of July 29, 2021

	Cash	ICT	Certificates of Deposit	Total
<b>Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)</b>				
850 Agency Fund - County Clerk	\$ 1,508,568.48	\$ 512,895.89	\$ -	\$ 2,021,464.37
851 Agency Fund - District Clerk	\$ 944,920.40	\$ -	\$ 603,387.21	\$ 1,548,307.61
852 Agency Fund - Criminal District Attorney	\$ 3,403.37	\$ -	\$ -	\$ 3,403.37
853 Agency Fund - Tax Assessor	\$ 2,117,454.36	\$ -	\$ -	\$ 2,117,454.36
854 Agency Fund - Sheriff	\$ 97,884.98	\$ -	\$ -	\$ 97,884.98
855 Agency Fund - Juvenile	\$ 1,856.44	\$ -	\$ -	\$ 1,856.44
856 Agency Fund - County Treasurer Jury	\$ (4.16)	\$ -	\$ -	\$ (4.16)
857 Agency Fund - Justice of Peace Precinct 4	\$ 8,039.00	\$ -	\$ -	\$ 8,039.00
858 Agency Fund - Adult Probation	\$ 2,860.70	\$ -	\$ -	\$ 2,860.70
	<u>\$ 4,684,983.57</u>	<u>\$ 512,895.89</u>	<u>\$ 603,387.21</u>	<u>\$ 5,801,266.67</u>



Walker County, Texas  
Financial Information-Ledger Balances  
Balance Sheet Accounts  
and Changes in Fund Balance  
Unadjusted and Unaudited Information  
As of the Month Ended June 30, 2021  
For the Fiscal Year Ending September 30, 2021

Posted as of July 29, 2021

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
<b>Assets</b>				
Cash Disbursement Accounts	470,689.25	\$ -	\$ 43,514.32	\$ 782,404.19
Cash in Bank - Other than Disbursement Accounts	86,148.50	\$ -	\$ -	\$ -
Cash Equivalent Texpool	9,741,394.73	185,112.36	1,376,281.17	4,282,546.21
Cash Equivalent MBIA	1,193,965.39	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	5,901,338.75	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,117,685.84	-	81,269.59	-
Accounts Receivable/Billings to Others	124,793.81	-	-	18,891.00
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	1,310,387.38	-	-	-
Due from Others	71,513.13	-	-	-
Due from Other Governments	786,323.35	-	-	-
Prepaid Expenditures	40,986.00	-	-	-
<b>Total Assets</b>	<b>20,845,226.13</b>	<b>185,112.36</b>	<b>1,501,065.08</b>	<b>5,083,841.40</b>
<b>Liabilities</b>				
Accounts Payable	212,591.35	2,649.17	1,154,933.77	262,029.39
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	189,708.70	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	132,481.06	182,463.19	-	17,366.20
Payroll, Accrued Payroll and Employee Benefits Payable	1,793,411.12	-	-	-
Deferred Revenues	939,582.84	-	68,246.59	18,487.05
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>3,267,775.07</b>	<b>185,112.36</b>	<b>1,223,180.36</b>	<b>297,882.64</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	24,715,077.24	-	1,393,742.83	5,155,946.10
Total Expenses-Fiscal Year to date	(16,303,764.51)	(.00)	(1,374,867.54)	(5,359,543.68)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>8,411,312.73</b>	<b>-</b>	<b>18,875.29</b>	<b>(203,597.58)</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	1,072,342.00
Transfers to Other Funds	(2,479,159.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,479,159.00)</b>	<b>-</b>	<b>-</b>	<b>1,072,342.00</b>
Net Change in Fund Balance-Fiscal Year to Date	5,932,153.73	-	18,875.29	868,744.42
Fund Balance at Beginning of Year	11,645,297.33	-	259,009.43	3,917,214.34
<b>Fund Balance End of Reporting Period</b>	<b>17,577,451.06</b>	<b>-</b>	<b>277,884.72</b>	<b>4,785,958.76</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 20,845,226.13</b>	<b>\$ 185,112.36</b>	<b>\$ 1,501,065.08</b>	<b>\$ 5,083,841.40</b>



Posted as of July 29, 2021

	301	105	119	756
	EMS	General Projects	Covid 19 Relief Fund	Jail Project
<b>Assets</b>				
Cash Disbursement Accounts	\$ 553,687.01	\$ 186,055.81	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ 22,022.51	\$ -	\$ -	\$ -
Cash Equivalent Texpool	763,393.95	544,168.41	-	-
Cash Equivalent MBIA	60,588.56	804,970.14	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	161,120.60	325,097.82	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	447,585.99	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	68.17	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>2,008,466.79</b>	<b>1,860,292.18</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>				
Accounts Payable	21,627.14	14,609.26	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	145,547.00	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>167,174.14</b>	<b>14,609.26</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	2,237,427.32	66,496.50	-	-
Total Expenses-Fiscal Year to date	(3,141,313.11)	(74,736.20)	(.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(903,885.79)</b>	<b>(8,239.70)</b>	<b>-</b>	<b>-</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	1,625,865.00	-	-	-
Transfers to Other Funds	(.00)	(247,342.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,625,865.00</b>	<b>(247,342.00)</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	721,979.21	(255,581.70)	-	-
Fund Balance at Beginning of Year	1,119,313.44	2,101,264.62	-	-
<b>Fund Balance End of Reporting Period</b>	<b>1,841,292.65</b>	<b>1,845,682.92</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,008,466.79</b>	<b>\$ 1,860,292.18</b>	<b>\$ -</b>	<b>\$ -</b>



Posted as of July 29, 2021

	511 County Records	512 County Records II -Digitize	515 County Clerk Records	516 County Clerk Archive Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 13,318.10	\$ 12,406.10	\$ 131,906.32	\$ 141,878.94
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	61,388.71	508,117.41	55,544.40
Cash Equivalent MBIA	-	-	66,356.05	85,903.77
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>13,318.10</b>	<b>73,794.81</b>	<b>706,379.78</b>	<b>283,327.11</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	9,757.61	9,240.88	97,317.48	91,557.29
Total Expenses-Fiscal Year to date	(.00)	(.00)	(5,617.72)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>9,757.61</b>	<b>9,240.88</b>	<b>91,699.76</b>	<b>91,557.29</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	9,757.61	9,240.88	91,699.76	91,557.29
Fund Balance at Beginning of Year	3,560.49	64,553.93	614,680.02	191,769.82
<b>Fund Balance End of Reporting Period</b>	<b>13,318.10</b>	<b>73,794.81</b>	<b>706,379.78</b>	<b>283,327.11</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 13,318.10</b>	<b>\$ 73,794.81</b>	<b>\$ 706,379.78</b>	<b>\$ 283,327.11</b>



Posted as of July 29, 2021

	518 District Clerk Records	519 District Clerk Rider Fund	520 District Clerk Archive Fund	523 Jury Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 10,389.63	\$ 6,419.59	\$ 4,679.27	\$ 4,900.33
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	5,003.81	29,369.39	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>15,393.44</b>	<b>35,788.98</b>	<b>4,679.27</b>	<b>4,900.33</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	3,432.70	9,012.89	1,427.13	5,638.33
Total Expenses-Fiscal Year to date	(.00)	(5,448.68)	(.00)	(738.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>3,432.70</b>	<b>3,564.21</b>	<b>1,427.13</b>	<b>4,900.33</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	3,432.70	3,564.21	1,427.13	4,900.33
Fund Balance at Beginning of Year	11,960.74	32,224.77	3,252.14	-
<b>Fund Balance End of Reporting Period</b>	<b>15,393.44</b>	<b>35,788.98</b>	<b>4,679.27</b>	<b>4,900.33</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 15,393.44</b>	<b>\$ 35,788.98</b>	<b>\$ 4,679.27</b>	<b>\$ 4,900.33</b>



Posted as of July 29, 2021

	525 Court Reporter Service Fund	526 Law Library	536 Courthouse Security	537 Justice Courts Security
<b>Assets</b>				
Cash Disbursement Accounts	\$ 10,345.10	\$ 20,500.15	\$ 14,108.05	\$ 5,804.55
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	45,644.60
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>10,345.10</b>	<b>20,500.15</b>	<b>14,108.05</b>	<b>51,449.15</b>
<b>Liabilities</b>				
Accounts Payable	-	550.00	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>550.00</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	11,901.64	27,167.75	26,729.31	3,586.79
Total Expenses-Fiscal Year to date	(2,167.00)	(11,292.52)	(57,854.76)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>9,734.64</b>	<b>15,875.23</b>	<b>(31,125.45)</b>	<b>3,586.79</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	28,294.00	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>28,294.00</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	9,734.64	15,875.23	(2,831.45)	3,586.79
Fund Balance at Beginning of Year	610.46	4,074.92	16,939.50	47,862.36
<b>Fund Balance End of Reporting Period</b>	<b>10,345.10</b>	<b>19,950.15</b>	<b>14,108.05</b>	<b>51,449.15</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,345.10</b>	<b>\$ 20,500.15</b>	<b>\$ 14,108.05</b>	<b>\$ 51,449.15</b>





Posted as of July 29, 2021

	538	539	540	550
	JP Truancy	Speciality Court	US Forest	Justice Courts
	Prevention/Diversion	Programs	Fire Suppression	Technology
<b>Assets</b>				
Cash Disbursement Accounts	\$ 15,769.32	\$ 3,849.35	\$ -	\$ 6,683.94
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	3,946.53	795.16	17,354.47	74,653.75
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>19,715.85</b>	<b>4,644.51</b>	<b>17,354.47</b>	<b>81,337.69</b>
<b>Liabilities</b>				
Accounts Payable	-	-	17,354.47	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>17,354.47</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	12,172.75	3,107.00	-	12,220.59
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(16,959.44)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>12,172.75</b>	<b>3,107.00</b>	<b>-</b>	<b>(4,738.85)</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	12,172.75	3,107.00	-	(4,738.85)
Fund Balance at Beginning of Year	7,543.10	1,537.51	-	86,076.54
<b>Fund Balance End of Reporting Period</b>	<b>19,715.85</b>	<b>4,644.51</b>	<b>-</b>	<b>81,337.69</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 19,715.85</b>	<b>\$ 4,644.51</b>	<b>\$ 17,354.47</b>	<b>\$ 81,337.69</b>



Posted as of July 29, 2021

	551 County/District Court Technology	552 Child Abuse Prevention Fund	560 Prosecutor Supplement	561 Diversion Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 2,182.25	\$ 1,281.48	\$ 12,827.32	\$ 29,757.95
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	1,021.18	-	-	80,145.02
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>3,203.43</b>	<b>1,281.48</b>	<b>12,827.32</b>	<b>109,902.97</b>
<b>Liabilities</b>				
Accounts Payable	-	-	2,077.48	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	10,749.84	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>12,827.32</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	1,120.70	648.88	11,057.69	26,992.39
Total Expenses-Fiscal Year to date	(4,639.44)	(.00)	(11,057.69)	(10,497.84)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(3,518.74)</b>	<b>648.88</b>	<b>-</b>	<b>16,494.55</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	(3,518.74)	648.88	-	16,494.55
Fund Balance at Beginning of Year	6,722.17	632.60	-	93,408.42
<b>Fund Balance End of Reporting Period</b>	<b>3,203.43</b>	<b>1,281.48</b>	<b>-</b>	<b>109,902.97</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,203.43</b>	<b>\$ 1,281.48</b>	<b>\$ 12,827.32</b>	<b>\$ 109,902.97</b>



Posted as of July 29, 2021

	562 District Attorney Forfeiture	563 Hot Check	574 Sheriff Forfeiture	576 Sheriff Inmate Medical
<b>Assets</b>				
Cash Disbursement Accounts	\$ 26,152.14	\$ 2,321.24	\$ 101,435.41	\$ 5,073.59
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ 865.29	\$ -
Cash Equivalent Texpool	165,098.58	-	409,216.82	45,319.81
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>191,250.72</b>	<b>2,321.24</b>	<b>511,517.52</b>	<b>50,393.40</b>
<b>Liabilities</b>				
Accounts Payable	240.00	100.00	2,488.13	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>240.00</b>	<b>100.00</b>	<b>2,488.13</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	61,408.71	1,076.73	105,029.97	3,235.04
Total Expenses-Fiscal Year to date	(51,263.02)	(1,251.52)	(18,592.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>10,145.69</b>	<b>(174.79)</b>	<b>86,437.97</b>	<b>3,235.04</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	10,145.69	(174.79)	86,437.97	3,235.04
Fund Balance at Beginning of Year	180,865.03	2,396.03	422,591.42	47,158.36
<b>Fund Balance End of Reporting Period</b>	<b>191,010.72</b>	<b>2,221.24</b>	<b>509,029.39</b>	<b>50,393.40</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 191,250.72</b>	<b>\$ 2,321.24</b>	<b>\$ 511,517.52</b>	<b>\$ 50,393.40</b>



Posted as of July 29, 2021

	577 DOJ Equitable Sharing	583 Election Equipment	584 Election Services Fund	589 Inventory Tax
<b>Assets</b>				
Cash Disbursement Accounts	\$ -	\$ 24,236.77	\$ 24,006.50	\$ 80.16
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	379,777.65	-	36,017.74	16.36
Cash Equivalent MBIA	23,973.80	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>403,751.45</b>	<b>24,236.77</b>	<b>60,024.24</b>	<b>96.52</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	187.12	58,466.52	19,504.76	-
Total Expenses-Fiscal Year to date	(.00)	(44,045.00)	(.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>187.12</b>	<b>14,421.52</b>	<b>19,504.76</b>	<b>-</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	187.12	14,421.52	19,504.76	-
Fund Balance at Beginning of Year	403,564.33	9,815.25	40,519.48	96.52
<b>Fund Balance End of Reporting Period</b>	<b>403,751.45</b>	<b>24,236.77</b>	<b>60,024.24</b>	<b>96.52</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 403,751.45</b>	<b>\$ 24,236.77</b>	<b>\$ 60,024.24</b>	<b>\$ 96.52</b>



Posted as of July 29, 2021

	590 ERRP Fund	185 Healthy County Initiative	471,472.482 HGAC Grants	486,487.488 CDBG Grants
<b>Assets</b>				
Cash Disbursement Accounts	\$ -	\$ 1,781.85	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	17,880.62	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	7,108.74	14,370.00
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	0.29	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	-	<b>19,662.76</b>	<b>7,108.74</b>	<b>14,370.00</b>
<b>Liabilities</b>				
Accounts Payable	-	-	996.00	14,370.00
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	6,112.74	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	-	-	<b>7,108.74</b>	<b>14,370.00</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	-	277.83	12,111.34	152,923.74
Total Expenses-Fiscal Year to date	(.00)	(.00)	(12,111.34)	(152,923.74)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	-	277.83	-	-
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	277.83	-	-
Fund Balance at Beginning of Year	-	19,384.93	-	-
<b>Fund Balance End of Reporting Period</b>	-	<b>19,662.76</b>	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 19,662.76</b>	<b>\$ 7,108.74</b>	<b>\$ 14,370.00</b>



Posted as of July 29, 2021

	489	481.483.484.473.474	485	601
	Fire	Other	Homeland Security	SPU Grants
	Protection Grant	Grants	Grants	Allocations
<b>Assets</b>				
Cash Disbursement Accounts	\$ -	\$ 24,466.46	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	39,910.55	-	1,127,697.39
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	309.60
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>64,377.01</b>	<b>-</b>	<b>1,128,006.99</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	26,602.90
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	39,910.55	-	1,101,404.09
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	24,466.46	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>64,377.01</b>	<b>-</b>	<b>1,128,006.99</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	-	116,311.14	-	3,684,720.46
Total Expenses-Fiscal Year to date	(.00)	(116,311.14)	(.00)	(3,684,720.46)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>				
	-	-	-	-
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
<b>Fund Balance End of Reporting Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 64,377.01</b>	<b>\$ -</b>	<b>\$ 1,128,006.99</b>



Posted as of July 29, 2021

	640-648 Juvenile Probation	701 Retiree Health Insurance Fund	Subtotal County Funds
<b>Assets</b>			
Cash Disbursement Accounts	\$ 70,237.34	\$ -	\$ 2,765,149.78
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ 109,036.30
Cash Equivalent Texpool	86,646.51	950,862.42	\$ 19,866,717.77
Cash Equivalent MBIA	-	1,205,828.17	\$ 3,441,585.88
Cash Equivalent DWS	-	-	\$ -
Cash Equivalent - Wells Fargo	-	-	\$ 6,387,557.17
Cash Equivalent Deferred Revenue	-	-	\$ -
Certificate of Deposit	-	-	\$ -
Cash Other	-	-	\$ -
Taxes Receivable	-	-	\$ 1,198,955.43
Accounts Receivable/Billings to Others	1,441.00	-	\$ 1,334,212.49
Accounts Receivable - EMS Billings	-	-	\$ 447,585.99
Due from Other Funds	-	-	\$ 1,310,387.38
Due from Others	8,000.00	-	\$ 79,891.19
Due from Other Governments	-	-	\$ 786,323.35
Prepaid Expenditures	-	-	\$ 40,986.00
<b>Total Assets</b>	<b>166,324.85</b>	<b>2,156,690.59</b>	<b>37,768,388.73</b>
<b>Liabilities</b>			
Accounts Payable	2,097.00	-	\$ 1,735,316.06
Retainage Payable	-	-	\$ -
Due to Other Governments/State Agencies	-	-	\$ 189,708.70
Due to Other Funds	7,616.00	155,344.00	\$ 1,310,387.38
Due to Others	-	-	\$ 332,310.45
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	\$ 1,793,411.12
Deferred Revenues	60,057.76	-	\$ 1,267,137.54
Agency Accounts Due to Others	-	-	\$ -
<b>Total Liabilities</b>	<b>69,770.76</b>	<b>155,344.00</b>	<b>6,628,271.25</b>
<b>Fund Balance Information</b>			
Total Revenues-Fiscal Year to date	271,513.86	110,002.36	\$ 38,529,549.37
Total Expenses-Fiscal Year to date	(272,123.88)	(.00)	\$ 30,733,840.23
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(610.02)</b>	<b>110,002.36</b>	<b>7,795,709.14</b>
<b>Other Sources (Uses) of Funds</b>			
Transfers In From Other Funds	-	-	\$ 2,726,501.00
Transfers to Other Funds	(.00)	(.00)	\$ 2,726,501.00
Issue of Certificates of Obligation	-	-	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	(610.02)	110,002.36	\$ 7,795,709.14
Fund Balance at Beginning of Year	97,164.11	1,891,344.23	\$ 23,344,408.34
<b>Fund Balance End of Reporting Period</b>	<b>96,554.09</b>	<b>2,001,346.59</b>	<b>31,140,117.48</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 166,324.85</b>	<b>\$ 2,156,690.59</b>	<b>\$ 37,768,388.73</b>



