



## WALKER COUNTY COMMISSIONERS COURT

1100 University Avenue  
Huntsville, Texas 77340  
936-436-4910



**DANNY PIERCE**

County Judge

DANNY KUYKENDALL  
Commissioner, Precinct 1

RONNIE WHITE  
Commissioner, Precinct 2

**AGENDA**  
**SPECIAL SESSION**  
**MONDAY, AUGUST 8, 2022**  
**9:00 A.M.**  
**ROOM 104**

BILL DAUGETTE  
Commissioner, Precinct 3

JIMMY D. HENRY  
Commissioner, Precinct 4

### **CALL TO ORDER**

- Announcement by the County Judge whether a quorum is present.
- Certification that public Notice of Meeting was given in accordance with the provisions of Section 551.001 et. Seq. of the Texas Government Code.

### **GENERAL ITEMS**

- Prayer – Pastor James Necker
- Pledge of Allegiance
- Texas Pledge – “Honor the Texas Flag, I pledge allegiance to thee, Texas, one state under God, one and indivisible”
- Citizens Input – Agenda Items

### **CONSENT AGENDA**

1. Receive financial information as of the Month Ended June 30, 2022, for the fiscal year ending September 30, 2022.

### **STATUTORY AGENDA**

#### **Information Technology**

2. Presentation of the IT Assessment and Planning by the Evolvers Group. – Dan Early

#### **District Attorney**

3. Discuss and take action on a waiver of the length of employment requirement, Walker County Personnel Policy Section 3.18(5), for the application of Philip Faseler to attend the Huntsville Leadership Institute. – Will Durham

#### **Purchasing**

4. Discuss and take action on the purchase of one (1) DX C5860i Copy Machine, for the Criminal District Attorney's office, to be funded with copier replacement funds. – Charlsa Dearwester
5. Discuss and take action to dispose of FAS# 12000, Canon Copier, Criminal District Attorney's office. – Charlsa Dearwester
6. Discuss and take action to purchase four (4) Mobile Radios and four (4) Hand Held Radios with accessories to communicate with TX Forestry Service. – Charlsa Dearwester
7. Discuss and take action to purchase Superior Broom commercial sweeper, model DT47J, from Central Texas Equipment in the amount of \$70,450 from Pct. 4 budgeted funds. – Charlsa Dearwester
8. Discuss damage and repair to Courthouse southern stair rail (outside). – Charlsa Dearwester

#### **Treasurer**

9. Discuss and take action on revision to the Walker County Personnel Policy Manual, Section 3.14, Longevity. – Amy Klawinsky
10. Discuss and take action on the final version of the salary study. – Amy Klawinsky

#### **Auditor**

11. Discuss and take action on the authorization to hire temporary employee(s) to be paid from budgeted funds. – Patricia Allen

#### **Maintenance**

12. Discuss and take action on repairs to the Maintenance HiRanger 5FC55 Bucket Truck. – Larry Whitener

#### **Commissioners Court**

13. Discuss and take action on the purchase of PubWorks Software to track the Assets/Job Costing Core Program, Service Request Module and Fleet Maintenance Module. – Commissioner Kuykendall
14. Discuss and take action on ratifying Memorandum of Understanding between Jackson County and Walker County in regard to transferring and receiving equipment and/or software purchased with State and/or Federal Funds. – Judge Pierce
15. Discuss and take action on City of New Waverly Non-Renewal Notice. – Judge Pierce
16. Discuss and take action on approving Southeast Texas Resource Conservation and Development, Inc. sponsorship dues for the year 2023. – Judge Pierce
17. Discuss and take action to adopt Order 2022-100 amending the Financial and Budget Policies. – Judge Pierce

18. Discuss and take action on scheduling the public hearing on the proposed budget for October 1, 2022 thru September 30, 2023, for August 29, 2022 at 9:00 a.m., Commissioners Courtroom, Room 104, Walker County Courthouse. – Judge Pierce
19. Discuss and review final calculation of the No-New-Revenue tax rate and Voter-Approval Tax Rate. – Judge Pierce
20. Discuss and take action on proposed tax rate for the October 1, 2022 thru September 30, 2023 budget to include in the Notice of Meeting to Vote on Proposed Tax Rate (record vote). – Judge Pierce
21. Discuss and take action on scheduling the public hearing on the proposed tax rate for August 29, 2022 at 9:30 a.m., Commissioners Courtroom, Room 104, Walker County Courthouse, for the fiscal year October 1, 2022 through September 30, 2023. – Judge Pierce

#### Budget Workshop

#### EXECUTIVE SESSION

If during the course of the meeting covered by this notice, Commissioners Court shall determine that a closed meeting of the Court is required, then such closed meeting as authorized by Texas Government Code 551, sub-chapter D, will be held by the Commissioners Court at the date, hour, and place in this notice or as soon after the commencement of the meeting covered by this notice as the Commissioners Court may conveniently meet in such closed meeting concerning any and all subjects and for any and all purposes permitted by Chapter 551, sub-chapter D, inclusive of said Texas Government Code, including but not limited to:

**Section 551.071** For the purpose of private consultation between the Commissioners Court and its attorney when the attorney's advice with respect to pending or contemplated litigation settlement offers, and matters where the duty of the Commissioners Court counsel to his client pursuant to the Code of Professional Responsibility of the State Bar of Texas clearly conflicts with the Open Meetings Act.

**Section 551.072** For the purpose of discussion with respect to the purchase, exchange, lease, or value of real property, if deliberation in an open meeting would have a detrimental effect on the position of the Commissioners Court in negotiations with a third person

**Section 551.073** For the purpose of deliberation regarding prospective gifts or to deliberate a negotiated contract for prospective gift or donation to the Commissioners Court or Walker County, if deliberation in an open meeting would have a detrimental effect on the position of the Commissioners Court in negotiations with a third person.

**Section 551.074** For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee, unless such officer or employee requests a public hearing.

**Section 551.076** To discuss the deployment, or specific occasions for implementation of security personnel or devices.

**Section 551.086** Deliberation regarding economic development negotiations.

#### INFORMATION ITEMS

- Public Comment – Non-agenda items
- Questions from the media
- Commissioners Court


#### ADJOURN

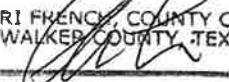
On this August 5, 2022, the Executive Administrator to the County Judge filed this notice, and was posted at the main entrance of the Walker County Courthouse.

  
\_\_\_\_\_  
Danny Pierce, County Judge

I, the undersigned County Clerk, do hereby state that the above Notice of Meeting of the above named Commissioners' Court, is a true and correct copy of said Notice, and I posted a true and correct copy of said Notice on the Courthouse Public Notices area of Huntsville, Walker County, Texas, at a place readily accessible to the general public at all times on the 5<sup>th</sup> day of August, 2022, and said Notice remained so posted continuously for at least 72 hours proceeding the scheduled time of said meeting.

Dated this 5<sup>th</sup> day of August, 2022.

  
\_\_\_\_\_  
Kari A. French, County Clerk

FILED FOR POSTING  
At 8:44 o'clock A.M.  
AUG 05 2022  
KARI FRENCH, COUNTY CLERK  
WALKER COUNTY, TEXAS  
By  Deputy



*Financial Information  
For the Month Ended June 30, 2022  
Posted Transactions as of August 1, 2022*

Prepared by:  
County Auditor Department

Patricia Allen, County Auditor

*Information is presented based on ledger balances and entries posted thru August 1, 2022 for the month ended June 30, 2022, for the fiscal year ending September 30, 2022. 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	.....	56



**Summary of Revenues, Expenditures and Net Transfers to Date  
As of the Month Ended June 30, 2022  
Transactions Posted As of August 01, 2022  
For the Fiscal Year Ending September 30, 2022**

<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><u>Operating</u></b>					
101 - General Fund	\$ 15,353,557.28	\$ 28,043,520.59	\$ 17,779,628.91	\$ (2,885,969.00)	\$ 22,731,479.96
192 - Debt Service Fund	\$ 293,311.10	\$ 1,353,201.04	\$ 1,376,817.54	\$ -	\$ 269,694.60
220 - Road & Bridge	\$ 3,375,580.59	\$ 5,160,307.85	\$ 4,400,969.65	\$ 1,444,700.00	\$ 5,579,618.79
301 - Walker County EMS Fund	\$ 1,574,407.12	\$ 3,980,715.18	\$ 3,492,061.93	\$ 918,414.00	\$ 2,981,474.37
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 19,570.32	\$ 1,114.10	\$ 472.17	\$ -	\$ 20,212.25
	<b>20,616,426.41</b>	<b>38,538,858.76</b>	<b>27,049,950.20</b>	<b>(522,855.00)</b>	<b>\$ 31,582,479.97</b>
<b><u>Projects</u></b>					
105 - General Projects Fund	\$ 2,958,799.07	\$ 5,145.72	\$ 485,620.58	\$ 465,000.00	\$ 2,943,324.21
<b>119 - ARP Funds</b>	<b>\$ -</b>	<b>\$ 4,313,903.60</b>	<b>\$ 809,362.70</b>	<b>\$ (4,060,348.05)</b>	<b>\$ (555,807.15)</b>
<b><u>Grants/Other Funds</u></b>					
473 - SO Auto Task Force Grant	\$ -	\$ 72,513.59	\$ 72,513.59	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 33,777.70	\$ 46,891.70	\$ 13,114.00	\$ -
481 - Jag Grants	\$ -	\$ 4,695.07	\$ 4,695.07	\$ -	\$ -
488 - CDBG Grant	\$ -	\$ 95,566.50	\$ 95,566.50	\$ -	\$ -
511 - County Records Management and Preservation F	\$ 945.51	\$ 4,313.07	\$ 5,078.00	\$ -	\$ 180.58
512 - County Records Preservation II Fund	\$ 76,942.70	\$ 4,268.02	\$ -	\$ -	\$ 81,210.72
515 - County Clerk Records Management and Preserv.	\$ 538,254.24	\$ 103,239.40	\$ 391,655.35	\$ -	\$ 249,838.29
516 - County Clerk Records Archive Fund	\$ 66,903.19	\$ 92,863.91	\$ -	\$ -	\$ 159,767.10
517 - Court Facilities Fund	\$ -	\$ 9,608.00	\$ -	\$ -	\$ 9,608.00
518 - District Clerk Records Preservation	\$ 16,398.42	\$ 11,196.79	\$ -	\$ -	\$ 27,595.21
519 - District Clerk Rider Fund	\$ 32,889.54	\$ 9,056.02	\$ 7,026.74	\$ -	\$ 34,918.82
520 - District Clerk Archive Fund	\$ 5,186.04	\$ 550.53	\$ -	\$ -	\$ 5,736.57
523 - County Jury Fee Fund	\$ 6,736.67	\$ 2,724.05	\$ 3,106.00	\$ -	\$ 6,354.72
524 - County Jury Fund	\$ -	\$ 4,144.00	\$ -	\$ -	\$ 4,144.00
525 - Court Reporter Services Fund	\$ 13,262.72	\$ 15,958.46	\$ 13,923.00	\$ -	\$ 15,298.18
526 - County Law Library Fund	\$ 24,564.96	\$ 25,337.54	\$ 12,888.76	\$ -	\$ 37,013.74
527 - Language Access Fund	\$ -	\$ 3,163.20	\$ -	\$ -	\$ 3,163.20
536 - Courthouse Security Fund	\$ 9,099.99	\$ 30,536.40	\$ 61,808.58	\$ 44,741.00	\$ 22,568.81
537 - Justice Courts Security Fund	\$ 52,092.03	\$ 2,599.95	\$ -	\$ -	\$ 54,691.98
538 - JP Truancy Prevention and Diversion	\$ 22,936.42	\$ 8,741.60	\$ -	\$ -	\$ 31,678.02
539 - County Specialty Court Programs	\$ 6,199.22	\$ 4,115.97	\$ -	\$ -	\$ 10,315.19
550 - Justice Courts Technology Fund	\$ 84,526.71	\$ 8,661.46	\$ 9,315.52	\$ -	\$ 83,872.65
551 - County and District Courts Technology Fund	\$ 2,025.23	\$ 942.65	\$ 1,372.50	\$ -	\$ 1,595.38
552- Child Abuse Prevention Fund	\$ 1,354.52	\$ 432.11	\$ -	\$ -	\$ 1,786.63
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 24,250.92	\$ 24,250.92	\$ -	\$ -
561 - Pretrial Intervention Program Fund	\$ 115,923.27	\$ 23,760.87	\$ 14,092.17	\$ -	\$ 125,591.97
562 - District Attorney Forfeiture Fund	\$ 191,994.08	\$ 22,425.63	\$ 2,091.60	\$ -	\$ 212,328.11
563 - District Attorney Hot Check Fee Fund	\$ 3,278.39	\$ 474.62	\$ 948.52	\$ -	\$ 2,804.49
574 - Sheriff Forfeiture Fund	\$ 507,248.18	\$ 54,499.36	\$ 50,538.49	\$ -	\$ 511,209.05
576 - Sheriff Inmate Medical Fund	\$ 52,013.98	\$ 3,374.64	\$ -	\$ -	\$ 55,388.62
577 - DOJ-Equitable Sharing Fund	\$ 403,776.55	\$ 15,613.77	\$ -	\$ -	\$ 419,390.32
583 - Elections Equipment Fund	\$ 24,236.77	\$ 43,520.07	\$ 45,545.00	\$ -	\$ 22,211.84
584 - Tax Assessor Elections Service Contract Fund	\$ 60,326.33	\$ 6,810.73	\$ 6,267.41	\$ -	\$ 60,869.65
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.52	\$ 0.02	\$ -	\$ -	\$ 96.54
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,988,839.21	\$ 3,988,839.21	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 96,343.09	\$ 165.27	\$ 10,231.62	\$ -	\$ 86,276.74
641 - Juvenile Grant State Aid Fund	\$ -	\$ 156,568.80	\$ 156,568.80	\$ -	\$ -
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 17,180.58	\$ 17,180.58	\$ -	\$ -
644 - Juvenile Medical Grant	\$ -	\$ 19,943.51	\$ 19,943.51	\$ -	\$ -
645 - Juvenile HGAC Services Grant	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 11,400.00	\$ 11,400.00	\$ -	\$ -
647 - Juvenile Grant - Community Services	\$ -	\$ 74,838.91	\$ 74,838.91	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 417,095.82	\$ 874,575.52	\$ 888,304.64	\$ -	\$ 403,366.70
616 - Adult Probation-Court Services Fund	\$ -	\$ 139,626.59	\$ 139,626.59	\$ -	\$ -
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 76,428.47	\$ 76,428.47	\$ -	\$ -
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 26,881.92	\$ 26,881.92	\$ -	\$ -
701 - Retiree Health Insurance Fund	\$ 2,001,551.18	\$ 4,643.45	\$ -	\$ -	\$ 2,006,194.63
801 - Sheriff Commissary Fund	\$ 253,532.28	\$ 96,806.60	\$ 37,098.10	\$ -	\$ 313,240.78
802 - Walker County Public Safety Communications Center	\$ 993,564.65	\$ 1,116,241.84	\$ 934,578.62	\$ -	\$ 1,175,227.87
	<b>6,081,299.20</b>	<b>7,357,877.29</b>	<b>7,261,496.39</b>	<b>57,855.00</b>	<b>6,235,535.10</b>
	<b>\$ 29,656,524.68</b>	<b>\$ 50,215,785.37</b>	<b>\$ 35,606,429.87</b>	<b>\$ (4,060,348.05)</b>	<b>\$ 40,205,532.13</b>

**Cash and Investments Report**  
**For the Month Ended June 30, 2022**  
**Transactions Posted as of August 01, 2022**  
**For the Fiscal Year Ending September 30, 2022**

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
<b>Operating</b>						
101 - General Fund	\$ 1,108,736.18	\$ 137,333.85	\$13,900,352.06	\$ 1,283,355.61	\$5,913,313.94	\$22,343,091.64
192 - Debt Service Fund	164,531.84	-	1,268,098.53	-	-	\$ 1,432,630.37
220 - Road & Bridge	1,852,107.03	-	4,090,924.37	-	-	\$ 5,943,031.40
301 - Walker County EMS Fund	1,584,655.03	70,065.02	1,466,138.12	60,753.59	161,447.55	\$ 3,343,059.31
180 - Public Safety Seized Money Fund	-	-	101,960.70	-	-	\$ 101,960.70
185 - General Fund - Healthy County Initiative Fu	2,296.49	-	17,915.76	-	-	\$ 20,212.25
	4,712,326.57	207,398.87	20,845,389.54	1,344,109.20	6,074,761.49	33,183,985.67
<b>Projects</b>						
105 - General Projects Fund	463,684.15	-	1,346,719.57	807,162.97	325,757.52	2,943,324.21
<b>119- ARP Funds</b>	(99,283.65)	612,449.37	-	-	-	\$ 513,165.72
<b>Grants/ Other Funds</b>						
473 - SO Auto Task Force Grant	(11,479.66)	-	-	-	-	\$ (11,479.66)
474 - CDA Victims Grant	(21,721.37)	-	-	-	-	\$ (21,721.37)
481 - Jag Grants	(4,695.07)	-	-	-	-	(4,695.07)
483 - HAVA Fund	14,954.24	-	-	-	-	14,954.24
511 - County Records Management and Preserv	5,258.58	-	-	-	-	5,258.58
512 - County Records Preservation II Fund	19,701.36	-	61,509.36	-	-	81,210.72
515 - County Clerk Records Management and Pri	79,898.60	-	103,402.89	66,536.80	-	249,838.29
516 - County Clerk Records Archive Fund	129,162.67	-	30,604.43	-	-	159,767.10
517 - Court Facilities Fund	9,608.00	-	-	-	-	9,608.00
518 - District Clerk Records Preservation	22,581.58	-	5,013.63	-	-	27,595.21
519 - District Clerk Rider Fund	6,377.15	-	29,427.10	-	-	35,804.25
520 - District Clerk Archive Fund	5,736.57	-	-	-	-	5,736.57
523 - County Jury Fee Fund	6,354.72	-	-	-	-	6,354.72
524 - County Jury Fund	4,144.00	-	-	-	-	4,144.00
525 - Court Reporter Services Fund	16,124.18	-	-	-	-	16,124.18
526 - County Law Library Fund	37,570.74	-	-	-	-	37,570.74
527 - Language Access Fund	3,163.20	-	-	-	-	3,163.20
536 - Courthouse Security Fund	22,568.81	-	-	-	-	22,568.81
537 - Justice Courts Security Fund	8,957.68	-	45,734.30	-	-	54,691.98
538 - JP Truancy Prevention and Diversion	27,723.73	-	3,954.29	-	-	31,678.02
539 - County Specialty Court Revenues Fund	9,518.47	-	796.72	-	-	10,315.19
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	9,072.19	-	74,800.46	-	-	83,872.65
551 - County and District Courts Technology Funr	572.20	-	1,023.18	-	-	1,595.38
552 - Child Abuse Prevention Fund	1,786.63	-	-	-	-	1,786.63
560 - District Attorney Prosecutors Supplement F	37.76	-	-	-	-	37.76
561 - Pretrial Intervention Program Fund	45,289.44	-	80,302.53	-	-	125,591.97
562 - District Attorney Forfeiture Fund	48,120.19	-	165,423.04	-	-	213,543.23
563 - District Attorney Hot Check Fee Fund	2,905.67	-	-	-	-	2,905.67
574 - Sheriff Forfeiture Fund	52,713.43	867.29	460,116.46	-	-	513,697.18
576 - Sheriff Inmate Medical Fund	9,979.72	-	45,408.90	-	-	55,388.62
577 - DOJ-Equitable Sharing Fund	14,827.20	-	380,524.01	24,039.11	-	419,390.32
583 - Elections Equipment Fund	22,211.84	-	-	-	-	22,211.84
584 - Tax Assessor Elections Service Contract Fur	24,781.11	-	36,088.54	-	-	60,869.65
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.38	-	-	96.54
601 - SPU Civil/Criminal/Juvenile Grant/Allocation	(471,799.00)	-	-	-	-	(471,799.00)
640 - Juvenile Grant Fund (Title IVE)	(468.04)	-	86,816.78	-	-	86,348.74
641 - Juvenile Grant State Aid Fund	27,167.20	-	-	-	-	27,167.20
643 - Juvenile Grant-Commitment Reduction Fun	7,444.42	-	-	-	-	7,444.42
644 - Juvenile Medical Fund Grant	3,005.60	-	-	-	-	3,005.60
645 - Juvenile Services- HGAC Grant	(1,840.00)	-	-	-	-	(1,840.00)
646 - Juvenile Grant - PrePost Adjudication	6,090.00	-	-	-	-	6,090.00
647 - Juvenile Grant - Community Programs	10,490.37	-	-	-	-	10,490.37
701 - Retiree Health Insurance Fund	0.00	-	797,081.79	1,209,112.84	-	2,006,194.63
<b>County Treasurer Agency Funds</b>						
615 - Adult Probation-Basic Services Fund	105,191.16	30.00	184,437.91	115,981.71	-	405,640.78
616 - Adult Probation-Court Services Fund	35,137.72	-	-	-	-	35,137.72
617 - Adult Probation-Substance Abuse Services I	38,363.73	-	-	-	-	38,363.73
618 - Pretrial Diversion	6,333.11	-	-	-	-	6,333.11
801 - Sheriff Commissary Fund	100,733.69	-	212,836.19	-	-	313,569.88
802 - Walker County Public Safety Communicati	345,277.58	-	834,016.53	-	-	1,179,294.11
810 - Agency Fund - LEOSE Training Funds	55,104.28	-	-	-	-	55,104.28
	<b>890,117.54</b>	<b>897.29</b>	<b>3,656,689.89</b>	<b>1,415,670.46</b>	<b>0.00</b>	<b>5,963,375.18</b>
	<b>\$ 5,966,844.61</b>	<b>\$ 820,745.53</b>	<b>\$25,848,799.00</b>	<b>\$ 3,566,942.63</b>	<b>\$6,400,519.01</b>	<b>\$42,603,850.78</b>



**Cash and Investments Report**  
**As of June 30, 2022**  
 Transactions Posted as of August 01, 2022

	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	\$ 873,018.33	\$ 1,128,957.85	\$ -	\$ 2,001,976.18
851 Agency Fund - District Clerk	\$ 1,069,128.96	\$ -	\$ 632,475.68	\$ 1,701,604.64
852 Agency Fund - Criminal District Attorney	\$ 2,171.12	\$ -	\$ -	\$ 2,171.12
853 Agency Fund - Tax Assessor	\$ 2,019,563.70	\$ -	\$ -	\$ 2,019,563.70
854 Agency Fund - Sheriff	\$ 82,037.65	\$ -	\$ -	\$ 82,037.65
855 Agency Fund - Juvenile	\$ 1,426.51	\$ -	\$ -	\$ 1,426.51
856 Agency Fund - County Treasurer Jury	\$ 48.51	\$ -	\$ -	\$ 48.51
857 Agency Fund - Justice of Peace Precinct 4	\$ 10,215.10	\$ -	\$ -	\$ 10,215.10
858 Agency Fund - Adult Probation	\$ 7,353.09	\$ -	\$ -	\$ 7,353.09
	<b>\$ 4,064,962.97</b>	<b>\$ 1,128,957.85</b>	<b>\$ 632,475.68</b>	<b>\$ 5,826,396.50</b>



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, 2022  
For the Fiscal Year Ending September 30, 2022

Posted as of August 01, 2022

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
<b>Assets</b>				
Cash Disbursement Accounts	1,108,736.18	\$ -	\$ 164,531.84	\$ 1,852,107.03
Cash in Bank - Other than Disbursement Accounts	137,333.85	\$ -	\$ -	\$ -
Cash Equivalent Texpool	13,900,352.06	101,960.70	1,268,098.53	4,090,924.37
Cash Equivalent MBIA	1,283,355.61	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	5,913,313.94	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,038,857.84	-	72,219.59	-
Accounts Receivable/Billings to Others	40,083.92	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	1,753,933.65	-	-	-
Due from Others	57,664.44	-	-	(106.93)
Due from Other Governments	850,994.01	-	-	(74,479.74)
Prepaid Expenditures	45,753.00	-	-	-
<b>Total Assets</b>	<b>26,130,378.50</b>	<b>101,960.70</b>	<b>1,504,849.96</b>	<b>5,868,444.73</b>
<b>Liabilities</b>				
Accounts Payable	299,829.01	-	1,170,908.77	176,809.81
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	130,701.38	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	34,778.74	101,960.70	-	112,016.13
Payroll, Accrued Payroll and Employee Benefits Payable	2,004,614.57	-	-	-
Deferred Revenues	928,974.84	-	64,246.59	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>3,398,898.54</b>	<b>101,960.70</b>	<b>1,235,155.36</b>	<b>288,825.94</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	28,043,520.59	-	1,353,201.04	5,160,307.85
Total Expenses-Fiscal Year to date	(17,779,628.91)	(.00)	(1,376,817.54)	(4,400,969.65)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>10,263,891.68</b>	<b>-</b>	<b>(23,616.50)</b>	<b>759,338.20</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	1,594,700.00
Transfers to Other Funds	(2,885,969.00)	(.00)	(.00)	(150,000.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,885,969.00)</b>	<b>-</b>	<b>-</b>	<b>1,444,700.00</b>
Net Change in Fund Balance-Fiscal Year to Date	7,377,922.68	-	(23,616.50)	2,204,038.20
Fund Balance at Beginning of Year	15,353,557.28	-	293,311.10	3,375,580.59
<b>Fund Balance End of Reporting Period</b>	<b>22,731,479.96</b>	<b>-</b>	<b>269,694.60</b>	<b>5,579,618.79</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 26,130,378.50</b>	<b>\$ 101,960.70</b>	<b>\$ 1,504,849.96</b>	<b>\$ 5,868,444.73</b>

Posted as of August 01, 2022

	301	105	119	756
	EMS	General Projects	Covid 19 Relief Fund	Jail Project
<b>Assets</b>				
Cash Disbursement Accounts	\$ 1,584,855.03	\$ 463,684.15	\$ (99,283.65)	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ 70,065.02	\$ -	\$ 612,449.37	\$ -
Cash Equivalent Texpool	1,466,138.12	1,346,719.57	-	-
Cash Equivalent MBIA	60,753.59	807,162.97	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	161,447.55	325,757.52	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	925,755.66	-	-	-
Due from Other Funds	450,208.22	-	-	-
Due from Others	374.04	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>4,719,397.23</b>	<b>2,943,324.21</b>	<b>513,165.72</b>	<b>-</b>
<b>Liabilities</b>				
Accounts Payable	54,564.86	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	1,135,169.00	-	1,068,972.87	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	548,189.00	-	-	-
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>1,737,922.86</b>	<b>-</b>	<b>1,068,972.87</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	3,980,715.18	5,145.72	4,313,903.60	-
Total Expenses-Fiscal Year to date	(3,492,061.93)	(485,620.58)	(809,362.70)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>488,653.25</b>	<b>(480,474.86)</b>	<b>3,504,540.90</b>	<b>-</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	918,414.00	465,000.00	-	-
Transfers to Other Funds	(.00)	(.00)	(4,060,348.05)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>918,414.00</b>	<b>465,000.00</b>	<b>(4,060,348.05)</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	1,407,067.25	(15,474.86)	(555,807.15)	-
Fund Balance at Beginning of Year	1,574,407.12	2,958,799.07	-	-
<b>Fund Balance End of Reporting Period</b>	<b>2,981,474.37</b>	<b>2,943,324.21</b>	<b>(555,807.15)</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,719,397.23</b>	<b>\$ 2,943,324.21</b>	<b>\$ 513,165.72</b>	<b>\$ -</b>

Posted as of August 01, 2022

	511 County Records	512 County Records II -Digitize	515 County Clerk Records	516 County Clerk Archive Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 5,258.58	\$ 19,701.36	\$ 79,898.60	\$ 129,162.67
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	61,509.36	103,402.89	30,604.43
Cash Equivalent MBIA	-	-	66,536.80	-
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>5,258.58</b>	<b>81,210.72</b>	<b>249,838.29</b>	<b>159,767.10</b>
<b>Liabilities</b>				
Accounts Payable	5,078.00	-	-	-
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>5,078.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	4,313.07	4,268.02	103,239.40	92,863.91
Total Expenses-Fiscal Year to date	(5,078.00)	(.00)	(391,655.35)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(764.93)</b>	<b>4,268.02</b>	<b>(288,415.95)</b>	<b>92,863.91</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	(764.93)	4,268.02	(288,415.95)	92,863.91
Fund Balance at Beginning of Year	945.51	76,942.70	538,254.24	66,903.19
<b>Fund Balance End of Reporting Period</b>	<b>180.58</b>	<b>81,210.72</b>	<b>249,838.29</b>	<b>159,767.10</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,258.58</b>	<b>\$ 81,210.72</b>	<b>\$ 249,838.29</b>	<b>\$ 159,767.10</b>

Posted as of August 01, 2022

	517 Court Facilities Fund	518 District Clerk Records	519 District Clerk Rider Fund	520 District Clerk Archive Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 9,608.00	\$ 22,581.58	\$ 6,377.15	\$ 5,736.57
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	5,013.63	29,427.10	-
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>9,608.00</b>	<b>27,595.21</b>	<b>35,804.25</b>	<b>5,736.57</b>
<b>Liabilities</b>				
Accounts Payable	-	-	885.43	-
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>885.43</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	9,608.00	11,196.79	9,056.02	550.53
Total Expenses-Fiscal Year to date	(.00)	(.00)	(7,026.74)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>9,608.00</b>	<b>11,196.79</b>	<b>2,029.28</b>	<b>550.53</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	9,608.00	11,196.79	2,029.28	550.53
Fund Balance at Beginning of Year	-	16,398.42	32,889.54	5,186.04
<b>Fund Balance End of Reporting Period</b>	<b>9,608.00</b>	<b>27,595.21</b>	<b>34,918.82</b>	<b>5,736.57</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,608.00</b>	<b>\$ 27,595.21</b>	<b>\$ 35,804.25</b>	<b>\$ 5,736.57</b>