Posted as of July 29, 2021

	616-618 Adult Probation	801 Sheriff Commissary	802 Central Dispatch	810 LEOSE Training
<b>Assets</b>				
Cash Disbursement Accounts	\$ 389,472.56	\$ 160,803.24	\$ 259,053.62	\$ 54,836.26
Cash in Bank - Other than Disbursement Accounts	\$ 30.00	\$ -	\$ -	\$ -
Cash Equivalent Texpool	34,084.69	62,427.24	832,380.68	-
Cash Equivalent MBIA	115,666.64	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	9,330.00	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>539,253.89</b>	<b>232,560.48</b>	<b>1,091,434.30</b>	<b>54,836.26</b>
<b>Liabilities</b>				
Accounts Payable	17,083.94	2,328.04	1,236.11	264.00
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	98,875.70	-	-	-
Agency Accounts Due to Others	-	-	-	54,572.26
<b>Total Liabilities</b>	<b>115,959.64</b>	<b>2,328.04</b>	<b>1,236.11</b>	<b>54,836.26</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	1,222,770.98	132,945.68	1,033,945.01	-
Total Expenses-Fiscal Year to date	(1,099,732.23)	(19,621.12)	(1,003,202.39)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>123,038.75</b>	<b>113,324.56</b>	<b>30,742.62</b>	<b>-</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	123,038.75	113,324.56	30,742.62	-
Fund Balance at Beginning of Year	300,255.50	116,907.88	1,059,455.57	-
<b>Fund Balance End of Reporting Period</b>	<b>423,294.25</b>	<b>230,232.44</b>	<b>1,090,198.19</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 539,253.89</b>	<b>\$ 232,560.48</b>	<b>\$ 1,091,434.30</b>	<b>\$ 54,836.26</b>





Posted as of July 29, 2021

	CERTZ	Total All Funds
<b>Assets</b>		
Cash Disbursement Accounts	\$ -	\$ 3,629,315.46
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ 109,066.30
Cash Equivalent Texpool	-	\$ 20,795,610.38
Cash Equivalent MBIA	-	\$ 3,557,252.52
Cash Equivalent DWS	-	\$ -
Cash Equivalent - Wells Fargo	-	\$ 6,387,557.17
Cash Equivalent Deferred Revenue		\$ -
Certificate of Deposit	-	\$ -
Cash Other	-	\$ -
Taxes Receivable	-	\$ 1,198,955.43
Accounts Receivable/Billings to Others	-	\$ 1,343,542.49
Accounts Receivable - EMS Billings	-	\$ 447,585.99
Due from Other Funds	-	\$ 1,310,387.38
Due from Others	-	\$ 79,891.19
Due from Other Governments	-	\$ 786,323.35
Prepaid Expenditures	-	\$ 40,986.00
<b>Total Assets</b>	-	<b>39,686,473.66</b>
<b>Liabilities</b>		
Accounts Payable	-	\$ 1,756,228.15
Retainage Payable	-	\$ -
Due to Other Governments/State Agencies	-	\$ 189,708.70
Due to Other Funds	-	\$ 1,310,387.38
Due to Others	-	\$ 332,310.45
Payroll, Accrued Payroll and Employee Benefits Payable	-	\$ 1,793,411.12
Deferred Revenues	-	\$ 1,366,013.24
Agency Accounts Due to Others	-	\$ 54,572.26
<b>Total Liabilities</b>	-	<b>6,802,631.30</b>
<b>Fund Balance Information</b>		
Total Revenues-Fiscal Year to date	-	\$ 40,919,211.04
Total Expenses-Fiscal Year to date	(.00)	\$ 32,856,395.97
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	-	\$ 8,062,815.07
<b>Other Sources (Uses) of Funds</b>		
Transfers In From Other Funds	-	\$ 2,726,501.00
Transfers to Other Funds	(.00)	\$ 2,726,501.00
Issue of Certificates of Obligation	-	\$ -
<b>Total Other Financing Sources (Uses)</b>	-	\$ -
Net Change in Fund Balance-Fiscal Year to Date	-	\$ 8,062,815.07
Fund Balance at Beginning of Year	-	\$ 24,821,027.29
<b>Fund Balance End of Reporting Period</b>	-	<b>32,883,842.36</b>
<b>Total Liabilities and Fund Balance</b>	\$ -	<b>\$ 39,686,473.66</b>





## Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2020-2021	Pd to State	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016	Fiscal Year 2014-2015
October	\$ 3,045.80	\$ (205.00)	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95
November	\$ 2,434.00	\$ (80.00)	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40
December	\$ 2,609.00	\$ (117.50)	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90
January	\$ 12,667.00	\$ (2,230.50)	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40
February	\$ 11,782.00	\$ (918.50)	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60
March	\$ 19,865.40	\$ (1,560.50)	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37
April	\$ 21,671.65	\$ (3,230.50)	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00
May	\$ 19,695.00	\$ (2,376.50)	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86
June	\$ 26,186.00	\$ (3,789.00)	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39
July	\$ -	\$ -	\$ -	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04
August	\$ -	\$ -	\$ -	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05
September	\$ -	\$ -	\$ -	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54
	\$ 119,955.85	\$ (14,508.00)	\$ 105,447.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50	\$ 316,896.50

Allocated to Weigh Station Improv. \$ -

Allocated to Road and Bridge \$ 105,447.85

This time last year

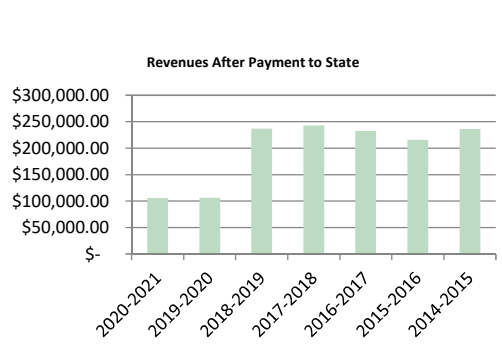
\$105,933.60

% Change

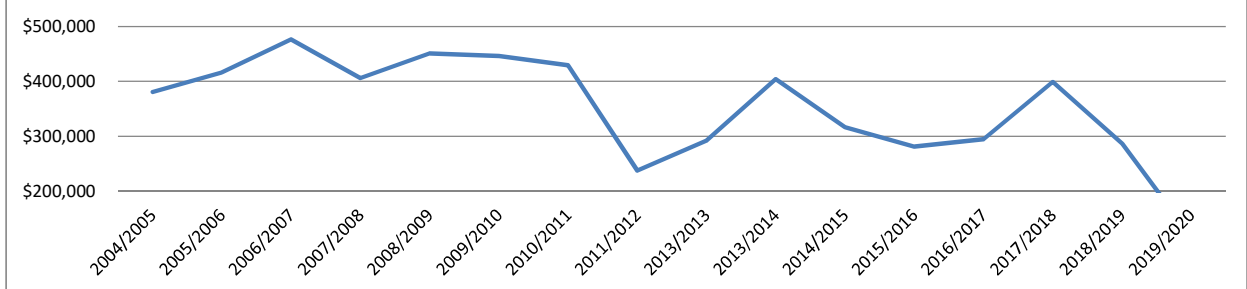
-0.50%

Fiscal Year to Date \$ 119,955.85 \$ (14,508.00) \$ 105,447.85 \$ 105,933.60 \$ 236,559.67 \$ 242,815.25 \$ 232,315.87 \$ 215,818.30 \$ 236,100.87

Revenue Comparison Thru June



Revenue Trend  
Revenues After Payment to State  
Fiscal Year 2004 to Fiscal Year 2020



Budget for FY 20/21

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part-Time Person
Justice of Peace Pct 4	\$ 53,356.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 20,772.00
Road and Bridge Operations	\$ -	\$ 120,000.00	\$ -
	\$ 88,543.00	\$ 120,000.00	\$ 20,772.00



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 1 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
<b>101 - General Fund - 11101 - Revenues-General Fund</b>							
Revenues							
101.40110.11101	Current Ad Valorem Taxes	(16,681,366)	(16,681,366)	(16,567,627.81)	0.00	(113,738.19)	99.32 %
101.40120.11101	Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(434,331.92)	0.00	54,331.92	114.30 %
101.40130.11101	Penalties and Interest-Ad Valorem Taxes	(275,000)	(275,000)	(296,024.95)	0.00	21,024.95	107.65 %
101.40400.11101	Sales Tax	(3,875,000)	(3,875,000)	(3,246,231.67)	0.00	(628,768.33)	83.77 %
101.40500.11101	Payment In Lieu of Taxes	(28,600)	(28,600)	(44,788.55)	0.00	16,188.55	156.60 %
101.40501.11101	Property Taxes-Other(VIT)	0	0	(25,003.33)	0.00	25,003.33	
101.40510.11101	Mixed Beverage Tax	(103,000)	(103,000)	(87,798.47)	0.00	(15,201.53)	85.24 %
101.42410.11101	Intergovernmental Funds-Local	(148,054)	(148,054)	(140,600.00)	0.00	(7,454.00)	94.97 %
101.42460.11101	Central Appraisal District	0	0	(1,844.45)	0.00	1,844.45	
101.42710.11101	Disaster Relief Funds	0	(8,255)	(17,383.52)	0.00	9,128.52	210.58 %
101.42919.11101	Corona Virus Relief Fund	0	0	(480,791.00)	0.00	480,791.00	
101.43010.11101	Fees of Office/Charges for Service	(55,000)	(55,000)	(62,388.30)	0.00	7,388.30	113.43 %
101.48110.11101	Other Revenue	(16,000)	(16,000)	(20,870.33)	0.00	4,870.33	130.44 %
101.48200.11101	Insurance Refunds/Credits	0	(104,828)	(121,518.64)	0.00	16,690.64	115.92 %
	Revenues Total	(21,562,020)	(21,675,103)	(21,547,202.94)	0.00	(127,900.06)	99.41 %

**101 - General Fund - 15010 - County Judge**

Revenues							
101.42010.15010	State Funds	(25,000)	(25,000)	(20,984.06)	0.00	(4,015.94)	83.94 %
	Revenues Total	(25,000)	(25,000)	(20,984.06)	0.00	(4,015.94)	83.94 %

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

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

**101 - General Fund - 15050 - County Clerk**

Revenues							
101.43010.15050	Fees of Office/Charges for Service	(360,000)	(360,000)	(322,684.55)	0.00	(37,315.45)	89.63 %
101.43599.15050	Cash Short and Over	0	0	(0.08)	0.00	0.08	
101.43700.15050	Supplemental Guardianship Fees	0	0	(3,960.00)	0.00	3,960.00	
101.47040.15050	TimePmt10%-Court Improvement	(200)	(200)	(866.13)	0.00	666.13	433.07 %
101.48110.15050	Other Revenue	0	0	172.50	0.00	(172.50)	
	Revenues Total	(360,200)	(360,200)	(327,338.26)	0.00	(32,861.74)	90.88 %



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 2 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
<b>101 - General Fund - 16010 - Voter Registration</b>							
Revenues							
101.42010.16010	State Funds	0	0	(2,648.91)	0.00	2,648.91	
101.43010.16010	Fees of Office/Charges for Service	(700)	(700)	(363.00)	0.00	(337.00)	51.86 %
	Revenues Total	(700)	(700)	(3,011.91)	0.00	2,311.91	430.27 %

**101 - General Fund - 16020 - Elections**

Revenues							
101.42410.16020	Intergovernmental Funds-Local	(30,000)	(30,000)	(38,693.99)	0.00	8,693.99	128.98 %
101.42415.16020	Intergovernmental Funds-State	0	0	(15,098.70)	0.00	15,098.70	
	Revenues Total	(30,000)	(30,000)	(53,792.69)	0.00	23,792.69	179.31 %

**101 - General Fund - 17010 - County Facilities**

Revenues							
101.46040.17010	WCHA Utilities Reimbursement	(6,000)	(6,000)	(4,500.00)	0.00	(1,500.00)	75.00 %
	Revenues Total	(6,000)	(6,000)	(4,500.00)	0.00	(1,500.00)	75.00 %

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

Revenues							
101.42410.17020	Intergovernmental Funds-Local	(10,983)	(10,983)	(2,967.82)	0.00	(8,015.18)	27.02 %
	Revenues Total	(10,983)	(10,983)	(2,967.82)	0.00	(8,015.18)	27.02 %

**101 - General Fund - 20010 - County Auditor**

Revenues							
101.43010.20010	Fees of Office/Charges for Service	(42,152)	(42,152)	(40,962.84)	0.00	(1,189.16)	97.18 %
	Revenues Total	(42,152)	(42,152)	(40,962.84)	0.00	(1,189.16)	97.18 %

**101 - General Fund - 20020 - County Treasurer**

Revenues							
101.48010.20020	Interest	(50,000)	(50,000)	(12,057.83)	0.00	(37,942.17)	24.12 %
101.48110.20020	Other Revenue	0	0	(266.10)	0.00	266.10	
	Revenues Total	(50,000)	(50,000)	(12,323.93)	0.00	(37,676.07)	24.65 %

**101 - General Fund - 20030 - County Treasurer - Collections**

Revenues



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 3 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.43010.20030	Fees of Office/Charges for Service	(3,500)	(3,500)	(2,848.05)	0.00	(651.95)	81.37 %
	Revenues Total	(3,500)	(3,500)	(2,848.05)	0.00	(651.95)	81.37 %

**101 - General Fund - 21010 - Vehicle Registration**

Revenues							
101.40510.21010	Mixed Beverage Tax	(12,000)	(12,000)	(10,134.50)	0.00	(1,865.50)	84.45 %
101.43010.21010	Fees of Office/Charges for Service	(500)	(500)	(214.31)	0.00	(285.69)	42.86 %
101.44100.21010	Vehicle Registration Commissions	(680,000)	(680,000)	(765,273.71)	0.00	85,273.71	112.54 %
101.44210.21010	Certificates of Title	(65,000)	(65,000)	(57,370.00)	0.00	(7,630.00)	88.26 %
	Revenues Total	(757,500)	(757,500)	(832,992.52)	0.00	75,492.52	109.97 %

**101 - General Fund - 30010 - Courts-Central Costs**

Revenues							
101.42010.30010	State Funds	(12,000)	(12,000)	(8,228.00)	0.00	(3,772.00)	68.57 %
101.42030.30010	State Funds-Indigent Defense	(52,924)	(52,924)	(40,270.25)	0.00	(12,653.75)	76.09 %
101.43740.30010	Bond Fees-General Fund	(500)	(500)	0.00	0.00	(500.00)	0.00 %
101.47041.30010	JudicialSupportFee .60 District Courts	(100)	(100)	(63.76)	0.00	(36.24)	63.76 %
101.47042.30010	JudicialSupportFee .60 Court at Law	(50)	(50)	(4.65)	0.00	(45.35)	9.30 %
101.47050.30010	JudicialSupportFee .60 Justice Courts	(3,300)	(3,300)	(311.47)	0.00	(2,988.53)	9.44 %
	Revenues Total	(68,874)	(68,874)	(48,878.13)	0.00	(19,995.87)	70.97 %

**101 - General Fund - 30020 - County Court at Law**

Revenues							
101.42010.30020	State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
101.43010.30020	Fees of Office/Charges for Service	(23,000)	(23,000)	(18,910.90)	0.00	(4,089.10)	82.22 %
101.47020.30020	Court Costs	(8,000)	(8,000)	(4,319.73)	0.00	(3,680.27)	54.00 %
101.47030.30020	Court Costs - Attorney Fees	(21,000)	(21,000)	(18,170.25)	0.00	(2,829.75)	86.53 %
101.47040.30020	TimePmt10%-Court Improvement	(320)	(320)	(680.92)	0.00	360.92	212.79 %
101.47800.30020	Bond Forfeitures	0	0	(37,882.00)	0.00	37,882.00	
	Revenues Total	(136,320)	(136,320)	(142,963.80)	0.00	6,643.80	104.87 %

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

Revenues							
101.42410.30030	Intergovernmental Funds-Local	(56,000)	(56,000)	(43,741.43)	0.00	(12,258.57)	78.11 %
101.43010.30030	Fees of Office/Charges for Service	(1,400)	(1,400)	(947.90)	0.00	(452.10)	67.71 %
101.47020.30030	Court Costs	(2,100)	(2,100)	(1,649.95)	0.00	(450.05)	78.57 %
101.47030.30030	Court Costs - Attorney Fees	(9,000)	(9,000)	(10,414.93)	0.00	1,414.93	115.72 %
101.47040.30030	TimePmt10%-Court Improvement	(75)	(75)	34.29	0.00	(109.29)	-45.72 %



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 4 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.47800.30030	Bond Forfeitures	0	0	(1,500.00)	0.00	1,500.00	
	Revenues Total	(68,575)	(68,575)	(58,219.92)	0.00	(10,355.08)	84.90 %

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

Revenues							
101.42410.30040	Intergovernmental Funds-Local	(35,000)	(35,000)	(33,555.20)	0.00	(1,444.80)	95.87 %
101.43010.30040	Fees of Office/Charges for Service	(1,500)	(1,500)	(1,442.27)	0.00	(57.73)	96.15 %
101.47020.30040	Court Costs	(2,000)	(2,000)	(2,305.18)	0.00	305.18	115.26 %
101.47030.30040	Court Costs - Attorney Fees	(8,000)	(8,000)	(12,727.10)	0.00	4,727.10	159.09 %
101.47040.30040	TimePmt10%-Court Improvement	(15)	(15)	22.50	0.00	(37.50)	-150.00 %
	Revenues Total	(46,515)	(46,515)	(50,007.25)	0.00	3,492.25	107.51 %

**101 - General Fund - 30050 - Courts-Pretrial Bond Supervision**

Revenues							
101.43010.30050	Fees of Office/Charges for Service	0	0	(664.00)	0.00	664.00	
	Revenues Total	0	0	(664.00)	0.00	664.00	

**101 - General Fund - 31010 - District Clerk**

Revenues							
101.43010.31010	Fees of Office/Charges for Service	(110,000)	(110,000)	(86,520.24)	0.00	(23,479.76)	78.65 %
101.43710.31010	Family Protection Fee	0	0	(2,520.00)	0.00	2,520.00	
101.47040.31010	TimePmt10%-Court Improvement	(125)	(125)	(69.28)	0.00	(55.72)	55.42 %
	Revenues Total	(110,125)	(110,125)	(89,109.52)	0.00	(21,015.48)	80.92 %

**101 - General Fund - 32010 - Criminal District Attorney**

Revenues							
101.42010.32010	State Funds	0	(18,571)	(9,285.56)	0.00	(9,285.44)	50.00 %
101.42020.32010	State Longevity Pay	(5,300)	(5,300)	(4,834.94)	0.00	(465.06)	91.23 %
101.43010.32010	Fees of Office/Charges for Service	0	0	(65.00)	0.00	65.00	
101.43040.32010	CDA Prosecutor Local Court Costs	0	0	(1,729.58)	0.00	1,729.58	
	Revenues Total	(5,300)	(23,871)	(15,915.08)	0.00	(7,955.92)	66.67 %

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

Revenues							
101.43010.33010	Fees of Office/Charges for Service	(70,000)	(70,000)	(56,365.09)	0.00	(13,634.91)	80.52 %
101.43599.33010	Cash Short and Over	0	0	(1.00)	0.00	1.00	



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 5 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.47040.33010	TimePmt10%-Court Improvement	(620)	(620)	(2,619.72)	0.00	1,999.72	422.54 %
	Revenues Total	(70,620)	(70,620)	(58,985.81)	0.00	(11,634.19)	83.53 %

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

Revenues							
101.43010.33020	Fees of Office/Charges for Service	(16,000)	(16,000)	(11,772.92)	0.00	(4,227.08)	73.58 %
101.47040.33020	TimePmt10%-Court Improvement	(150)	(150)	(243.26)	0.00	93.26	162.17 %
	Revenues Total	(16,150)	(16,150)	(12,016.18)	0.00	(4,133.82)	74.40 %

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

Revenues							
101.43010.33030	Fees of Office/Charges for Service	(19,000)	(19,000)	(11,965.51)	0.00	(7,034.49)	62.98 %
101.47040.33030	TimePmt10%-Court Improvement	(150)	(150)	(275.57)	0.00	125.57	183.71 %
	Revenues Total	(19,150)	(19,150)	(12,241.08)	0.00	(6,908.92)	63.92 %

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

Revenues							
101.43010.33040	Fees of Office/Charges for Service	(70,000)	(70,000)	(43,797.20)	0.00	(26,202.80)	62.57 %
101.43599.33040	Cash Short and Over	0	0	630.00	0.00	(630.00)	
101.47040.33040	TimePmt10%-Court Improvement	(450)	(450)	(1,067.57)	0.00	617.57	237.24 %
	Revenues Total	(70,450)	(70,450)	(44,234.77)	0.00	(26,215.23)	62.79 %

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

Revenues							
101.43750.36010	Probation Fees - General Fund	(3,800)	(3,800)	(5,913.21)	0.00	2,113.21	155.61 %
101.43751.36010	Juvenile Restitution Monies	0	0	(365.67)	0.00	365.67	
	Revenues Total	(3,800)	(3,800)	(6,278.88)	0.00	2,478.88	165.23 %

**101 - General Fund - 41010 - Sheriff**

Revenues							
101.42620.41010	Federal Funds	0	0	(17,329.77)	0.00	17,329.77	
101.42622.41010	Federal Funds - HIDTA	0	(16,137)	(21,841.58)	0.00	5,704.58	135.35 %
101.42624.41010	Federal Funds - FBI	0	(1,139)	(1,139.94)	0.00	0.94	100.08 %
101.43010.41010	Fees of Office/Charges for Service	(2,000)	(2,000)	(6,797.39)	0.00	4,797.39	339.87 %
101.43050.41010	Copies	0	0	(74.00)	0.00	74.00	
101.43740.41010	Bond Fees-General Fund	(1,900)	(1,900)	(2,148.00)	0.00	248.00	113.05 %
101.48110.41010	Other Revenue	0	0	(747.92)	0.00	747.92	





**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 6 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.48200.41010	Insurance Refunds/Credits	0	(2,908)	(2,908.30)	0.00	0.30	100.01 %
	Revenues Total	(3,900)	(24,084)	(52,986.90)	0.00	28,902.90	220.01 %

**101 - General Fund - 41030 - Sheriff Estray**

Revenues							
101.43010.41030	Fees of Office/Charges for Service	(700)	(700)	(3,138.52)	0.00	2,438.52	448.36 %
	Revenues Total	(700)	(700)	(3,138.52)	0.00	2,438.52	448.36 %

**101 - General Fund - 44001 - Constables Central**

Revenues							
101.43010.44001	Fees of Office/Charges for Service	0	0	(140.00)	0.00	140.00	
101.43020.44001	Serving Papers	(175,000)	(175,000)	(94,714.57)	0.00	(80,285.43)	54.12 %
	Revenues Total	(175,000)	(175,000)	(94,854.57)	0.00	(80,145.43)	54.20 %

**101 - General Fund - 44010 - Constable Precinct 1**

Revenues							
101.43010.44010	Fees of Office/Charges for Service	0	0	(20.00)	0.00	20.00	
101.43020.44010	Serving Papers	0	0	(600.00)	0.00	600.00	
	Revenues Total	0	0	(620.00)	0.00	620.00	

**101 - General Fund - 44020 - Constable Precinct 2**

Revenues							
101.43010.44020	Fees of Office/Charges for Service	0	0	(10.00)	0.00	10.00	
101.43020.44020	Serving Papers	0	0	(400.00)	0.00	400.00	
	Revenues Total	0	0	(410.00)	0.00	410.00	

**101 - General Fund - 44030 - Constable Precinct 3**

Revenues							
101.43010.44030	Fees of Office/Charges for Service	0	0	(8.71)	0.00	8.71	
101.43020.44030	Serving Papers	0	0	(1,200.00)	0.00	1,200.00	
	Revenues Total	0	0	(1,208.71)	0.00	1,208.71	

**101 - General Fund - 44040 - Constable Precinct 4**

Revenues							
101.43010.44040	Fees of Office/Charges for Service	0	0	(22,963.68)	0.00	22,963.68	



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 7 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
101.43020.44040	Serving Papers	0	0	(205.00)	0.00	205.00	
	Revenues Total	0	0	(23,168.68)	0.00	23,168.68	

**101 - General Fund - 46010 - Emergency Operations**

Revenues							
101.42620.46010	Federal Funds	0	(2,500)	0.00	0.00	(2,500.00)	0.00 %
101.42919.46010	Corona Virus Relief Fund	0	(587,307)	(587,307.00)	0.00	0.00	100.00 %
101.46020.46010	Rent of Shelter	(2,000)	(2,000)	0.00	0.00	(2,000.00)	0.00 %
101.48110.46010	Other Revenue	0	0	(306.00)	0.00	306.00	
	Revenues Total	(2,000)	(591,807)	(587,613.00)	0.00	(4,194.00)	99.29 %

**101 - General Fund - 50010 - County Jail**

Revenues							
101.42470.50010	Inmate Housing-Other Counties	(40,000)	(40,000)	(10,647.00)	0.00	(29,353.00)	26.62 %
101.43060.50010	Coin Phones	(100,000)	(100,000)	(85,890.37)	0.00	(14,109.63)	85.89 %
	Revenues Total	(140,000)	(140,000)	(96,537.37)	0.00	(43,462.63)	68.96 %

**101 - General Fund - 50020 - County Jail Inmate Medical Cost Center**

Revenues							
101.43400.50020	Charges to Hospital District	(64,000)	(64,000)	(52,065.00)	0.00	(11,935.00)	81.35 %
101.43401.50020	WCHD-True Up	0	0	(17,552.02)	0.00	17,552.02	
101.43410.50020	In-Clinic Doctor Visits	(4,000)	(4,000)	(14,220.00)	0.00	10,220.00	355.50 %
	Revenues Total	(68,000)	(68,000)	(83,837.02)	0.00	15,837.02	123.29 %

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

Revenues							
101.43010.50110	Fees of Office/Charges for Service	0	0	(14,922.00)	0.00	14,922.00	
	Revenues Total	0	0	(14,922.00)	0.00	14,922.00	

**101 - General Fund - 61020 - Planning and Development**

Revenues							
101.41020.61020	Licenses and Permits	(259,000)	(259,000)	(309,981.18)	0.00	50,981.18	119.68 %
101.41030.61020	OSSF Fees	(54,000)	(54,000)	(45,050.00)	0.00	(8,950.00)	83.43 %
101.43010.61020	Fees of Office/Charges for Service	0	0	(275.00)	0.00	275.00	
101.43599.61020	Cash Short and Over	0	0	1.25	0.00	(1.25)	
	Revenues Total	(313,000)	(313,000)	(355,304.93)	0.00	42,304.93	113.52 %



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 8 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
<b>101 - General Fund - 70010 - Historical Commission</b>							
Revenues							
101.48110.70010	Other Revenue	0	0	(36.10)	0.00	36.10	
	Revenues Total	0	0	(36.10)	0.00	36.10	
<b>Fund Totals</b>							
		(24,178,534)	(24,920,179)	(24,715,077.24)	0.00	(205,101.76)	99.18 %
<b>105 - General Projects Fund - 11105 - Revenues-General Projects Fund</b>							
Revenues							
105.48010.11105	Interest	(2,500)	(2,500)	(1,496.50)	0.00	(1,003.50)	59.86 %
105.48150.11105	NCIC Technology Grant	0	(65,000)	(65,000.00)	0.00	0.00	100.00 %
	Revenues Total	(2,500)	(67,500)	(66,496.50)	0.00	(1,003.50)	98.51 %
<b>Fund Totals</b>							
		(2,500)	(67,500)	(66,496.50)	0.00	(1,003.50)	98.51 %
<b>Fund Totals</b>							
		0	0	0.00	0.00	0.00#Error	
<b>185 - Healthy County Initiative Fund - 11185 - Revenues-Healthy County Initiative</b>							
Revenues							
185.48010.11185	Interest	0	0	(7.83)	0.00	7.83	
185.48110.11185	Other Revenue	(1,000)	(1,000)	(270.00)	0.00	(730.00)	27.00 %
	Revenues Total	(1,000)	(1,000)	(277.83)	0.00	(722.17)	27.78 %
<b>Fund Totals</b>							
		(1,000)	(1,000)	(277.83)	0.00	(722.17)	27.78 %
<b>192 - Debt Service Fund - 11192 - Revenues-Debt Service Fund</b>							
Revenues							
192.40110.11192	Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,339,734.23)	0.00	182,231.23	115.74 %
192.40120.11192	Delinquent Ad Valorem Taxes	(30,000)	(30,000)	(32,171.42)	0.00	2,171.42	107.24 %
192.40130.11192	Penalties and Interest-Ad Valorem Taxes	(20,500)	(20,500)	(21,717.22)	0.00	1,217.22	105.94 %
192.48010.11192	Interest	(2,000)	(2,000)	(119.96)	0.00	(1,880.04)	6.00 %
	Revenues Total	(1,210,003)	(1,210,003)	(1,393,742.83)	0.00	183,739.83	115.19 %
<b>Fund Totals</b>							
		(1,210,003)	(1,210,003)	(1,393,742.83)	0.00	183,739.83	115.19 %
<b>220 - Road and Bridge Fund - 11220 - Revenues-Road and Bridge Fund</b>							



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 9 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
220.40110.11220	Current Ad Valorem Taxes	(3,332,138)	(3,332,138)	(3,333,784.96)	0.00	1,646.96	100.05 %
220.42010.11220	State Funds	(103,765)	(103,765)	(97,238.35)	0.00	(6,526.65)	93.71 %
220.42630.11220	US Forest Service	(120,000)	(120,000)	(99,117.87)	0.00	(20,882.13)	82.60 %
220.44510.11220	Road and Bridge Fees	(500,000)	(500,000)	(400,770.00)	0.00	(99,230.00)	80.15 %
220.44610.11220	License Fee Registration	(360,000)	(360,000)	(360,000.00)	0.00	0.00	100.00 %
220.47601.11220	JP #1 Fines	(175,000)	(175,000)	(160,291.19)	0.00	(14,708.81)	91.59 %
220.47602.11220	JP #2 Fines	(40,000)	(40,000)	(30,117.39)	0.00	(9,882.61)	75.29 %
220.47603.11220	JP #3 Fines	(31,000)	(31,000)	(18,734.00)	0.00	(12,266.00)	60.43 %
220.47604.11220	JP #4 Fines	(60,000)	(60,000)	(56,239.22)	0.00	(3,760.78)	93.73 %
220.47606.11220	License and Weight Fines	(120,000)	(120,000)	(105,447.85)	0.00	(14,552.15)	87.87 %
220.47610.11220	County Court at Law Fines	(85,000)	(85,000)	(61,681.50)	0.00	(23,318.50)	72.57 %
220.47622.11220	District Courts Fines	(95,000)	(95,000)	(88,989.57)	0.00	(6,010.43)	93.67 %
220.48010.11220	Interest	(3,000)	(3,000)	(1,663.50)	0.00	(1,336.50)	55.45 %
220.48200.11220	Insurance Refunds/Credits	0	(118,244)	(118,244.97)	0.00	0.97	100.00 %
220.49901.11220	Transfer from General Fund	(600,000)	(600,000)	(600,000.00)	0.00	0.00	100.00 %
220.49930.11220	Transfers from Other Funds	0	(573,486)	(247,342.00)	0.00	(326,144.00)	43.13 %
220.49940.11220	Transfer from General Fund-Special	(225,000)	(225,000)	(225,000.00)	0.00	0.00	100.00 %
	Revenues Total	(5,849,903)	(6,541,633)	(6,004,662.37)	0.00	(536,970.63)	91.79 %

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

Revenues							
220.42350.82200	HGAC Grants - State Funds	0	(18,891)	(18,891.00)	0.00	0.00	100.00 %
220.48110.82200	Other Revenue	0	(2,500)	0.00	0.00	(2,500.00)	0.00 %
	Revenues Total	0	(21,391)	(18,891.00)	0.00	(2,500.00)	88.31 %

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

Revenues							
220.42710.82210	Disaster Relief Funds	0	(288)	(288.89)	0.00	0.89	100.31 %
	Revenues Total	0	(288)	(288.89)	0.00	0.89	100.31 %

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

Revenues							
220.42710.82220	Disaster Relief Funds	0	(295)	(295.17)	0.00	0.17	100.06 %
220.48110.82220	Other Revenue	0	(1,239)	(1,239.00)	0.00	0.00	100.00 %
	Revenues Total	0	(1,534)	(1,534.17)	0.00	0.17	100.01 %

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



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 10 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
220.48110.82230	Other Revenue	0	(24,664)	(24,664.50)	0.00	0.50	100.00 %
	Revenues Total	0	(24,664)	(24,664.50)	0.00	0.50	100.00 %

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

Revenues							
220.42620.82240	Federal Funds	0	(119,519)	(119,519.00)	0.00	0.00	100.00 %
220.42710.82240	Disaster Relief Funds	0	(55,047)	(55,047.52)	0.00	0.52	100.00 %
220.48110.82240	Other Revenue	0	(3,680)	(3,680.65)	0.00	0.65	100.02 %
	Revenues Total	0	(178,246)	(178,247.17)	0.00	1.17	100.00 %

<b>Fund Totals</b>	(5,849,903)	(6,767,756)	(6,228,288.10)	0.00	(539,467.90)	92.03 %
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**301 - Walker County EMS Fund - 11301 - Revenues-Walker County EMS Fund**

Revenues							
301.42010.11301	State Funds	0	(25,260)	(25,260.00)	0.00	0.00	100.00 %
301.43010.11301	Fees of Office/Charges for Service	(5,000)	(5,000)	(1,525.00)	0.00	(3,475.00)	30.50 %
301.43800.11301	Ambulance Emergency Fees	(2,294,000)	(2,294,000)	(2,099,747.23)	0.00	(194,252.77)	91.53 %
301.43997.11301	WriteOffs Collected	0	0	(44,949.54)	0.00	44,949.54	
301.48010.11301	Interest	(2,000)	(2,000)	(442.17)	0.00	(1,557.83)	22.11 %
301.48200.11301	Insurance Refunds/Credits	0	(60,092)	(65,503.38)	0.00	5,411.38	109.01 %
301.49901.11301	Transfer from General Fund	(1,261,882)	(1,261,882)	(1,261,882.00)	0.00	0.00	100.00 %
301.49902.11301	Transfer from General-Capital	(248,505)	(363,983)	(363,983.00)	0.00	0.00	100.00 %
	Revenues Total	(3,811,387)	(4,012,217)	(3,863,292.32)	0.00	(148,924.68)	96.29 %

<b>Fund Totals</b>	(3,811,387)	(4,012,217)	(3,863,292.32)	0.00	(148,924.68)	96.29 %
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**473 - AutoTheft Task Force - 42080 - AutoTheft Task Force**

Revenues							
473.42010.42080	State Funds	77,176	77,176	(58,298.13)	0.00	135,474.13	-75.54 %
	Revenues Total	77,176	77,176	(58,298.13)	0.00	135,474.13	-75.54 %

<b>Fund Totals</b>	77,176	77,176	(58,298.13)	0.00	135,474.13	-75.54 %
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**474 - District Attorney Victim Assistance Coord - 32091 - District Attorney Victim Assistance Coord**

Revenues							
474.42619.32091	Federal Funds Passed thru the State	0	0	(44,924.64)	0.00	44,924.64	



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 11 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
474.42620.32091	Federal Funds	(47,368)	(47,368)	0.00	0.00	(47,368.00)	0.00 %
474.49901.32091	Transfer from General Fund	(12,255)	(12,255)	0.00	0.00	(12,255.00)	0.00 %
	Revenues Total	(59,623)	(59,623)	(44,924.64)	0.00	(14,698.36)	75.35 %
	<b>Fund Totals</b>	(59,623)	(59,623)	(44,924.64)	0.00	(14,698.36)	75.35 %