Posted as of August 01, 2022

	523 Jury Fund	524 Court Jury Fund	525 Court Reporter Service Fund	526 Law Library
<b>Assets</b>				
Cash Disbursement Accounts	\$ 6,354.72	\$ 4,144.00	\$ 16,124.18	\$ 37,570.74
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	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>6,354.72</b>	<b>4,144.00</b>	<b>16,124.18</b>	<b>37,570.74</b>
<b>Liabilities</b>				
Accounts Payable	-	-	826.00	557.00
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>-</b>	<b>826.00</b>	<b>557.00</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	2,724.05	4,144.00	15,958.46	25,337.54
Total Expenses-Fiscal Year to date	(3,106.00)	(.00)	(13,923.00)	(12,888.76)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(381.95)</b>	<b>4,144.00</b>	<b>2,035.46</b>	<b>12,448.78</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	(381.95)	4,144.00	2,035.46	12,448.78
Fund Balance at Beginning of Year	6,736.67	-	13,262.72	24,564.96
<b>Fund Balance End of Reporting Period</b>	<b>6,354.72</b>	<b>4,144.00</b>	<b>15,298.18</b>	<b>37,013.74</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,354.72</b>	<b>\$ 4,144.00</b>	<b>\$ 16,124.18</b>	<b>\$ 37,570.74</b>





Posted as of August 01, 2022

	527 Language Access Fund	536 Courthouse Security	537 Justice Courts Security	538 JP Truancy Prevention/Diversion
<b>Assets</b>				
Cash Disbursement Accounts	\$ 3,163.20	\$ 22,568.81	\$ 8,957.68	\$ 27,723.73
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	45,734.30	3,954.29
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>3,163.20</b>	<b>22,568.81</b>	<b>54,691.98</b>	<b>31,678.02</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	3,163.20	30,536.40	2,599.95	8,741.60
Total Expenses-Fiscal Year to date	(.00)	(61,808.58)	(.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>3,163.20</b>	<b>(31,272.18)</b>	<b>2,599.95</b>	<b>8,741.60</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	44,741.00	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>44,741.00</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	3,163.20	13,468.82	2,599.95	8,741.60
Fund Balance at Beginning of Year	-	9,099.99	52,092.03	22,936.42
<b>Fund Balance End of Reporting Period</b>	<b>3,163.20</b>	<b>22,568.81</b>	<b>54,691.98</b>	<b>31,678.02</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,163.20</b>	<b>\$ 22,568.81</b>	<b>\$ 54,691.98</b>	<b>\$ 31,678.02</b>

Posted as of August 01, 2022

	539 Speciality Court Programs	540 US Forest Fire Suppression	550 Justice Courts Technology	551 County/District Court Technology
<b>Assets</b>				
Cash Disbursement Accounts	\$ 9,518.47	\$ -	\$ 9,072.19	\$ 572.20
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	796.72	17,354.47	74,800.46	1,023.18
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>10,315.19</b>	<b>17,354.47</b>	<b>83,872.65</b>	<b>1,595.38</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>17,354.47</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	4,115.97	-	8,661.46	942.65
Total Expenses-Fiscal Year to date	(.00)	(.00)	(9,315.52)	(1,372.50)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>4,115.97</b>	<b>-</b>	<b>(654.06)</b>	<b>(429.85)</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	4,115.97	-	(654.06)	(429.85)
Fund Balance at Beginning of Year	6,199.22	-	84,526.71	2,025.23
<b>Fund Balance End of Reporting Period</b>	<b>10,315.19</b>	<b>-</b>	<b>83,872.65</b>	<b>1,595.38</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,315.19</b>	<b>\$ 17,354.47</b>	<b>\$ 83,872.65</b>	<b>\$ 1,595.38</b>

Posted as of August 01, 2022

	552 Child Abuse Prevention Fund	560 Prosecutor Supplement	561 Diversion Fund	562 District Attorney Forfeiture
<b>Assets</b>				
Cash Disbursement Accounts	\$ 1,786.63	\$ 37.76	\$ 45,289.44	\$ 48,120.19
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	80,302.53	165,423.04
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	-	6,280.53	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	(250.33)	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>1,786.63</b>	<b>6,067.96</b>	<b>125,591.97</b>	<b>213,543.23</b>
<b>Liabilities</b>				
Accounts Payable	-	6,067.96	-	1,215.12
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>6,067.96</b>	<b>-</b>	<b>1,215.12</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	432.11	24,250.92	23,760.87	22,425.63
Total Expenses-Fiscal Year to date	(.00)	(24,250.92)	(14,092.17)	(2,091.60)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>432.11</b>	<b>-</b>	<b>9,668.70</b>	<b>20,334.03</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	432.11	-	9,668.70	20,334.03
Fund Balance at Beginning of Year	1,354.52	-	115,923.27	191,994.08
<b>Fund Balance End of Reporting Period</b>	<b>1,786.63</b>	<b>-</b>	<b>125,591.97</b>	<b>213,328.11</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,786.63</b>	<b>\$ 6,067.96</b>	<b>\$ 125,591.97</b>	<b>\$ 213,543.23</b>



Posted as of August 01, 2022

	563 Hot Check	574 Sheriff Forfeiture	576 Sheriff Inmate Medical	577 DOJ Equitable Sharing
<b>Assets</b>				
Cash Disbursement Accounts	\$ 2,905.67	\$ 52,713.43	\$ 9,979.72	\$ 14,827.20
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ 867.29	\$ -	\$ -
Cash Equivalent Texpool	-	460,116.46	45,408.90	380,524.01
Cash Equivalent MBIA	-	-	-	24,039.11
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>2,905.67</b>	<b>513,697.18</b>	<b>55,388.62</b>	<b>419,390.32</b>
<b>Liabilities</b>				
Accounts Payable	101.18	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>101.18</b>	<b>2,488.13</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	474.62	54,499.36	3,374.64	15,613.77
Total Expenses-Fiscal Year to date	(948.52)	(50,538.49)	(.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(473.90)</b>	<b>3,960.87</b>	<b>3,374.64</b>	<b>15,613.77</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	(473.90)	3,960.87	3,374.64	15,613.77
Fund Balance at Beginning of Year	3,278.39	507,248.18	52,013.98	403,776.55
<b>Fund Balance End of Reporting Period</b>	<b>2,804.49</b>	<b>511,209.05</b>	<b>55,388.62</b>	<b>419,390.32</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,905.67</b>	<b>\$ 513,697.18</b>	<b>\$ 55,388.62</b>	<b>\$ 419,390.32</b>

Posted as of August 01, 2022

	583 Election Equipment	584 Election Services Fund	589 Inventory Tax	590 ERRP Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 22,211.84	\$ 24,761.11	\$ 80.16	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	36,088.54	16.38	-
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>22,211.84</b>	<b>60,869.65</b>	<b>96.54</b>	<b>-</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	43,520.07	6,810.73	0.02	-
Total Expenses-Fiscal Year to date	(45,545.00)	(6,267.41)	(.00)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(2,024.93)</b>	<b>543.32</b>	<b>0.02</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	(2,024.93)	543.32	0.02	-
Fund Balance at Beginning of Year	24,236.77	60,326.33	96.52	-
<b>Fund Balance End of Reporting Period</b>	<b>22,211.84</b>	<b>60,869.65</b>	<b>96.54</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 22,211.84</b>	<b>\$ 60,869.65</b>	<b>\$ 96.54</b>	<b>\$ -</b>



Posted as of August 01, 2022

	185 Healthy County Initiative	471,472,482 HGAC Grants	486,487,488 CDBG Grants	489 Fire Protection Grant
<b>Assets</b>				
Cash Disbursement Accounts	\$ 2,296.49	\$ -	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	17,915.76	-	-	-
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	-	-	47,542.95	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>20,212.25</b>	<b>-</b>	<b>47,542.95</b>	<b>-</b>
<b>Liabilities</b>				
Accounts Payable	-	-	47,542.95	-
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>47,542.95</b>	<b>-</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	1,114.10	-	95,566.50	-
Total Expenses-Fiscal Year to date	(472.17)	(.00)	(95,566.50)	(.00)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>641.93</b>	<b>-</b>	<b>-</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	641.93	-	-	-
Fund Balance at Beginning of Year	19,570.32	-	-	-
<b>Fund Balance End of Reporting Period</b>	<b>20,212.25</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 20,212.25</b>	<b>\$ -</b>	<b>\$ 47,542.95</b>	<b>\$ -</b>

Posted as of August 01, 2022

	481,483,484,473.47 <sup>2</sup>	485	601	640-648
	Other	Homeland Security	SPU Grants	Juvenile
	Grants	Grants	Allocations	Probation
<b>Assets</b>				
Cash Disbursement Accounts	\$ (22,941.86)	\$ -	\$ (471,799.00)	\$ 51,889.55
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	86,816.78
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	37,896.10	-	586,938.66	3,715.00
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	226.77	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
<b>Total Assets</b>	<b>14,954.24</b>	<b>-</b>	<b>115,366.43</b>	<b>142,421.33</b>
<b>Liabilities</b>				
Accounts Payable	-	-	115,366.43	2,937.00
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	14,954.24	-	-	53,207.59
Agency Accounts Due to Others	-	-	-	-
<b>Total Liabilities</b>	<b>14,954.24</b>	<b>-</b>	<b>115,366.43</b>	<b>56,144.59</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	110,986.36	-	3,988,839.21	290,097.07
Total Expenses-Fiscal Year to date	(124,100.36)	(.00)	(3,988,839.21)	(300,163.42)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(13,114.00)</b>	<b>-</b>	<b>-</b>	<b>(10,066.35)</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	13,114.00	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>13,114.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	-	-	-	(10,066.35)
Fund Balance at Beginning of Year	-	-	-	96,343.09
<b>Fund Balance End of Reporting Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,276.74</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,954.24</b>	<b>\$ -</b>	<b>\$ 115,366.43</b>	<b>\$ 142,421.33</b>

Posted as of August 01, 2022

	701 Retiree Health Insurance Fund	Subtotal County Funds	615-618 Adult Probation	801 Sheriff Commissary
<b>Assets</b>				
Cash Disbursement Accounts	\$ -	\$ 5,280,703.34	\$ 185,025.72	\$ 100,733.69
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ 820,715.53	\$ 30.00	\$ -
Cash Equivalent Texpool	797,081.79	24,617,508.37	184,437.91	212,836.19
Cash Equivalent MBIA	1,209,112.84	3,450,960.92	115,981.71	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	6,400,519.01	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	1,111,077.43	-	-
Accounts Receivable/Billings to Others	-	722,457.16	-	5,100.00
Accounts Receivable - EMS Billings	-	925,755.66	-	-
Due from Other Funds	-	2,204,141.87	-	-
Due from Others	-	57,907.99	-	-
Due from Other Governments	-	776,514.27	-	-
Prepaid Expenditures	-	45,753.00	-	-
<b>Total Assets</b>	<b>2,006,194.63</b>	<b>46,414,014.55</b>	<b>485,475.34</b>	<b>318,669.88</b>
<b>Liabilities</b>				
Accounts Payable	-	1,902,532.12	7,523.16	5,569.10
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	130,701.38	-	-
Due to Other Funds	-	2,204,141.87	-	-
Due to Others	-	248,755.57	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	2,004,614.57	-	-
Deferred Revenues	-	1,609,572.26	74,585.48	-
Agency Accounts Due to Others	-	-	-	(140.00)
<b>Total Liabilities</b>	<b>-</b>	<b>8,100,317.77</b>	<b>82,108.64</b>	<b>5,429.10</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	4,643.45	47,885,224.43	1,117,512.50	96,806.60
Total Expenses-Fiscal Year to date	(.00)	33,503,511.53	(1,131,241.62)	(37,098.10)
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>4,643.45</b>	<b>14,381,712.90</b>	<b>(13,729.12)</b>	<b>59,708.50</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	3,035,969.00	-	-
Transfers to Other Funds	(.00)	7,096,317.05	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(4,060,348.05)</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance-Fiscal Year to Date	4,643.45	10,321,364.85	(13,729.12)	59,708.50
Fund Balance at Beginning of Year	2,001,551.18	27,992,331.93	417,095.82	253,532.28
<b>Fund Balance End of Reporting Period</b>	<b>2,006,194.63</b>	<b>38,313,696.78</b>	<b>403,366.70</b>	<b>313,240.78</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,006,194.63</b>	<b>\$ 46,414,014.55</b>	<b>\$ 485,475.34</b>	<b>\$ 318,669.88</b>



Posted as of August 01, 2022

	802 Central Dispatch	810 LEOSE Training	CERTZ	Total All Funds
<b>Assets</b>				
Cash Disbursement Accounts	\$ 345,277.58	\$ 55,104.28	\$ -	\$ 5,966,844.61
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ 820,745.53
Cash Equivalent Texpool	834,016.53	-	-	25,848,799.00
Cash Equivalent MBIA	-	-	-	3,566,942.63
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	6,400,519.01
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	1,111,077.43
Accounts Receivable/Billings to Others	3,431.29	-	-	730,988.45
Accounts Receivable - EMS Billings	-	-	-	925,755.66
Due from Other Funds	-	-	-	2,204,141.87
Due from Others	12.75	-	-	57,920.74
Due from Other Governments	-	-	-	776,514.27
Prepaid Expenditures	-	-	-	45,753.00
<b>Total Assets</b>	<b>1,182,738.15</b>	<b>55,104.28</b>	<b>-</b>	<b>48,456,002.20</b>
<b>Liabilities</b>				
Accounts Payable	7,510.28	-	-	1,923,134.66
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	130,701.38
Due to Other Funds	-	-	-	2,204,141.87
Due to Others	-	-	-	248,755.57
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	2,004,614.57
Deferred Revenues	-	-	-	1,684,157.74
Agency Accounts Due to Others	-	55,104.28	-	54,964.28
<b>Total Liabilities</b>	<b>7,510.28</b>	<b>55,104.28</b>	<b>-</b>	<b>8,250,470.07</b>
<b>Fund Balance Information</b>				
Total Revenues-Fiscal Year to date	1,116,241.84	-	-	50,215,785.37
Total Expenses-Fiscal Year to date	(934,578.62)	(.00)	(.00)	35,606,429.87
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>181,663.22</b>	<b>-</b>	<b>-</b>	<b>14,609,355.50</b>
<b>Other Sources (Uses) of Funds</b>				
Transfers In From Other Funds	-	-	-	3,035,969.00
Transfers to Other Funds	(.00)	(.00)	(.00)	7,096,317.05
Issue of Certificates of Obligation	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,060,348.05)</b>
Net Change in Fund Balance-Fiscal Year to Date	181,663.22	-	-	10,549,007.45
Fund Balance at Beginning of Year	993,564.65	-	-	29,656,524.68
<b>Fund Balance End of Reporting Period</b>	<b>1,175,227.87</b>	<b>-</b>	<b>-</b>	<b>40,205,532.13</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,182,738.15</b>	<b>\$ 55,104.28</b>	<b>\$ -</b>	<b>\$ 48,456,002.20</b>





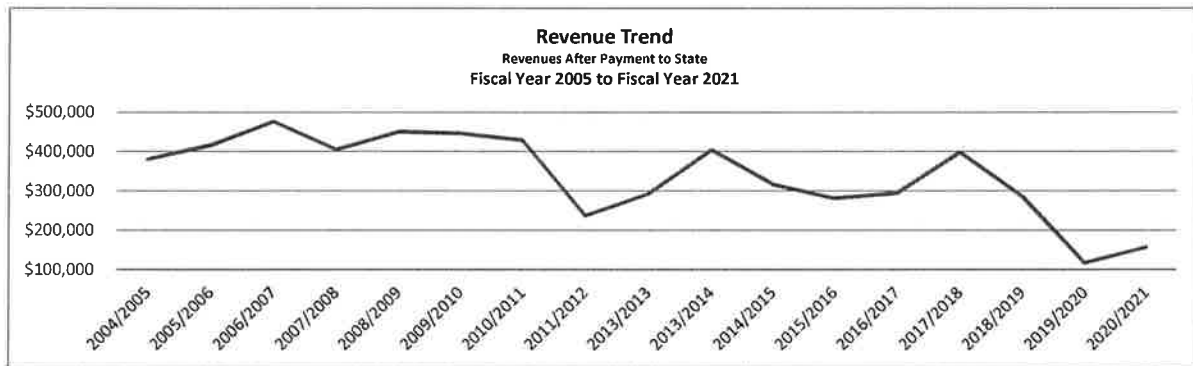
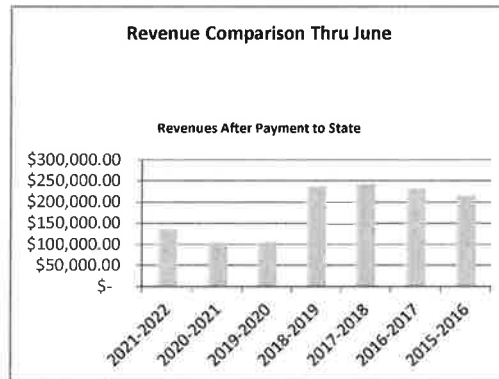
### Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2021-2022	Pd to State	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016
October	\$ 20,681.80	\$ (2,395.00)	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80
November	\$ 14,952.00	\$ (2,437.00)	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30
December	\$ 14,207.00	\$ (771.50)	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90
January	\$ 17,634.00	\$ (2,674.00)	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40
February	\$ 19,271.00	\$ (3,749.50)	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90
March	\$ 17,192.00	\$ (2,366.00)	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60
April	\$ 19,385.00	\$ (2,415.00)	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40
May	\$ 16,371.00	\$ (1,671.50)	\$ 14,699.50	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70
June	\$ 18,636.00	\$ (3,484.50)	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30
July	\$ -	\$ -	\$ -	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35
August	\$ -	\$ -	\$ -	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95
September	\$ -	\$ -	\$ -	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90
	\$158,329.80	\$ (21,964.00)	\$ 136,365.80	\$157,712.85	\$117,035.50	\$286,342.62	\$398,755.45	\$294,620.17	\$281,111.50

Allocated to Weigh Station Improv.	\$ -	This time last year	\$105,447.85
Allocated to Road and Bridge	\$ 136,365.80	% Change	29.30%

Fiscal Year to Date      \$158,329.80    \$ (21,964.00)    \$ 136,365.80    \$105,447.85    \$105,933.60    \$236,559.67    \$242,815.25    \$232,315.87    \$215,818.30



Budget for FY 21/22

	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	\$ -	\$ -	\$ 23,325.00
Road and Bridge Operations	\$ -	\$ 180,000.00	\$ -
	\$ 88,543.00	\$ 180,000.00	\$ 23,325.00



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 1 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>101-General Fund</b>						
<b>11101-Revenues-General Fund</b>						
Current Ad Valorem Taxes						
101.40110.11101-Current Ad Valorem Taxes	(18,567,878)	(18,567,878)	(18,391,586.19)	0.00	(176,291.81)	99.05 %
Total Current Ad Valorem Taxes	(18,567,878)	(18,567,878)	(18,391,586.19)	0.00	(176,291.81)	99.05 %
Delinquent Ad Valorem Taxes						
101.40120.11101-Delinquent Ad Valorem Taxes	(440,000)	(440,000)	(144,092.27)	0.00	(295,907.73)	32.75 %
Total Delinquent Ad Valorem Taxes	(440,000)	(440,000)	(144,092.27)	0.00	(295,907.73)	32.75 %
Ad Valorem Penalty and Interest						
101.40130.11101-Penalties and Interest-Ad Va	(320,000)	(320,000)	(207,201.82)	0.00	(112,798.18)	64.75 %
Total Ad Valorem Penalty and Interest	(320,000)	(320,000)	(207,201.82)	0.00	(112,798.18)	64.75 %
Sales Tax						
101.40400.11101-Sales Tax	(4,100,000)	(4,100,000)	(3,690,918.45)	0.00	(409,081.55)	90.02 %
Total Sales Tax	(4,100,000)	(4,100,000)	(3,690,918.45)	0.00	(409,081.55)	90.02 %
Other Taxes						
101.40500.11101-Payment In Lieu of Taxes	(28,600)	(28,600)	(71,756.71)	0.00	43,156.71	250.90 %
101.40501.11101-Property Taxes-Other(VIT)	(25,000)	(25,000)	(29,309.33)	0.00	4,309.33	117.24 %
101.40510.11101-Mixed Beverage Tax	(103,000)	(103,000)	(88,376.52)	0.00	(14,623.48)	85.80 %
Total Other Taxes	(156,600)	(156,600)	(189,442.56)	0.00	32,842.56	120.97 %
Intergovernmental Revenues						
101.42410.11101-Intergovernmental Funds-Local	(162,000)	(162,000)	(158,717.00)	0.00	(3,283.00)	97.97 %
Total Intergovernmental Revenues	(162,000)	(162,000)	(158,717.00)	0.00	(3,283.00)	97.97 %
Intergovernment Revenues-Federal						
101.42710.11101-Disaster Relief Funds	0	(17,339)	(17,339.69)	0.00	0.69	100.00 %
101.42919.11101-Federal Covid Related Funds	0	(2,404,996)	(2,376,946.69)	0.00	(28,049.31)	98.83 %
Total Intergovernment Revenues-Federal	0	(2,422,335)	(2,394,286.38)	0.00	(28,048.62)	98.84 %
Fees of Office/Charges for Service						
101.43010.11101-Fees of Office/Charges for S	(57,000)	(57,000)	(63,861.34)	0.00	6,861.34	112.04 %
101.43599.11101-Cash Short and Over	0	0	(0.01)	0.00	0.01	0.00 %
Total Fees of Office/Charges for Service	(57,000)	(57,000)	(63,861.35)	0.00	6,861.35	112.04 %
Other Revenue						
101.48110.11101-Other Revenue	(16,000)	(16,000)	(67,395.52)	0.00	51,395.52	421.22 %
101.48200.11101-Insurance Refunds/Credits	0	(25,696)	(48,667.49)	0.00	22,971.49	189.40 %
Total Other Revenue	(16,000)	(41,696)	(116,063.01)	0.00	74,367.01	278.36 %
Department 11101 Totals	(23,819,478)	(26,267,509)	(25,356,169.03)	0.00	(911,339.97)	96.53 %
<b>15010-County Judge</b>						
Intergovernmental Revenues						
101.42010.15010-State Funds	(25,000)	(25,000)	(20,150.00)	0.00	(4,850.00)	80.60 %
Total Intergovernmental Revenues	(25,000)	(25,000)	(20,150.00)	0.00	(4,850.00)	80.60 %
Department 15010 Totals	(25,000)	(25,000)	(20,150.00)	0.00	(4,850.00)	80.60 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 2 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>15020-County Judge - IT Operations</b>						
Fees of Office/Charges for Service						
101.43010.15020-Fees of Office/Charges for S	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Department 15020 Totals	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
<b>15050-County Clerk</b>						
Fees of Office/Charges for Service						
101.43010.15050-Fees of Office/Charges for S	(378,000)	(378,000)	(315,991.13)	0.00	(62,008.87)	83.60 %
101.43700.15050-Supplemental Guardianship Fe	0	0	(5,680.00)	0.00	5,680.00	0.00 %
Total Fees of Office/Charges for Service	(378,000)	(378,000)	(321,671.13)	0.00	(56,328.87)	85.10 %
Courts Costs						
101.47040.15050-TimePmt10%-Court Improvement	(200)	(200)	(890.37)	0.00	690.37	445.19 %
Total Courts Costs	(200)	(200)	(890.37)	0.00	690.37	445.19 %
Other Revenue						
101.48110.15050-Other Revenue	0	0	(233.23)	0.00	233.23	0.00 %
Total Other Revenue	0	0	(233.23)	0.00	233.23	-∞
Department 15050 Totals	(378,200)	(378,200)	(322,794.73)	0.00	(55,405.27)	85.35 %
<b>16010-Voter Registration</b>						
Intergovernmental Revenues						
101.42010.16010-State Funds	0	0	(1,290.00)	0.00	1,290.00	0.00 %
Total Intergovernmental Revenues	0	0	(1,290.00)	0.00	1,290.00	-∞
Fees of Office/Charges for Service						
101.43010.16010-Fees of Office/Charges for S	(700)	(700)	(211.10)	0.00	(488.90)	30.16 %
Total Fees of Office/Charges for Service	(700)	(700)	(211.10)	0.00	(488.90)	30.16 %
Department 16010 Totals	(700)	(700)	(1,501.10)	0.00	801.10	214.44 %
<b>16020-Elections</b>						
Intergovernmental Revenues						
101.42410.16020-Intergovernmental Funds-Loca	(30,000)	(30,000)	(9,705.85)	0.00	(20,294.15)	32.35 %
Total Intergovernmental Revenues	(30,000)	(30,000)	(9,705.85)	0.00	(20,294.15)	32.35 %
Department 16020 Totals	(30,000)	(30,000)	(9,705.85)	0.00	(20,294.15)	32.35 %
<b>17010-County Facilities</b>						
Building Use Charges and Rentals						
101.46040.17010-WCHA Utilities Reimbursement	(6,000)	(6,000)	(4,000.00)	0.00	(2,000.00)	66.67 %
Total Building Use Charges and Rentals	(6,000)	(6,000)	(4,000.00)	0.00	(2,000.00)	66.67 %
Department 17010 Totals	(6,000)	(6,000)	(4,000.00)	0.00	(2,000.00)	66.67 %
<b>17020-Facilities-Justice Center Municipal Allocation</b>						
Intergovernmental Revenues						
101.42410.17020-Intergovernmental Funds-Loca	(10,983)	(10,983)	(5,983.93)	0.00	(4,999.07)	54.48 %
Total Intergovernmental Revenues	(10,983)	(10,983)	(5,983.93)	0.00	(4,999.07)	54.48 %
Department 17020 Totals	(10,983)	(10,983)	(5,983.93)	0.00	(4,999.07)	54.48 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 3 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>19010-Centralized Costs</b>						
Other Revenue						
101.48110.19010-Other Revenue	0	0	(1.00)	0.00	1.00	0.00 %
Total Other Revenue	0	0	(1.00)	0.00	1.00	-∞
Department 19010 Totals	0	0	(1.00)	0.00	1.00	-∞
<b>20010-County Auditor</b>						
Fees of Office/Charges for Service						
101.43010.20010-Fees of Office/Charges for S	(42,152)	(42,152)	(40,913.95)	0.00	(1,238.05)	97.06 %
Total Fees of Office/Charges for Service	(42,152)	(42,152)	(40,913.95)	0.00	(1,238.05)	97.06 %
Department 20010 Totals	(42,152)	(42,152)	(40,913.95)	0.00	(1,238.05)	97.06 %
<b>20020-County Treasurer</b>						
Interest Income						
101.48010.20020-Interest	(50,000)	(50,000)	(56,840.03)	0.00	6,840.03	113.68 %
Total Interest Income	(50,000)	(50,000)	(56,840.03)	0.00	6,840.03	113.68 %
Other Revenue						
101.48110.20020-Other Revenue	0	0	(302.60)	0.00	302.60	0.00 %
Total Other Revenue	0	0	(302.60)	0.00	302.60	-∞
Department 20020 Totals	(50,000)	(50,000)	(57,142.63)	0.00	7,142.63	114.29 %
<b>20030-County Treasurer - Collections</b>						
Fees of Office/Charges for Service						
101.43010.20030-Fees of Office/Charges for S	(3,500)	(3,500)	(2,144.18)	0.00	(1,355.82)	61.26 %
Total Fees of Office/Charges for Service	(3,500)	(3,500)	(2,144.18)	0.00	(1,355.82)	61.26 %
Department 20030 Totals	(3,500)	(3,500)	(2,144.18)	0.00	(1,355.82)	61.26 %
<b>21010-Vehicle Registration</b>						
Other Taxes						
101.40510.21010-Mixed Beverage Tax	(12,000)	(12,000)	(6,926.00)	0.00	(5,074.00)	57.72 %
Total Other Taxes	(12,000)	(12,000)	(6,926.00)	0.00	(5,074.00)	57.72 %
Fees of Office/Charges for Service						
101.43010.21010-Fees of Office/Charges for S	(500)	(500)	(1,098.65)	0.00	598.65	219.73 %
Total Fees of Office/Charges for Service	(500)	(500)	(1,098.65)	0.00	598.65	219.73 %
Vehicle Registration						
101.44100.21010-Vehicle Registration Commiss	(680,000)	(680,000)	(947,609.07)	0.00	267,609.07	139.35 %
101.44210.21010-Certificates of Title	(76,000)	(76,000)	(57,925.00)	0.00	(18,075.00)	76.22 %
Total Vehicle Registration	(756,000)	(756,000)	(1,005,534.07)	0.00	249,534.07	133.01 %
Department 21010 Totals	(768,500)	(768,500)	(1,013,558.72)	0.00	245,058.72	131.89 %
<b>30010-Courts-Central Costs</b>						
Intergovernmental Revenues						
101.42010.30010-State Funds	(12,000)	(12,000)	(7,208.00)	0.00	(4,792.00)	60.07 %
101.42030.30010-State Funds-Indigent Defense	(52,924)	(52,924)	(35,772.25)	0.00	(17,151.75)	67.59 %
101.42040.30010-State Funds-Capital Murder	0	0	(11,500.00)	0.00	11,500.00	0.00 %
Total Intergovernmental Revenues	(64,924)	(64,924)	(54,480.25)	0.00	(10,443.75)	83.91 %
Fees of Office/Charges for Service						
101.43010.30010-Fees of Office/Charges for S	0	0	(3.00)	0.00	3.00	0.00 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 4 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
101.43740.30010-Bond Fees-General Fund	(500)	(500)	(3,000.00)	0.00	2,500.00	600.00 %
Total Fees of Office/Charges for Service	(500)	(500)	(3,003.00)	0.00	2,503.00	600.60 %
Courts Costs						
101.47041.30010-JudicialSupportFee .60 Distr	(100)	(100)	(17.29)	0.00	(82.71)	17.29 %
101.47042.30010-JudicialSupportFee .60 Court	(50)	(50)	(0.46)	0.00	(49.54)	0.92 %
101.47050.30010-JudicialSupportFee .60 Justi	(3,300)	(3,300)	(199.70)	0.00	(3,100.30)	6.05 %
Total Courts Costs	(3,450)	(3,450)	(217.45)	0.00	(3,232.55)	6.30 %
Department 30010 Totals	(68,874)	(68,874)	(57,700.70)	0.00	(11,173.30)	83.78 %
<b>30020-County Court at Law</b>						
Intergovernmental Revenues						
101.42010.30020-State Funds	(84,000)	(84,000)	(42,000.00)	0.00	(42,000.00)	50.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(42,000.00)	0.00	(42,000.00)	50.00 %
Fees of Office/Charges for Service						
101.43010.30020-Fees of Office/Charges for S	(23,000)	(23,000)	(19,318.15)	0.00	(3,681.85)	83.99 %
Total Fees of Office/Charges for Service	(23,000)	(23,000)	(19,318.15)	0.00	(3,681.85)	83.99 %
Courts Costs						
101.47020.30020-Court Costs	(8,000)	(8,000)	(5,225.13)	0.00	(2,774.87)	65.31 %
101.47030.30020-Court Costs - Attorney Fees	(21,000)	(21,000)	(13,054.00)	0.00	(7,946.00)	62.16 %
101.47040.30020-TimePmt10%-Court Improvement	(320)	(320)	(961.76)	0.00	641.76	300.55 %
Total Courts Costs	(29,320)	(29,320)	(19,240.89)	0.00	(10,079.11)	65.62 %
Fines and Forfeitures						
101.47800.30020-Bond Forfeitures	0	0	(38,762.96)	0.00	38,762.96	0.00 %
Total Fines and Forfeitures	0	0	(38,762.96)	0.00	38,762.96	-∞
Department 30020 Totals	(136,320)	(136,320)	(119,322.00)	0.00	(16,998.00)	87.53 %
<b>30030-12th Judicial District Court</b>						
Intergovernmental Revenues						
101.42410.30030-Intergovernmental Funds-Loca	(69,609)	(69,609)	(28,219.45)	0.00	(41,389.55)	40.54 %
Total Intergovernmental Revenues	(69,609)	(69,609)	(28,219.45)	0.00	(41,389.55)	40.54 %
Fees of Office/Charges for Service						
101.43010.30030-Fees of Office/Charges for S	(1,400)	(1,400)	(1,626.50)	0.00	226.50	116.18 %
Total Fees of Office/Charges for Service	(1,400)	(1,400)	(1,626.50)	0.00	226.50	116.18 %
Courts Costs						
101.47020.30030-Court Costs	(2,100)	(2,100)	(2,232.92)	0.00	132.92	106.33 %
101.47030.30030-Court Costs - Attorney Fees	(10,000)	(10,000)	(7,268.55)	0.00	(2,731.45)	72.69 %
101.47040.30030-TimePmt10%-Court Improvement	(75)	(75)	(190.35)	0.00	115.35	253.80 %
Total Courts Costs	(12,175)	(12,175)	(9,691.82)	0.00	(2,483.18)	79.60 %
Department 30030 Totals	(83,184)	(83,184)	(39,537.77)	0.00	(43,646.23)	47.53 %
<b>30040-278th Judicial District Court</b>						
Intergovernmental Revenues						
101.42410.30040-Intergovernmental Funds-Loca	(56,347)	(56,347)	(22,917.85)	0.00	(33,429.15)	40.67 %
Total Intergovernmental Revenues	(56,347)	(56,347)	(22,917.85)	0.00	(33,429.15)	40.67 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 5 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Fees of Office/Charges for Service						
101.43010.30040-Fees of Office/Charges for S	(1,500)	(1,500)	(865.72)	0.00	(634.28)	57.71 %
Total Fees of Office/Charges for Service	(1,500)	(1,500)	(865.72)	0.00	(634.28)	57.71 %
Courts Costs						
101.47020.30040-Court Costs	(2,000)	(2,000)	(1,150.98)	0.00	(849.02)	57.55 %
101.47030.30040-Court Costs - Attorney Fees	(9,000)	(9,000)	(5,963.52)	0.00	(3,036.48)	66.26 %
101.47040.30040-TimePmt10%-Court Improvement	(15)	(15)	(140.00)	0.00	125.00	933.33 %
Total Courts Costs	(11,015)	(11,015)	(7,254.50)	0.00	(3,760.50)	65.86 %
Department 30040 Totals	(68,862)	(68,862)	(31,038.07)	0.00	(37,823.93)	45.07 %
<b>30050-Courts-Pretrial Bond Supervision</b>						
Fees of Office/Charges for Service						
101.43010.30050-Fees of Office/Charges for S	(3,500)	(3,500)	(908.00)	0.00	(2,592.00)	25.94 %
Total Fees of Office/Charges for Service	(3,500)	(3,500)	(908.00)	0.00	(2,592.00)	25.94 %
Department 30050 Totals	(3,500)	(3,500)	(908.00)	0.00	(2,592.00)	25.94 %
<b>31010-District Clerk</b>						
Fees of Office/Charges for Service						
101.43010.31010-Fees of Office/Charges for S	(110,000)	(110,000)	(62,006.31)	0.00	(47,993.69)	56.37 %
101.43710.31010-Family Protection Fee	0	0	(555.00)	0.00	555.00	0.00 %
Total Fees of Office/Charges for Service	(110,000)	(110,000)	(62,561.31)	0.00	(47,438.69)	56.87 %
Courts Costs						
101.47040.31010-TimePmt10%-Court Improvement	(125)	(125)	(49.28)	0.00	(75.72)	39.42 %
Total Courts Costs	(125)	(125)	(49.28)	0.00	(75.72)	39.42 %
Department 31010 Totals	(110,125)	(110,125)	(62,610.59)	0.00	(47,514.41)	56.85 %
<b>32010-Criminal District Attorney</b>						
Intergovernmental Revenues						
101.42010.32010-State Funds	0	(18,592)	(9,290.85)	0.00	(9,301.15)	49.97 %
101.42020.32010-State Longevity Pay	(5,300)	(5,300)	(6,154.94)	0.00	854.94	116.13 %
Total Intergovernmental Revenues	(5,300)	(23,892)	(15,445.79)	0.00	(8,446.21)	64.65 %
Fees of Office/Charges for Service						
101.43010.32010-Fees of Office/Charges for S	0	0	(273.31)	0.00	273.31	0.00 %
101.43040.32010-CDA Prosecutor Local Court C	0	0	(1,952.53)	0.00	1,952.53	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,225.84)	0.00	2,225.84	-∞
Other Revenue						
101.48110.32010-Other Revenue	0	(180)	(1,017.79)	0.00	837.79	565.44 %
Total Other Revenue	0	(180)	(1,017.79)	0.00	837.79	565.44 %
Department 32010 Totals	(5,300)	(24,072)	(18,689.42)	0.00	(5,382.58)	77.64 %
<b>33010-Justice of Peace Precinct 1</b>						
Fees of Office/Charges for Service						
101.43010.33010-Fees of Office/Charges for S	(70,000)	(70,000)	(35,562.59)	0.00	(34,437.41)	50.80 %
101.43599.33010-Cash Short and Over	0	0	55.00	0.00	(55.00)	0.00 %
Total Fees of Office/Charges for Service	(70,000)	(70,000)	(35,507.59)	0.00	(34,492.41)	50.73 %





Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 6 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Courts Costs						
101.47040.33010-TimePmt10%-Court Improvement	(620)	(620)	(1,038.22)	0.00	418.22	167.45 %
Total Courts Costs	(620)	(620)	(1,038.22)	0.00	418.22	167.45 %
Department 33010 Totals	(70,620)	(70,620)	(36,545.81)	0.00	(34,074.19)	51.75 %
<b>33020-Justice of Peace Precinct 2</b>						
Fees of Office/Charges for Service						
101.43010.33020-Fees of Office/Charges for S	(16,000)	(16,000)	(8,782.16)	0.00	(7,217.84)	54.89 %
Total Fees of Office/Charges for Service	(16,000)	(16,000)	(8,782.16)	0.00	(7,217.84)	54.89 %
Courts Costs						
101.47040.33020-TimePmt10%-Court Improvement	(150)	(150)	(210.00)	0.00	60.00	140.00 %
Total Courts Costs	(150)	(150)	(210.00)	0.00	60.00	140.00 %
Department 33020 Totals	(16,150)	(16,150)	(8,992.16)	0.00	(7,157.84)	55.68 %
<b>33030-Justice of Peace Precinct 3</b>						
Fees of Office/Charges for Service						
101.43010.33030-Fees of Office/Charges for S	(19,000)	(19,000)	(10,489.58)	0.00	(8,510.42)	55.21 %
101.43599.33030-Cash Short and Over	0	0	42.00	0.00	(42.00)	0.00 %
Total Fees of Office/Charges for Service	(19,000)	(19,000)	(10,447.58)	0.00	(8,552.42)	54.99 %
Courts Costs						
101.47040.33030-TimePmt10%-Court Improvement	(150)	(150)	(291.40)	0.00	141.40	194.27 %
Total Courts Costs	(150)	(150)	(291.40)	0.00	141.40	194.27 %
Department 33030 Totals	(19,150)	(19,150)	(10,738.98)	0.00	(8,411.02)	56.08 %
<b>33040-Justice of Peace Precinct 4</b>						
Fees of Office/Charges for Service						
101.43010.33040-Fees of Office/Charges for S	(70,000)	(70,000)	(46,621.40)	0.00	(23,378.60)	66.60 %
101.43599.33040-Cash Short and Over	0	0	42.00	0.00	(42.00)	0.00 %
Total Fees of Office/Charges for Service	(70,000)	(70,000)	(46,579.40)	0.00	(23,420.60)	66.54 %
Courts Costs						
101.47040.33040-TimePmt10%-Court Improvement	(450)	(450)	(1,125.30)	0.00	675.30	250.07 %
Total Courts Costs	(450)	(450)	(1,125.30)	0.00	675.30	250.07 %
Department 33040 Totals	(70,450)	(70,450)	(47,704.70)	0.00	(22,745.30)	67.71 %
<b>36010-Juvenile Probation Support - General Fund</b>						
Fees of Office/Charges for Service						
101.43750.36010-Probation Fees - General Fun	(3,800)	(3,800)	(4,394.10)	0.00	594.10	115.63 %
Total Fees of Office/Charges for Service	(3,800)	(3,800)	(4,394.10)	0.00	594.10	115.63 %
Department 36010 Totals	(3,800)	(3,800)	(4,394.10)	0.00	594.10	115.63 %
<b>41010-Sheriff</b>						
Intergovernment Revenues-Federal						
101.42619.41010-Federal Funds Passed thru th	0	0	(16,059.54)	0.00	16,059.54	0.00 %
101.42620.41010-Federal Funds	(33,400)	(33,400)	(631.85)	0.00	(32,768.15)	1.89 %
101.42622.41010-Federal Funds - HIDTA	0	(11,238)	(11,238.72)	0.00	0.72	100.01 %
Total Intergovernment Revenues-Federal	(33,400)	(44,638)	(27,930.11)	0.00	(16,707.89)	62.57 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 7 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Fees of Office/Charges for Service						
101.43010.41010-Fees of Office/Charges for S	(2,000)	(2,000)	(7,840.11)	0.00	5,840.11	392.01 %
101.43050.41010-Copies	0	0	(86.00)	0.00	86.00	0.00 %
101.43740.41010-Bond Fees-General Fund	(1,900)	(1,900)	(1,882.50)	0.00	(17.50)	99.08 %
Total Fees of Office/Charges for Service	(3,900)	(3,900)	(9,808.61)	0.00	5,908.61	251.50 %
Other Revenue						
101.48200.41010-Insurance Refunds/Credits	0	(15,789)	(15,789.84)	0.00	0.84	100.01 %
Total Other Revenue	0	(15,789)	(15,789.84)	0.00	0.84	100.01 %
Department 41010 Totals	(37,300)	(64,327)	(53,528.56)	0.00	(10,798.44)	83.21 %
<b>41030-Sheriff Estray</b>						
Fees of Office/Charges for Service						
101.43010.41030-Fees of Office/Charges for S	(1,200)	(1,200)	(2,842.69)	0.00	1,642.69	236.89 %
Total Fees of Office/Charges for Service	(1,200)	(1,200)	(2,842.69)	0.00	1,642.69	236.89 %
Department 41030 Totals	(1,200)	(1,200)	(2,842.69)	0.00	1,642.69	236.89 %
<b>44001-Constables Central</b>						
Fees of Office/Charges for Service						
101.43020.44001-Serving Papers	(175,000)	(175,000)	(97,801.12)	0.00	(77,198.88)	55.89 %
Total Fees of Office/Charges for Service	(175,000)	(175,000)	(97,801.12)	0.00	(77,198.88)	55.89 %
Department 44001 Totals	(175,000)	(175,000)	(97,801.12)	0.00	(77,198.88)	55.89 %
<b>44010-Constable Precinct 1</b>						
Fees of Office/Charges for Service						
101.43010.44010-Fees of Office/Charges for S	0	0	(10.00)	0.00	10.00	0.00 %
101.43020.44010-Serving Papers	0	0	(2,024.00)	0.00	2,024.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,034.00)	0.00	2,034.00	-∞
Department 44010 Totals	0	0	(2,034.00)	0.00	2,034.00	-∞
<b>44020-Constable Precinct 2</b>						
Fees of Office/Charges for Service						
101.43020.44020-Serving Papers	0	0	(1,305.00)	0.00	1,305.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,305.00)	0.00	1,305.00	-∞
Department 44020 Totals	0	0	(1,305.00)	0.00	1,305.00	-∞
<b>44030-Constable Precinct 3</b>						
Fees of Office/Charges for Service						
101.43010.44030-Fees of Office/Charges for S	0	0	(15.00)	0.00	15.00	0.00 %
101.43020.44030-Serving Papers	0	0	(3,200.00)	0.00	3,200.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(3,215.00)	0.00	3,215.00	-∞
Department 44030 Totals	0	0	(3,215.00)	0.00	3,215.00	-∞
<b>44040-Constable Precinct 4</b>						
Fees of Office/Charges for Service						
101.43010.44040-Fees of Office/Charges for S	0	0	(7,195.44)	0.00	7,195.44	0.00 %
101.43020.44040-Serving Papers	0	0	(4,310.00)	0.00	4,310.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(11,505.44)	0.00	11,505.44	-∞
Department 44040 Totals	0	0	(11,505.44)	0.00	11,505.44	-∞



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 8 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>46010-Emergency Operations</b>						
Building Use Charges and Rentals						
101.46020.46010-Rent of Shelter	(2,000)	(2,000)	0.00	0.00	(2,000.00)	0.00 %
Total Building Use Charges and Rentals	(2,000)	(2,000)	0.00	0.00	(2,000.00)	0.00 %
Other Revenue						
101.48110.46010-Other Revenue	0	(500)	0.00	0.00	(500.00)	0.00 %
Total Other Revenue	0	(500)	0.00	0.00	(500.00)	0.00 %
Department 46010 Totals	(2,000)	(2,500)	0.00	0.00	(2,500.00)	0.00 %
<b>50010-County Jail</b>						
Intergovernmental Revenues						
101.42010.50010-State Funds	0	0	(18.00)	0.00	18.00	0.00 %
101.42470.50010-Inmate Housing-Other Countie	(40,000)	(40,000)	(53,118.00)	0.00	13,118.00	132.80 %
Total Intergovernmental Revenues	(40,000)	(40,000)	(53,136.00)	0.00	13,136.00	132.84 %
Fees of Office/Charges for Service						
101.43060.50010-Coin Phones	(100,000)	(100,000)	(83,336.57)	0.00	(16,663.43)	83.34 %
Total Fees of Office/Charges for Service	(100,000)	(100,000)	(83,336.57)	0.00	(16,663.43)	83.34 %
Other Revenue						
101.48110.50010-Other Revenue	0	0	(340.00)	0.00	340.00	0.00 %
101.48200.50010-Insurance Refunds/Credits	0	(4,014)	(4,014.55)	0.00	0.55	100.01 %
Total Other Revenue	0	(4,014)	(4,354.55)	0.00	340.55	108.48 %
Department 50010 Totals	(140,000)	(144,014)	(140,827.12)	0.00	(3,186.88)	97.79 %
<b>50020-County Jail Inmate Medical Cost Center</b>						
Fees of Office/Charges for Service						
101.43400.50020-Charges to Hospital District	(69,420)	(69,420)	0.00	0.00	(69,420.00)	0.00 %
101.43400.50020-Charges to Hospital District	(69,420)	(69,420)	(52,065.00)	0.00	(17,355.00)	75.00 %
101.43401.50020-WCHD-True Up	0	0	(12,732.89)	0.00	12,732.89	0.00 %
101.43410.50020-In-Clinic Doctor Visits	(10,000)	(10,000)	(9,780.00)	0.00	(220.00)	97.80 %
Total Fees of Office/Charges for Service	(148,840)	(148,840)	(74,577.89)	0.00	(74,262.11)	50.11 %
Department 50020 Totals	(148,840)	(148,840)	(74,577.89)	0.00	(74,262.11)	50.11 %
<b>50110-Adult Probation Support- General Fund</b>						
Fees of Office/Charges for Service						
101.43010.50110-Fees of Office/Charges for S	0	0	(18,782.00)	0.00	18,782.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(18,782.00)	0.00	18,782.00	-∞
Department 50110 Totals	0	0	(18,782.00)	0.00	18,782.00	-∞
<b>61020-Planning and Development</b>						
Licenses and Permits						
101.41020.61020-Licenses and Permits	(340,000)	(340,000)	(314,895.85)	0.00	(25,104.15)	92.62 %
101.41030.61020-OSSF Fees	(60,000)	(60,000)	(37,780.00)	0.00	(22,220.00)	62.97 %
Total Licenses and Permits	(400,000)	(400,000)	(352,675.85)	0.00	(47,324.15)	88.17 %
Fees of Office/Charges for Service						
101.43010.61020-Fees of Office/Charges for S	0	0	(85.00)	0.00	85.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(85.00)	0.00	85.00	-∞



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 9 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Other Revenue						
101.48110.61020-Other Revenue	0	0	(31.00)	0.00	31.00	0.00 %
Total Other Revenue	0	0	(31.00)	0.00	31.00	-∞
Department 61020 Totals	(400,000)	(400,000)	(352,791.85)	0.00	(47,208.15)	88.20 %
<b>70010-Historical Commission</b>						
Other Revenue						
101.48110.70010-Other Revenue	0	0	(62.50)	0.00	62.50	0.00 %
Total Other Revenue	0	0	(62.50)	0.00	62.50	-∞
Department 70010 Totals	0	0	(62.50)	0.00	62.50	-∞
Fund 101 Totals	(26,707,188)	(29,205,532)	(28,043,520.59)	0.00	(1,162,011.41)	96.02 %
<b>105-General Projects Fun</b>						
<b>11105-Revenues-General Projects Fund</b>						
Interest Income						
105.48010.11105-Interest	(1,600)	(1,600)	(5,145.72)	0.00	3,545.72	321.61 %
Total Interest Income	(1,600)	(1,600)	(5,145.72)	0.00	3,545.72	321.61 %
Transfers In						
105.49901.11105-Transfer from General Fund	(315,000)	(315,000)	(315,000.00)	0.00	0.00	100.00 %
105.49930.11105-Transfers from Other Funds	0	(150,000)	(150,000.00)	0.00	0.00	100.00 %
Total Transfers In	(315,000)	(465,000)	(465,000.00)	0.00	0.00	100.00 %
Department 11105 Totals	(316,600)	(466,600)	(470,145.72)	0.00	3,545.72	100.76 %
Fund 105 Totals	(316,600)	(466,600)	(470,145.72)	0.00	3,545.72	100.76 %
<b>119-ARP Relief/Recovery</b>						
<b>11119-Revenues-Recovery Fund</b>						
Intergovernment Revenues-Federal						
119.42919.11119-Federal Covid Related Funds	0	0	(4,309,658.46)	0.00	4,309,658.46	0.00 %
Total Intergovernment Revenues-Federal	0	0	(4,309,658.46)	0.00	4,309,658.46	-∞
Interest Income						
119.48010.11119-Interest	0	0	(4,245.14)	0.00	4,245.14	0.00 %
Total Interest Income	0	0	(4,245.14)	0.00	4,245.14	-∞
Department 11119 Totals	0	0	(4,313,903.60)	0.00	4,313,903.60	-∞
Fund 119 Totals	0	0	(4,313,903.60)	0.00	4,313,903.60	-∞
<b>185-Healthy County Initi</b>						
<b>11185-Revenues-Healthy County Initiative</b>						
Interest Income						
185.48010.11185-Interest	0	0	(34.10)	0.00	34.10	0.00 %
Total Interest Income	0	0	(34.10)	0.00	34.10	-∞
Other Revenue						
185.48110.11185-Other Revenue	0	0	(1,080.00)	0.00	1,080.00	0.00 %
Total Other Revenue	0	0	(1,080.00)	0.00	1,080.00	-∞
Department 11185 Totals	0	0	(1,114.10)	0.00	1,114.10	-∞
Fund 185 Totals	0	0	(1,114.10)	0.00	1,114.10	-∞



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 10 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>192-Debt Service Fund</b>						
<b>11192-Revenues-Debt Service Fund</b>						
Current Ad Valorem Taxes						
192.40110.11192-Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,326,595.28)	0.00	169,092.28	114.61 %
Total Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,326,595.28)	0.00	169,092.28	114.61 %
Delinquent Ad Valorem Taxes						
192.40120.11192-Delinquent Ad Valorem Taxes	(40,000)	(40,000)	(10,443.66)	0.00	(29,556.34)	26.11 %
Total Delinquent Ad Valorem Taxes	(40,000)	(40,000)	(10,443.66)	0.00	(29,556.34)	26.11 %
Ad Valorem Penalty and Interest						
192.40130.11192-Penalties and Interest-Ad Va	(25,000)	(25,000)	(13,871.57)	0.00	(11,128.43)	55.49 %
Total Ad Valorem Penalty and Interest	(25,000)	(25,000)	(13,871.57)	0.00	(11,128.43)	55.49 %
Interest Income						
192.48010.11192-Interest	(300)	(300)	(2,290.53)	0.00	1,990.53	763.51 %
Total Interest Income	(300)	(300)	(2,290.53)	0.00	1,990.53	763.51 %
Department 11192 Totals	(1,222,803)	(1,222,803)	(1,353,201.04)	0.00	130,398.04	110.66 %
Fund 192 Totals	(1,222,803)	(1,222,803)	(1,353,201.04)	0.00	130,398.04	110.66 %
<b>220-Road and Bridge Fund</b>						
<b>11220-Revenues-Road and Bridge Fund</b>						
Current Ad Valorem Taxes						
220.40110.11220-Current Ad Valorem Taxes	(3,632,138)	(3,632,138)	(3,623,266.97)	0.00	(8,871.03)	99.76 %
Total Current Ad Valorem Taxes	(3,632,138)	(3,632,138)	(3,623,266.97)	0.00	(8,871.03)	99.76 %
Intergovernmental Revenues						
220.42010.11220-State Funds	(103,765)	(103,765)	(99,276.07)	0.00	(4,488.93)	95.67 %
Total Intergovernmental Revenues	(103,765)	(103,765)	(99,276.07)	0.00	(4,488.93)	95.67 %
Intergovernment Revenues-Federal						
220.42630.11220-US Forest Service	(120,000)	(120,000)	(139,795.52)	0.00	19,795.52	116.50 %
Total Intergovernment Revenues-Federal	(120,000)	(120,000)	(139,795.52)	0.00	19,795.52	116.50 %
Road and Bridge Fees						
220.44510.11220-Road and Bridge Fees	(530,250)	(530,250)	(401,580.00)	0.00	(128,670.00)	75.73 %
Total Road and Bridge Fees	(530,250)	(530,250)	(401,580.00)	0.00	(128,670.00)	75.73 %
License Fee Registration						
220.44610.11220-License Fee Registration	(360,000)	(360,000)	(360,000.00)	0.00	0.00	100.00 %
Total License Fee Registration	(360,000)	(360,000)	(360,000.00)	0.00	0.00	100.00 %
Fines and Forfeitures						
220.47601.11220-JP #1 Fines	(200,000)	(200,000)	(80,271.30)	0.00	(119,728.70)	40.14 %
220.47602.11220-JP #2 Fines	(40,000)	(40,000)	(16,700.12)	0.00	(23,299.88)	41.75 %
220.47603.11220-JP #3 Fines	(31,000)	(31,000)	(17,729.73)	0.00	(13,270.27)	57.19 %
220.47604.11220-JP #4 Fines	(75,000)	(75,000)	(45,811.80)	0.00	(29,188.20)	61.08 %
220.47606.11220-License and Weight Fines	(180,000)	(180,000)	(136,365.80)	0.00	(43,634.20)	75.76 %
220.47610.11220-County Court at Law Fines	(85,000)	(85,000)	(72,463.88)	0.00	(12,536.12)	85.25 %
220.47622.11220-District Courts Fines	(95,000)	(95,000)	(46,545.80)	0.00	(48,454.20)	49.00 %
Total Fines and Forfeitures	(706,000)	(706,000)	(415,888.43)	0.00	(290,111.57)	58.91 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 11 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
220.48010.11220-Interest	(3,000)	(3,000)	(8,131.89)	0.00	5,131.89	271.06 %
Total Interest Income	(3,000)	(3,000)	(8,131.89)	0.00	5,131.89	271.06 %
Tranfers In						
220.49901.11220-Transfer from General Fund	(600,000)	(1,400,000)	(1,400,000.00)	0.00	0.00	100.00 %
220.49940.11220-Transfer from General Fund-S	(194,700)	(194,700)	(194,700.00)	0.00	0.00	100.00 %
Total Tranfers In	(794,700)	(1,594,700)	(1,594,700.00)	0.00	0.00	100.00 %
Department 11220 Totals	(6,249,853)	(7,049,853)	(6,642,638.88)	0.00	(407,214.12)	94.22 %
<b>82200-Road and Bridge General</b>						
Intergovernmental Revenues						
220.42350.82200-HGAC Grants - State Funds	0	(20,000)	(3,000.00)	0.00	(17,000.00)	15.00 %
Total Intergovernmental Revenues	0	(20,000)	(3,000.00)	0.00	(17,000.00)	15.00 %
Other Revenue						
220.48300.82200-Proceeds from Auction/Sale	0	(86,500)	(86,500.00)	0.00	0.00	100.00 %
Total Other Revenue	0	(86,500)	(86,500.00)	0.00	0.00	100.00 %
Department 82200 Totals	0	(106,500)	(89,500.00)	0.00	(17,000.00)	84.04 %
<b>82210-Road and Bridge Precinct 1</b>						
Intergovernment Revenues-Federal						
220.42620.82210-Federal Funds	0	(41)	(41.02)	0.00	0.02	100.05 %
Total Intergovernment Revenues-Federal	0	(41)	(41.02)	0.00	0.02	100.05 %
Other Revenue						
220.48110.82210-Other Revenue	0	(1,171)	(1,171.25)	0.00	0.25	100.02 %
Total Other Revenue	0	(1,171)	(1,171.25)	0.00	0.25	100.02 %
Department 82210 Totals	0	(1,212)	(1,212.27)	0.00	0.27	100.02 %
<b>82230-Road and Bridge Precinct 3</b>						
Intergovernment Revenues-Federal						
220.42710.82230-Disaster Relief Funds	0	(18,487)	(18,487.05)	0.00	0.05	100.00 %
Total Intergovernment Revenues-Federal	0	(18,487)	(18,487.05)	0.00	0.05	100.00 %
Other Revenue						
220.48110.82230-Other Revenue	0	(2,697)	(2,697.65)	0.00	0.65	100.02 %
Total Other Revenue	0	(2,697)	(2,697.65)	0.00	0.65	100.02 %
Department 82230 Totals	0	(21,184)	(21,184.70)	0.00	0.70	100.00 %
<b>82240-Road and Bridge Precinct 4</b>						
Other Revenue						
220.48110.82240-Other Revenue	0	(265)	(472.00)	0.00	207.00	178.11 %
Total Other Revenue	0	(265)	(472.00)	0.00	207.00	178.11 %
Department 82240 Totals	0	(265)	(472.00)	0.00	207.00	178.11 %
Fund 220 Totals	(6,249,853)	(7,179,014)	(6,755,007.85)	0.00	(424,006.15)	94.09 %



**Walker County Budget vs Actual Report**  
**As of the Month Ended 6/30/2022**  
**For the Fiscal Year Ending September 30, 2022**  
**Transactions Posted as of 2:17 PM**