**481 - Grant-Jag - 48857 - JAG Grant - 2020**

Revenues							
481.42620.48857	Federal Funds	0	(5,206)	(5,206.00)	0.00	0.00	100.00 %
	Revenues Total	0	(5,206)	(5,206.00)	0.00	0.00	100.00 %
	<b>Fund Totals</b>	0	(5,206)	(5,206.00)	0.00	0.00	100.00 %

**482 - Grants-HGAC Fund - 70040 - Master Gardeners Grant**

Revenues							
482.42350.70040	HGAC Grants - State Funds	(9,028)	(9,028)	(8,986.60)	0.00	(41.40)	99.54 %
482.48110.70040	Other Revenue	0	0	(3,124.74)	0.00	3,124.74	
	Revenues Total	(9,028)	(9,028)	(12,111.34)	0.00	3,083.34	134.15 %
	<b>Fund Totals</b>	(9,028)	(9,028)	(12,111.34)	0.00	3,083.34	134.15 %

**483 - Grants-HAVA Fund - 16050 - Elections-HAVA Grant**

Revenues							
483.42010.16050	State Funds	(1,316)	(1,316)	(1,316.36)	0.00	0.36	100.03 %
483.42340.16050	HAVA Grants-State Funds	(6,565)	(6,565)	(6,566.01)	0.00	1.01	100.02 %
	Revenues Total	(7,881)	(7,881)	(7,882.37)	0.00	1.37	100.02 %

**483 - Grants-HAVA Fund - 16051 - HAVA-Elections Security**

Revenues							
483.42340.16051	HAVA Grants-State Funds	(24,466)	(24,466)	0.00	0.00	(24,466.00)	0.00 %
	Revenues Total	(24,466)	(24,466)	0.00	0.00	(24,466.00)	0.00 %
	<b>Fund Totals</b>	(32,347)	(32,347)	(7,882.37)	0.00	(24,464.63)	24.37 %

**488 - CDBG Grants - 62010 - CDBG-GLO-Harvey**



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 12 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
488.42230.62010	Grant Revenue-Federal thru State	0	(575,018)	(138,553.74)	0.00	(436,464.26)	24.10 %
	Revenues Total	0	(575,018)	(138,553.74)	0.00	(436,464.26)	24.10 %

**488 - CDBG Grants - 62021 - CDBG-WC SUD**

Revenues							
488.42230.62021	Grant Revenue-Federal thru State	0	0	(14,370.00)	0.00	14,370.00	
	Revenues Total	0	0	(14,370.00)	0.00	14,370.00	
	<b>Fund Totals</b>	0	(575,018)	(152,923.74)	0.00	(422,094.26)	26.59 %

**511 - County Records Management and Preservation Fund - 11511 - Revenues-County Records Management and Preservation Fund**

Revenues							
511.43010.11511	Fees of Office/Charges for Service	(15,000)	(15,000)	(9,757.61)	0.00	(5,242.39)	65.05 %
	Revenues Total	(15,000)	(15,000)	(9,757.61)	0.00	(5,242.39)	65.05 %
	<b>Fund Totals</b>	(15,000)	(15,000)	(9,757.61)	0.00	(5,242.39)	65.05 %

**512 - County Records Preservation II Fund - 11512 - Revenues-County Records Preservation II Fund**

Revenues							
512.43010.11512	Fees of Office/Charges for Service	(11,000)	(11,000)	(9,213.96)	0.00	(1,786.04)	83.76 %
512.48010.11512	Interest	0	0	(26.92)	0.00	26.92	
	Revenues Total	(11,000)	(11,000)	(9,240.88)	0.00	(1,759.12)	84.01 %
	<b>Fund Totals</b>	(11,000)	(11,000)	(9,240.88)	0.00	(1,759.12)	84.01 %

**515 - County Clerk Records Management and Preservation Fund - 11515 - Revenues-County Clerk Records Managment and Preservation Fund**

Revenues							
515.43010.11515	Fees of Office/Charges for Service	(70,000)	(70,000)	(97,037.62)	0.00	27,037.62	138.63 %
515.48010.11515	Interest	(1,500)	(1,500)	(279.86)	0.00	(1,220.14)	18.66 %
	Revenues Total	(71,500)	(71,500)	(97,317.48)	0.00	25,817.48	136.11 %
	<b>Fund Totals</b>	(71,500)	(71,500)	(97,317.48)	0.00	25,817.48	136.11 %

**516 - County Clerk Records Archive Fund - 11516 - Revenues-County Clerk Records Archive Fund**



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 13 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
516.43010.11516	Fees of Office/Charges for Service	(87,000)	(87,000)	(91,459.04)	0.00	4,459.04	105.13 %
516.48010.11516	Interest	(1,000)	(1,000)	(98.25)	0.00	(901.75)	9.83 %
	Revenues Total	(88,000)	(88,000)	(91,557.29)	0.00	3,557.29	104.04 %
	<b>Fund Totals</b>	(88,000)	(88,000)	(91,557.29)	0.00	3,557.29	104.04 %

**518 - District Clerk Records Management and Preservation Fund - 11518 - Revenues-District Clerk Records Management and Preservation Fund**

Revenues							
518.43010.11518	Fees of Office/Charges for Service	(3,300)	(3,300)	(3,430.49)	0.00	130.49	103.95 %
518.48010.11518	Interest	0	0	(2.21)	0.00	2.21	
	Revenues Total	(3,300)	(3,300)	(3,432.70)	0.00	132.70	104.02 %
	<b>Fund Totals</b>	(3,300)	(3,300)	(3,432.70)	0.00	132.70	104.02 %

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

Revenues							
519.42010.11519	State Funds	(12,000)	(12,000)	(9,000.00)	0.00	(3,000.00)	75.00 %
519.48010.11519	Interest	0	0	(12.89)	0.00	12.89	
	Revenues Total	(12,000)	(12,000)	(9,012.89)	0.00	(2,987.11)	75.11 %
	<b>Fund Totals</b>	(12,000)	(12,000)	(9,012.89)	0.00	(2,987.11)	75.11 %

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

Revenues							
520.43010.11520	Fees of Office/Charges for Service	(1,500)	(1,500)	(1,427.13)	0.00	(72.87)	95.14 %
	Revenues Total	(1,500)	(1,500)	(1,427.13)	0.00	(72.87)	95.14 %
	<b>Fund Totals</b>	(1,500)	(1,500)	(1,427.13)	0.00	(72.87)	95.14 %

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

Revenues							
523.43010.11523	Fees of Office/Charges for Service	0	0	(354.94)	0.00	354.94	





**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 14 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
523.43720.11523	Jury Fee	(5,000)	(5,000)	(5,283.39)	0.00	283.39	105.67 %
	Revenues Total	(5,000)	(5,000)	(5,638.33)	0.00	638.33	112.77 %
<b>Fund Totals</b>		(5,000)	(5,000)	(5,638.33)	0.00	638.33	112.77 %

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

Revenues							
525.43010.11525	Fees of Office/Charges for Service	0	0	(247.69)	0.00	247.69	
525.43730.11525	Court Reporter Fee	(12,000)	(12,000)	(11,653.95)	0.00	(346.05)	97.12 %
	Revenues Total	(12,000)	(12,000)	(11,901.64)	0.00	(98.36)	99.18 %
<b>Fund Totals</b>		(12,000)	(12,000)	(11,901.64)	0.00	(98.36)	99.18 %

**526 - County Law Library Fund - 11526 - Revenues-County Law Library Fund**

Revenues							
526.43010.11526	Fees of Office/Charges for Service	(33,400)	(33,400)	(27,167.75)	0.00	(6,232.25)	81.34 %
526.48010.11526	Interest	(35)	(35)	0.00	0.00	(35.00)	0.00 %
	Revenues Total	(33,435)	(33,435)	(27,167.75)	0.00	(6,267.25)	81.26 %
<b>Fund Totals</b>		(33,435)	(33,435)	(27,167.75)	0.00	(6,267.25)	81.26 %

**536 - Courthouse Security Fund - 11536 - Revenues-Courthouse Security Fund**

Revenues							
536.43010.11536	Fees of Office/Charges for Service	(30,000)	(30,000)	(26,729.31)	0.00	(3,270.69)	89.10 %
536.49901.11536	Transfer from General Fund	(28,294)	(28,294)	(28,294.00)	0.00	0.00	100.00 %
	Revenues Total	(58,294)	(58,294)	(55,023.31)	0.00	(3,270.69)	94.39 %
<b>Fund Totals</b>		(58,294)	(58,294)	(55,023.31)	0.00	(3,270.69)	94.39 %

**537 - Justice Courts Building Security Fund - 11537 - Revenues-Justice Courts Building Security Fund**



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 15 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
537.43010.11537	Fees of Office/Charges for Service	(4,000)	(4,000)	(3,566.78)	0.00	(433.22)	89.17 %
537.48010.11537	Interest	0	0	(20.01)	0.00	20.01	
	Revenues Total	(4,000)	(4,000)	(3,586.79)	0.00	(413.21)	89.67 %

<b>Fund Totals</b>		(4,000)	(4,000)	(3,586.79)	0.00	(413.21)	89.67 %
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**538 - JP TruancyPrev and Diversion Fund - 11538 - JP Truancy Prevention and Diversion**

Revenues							
538.43010.11538	Fees of Office/Charges for Service	(9,400)	(9,400)	(12,171.03)	0.00	2,771.03	129.48 %
538.48010.11538	Interest	0	0	(1.72)	0.00	1.72	
	Revenues Total	(9,400)	(9,400)	(12,172.75)	0.00	2,772.75	129.50 %

<b>Fund Totals</b>		(9,400)	(9,400)	(12,172.75)	0.00	2,772.75	129.50 %
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**539 - County Specialty Court Programs - 11539 - County Specialty Court Programs**

Revenues							
539.43030.11539	County Specialty Court Programs	(1,900)	(1,900)	(3,106.65)	0.00	1,206.65	163.51 %
539.48010.11539	Interest	0	0	(0.35)	0.00	0.35	
	Revenues Total	(1,900)	(1,900)	(3,107.00)	0.00	1,207.00	163.53 %

<b>Fund Totals</b>		(1,900)	(1,900)	(3,107.00)	0.00	1,207.00	163.53 %
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**550 - Justice Courts Technology Fund - 11550 - Revenues-Justice Courts Technology Fund**

Revenues							
550.43010.11550	Fees of Office/Charges for Service	(17,000)	(17,000)	(12,185.83)	0.00	(4,814.17)	71.68 %
550.48010.11550	Interest	0	0	(34.76)	0.00	34.76	
	Revenues Total	(17,000)	(17,000)	(12,220.59)	0.00	(4,779.41)	71.89 %

<b>Fund Totals</b>		(17,000)	(17,000)	(12,220.59)	0.00	(4,779.41)	71.89 %
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**551 - County and District Courts Technology Fund - 11551 - Revenues-County and District Courts Technology Fund**

Revenues							
551.43010.11551	Fees of Office/Charges for Service	(1,400)	(1,400)	(1,120.25)	0.00	(279.75)	80.02 %



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 16 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
551.48010.11551	Interest	0	0	(0.45)	0.00	0.45	
	Revenues Total	(1,400)	(1,400)	(1,120.70)	0.00	(279.30)	80.05 %
	<b>Fund Totals</b>	(1,400)	(1,400)	(1,120.70)	0.00	(279.30)	80.05 %

**552 - Child Abuse Prevention Fund - 11552 - Child Abuse Prevention Abuse Fund**

Revenues

552.43705.11552	Child Abuse Fine to Dedicated Fund	0	0	(648.88)	0.00	648.88	
	Revenues Total	0	0	(648.88)	0.00	648.88	
	<b>Fund Totals</b>	0	0	(648.88)	0.00	648.88	#Error

**560 - District Attorney Prosecutors Supplement Fund - 11560 - Revenues-District Attorney Prosecutors Fund**

Revenues

560.42010.11560	State Funds	(22,500)	(22,500)	(11,057.69)	0.00	(11,442.31)	49.15 %
	Revenues Total	(22,500)	(22,500)	(11,057.69)	0.00	(11,442.31)	49.15 %
	<b>Fund Totals</b>	(22,500)	(22,500)	(11,057.69)	0.00	(11,442.31)	49.15 %

**561 - Pretrial Intervention Program Fund - 11561 - Revenues-Pretrial Intervention Program Fund**

Revenues

561.43010.11561	Fees of Office/Charges for Service	(30,000)	(30,000)	(26,957.26)	0.00	(3,042.74)	89.86 %
561.48010.11561	Interest	0	0	(35.13)	0.00	35.13	
	Revenues Total	(30,000)	(30,000)	(26,992.39)	0.00	(3,007.61)	89.97 %
	<b>Fund Totals</b>	(30,000)	(30,000)	(26,992.39)	0.00	(3,007.61)	89.97 %

**562 - District Attorney Forfeiture Fund - 11562 - Revenues-District Attorney Forfeiture Fund**

Revenues

562.47850.11562	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(61,336.35)	0.00	61,336.35	
562.48010.11562	Interest	0	0	(72.36)	0.00	72.36	
	Revenues Total	0	0	(61,408.71)	0.00	61,408.71	
	<b>Fund Totals</b>	0	0	(61,408.71)	0.00	61,408.71	#Error



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 17 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
<b>563 - District Attorney Hot Check Fee Fund - 11563 - Revenues-District Attorney Hot Check Fee Fund</b>							
Revenues							
563.43140.11563	Hot Check Fees	(2,200)	(2,200)	(1,076.73)	0.00	(1,123.27)	48.94 %
	Revenues Total	(2,200)	(2,200)	(1,076.73)	0.00	(1,123.27)	48.94 %
	<b>Fund Totals</b>	(2,200)	(2,200)	(1,076.73)	0.00	(1,123.27)	48.94 %

**574 - Sheriff Forfeiture Fund - 11574 - Revenues-Sheriff Forfeiture Fund**

Revenues							
574.47850.11574	Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(104,850.29)	0.00	104,850.29	
574.48010.11574	Interest	0	0	(179.68)	0.00	179.68	
	Revenues Total	0	0	(105,029.97)	0.00	105,029.97	
	<b>Fund Totals</b>	0	0	(105,029.97)	0.00	105,029.97	#Error

**576 - Sheriff Inmate Medical Fund - 11576 - Revenues-Sheriff Inmate Medical Fund**

Revenues							
576.43010.11576	Fees of Office/Charges for Service	(2,000)	(2,000)	(3,215.18)	0.00	1,215.18	160.76 %
576.48010.11576	Interest	0	0	(19.86)	0.00	19.86	
	Revenues Total	(2,000)	(2,000)	(3,235.04)	0.00	1,235.04	161.75 %
	<b>Fund Totals</b>	(2,000)	(2,000)	(3,235.04)	0.00	1,235.04	161.75 %

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

Revenues							
577.48010.11577	Interest	0	0	(187.12)	0.00	187.12	
	Revenues Total	0	0	(187.12)	0.00	187.12	
	<b>Fund Totals</b>	0	0	(187.12)	0.00	187.12	#Error

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



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 18 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
583.42410.11583	Intergovernmental Funds-Local	(15,000)	(57,556)	(57,556.52)	0.00	0.52	100.00 %
583.42415.11583	Intergovernmental Funds-State	0	(910)	(910.00)	0.00	0.00	100.00 %
	Revenues Total	(15,000)	(58,466)	(58,466.52)	0.00	0.52	100.00 %
<b>Fund Totals</b>							
		(15,000)	(58,466)	(58,466.52)	0.00	0.52	100.00 %

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

Revenues							
584.42410.11584	Intergovernmental Funds-Local	0	0	(300.00)	0.00	300.00	
584.43010.11584	Fees of Office/Charges for Service	0	0	(19,188.97)	0.00	19,188.97	
584.48010.11584	Interest	0	0	(15.79)	0.00	15.79	
	Revenues Total	0	0	(19,504.76)	0.00	19,504.76	
<b>Fund Totals</b>							
		0	0	(19,504.76)	0.00	19,504.76	#Error

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

Revenues							
601.42010.35020	State Funds	(1,520,542)	(1,520,542)	(1,097,692.29)	0.00	(422,849.71)	72.19 %
601.42020.35020	State Longevity Pay	0	0	(24,449.00)	0.00	24,449.00	
	Revenues Total	(1,520,542)	(1,520,542)	(1,122,141.29)	0.00	(398,400.71)	73.80 %

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

Revenues							
601.42010.35030	State Funds	(389,291)	(389,291)	(259,831.41)	0.00	(129,459.59)	66.74 %
	Revenues Total	(389,291)	(389,291)	(259,831.41)	0.00	(129,459.59)	66.74 %

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

Revenues							
601.42010.35040	State Funds	(2,478,467)	(2,478,467)	(1,706,562.42)	0.00	(771,904.58)	68.86 %
601.42020.35040	State Longevity Pay	0	0	(7,680.00)	0.00	7,680.00	
	Revenues Total	(2,478,467)	(2,478,467)	(1,714,242.42)	0.00	(764,224.58)	69.17 %

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



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 19 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
601.42010.35050	State Funds	(965,017)	(965,017)	(585,760.34)	0.00	(379,256.66)	60.70 %
601.42020.35050	State Longevity Pay	0	0	(2,745.00)	0.00	2,745.00	
	Revenues Total	(965,017)	(965,017)	(588,505.34)	0.00	(376,511.66)	60.98 %

<b>Fund Totals</b>		(5,353,317)	(5,353,317)	(3,684,720.46)	0.00	(1,668,596.54)	68.83 %
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**615 - Adult Probation-Basic Services Fund - 50130 - Adult Basic Supervision**

Revenues							
615.42010.50130	State Funds	(330,143)	(342,234)	(259,698.00)	0.00	(82,536.00)	75.88 %
615.42390.50130	SAFPF Grant Funds-State Funds	(14,000)	(14,000)	(7,794.50)	0.00	(6,205.50)	55.68 %
615.44710.50130	CSCD Probation Fees	(802,500)	(802,500)	(615,461.39)	0.00	(187,038.61)	76.69 %
615.44720.50130	CSCD Alcohol Evaluation Fees	(10,000)	(10,000)	(9,795.10)	0.00	(204.90)	97.95 %
615.44730.50130	CSCD U/A Evaluation Fee	(15,000)	(15,000)	(16,577.72)	0.00	1,577.72	110.52 %
615.44740.50130	CSCD DWI Evaluation Fee	(5,000)	(5,000)	(1,839.00)	0.00	(3,161.00)	36.78 %
615.44750.50130	CSCD Drug Offender Program Fee	(5,000)	(5,000)	(2,825.00)	0.00	(2,175.00)	56.50 %
615.44770.50130	CSCD Insurance Fees	(900)	(1,800)	(1,263.00)	0.00	(537.00)	70.17 %
615.44830.50130	CSCD Transaction Fees	(17,000)	(17,000)	(15,460.00)	0.00	(1,540.00)	90.94 %
615.44840.50130	CSCD Anger Mgmt Fees	(300)	(900)	(516.00)	0.00	(384.00)	57.33 %
615.44850.50130	CSCD Psych Evaluation	0	0	(100.00)	0.00	100.00	
615.44860.50130	One-time Restitution Fee \$6 CSCD	0	0	(6.00)	0.00	6.00	
615.44870.50130	CSCD Pre-Trial Diversion Fees	(23,500)	(47,000)	(43,573.00)	0.00	(3,427.00)	92.71 %
615.48010.50130	Interest	(3,000)	(3,000)	(476.17)	0.00	(2,523.83)	15.87 %
615.48110.50130	Other Revenue	0	0	(141.78)	0.00	141.78	
	Revenues Total	(1,226,343)	(1,263,434)	(975,526.66)	0.00	(287,907.34)	77.21 %

<b>Fund Totals</b>		(1,226,343)	(1,263,434)	(975,526.66)	0.00	(287,907.34)	77.21 %
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**616 - Adult Probation - Court Services Fund - 50150 - Adult Court Services**

Revenues							
616.42010.50150	State Funds	(187,020)	(187,020)	(131,909.97)	0.00	(55,110.03)	70.53 %
616.44820.50150	CSCD Carry Forward Funds	0	(29,215)	0.00	0.00	(29,215.00)	0.00 %
	Revenues Total	(187,020)	(216,235)	(131,909.97)	0.00	(84,325.03)	61.00 %

<b>Fund Totals</b>		(187,020)	(216,235)	(131,909.97)	0.00	(84,325.03)	61.00 %
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**617 - Adult Probation-Substance Abuse Services Fund - 50170 - Adult Substance Abuse Services**



**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 20 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
617.42010.50170	State Funds	(116,686)	(116,686)	(88,616.79)	0.00	(28,069.21)	75.94 %
617.44820.50170	CSCD Carry Forward Funds	0	(4,242)	0.00	0.00	(4,242.00)	0.00 %
	Revenues Total	(116,686)	(120,928)	(88,616.79)	0.00	(32,311.21)	73.28 %

<b>Fund Totals</b>		(116,686)	(120,928)	(88,616.79)	0.00	(32,311.21)	73.28 %
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**618 - Adult Probation-Pretrial Diversion - 50190 - Adult Pretrial Diversion**

Revenues							
618.42010.50190	State Funds	(35,950)	(35,950)	(26,717.56)	0.00	(9,232.44)	74.32 %
618.44820.50190	CSCD Carry Forward Funds	0	(1,046)	0.00	0.00	(1,046.00)	0.00 %
	Revenues Total	(35,950)	(36,996)	(26,717.56)	0.00	(10,278.44)	72.22 %

<b>Fund Totals</b>		(35,950)	(36,996)	(26,717.56)	0.00	(10,278.44)	72.22 %
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**640 - Juvenile Grant Fund Title IVE - 36030 - Juvenile Title IV-E**

Revenues							
640.48010.36030	Interest	0	0	(37.98)	0.00	37.98	
	Revenues Total	0	0	(37.98)	0.00	37.98	

<b>Fund Totals</b>		0	0	(37.98)	0.00	37.98	#Error
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**641 - Juvenile Grant-State Aid Fund - 36040 - Juvenile State/Grant Aid**

Revenues							
641.42010.36040	State Funds	(211,102)	(211,102)	(149,009.57)	0.00	(62,092.43)	70.59 %
	Revenues Total	(211,102)	(211,102)	(149,009.57)	0.00	(62,092.43)	70.59 %

<b>Fund Totals</b>		(211,102)	(211,102)	(149,009.57)	0.00	(62,092.43)	70.59 %
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**643 - Juvenile Grant-Commitment Reduction Fund - 36050 - Juvenile Commitment Reduction**

Revenues							
643.42010.36050	State Funds	(28,853)	(28,853)	(7,205.00)	0.00	(21,648.00)	24.97 %
	Revenues Total	(28,853)	(28,853)	(7,205.00)	0.00	(21,648.00)	24.97 %

<b>Fund Totals</b>		(28,853)	(28,853)	(7,205.00)	0.00	(21,648.00)	24.97 %
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**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

Page 21 of 22

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
<b>644 - Juvenile Grant-Medical Services Fund - 36060 - Juvenile Grant Medical Services</b>							
Revenues							
644.42010.36060	State Funds	(33,829)	(33,829)	(24,680.49)	0.00	(9,148.51)	72.96 %
	Revenues Total	(33,829)	(33,829)	(24,680.49)	0.00	(9,148.51)	72.96 %
	<b>Fund Totals</b>	(33,829)	(33,829)	(24,680.49)	0.00	(9,148.51)	72.96 %
<b>645 - Juvenile HGAC Services Grant - 11645 - Revenues-Juvenile HGAC Services Grant</b>							
Revenues							
645.42350.11645	HGAC Grants - State Funds	0	0	(8,000.00)	0.00	8,000.00	
	Revenues Total	0	0	(8,000.00)	0.00	8,000.00	
	<b>Fund Totals</b>	0	0	(8,000.00)	0.00	8,000.00	#Error
<b>646 - Juvenile Grant-PrePost Adjudication - 36080 - Juvenile Grant PrePost Adjudication</b>							
Revenues							
646.42010.36080	State Funds	(17,297)	(17,297)	(7,837.00)	0.00	(9,460.00)	45.31 %
	Revenues Total	(17,297)	(17,297)	(7,837.00)	0.00	(9,460.00)	45.31 %
	<b>Fund Totals</b>	(17,297)	(17,297)	(7,837.00)	0.00	(9,460.00)	45.31 %
<b>647 - Juvenile Grant-Community Programs - 36090 - Juvenile Grant Community Programs</b>							
Revenues							
647.42010.36090	State Funds	(101,679)	(101,679)	(74,743.82)	0.00	(26,935.18)	73.51 %
	Revenues Total	(101,679)	(101,679)	(74,743.82)	0.00	(26,935.18)	73.51 %
	<b>Fund Totals</b>	(101,679)	(101,679)	(74,743.82)	0.00	(26,935.18)	73.51 %
<b>701 - Retiree Health Insurance Fund - 11701 - Retiree Health Insurance Fund</b>							
Revenues							
701.43770.11701	Charges for Retiree Insurance- GenFund	(264,000)	(264,000)	(108,656.00)	0.00	(155,344.00)	41.16 %
701.48010.11701	Interest	(6,000)	(6,000)	(1,346.36)	0.00	(4,653.64)	22.44 %
	Revenues Total	(270,000)	(270,000)	(110,002.36)	0.00	(159,997.64)	40.74 %
	<b>Fund Totals</b>	(270,000)	(270,000)	(110,002.36)	0.00	(159,997.64)	40.74 %
<b>801 - Sheriff Commissary Fund - 11801 - Revenues-Sheriff Commissary</b>							





**Walker County Budget vs Actual Report**  
**As of the Month Ended June 30, 2021 Posted as of July 29, 2021**  
**Year to Date for the Fiscal Year Ending September 30, 2021**

7/30/2021 8:47:52 AM

Account		Original Budget	Revised Budget	Actual	Encumbrance	Remaining	Pct
Revenues							
801.43060.11801	Coin Phones	0	0	(79,810.15)	0.00	79,810.15	
801.48010.11801	Interest	0	0	(27.36)	0.00	27.36	
801.48130.11801	Vending Machines	0	0	773.55	0.00	(773.55)	
801.48140.11801	Sales-Commissary	0	0	(53,881.72)	0.00	53,881.72	
Revenues Total		0	0	(132,945.68)	0.00	132,945.68	
Fund Totals		0	0	(132,945.68)	0.00	132,945.68	#Error
<b>802 - Walker County Public Safety Communications Center - 11802 - Revenues-Central Dispatch</b>							
Revenues							
802.42420.11802	Walker County	(817,788)	(817,788)	(515,218.50)	0.00	(302,569.50)	63.00 %
802.42450.11802	City of Huntsville	(817,788)	(817,788)	(515,218.50)	0.00	(302,569.50)	63.00 %
802.48010.11802	Interest	0	0	(381.86)	0.00	381.86	
802.48110.11802	Other Revenue	0	0	(3,126.15)	0.00	3,126.15	
Revenues Total		(1,635,576)	(1,635,576)	(1,033,945.01)	0.00	(601,630.99)	63.22 %
Fund Totals		(1,635,576)	(1,635,576)	(1,033,945.01)	0.00	(601,630.99)	63.22 %
Total All Funds		(44,711,230)	(47,331,842)	(43,645,712.04)	0.00	(3,686,129.96)	92.21 %



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 1 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>15010 - County Judge</b>						
Salaries/Other Pay/Benefits	221,362	221,362	162,124.41	0.00	59,237.59	73.24 %
Operations	8,454	8,454	1,057.16	125.71	7,271.13	13.99 %
<b>Department Total</b>	<b>229,816</b>	<b>229,816</b>	<b>163,181.57</b>	<b>125.71</b>	<b>66,508.72</b>	<b>71.06 %</b>
<b>15020 - County Judge - IT Operations</b>						
Salaries/Other Pay/Benefits	281,511	281,511	133,237.78	0.00	148,273.22	47.33 %
Operations	9,530	9,530	1,407.15	793.95	7,328.90	23.10 %
<b>Department Total</b>	<b>291,041</b>	<b>291,041</b>	<b>134,644.93</b>	<b>793.95</b>	<b>155,602.12</b>	<b>46.54 %</b>
<b>15030 - County Judge - IT Hardware/Software</b>						
Operations	335,121	357,715	275,206.42	0.00	82,508.58	76.93 %
<b>Department Total</b>	<b>335,121</b>	<b>357,715</b>	<b>275,206.42</b>	<b>0.00</b>	<b>82,508.58</b>	<b>76.93 %</b>
<b>15040 - Commissioners Court</b>						
Salaries/Other Pay/Benefits	71,590	93,405	85,215.86	0.00	8,189.14	91.23 %
Operations	9,046	7,546	4,534.69	451.68	2,559.63	66.08 %
<b>Department Total</b>	<b>80,636</b>	<b>100,951</b>	<b>89,750.55</b>	<b>451.68</b>	<b>10,748.77</b>	<b>89.35 %</b>
<b>15050 - County Clerk</b>						
Salaries/Other Pay/Benefits	584,774	584,774	427,381.24	0.00	157,392.76	73.08 %
Operations	108,201	108,201	46,783.48	2,244.46	59,173.06	45.31 %
<b>Department Total</b>	<b>692,975</b>	<b>692,975</b>	<b>474,164.72</b>	<b>2,244.46</b>	<b>216,565.82</b>	<b>68.75 %</b>
<b>16010 - Voter Registration</b>						
Salaries/Other Pay/Benefits	51,262	60,533	41,850.28	0.00	18,682.72	69.14 %
Operations	25,500	25,500	7,481.48	2,258.95	15,759.57	38.20 %
<b>Department Total</b>	<b>76,762</b>	<b>86,033</b>	<b>49,331.76</b>	<b>2,258.95</b>	<b>34,442.29</b>	<b>59.97 %</b>
<b>16020 - Elections</b>						
Salaries/Other Pay/Benefits	126,141	171,141	124,217.38	0.00	46,923.62	72.58 %
Operations	72,878	72,878	39,649.59	558.18	32,670.23	55.17 %
<b>Department Total</b>	<b>199,019</b>	<b>244,019</b>	<b>163,866.97</b>	<b>558.18</b>	<b>79,593.85</b>	<b>67.38 %</b>
<b>17010 - County Facilities</b>						
Salaries/Other Pay/Benefits	484,843	484,843	310,273.63	0.00	174,569.37	63.99 %
Operations	353,444	457,752	235,979.16	130,026.45	91,746.39	79.96 %
<b>Department Total</b>	<b>838,287</b>	<b>942,595</b>	<b>546,252.79</b>	<b>130,026.45</b>	<b>266,315.76</b>	<b>71.75 %</b>
<b>17020 - Facilities-Justice Center Municipal Allocation</b>						
Operations	10,983	10,983	2,967.82	0.00	8,015.18	27.02 %
<b>Department Total</b>	<b>10,983</b>	<b>10,983</b>	<b>2,967.82</b>	<b>0.00</b>	<b>8,015.18</b>	<b>27.02 %</b>
<b>19010 - Centralized Costs</b>						
Salaries/Other Pay/Benefits	555,902	555,902	297,219.73	0.00	258,682.27	53.47 %
Operations	643,263	625,886	432,948.06	588.54	192,349.40	69.27 %