Page 12 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>301-Walker County EMS Fu</b>						
<b>11301-Revenues-Walker County EMS Fund</b>						
Intergovernmental Revenues						
301.42010.11301-State Funds	0	(13,796)	(13,796.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	0	(13,796)	(13,796.00)	0.00	0.00	100.00 %
Intergovernment Revenues-Federal						
301.42710.11301-Disaster Relief Funds	0	(21,539)	(21,539.64)	0.00	0.64	100.00 %
301.42919.11301-Federal Covid Related Funds	0	(1,341,121)	(1,683,401.36)	0.00	342,280.36	125.52 %
Total Intergovernment Revenues-Federal	0	(1,362,660)	(1,704,941.00)	0.00	342,281.00	125.12 %
Fees of Office/Charges for Service						
301.43010.11301-Fees of Office/Charges for S	(5,000)	(5,000)	(676.00)	0.00	(4,324.00)	13.52 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	(676.00)	0.00	(4,324.00)	13.52 %
Ambulance Fees						
301.43800.11301-Ambulance Emergency Fees	(2,500,000)	(2,500,000)	(2,242,740.56)	0.00	(257,259.44)	89.71 %
301.43997.11301-WriteOffs Collected	0	0	(10,964.46)	0.00	10,964.46	0.00 %
Total Ambulance Fees	(2,500,000)	(2,500,000)	(2,253,705.02)	0.00	(246,294.98)	90.15 %
Interest Income						
301.48010.11301-Interest	(1,000)	(1,000)	(3,123.14)	0.00	2,123.14	312.31 %
Total Interest Income	(1,000)	(1,000)	(3,123.14)	0.00	2,123.14	312.31 %
Other Revenue						
301.48200.11301-Insurance Refunds/Credits	0	(4,474)	(4,474.02)	0.00	0.02	100.00 %
Total Other Revenue	0	(4,474)	(4,474.02)	0.00	0.02	100.00 %
Tranfers In						
301.49901.11301-Transfer from General Fund	(1,641,121)	(648,414)	(648,414.00)	0.00	0.00	100.00 %
301.49902.11301-Transfer from General-Capita	(270,000)	(270,000)	(270,000.00)	0.00	0.00	100.00 %
Total Tranfers In	(1,911,121)	(918,414)	(918,414.00)	0.00	0.00	100.00 %
Department 11301 Totals	(4,417,121)	(4,805,344)	(4,899,129.18)	0.00	93,785.18	101.95 %
Fund 301 Totals	(4,417,121)	(4,805,344)	(4,899,129.18)	0.00	93,785.18	101.95 %
<b>473-AutoTheft Task Force</b>						
<b>42080-AutoTheft Task Force</b>						
Intergovernmental Revenues						
473.42010.42080-State Funds	(98,629)	(98,629)	0.00	0.00	(98,629.00)	0.00 %
473.42010.42080-State Funds	(98,629)	(98,629)	(72,513.59)	0.00	(26,115.41)	73.52 %
Total Intergovernmental Revenues	(197,258)	(197,258)	(72,513.59)	0.00	(124,744.41)	36.76 %
Department 42080 Totals	(197,258)	(197,258)	(72,513.59)	0.00	(124,744.41)	36.76 %
Fund 473 Totals	(197,258)	(197,258)	(72,513.59)	0.00	(124,744.41)	36.76 %
<b>474-District Attorney Vi</b>						
<b>32091-District Attorney Victim Assistance Coord</b>						
Intergovernment Revenues-Federal						
474.42619.32091-Federal Funds Passed thru th	(52,456)	(52,456)	(33,777.70)	0.00	(18,678.30)	64.39 %
Total Intergovernment Revenues-Federal	(52,456)	(52,456)	(33,777.70)	0.00	(18,678.30)	64.39 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 13 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Transfers In						
474.49901.32091-Transfer from General Fund	(13,114)	(13,114)	(13,114.00)	0.00	0.00	100.00 %
Total Transfers In	(13,114)	(13,114)	(13,114.00)	0.00	0.00	100.00 %
Department 32091 Totals	(65,570)	(65,570)	(46,891.70)	0.00	(18,678.30)	71.51 %
Fund 474 Totals	(65,570)	(65,570)	(46,891.70)	0.00	(18,678.30)	71.51 %
<b>488-CDBG Grants</b>						
<b>62010-CDBG-GLO-Harvey</b>						
Intergovernment Revenues-Federal						
488.42230.62010-Grant Revenue-Federal thru S	0	(280,271)	(88,046.50)	0.00	(192,224.50)	31.41 %
Total Intergovernment Revenues-Federal	0	(280,271)	(88,046.50)	0.00	(192,224.50)	31.41 %
Department 62010 Totals	0	(280,271)	(88,046.50)	0.00	(192,224.50)	31.41 %
<b>62021-CDBG-WC SUD</b>						
Intergovernment Revenues-Federal						
488.42230.62021-Grant Revenue-Federal thru S	0	(326,700)	(7,520.00)	0.00	(319,180.00)	2.30 %
Total Intergovernment Revenues-Federal	0	(326,700)	(7,520.00)	0.00	(319,180.00)	2.30 %
Department 62021 Totals	0	(326,700)	(7,520.00)	0.00	(319,180.00)	2.30 %
Fund 488 Totals	0	(606,971)	(95,566.50)	0.00	(511,404.50)	15.74 %
<b>512-County Records Prese</b>						
<b>11512-Revenues-County Records Preservation II Fund</b>						
Fees of Office/Charges for Service						
512.43010.11512-Fees of Office/Charges for S	(12,500)	(12,500)	(4,150.92)	0.00	(8,349.08)	33.21 %
Total Fees of Office/Charges for Service	(12,500)	(12,500)	(4,150.92)	0.00	(8,349.08)	33.21 %
Interest Income						
512.48010.11512-Interest	0	0	(117.10)	0.00	117.10	0.00 %
Total Interest Income	0	0	(117.10)	0.00	117.10	-00 %
Department 11512 Totals	(12,500)	(12,500)	(4,268.02)	0.00	(8,231.98)	34.14 %
Fund 512 Totals	(12,500)	(12,500)	(4,268.02)	0.00	(8,231.98)	34.14 %
<b>515-County Clerk Records</b>						
<b>11515-Revenues-County Clerk Records Managment and Preservation Fun</b>						
Fees of Office/Charges for Service						
515.43010.11515-Fees of Office/Charges for S	(128,000)	(128,000)	(102,806.64)	0.00	(25,193.36)	80.32 %
Total Fees of Office/Charges for Service	(128,000)	(128,000)	(102,806.64)	0.00	(25,193.36)	80.32 %
Interest Income						
515.48010.11515-Interest	(300)	(300)	(432.76)	0.00	132.76	144.25 %
Total Interest Income	(300)	(300)	(432.76)	0.00	132.76	144.25 %
Department 11515 Totals	(128,300)	(128,300)	(103,239.40)	0.00	(25,060.60)	80.47 %
Fund 515 Totals	(128,300)	(128,300)	(103,239.40)	0.00	(25,060.60)	80.47 %





Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 14 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>516-County Clerk Records</b>						
<b>11516-Revenues-County Clerk Records Archive Fund</b>						
Fees of Office/Charges for Service						
516.43010.11516-Fees of Office/Charges for S	(121,000)	(121,000)	(92,805.65)	0.00	(28,194.35)	76.70 %
Total Fees of Office/Charges for Service	(121,000)	(121,000)	(92,805.65)	0.00	(28,194.35)	76.70 %
Interest Income						
516.48010.11516-Interest	(1,000)	(1,000)	(58.26)	0.00	(941.74)	5.83 %
Total Interest Income	(1,000)	(1,000)	(58.26)	0.00	(941.74)	5.83 %
Department 11516 Totals	(122,000)	(122,000)	(92,863.91)	0.00	(29,136.09)	76.12 %
Fund 516 Totals	(122,000)	(122,000)	(92,863.91)	0.00	(29,136.09)	76.12 %
<b>517-Court Facilities Fun</b>						
<b>15050-County Clerk</b>						
Fees of Office/Charges for Service						
517.43010.15050-Fees of Office/Charges for S	0	0	(4,440.00)	0.00	4,440.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(4,440.00)	0.00	4,440.00	-∞
Department 15050 Totals	0	0	(4,440.00)	0.00	4,440.00	-∞
<b>31010-District Clerk</b>						
Fees of Office/Charges for Service						
517.43010.31010-Fees of Office/Charges for S	0	0	(5,168.00)	0.00	5,168.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,168.00)	0.00	5,168.00	-∞
Department 31010 Totals	0	0	(5,168.00)	0.00	5,168.00	-∞
Fund 517 Totals	0	0	(9,608.00)	0.00	9,608.00	-∞
<b>518-District Clerk Recor</b>						
<b>11518-Revenues-District Clerk Records Management and Preservation</b>						
Fees of Office/Charges for Service						
518.43010.11518-Fees of Office/Charges for S	(4,600)	(4,600)	(11,187.25)	0.00	6,587.25	243.20 %
Total Fees of Office/Charges for Service	(4,600)	(4,600)	(11,187.25)	0.00	6,587.25	243.20 %
Interest Income						
518.48010.11518-Interest	0	0	(9.54)	0.00	9.54	0.00 %
Total Interest Income	0	0	(9.54)	0.00	9.54	-∞
Department 11518 Totals	(4,600)	(4,600)	(11,196.79)	0.00	6,596.79	243.41 %
Fund 518 Totals	(4,600)	(4,600)	(11,196.79)	0.00	6,596.79	243.41 %
<b>519-District Clerk Rider</b>						
<b>11519-Revenues-District Clerk Rider Fund</b>						
Intergovernmental Revenues						
519.42010.11519-State Funds	(12,000)	(12,000)	(9,000.00)	0.00	(3,000.00)	75.00 %
Total Intergovernmental Revenues	(12,000)	(12,000)	(9,000.00)	0.00	(3,000.00)	75.00 %
Interest Income						
519.48010.11519-Interest	0	0	(56.02)	0.00	56.02	0.00 %
Total Interest Income	0	0	(56.02)	0.00	56.02	-∞
Department 11519 Totals	(12,000)	(12,000)	(9,056.02)	0.00	(2,943.98)	75.47 %
Fund 519 Totals	(12,000)	(12,000)	(9,056.02)	0.00	(2,943.98)	75.47 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 15 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>523-County Jury Fee Fund</b>						
<b>11523-Revenues-County Jury Fee Fund</b>						
Fees of Office/Charges for Service						
523.43010.11523-Fees of Office/Charges for S	0	0	(318.52)	0.00	318.52	0.00 %
523.43720.11523-Jury Fee	(6,900)	(6,900)	(2,405.53)	0.00	(4,494.47)	34.86 %
Total Fees of Office/Charges for Service	(6,900)	(6,900)	(2,724.05)	0.00	(4,175.95)	39.48 %
Department 11523 Totals	(6,900)	(6,900)	(2,724.05)	0.00	(4,175.95)	39.48 %
Fund 523 Totals	(6,900)	(6,900)	(2,724.05)	0.00	(4,175.95)	39.48 %
<b>524-County Jury Fund-SB4</b>						
<b>11524-Revenues-County Jury Fund-SB41</b>						
Fees of Office/Charges for Service						
524.43010.11524-Fees of Office/Charges for S	0	0	(500.00)	0.00	500.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(500.00)	0.00	500.00	-∞
Department 11524 Totals	0	0	(500.00)	0.00	500.00	-∞
<b>15050-County Clerk</b>						
Fees of Office/Charges for Service						
524.43010.15050-Fees of Office/Charges for S	0	0	(1,060.00)	0.00	1,060.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,060.00)	0.00	1,060.00	-∞
Department 15050 Totals	0	0	(1,060.00)	0.00	1,060.00	-∞
<b>31010-District Clerk</b>						
Fees of Office/Charges for Service						
524.43010.31010-Fees of Office/Charges for S	0	0	(2,584.00)	0.00	2,584.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,584.00)	0.00	2,584.00	-∞
Department 31010 Totals	0	0	(2,584.00)	0.00	2,584.00	-∞
Fund 524 Totals	0	0	(4,144.00)	0.00	4,144.00	-∞
<b>525-Court Reporter Servi</b>						
<b>11525-Revenues-Court Reporter Service Fund</b>						
Fees of Office/Charges for Service						
525.43010.11525-Fees of Office/Charges for S	0	0	(295.44)	0.00	295.44	0.00 %
525.43730.11525-Court Reporter Fee	(17,600)	(17,600)	(15,663.02)	0.00	(1,936.98)	88.99 %
Total Fees of Office/Charges for Service	(17,600)	(17,600)	(15,958.46)	0.00	(1,641.54)	90.67 %
Department 11525 Totals	(17,600)	(17,600)	(15,958.46)	0.00	(1,641.54)	90.67 %
Fund 525 Totals	(17,600)	(17,600)	(15,958.46)	0.00	(1,641.54)	90.67 %
<b>527-Language Access Fund</b>						
<b>15050-County Clerk</b>						
Fees of Office/Charges for Service						
527.43010.15050-Fees of Office/Charges for S	0	0	(666.00)	0.00	666.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(666.00)	0.00	666.00	-∞
Department 15050 Totals	0	0	(666.00)	0.00	666.00	-∞



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 16 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>31010-District Clerk</b>						
Fees of Office/Charges for Service						
527.43010.31010-Fees of Office/Charges for S	0	0	(775.20)	0.00	775.20	0.00 %
Total Fees of Office/Charges for Service	0	0	(775.20)	0.00	775.20	-∞
Department 31010 Totals	0	0	(775.20)	0.00	775.20	-∞
<b>33010-Justice of Peace Precinct 1</b>						
Fees of Office/Charges for Service						
527.43010.33010-Fees of Office/Charges for S	0	0	(438.00)	0.00	438.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(438.00)	0.00	438.00	-∞
Department 33010 Totals	0	0	(438.00)	0.00	438.00	-∞
<b>33020-Justice of Peace Precinct 2</b>						
Fees of Office/Charges for Service						
527.43010.33020-Fees of Office/Charges for S	0	0	(264.00)	0.00	264.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(264.00)	0.00	264.00	-∞
Department 33020 Totals	0	0	(264.00)	0.00	264.00	-∞
<b>33030-Justice of Peace Precinct 3</b>						
Fees of Office/Charges for Service						
527.43010.33030-Fees of Office/Charges for S	0	0	(456.00)	0.00	456.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(456.00)	0.00	456.00	-∞
Department 33030 Totals	0	0	(456.00)	0.00	456.00	-∞
<b>33040-Justice of Peace Precinct 4</b>						
Fees of Office/Charges for Service						
527.43010.33040-Fees of Office/Charges for S	0	0	(564.00)	0.00	564.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(564.00)	0.00	564.00	-∞
Department 33040 Totals	0	0	(564.00)	0.00	564.00	-∞
Fund 527 Totals	0	0	(3,163.20)	0.00	3,163.20	-∞
<b>536-Courthouse Security</b>						
<b>11536-Revenues-Courthouse Security Fund</b>						
Fees of Office/Charges for Service						
536.43010.11536-Fees of Office/Charges for S	(35,000)	(35,000)	(30,536.40)	0.00	(4,463.60)	87.25 %
Total Fees of Office/Charges for Service	(35,000)	(35,000)	(30,536.40)	0.00	(4,463.60)	87.25 %
Tranfers In						
536.49901.11536-Transfer from General Fund	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Total Tranfers In	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Department 11536 Totals	(79,741)	(79,741)	(75,277.40)	0.00	(4,463.60)	94.40 %
Fund 536 Totals	(79,741)	(79,741)	(75,277.40)	0.00	(4,463.60)	94.40 %
<b>537-Justice Courts Build</b>						
<b>11537-Revenues-Justice Courts Building Security Fund</b>						
Fees of Office/Charges for Service						
537.43010.11537-Fees of Office/Charges for S	(4,500)	(4,500)	(2,512.89)	0.00	(1,987.11)	55.84 %
Total Fees of Office/Charges for Service	(4,500)	(4,500)	(2,512.89)	0.00	(1,987.11)	55.84 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 17 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
537.48010.11537-Interest	0	0	(87.06)	0.00	87.06	0.00 %
Total Interest Income	0	0	(87.06)	0.00	87.06	-∞
Department 11537 Totals	(4,500)	(4,500)	(2,599.95)	0.00	(1,900.05)	57.78 %
Fund 537 Totals	(4,500)	(4,500)	(2,599.95)	0.00	(1,900.05)	57.78 %
<b>538-JP TruancyPrev and D</b>						
<b>11538-JP Truancy Prevention and Diversion</b>						
Fees of Office/Charges for Service						
538.43010.11538-Fees of Office/Charges for S	(15,000)	(15,000)	(8,734.06)	0.00	(6,265.94)	58.23 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(8,734.06)	0.00	(6,265.94)	58.23 %
Interest Income						
538.48010.11538-Interest	0	0	(7.54)	0.00	7.54	0.00 %
Total Interest Income	0	0	(7.54)	0.00	7.54	-∞
Department 11538 Totals	(15,000)	(15,000)	(8,741.60)	0.00	(6,258.40)	58.28 %
Fund 538 Totals	(15,000)	(15,000)	(8,741.60)	0.00	(6,258.40)	58.28 %
<b>539-County Speciality C</b>						
<b>11539-County Specialty Court Programs</b>						
Fees of Office/Charges for Service						
539.43030.11539-County Specialty Court Progr	(3,500)	(3,500)	(4,114.45)	0.00	614.45	117.56 %
Total Fees of Office/Charges for Service	(3,500)	(3,500)	(4,114.45)	0.00	614.45	117.56 %
Interest Income						
539.48010.11539-Interest	0	0	(1.52)	0.00	1.52	0.00 %
Total Interest Income	0	0	(1.52)	0.00	1.52	-∞
Department 11539 Totals	(3,500)	(3,500)	(4,115.97)	0.00	615.97	117.60 %
Fund 539 Totals	(3,500)	(3,500)	(4,115.97)	0.00	615.97	117.60 %
<b>550-Justice Courts Techn</b>						
<b>11550-Revenues-Justice Courts Technology Fund</b>						
Fees of Office/Charges for Service						
550.43010.11550-Fees of Office/Charges for S	(16,000)	(16,000)	(8,519.07)	0.00	(7,480.93)	53.24 %
Total Fees of Office/Charges for Service	(16,000)	(16,000)	(8,519.07)	0.00	(7,480.93)	53.24 %
Interest Income						
550.48010.11550-Interest	(40)	(40)	(142.39)	0.00	102.39	355.98 %
Total Interest Income	(40)	(40)	(142.39)	0.00	102.39	355.98 %
Department 11550 Totals	(16,040)	(16,040)	(8,661.46)	0.00	(7,378.54)	54.00 %
Fund 550 Totals	(16,040)	(16,040)	(8,661.46)	0.00	(7,378.54)	54.00 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 18 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>551-County and District</b>						
<b>11551-Revenues-County and District Courts Technology Fund</b>						
Fees of Office/Charges for Service						
551.43010.11551-Fees of Office/Charges for S	(1,500)	(1,500)	(940.71)	0.00	(559.29)	62.71 %
Total Fees of Office/Charges for Service	(1,500)	(1,500)	(940.71)	0.00	(559.29)	62.71 %
Interest Income						
551.48010.11551-Interest	0	0	(1.94)	0.00	1.94	0.00 %
Total Interest Income	0	0	(1.94)	0.00	1.94	-∞
Department 11551 Totals	(1,500)	(1,500)	(942.65)	0.00	(557.35)	62.84 %
Fund 551 Totals	(1,500)	(1,500)	(942.65)	0.00	(557.35)	62.84 %
<b>561-Pretrial Interventio</b>						
<b>11561-Revenues-Pretrial Intervention Program Fund</b>						
Fees of Office/Charges for Service						
561.43010.11561-Fees of Office/Charges for S	(30,000)	(30,000)	(23,608.00)	0.00	(6,392.00)	78.69 %
Total Fees of Office/Charges for Service	(30,000)	(30,000)	(23,608.00)	0.00	(6,392.00)	78.69 %
Interest Income						
561.48010.11561-Interest	0	0	(152.87)	0.00	152.87	0.00 %
Total Interest Income	0	0	(152.87)	0.00	152.87	-∞
Department 11561 Totals	(30,000)	(30,000)	(23,760.87)	0.00	(6,239.13)	79.20 %
Fund 561 Totals	(30,000)	(30,000)	(23,760.87)	0.00	(6,239.13)	79.20 %
<b>562-District Attorney Fo</b>						
<b>11562-Revenues-District Attorney Forfeiture Fund</b>						
Fines and Forfeitures						
562.47850.11562-Forfeitures-Sheriff,DOJ Equi	0	0	(22,110.71)	0.00	22,110.71	0.00 %
Total Fines and Forfeitures	0	0	(22,110.71)	0.00	22,110.71	-∞
Interest Income						
562.48010.11562-Interest	0	0	(314.92)	0.00	314.92	0.00 %
Total Interest Income	0	0	(314.92)	0.00	314.92	-∞
Department 11562 Totals	0	0	(22,425.63)	0.00	22,425.63	-∞
Fund 562 Totals	0	0	(22,425.63)	0.00	22,425.63	-∞
<b>574-Sheriff Forfeiture F</b>						
<b>11574-Revenues-Sheriff Forfeiture Fund</b>						
Fines and Forfeitures						
574.47850.11574-Forfeitures-Sheriff,DOJ Equi	0	0	(53,621.51)	0.00	53,621.51	0.00 %
Total Fines and Forfeitures	0	0	(53,621.51)	0.00	53,621.51	-∞
Interest Income						
574.48010.11574-Interest	0	0	(877.85)	0.00	877.85	0.00 %
Total Interest Income	0	0	(877.85)	0.00	877.85	-∞
Department 11574 Totals	0	0	(54,499.36)	0.00	54,499.36	-∞
Fund 574 Totals	0	0	(54,499.36)	0.00	54,499.36	-∞



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 19 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>576-Sheriff Inmate Medic</b>						
<b>11576-Revenues-Sheriff Inmate Medical Fund</b>						
Fees of Office/Charges for Service						
576.43010.11576-Fees of Office/Charges for S	(4,000)	(4,000)	(3,288.17)	0.00	(711.83)	82.20 %
Total Fees of Office/Charges for Service	(4,000)	(4,000)	(3,288.17)	0.00	(711.83)	82.20 %
Interest Income						
576.48010.11576-Interest	0	0	(86.47)	0.00	86.47	0.00 %
Total Interest Income	0	0	(86.47)	0.00	86.47	-∞
Department 11576 Totals	(4,000)	(4,000)	(3,374.64)	0.00	(625.36)	84.37 %
Fund 576 Totals	(4,000)	(4,000)	(3,374.64)	0.00	(625.36)	84.37 %
<b>577-DOJ Equitable Sharin</b>						
<b>11577-Revenues-Equitable Sharing Fund</b>						
Fines and Forfeitures						
577.47850.11577-Forfeitures-Sheriff,DOJ Equi	0	0	(14,827.20)	0.00	14,827.20	0.00 %
Total Fines and Forfeitures	0	0	(14,827.20)	0.00	14,827.20	-∞
Interest Income						
577.48010.11577-Interest	(50)	(50)	(786.57)	0.00	736.57	1573.14 %
Total Interest Income	(50)	(50)	(786.57)	0.00	736.57	1573.14 %
Department 11577 Totals	(50)	(50)	(15,613.77)	0.00	15,563.77	31227.54 %
Fund 577 Totals	(50)	(50)	(15,613.77)	0.00	15,563.77	31227.54 %
<b>584-Tax Assessor Electio</b>						
<b>11584-Revenues-Tax Assessor Election Service Contract Fund</b>						
Fees of Office/Charges for Service						
584.43010.11584-Fees of Office/Charges for S	(15,000)	(15,000)	(6,742.02)	0.00	(8,257.98)	44.95 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(6,742.02)	0.00	(8,257.98)	44.95 %
Interest Income						
584.48010.11584-Interest	0	0	(68.71)	0.00	68.71	0.00 %
Total Interest Income	0	0	(68.71)	0.00	68.71	-∞
Department 11584 Totals	(15,000)	(15,000)	(6,810.73)	0.00	(8,189.27)	45.40 %
Fund 584 Totals	(15,000)	(15,000)	(6,810.73)	0.00	(8,189.27)	45.40 %
<b>601-Special Prosecution/</b>						
<b>35020-SPU Criminal</b>						
Intergovernmental Revenues						
601.42010.35020-State Funds	(1,519,923)	(1,519,923)	(1,104,201.30)	0.00	(415,721.70)	72.65 %
601.42020.35020-State Longevity Pay	0	0	(26,528.92)	0.00	26,528.92	0.00 %
Total Intergovernmental Revenues	(1,519,923)	(1,519,923)	(1,130,730.22)	0.00	(389,192.78)	74.39 %
Department 35020 Totals	(1,519,923)	(1,519,923)	(1,130,730.22)	0.00	(389,192.78)	74.39 %
<b>35030-SPU - State General Allocation</b>						
Intergovernmental Revenues						
601.42010.35030-State Funds	(440,378)	(440,378)	(253,239.83)	0.00	(187,138.17)	57.51 %
Total Intergovernmental Revenues	(440,378)	(440,378)	(253,239.83)	0.00	(187,138.17)	57.51 %
Department 35030 Totals	(440,378)	40 (440,378)	(253,239.83)	0.00	(187,138.17)	57.51 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 20 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>35040-SPU Civil Division</b>						
Intergovernmental Revenues						
601.42010.35040-State Funds	(2,624,552)	(2,624,552)	(1,956,841.00)	0.00	(667,711.00)	74.56 %
601.42020.35040-State Longevity Pay	0	0	(9,380.00)	0.00	9,380.00	0.00 %
Total Intergovernmental Revenues	(2,624,552)	(2,624,552)	(1,966,221.00)	0.00	(658,331.00)	74.92 %
Department 35040 Totals	(2,624,552)	(2,624,552)	(1,966,221.00)	0.00	(658,331.00)	74.92 %
<b>35050-SPU Juvenile Division</b>						
Intergovernmental Revenues						
601.42010.35050-State Funds	(972,084)	(972,084)	(635,783.16)	0.00	(336,300.84)	65.40 %
601.42020.35050-State Longevity Pay	0	0	(2,865.00)	0.00	2,865.00	0.00 %
Total Intergovernmental Revenues	(972,084)	(972,084)	(638,648.16)	0.00	(333,435.84)	65.70 %
Department 35050 Totals	(972,084)	(972,084)	(638,648.16)	0.00	(333,435.84)	65.70 %
Fund 601 Totals	(5,556,937)	(5,556,937)	(3,988,839.21)	0.00	(1,568,097.79)	71.78 %
<b>615-Adult Probation-Basi</b>						
<b>50130-Adult Basic Supervision</b>						
Intergovernmental Revenues						
615.42010.50130-State Funds	(321,132)	(321,132)	(273,439.00)	0.00	(47,693.00)	85.15 %
615.42390.50130-SAFPF Grant Funds-State Fund	(18,000)	(18,000)	(5,033.00)	0.00	(12,967.00)	27.96 %
615.42399.50130-Grant Return Adjustment	0	0	35,445.45	0.00	(35,445.45)	0.00 %
Total Intergovernmental Revenues	(339,132)	(339,132)	(243,026.55)	0.00	(96,105.45)	71.66 %
Adult Supervision Fees (CSCD)						
615.44710.50130-CSCD Probation Fees	(800,000)	(800,000)	(536,420.03)	0.00	(263,579.97)	67.05 %
615.44720.50130-CSCD Alcohol Evaluation Fees	(14,000)	(14,000)	(9,963.95)	0.00	(4,036.05)	71.17 %
615.44730.50130-CSCD U/A Evaluation Fee	(20,000)	(20,000)	(15,855.63)	0.00	(4,144.37)	79.28 %
615.44740.50130-CSCD DWI Evaluation Fee	(5,500)	(5,500)	(2,040.00)	0.00	(3,460.00)	37.09 %
615.44750.50130-CSCD Drug Offender Program F	(6,500)	(6,500)	(1,920.00)	0.00	(4,580.00)	29.54 %
615.44770.50130-CSCD Insurance Fees	(1,800)	(1,800)	(1,105.00)	0.00	(695.00)	61.39 %
615.44820.50130-CSCD Carry Forward Funds	(240,000)	(327,135)	0.00	0.00	(327,135.00)	0.00 %
615.44830.50130-CSCD Transaction Fees	(20,000)	(20,000)	(15,468.05)	0.00	(4,531.95)	77.34 %
615.44840.50130-CSCD Anger Mgmt Fees	(1,000)	(1,000)	(682.00)	0.00	(318.00)	68.20 %
615.44850.50130-CSCD Psych Evaluation	0	0	(100.00)	0.00	100.00	0.00 %
615.44860.50130-One-time Restitution Fee \$6	0	0	(42.00)	0.00	42.00	0.00 %
615.44870.50130-CSCD Pre-Trial Diversion Fee	(50,000)	(50,000)	(46,647.00)	0.00	(3,353.00)	93.29 %
Total Adult Supervision Fees (CSCD)	(1,158,800)	(1,245,935)	(630,243.66)	0.00	(615,691.34)	50.58 %
Interest Income						
615.48010.50130-Interest	(1,000)	(1,000)	(1,205.63)	0.00	205.63	120.56 %
Total Interest Income	(1,000)	(1,000)	(1,205.63)	0.00	205.63	120.56 %
Other Revenue						
615.48110.50130-Other Revenue	0	0	(99.68)	0.00	99.68	0.00 %
Total Other Revenue	0	0	(99.68)	0.00	99.68	-∞
Department 50130 Totals	(1,498,932)	(1,586,067)	(874,575.52)	0.00	(711,491.48)	55.14 %
Fund 615 Totals	(1,498,932)	(1,586,067)	(874,575.52)	0.00	(711,491.48)	55.14 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 21 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>616-Adult Probation - Co</b>						
<b>50150-Adult Court Services</b>						
Intergovernmental Revenues						
616.42010.50150-State Funds	(187,609)	(187,609)	(139,626.59)	0.00	(47,982.41)	74.42 %
Total Intergovernmental Revenues	(187,609)	(187,609)	(139,626.59)	0.00	(47,982.41)	74.42 %
Transfers In						
616.49930.50150-Transfers from Other Funds	0	(8,800)	0.00	0.00	(8,800.00)	0.00 %
Total Transfers In	0	(8,800)	0.00	0.00	(8,800.00)	0.00 %
Department 50150 Totals	(187,609)	(196,409)	(139,626.59)	0.00	(56,782.41)	71.09 %
Fund 616 Totals	(187,609)	(196,409)	(139,626.59)	0.00	(56,782.41)	71.09 %
<b>617-Adult Probation-Subs</b>						
<b>50170-Adult Substance Abuse Services</b>						
Intergovernmental Revenues						
617.42010.50170-State Funds	(116,686)	(116,686)	(76,428.47)	0.00	(40,257.53)	65.50 %
Total Intergovernmental Revenues	(116,686)	(116,686)	(76,428.47)	0.00	(40,257.53)	65.50 %
Transfers In						
617.49930.50170-Transfers from Other Funds	0	(1,500)	0.00	0.00	(1,500.00)	0.00 %
Total Transfers In	0	(1,500)	0.00	0.00	(1,500.00)	0.00 %
Department 50170 Totals	(116,686)	(118,186)	(76,428.47)	0.00	(41,757.53)	64.67 %
Fund 617 Totals	(116,686)	(118,186)	(76,428.47)	0.00	(41,757.53)	64.67 %
<b>618-Adult Probation-Pret</b>						
<b>50190-Adult Pretrial Diversion</b>						
Intergovernmental Revenues						
618.42010.50190-State Funds	(35,950)	(35,950)	(26,881.92)	0.00	(9,068.08)	74.78 %
Total Intergovernmental Revenues	(35,950)	(35,950)	(26,881.92)	0.00	(9,068.08)	74.78 %
Transfers In						
618.49930.50190-Transfers from Other Funds	0	(2,050)	0.00	0.00	(2,050.00)	0.00 %
Total Transfers In	0	(2,050)	0.00	0.00	(2,050.00)	0.00 %
Department 50190 Totals	(35,950)	(38,000)	(26,881.92)	0.00	(11,118.08)	70.74 %
Fund 618 Totals	(35,950)	(38,000)	(26,881.92)	0.00	(11,118.08)	70.74 %
<b>801-Sheriff Commissary F</b>						
<b>11801-Revenues-Sheriff Commissary</b>						
Fees of Office/Charges for Service						
801.43060.11801-Coin Phones	0	0	(49,510.56)	0.00	49,510.56	0.00 %
Total Fees of Office/Charges for Service	0	0	(49,510.56)	0.00	49,510.56	-∞
Interest Income						
801.48010.11801-Interest	0	0	(405.19)	0.00	405.19	0.00 %
Total Interest Income	0	0	(405.19)	0.00	405.19	-∞
Other Revenue						
801.48130.11801-Vending Machines	0	0	864.56	0.00	(864.56)	0.00 %





Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:17 PM

Page 22 of 22  
8/1/2022  
2:17 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
801.48140.11801-Sales-Commissary	0	0	(47,755.41)	0.00	47,755.41	0.00 %
Total Other Revenue	0	0	(46,890.85)	0.00	46,890.85	-∞
Department 11801 Totals	0	0	(96,806.60)	0.00	96,806.60	-∞
Fund 801 Totals	0	0	(96,806.60)	0.00	96,806.60	-∞
<b>802-Walker County Public</b>						
<b>11802-Revenues-Central Dispatch</b>						
Intergovernmental Revenues						
802.42420.11802-Walker County	(709,404)	(709,404)	(526,468.50)	0.00	(182,935.50)	74.21 %
802.42450.11802-City of Huntsville	(709,404)	(709,404)	(584,965.00)	0.00	(124,439.00)	82.46 %
Total Intergovernmental Revenues	(1,418,808)	(1,418,808)	(1,111,433.50)	0.00	(307,374.50)	78.34 %
Interest Income						
802.48010.11802-Interest	0	0	(1,587.75)	0.00	1,587.75	0.00 %
Total Interest Income	0	0	(1,587.75)	0.00	1,587.75	-∞
Other Revenue						
802.48110.11802-Other Revenue	0	0	(3,220.59)	0.00	3,220.59	0.00 %
Total Other Revenue	0	0	(3,220.59)	0.00	3,220.59	-∞
Department 11802 Totals	(1,418,808)	(1,418,808)	(1,116,241.84)	0.00	(302,566.16)	78.67 %
Fund 802 Totals	(1,418,808)	(1,418,808)	(1,116,241.84)	0.00	(302,566.16)	78.67 %
Report Totals	(48,953,059)	(53,656,577)	(53,251,754.37)	0.00	(404,822.63)	99.25 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 1 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>101-General Fund</b>						
<b>15010-County Judge</b>						
Salaries/Other Pay/Benefits	286,680	286,680	193,171.81	0.00	93,508.19	67.38 %
Operations	11,135	11,135	5,256.30	0.00	5,878.70	47.21 %
Department 15010 Totals	297,815	297,815	198,428.11	0.00	99,386.89	66.63 %
<b>15020-County Judge - IT Operations</b>						
Salaries/Other Pay/Benefits	302,390	302,390	144,643.97	0.00	157,746.03	47.83 %
Operations	9,530	9,530	734.82	0.00	8,795.18	7.71 %
Department 15020 Totals	311,920	311,920	145,378.79	0.00	166,541.21	46.61 %
<b>15030-County Judge - IT Hardware/Software</b>						
Operations	384,621	455,372	286,340.27	176,767.00	(7,735.27)	101.70 %
Department 15030 Totals	384,621	455,372	286,340.27	176,767.00	(7,735.27)	101.70 %
<b>15050-County Clerk</b>						
Salaries/Other Pay/Benefits	637,763	637,763	455,372.46	0.00	182,390.54	71.40 %
Operations	108,201	108,201	64,104.42	0.00	44,096.58	59.25 %
Department 15050 Totals	745,964	745,964	519,476.88	0.00	226,487.12	69.64 %
<b>16010-Voter Registration</b>						
Salaries/Other Pay/Benefits	61,524	61,524	46,472.58	0.00	15,051.42	75.54 %
Operations	25,500	31,800	27,121.77	857.47	3,820.76	87.99 %
Department 16010 Totals	87,024	93,324	73,594.35	857.47	18,872.18	79.78 %
<b>16020-Elections</b>						
Salaries/Other Pay/Benefits	136,245	136,245	129,863.43	0.00	6,381.57	95.32 %
Operations	72,878	72,878	27,437.90	5,513.77	39,926.33	45.21 %
Department 16020 Totals	209,123	209,123	157,301.33	5,513.77	46,307.90	77.86 %
<b>17010-County Facilities</b>						
Salaries/Other Pay/Benefits	548,890	548,890	340,129.00	0.00	208,761.00	61.97 %
Operations	359,944	390,915	255,454.20	39,770.15	95,690.65	75.52 %
Capital	0	171,550	76,329.00	0.00	95,221.00	44.49 %
Department 17010 Totals	908,834	1,111,355	671,912.20	39,770.15	399,672.65	64.04 %
<b>17020-Facilities-Justice Center Municipal Allocation</b>						
Operations	10,983	10,983	5,983.93	0.00	4,999.07	54.48 %
Department 17020 Totals	10,983	10,983	5,983.93	0.00	4,999.07	54.48 %
<b>19010-Centralized Costs</b>						
Salaries/Other Pay/Benefits	615,928	615,928	242,578.18	0.00	373,349.82	39.38 %
Operations	673,263	673,263	515,600.96	1,669.85	155,992.19	76.83 %
Capital	0	0	0.00	9,070.56	(9,070.56)	∞
Department 19010 Totals	1,289,191	1,289,191	758,179.14	10,740.41	520,271.45	59.64 %
<b>19200-Contingency</b>						
Contingency	918,500	637,719	0.00	0.00	637,719.00	0.00 %
Department 19200 Totals	918,500	637,719	0.00	0.00	637,719.00	0.00 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 2 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>20005-County Auditor-Financial Systems</b>						
Operations	149,833	149,833	99,677.75	22,932.00	27,223.25	81.83 %
Department 20005 Totals	149,833	149,833	99,677.75	22,932.00	27,223.25	81.83 %
<b>20010-County Auditor</b>						
Salaries/Other Pay/Benefits	785,307	785,307	567,399.00	0.00	217,908.00	72.25 %
Operations	61,275	61,275	18,726.67	200.00	42,348.33	30.89 %
Department 20010 Totals	846,582	846,582	586,125.67	200.00	260,256.33	69.26 %
<b>20020-County Treasurer</b>						
Salaries/Other Pay/Benefits	383,797	383,797	275,386.27	0.00	108,410.73	71.75 %
Operations	23,579	23,579	14,857.91	0.00	8,721.09	63.01 %
Department 20020 Totals	407,376	407,376	290,244.18	0.00	117,131.82	71.25 %
<b>20030-County Treasurer - Collections</b>						
Salaries/Other Pay/Benefits	132,060	132,060	91,685.13	0.00	40,374.87	69.43 %
Operations	21,820	21,820	8,696.29	0.00	13,123.71	39.85 %
Department 20030 Totals	153,880	153,880	100,381.42	0.00	53,498.58	65.23 %
<b>20040-Purchasing</b>						
Salaries/Other Pay/Benefits	273,288	295,036	203,771.87	0.00	91,264.13	69.07 %
Operations	13,517	16,834	10,114.41	3,517.00	3,202.59	80.98 %
Department 20040 Totals	286,805	311,870	213,886.28	3,517.00	94,466.72	69.71 %
<b>21010-Vehicle Registration</b>						
Salaries/Other Pay/Benefits	524,997	524,997	347,927.56	0.00	177,069.44	66.27 %
Operations	14,402	14,402	5,640.12	0.00	8,761.88	39.16 %
Department 21010 Totals	539,399	539,399	353,567.68	0.00	185,831.32	65.55 %
<b>29940-Governmental/Services Contracts</b>						
Intergovernmental/Contracts	611,230	611,230	458,422.50	0.00	152,807.50	75.00 %
Department 29940 Totals	611,230	611,230	458,422.50	0.00	152,807.50	75.00 %
<b>30010-Courts-Central Costs</b>						
Salaries/Other Pay/Benefits	42,500	42,500	31,695.28	0.00	10,804.72	74.58 %
Operations	222,665	181,165	80,400.12	0.00	100,764.88	44.38 %
Department 30010 Totals	265,165	223,665	112,095.40	0.00	111,569.60	50.12 %
<b>30020-County Court at Law</b>						
Salaries/Other Pay/Benefits	488,229	493,141	361,673.30	0.00	131,467.70	73.34 %
Operations	183,544	208,544	177,678.83	1,200.00	29,665.17	85.78 %
Department 30020 Totals	671,773	701,685	539,352.13	1,200.00	161,132.87	77.04 %
<b>30030-12th Judicial District Court</b>						
Salaries/Other Pay/Benefits	246,623	262,435	190,722.96	0.00	71,712.04	72.67 %
Operations	154,806	182,806	138,789.67	196.00	43,820.33	76.03 %
Department 30030 Totals	401,429	445,241	329,512.63	196.00	115,532.37	74.05 %
<b>30040-278th Judicial District Court</b>						
Salaries/Other Pay/Benefits	253,830	257,256	187,171.52	0.00	70,084.48	72.76 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 3 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Operations	154,623	154,623	116,927.97	608.75	37,086.28	76.02 %
Department 30040 Totals	408,453	411,879	304,099.49	608.75	107,170.76	73.98 %
<b>30050-Courts-Pretrial Bond Supervision</b>						
Salaries/Other Pay/Benefits	63,524	63,524	43,823.73	0.00	19,700.27	68.99 %
Operations	7,300	7,300	1,407.49	0.00	5,892.51	19.28 %
Department 30050 Totals	70,824	70,824	45,231.22	0.00	25,592.78	63.86 %
<b>31010-District Clerk</b>						
Salaries/Other Pay/Benefits	556,165	569,460	397,537.22	0.00	171,922.78	69.81 %
Operations	33,639	33,639	20,396.09	333.00	12,909.91	61.62 %
Department 31010 Totals	589,804	603,099	417,933.31	333.00	184,832.69	69.35 %
<b>32010-Criminal District Attorney</b>						
Salaries/Other Pay/Benefits	1,880,360	1,880,472	1,339,316.43	0.00	541,155.57	71.22 %
Operations	70,333	84,491	51,046.29	750.50	32,694.21	61.30 %
Capital	0	17,249	16,685.98	2,260.20	(1,697.18)	109.84 %
Department 32010 Totals	1,950,693	1,982,212	1,407,048.70	3,010.70	572,152.60	71.14 %
<b>33010-Justice of Peace Precinct 1</b>						
Salaries/Other Pay/Benefits	296,549	296,549	213,520.94	0.00	83,028.06	72.00 %
Operations	13,574	13,574	4,118.22	805.04	8,650.74	36.27 %
Department 33010 Totals	310,123	310,123	217,639.16	805.04	91,678.80	70.44 %
<b>33020-Justice of Peace Precinct 2</b>						
Salaries/Other Pay/Benefits	232,424	232,424	165,864.41	0.00	66,559.59	71.36 %
Operations	10,295	10,295	3,906.98	184.58	6,203.44	39.74 %
Department 33020 Totals	242,719	242,719	169,771.39	184.58	72,763.03	70.02 %
<b>33030-Justice of Peace Precinct 3</b>						
Salaries/Other Pay/Benefits	234,768	234,768	169,902.75	0.00	64,865.25	72.37 %
Operations	11,904	11,904	5,919.40	0.00	5,984.60	49.73 %
Department 33030 Totals	246,672	246,672	175,822.15	0.00	70,849.85	71.28 %
<b>33040-Justice of Peace Precinct 4</b>						
Salaries/Other Pay/Benefits	296,394	296,394	177,988.25	0.00	118,405.75	60.05 %
Operations	17,237	17,237	6,977.87	0.00	10,259.13	40.48 %
Department 33040 Totals	313,631	313,631	184,966.12	0.00	128,664.88	58.98 %
<b>36010-Juvenile Probation Support - General Fund</b>						
Salaries/Other Pay/Benefits	79,030	79,030	57,518.61	0.00	21,511.39	72.78 %
Operations	71,406	71,406	17,780.09	0.00	53,625.91	24.90 %
Department 36010 Totals	150,436	150,436	75,298.70	0.00	75,137.30	50.05 %
<b>41010-Sheriff</b>						
Salaries/Other Pay/Benefits	3,683,759	3,696,597	2,555,598.47	0.00	1,140,998.53	69.13 %
Operations	303,539	370,628	316,944.73	9,975.09	43,708.18	88.21 %
Capital	350,365	689,523	114,380.88	872,242.03	(297,099.91)	143.09 %
Department 41010 Totals	4,337,663	4,756,748	2,986,924.08	882,217.12	887,606.80	81.34 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 4 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>41030-Sheriff Estray</b>						
Operations	6,000	6,000	760.05	827.75	4,412.20	26.46 %
Department 41030 Totals	6,000	6,000	760.05	827.75	4,412.20	26.46 %
<b>43010-Courthouse Security General Fund</b>						
Salaries/Other Pay/Benefits	309,271	309,271	222,901.42	0.00	86,369.58	72.07 %
Department 43010 Totals	309,271	309,271	222,901.42	0.00	86,369.58	72.07 %
<b>44001-Constables Central</b>						
Salaries/Other Pay/Benefits	62,926	62,926	42,020.23	0.00	20,905.77	66.78 %
Operations	5,419	5,419	735.99	832.02	3,850.99	28.94 %
Department 44001 Totals	68,345	68,345	42,756.22	832.02	24,756.76	63.78 %
<b>44010-Constable Precinct 1</b>						
Salaries/Other Pay/Benefits	85,058	85,058	62,440.70	0.00	22,617.30	73.41 %
Operations	8,740	8,740	3,817.06	236.00	4,686.94	46.37 %
Capital	0	1,895	1,895.44	0.00	(0.44)	100.02 %
Department 44010 Totals	93,798	95,693	68,153.20	236.00	27,303.80	71.47 %
<b>44020-Constable Precinct 2</b>						
Salaries/Other Pay/Benefits	85,058	85,058	62,120.49	0.00	22,937.51	73.03 %
Operations	9,223	9,223	5,705.88	34.00	3,483.12	62.23 %
Capital	0	7,219	0.00	17,142.52	(9,923.52)	237.46 %
Department 44020 Totals	94,281	101,500	67,826.37	17,176.52	16,497.11	83.75 %
<b>44030-Constable Precinct 3</b>						
Salaries/Other Pay/Benefits	162,723	162,723	121,306.98	0.00	41,416.02	74.55 %
Operations	17,664	22,944	13,951.17	10,116.05	(1,123.22)	104.90 %
Capital	66,684	81,122	190.00	233,527.48	(152,595.48)	288.11 %
Department 44030 Totals	247,071	266,789	135,448.15	243,643.53	(112,302.68)	142.09 %
<b>44040-Constable Precinct 4</b>						
Salaries/Other Pay/Benefits	402,553	402,553	296,678.88	0.00	105,874.12	73.70 %
Operations	46,317	46,317	34,946.73	762.05	10,608.22	77.10 %
Capital	0	17,615	0.00	73,377.10	(55,762.10)	416.56 %
Department 44040 Totals	448,870	466,485	331,625.61	74,139.15	60,720.24	86.98 %
<b>45010-Support Personnel -DPS</b>						
Salaries/Other Pay/Benefits	68,196	68,196	49,359.33	0.00	18,836.67	72.38 %
Operations	2,215	2,215	580.00	0.00	1,635.00	26.19 %
Department 45010 Totals	70,411	70,411	49,939.33	0.00	20,471.67	70.93 %
<b>45020-Weigh Station Utilites and Services</b>						
Operations	35,187	35,187	19,775.76	125.00	15,286.24	56.56 %
Department 45020 Totals	35,187	35,187	19,775.76	125.00	15,286.24	56.56 %
<b>46010-Emergency Operations</b>						
Salaries/Other Pay/Benefits	309,327	309,327	223,552.52	0.00	85,774.48	72.27 %
Operations	130,767	131,267	82,437.70	1,086.61	47,742.69	63.63 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 5 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Capital	44,430	57,999	0.00	163,930.32	(105,931.32)	282.64 %
Department 46010 Totals	484,524	498,593	305,990.22	165,016.93	27,585.85	94.47 %
<b>46100-Walker County EMS - Emergency Services</b>						
Capital	0	0	0.00	12,240.00	(12,240.00)	∞
Department 46100 Totals	0	0	0.00	12,240.00	(12,240.00)	∞
<b>49940-Public Safety Governmental/Services Contracts</b>						
Intergovernmental/Contracts	1,010,591	1,513,791	752,368.50	0.00	761,422.50	49.70 %
Department 49940 Totals	1,010,591	1,513,791	752,368.50	0.00	761,422.50	49.70 %
<b>50010-County Jail</b>						
Salaries/Other Pay/Benefits	2,611,503	2,611,503	1,879,996.26	0.00	731,506.74	71.99 %
Operations	643,109	715,200	545,830.93	37,695.44	131,673.63	81.59 %
Capital	0	651,114	18,493.51	50,910.00	581,710.49	10.66 %
Department 50010 Totals	3,254,612	3,977,817	2,444,320.70	88,605.44	1,444,890.86	63.68 %
<b>50020-County Jail Inmate Medical Cost Center</b>						
Salaries/Other Pay/Benefits	194,455	194,455	113,744.78	0.00	80,710.22	58.49 %
Operations	169,478	218,678	146,076.21	2,173.09	70,428.70	67.79 %
Department 50020 Totals	363,933	413,133	259,820.99	2,173.09	151,138.92	63.42 %
<b>50110-Adult Probation Support- General Fund</b>						
Operations	56,498	56,498	32,112.80	0.00	24,385.20	56.84 %
Department 50110 Totals	56,498	56,498	32,112.80	0.00	24,385.20	56.84 %
<b>50120-Adult Probation -Community Services- General Fund</b>						
Salaries/Other Pay/Benefits	62,196	62,196	42,253.42	0.00	19,942.58	67.94 %
Operations	850	850	454.30	0.00	395.70	53.45 %
Department 50120 Totals	63,046	63,046	42,707.72	0.00	20,338.28	67.74 %
<b>60010-Veterans Services</b>						
Salaries/Other Pay/Benefits	35,395	35,395	18,775.65	0.00	16,619.35	53.05 %
Operations	2,137	2,137	188.38	75.97	1,872.65	12.37 %
Department 60010 Totals	37,532	37,532	18,964.03	75.97	18,492.00	50.73 %
<b>60020-Social Services</b>						
Operations	23,800	23,800	1,600.00	0.00	22,200.00	6.72 %
Department 60020 Totals	23,800	23,800	1,600.00	0.00	22,200.00	6.72 %
<b>61020-Planning and Development</b>						
Salaries/Other Pay/Benefits	593,095	593,095	386,319.29	0.00	206,775.71	65.14 %
Operations	160,063	160,063	125,715.49	2,215.24	32,132.27	79.93 %
Capital	0	5,592	5,591.73	0.00	0.27	100.00 %
Department 61020 Totals	753,158	758,750	517,626.51	2,215.24	238,908.25	68.51 %
<b>61050-Litter Control - General Fund</b>						
Operations	44,476	44,476	15,149.58	500.00	28,826.42	35.19 %
Department 61050 Totals	44,476	44,476	15,149.58	500.00	28,826.42	35.19 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 6 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>69940-Health and Human Services - Governmental/Services Contracts</b>						
Intergovernmental/Contracts	115,730	848,349	116,494.48	0.00	731,854.52	13.73 %
Department 69940 Totals	115,730	848,349	116,494.48	0.00	731,854.52	13.73 %
<b>70010-Historical Commission</b>						
Salaries/Other Pay/Benefits	16,581	16,581	12,367.86	0.00	4,213.14	74.59 %
Operations	5,780	5,780	2,088.56	501.11	3,190.33	44.80 %
Department 70010 Totals	22,361	22,361	14,456.42	501.11	7,403.47	66.89 %
<b>70020-Texas AgriLife Extension Service</b>						
Salaries/Other Pay/Benefits	241,027	241,027	163,263.38	0.00	77,763.62	67.74 %
Operations	33,412	33,412	20,327.24	0.00	13,084.76	60.84 %
Department 70020 Totals	274,439	274,439	183,590.62	0.00	90,848.38	66.90 %
<b>79440-Education and Culture Contracts</b>						
Intergovernmental/Contracts	0	80,200	22,456.63	0.00	57,743.37	28.00 %
Department 79440 Totals	0	80,200	22,456.63	0.00	57,743.37	28.00 %
<b>92020-Debt-Voter Equipment</b>						
Debt-Principal and Interest Payment	228,189	228,189	228,188.64	0.00	0.36	100.00 %
Department 92020 Totals	228,189	228,189	228,188.64	0.00	0.36	100.00 %
<b>93000-Transfers Out /General Fund, Projects</b>						
Transfers to Other Funds	3,065,562	2,885,969	2,885,969.00	0.00	0.00	100.00 %
Department 93000 Totals	3,065,562	2,885,969	2,885,969.00	0.00	0.00	100.00 %
<b>101-General Fund Totals</b>	<b>29,290,150</b>	<b>31,788,494</b>	<b>20,665,597.91</b>	<b>1,757,160.74</b>	<b>9,365,735.35</b>	<b>70.54 %</b>
<b>105-General Projects Fun</b>						
<b>19990-General Government Projects</b>						
Projects	316,600	2,451,644	35,936.41	22,164.00	2,393,543.59	2.37 %
Department 19990 Totals	316,600	2,451,644	35,936.41	22,164.00	2,393,543.59	2.37 %
<b>29990-Financial Projects</b>						
Projects	0	566,860	19,029.75	0.00	547,830.25	3.36 %
Department 29990 Totals	0	566,860	19,029.75	0.00	547,830.25	3.36 %
<b>39990-Judicial Projects</b>						
Projects	0	24,950	13,028.78	0.00	11,921.22	52.22 %
Department 39990 Totals	0	24,950	13,028.78	0.00	11,921.22	52.22 %
<b>49990-Public Safety Projects</b>						
Projects	0	1,094,106	415,953.64	1,345.00	676,807.36	38.14 %
Department 49990 Totals	0	1,094,106	415,953.64	1,345.00	676,807.36	38.14 %
<b>69990-Health and Human Services Projects</b>						
Projects	0	35,216	0.00	0.00	35,216.00	0.00 %
Department 69990 Totals	0	35,216	0.00	0.00	35,216.00	0.00 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 7 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>79990-Education and Culture Projects</b>						
Projects	0	1,672	1,672.00	0.00	0.00	100.00 %
Department 79990 Totals	0	1,672	1,672.00	0.00	0.00	100.00 %
<b>105-General Projects Fun Totals</b>	<b>316,600</b>	<b>4,174,448</b>	<b>485,620.58</b>	<b>23,509.00</b>	<b>3,665,318.42</b>	<b>12.20 %</b>
<b>119-ARP Relief/Recovery</b>						
<b>18119-ARP-General Government</b>						
ARP Funds	7,086,880	538,603	80,790.00	0.00	457,813.00	15.00 %
Department 18119 Totals	7,086,880	538,603	80,790.00	0.00	457,813.00	15.00 %
<b>48119-ARP-Public Safety</b>						
ARP Funds	0	11,437,332	728,572.70	320,176.44	10,388,582.86	9.17 %
Capital	0	914,112	0.00	86,608.40	827,503.60	9.47 %
Department 48119 Totals	0	12,351,444	728,572.70	406,784.84	11,216,086.46	9.19 %
<b>49940-Public Safety Governmental/Services Contracts</b>						
Intergovernmental/Contracts	0	233,524	0.00	0.00	233,524.00	0.00 %
Department 49940 Totals	0	233,524	0.00	0.00	233,524.00	0.00 %
<b>69940-Health and Human Services - Governmental/Services Contracts</b>						
Intergovernmental/Contracts	0	686,190	0.00	0.00	686,190.00	0.00 %
Operations	0	364,000	0.00	0.00	364,000.00	0.00 %
Department 69940 Totals	0	1,050,190	0.00	0.00	1,050,190.00	0.00 %
<b>93000-Transfers Out /General Fund, Projects</b>						
Transfers to Other Funds	0	0	4,060,348.05	0.00	(4,060,348.05)	∞
Department 93000 Totals	0	0	4,060,348.05	0.00	(4,060,348.05)	∞
<b>119-ARP Relief/Recovery Totals</b>	<b>7,086,880</b>	<b>14,173,761</b>	<b>4,869,710.75</b>	<b>406,784.84</b>	<b>8,897,265.41</b>	<b>37.23 %</b>
<b>192-Debt Service Fund</b>						
<b>92000-Debt Service</b>						
Debt-Principal and Interest Payment	1,376,818	1,376,818	1,376,817.54	0.00	0.46	100.00 %
Department 92000 Totals	1,376,818	1,376,818	1,376,817.54	0.00	0.46	100.00 %
<b>192-Debt Service Fund Totals</b>	<b>1,376,818</b>	<b>1,376,818</b>	<b>1,376,817.54</b>	<b>0.00</b>	<b>0.46</b>	<b>100.00 %</b>
<b>220-Road and Bridge Fund</b>						
<b>82200-Road and Bridge General</b>						
Operations	70,000	283,748	30,043.77	19,980.54	233,723.69	17.63 %
Debt-Principal and Interest Payment	0	0	0.00	673.64	(673.64)	∞
Department 82200 Totals	70,000	283,748	30,043.77	20,654.18	233,050.05	17.87 %
<b>82210-Road and Bridge Precinct 1</b>						
Salaries/Other Pay/Benefits	661,351	661,351	467,266.60	0.00	194,084.40	70.65 %
Operations	651,194	1,545,031	296,733.84	126,388.39	1,121,908.77	27.39 %
Department 82210 Totals	1,312,545	2,206,382	764,000.44	126,388.39	1,315,993.17	40.36 %
<b>82220-Road and Bridge Precinct 2</b>						
Salaries/Other Pay/Benefits	814,695	814,695	527,254.00	0.00	287,441.00	64.72 %





Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 8 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Operations	905,573	1,970,968	498,982.58	176,004.73	1,295,980.69	34.25 %
Department 82220 Totals	1,720,268	2,785,663	1,026,236.58	176,004.73	1,583,421.69	43.16 %
<b>82230-Road and Bridge Precinct 3</b>						
Salaries/Other Pay/Benefits	833,366	839,366	603,331.97	0.00	236,034.03	71.88 %
Operations	755,132	1,488,942	730,087.47	300,157.37	458,697.16	69.19 %
Capital	0	197,259	8,244.66	476,558.17	(287,543.83)	245.77 %
Department 82230 Totals	1,588,498	2,525,567	1,341,664.10	776,715.54	407,187.36	83.88 %
<b>82240-Road and Bridge Precinct 4</b>						
Salaries/Other Pay/Benefits	815,965	815,965	562,274.11	0.00	253,690.89	68.91 %
Operations	802,551	1,443,087	644,065.20	340,466.72	458,555.08	68.22 %
Capital	0	16,530	16,530.00	0.00	0.00	100.00 %
Department 82240 Totals	1,618,516	2,275,582	1,222,869.31	340,466.72	712,245.97	68.70 %
<b>88010-Road and Bridge Weigh Station Operations</b>						
Salaries/Other Pay/Benefits	23,325	23,325	16,155.45	0.00	7,169.55	69.26 %
Operations	34,781	108,309	0.00	0.00	108,309.00	0.00 %
Department 88010 Totals	58,106	131,634	16,155.45	0.00	115,478.55	12.27 %
<b>88900-Road and Bridge Revenues Weigh Station Projects</b>						
Operations	0	56,378	0.00	0.00	56,378.00	0.00 %
Department 88900 Totals	0	56,378	0.00	0.00	56,378.00	0.00 %
<b>93010-Transfers Out from Road and Bridge Fund</b>						
Transfers to Other Funds	0	150,000	150,000.00	0.00	0.00	100.00 %
Department 93010 Totals	0	150,000	150,000.00	0.00	0.00	100.00 %
<b>220-Road and Bridge Fund Totals</b>	<b>6,367,933</b>	<b>10,414,954</b>	<b>4,550,969.65</b>	<b>1,440,229.56</b>	<b>4,423,754.79</b>	<b>57.52 %</b>
<b>301-Walker County EMS Fu</b>						
<b>46099-Walker County EMS - Contingency</b>						
Operations	200,000	38,833	0.00	0.00	38,833.00	0.00 %
Department 46099 Totals	200,000	38,833	0.00	0.00	38,833.00	0.00 %
<b>46100-Walker County EMS - Emergency Services</b>						
Salaries/Other Pay/Benefits	3,477,209	3,584,853	2,586,361.99	0.00	998,491.01	72.15 %
Operations	762,728	874,866	643,053.68	82,652.56	149,159.76	82.95 %
Capital	270,000	599,608	262,646.26	836,658.24	(499,696.50)	183.34 %
ARP Funds	0	0	0.00	15,554.48	(15,554.48)	∞
Department 46100 Totals	4,509,937	5,059,327	3,492,061.93	934,865.28	632,399.79	87.50 %
<b>301-Walker County EMS Fu Totals</b>	<b>4,709,937</b>	<b>5,098,160</b>	<b>3,492,061.93</b>	<b>934,865.28</b>	<b>671,232.79</b>	<b>86.83 %</b>
<b>473-AutoTheft Task Force</b>						
<b>42080-AutoTheft Task Force</b>						
Salaries/Other Pay/Benefits	98,629	98,629	72,513.59	0.00	26,115.41	73.52 %
Department 42080 Totals	98,629	98,629	72,513.59	0.00	26,115.41	73.52 %
<b>473-AutoTheft Task Force Totals</b>	<b>98,629</b>	<b>98,629</b>	<b>72,513.59</b>	<b>0.00</b>	<b>26,115.41</b>	<b>73.52 %</b>