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 2 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>19010 - Centralized Costs</b>						
Capital	0	17,377	17,376.06	0.00	0.94	99.99 %
<b>Department Total</b>	<b>1,199,165</b>	<b>1,199,165</b>	<b>747,543.85</b>	<b>588.54</b>	<b>451,032.61</b>	<b>62.39 %</b>
<b>19200 - Contingency</b>						
Contingency	1,051,330	633,014	0.00	0.00	633,014.00	0.00 %
<b>Department Total</b>	<b>1,051,330</b>	<b>633,014</b>	<b>0.00</b>	<b>0.00</b>	<b>633,014.00</b>	<b>0.00 %</b>
<b>20005 - County Auditor-Financial Systems</b>						
Operations	109,833	109,833	79,397.60	0.00	30,435.40	72.29 %
<b>Department Total</b>	<b>109,833</b>	<b>109,833</b>	<b>79,397.60</b>	<b>0.00</b>	<b>30,435.40</b>	<b>72.29 %</b>
<b>20010 - County Auditor</b>						
Salaries/Other Pay/Benefits	731,046	731,046	489,617.03	0.00	241,428.97	66.97 %
Operations	58,275	58,275	24,697.83	0.00	33,577.17	42.38 %
<b>Department Total</b>	<b>789,321</b>	<b>789,321</b>	<b>514,314.86</b>	<b>0.00</b>	<b>275,006.14</b>	<b>65.16 %</b>
<b>20020 - County Treasurer</b>						
Salaries/Other Pay/Benefits	357,144	357,144	249,959.81	0.00	107,184.19	69.99 %
Operations	23,579	23,579	5,217.95	1,132.38	17,228.67	26.93 %
<b>Department Total</b>	<b>380,723</b>	<b>380,723</b>	<b>255,177.76</b>	<b>1,132.38</b>	<b>124,412.86</b>	<b>67.32 %</b>
<b>20030 - County Treasurer - Collections</b>						
Salaries/Other Pay/Benefits	121,459	121,459	86,197.83	0.00	35,261.17	70.97 %
Operations	21,820	21,820	9,956.37	1,500.00	10,363.63	52.50 %
<b>Department Total</b>	<b>143,279</b>	<b>143,279</b>	<b>96,154.20</b>	<b>1,500.00</b>	<b>45,624.80</b>	<b>68.16 %</b>
<b>20040 - Purchasing</b>						
Salaries/Other Pay/Benefits	251,902	251,902	121,834.53	0.00	130,067.47	48.37 %
Operations	13,517	16,337	7,169.77	953.83	8,213.40	49.73 %
<b>Department Total</b>	<b>265,419</b>	<b>268,239</b>	<b>129,004.30</b>	<b>953.83</b>	<b>138,280.87</b>	<b>48.45 %</b>
<b>21010 - Vehicle Registration</b>						
Salaries/Other Pay/Benefits	482,243	482,243	349,413.90	0.00	132,829.10	72.46 %
Operations	14,402	14,402	7,311.50	945.99	6,144.51	57.34 %
<b>Department Total</b>	<b>496,645</b>	<b>496,645</b>	<b>356,725.40</b>	<b>945.99</b>	<b>138,973.61</b>	<b>72.02 %</b>
<b>29940 - Governmental/Services Contracts</b>						
Appraisal District - Appraisals	399,871	399,871	299,903.25	0.00	99,967.75	75.00 %
Appraisal District - Collections	172,386	172,386	129,289.50	0.00	43,096.50	75.00 %
<b>Department Total</b>	<b>572,257</b>	<b>572,257</b>	<b>429,192.75</b>	<b>0.00</b>	<b>143,064.25</b>	<b>75.00 %</b>
<b>30010 - Courts-Central Costs</b>						
Salaries/Other Pay/Benefits	42,344	42,344	31,826.30	0.00	10,517.70	75.16 %
Operations	182,665	222,665	48,977.81	0.00	173,687.19	22.00 %
<b>Department Total</b>	<b>225,009</b>	<b>265,009</b>	<b>80,804.11</b>	<b>0.00</b>	<b>184,204.89</b>	<b>30.49 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 3 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>30020 - County Court at Law</b>						
Salaries/Other Pay/Benefits	471,496	471,496	345,543.24	0.00	125,952.76	73.29 %
Operations	223,544	183,544	126,089.01	25.00	57,429.99	68.71 %
<b>Department Total</b>	<b>695,040</b>	<b>655,040</b>	<b>471,632.25</b>	<b>25.00</b>	<b>183,382.75</b>	<b>72.00 %</b>
<b>30030 - 12th Judicial District Court</b>						
Salaries/Other Pay/Benefits	229,166	229,166	168,223.30	0.00	60,942.70	73.41 %
Operations	157,606	157,606	87,127.47	325.56	70,152.97	55.49 %
<b>Department Total</b>	<b>386,772</b>	<b>386,772</b>	<b>255,350.77</b>	<b>325.56</b>	<b>131,095.67</b>	<b>66.11 %</b>
<b>30040 - 278th Judicial District Court</b>						
Salaries/Other Pay/Benefits	233,539	233,539	170,513.29	0.00	63,025.71	73.01 %
Operations	154,623	154,623	72,562.21	0.00	82,060.79	46.93 %
<b>Department Total</b>	<b>388,162</b>	<b>388,162</b>	<b>243,075.50</b>	<b>0.00</b>	<b>145,086.50</b>	<b>62.62 %</b>
<b>30050 - Courts-Pretrial Bond Supervision</b>						
Salaries/Other Pay/Benefits	58,258	58,258	32,622.53	0.00	25,635.47	56.00 %
Operations	3,800	3,800	0.00	0.00	3,800.00	0.00 %
<b>Department Total</b>	<b>62,058</b>	<b>62,058</b>	<b>32,622.53</b>	<b>0.00</b>	<b>29,435.47</b>	<b>52.57 %</b>
<b>31010 - District Clerk</b>						
Salaries/Other Pay/Benefits	513,743	513,743	374,655.54	0.00	139,087.46	72.93 %
Operations	33,639	33,639	11,852.50	2,672.00	19,114.50	43.18 %
<b>Department Total</b>	<b>547,382</b>	<b>547,382</b>	<b>386,508.04</b>	<b>2,672.00</b>	<b>158,201.96</b>	<b>71.10 %</b>
<b>32010 - Criminal District Attorney</b>						
Salaries/Other Pay/Benefits	1,734,818	1,734,818	1,249,071.89	0.00	485,746.11	72.00 %
Operations	72,219	90,790	43,700.93	0.00	47,089.07	48.13 %
<b>Department Total</b>	<b>1,807,037</b>	<b>1,825,608</b>	<b>1,292,772.82</b>	<b>0.00</b>	<b>532,835.18</b>	<b>70.81 %</b>
<b>33010 - Justice of Peace Precinct 1</b>						
Salaries/Other Pay/Benefits	275,237	275,237	191,111.31	0.00	84,125.69	69.44 %
Operations	13,574	13,574	4,227.76	892.45	8,453.79	37.72 %
<b>Department Total</b>	<b>288,811</b>	<b>288,811</b>	<b>195,339.07</b>	<b>892.45</b>	<b>92,579.48</b>	<b>67.94 %</b>
<b>33020 - Justice of Peace Precinct 2</b>						
Salaries/Other Pay/Benefits	216,368	216,368	145,587.48	0.00	70,780.52	67.29 %
Operations	10,295	10,295	2,352.08	437.42	7,505.50	27.10 %
<b>Department Total</b>	<b>226,663</b>	<b>226,663</b>	<b>147,939.56</b>	<b>437.42</b>	<b>78,286.02</b>	<b>65.46 %</b>
<b>33030 - Justice of Peace Precinct 3</b>						
Salaries/Other Pay/Benefits	218,851	218,851	154,327.63	0.00	64,523.37	70.52 %
Operations	11,904	11,904	3,583.36	55.01	8,265.63	30.56 %
<b>Department Total</b>	<b>230,755</b>	<b>230,755</b>	<b>157,910.99</b>	<b>55.01</b>	<b>72,789.00</b>	<b>68.46 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 4 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>33040 - Justice of Peace Precinct 4</b>						
Salaries/Other Pay/Benefits	274,421	274,421	196,493.03	0.00	77,927.97	71.60 %
Operations	17,237	17,237	4,683.84	746.96	11,806.20	31.51 %
<b>Department Total</b>	<b>291,658</b>	<b>291,658</b>	<b>201,176.87</b>	<b>746.96</b>	<b>89,734.17</b>	<b>69.23 %</b>
<b>36010 - Juvenile Probation Support - General Fund</b>						
Salaries/Other Pay/Benefits	68,331	68,331	49,082.00	0.00	19,249.00	71.83 %
Operations	82,105	82,105	27,604.26	2,211.29	52,289.45	36.31 %
<b>Department Total</b>	<b>150,436</b>	<b>150,436</b>	<b>76,686.26</b>	<b>2,211.29</b>	<b>71,538.45</b>	<b>52.45 %</b>
<b>41010 - Sheriff</b>						
Salaries/Other Pay/Benefits	3,158,591	3,173,292	2,306,970.30	0.00	866,321.70	72.70 %
Operations	350,181	362,184	250,712.79	38,855.31	72,615.90	79.95 %
Capital	356,140	367,844	0.00	367,843.97	0.03	100.00 %
<b>Department Total</b>	<b>3,864,912</b>	<b>3,903,320</b>	<b>2,557,683.09</b>	<b>406,699.28</b>	<b>938,937.63</b>	<b>75.95 %</b>
<b>41030 - Sheriff Estray</b>						
Operations	6,000	6,000	3,333.70	168.85	2,497.45	58.38 %
<b>Department Total</b>	<b>6,000</b>	<b>6,000</b>	<b>3,333.70</b>	<b>168.85</b>	<b>2,497.45</b>	<b>58.38 %</b>
<b>43010 - Courthouse Security General Fund</b>						
Salaries/Other Pay/Benefits	264,843	264,843	158,258.26	0.00	106,584.74	59.76 %
<b>Department Total</b>	<b>264,843</b>	<b>264,843</b>	<b>158,258.26</b>	<b>0.00</b>	<b>106,584.74</b>	<b>59.76 %</b>
<b>44001 - Constables Central</b>						
Salaries/Other Pay/Benefits	57,609	57,609	41,125.72	0.00	16,483.28	71.39 %
Operations	5,419	5,419	1,189.47	682.66	3,546.87	34.55 %
<b>Department Total</b>	<b>63,028</b>	<b>63,028</b>	<b>42,315.19</b>	<b>682.66</b>	<b>20,030.15</b>	<b>68.22 %</b>
<b>44010 - Constable Precinct 1</b>						
Salaries/Other Pay/Benefits	79,694	79,694	58,173.96	0.00	21,520.04	73.00 %
Operations	8,740	8,740	4,093.24	666.83	3,979.93	54.46 %
<b>Department Total</b>	<b>88,434</b>	<b>88,434</b>	<b>62,267.20</b>	<b>666.83</b>	<b>25,499.97</b>	<b>71.16 %</b>
<b>44020 - Constable Precinct 2</b>						
Salaries/Other Pay/Benefits	79,694	79,694	57,839.00	0.00	21,855.00	72.58 %
Operations	9,223	9,223	4,784.29	1,437.05	3,001.66	67.45 %
<b>Department Total</b>	<b>88,917</b>	<b>88,917</b>	<b>62,623.29</b>	<b>1,437.05</b>	<b>24,856.66</b>	<b>72.05 %</b>
<b>44030 - Constable Precinct 3</b>						
Salaries/Other Pay/Benefits	144,167	144,167	106,533.15	0.00	37,633.85	73.90 %
Operations	17,664	22,663	7,687.80	5,705.76	9,269.44	59.10 %
<b>Department Total</b>	<b>161,831</b>	<b>166,830</b>	<b>114,220.95</b>	<b>5,705.76</b>	<b>46,903.29</b>	<b>71.89 %</b>
<b>44040 - Constable Precinct 4</b>						
Salaries/Other Pay/Benefits	342,092	342,092	251,463.89	0.00	90,628.11	73.51 %



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 5 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>44040 - Constable Precinct 4</b>						
Operations	42,667	42,667	24,668.99	5,596.02	12,401.99	70.93 %
<b>Department Total</b>	<b>384,759</b>	<b>384,759</b>	<b>276,132.88</b>	<b>5,596.02</b>	<b>103,030.10</b>	<b>73.22 %</b>
<b>45010 - Support Personnel -DPS</b>						
Salaries/Other Pay/Benefits	62,925	62,925	45,423.58	0.00	17,501.42	72.19 %
Operations	2,215	2,215	0.00	0.00	2,215.00	0.00 %
<b>Department Total</b>	<b>65,140</b>	<b>65,140</b>	<b>45,423.58</b>	<b>0.00</b>	<b>19,716.42</b>	<b>69.73 %</b>
<b>45020 - Weigh Station Utilites and Services</b>						
Operations	35,187	35,187	12,002.69	0.00	23,184.31	34.11 %
<b>Department Total</b>	<b>35,187</b>	<b>35,187</b>	<b>12,002.69</b>	<b>0.00</b>	<b>23,184.31</b>	<b>34.11 %</b>
<b>46010 - Emergency Operations</b>						
Salaries/Other Pay/Benefits	108,004	134,698	104,505.74	0.00	30,192.26	77.59 %
Operations	104,483	710,004	657,828.81	11,510.04	40,665.15	94.27 %
<b>Department Total</b>	<b>212,487</b>	<b>844,702</b>	<b>762,334.55</b>	<b>11,510.04</b>	<b>70,857.41</b>	<b>91.61 %</b>
<b>49940 - Public Safety Governmental/Services Contracts</b>						
Walker County Dispatch	686,958	686,958	515,218.50	0.00	171,739.50	75.00 %
City of Huntsville Fire Contract	246,487	246,487	184,869.00	0.00	61,618.00	75.00 %
Crabbs Prairie Fire Department	12,000	12,000	9,000.00	0.00	3,000.00	75.00 %
Riverside Fire Department	16,300	16,300	12,231.00	0.00	4,069.00	75.04 %
Crabbs Prairie (Pine Prairie) Fire Department	12,000	12,000	9,000.00	0.00	3,000.00	75.00 %
Dodge Volunteer Fire Department	7,200	7,200	5,400.00	0.00	1,800.00	75.00 %
Thomas Lake Volunteer Fire Department	7,200	7,200	5,400.00	0.00	1,800.00	75.00 %
<b>Department Total</b>	<b>988,145</b>	<b>988,145</b>	<b>741,118.50</b>	<b>0.00</b>	<b>247,026.50</b>	<b>75.00 %</b>
<b>50010 - County Jail</b>						
Salaries/Other Pay/Benefits	2,360,268	2,407,520	1,656,170.66	0.00	751,349.34	68.79 %
Operations	643,109	651,837	452,839.31	39,790.77	159,206.92	75.58 %
<b>Department Total</b>	<b>3,003,377</b>	<b>3,059,357</b>	<b>2,109,009.97</b>	<b>39,790.77</b>	<b>910,556.26</b>	<b>70.24 %</b>
<b>50020 - County Jail Inmate Medical Cost Center</b>						
Salaries/Other Pay/Benefits	180,466	180,466	117,477.99	0.00	62,988.01	65.10 %
Operations	169,478	218,678	137,019.73	200.00	81,458.27	62.75 %
<b>Department Total</b>	<b>349,944</b>	<b>399,144</b>	<b>254,497.72</b>	<b>200.00</b>	<b>144,446.28</b>	<b>63.81 %</b>
<b>50110 - Adult Probation Support- General Fund</b>						
Operations	56,498	56,498	37,799.32	0.00	18,698.68	66.90 %
<b>Department Total</b>	<b>56,498</b>	<b>56,498</b>	<b>37,799.32</b>	<b>0.00</b>	<b>18,698.68</b>	<b>66.90 %</b>
<b>50120 - Adult Probation -Community Services- General Fund</b>						
Salaries/Other Pay/Benefits	56,907	56,907	41,724.22	0.00	15,182.78	73.32 %
Operations	850	850	134.90	0.00	715.10	15.87 %



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 6 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>Department Total</b>	<b>57,757</b>	<b>57,757</b>	<b>41,859.12</b>	<b>0.00</b>	<b>15,897.88</b>	<b>72.47 %</b>
<b>60010 - Veterans Services</b>						
Salaries/Other Pay/Benefits	32,695	32,695	20,453.99	0.00	12,241.01	62.56 %
Operations	2,137	2,137	4.91	0.00	2,132.09	0.23 %
<b>Department Total</b>	<b>34,832</b>	<b>34,832</b>	<b>20,458.90</b>	<b>0.00</b>	<b>14,373.10</b>	<b>58.74 %</b>
<b>60020 - Social Services</b>						
Operations	23,800	23,800	1,018.17	0.00	22,781.83	4.28 %
<b>Department Total</b>	<b>23,800</b>	<b>23,800</b>	<b>1,018.17</b>	<b>0.00</b>	<b>22,781.83</b>	<b>4.28 %</b>
<b>61020 - Planning and Development</b>						
Salaries/Other Pay/Benefits	499,078	499,078	352,626.69	0.00	146,451.31	70.66 %
Operations	130,063	165,225	104,970.01	2,401.14	57,853.85	64.98 %
<b>Department Total</b>	<b>629,141</b>	<b>664,303</b>	<b>457,596.70</b>	<b>2,401.14</b>	<b>204,305.16</b>	<b>69.25 %</b>
<b>61050 - Litter Control - General Fund</b>						
Operations	14,476	14,476	7,374.40	2,865.90	4,235.70	70.74 %
<b>Department Total</b>	<b>14,476</b>	<b>14,476</b>	<b>7,374.40</b>	<b>2,865.90</b>	<b>4,235.70</b>	<b>70.74 %</b>
<b>69940 - Health and Human Services - Governmental/Services Contracts</b>						
Tri-County MHMR	28,730	28,730	21,546.00	0.00	7,184.00	74.99 %
Senior Center	12,500	12,500	9,380.00	0.00	3,120.00	75.04 %
Rita B Huff Humane Center	12,000	12,000	7,000.00	0.00	5,000.00	58.33 %
Spay/Nueter Assistance	12,000	12,000	6,200.00	0.00	5,800.00	51.67 %
Soil Conservation	500	500	500.00	0.00	0.00	100.00 %
Boys Girls Organization	15,000	15,000	15,000.00	0.00	0.00	100.00 %
YMCA After School Program	15,000	15,000	15,000.00	0.00	0.00	100.00 %
Veterans Center Contract	20,000	20,000	20,000.00	0.00	0.00	100.00 %
<b>Department Total</b>	<b>115,730</b>	<b>115,730</b>	<b>94,626.00</b>	<b>0.00</b>	<b>21,104.00</b>	<b>81.76 %</b>
<b>70010 - Historical Commission</b>						
Salaries/Other Pay/Benefits	11,372	11,697	8,767.09	0.00	2,929.91	74.95 %
Operations	5,780	5,455	1,842.76	566.34	3,045.90	44.16 %
<b>Department Total</b>	<b>17,152</b>	<b>17,152</b>	<b>10,609.85</b>	<b>566.34</b>	<b>5,975.81</b>	<b>65.16 %</b>
<b>70020 - Texas AgriLife Extension Service</b>						
Salaries/Other Pay/Benefits	214,122	214,122	140,178.41	0.00	73,943.59	65.47 %
Operations	32,932	32,932	14,136.41	42.94	18,752.65	43.06 %
<b>Department Total</b>	<b>247,054</b>	<b>247,054</b>	<b>154,314.82</b>	<b>42.94</b>	<b>92,696.24</b>	<b>62.48 %</b>
<b>82230 - Road and Bridge Precinct 3</b>						
Operations	0	0	0.00	50.97	(50.97)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>50.97</b>	<b>(50.97)</b>	<b>0.00 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 7 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>101 - General Fund</b>						
<b>92020 - Debt-Voter Equipment</b>						
Debt-Principal and Interest Payment	228,189	228,189	228,188.64	0.00	0.36	100.00 %
<b>Department Total</b>	<b>228,189</b>	<b>228,189</b>	<b>228,188.64</b>	<b>0.00</b>	<b>0.36</b>	<b>100.00 %</b>
<b>93000 - Transfers Out /General Fund, Projects</b>						
Transfers to Other Funds	2,363,681	2,479,159	2,479,159.00	0.00	0.00	100.00 %
<b>Department Total</b>	<b>2,363,681</b>	<b>2,479,159</b>	<b>2,479,159.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>101 - General Fund Total</b>	<b>26,427,709</b>	<b>27,163,714</b>	<b>18,782,923.51</b>	<b>627,330.36</b>	<b>7,753,460.13</b>	<b>71.46 %</b>
<b>105 - General Projects Fund</b>						
<b>19990 - General Government Projects</b>						
Projects - IT	85,065	85,065	0.00	0.00	85,065.00	0.00 %
Software Project	55,000	55,000	0.00	0.00	55,000.00	0.00 %
Document Management Project	45,000	45,000	0.00	0.00	45,000.00	0.00 %
NCIC Technology IT	0	65,000	0.00	0.00	65,000.00	0.00 %
County Facilities Projects	539,012	539,012	35,687.75	0.00	503,324.25	6.62 %
Project Contingency	783,998	210,512	0.00	0.00	210,512.00	0.00 %
Set-Aside for Future Buildings	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Project-Copier Replacement	135,019	135,019	0.00	0.00	135,019.00	0.00 %
<b>Department Total</b>	<b>1,693,094</b>	<b>1,184,608</b>	<b>35,687.75</b>	<b>0.00</b>	<b>1,148,920.25</b>	<b>3.01 %</b>
<b>29990 - Financial Projects</b>						
Financial System Upgrade	165,534	165,534	0.00	0.00	165,534.00	0.00 %
Payroll Software System	124,040	118,400	14,017.50	58,185.00	46,197.50	60.98 %
<b>Department Total</b>	<b>289,574</b>	<b>283,934</b>	<b>14,017.50</b>	<b>58,185.00</b>	<b>211,731.50</b>	<b>25.43 %</b>
<b>49990 - Public Safety Projects</b>						
Weigh Station Project	11,400	11,400	0.00	0.00	11,400.00	0.00 %
Emergency Management Projects	49,734	49,734	18,874.37	48.00	30,811.63	38.05 %
Public Safety Projects	3,192	8,448	6,156.58	73.00	2,218.42	73.74 %
Capital ExpenditureProject Fund	31,675	44,100	0.00	44,100.00	0.00	100.00 %
<b>Department Total</b>	<b>96,001</b>	<b>113,682</b>	<b>25,030.95</b>	<b>44,221.00</b>	<b>44,430.05</b>	<b>60.92 %</b>
<b>69990 - Health and Human Services Projects</b>						
Project - GIS	10,216	10,216	0.00	0.00	10,216.00	0.00 %
Nuisance Abatement Project	13,000	13,000	0.00	0.00	13,000.00	0.00 %
<b>Department Total</b>	<b>23,216</b>	<b>23,216</b>	<b>0.00</b>	<b>0.00</b>	<b>23,216.00</b>	<b>0.00 %</b>
<b>93000 - Transfers Out /General Fund, Projects</b>						
Transfer to Road and Bridge Fund	0	573,486	247,342.00	0.00	326,144.00	43.13 %
<b>Department Total</b>	<b>0</b>	<b>573,486</b>	<b>247,342.00</b>	<b>0.00</b>	<b>326,144.00</b>	<b>43.13 %</b>
<b>105 - General Projects Fund Total</b>	<b>2,101,885</b>	<b>2,178,926</b>	<b>322,078.20</b>	<b>102,406.00</b>	<b>1,754,441.80</b>	<b>19.48 %</b>





## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 8 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>185 - Healthy County Initiative Fund</b>						
<b>15110 - Healthy County Initiative</b>						
Operations	3,000	3,000	0.00	0.00	3,000.00	0.00 %
<b>Department Total</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00 %</b>
<b>185 - Healthy County Initiative Fund Total</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00 %</b>
<b>192 - Debt Service Fund</b>						
<b>92000 - Debt Service</b>						
Principal - 2012 Series Certificate of Obligation	935,000	935,000	935,000.00	0.00	0.00	100.00 %
Interest - 2012 Series Certificate of Obligation	439,868	439,868	439,867.54	0.00	0.46	100.00 %
<b>Department Total</b>	<b>1,374,868</b>	<b>1,374,868</b>	<b>1,374,867.54</b>	<b>0.00</b>	<b>0.46</b>	<b>100.00 %</b>
<b>192 - Debt Service Fund Total</b>	<b>1,374,868</b>	<b>1,374,868</b>	<b>1,374,867.54</b>	<b>0.00</b>	<b>0.46</b>	<b>100.00 %</b>
<b>220 - Road and Bridge Fund</b>						
<b>19200 - Contingency</b>						
Contingency	700,000	0	0.00	0.00	0.00	0.00 %
<b>Department Total</b>	<b>700,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>82200 - Road and Bridge General</b>						
Operations	70,000	215,574	45,828.26	33,553.74	136,192.00	36.82 %
Capital	0	339,769	339,769.00	0.00	0.00	100.00 %
<b>Department Total</b>	<b>70,000</b>	<b>555,343</b>	<b>385,597.26</b>	<b>33,553.74</b>	<b>136,192.00</b>	<b>75.48 %</b>
<b>82210 - Road and Bridge Precinct 1</b>						
Salaries/Other Pay/Benefits	619,301	619,301	446,074.16	0.00	173,226.84	72.03 %
Operations	639,097	1,281,129	390,112.36	155,447.42	735,569.22	42.58 %
<b>Department Total</b>	<b>1,258,398</b>	<b>1,900,430</b>	<b>836,186.52</b>	<b>155,447.42</b>	<b>908,796.06</b>	<b>52.18 %</b>
<b>82220 - Road and Bridge Precinct 2</b>						
Salaries/Other Pay/Benefits	711,561	759,761	509,385.81	0.00	250,375.19	67.05 %
Operations	800,589	1,586,713	592,866.67	171,101.09	822,745.24	48.15 %
Capital	0	233,187	233,163.69	23.10	0.21	100.00 %
<b>Department Total</b>	<b>1,512,150</b>	<b>2,579,661</b>	<b>1,335,416.17</b>	<b>171,124.19</b>	<b>1,073,120.64</b>	<b>58.40 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 9 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>220 - Road and Bridge Fund</b>						
<b>82230 - Road and Bridge Precinct 3</b>						
Salaries/Other Pay/Benefits	774,141	774,141	554,352.29	0.00	219,788.71	71.61 %
Operations	747,357	1,480,573	534,839.35	259,706.48	686,027.17	53.66 %
Capital	0	176,885	87,765.79	88,400.00	719.21	99.59 %
<b>Department Total</b>	<b>1,521,498</b>	<b>2,431,599</b>	<b>1,176,957.43</b>	<b>348,106.48</b>	<b>906,535.09</b>	<b>62.72 %</b>
<b>82240 - Road and Bridge Precinct 4</b>						
Salaries/Other Pay/Benefits	706,328	716,328	493,014.37	0.00	223,313.63	68.83 %
Operations	843,787	1,645,536	649,279.06	316,874.35	679,382.59	58.71 %
Capital	0	459,800	454,936.91	0.00	4,863.09	98.94 %
<b>Department Total</b>	<b>1,550,115</b>	<b>2,821,664</b>	<b>1,597,230.34</b>	<b>316,874.35</b>	<b>907,559.31</b>	<b>67.84 %</b>
<b>82260 - Road and Bridge Capital Projects Weigh Station Revenues</b>						
Operations	0	116,294	0.00	0.00	116,294.00	0.00 %
<b>Department Total</b>	<b>0</b>	<b>116,294</b>	<b>0.00</b>	<b>0.00</b>	<b>116,294.00</b>	<b>0.00 %</b>
<b>88010 - Road and Bridge Weigh Station Operations</b>						
Salaries/Other Pay/Benefits	20,772	20,772	13,802.96	0.00	6,969.04	66.45 %
Operations	35,000	71,541	0.00	0.00	71,541.00	0.00 %
<b>Department Total</b>	<b>55,772</b>	<b>92,313</b>	<b>13,802.96</b>	<b>0.00</b>	<b>78,510.04</b>	<b>14.95 %</b>
<b>88900 - Road and Bridge Revenues Weigh Station Projects</b>						
Operations	0	70,731	14,353.00	0.00	56,378.00	20.29 %
<b>Department Total</b>	<b>0</b>	<b>70,731</b>	<b>14,353.00</b>	<b>0.00</b>	<b>56,378.00</b>	<b>20.29 %</b>
<b>220 - Road and Bridge Fund Total</b>	<b>6,667,933</b>	<b>10,568,035</b>	<b>5,359,543.68</b>	<b>1,025,106.18</b>	<b>4,183,385.14</b>	<b>60.41 %</b>
<b>301 - Walker County EMS Fund</b>						
<b>46099 - Walker County EMS - Contingency</b>						
Operations	100,000	100,000	0.00	0.00	100,000.00	0.00 %
<b>Department Total</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00 %</b>
<b>46100 - Walker County EMS - Emergency Services</b>						
Salaries/Other Pay/Benefits	3,073,542	3,073,542	2,222,474.47	0.00	851,067.53	72.31 %
Operations	722,728	775,614	525,359.64	51,070.26	199,184.10	74.32 %
Capital	248,505	396,449	393,479.00	0.00	2,970.00	99.25 %
<b>Department Total</b>	<b>4,044,775</b>	<b>4,245,605</b>	<b>3,141,313.11</b>	<b>51,070.26</b>	<b>1,053,221.63</b>	<b>75.19 %</b>
<b>301 - Walker County EMS Fund Total</b>	<b>4,144,775</b>	<b>4,345,605</b>	<b>3,141,313.11</b>	<b>51,070.26</b>	<b>1,153,221.63</b>	<b>73.46 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 10 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>473 - AutoTheft Task Force</b>						
<b>42080 - AutoTheft Task Force</b>						
Salaries/Other Pay/Benefits	77,176	77,176	58,298.13	0.00	18,877.87	75.54 %
<b>Department Total</b>	<b>77,176</b>	<b>77,176</b>	<b>58,298.13</b>	<b>0.00</b>	<b>18,877.87</b>	<b>75.54 %</b>
<b>473 - AutoTheft Task Force Total</b>	<b>77,176</b>	<b>77,176</b>	<b>58,298.13</b>	<b>0.00</b>	<b>18,877.87</b>	<b>75.54 %</b>
<b>474 - District Attorney Victim Assistance Coord</b>						
<b>32091 - District Attorney Victim Assistance Coord</b>						
Salaries/Other Pay/Benefits	59,623	59,623	44,924.64	0.00	14,698.36	75.35 %
<b>Department Total</b>	<b>59,623</b>	<b>59,623</b>	<b>44,924.64</b>	<b>0.00</b>	<b>14,698.36</b>	<b>75.35 %</b>
<b>474 - District Attorney Victim Assistance Coord Total</b>	<b>59,623</b>	<b>59,623</b>	<b>44,924.64</b>	<b>0.00</b>	<b>14,698.36</b>	<b>75.35 %</b>
<b>481 - Grant-Jag</b>						
<b>48857 - JAG Grant - 2020</b>						
Operations	0	5,206	0.00	0.00	5,206.00	0.00 %
Capital	0	0	5,206.00	0.00	(5,206.00)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>5,206</b>	<b>5,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>481 - Grant-Jag Total</b>	<b>0</b>	<b>5,206</b>	<b>5,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>482 - Grants-HGAC Fund</b>						
<b>70040 - Master Gardeners Grant</b>						
Operations	9,028	9,028	12,111.34	0.00	(3,083.34)	134.15 %
<b>Department Total</b>	<b>9,028</b>	<b>9,028</b>	<b>12,111.34</b>	<b>0.00</b>	<b>(3,083.34)</b>	<b>134.15 %</b>
<b>482 - Grants-HGAC Fund Total</b>	<b>9,028</b>	<b>9,028</b>	<b>12,111.34</b>	<b>0.00</b>	<b>(3,083.34)</b>	<b>134.15 %</b>
<b>483 - Grants-HAVA Fund</b>						
<b>16050 - Elections-HAVA Grant</b>						
Salaries/Other Pay/Benefits	7,355	7,355	7,356.30	0.00	(1.30)	100.02 %
Operations	526	526	526.07	0.00	(0.07)	100.01 %
<b>Department Total</b>	<b>7,881</b>	<b>7,881</b>	<b>7,882.37</b>	<b>0.00</b>	<b>(1.37)</b>	<b>100.02 %</b>
<b>16051 - HAVA-Elections Security</b>						
Operations	24,466	24,466	0.00	5,105.00	19,361.00	20.87 %
<b>Department Total</b>	<b>24,466</b>	<b>24,466</b>	<b>0.00</b>	<b>5,105.00</b>	<b>19,361.00</b>	<b>20.87 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 11 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>483 - Grants-HAVA Fund Total</b>	<b>32,347</b>	<b>32,347</b>	<b>7,882.37</b>	<b>5,105.00</b>	<b>19,359.63</b>	<b>40.15 %</b>
<b>488 - CDBG Grants</b>						
<b>62010 - CDBG-GLO-Harvey</b>						
Operations	0	575,018	138,553.74	0.00	436,464.26	24.10 %
<b>Department Total</b>	<b>0</b>	<b>575,018</b>	<b>138,553.74</b>	<b>0.00</b>	<b>436,464.26</b>	<b>24.10 %</b>
<b>62021 - CDBG-WC SUD</b>						
Operations	0	0	14,370.00	0.00	(14,370.00)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>14,370.00</b>	<b>0.00</b>	<b>(14,370.00)</b>	<b>0.00 %</b>
<b>488 - CDBG Grants Total</b>	<b>0</b>	<b>575,018</b>	<b>152,923.74</b>	<b>0.00</b>	<b>422,094.26</b>	<b>26.59 %</b>
<b>511 - County Records Management and Preservation Fund</b>						
<b>15080 - County Records Preservation</b>						
Operations	15,000	15,000	0.00	0.00	15,000.00	0.00 %
<b>Department Total</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00 %</b>
<b>511 - County Records Management and Preservation Fund Total</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00 %</b>
<b>512 - County Records Preservation II Fund</b>						
<b>15090 - County Records II Digitize</b>						
Operations	24,411	24,411	0.00	0.00	24,411.00	0.00 %
<b>Department Total</b>	<b>24,411</b>	<b>24,411</b>	<b>0.00</b>	<b>0.00</b>	<b>24,411.00</b>	<b>0.00 %</b>
<b>512 - County Records Preservation II Fund Total</b>	<b>24,411</b>	<b>24,411</b>	<b>0.00</b>	<b>0.00</b>	<b>24,411.00</b>	<b>0.00 %</b>
<b>515 - County Clerk Records Management and Preservation Fund</b>						
<b>15060 - County Clerk Records Preservation</b>						
Salaries/Other Pay/Benefits	26,758	26,758	2,817.72	0.00	23,940.28	10.53 %
Operations	5,000	599,063	2,800.00	394,036.89	202,226.11	66.24 %
<b>Department Total</b>	<b>31,758</b>	<b>625,821</b>	<b>5,617.72</b>	<b>394,036.89</b>	<b>226,166.39</b>	<b>63.86 %</b>
<b>515 - County Clerk Records Management and Preservation Fund Total</b>	<b>31,758</b>	<b>625,821</b>	<b>5,617.72</b>	<b>394,036.89</b>	<b>226,166.39</b>	<b>63.86 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 12 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>516 - County Clerk Records Archive Fund</b>						
<b>15070 - County Clerk Archive</b>						
Operations	0	49,000	0.00	1,453.51	47,546.49	2.97 %
Contingency	200,000	200,000	0.00	0.00	200,000.00	0.00 %
<b>Department Total</b>	<b>200,000</b>	<b>249,000</b>	<b>0.00</b>	<b>1,453.51</b>	<b>247,546.49</b>	<b>0.58 %</b>
<b>516 - County Clerk Records Archive Fund Total</b>	<b>200,000</b>	<b>249,000</b>	<b>0.00</b>	<b>1,453.51</b>	<b>247,546.49</b>	<b>0.58 %</b>
<b>518 - District Clerk Records Management and Preservation Fund</b>						
<b>31020 - District Clerk Records Preservation</b>						
Operations	3,000	3,000	0.00	0.00	3,000.00	0.00 %
<b>Department Total</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00 %</b>
<b>518 - District Clerk Records Management and Preservation Fund Total</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00 %</b>
<b>519 - District Clerk Rider Fund</b>						
<b>31030 - District Clerk Rider for Prosecution</b>						
Salaries/Other Pay/Benefits	7,344	7,344	5,448.68	0.00	1,895.32	74.19 %
Operations	31,000	31,000	0.00	0.00	31,000.00	0.00 %
<b>Department Total</b>	<b>38,344</b>	<b>38,344</b>	<b>5,448.68</b>	<b>0.00</b>	<b>32,895.32</b>	<b>14.21 %</b>
<b>519 - District Clerk Rider Fund Total</b>	<b>38,344</b>	<b>38,344</b>	<b>5,448.68</b>	<b>0.00</b>	<b>32,895.32</b>	<b>14.21 %</b>
<b>520 - District Clerk Archive Fund</b>						
<b>31040 - District Clerk Archive</b>						
Operations	2,945	2,945	0.00	0.00	2,945.00	0.00 %
<b>Department Total</b>	<b>2,945</b>	<b>2,945</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945.00</b>	<b>0.00 %</b>
<b>520 - District Clerk Archive Fund Total</b>	<b>2,945</b>	<b>2,945</b>	<b>0.00</b>	<b>0.00</b>	<b>2,945.00</b>	<b>0.00 %</b>
<b>523 - County Jury Fee Fund</b>						
<b>34040 - County Jury</b>						
Operations	5,000	5,000	738.00	0.00	4,262.00	14.76 %
<b>Department Total</b>	<b>5,000</b>	<b>5,000</b>	<b>738.00</b>	<b>0.00</b>	<b>4,262.00</b>	<b>14.76 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 13 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>523 - County Jury Fee Fund Total</b>	<b>5,000</b>	<b>5,000</b>	<b>738.00</b>	<b>0.00</b>	<b>4,262.00</b>	<b>14.76 %</b>
<b>525 - Court Reporter Service Fund</b>						
<b>34020 - Court Reporter Fees</b>						
Operations	12,000	12,000	2,167.00	0.00	9,833.00	18.06 %
<b>Department Total</b>	<b>12,000</b>	<b>12,000</b>	<b>2,167.00</b>	<b>0.00</b>	<b>9,833.00</b>	<b>18.06 %</b>
<b>525 - Court Reporter Service Fund Total</b>	<b>12,000</b>	<b>12,000</b>	<b>2,167.00</b>	<b>0.00</b>	<b>9,833.00</b>	<b>18.06 %</b>
<b>526 - County Law Library Fund</b>						
<b>34030 - Law Library</b>						
Salaries/Other Pay/Benefits	9,545	9,545	7,153.52	0.00	2,391.48	74.95 %
Operations	23,890	23,890	4,139.00	0.00	19,751.00	17.33 %
<b>Department Total</b>	<b>33,435</b>	<b>33,435</b>	<b>11,292.52</b>	<b>0.00</b>	<b>22,142.48</b>	<b>33.77 %</b>
<b>526 - County Law Library Fund Total</b>	<b>33,435</b>	<b>33,435</b>	<b>11,292.52</b>	<b>0.00</b>	<b>22,142.48</b>	<b>33.77 %</b>
<b>536 - Courthouse Security Fund</b>						
<b>43020 - Courthouse Security Fund-Fund 536</b>						
Salaries/Other Pay/Benefits	71,245	71,245	53,234.76	0.00	18,010.24	74.72 %
Operations	0	0	4,620.00	0.00	(4,620.00)	0.00 %
<b>Department Total</b>	<b>71,245</b>	<b>71,245</b>	<b>57,854.76</b>	<b>0.00</b>	<b>13,390.24</b>	<b>81.21 %</b>
<b>536 - Courthouse Security Fund Total</b>	<b>71,245</b>	<b>71,245</b>	<b>57,854.76</b>	<b>0.00</b>	<b>13,390.24</b>	<b>81.21 %</b>
<b>537 - Justice Courts Building Security Fund</b>						
<b>43030 - Justice Courts Building Security</b>						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
<b>Department Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00 %</b>
<b>537 - Justice Courts Building Security Fund Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00 %</b>
<b>550 - Justice Courts Technology Fund</b>						
<b>34010 - Justice Court Technology</b>						
Operations	19,701	19,701	16,959.44	1,793.44	948.12	95.19 %