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 9 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>474-District Attorney Vi</b>						
<b>32091-District Attorney Victim Assistance Coord</b>						
Salaries/Other Pay/Benefits	63,590	63,590	46,891.70	0.00	16,698.30	73.74 %
Operations	1,980	1,980	0.00	0.00	1,980.00	0.00 %
Department 32091 Totals	65,570	65,570	46,891.70	0.00	18,678.30	71.51 %
<b>474-District Attorney Vi Totals</b>	<b>65,570</b>	<b>65,570</b>	<b>46,891.70</b>	<b>0.00</b>	<b>18,678.30</b>	<b>71.51 %</b>
<b>488-CDBG Grants</b>						
<b>62010-CDBG-GLO-Harvey</b>						
Operations	0	280,271	88,046.50	0.00	192,224.50	31.41 %
Department 62010 Totals	0	280,271	88,046.50	0.00	192,224.50	31.41 %
<b>62021-CDBG-WC SUD</b>						
Operations	0	326,700	7,520.00	0.00	319,180.00	2.30 %
Department 62021 Totals	0	326,700	7,520.00	0.00	319,180.00	2.30 %
<b>488-CDBG Grants Totals</b>	<b>0</b>	<b>606,971</b>	<b>95,566.50</b>	<b>0.00</b>	<b>511,404.50</b>	<b>15.74 %</b>
<b>515-County Clerk Records</b>						
<b>15060-County Clerk Records Preservation</b>						
Salaries/Other Pay/Benefits	26,857	26,857	0.00	0.00	26,857.00	0.00 %
Operations	400,000	400,000	391,655.35	0.00	8,344.65	97.91 %
Department 15060 Totals	426,857	426,857	391,655.35	0.00	35,201.65	91.75 %
<b>515-County Clerk Records Totals</b>	<b>426,857</b>	<b>426,857</b>	<b>391,655.35</b>	<b>0.00</b>	<b>35,201.65</b>	<b>91.75 %</b>
<b>519-District Clerk Rider</b>						
<b>31030-District Clerk Rider for Prosecution</b>						
Salaries/Other Pay/Benefits	7,369	7,369	5,346.52	0.00	2,022.48	72.55 %
Operations	30,975	30,975	1,680.22	899.00	28,395.78	8.33 %
Department 31030 Totals	38,344	38,344	7,026.74	899.00	30,418.26	20.67 %
<b>519-District Clerk Rider Totals</b>	<b>38,344</b>	<b>38,344</b>	<b>7,026.74</b>	<b>899.00</b>	<b>30,418.26</b>	<b>20.67 %</b>
<b>526-County Law Library F</b>						
<b>34030-Law Library</b>						
Salaries/Other Pay/Benefits	9,580	9,580	6,782.46	0.00	2,797.54	70.80 %
Operations	23,855	23,855	6,106.30	0.00	17,748.70	25.60 %
Department 34030 Totals	33,435	33,435	12,888.76	0.00	20,546.24	38.55 %
<b>526-County Law Library F Totals</b>	<b>33,435</b>	<b>33,435</b>	<b>12,888.76</b>	<b>0.00</b>	<b>20,546.24</b>	<b>38.55 %</b>
<b>536-Courthouse Security</b>						
<b>43020-Courthouse Security Fund-Fund 536</b>						
Salaries/Other Pay/Benefits	84,312	84,312	61,808.58	0.00	22,503.42	73.31 %
Department 43020 Totals	84,312	84,312	61,808.58	0.00	22,503.42	73.31 %
<b>536-Courthouse Security Totals</b>	<b>84,312</b>	<b>84,312</b>	<b>61,808.58</b>	<b>0.00</b>	<b>22,503.42</b>	<b>73.31 %</b>
<b>550-Justice Courts Techn</b>						
<b>34010-Justice Court Technology</b>						
Operations	19,701	19,701	9,315.52	149.00	10,236.48	48.04 %
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 34010 Totals	24,701	24,701	9,315.52	149.00	15,236.48	38.32 %
<b>550-Justice Courts Techn Totals</b>	<b>24,701</b>	<b>24,701</b>	<b>9,315.52</b>	<b>149.00</b>	<b>15,236.48</b>	<b>38.32 %</b>



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 10 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>560-District Attorney Pr</b>						
<b>32040-District Attorney Supplement</b>						
Operations	22,500	22,500	24,250.92	1,200.00	(2,950.92)	113.12 %
Department 32040 Totals	22,500	22,500	24,250.92	1,200.00	(2,950.92)	113.12 %
<b>560-District Attorney Pr Totals</b>	<b>22,500</b>	<b>22,500</b>	<b>24,250.92</b>	<b>1,200.00</b>	<b>(2,950.92)</b>	<b>113.12 %</b>
<b>561-Pretrial Interventio</b>						
<b>34050-Pretrial Invention</b>						
Salaries/Other Pay/Benefits	30,706	30,706	14,092.17	0.00	16,613.83	45.89 %
Operations	44,068	44,068	0.00	0.00	44,068.00	0.00 %
Department 34050 Totals	74,774	74,774	14,092.17	0.00	60,681.83	18.85 %
<b>561-Pretrial Interventio Totals</b>	<b>74,774</b>	<b>74,774</b>	<b>14,092.17</b>	<b>0.00</b>	<b>60,681.83</b>	<b>18.85 %</b>
<b>562-District Attorney Fo</b>						
<b>32020-District Attorney Forfeiture</b>						
Operations	24,000	24,000	2,091.60	3,600.00	18,308.40	23.72 %
Department 32020 Totals	24,000	24,000	2,091.60	3,600.00	18,308.40	23.72 %
<b>562-District Attorney Fo Totals</b>	<b>24,000</b>	<b>24,000</b>	<b>2,091.60</b>	<b>3,600.00</b>	<b>18,308.40</b>	<b>23.72 %</b>
<b>563-District Attorney Ho</b>						
<b>32030-District Attorney Hot Check Fees</b>						
Operations	2,996	2,996	948.52	0.00	2,047.48	31.66 %
Department 32030 Totals	2,996	2,996	948.52	0.00	2,047.48	31.66 %
<b>563-District Attorney Ho Totals</b>	<b>2,996</b>	<b>2,996</b>	<b>948.52</b>	<b>0.00</b>	<b>2,047.48</b>	<b>31.66 %</b>
<b>574-Sheriff Forfeiture F</b>						
<b>41020-Sheriff Forfeiture</b>						
Operations	20,000	32,579	16,987.87	0.00	15,591.13	52.14 %
Capital	0	33,551	33,550.62	0.00	0.38	100.00 %
Contingency	20,000	19,123	0.00	0.00	19,123.00	0.00 %
Department 41020 Totals	40,000	85,253	50,538.49	0.00	34,714.51	59.28 %
<b>574-Sheriff Forfeiture F Totals</b>	<b>40,000</b>	<b>85,253</b>	<b>50,538.49</b>	<b>0.00</b>	<b>34,714.51</b>	<b>59.28 %</b>
<b>584-Tax Assessor Electio</b>						
<b>16040-Elections Services/Contracts</b>						
Salaries/Other Pay/Benefits	4,218	0	0.00	0.00	0.00	NaN
Operations	2,227	6,445	6,267.41	0.00	177.59	97.24 %
Department 16040 Totals	6,445	6,445	6,267.41	0.00	177.59	97.24 %
<b>584-Tax Assessor Electio Totals</b>	<b>6,445</b>	<b>6,445</b>	<b>6,267.41</b>	<b>0.00</b>	<b>177.59</b>	<b>97.24 %</b>
<b>601-Special Prosecution/</b>						
<b>35020-SPU Criminal</b>						
Salaries/Other Pay/Benefits	1,519,924	1,519,924	1,130,730.22	0.00	389,193.78	74.39 %
Department 35020 Totals	1,519,924	1,519,924	1,130,730.22	0.00	389,193.78	74.39 %
<b>35030-SPU - State General Allocation</b>						
Salaries/Other Pay/Benefits	203,333	203,333	121,726.65	0.00	81,606.35	59.87 %
Operations	217,044	217,044	104,889.54	2,308.80	109,845.66	49.39 %
Capital	20,000	20,000	26,623.64	0.00	(6,623.64)	133.12 %
Department 35030 Totals	440,377	440,377	253,239.83	2,308.80	184,828.37	58.03 %



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 11 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>35040-SPU Civil Division</b>						
Salaries/Other Pay/Benefits	1,611,716	1,611,716	1,187,692.52	0.00	424,023.48	73.69 %
Operations	1,012,836	1,012,836	778,528.48	6,712.60	227,594.92	77.53 %
Department 35040 Totals	2,624,552	2,624,552	1,966,221.00	6,712.60	651,618.40	75.17 %
<b>35050-SPU Juvenile Division</b>						
Salaries/Other Pay/Benefits	845,297	845,297	577,653.09	0.00	267,643.91	68.34 %
Operations	126,787	126,787	60,995.07	2,308.80	63,483.13	49.93 %
Department 35050 Totals	972,084	972,084	638,648.16	2,308.80	331,127.04	65.94 %
<b>601-Special Prosecution/ Totals</b>	<b>5,556,937</b>	<b>5,556,937</b>	<b>3,988,839.21</b>	<b>11,330.20</b>	<b>1,556,767.59</b>	<b>71.99 %</b>
<b>615-Adult Probation-Basi</b>						
<b>50130-Adult Basic Supervision</b>						
Salaries/Other Pay/Benefits	1,269,835	1,299,789	806,636.45	0.00	493,152.55	62.06 %
Operations	142,098	142,098	81,668.19	2,240.77	58,189.04	59.05 %
Capital	86,999	131,830	0.00	0.00	131,830.00	0.00 %
Transfers to Other Funds	0	12,350	0.00	0.00	12,350.00	0.00 %
Department 50130 Totals	1,498,932	1,586,067	888,304.64	2,240.77	695,521.59	56.15 %
<b>615-Adult Probation-Basi Totals</b>	<b>1,498,932</b>	<b>1,586,067</b>	<b>888,304.64</b>	<b>2,240.77</b>	<b>695,521.59</b>	<b>56.15 %</b>
<b>616-Adult Probation - Co</b>						
<b>50150-Adult Court Services</b>						
Salaries/Other Pay/Benefits	170,851	179,651	127,885.42	0.00	51,765.58	71.19 %
Operations	16,758	16,758	11,741.17	0.00	5,016.83	70.06 %
Department 50150 Totals	187,609	196,409	139,626.59	0.00	56,782.41	71.09 %
<b>616-Adult Probation - Co Totals</b>	<b>187,609</b>	<b>196,409</b>	<b>139,626.59</b>	<b>0.00</b>	<b>56,782.41</b>	<b>71.09 %</b>
<b>617-Adult Probation-Subs</b>						
<b>50170-Adult Substance Abuse Services</b>						
Salaries/Other Pay/Benefits	62,153	63,525	46,106.75	0.00	17,418.25	72.58 %
Operations	54,533	54,661	30,321.72	0.00	24,339.28	55.47 %
Department 50170 Totals	116,686	118,186	76,428.47	0.00	41,757.53	64.67 %
<b>617-Adult Probation-Subs Totals</b>	<b>116,686</b>	<b>118,186</b>	<b>76,428.47</b>	<b>0.00</b>	<b>41,757.53</b>	<b>64.67 %</b>
<b>618-Adult Probation-Pret</b>						
<b>50190-Adult Pretrial Diversion</b>						
Salaries/Other Pay/Benefits	34,780	36,830	25,984.42	0.00	10,845.58	70.55 %
Operations	1,170	1,170	897.50	0.00	272.50	76.71 %
Department 50190 Totals	35,950	38,000	26,881.92	0.00	11,118.08	70.74 %
<b>618-Adult Probation-Pret Totals</b>	<b>35,950</b>	<b>38,000</b>	<b>26,881.92</b>	<b>0.00</b>	<b>11,118.08</b>	<b>70.74 %</b>
<b>640-Juvenile Grant Fund</b>						
<b>36030-Juvenile Title IV-E</b>						
Salaries/Other Pay/Benefits	0	0	9,448.33	0.00	(9,448.33)	∞
Operations	0	0	783.29	0.00	(783.29)	∞
Department 36030 Totals	0	0	10,231.62	0.00	(10,231.62)	∞
<b>640-Juvenile Grant Fund Totals</b>	<b>0</b>	<b>0</b>	<b>10,231.62</b>	<b>0.00</b>	<b>(10,231.62)</b>	<b>∞</b>



Walker County Budget vs Actual Report  
As of the Month Ended 6/30/2022  
For the Fiscal Year Ending September 30, 2022  
Transactions Posted as of 2:19 PM

Page 12 of 12  
8/1/2022  
2:19 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
<b>641-Juvenile Grant-State</b>						
<b>36040-Juvenile State/Grant Aid</b>						
Salaries/Other Pay/Benefits	220,435	220,435	156,568.80	0.00	63,866.20	71.03 %
Department 36040 Totals	220,435	220,435	156,568.80	0.00	63,866.20	71.03 %
<b>641-Juvenile Grant-State Totals</b>	<b>220,435</b>	<b>220,435</b>	<b>156,568.80</b>	<b>0.00</b>	<b>63,866.20</b>	<b>71.03 %</b>
<b>644-Juvenile Grant-Medic</b>						
<b>36060-Juvenile Grant Medical Services</b>						
Salaries/Other Pay/Benefits	28,317	28,317	19,943.51	0.00	8,373.49	70.43 %
Department 36060 Totals	28,317	28,317	19,943.51	0.00	8,373.49	70.43 %
<b>644-Juvenile Grant-Medic Totals</b>	<b>28,317</b>	<b>28,317</b>	<b>19,943.51</b>	<b>0.00</b>	<b>8,373.49</b>	<b>70.43 %</b>
<b>647-Juvenile Grant-Commu</b>						
<b>36090-Juvenile Grant Community Programs</b>						
Salaries/Other Pay/Benefits	102,998	102,998	74,838.91	0.00	28,159.09	72.66 %
Department 36090 Totals	102,998	102,998	74,838.91	0.00	28,159.09	72.66 %
<b>647-Juvenile Grant-Commu Totals</b>	<b>102,998</b>	<b>102,998</b>	<b>74,838.91</b>	<b>0.00</b>	<b>28,159.09</b>	<b>72.66 %</b>
<b>801-Sheriff Commissary F</b>						
<b>50040-Sheriff Commissary Operations</b>						
Salaries/Other Pay/Benefits	0	0	1,886.85	0.00	(1,886.85)	∞
Operations	0	0	35,211.25	962.32	(36,173.57)	∞
Department 50040 Totals	0	0	37,098.10	962.32	(38,060.42)	∞
<b>801-Sheriff Commissary F Totals</b>	<b>0</b>	<b>0</b>	<b>37,098.10</b>	<b>962.32</b>	<b>(38,060.42)</b>	<b>∞</b>
<b>802-Walker County Public</b>						
<b>46500-Walker County Central Dispatch Services</b>						
Salaries/Other Pay/Benefits	1,285,685	1,285,685	776,498.92	0.00	509,186.08	60.40 %
Operations	245,343	245,343	158,079.70	0.00	87,263.30	64.43 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department 46500 Totals	1,593,907	1,593,907	934,578.62	0.00	659,328.38	58.63 %
<b>802-Walker County Public Totals</b>	<b>1,593,907</b>	<b>1,593,907</b>	<b>934,578.62</b>	<b>0.00</b>	<b>659,328.38</b>	<b>58.63 %</b>
<b>Report Totals</b>	<b>59,864,902</b>	<b>78,532,571</b>	<b>42,702,746.92</b>	<b>4,583,005.71</b>	<b>31,246,818.37</b>	<b>60.21 %</b>

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%	580,667.50	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
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

## 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



Creating value through  
Technology Evolution  
for 20 years

**Walker County - IT Assessment and Planning**

**Final Report**



# Agenda



01 Team

02 Scope of Work

03 Project Approach

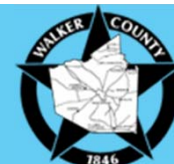
04 Recommendations

evolvers



Team

# Key Personnel



## Walker County

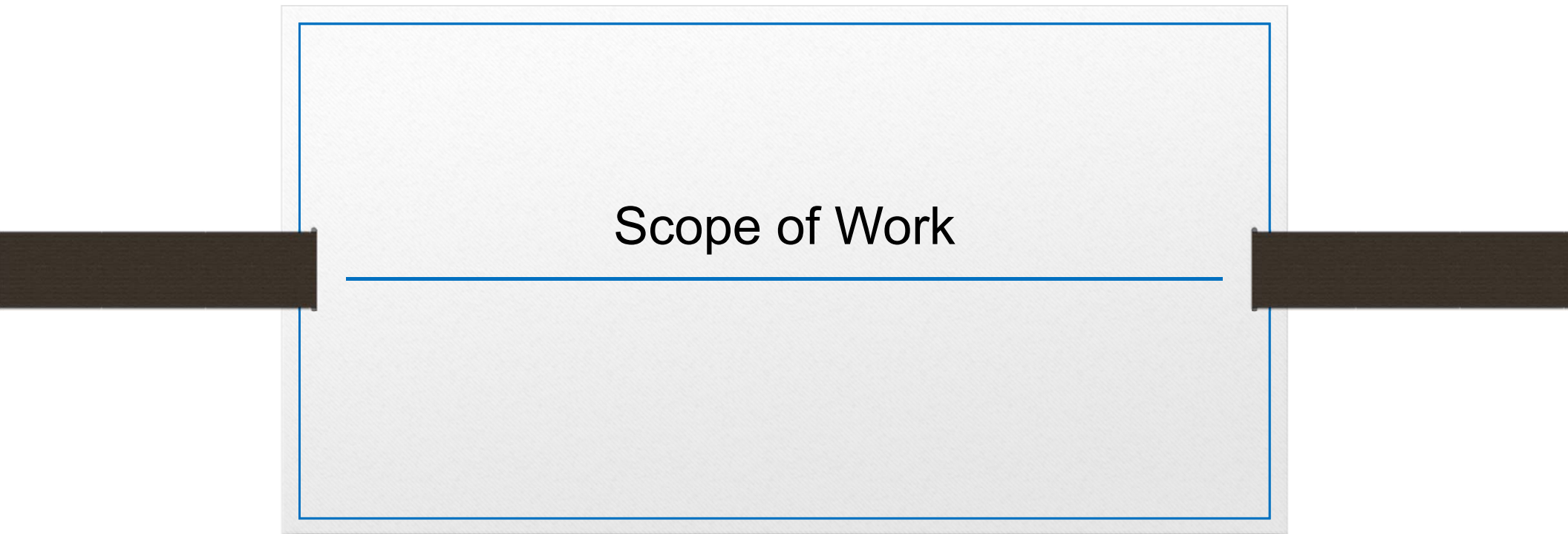
IT Director	Dan Early
County Auditor	Patricia Allen
IT Analyst/Technician	Jason Dykstra

## Team Members

Project Manager/Process Expert	Alex MacGregor
Network Consultant (Cisco)	Abu Sohel
Systems Consultant (AD, Exchange, VMWare)	Paul Smith
Escalation Contact	Sandeep Sharma



# Scope of Work



The image features a central white rectangular box with a thin blue border. Inside the box, the text "Scope of Work" is centered. A thin blue horizontal line is positioned below the text. Two thick, dark horizontal bars extend from the left and right edges of the box, connected by the blue line.





## General Scope

Assess and document the current infrastructure As-Is state and identify what is needed to move the County to the recommended state, by identifying gaps and needed updates:

- Phase 1: Current State Assessment
- Phase 2: Develop Future State Recommendations
- Phase 3: Gap Analysis & Transformation Plan





# Project Approach

---

Major Steps



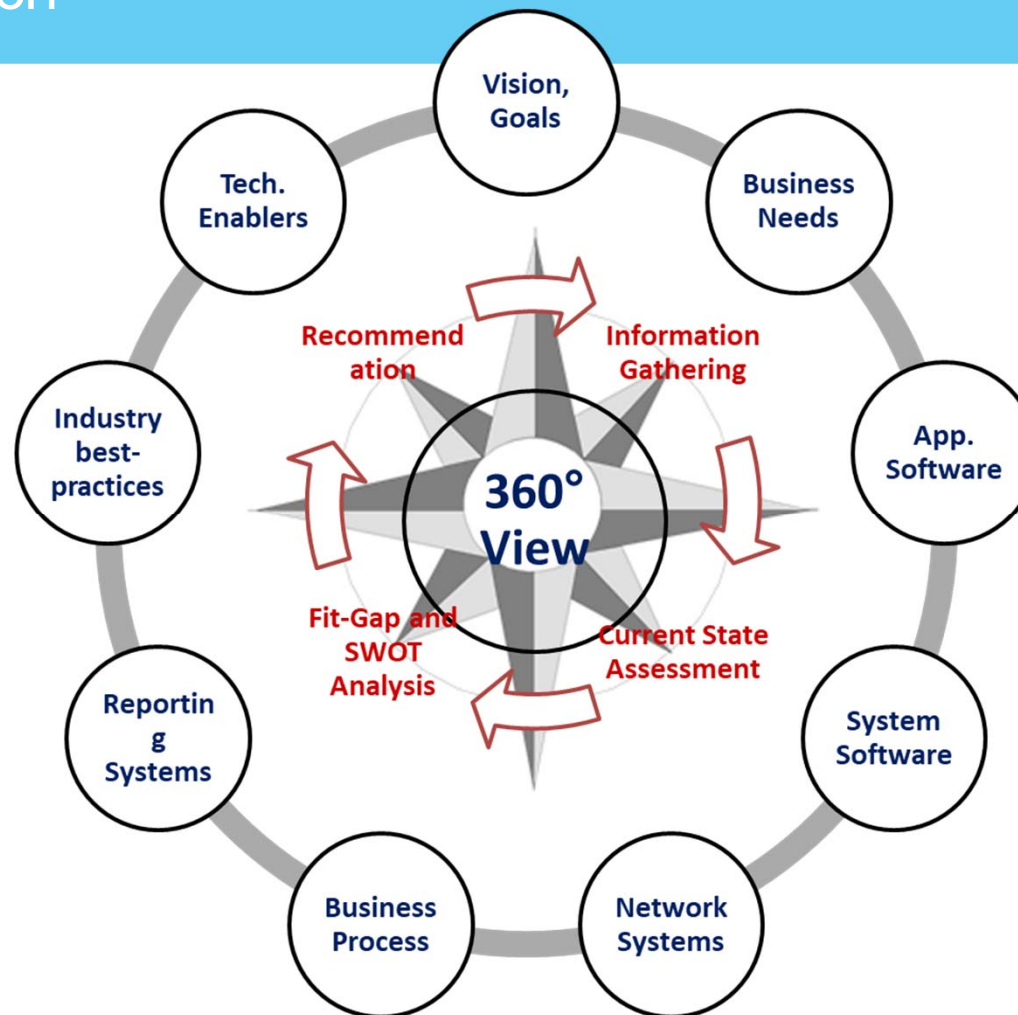
## Major Steps

- Discussed and Detailed out the Scope of Work.
- Provided Checklist to County to Gather Existing Documentation.
- Provided Questionnaire to County to Gather Additional Information.
- Met with Subject Matter Experts across the County to Conduct interviews.
- Documented Current State.
- Reviewed and Assessed the Current State against the Strategic Goals.
- Performed Gap Analysis
- Developed Recommendations and Plans.
- Delivered a Comprehensive Report.





# High Level Approach



# Recommendations





# Outline of Multi-phased Strategy

## Step 1

### Stabilize

- Modernize Equipment
- Grow Staff

## Step 2

### Innovate

- Enhance Constituent Services
- Optimize Internal Processes

## Step 3

### Continuous Improvement

- Introspective Analysis





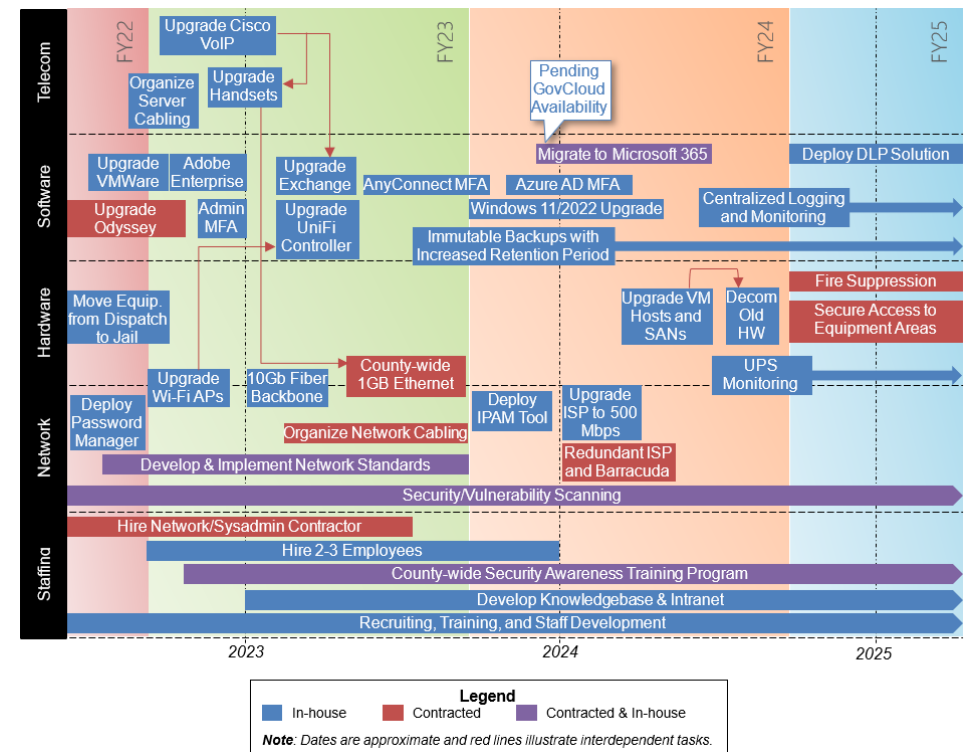
# Strategic Roadmap with Major Milestones

Modernize outdated & unsupported server, telecom, and networking equipment

Increase IT staffing, recruit & train more aggressively

Standardize & centralize software administration and licensing

Formalize policies & procedures





## Total of 97 Specific Recommendations



47 Technology Improvements



24 Policies & Procedures



11 Professionally Contracted Services



15 Workforce & Personnel Recommendations



# Questions



evolvers



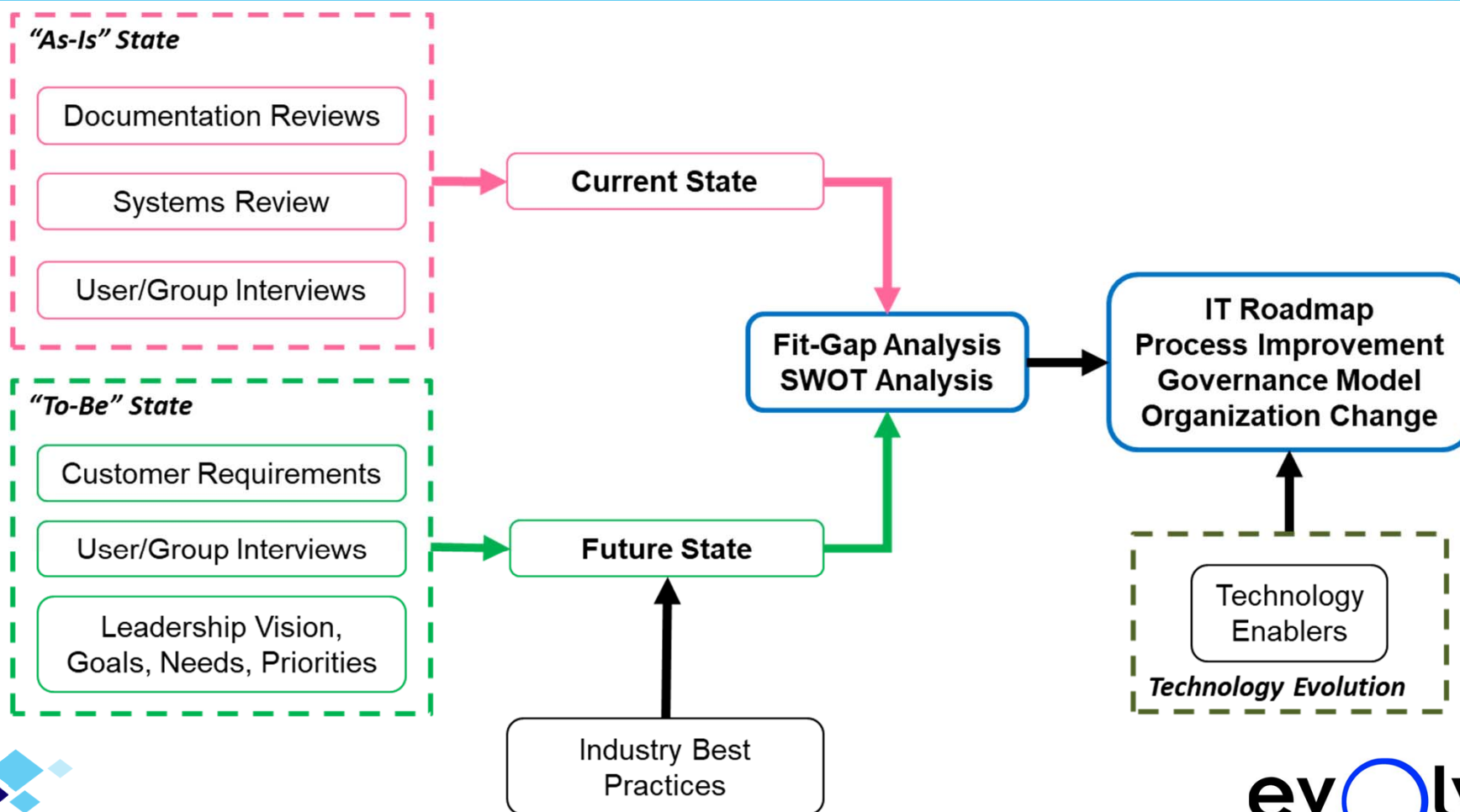
# Project Approach

---

Details

- Sandeep, Alex

# Approach



# Reverse Engineering



---

## **Prepare Inventory**

System Architecture  
Application Architecture  
Network architecture  
Security Architecture  
Hardware

---

## **Create Dependency Matrix**

Inter-dependencies of products along with the version numbers

---

## **Document Operational Policies and Procedures**

System and Application Monitoring  
Patches and Upgrades  
Threat Monitoring

---

## **Capture Pain Points**

Inefficient Processes  
Lack of Vendor Support  
Unstable Systems

---

Active Directory, MS Exchange, VMWare, Business Applications

VOIP, Network, Telecommunication



evOolvers



Create and provide a checklist to gather future needs-related existing documents.

Create a Standard Questionnaire to capture the initial set of requirements.

- The questionnaire helps to stimulate thoughts regarding set of requirements that users and customers may not have thought about, so far.
- The questionnaire will be built based on similar systems in operation at other organizations.

Conduct joint sessions/meetings with focus groups and other representatives from each group/department, to capture additional requirements.

Conduct individual meetings/interviews to further refine the requirements document

Capture Wish List



---

### **3.18 POLICY ON HUNTSVILLE LEADERSHIP INSTITUTE**

#### **COUNTY JUDGE'S OFFICE**

1. Will send an email to all elected officials and department heads mid-July to ask for nominations from their department.
2. Nominations must be in the County Judge's Office by August 1<sup>st</sup> of each year.
3. Two people will be sent to the Leadership Institute each year if funds are available.
4. Two nominated individuals will be selected by drawing during a Commissioners' Court meeting.

#### **ELIGIBILITY**

5. Non-elected employees must be employed by the county for at least 5 years before they are eligible.
6. Elected officials may apply themselves but are required to pay for the class with personal funds.
7. If selected it is mandatory to attend the entire program.
8. Extenuating circumstances may be understood for absence.
9. The program consists of:
  - a. A two day mandatory retreat
  - b. One day a month (during work week) for approximately nine months
  - c. All meals included
  - d. Transportation provided for any travel other than to and from the class site
10. Participation in the Leadership Institute Program is voluntary, and not required by the County. Employees will be compensated at their regular rate of pay for activities that occur during the employee's normal working hours. Any employee events that occur outside the employee's normal working hours shall not be compensated. Incidental expenses will not be reimbursed.

POLICY APPROVED AND ADOPTED BY: COUNTY COMMISSIONERS' COURT

DATE: 8/17/09 Effective 8/17/09 Amended 5/24/10 Amended 6/1/15



Texas DIR Contract #DIR-CPO-4437

**IMAGERUNNER ADVANCE COLOR C5860i**

60 Prints per Minute



Qty	Item Code	Basic Configuration	Unit Sell Price
1	3825C002AA	imageRUNNER ADVANCE DX C5860i	<b>\$7,672.56</b>
1	4030C002BA	CASSETTE FEEDING UNIT-AQ1	\$998.53
1	4000C002BA	INNER FINISHER-L1	\$825.65
1	4002C002AA	INNER 2/3 HOLE PUNCHER-D1	\$465.47
1	3998C001AA	SUPER G3 FAX BOARD-AX1	\$550.80
1	6101AU76AA	ESP NEXT GEN PCS POWER FILTER (120V/15A) XG-PCS-15D	\$153.99
1	2368V120	MID VOLUME CONNECTIVITY 30+PPM UP TO 79PPM	\$0.00
1	3088V680	INSTALL PAK C5550I & C5560I	\$0.00
<b>TOTAL</b>			<b>\$10,667.00</b>

**Maintenance**

B&W Cost per Copy	0.0079
Color Cost Per Copy	0.0506
To include all parts, labor, travel and consumables to make a copy.	

**PO must have all items and service cost per copies listed and also state "Pricing, Terms and Conditions are covered under Texas DIR Contract DIR-CPO-4437"**




## imageRUNNER ADVANCE DX C5860i



### Product Description

- Print/Copy Speed: up to 60 ppm (BW/Color, Letter)
- Scan Speed: up to 270 ipm (300 dpi) (BW/Color, Duplex)
- Print up to 12" x 18"
- Includes two 550-sheet paper cassettes
- Standard security feature set, including McAfee Embedded Control
- Includes uniFLOW Online Express for cloud-based accounting and cost control per user/department

Product Name	Net Component Size			
	W	D	H	Power
	inch	inch	inch	Plug
imageRUNNER ADVANCE DX C5860i	24.41	28.43	36.89	Image
Main Unit Power Requirements: 120V/10A				
Main Unit Plug: NEMA 5-15P				
Cassette Feeding Unit-AQ1	24.41	25.98	9.88	
Inner Finisher-L1	24.61	29.17	8.82	
Inner 2/3 Hole Puncher-A1	-	-	-	
Super G3 Fax Board-AX1	-	-	-	
Total	27.95	29.17	46.77	



## **Hardware Accessories**

### ***Cassette Feeding Unit-AQ1***

Adds two additional front-loading, user-adjustable 550-sheet paper cassettes to the standard paper supply.

### ***Inner Finisher-L1***

Internal finisher offering two output trays holding up to 545 sheets. Provides corner and double stapling up to 50 sheets. Staple-free Stapling up to 8 sheets, and a manual Staple On Demand function up to 40 sheets.

### ***Inner 2/3 Hole Puncher-A1***

Option for Inner Finisher-L1; punches 2 or 3-holes in pages one sheet at a time.

### ***Super G3 FAX Board-AX1***

Enables users to send and receive fax documents from a single fax line.



## Asset Disposal

This form is used by Purchasing to delete assets from the FAS Asset Accounting System

Date of Disposal: _____			
FAS ID # <u>12000</u>			
Description of Item Deleted		Manufacturer/Model	Serial Number
Canon Imagenunner iR-ADV		CS255	JME12395
How was item disposed of ?	Auction	If auction-date of auction closing	Junked
Additional Information			
Date item was purchased:		Original Cost of Item:	
12-2014		\$ 12,230.00	
If vehicle or equipment - has this item been deleted from insurance coverage? Attach copy of memo/email. Yes No			
If computer equipment, was hard disk destroyed? Yes No			
Deleted from asset system by		Acknowledgement of destruction of hard drive	
Signature _____ Date _____		Signature <u>N/A</u> Date _____	
For Purchasing Agent Use			
For Use by Auditors Office		Date Received from Purchasing _____ Asset File Reviewed _____ FAS system Reviewed _____ Compared to auction list/surplus list _____	

1389 N Harvey Mitchell Pkwy  
 Bryan TX 77803  
 (979) 775-6239 Fax: (000) 000-0000



## QUOTATION

QUOTE NO.: 313571 - 00

DATE: 7/28/22

TERMS: NET 30

DELIVERY:

Please reference Quote No. on

Correspondence & purchase orders.

Quote expires: 09/26/2022

B 1266  
 TO: Walker County  
 Attn: Charlisa Dearwester  
 PO Box 1260  
 Huntsville, TX 77340

Manufacturers are no longer guaranteeing pricing for a fixed period,  
 even after an order is placed. Pricing may change up to the point of shipment.

WE ARE PLEASED TO QUOTE YOU THE FOLLOWING:

QTY	DESCRIPTION	UNIT PRICE	DISC%	TOTAL
	DIR CONTRACT TSO-4145 MOBILES			
4	NX-5700K Kenwood NX5700 Mobile Radio VHF (136-174MHz), 50 Watts NXD	1,104.80	20.0	3,535.36
4	KWD-5100CV P25 Conventional Software Opti	575.00	15.0	1,955.00
4	KES-5 40 Watt External Speaker	67.70	15.0	230.18
4	HAD4022A Antenna 132-174 3Db Gain	65.50	20.0	209.60
4	RFU-505-ST Rfu505st Uhf, (M), Straight, R G58, Lmr-195, Crimp	5.89	10.0	21.20
1	KPG-D1NK SOFTWARE LICENSE	155.00		155.00
1	KPG-46XM Programming Cable - Kenwood PORTABLES	178.00		178.00
	Continued on following page			

ORDERS SUBJECT TO SHIPPING & HANDLING AND SALES TAX IF APPLICABLE

TERMS SUBJECT TO CREDIT REVIEW

BY Mark Conley 390

THIS QUOTATION DOES NOT CONSTITUTE A SALES ORDER UNLESS SIGNED BY YOU, OUR CLIENT. SEE TERMS AND CONDITIONS OF SALE ATTACHED.

Accepted

by

P.O. No. \_\_\_\_\_

LEGAL NAME OF PURCHASER

Date \_\_\_\_\_

AUTHORIZED SIGNATURE



www.texascom.com



QTY	DESCRIPTION	UNIT PRICE	DISC%	TOTAL
4	NX-5200K2 136-174 Mhz VHF 5 W Portable	929.80		3,719.20
4	KWD-5100CV P25 Conventional Software Opti	575.00		2,300.00
4	KRA-25 Vhf High Gain Antenna 148-162 Mhz	47.30		189.20
3	KNB-L2M 2700 Mhz Liion Battery	156.90		470.70
2	KNB-8M2 Clam Shell AA Battery Case	132.50		265.00
4	KSC-32 Rapid Rate Single unit Charger	90.20		360.80
4	KVC-15 Rapid Rate DC Vehicular Charger Adapter Kit,	178.70		714.80
1	KPG-36XM Cable, Programming, USB, Kenwood, TK-5*20	178.70		178.70
	Item summary			14,482.74
	Subtotal			15,806.96
	Discount:			1,324.22
	Freight			207.14
	Sales Tax			.00
	GRAND TOTAL:			14,689.88

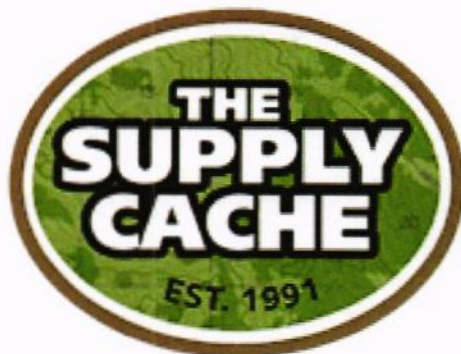


[LOGIN \(/ACCOUNT\)](#)



[MY ACCOUNT \(/ACCOUNT/REGISTER\)](#)

[\( /CART\)](#)



INDUSTRY LEADING  
 INNOVATIVE SOLUTIONS

Toll Free Sales: 1-800-839-0821



[\(/account/login\)](#)

[\(/\)](#)

[Home \(/\)](#)

[All Categories ▾](#)

[New ▾](#)

[Clearance ▾](#)

[Contact \(/pages/contact\)](#)



SEARCH OUR SITE





# Radio Harness Mesh, The Pack Shack

THE PACK SHACK

SKU: 624-30551 BLACK

**\$48.95**

SHARE:

[f](https://www.facebook.com/sharer.php?u=https://www.supplycache.com/products/radio-harness-mesh-the-pack-shack) (//WWW.FACEBOOK.COM/SHARER.PHP?U=HTTPS://WWW.SUPPLYCACHE.COM/PRODUCTS/RADIO-HARNESS-MESH-THE-PACK-SHACK)

[t](https://twitter.com/share?url=https://www.supplycache.com/products/radio-harness-mesh-the-pack-shack) (//TWITTER.COM/SHARE?

TEXT=RADIO%20HARNESS%20MESH,%20THE%20PACK%20SHACK&URL=HTTPS://WWW.SUPPLYCACHE.COM/PRODUCTS/RADIO-HARNESS-MESH-THE-PACK-SHACK)

[p](https://pinterest.com/pin/create/button/?url=https://www.supplycache.com/products/radio-harness-mesh-the-pack-shack&media=//cdn.shopify.com/s/files/1/0051/2108/1433/products/60.3055.A_1024x1024.jpg?v=1542813744&description=radio%20harness%20mesh,%20the%20pack%20shack) (//PINTEREST.COM/PIN/CREATE/BUTTON/?URL=HTTPS://WWW.SUPPLYCACHE.COM/PRODUCTS/RADIO-HARNESS-MESH-THE-PACK-

SHACK&MEDIA=//CDN.SHOPIFY.COM/S/FILES/1/0051/2108/1433/PRODUCTS/60.3055.A\_1024X1024.JPG?V=1542813744&DESCRIPTION=RADIO%20HARNESS%20MESH,%20THE%20PACK%20SHACK)

BLACK

- 1 +

ADD TO CART

Pay in 4 interest-free payments of \$12.24 with [PayPal](#). [Learn more](#)

This harness from The Pack Shack is designed to accommodate all sizes of radios. Made of mesh backing to keep you cooler, the body opens on the top to form a map pocket. Pockets on the outside for storing extra battery, pens and pencils.

- Color: Black
- Made in the USA

**Accessories shown are not included.**

## REVIEWS



Be the first to  
Write a review

[REVIEWS.io](https://www.reviews.io/company-reviews/) (https://www.reviews.io/company-reviews/)





# Central Texas Equipment

SERVING CENTRAL TEXAS FOR OVER 65 YEARS

## Quotation

Date	QUOTE #
8/1/2022	12242

Customer				
WALKER COUNTY PRECINCT 4 9360 TX-75 New Waverly, TX 77358		Web Site www.ctegroup.net	Phone # 512-442-2371	Fax # 512-442-3051
P.O. No.	Terms		Rep	FOB
	NET 30		BH	PFLUGERVILLE
Qty	Item	Description	Cost	Total
1	DT74J-CAB-821979	2021 SUPERIOR MODEL DT74J BROOM POWERED BY A JOHN DEERE TIER 4F DIESEL ENGINE EQUIPPED AS FOLLOWS:  * 8' 1/2 POLY/WIRE BROOM * ENCLOSED CAB W/ FRONT/REAR WIPER /WASHER * A/C - 35,000 BTU, HEATER & DEFROSTER FAN * WEST COAST MIRRORS * EMERGENCY BRAKE SAFETY SYSTEM * 170 GALLON WATER SPRINKLER SYSTEM * EXTENSION AIR CLEANER STACK * ENGINE TURBO PRECLEANER * FRONT FENDERS * SUSPENSION SEAT * LED LIGHT GROUP - INCLUDES HEADLAMPS, TURN SIGNALS, STOP AND TAIL LIGHTS * WORK LIGHTS-2 SINGLE BEAM REAR MOUNTED * AUDIBLE ENGINE ALARM WITH LIGHT * BACKUP CAMERA * AND ALL OTHER STANDARD EQUIPMENT.  SERIAL NUMBER: HOURS: 40 Outside Hauling UNIT IS CURRENTLY AVAILABLE.  PRICING PER BUYBOARD CONTRACT 597-19	69,500.00	69,500.00T
	Outside Hauling		950.00	950.00T

**Subtotal** \$70,450.00

**Sales Tax (0.0%)** \$0.00

**Total** \$70,450.00

By purchasing the equipment through a Cash Purchase, or Purchase by Security Agreement, or Charge to Open Account, the Customer hereby agrees that said purchase is being made by Customer according to the payment terms noted above.  
This sales order when accepted in writing by Customer shall become a binding contract, and all payments due hereunder shall be payable to Company by Customer at Company's principal place of business in Pflugerville, Travis County, Texas. All payments due hereunder shall bear interest from the date of maturity until paid at the highest legal contract rate of interest (per annum) permissible in the State of Texas.

**Accepted By Signature & Date:**

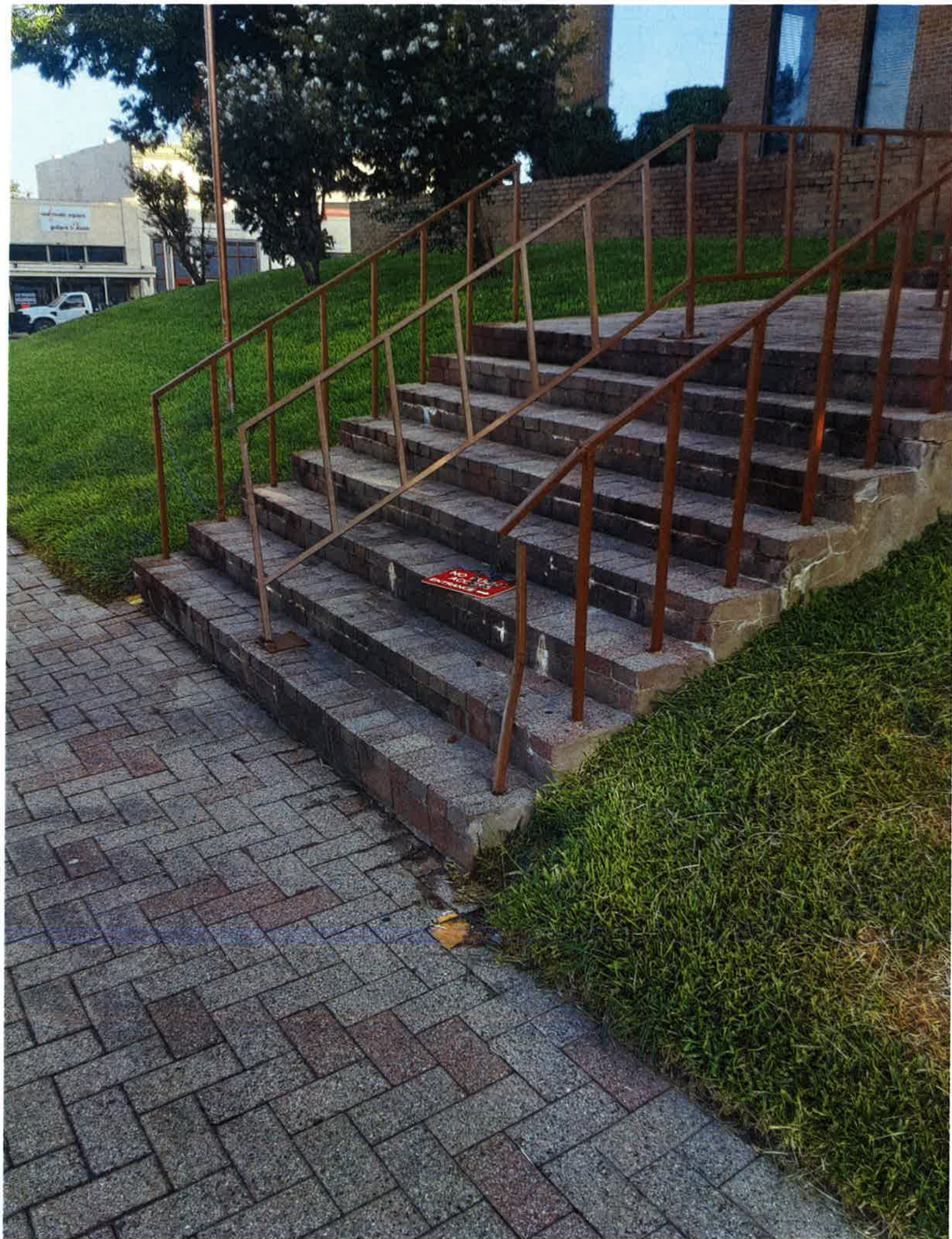




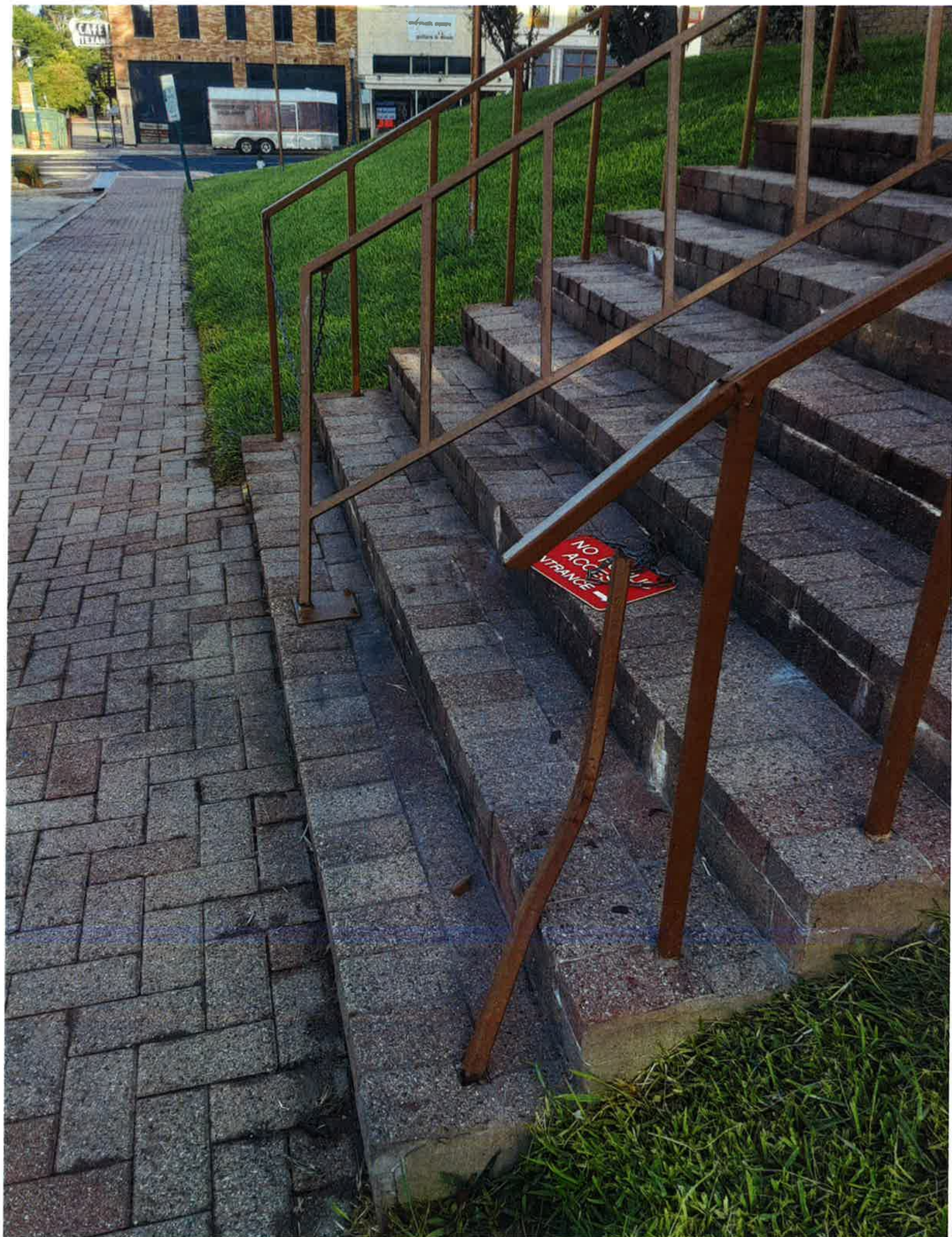














### **3.14 POLICY ON LONGEVITY**

#### **ELIGIBILITY**

1. All regular full-time employees employed October 1<sup>st</sup> shall be eligible to receive longevity pay after completing 5 or more years of full-time service. Employees and officials not eligible:

- a. Part-time employees (working less than 40 hours per week)
- b. Employees fully or partially funded by grants where longevity benefits are not recognized as allowable costs to the grant.

#### **AMOUNT**

2. Longevity pay will be calculated based on the number of full-time years of service completed as of October 1<sup>st</sup> each year. The longevity pay rate is \$170 a year.

#### **BRIDGING**

3. An employee who is rehired by the County within 730 days after employment has been terminated shall have prior qualifying service with the County counted toward years of full-time service for calculating longevity pay. An employee who has full-time service who moves to part-time and then returns to full-time within 730 days shall have prior qualifying service with the County counted toward years of service for calculating longevity service.

#### **NO MODIFICATION OF AT-WILL STATUS**

4. An employee's qualification for longevity pay shall not alter the employee's status as an at-will employee.

POLICY APPROVED AND ADOPTED BY: COUNTY COMMISSIONERS' COURT

DATE: 11/8/99 Amended 12/8/08 Amended 8/13/12 Amended 11/7/12 Amended 6/1/15 Amended 8/08/22

From: Corry Jones  
Sent: Monday, August 01, 2022 11:38 AM  
To: Larry Whitener <lwhitener@co.walker.tx.us>  
Subject: Bucket truck

Please see attached.

Other repairs needed. The emergency lowering 12v pump is leaking, we had to cap the lines going to it. It's only for getting the unit down if the truck engine fails, and will not help any if the hydraulic lines fail. The pump runs \$3500 from Terex and is not in stock then will take about 4 hours to install. It's not a necessary repair as you could also hook the lines back up and get the boom down if needed. The pump shaft is leaking and will leak 24/7 if those lines are connected.

Bucket has holes drilled in it and a cover is missing on the lower boom, but since you have non-dielectric on the bucket, those repairs aren't needed either.

Thanks,  
Corry Jones  
Bill Jones Equipment CO., INC.  
800-205-6593

**BILL JONES EQUIPMENT CO., INC.**

314 FM 3152  
LIVINGSTON, TX 77351  
(936) 646-5343  
FAX: (936) 646-4552

**SOLD TO**

Walker County  
1301 Sam Houston Ave Suite 235  
Huntsville, TX 77320

*QUOTE*

DATE	DATE SHIPPED	SHIPPED VIA	P.O. NUMBER	F.O.B.	TERMS	NO.
8/1/2022	8/1/2022					11166
QUANTITY	DESCRIPTION				PRICE	AMOUNT
14	Labor for repairs on HiRanger 5FC55 Bucket s/n 2010216372 mounted on Intl truck to: reseal lower control valve handles replace leaking lines in turret repair hydraulic lines at bucket repair palm button switch cap lines at emergency lowering pump fill unit with oil check unit operation reseal rear axle shaft at hub				85.00	1,190.00
1	H33664 palm button switch				75.00	75.00
3	lower control handle seal sets				20.00	60.00
	4' plastic control lines and self-aligning unions				21.00	21.00
1	hydraulic line 1/2" 2 wire 5' 8g-8fjx fitting x2				30.00	30.00
1	hydraulic line 1/2" 2 wire 10'6" 8g8fjx fitting x2				41.00	41.00
5	Gallon 5W20 KV Red Hydraulic Oil				22.00	110.00

PubWorks Software to track the Assets/ Job Costing Core Program, Service Request Module and Fleet Maintenance Module.

To be paid for from Precinct 1's Budget at the cost of \$9,500.00.

The Annual Support and Maintenance (ASM) will be \$1900.00 per year beginning next year.

!

James Ray Necker

Road and Bridge Pct 1

Between  
JACKSON COUNTY

Sub-Recipient

and

WALKER COUNTY

Receiving Jurisdiction/Agency

**Purpose**

This Memorandum of Understanding (MOU) sets forth the terms, conditions and understanding between Jackson County, Texas (hereinafter referred to as "Sub-Recipient") and WALKER County (hereinafter referred to as Receiving Jurisdiction/Agency in regard to transferring and receiving equipment and/or software purchased with State and/or Federal grant funds.

**Duration**

This MOU shall become effective upon signature by the authorized officials from each party and may be modified, and/or terminated, upon mutual consent of both authorized officials.

**Certification**

This is to certify that the equipment being transferred was acquired by the expenditure of grant funds awarded to the Sub-Recipient.

The Receiving Jurisdiction/Agency certifies that they have received a copy of the Grantee Conditions and Responsibilities Memo (Attachment A) and have knowledge of, and are in compliance with the laws, rules and regulations of the grant, including compliance with all state and federal grant eligibility requirements.

The Receiving Jurisdiction/Agency further certifies that they have received a copy of the Sub-Recipient's Grant Award (Attachment B) and agrees to be bound by all the contract covenants and exhibits to the Sub-Recipient's award and any modifications or amendments to that award. Sub-Recipient certifies that all Grant Award documents and amendments are included in Attachment B.

The Sub-Recipient and Receiving Jurisdiction/Agency further certify that they are duly authorized and empowered by their governing body to enter into this agreement.

**Equipment being transferred:**

Item Description:	<b>COBWEBS Web Intelligence Investigative Platform seats.</b>
Inventory Identifier	<b>User#: 16</b>
Serial Number/VIN:	<b>inv@walkerso.com</b>
Acquisition Date:	<b>05/04/2022</b>
Unit Cost/Fair Market Value:	<b>\$17,988.58 (\$7,994.29 * 2 years)</b>
% of Cost Federally Funded:	<b>0%</b>
Grant Year/Program:	<b>FY2022 Operation Lone Star Grant Program</b>
FAIN:	<b><u>N/A</u></b>
e-Grants Grant Number:	<b>4388301</b>

**Sub-recipient Responsibilities:**

The Sub-recipient agrees to:

Notify receiving jurisdiction/agency of any known modifications to applicable award requirements within 15 business days of receipt.