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 14 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>550 - Justice Courts Technology Fund</b>						
<b>34010 - Justice Court Technology</b>						
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
<b>Department Total</b>	<b>24,701</b>	<b>24,701</b>	<b>16,959.44</b>	<b>1,793.44</b>	<b>5,948.12</b>	<b>75.92 %</b>
<b>550 - Justice Courts Technology Fund Total</b>	<b>24,701</b>	<b>24,701</b>	<b>16,959.44</b>	<b>1,793.44</b>	<b>5,948.12</b>	<b>75.92 %</b>
<b>551 - County and District Courts Technology Fund</b>						
<b>34060 - County and District Courts Technology</b>						
Operations	4,920	4,920	4,639.44	0.00	280.56	94.30 %
<b>Department Total</b>	<b>4,920</b>	<b>4,920</b>	<b>4,639.44</b>	<b>0.00</b>	<b>280.56</b>	<b>94.30 %</b>
<b>551 - County and District Courts Technology Fund Total</b>	<b>4,920</b>	<b>4,920</b>	<b>4,639.44</b>	<b>0.00</b>	<b>280.56</b>	<b>94.30 %</b>
<b>560 - District Attorney Prosecutors Supplement Fund</b>						
<b>32040 - District Attorney Supplement</b>						
Operations	22,500	22,500	11,057.69	1,200.00	10,242.31	54.48 %
<b>Department Total</b>	<b>22,500</b>	<b>22,500</b>	<b>11,057.69</b>	<b>1,200.00</b>	<b>10,242.31</b>	<b>54.48 %</b>
<b>560 - District Attorney Prosecutors Supplement Fund Total</b>	<b>22,500</b>	<b>22,500</b>	<b>11,057.69</b>	<b>1,200.00</b>	<b>10,242.31</b>	<b>54.48 %</b>
<b>561 - Pretrial Intervention Program Fund</b>						
<b>34050 - Pretrial Invention</b>						
Salaries/Other Pay/Benefits	9,431	9,431	10,497.84	0.00	(1,066.84)	111.31 %
Operations	44,068	44,068	0.00	0.00	44,068.00	0.00 %
<b>Department Total</b>	<b>53,499</b>	<b>53,499</b>	<b>10,497.84</b>	<b>0.00</b>	<b>43,001.16</b>	<b>19.62 %</b>
<b>561 - Pretrial Intervention Program Fund Total</b>	<b>53,499</b>	<b>53,499</b>	<b>10,497.84</b>	<b>0.00</b>	<b>43,001.16</b>	<b>19.62 %</b>
<b>562 - District Attorney Forfeiture Fund</b>						
<b>32020 - District Attorney Forfeiture</b>						
Operations	24,000	24,000	3,883.02	1,007.52	19,109.46	20.38 %
Capital	0	48,000	47,380.00	0.00	620.00	98.71 %
<b>Department Total</b>	<b>24,000</b>	<b>72,000</b>	<b>51,263.02</b>	<b>1,007.52</b>	<b>19,729.46</b>	<b>72.60 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 15 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>562 - District Attorney Forfeiture Fund Total</b>	<b>24,000</b>	<b>72,000</b>	<b>51,263.02</b>	<b>1,007.52</b>	<b>19,729.46</b>	<b>72.60 %</b>
<b>563 - District Attorney Hot Check Fee Fund</b>						
<b>32030 - District Attorney Hot Check Fees</b>						
Operations	2,881	2,881	1,251.52	0.00	1,629.48	43.44 %
<b>Department Total</b>	<b>2,881</b>	<b>2,881</b>	<b>1,251.52</b>	<b>0.00</b>	<b>1,629.48</b>	<b>43.44 %</b>
<b>563 - District Attorney Hot Check Fee Fund Total</b>	<b>2,881</b>	<b>2,881</b>	<b>1,251.52</b>	<b>0.00</b>	<b>1,629.48</b>	<b>43.44 %</b>
<b>574 - Sheriff Forfeiture Fund</b>						
<b>41020 - Sheriff Forfeiture</b>						
Operations	20,000	20,000	2,631.00	0.00	17,369.00	13.16 %
Capital	0	18,411	15,961.00	2,450.00	0.00	100.00 %
Contingency	20,000	1,589	0.00	0.00	1,589.00	0.00 %
<b>Department Total</b>	<b>40,000</b>	<b>40,000</b>	<b>18,592.00</b>	<b>2,450.00</b>	<b>18,958.00</b>	<b>52.61 %</b>
<b>574 - Sheriff Forfeiture Fund Total</b>	<b>40,000</b>	<b>40,000</b>	<b>18,592.00</b>	<b>2,450.00</b>	<b>18,958.00</b>	<b>52.61 %</b>
<b>576 - Sheriff Inmate Medical Fund</b>						
<b>50030 - Sheriff Inmate Medical</b>						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
<b>Department Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00 %</b>
<b>576 - Sheriff Inmate Medical Fund Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00 %</b>
<b>577 - DOJ Equitable Sharing Fund</b>						
<b>42570 - DOJ Equitable Sharing</b>						
Contingency	50,000	50,000	0.00	0.00	50,000.00	0.00 %
<b>Department Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00 %</b>
<b>577 - DOJ Equitable Sharing Fund Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00 %</b>
<b>583 - Elections Equipment Fund</b>						
<b>16030 - Elections Equipment</b>						
Operations	23,219	66,685	44,045.00	0.00	22,640.00	66.05 %





## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 16 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>583 - Elections Equipment Fund</b>						
<b>Department Total</b>	<b>23,219</b>	<b>66,685</b>	<b>44,045.00</b>	<b>0.00</b>	<b>22,640.00</b>	<b>66.05 %</b>
<b>583 - Elections Equipment Fund Total</b>	<b>23,219</b>	<b>66,685</b>	<b>44,045.00</b>	<b>0.00</b>	<b>22,640.00</b>	<b>66.05 %</b>
<b>584 - Tax Assessor Elections Service Contract Fund</b>						
<b>16040 - Elections Services/Contracts</b>						
Salaries/Other Pay/Benefits	4,218	4,218	0.00	0.00	4,218.00	0.00 %
Operations	2,227	2,227	0.00	0.00	2,227.00	0.00 %
<b>Department Total</b>	<b>6,445</b>	<b>6,445</b>	<b>0.00</b>	<b>0.00</b>	<b>6,445.00</b>	<b>0.00 %</b>
<b>584 - Tax Assessor Elections Service Contract Fund Total</b>	<b>6,445</b>	<b>6,445</b>	<b>0.00</b>	<b>0.00</b>	<b>6,445.00</b>	<b>0.00 %</b>
<b>601 - Special Prosecution/Civil/Juvenile Fund</b>						
<b>35020 - SPU Criminal</b>						
Salaries/Other Pay/Benefits	1,520,542	1,520,542	1,122,141.29	0.00	398,400.71	73.80 %
<b>Department Total</b>	<b>1,520,542</b>	<b>1,520,542</b>	<b>1,122,141.29</b>	<b>0.00</b>	<b>398,400.71</b>	<b>73.80 %</b>
<b>35030 - SPU - State General Allocation</b>						
Salaries/Other Pay/Benefits	196,532	196,532	126,108.41	0.00	70,423.59	64.17 %
Operations	192,759	254,113	133,723.00	12,307.24	108,082.76	57.47 %
Capital	0	25,903	0.00	0.00	25,903.00	0.00 %
<b>Department Total</b>	<b>389,291</b>	<b>476,548</b>	<b>259,831.41</b>	<b>12,307.24</b>	<b>204,409.35</b>	<b>57.11 %</b>
<b>35040 - SPU Civil Division</b>						
Salaries/Other Pay/Benefits	1,596,029	1,596,029	1,168,310.12	0.00	427,718.88	73.20 %
Operations	882,438	1,103,898	545,932.30	12,049.24	545,916.46	50.55 %
Capital	0	25,903	0.00	0.00	25,903.00	0.00 %
<b>Department Total</b>	<b>2,478,467</b>	<b>2,725,830</b>	<b>1,714,242.42</b>	<b>12,049.24</b>	<b>999,538.34</b>	<b>63.33 %</b>
<b>35050 - SPU Juvenile Division</b>						
Salaries/Other Pay/Benefits	837,415	837,415	521,116.98	0.00	316,298.02	62.23 %
Operations	127,602	193,913	67,388.36	10,567.92	115,956.72	40.20 %
Capital	0	25,903	0.00	0.00	25,903.00	0.00 %
<b>Department Total</b>	<b>965,017</b>	<b>1,057,231</b>	<b>588,505.34</b>	<b>10,567.92</b>	<b>458,157.74</b>	<b>56.66 %</b>
<b>601 - Special Prosecution/Civil/Juvenile Fund Total</b>	<b>5,353,317</b>	<b>5,780,151</b>	<b>3,684,720.46</b>	<b>34,924.40</b>	<b>2,060,506.14</b>	<b>64.35 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 17 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>615 - Adult Probation-Basic Services Fund</b>						
<b>50130 - Adult Basic Supervision</b>						
Salaries/Other Pay/Benefits	1,284,319	1,291,574	778,193.51	0.00	513,380.49	60.25 %
Operations	150,137	172,228	74,294.40	13,505.31	84,428.29	50.98 %
Capital	31,887	47,747	0.00	0.00	47,747.00	0.00 %
<b>Department Total</b>	<b>1,466,343</b>	<b>1,511,549</b>	<b>852,487.91</b>	<b>13,505.31</b>	<b>645,555.78</b>	<b>57.29 %</b>
<b>615 - Adult Probation-Basic Services Fund Total</b>	<b>1,466,343</b>	<b>1,511,549</b>	<b>852,487.91</b>	<b>13,505.31</b>	<b>645,555.78</b>	<b>57.29 %</b>
<b>616 - Adult Probation - Court Services Fund</b>						
<b>50150 - Adult Court Services</b>						
Salaries/Other Pay/Benefits	166,057	166,057	123,468.85	0.00	42,588.15	74.35 %
Operations	20,963	50,178	8,441.12	0.00	41,736.88	16.82 %
<b>Department Total</b>	<b>187,020</b>	<b>216,235</b>	<b>131,909.97</b>	<b>0.00</b>	<b>84,325.03</b>	<b>61.00 %</b>
<b>616 - Adult Probation - Court Services Fund Total</b>	<b>187,020</b>	<b>216,235</b>	<b>131,909.97</b>	<b>0.00</b>	<b>84,325.03</b>	<b>61.00 %</b>
<b>617 - Adult Probation-Substance Abuse Services Fund</b>						
<b>50170 - Adult Substance Abuse Services</b>						
Salaries/Other Pay/Benefits	58,755	58,755	44,115.39	0.00	14,639.61	75.08 %
Operations	57,931	62,173	44,501.40	960.41	16,711.19	73.12 %
<b>Department Total</b>	<b>116,686</b>	<b>120,928</b>	<b>88,616.79</b>	<b>960.41</b>	<b>31,350.80</b>	<b>74.07 %</b>
<b>617 - Adult Probation-Substance Abuse Services Fund Total</b>	<b>116,686</b>	<b>120,928</b>	<b>88,616.79</b>	<b>960.41</b>	<b>31,350.80</b>	<b>74.07 %</b>
<b>618 - Adult Probation-Pretrial Diversion</b>						
<b>50190 - Adult Pretrial Diversion</b>						
Salaries/Other Pay/Benefits	33,337	33,337	24,272.81	0.00	9,064.19	72.81 %
Operations	2,613	3,659	2,444.75	0.00	1,214.25	66.81 %
<b>Department Total</b>	<b>35,950</b>	<b>36,996</b>	<b>26,717.56</b>	<b>0.00</b>	<b>10,278.44</b>	<b>72.22 %</b>
<b>618 - Adult Probation-Pretrial Diversion Total</b>	<b>35,950</b>	<b>36,996</b>	<b>26,717.56</b>	<b>0.00</b>	<b>10,278.44</b>	<b>72.22 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 18 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>640 - Juvenile Grant Fund Title IVE</b>						
<b>36030 - Juvenile Title IV-E</b>						
Operations	0	0	648.00	0.00	(648.00)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>648.00</b>	<b>0.00</b>	<b>(648.00)</b>	<b>0.00 %</b>
<b>640 - Juvenile Grant Fund Title IVE Total</b>	<b>0</b>	<b>0</b>	<b>648.00</b>	<b>0.00</b>	<b>(648.00)</b>	<b>0.00 %</b>
<b>641 - Juvenile Grant-State Aid Fund</b>						
<b>36040 - Juvenile State/Grant Aid</b>						
Salaries/Other Pay/Benefits	204,421	204,421	149,009.57	0.00	55,411.43	72.89 %
Operations	6,681	6,681	0.00	0.00	6,681.00	0.00 %
<b>Department Total</b>	<b>211,102</b>	<b>211,102</b>	<b>149,009.57</b>	<b>0.00</b>	<b>62,092.43</b>	<b>70.59 %</b>
<b>641 - Juvenile Grant-State Aid Fund Total</b>	<b>211,102</b>	<b>211,102</b>	<b>149,009.57</b>	<b>0.00</b>	<b>62,092.43</b>	<b>70.59 %</b>
<b>643 - Juvenile Grant-Commitment Reduction Fund</b>						
<b>36050 - Juvenile Commitment Reduction</b>						
Operations	28,853	28,853	7,205.00	0.00	21,648.00	24.97 %
<b>Department Total</b>	<b>28,853</b>	<b>28,853</b>	<b>7,205.00</b>	<b>0.00</b>	<b>21,648.00</b>	<b>24.97 %</b>
<b>643 - Juvenile Grant-Commitment Reduction Fund Total</b>	<b>28,853</b>	<b>28,853</b>	<b>7,205.00</b>	<b>0.00</b>	<b>21,648.00</b>	<b>24.97 %</b>
<b>644 - Juvenile Grant-Medical Services Fund</b>						
<b>36060 - Juvenile Grant Medical Services</b>						
Salaries/Other Pay/Benefits	33,829	33,829	24,680.49	0.00	9,148.51	72.96 %
<b>Department Total</b>	<b>33,829</b>	<b>33,829</b>	<b>24,680.49</b>	<b>0.00</b>	<b>9,148.51</b>	<b>72.96 %</b>
<b>644 - Juvenile Grant-Medical Services Fund Total</b>	<b>33,829</b>	<b>33,829</b>	<b>24,680.49</b>	<b>0.00</b>	<b>9,148.51</b>	<b>72.96 %</b>
<b>645 - Juvenile HGAC Services Grant</b>						
<b>36070 - Juvenile HGAC Services Grant</b>						
Operations	0	0	8,000.00	0.00	(8,000.00)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>8,000.00</b>	<b>0.00</b>	<b>(8,000.00)</b>	<b>0.00 %</b>
<b>645 - Juvenile HGAC Services Grant Total</b>	<b>0</b>	<b>0</b>	<b>8,000.00</b>	<b>0.00</b>	<b>(8,000.00)</b>	<b>0.00 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

Page 19 of 20

7/30/2021

8:54 AM

For The Fiscal Year Ending September 30,2021

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
<b>646 - Juvenile Grant-PrePost Adjudication</b>						
<b>36080 - Juvenile Grant PrePost Adjudication</b>						
Operations	17,297	17,297	7,837.00	0.00	9,460.00	45.31 %
<b>Department Total</b>	<b>17,297</b>	<b>17,297</b>	<b>7,837.00</b>	<b>0.00</b>	<b>9,460.00</b>	<b>45.31 %</b>
<b>646 - Juvenile Grant-PrePost Adjudication Total</b>	<b>17,297</b>	<b>17,297</b>	<b>7,837.00</b>	<b>0.00</b>	<b>9,460.00</b>	<b>45.31 %</b>
<b>647 - Juvenile Grant-Community Programs</b>						
<b>36090 - Juvenile Grant Community Programs</b>						
Salaries/Other Pay/Benefits	101,679	101,679	74,743.82	0.00	26,935.18	73.51 %
<b>Department Total</b>	<b>101,679</b>	<b>101,679</b>	<b>74,743.82</b>	<b>0.00</b>	<b>26,935.18</b>	<b>73.51 %</b>
<b>647 - Juvenile Grant-Community Programs Total</b>	<b>101,679</b>	<b>101,679</b>	<b>74,743.82</b>	<b>0.00</b>	<b>26,935.18</b>	<b>73.51 %</b>
<b>801 - Sheriff Commissary Fund</b>						
<b>50040 - Sheriff Commissary Operations</b>						
Salaries/Other Pay/Benefits	0	0	1,885.02	0.00	(1,885.02)	0.00 %
Operations	0	0	17,736.10	6,701.56	(24,437.66)	0.00 %
<b>Department Total</b>	<b>0</b>	<b>0</b>	<b>19,621.12</b>	<b>6,701.56</b>	<b>(26,322.68)</b>	<b>0.00 %</b>
<b>801 - Sheriff Commissary Fund Total</b>	<b>0</b>	<b>0</b>	<b>19,621.12</b>	<b>6,701.56</b>	<b>(26,322.68)</b>	<b>0.00 %</b>
<b>802 - Walker County Public Safety Communications Center</b>						
<b>46500 - Walker County Central Dispatch Services</b>						
Salaries/Other Pay/Benefits	1,188,095	1,188,095	749,292.30	0.00	438,802.70	63.07 %
Operations	245,343	245,343	147,647.49	950.37	96,745.14	60.57 %
Capital	531,320	531,320	106,262.60	0.00	425,057.40	20.00 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
<b>Department Total</b>	<b>2,027,637</b>	<b>2,027,637</b>	<b>1,003,202.39</b>	<b>950.37</b>	<b>1,023,484.24</b>	<b>49.52 %</b>
<b>802 - Walker County Public Safety Communications Center Total</b>	<b>2,027,637</b>	<b>2,027,637</b>	<b>1,003,202.39</b>	<b>950.37</b>	<b>1,023,484.24</b>	<b>49.52 %</b>



## Walker County Expenditures vs Budget Report

As of the Month Ended June 30, 2021

Posted as of July 29, 2021

For The Fiscal Year Ending September 30,2021

Page 20 of 20

7/30/2021

8:54 AM

Account	OriginalBudget	RevisedBudget	Actual	Encumbrances	Remaining	Pct
Report Totals	51,187,360	57,922,634	35,582,896.97	2,270,001.21	20,069,735.82	65.35 %

Final  
\$20,000,000  
Walker County, Texas  
Certificates of Obligation  
Series 2012

## Sources & Uses

Dated 06/01/ 2012

Delivered 06/21/2012

### Sources of Funds

Par Amount of Bonds	\$20,000,000.00
Reoffering Premium	130,840.40
Accrued Interest from 06/01/2012 to 06/21/2012	32,798.19
<b>Total Sources</b>	<b>\$20,163,638.59</b>

### Uses Of Funds

Deposit to Project Fund	\$19,818,693.66
Costs of Issuance	109,000.00
Total Underwriter's Discount (0.521%)	104,136.25
Gross Bond Insurance Premium ( 36.0 bp)	99,010.49
Deposit to Debt Service Fund	32,798.19
<b>Total Uses</b>	<b>\$20,163,638.59</b>

Final  
**\$20,000,000**  
Walker County, Texas  
Certificates of Obligation  
Series 2012

**Debt Service Schedule**

Part 1 of 2

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

Final  
**\$20,000,000**  
Walker County, Texas  
Certificates of Obligation  
Series 2012

**Debt Service Schedule**

Part 2 of 2

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

**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
<b>Total</b>	<b>\$20,000,000.00</b>	-	<b>\$7,502,914.60</b>	<b>\$27,502,914.60</b>

### 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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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

## Pricing Summary

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

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

### Bid Information

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

Crews & Associates, Inc.

Capital Markets Group

Page 5