**Receiving Jurisdiction/Agency Responsibilities:**

The Receiving Jurisdiction/Agency agrees to:

- Maintain compliance with the requirements of federal and state granting agencies;
- Maintain all aspects of the asset including property records, physical inventory, control system, maintenance procedures, records retention, disposition, and comply with all grant requirements;
- Make available to federal and state granting agencies or the Texas State Auditor's Office, or designees of these agencies, any equipment items and related records upon request;
- Ensure the Sub-recipient is notified; Jackson County Auditor, Michelle Darilek, [auditor@co.jackson.tx.us](mailto:auditor@co.jackson.tx.us), when pass-through equipment is disposed of or use of software is discontinued by the receiving entity in accordance with 2 CFR 200.313 (e) and the Uniform Grant Management System (UGMS), Subpart C, Section .32 (e) Disposition;
- Ensure the equipment is maintained in good working order;
- Ensure a physical inventory is conducted every 2 years;
- Ensure the equipment is used only as allowable under the grant; and
- Ensure any deployable equipment will be made available during an event requiring a regional, statewide, or national response.
- Maintain an active status in the system and report active and inactive licenses and users every six months to the Jackson County Auditor, Michelle Darilek, [auditor@co.jackson.tx.us](mailto:auditor@co.jackson.tx.us).

**Certified & Agreed by:**

Jackson County

Name of Sub-Recipient

411 N Wells, Rm 201, Edna, TX 77957

Street/Mailing Address, City, County, Zip

Jill Sklar, County Judge

Printed Name and Title

Jill S. Sklar

Signature

7/15/2022

Date

**Certified & Agreed by:**

WALKER County

Name of Receiving Jurisdiction/Agency

1100 UNIVERSITY AVENUE, Room 204

Street/Mailing Address, City, County, Zip

DANNY PIERCE COUNTY JUDGE

Printed Name and Title

Danny Pierce

Signature

7-29-22

Date

**Date of Transfer:**

Sub-Recipient Signature

Receiving Jurisdiction Signature

Jill Sklar, County Judge

Name and Title

Printed Name and Title



# **CITY OF NEW WAVERLY**

**200 Gibbs St. P.O. Box 753 New Waverly, TX 77358-0753 Telephone (936) 344-6621  
NATHANIEL JAMES, MAYOR**

## **COUNCILMEMBERS**

Ignatius Slott  
Michael Lucas  
Lisa Koonce  
Ralph Bales  
Cynthia Vance

## **CITY SECRETARY/TREASURER**

Rosemary Bartee  
**ACCOUNTS RECEIVABLE**  
Kathie Chumley  
**DIRECTOR OF PUBLIC WORKS**  
Steve Widner

07-06-2022

Danny Pierce  
Walker County Judge  
1100 University Avenue  
Huntsville, TX 77340

This letter serves as a non-renewal notice of the Interlocal Cooperation Agreement between Walker County and the City of New Waverly. This agreement expires September 30, 2022.

Sincerely

A handwritten signature in black ink, appearing to read "Nathaniel James", written over a horizontal line.

Nathaniel James, MAYOR

# SOUTHEAST TEXAS RESOURCE CONSERVATION & DEVELOPMENT, INC.

Chambers, Galveston, Hardin, Jasper, Jefferson, Liberty, Newton, Orange, Polk, San Jacinto, Tyler, Walker, Harris, Montgomery, Ft. Bend and  
Brazoria Counties

501 (c) 3 Non-Profit Organization

RECEIVED

JUL 07 2022

WALKER COUNTY  
JUDGE'S OFFICE

July 5, 2022

Judge Danny Pierce  
Walker County Commissioners Court  
1100 University Ave, Rm 204  
Huntsville, TX 77340

Dear Judge Pierce,

Southeast Texas RC&D is a not for profit organization dedicated to improving the quality of life and environment in southeast Texas. We currently serve sixteen counties in this part of the state with emphasis on rural communities.

Enclosed with this letter is an invoice for our annual request to be added to your budget for sponsor dues. We would like to take this opportunity to ask for your continued financial support of the Southeast Texas RC&D program for 2023. In order for us to successfully fulfill our goals in the area of rural development and resource conservation, we need your help as a sponsor.

*Some of our past projects and activities in your county include assistance with the installation of new onsite wastewater systems for low income families. We also receive funds for Household Hazardous Waste Events, Abandoned Tire Cleanup/Tire Collection Event, Clean Fuel School Buses, Abandoned Trash Cleanup, and Community Public Works with failing water systems. At no cost to the families and county/city.*

We receive no funding for our operations from the state or federal government. It is only through local sponsorships that we are able to provide services. For every dollar that is donated, we locate and leverage at least three to four dollars in outside funds.

On behalf of the Board of Directors, I would like to offer my heartfelt thanks for your support in the past and look forward to assisting you and your community in the future.

Sincerely,

*Olen Bean*

Olen Bean, President  
SET RC&D  
OB/ag

## EXECUTIVE BOARD

Olen Bean  
President  
Newton County

Judge Mark Allen  
1<sup>st</sup> Vice President  
Jasper County

Rusty Hughes  
2<sup>nd</sup> Vice President  
Tyler County

Ronda Conlin  
Secretary  
Jefferson County

Open  
Treasurer

Don Martindale  
Executive Director  
Jasper County

Pat Hudson  
Executive Director  
Orange County

Jenna Little Charley  
Executive Director  
Polk County

Buddy Johnson  
Past President  
Chambers County

Anita Grant  
Admin/Consultant

P.O. Box 1684, Splendora, TX 77372

Office (936) 635-7345 email: [southeasttxrcd@yahoo.com](mailto:southeasttxrcd@yahoo.com)

*"Partners in Rural Development since 1966"*

# Southeast Texas RC&D, Inc.

DATE: July 5, 2022

**RECEIVED**

**JUL 07 2022**

To: Walker County Commissioners Court

**WALKER COUNTY  
JUDGE'S OFFICE**

1100 University Ave, Rm 204

Huntsville, TX 77340

## INVOICE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Sponsorship Dues for 2023	\$500

*(Please note address change)*

Make checks payable to: Southeast Texas RC&D, Inc.

Mail to: P.O. Box 1684, Splendora TX 77372

## WHAT IS SOUTHEAST TEXAS RESOURCE CONSERVATION AND DEVELOPMENT

Southeast Texas Resource Conservation and Development (RC&D) is accelerating the conservation, development and utilization of natural resources to improve the level of economic activity and to enhance the environment and standard of living in rural areas.

RC&D is based on the growing awareness on the part of America's national and community leaders that local areas can best control elements of their economic and social destinies, as well as the conservation and wise use of their natural resources. Local people are best able to determine needs and create solutions for their own communities.

RC&D is based on a number of concepts that make it truly unique:

- Achieving a balance between rural development and natural resource protection
- Valuing grass-roots involvement in making decisions about local concerns
- Combining county and private resources to accomplish goals
- Leveraging local citizens' abilities and resources to increase available sources of assistance through partnerships
- Improve the quality of life in rural areas through natural resource conservation and community development

## WHO RUNS IT?

Southeast Texas RC&D is headed up by a group of local volunteers, the RC&D Council, who work together to develop and carry out a plan for the social, economic, and environmental betterment of their rural communities.

The Southeast Texas RC&D provides a Consultant who assists the Council in carrying out their goals. The Consultant networks with community leaders and organizations to match local needs with resources outside the community. Community groups are assisted with analyzing local problems, developing possible solution strategies, and implementing an action plan.

## MISSION STATEMENT

*"THE MISSION OF THE  
SOUTHEAST TEXAS RC&D IS TO  
INSPIRE LEADERS IN RURAL  
AREAS TO ENHANCE THE  
ENVIRONMENT TO IMPROVE  
THEIR STANDARD OF LIVING  
BY ADVOCATING THE WISE  
USE OF ITS RESOURCES."*

All programs and services of the RC&D are offered on a nondiscriminatory basis without regard for race, color, national origin, age, sex, marital status, or disability.

## WHAT KINDS OF PROJECTS?

The RC&D Board identifies concerns, needs, and problem within their area. The Board then focuses their efforts on projects that achieves the goals. Typical RC&D projects can include developing markets for crops, livestock, and forest products; promoting tourism; increasing local employment; providing educational programs for community leaders: improving community facilities such as schools, hospitals, and libraries; and promoting rural safety awareness.

## PROJECT EXAMPLES

- Abandoned Tire Cleanup/Tire Collection Event
- Wastewater Systems for Low Income Families
- Household Hazardous Waste Event
- Clean Bus
- Cleanup of Unauthorized Dumpsites
- Pull Underground Storage Tanks
- Public Water Works
- Electronic Collection Event

Local citizens' desires for their community and their environment provide the goals for the future of southeast Texas.

Contact the office for more information:

Southeast Texas RC&D, Inc.  
P.O. Box 1684  
Splendora Texas 77372  
(936) 635-7345 office

Email: [southeasttxrcd@yahoo.com](mailto:southeasttxrcd@yahoo.com)

The Southeast Texas RC&D, Inc., established in 1966, was the first RC&D organized in Texas. It is a non-profit, 501 (c)3, tax-exempt organization, that covers a fourteen county area containing approximately 8.8 million acres. These counties include:

San Jacinto	Polk
Tyler	Jasper
Newton	Liberty
Hardin	Orange
Chambers	Jefferson
Galveston	Harris
Walker	Brazoria
Montgomery	Ft Bend

**The counties of Harris, Walker, Ft Bend, Montgomery and Brazoria were added in 2016.**

There are 24 sponsoring organizations and Numerous individual volunteers who are dedicated to improving the Southeast Texas RC&D area's quality of life.

## SPONSORS

### Soil & Water Conservation Districts

Trinity Bay	Long Leaf
Lower Trinity	Jasper-Newton
Polk-San Jacinto	Lower Neches
Coastal	Lower Sabine-Neches

### County Commissioners Courts

Liberty	Orange
Newton	Polk
San Jacinto	Jasper
Tyler	Jefferson
Chambers	Hardin
Galveston	Harris
Brazoria	Walker
Ft Bend	Montgomery

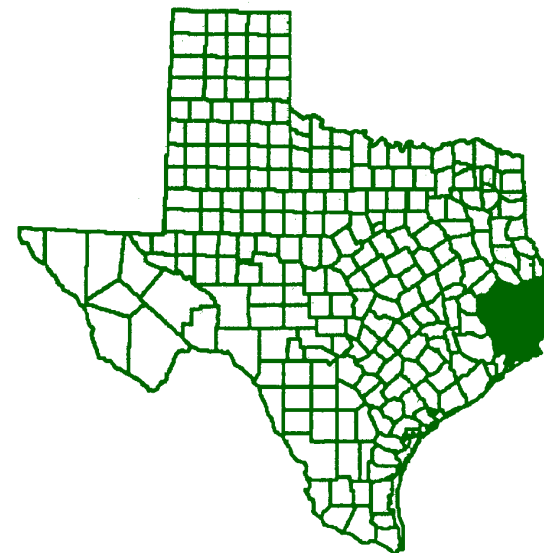
### Other Sponsors

Chambers-Liberty Navigation District  
 Trinity Bay conservation District  
 Orange County Drainage District  
 Jefferson County Drainage Districts #3, #6, #7  
 Entergy Corporation  
 Port of Liberty Board of Commissioners  
 Alabama-Coushatta Tribe of Texas  
 City of Woodville  
 DETCOG  
 Orange County Parks District

There are many other groups and individuals who also support the RC&D program. These include cities, service clubs, state agencies, wildlife conservation groups, chambers of commerce, river authorities, and women's clubs.

All the wonderful programs and projects in the world are not likely to succeed without the kind of people who make things happen. We are fortunate to have just such People contributing their time to the Southeast Texas RC&D.

# SOUTHEAST TEXAS RESOURCE CONSERVATION & DEVELOPMENT, INC.



"Partners in Rural Development  
Since 1966"



**ORDER NO. 2022-100**

**AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS,  
POLICIES AMENDING AND ADOPTING the FINANCIAL AND BUDGET POLICIES  
OF WALKER COUNTY**

WHEREAS, The Commissioners Court has previously adopted Financial and Budget Policies by Order and has reviewed the additions and amendments to the current policy dated August 8, 2022;

WHEREAS, The Commissioners Court with this action adopts the Financial and Budget Policies as shown in Exhibit A as submitted with changes in grammatical or formatting as needed;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, that: **This order shall take effect immediately after its passage.**

PASSED AND APPROVED on this the 8th day of August, 2022.

WALKER COUNTY TEXAS

\_\_\_\_\_  
Danny Pierce, County Judge

\_\_\_\_\_  
Danny Kuykendall, Commissioner Precinct 1

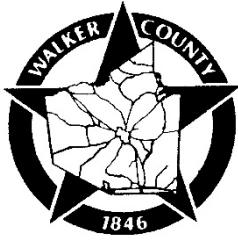
\_\_\_\_\_  
Ronnie White, Commissioner Precinct 2

\_\_\_\_\_  
Bill Dauge Jr., Commissioner Precinct 3

\_\_\_\_\_  
Jimmy D. Henry, Commissioner Precinct 4

Approved as to form:

\_\_\_\_\_  
Will Durham, Walker County District Attorney



---

# Walker County Financial and Budget Policies

As Amended by Order 202x-xx  
on xx/xx/2022

## FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

### Contents

<b>FINANCIAL POLICIES</b> .....	7
PURPOSE OF FINANCIAL POLICIES. ....	7
PERSONNEL POLICY MANUAL, PURCHASING POLICIES AND PROCEDURES AND OTHER POLICIES.....	7
GENERAL GOVERNMENT FUNCTIONS. ....	7
STRUCTURE OF COUNTY GOVERNMENT. ....	8
ELECTED OFFICIALS. ....	8
COUNTY FISCAL YEAR.....	8
COMPREHENSIVE ANNUAL FINANCIAL REPORT .....	8
ANNUAL EXTERNAL AUDIT.....	8
SELECTION OF EXTERNAL FIRM.....	8
EXTERNAL AUDIT REVIEW COMMITTEE.....	8
<b>BASIS OF ACCOUNTING</b> .....	9
ACCOUNTING POLICY.....	9
GOVERNMENTAL FUND TYPES.....	9
PROPRIETARY FUND TYPES. ....	9
INTERNAL CONTROL STRUCTURE .....	9
INTERNAL CONTROLS RESPONSIBILITY .....	9
WRITTEN PROCEDURES.....	9
COMPUTER SYSTEM/DATA ACCESS .....	9
RISK MANAGEMENT.....	10
MEMBER TEXAS ASSOCIATION OF COUNTIES RISK POOL.....	10
ANNUAL REVIEW OF INSURANCE COVERAGE AND DEDUCTIBLES .....	10
<b>FIXED ASSETS</b> .....	10
DEFINITION. ....	10
CENTRAL FIXED ASSET ACCOUNTING MODULE .....	10
ANNUAL INVENTORY.....	10
POLICY ON ASSET MANAGEMENT. ....	10
PURCHASE OF A FIXED ASSET. ....	10
<b>REVENUE MANAGEMENT</b> .....	11



REVENUE GENERATED DURING THE BUDGET YEAR TO FUND OPERATING COSTS BUDGETED FOR THE FISCAL YEAR .....	11
REVENUE SOURCES. ....	11
CHARACTERISTICS OF THE REVENUE SYSTEM .....	11
NON-RECURRING REVENUES .....	11
PROPERTY TAX REVENUES .....	11
INTEREST INCOME .....	11
USER-BASED FEES.....	12
FINES .....	12
INTERGOVERNMENTAL REVENUES.....	12
GRANT AND SPECIAL REVENUES.....	12
FEMA/DISASTER REVENUES.....	12
<b>PURCHASING</b> .....	12
CENTRALIZED PURCHASING .....	12
PURCHASING AGENT .....	12
REQUISITIONS/PURCHASE ORDERS .....	12
CONTRACTS.....	12
<b>PERIODIC REPORTING</b> .....	13
STATE STATUTE REQUIRED REPORTING .....	13
INTERNAL REPORTING .....	13
<b>DEBT MANAGEMENT</b> .....	13
ISSUE OF DEBT.....	13
LONG-TERM DEBT .....	13
SHORT-TERM DEBT .....	13
METHOD OF SALE.....	13
FINANCIAL ADVISOR .....	13
ANALYSIS OF FINANCING ALTERNATIVES .....	13
DISCLOSURE .....	14
DEBT STRUCTURE.....	14
FEDERAL REQUIREMENTS .....	14
BIDDING PARAMETERS .....	14
<b>INVESTMENT AND CASH MANAGEMENT</b> .....	14
STATE STATUTES. ....	14

COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS.....	14
PLEDGED SECURITIES .....	14
CHIEF INVESTMENT OFFICER .....	14
INVESTMENT COMMITTEE.....	14
WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY.....	15
DEPOSITORY CONTRACTS .....	15
FUNDS HELD IN CERTAIN TRUST ACCOUNTS AND COURT REGISTRY ACCOUNTS .....	15
RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS .....	15
<b>FUND AND ACCOUNT GROUPS .....</b>	<b>15</b>
ORGANIZATION OF ACCOUNTS.....	15
FUND STRUCTURE .....	15
MAJOR FUNDS.....	15
GENERAL FUND. ....	15
General Projects Fund.....	16
Healthy County Initiative Fund. ....	17
DEBT SERVICE FUND. ....	17
ROAD AND BRIDGE FUND. ....	17
EMERGENCY MEDICAL SERVICES (EMS) FUND. ....	17
CAPITAL PROJECTS FUNDS. ....	18
GRANTS AND CONTRACTS. ....	18
OTHER GOVERNMENTAL FUNDS .....	18
Retiree Health Insurance Committed Funds.....	19
FIDUCIARY FUNDS.....	19
DEPARTMENTAL FUNCTIONAL CATEGORIES .....	20
EXPENDITURE ACCOUNT CATEGORIES .....	20
REVENUE ACCOUNT CATEGORIES.....	20
<b>FINANCIAL POLICIES - FUND BALANCE .....</b>	<b>21</b>
GOVERNMENTAL FUND BALANCE DEFINED. ....	21
FUND BALANCE .....	21
FUND BALANCE NOT USED TO SUPPORT ON-GOING OPERATION .....	21
FUND BALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR .....	21
MINIMUM FUND BALANCE.....	21

FUND BALANCE CLASSIFICATION .....	21
<b>GRANT MANAGEMENT</b> .....	22
GRANT APPLICATIONS AND ACCEPTANCE OF GRANTS .....	22
GRANT COMPLIANCE AND PERFORMANCE REPORTS .....	22
EXPENDITURES AND FISCAL REPORTING REQUIREMENTS .....	23
GRANT BUDGETS.....	23
<b>CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET</b> .....	23
CAPITAL IMPROVEMENT PLAN .....	23
ANNUAL BUDGET .....	23
OTHER FINANCING PROGRAMS.....	23
USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT .....	23
ROAD AND BRIDGE INFRASTRUCTURE .....	23
SOFTWARE .....	23
BUILDINGS.....	23
PROJECT LENGTH BUDGET .....	24
PROJECT MANAGEMENT .....	24
REPORTING .....	24
<b>BUDGET POLICIES</b> .....	25
OVERVIEW OF BUDGET AND BUDGET SCHEDULE .....	25
COUNTY JUDGE AS BUDGET OFFICER .....	25
BASIS OF BUDGET .....	25
BALANCED BUDGET FOR EACH BUDGETED FUND .....	26
STATUTES AFFECTING THE BUDGET PROCESS.....	26
AD VALOREM TAXES .....	26
EXPENDITURES OF FUNDS UNDER BUDGET .....	26
WALKER COUNTY APPROACH TO BUDGETING .....	26
CONTINGENCY .....	27
PERSONNEL BUDGET.....	27
NUMBER OF PERSONNEL.....	27
HIRING PROCEDURES AND PLACEMENT OF THE POSITION ON THE SALARY SCALE .....	27
AMENDING THE PERSONNEL ALLOCATION .....	27
EMPLOYEE BENEFITS.....	27
Pension Plan.....	27

Health Plan .....	28
Workers Compensation Insurance.....	28
Social Security/Medicare .....	28
Pay and Pay Classification System .....	28
STATUTORY RESTRICTIONS ON AMENDING THE BUDGET.....	29
LEGAL LEVEL OF CONTROL.....	29
BUDGETARY CONTROLS.....	30
Compliance with Texas State Law and County Policies .....	30
Line Item Level Control .....	30
Capital Purchases.....	30
Encumbrance accounting.....	30
BUDGET AMENDMENTS.....	30
Salaries/Other Pay/Benefits Category .....	30
Operations Category .....	31
Capital .....	31
Centralized Costs/Non-departmental Costs .....	31
One-Time Allocations.....	31
Intergovernmental Services/Contracts.....	31
Transfers .....	31
Projects .....	31
Debt.....	31
Capital Projects Budget.....	32
Unplanned Revenues .....	32
Contingency .....	32
State Law.....	32
County Auditor Review of Budget Amendments.....	32

# FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

## FINANCIAL POLICIES

**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.

**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.

**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.

**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.

**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.

**COUNTY FISCAL YEAR.** The County operates on a fiscal year that begins October 1st and ends on September 30th...

**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.

**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.

**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.

**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.

## BASIS OF ACCOUNTING

**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.

**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.

**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.

## INTERNAL CONTROL STRUCTURE

**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.

**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.

**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.

## RISK MANAGEMENT

**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.

**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.

**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.

## FIXED ASSETS

**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.

**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.

**ANNUAL INVENTORY.** An annual physical inventory shall be conducted by the Purchasing Department and as required by Local Government Code 262.01 I(i), a report submitted to the County Auditor, County Judge and District Judges by July 1st of each year.

**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.

**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.



## REVENUE MANAGEMENT

**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.

**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.

**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

**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.

**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.

**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).

**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.

**FINES.** Fine amounts are set by the Judges of the various courts.

**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.

**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.

**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.

## **PURCHASING**

**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.

**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.

**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.

**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.

## PERIODIC REPORTING

**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.

**INTERNAL REPORTING.** Commissioners Court has placed monthly reporting requirements on many of the departmental functions that they supervise.

## DEBT MANAGEMENT

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**DEBT STRUCTURE.** The County will generally issue debt for a term not to exceed 20 years or the life of asset, whichever is less.

**FEDERAL REQUIREMENTS.** The County shall maintain procedures to comply with arbitrage rebate and other Federal requirements.

**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**

**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.

**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.

**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.

**CHIEF INVESTMENT OFFICER.** The County Treasurer is the Chief Investment Officer of Walker County as authorized by state law.

**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.

**WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY.** The County shall maintain a written investment policy and the Commissioners Court shall review the investment policy each September.

**DEPOSITORY CONTRACTS.** Walker County shall conduct its treasury activities with financial institutions based on written contracts.

**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.

**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.

## **FUND AND ACCOUNT GROUPS**

**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.

**FUND STRUCTURE.** The Financial Reporting Fund structure generally consist of Major Funds identified for financial reporting purposes described below.

MAJOR FUNDS
General Fund
Debt Service Fund
Road and Bridge Fund
Emergency Medical Services (EMS)
Capital Projects Funds
Grants and Contracts
Other Governmental Funds

**GENERAL FUND.** The General Fund is the main operating fund that accounts for most of the financial resources of the county, which may be used for any lawful purpose. The following is a sample of functions and departments found in the General Fund subject to change as accounting needs change.

General Fund			
<u>Function: General Government</u>	<u>Function: Judicial</u>	<u>Function: Public Safety</u>	<u>Function: Corrections and Supervision</u>
County Judge	Courts-Central Costs	Sheriff	County Jail
CountyJudge-ITHardware/Software	Courts-Pretrial Bond Supervision	Sheriff Estray	County Jail-Inmate Medical
County Judge -IT 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	<u>Function: Health &amp; Welfare</u>
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/Non-Departmental 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
<u>Function: Financial Administration</u>	Juvenile Probation	Emergency Operations	<u>Function: Education and Culture</u>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<u>Function: Transfers</u>
County Treasurer - Collections/Compliance			
Purchasing			
Vehicle Registration			
Financial Intergovernmental Service/Contracts			

Figure 1: General Fund Groupings

**General Projects Fund.** This fund is generally funded from the transfer of General Fund revenues and is reported in the financial statement of the General Fund. 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 multi-year 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.

**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.

**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**

**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

**EMERGENCY MEDICAL SERVICES (EMS) FUND.** The purpose of the EMS fund is to account for costs associated with providing EMS emergency services to Walker County residents. There are also several private sector companies operating within Walker County. These private sector providers do not receive funding from Walker County. Primary sources of revenues for EMS service are user fees and a monetary

transfer from the General Fund from monies brought in through the ad valorem operations tax rate. Unrestricted monies at the end of each fiscal year in the EMS Fund are committed to the purpose of providing EMS services.

EMS Fund
Function: Public Safety
Emergency Services

**CAPITAL PROJECTS FUNDS.** These funds are used to account for capital projects ~~generally~~ often paid from the issue of debt ~~or large multi-year grant, state and federal fund received for a capital project.~~ Walker County currently has no Capital Projects Funds. In past years, The most recent use of this fund type was ~~used~~ for construction of a new County Jail ~~funded with the issue of~~ a certificate of obligation. 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. ~~Classifications and types of capital assets includes buildings, buildings and other improvements, rights of way, road improvements, Information Technology (IT) infrastructure improvement, vehicles and equipment.~~

A General Capital Projects Fund is used for projects where the funding source is not primarily funded by debt or external funds. The initial funding is a transfer from the General Fund. This fund is used for tracking financial resources that are committed pursuant to formal action of Commissioners. Capital Projects Funds are budgeted at the time they are established. Capital budgets may span multiple years and do not have to be reallocated in the subsequent years

**GRANTS AND CONTRACTS.** Budgets for the Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the ~~state, federal government and other sources.~~ 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 ~~Criminal,~~ 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. ~~For financial reporting purposes, these funds may be included as part of the General Fund.~~

**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.

**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.

**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.



**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.

Other Governmental Funds		
Legislatively Designated Funds		
Function: Judicial	Function: Public Safety	Function: General Government
County Records Management and Preservation Fund	Sheriff Forfeiture Fund	Elections Equipment Fund
County Records Preservation (II Digitize) Fund	Sheriff Inmate Medical Fund	Tax Assessor Election Service Contract Fund
County Clerk Records Management and Preservation Fund	DOJ Equitable Sharing Fund	Function: Financial Administration
County Clerk Records Archive Account Fund	Sheriff Commissary Fund	
Court Facilities Fund – SB 41		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		
County Jury Fund SB 41		
Court Reporter Service Fund		
County Law Library Fund		
Language Access Fund SB 41		
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		
Other Funds		
Function: General Government		
Healthy County Initiative Fund		
General Projects Fund		

Figure 2: Other Governmental Fund Groupings

**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#, and various County Officials Trust and Agency Funds. These funds are not included in the annual budget.

**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
Transfers

**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

**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
Sales Tax
Other Taxes
Licenses and Permits
Debt
Intergovernmental Revenues
Charges for Services/Fees of Office
Fines/Court Costs and Forfeitures
Interest Earnings
Other Revenues
Transfers

## FINANCIAL POLICIES - FUND BALANCE

**GOVERNMENTAL FUND BALANCE 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.

**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.

**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.

**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.

**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.

**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.

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 year end.

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.

Fund classifications are listed below in descending order of restrictiveness:

**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.

**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.

**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.

**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.

**Unassigned:** This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

## GRANT MANAGEMENT

**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.

**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.

**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.

**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.

### **CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET**

**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. County's plan is to look in to a formal plan as part of the strategic planning initiative.

**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.

**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.

**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.

**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 the General Fund as fund balance exceeds the minimum required. Monies available after meeting operating requirements from fines related to a weigh station have been committed to bridge improvements.

**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.

**BUILDINGS.** The first alternative explored shall be remodeling, updating or expanding the existing structure.

**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.

**PROJECT MANAGEMENT.** Commissioners Court shall assign a project manager to oversee a capital project.

**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

**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 15th. Following required notices and public hearings a budget and tax rate is adopted.

**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.

**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.

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.

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.

Annual budgets are adopted for the General Fund, Debt Service Fund, Road and Bridge Fund, Emergency Medical Services (EMS) Fund, the Legislatively Designated Funds, and Other Governmental Funds. The exception is the General Projects, General Capital Projects, and the Grants and Contracts funds.

General Projects and General Capital Projects are projects length budgets and are budgeted on a modified accrual basis. These funds are reported in the General Fund in the financial statements. They are multi-year projects and are included in the year the projects are first allocated and remain allocated until spent.

The County budgets for all funds except Grants and Contracts are not included 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.

**BALANCED BUDGET FOR EACH BUDGETED FUND.** 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.

**STATUTES AFFECTING THE BUDGET PROCESS.** Texas State Statutes have much to say about the budget process.

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.

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.

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: the outstanding obligations of the County; the cash on hand to the credit of each fund of the County government; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing fiscal year; the estimated revenues available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget.

**AD VALOREM TAXES.** Local Government Code 111.010 states that Commissioners Court may levy taxes only in accordance with the budget.

**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)].

**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.



**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.

**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.

**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.

**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.

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.

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.

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.

**AMENDING THE PERSONNEL ALLOCATION.** The adopted personnel allocations and budget shall only be amended by formal action of the Commissioners Court.

**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.

**Pension Plan.** Walker County participates in the Texas County and District Retirement System (TCDRS). TCDRS provides retirement, disability and death benefits.

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.

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.

**Health Plan.** The county participates in the Texas Association of Counties Health and Employee and Benefits Pool administered by TAC.

**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.

**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.

**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.

**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.

**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.

**Social Security/Medicare.** The County pays in to the Federal Social Security and Medicare System. Cost is 7.65% of payroll.

**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.

**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:

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)].

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.

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)].

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].

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].

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.

**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 **for the budgeted operating funds**. 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 Grants and Contracts for these funds is set by the granting or funding agency.**

Example:

Fund - General Fund Function - Public Safety Department - Sheriff

Expenditure Category - Operations - Fuel

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

**Capital Project Funds (governmental funds)** are funds used to account for acquisition and construction of major capital activities. Separate funds are used for each individual construction project that have an external revenue source. Capital projects funded from transfers of internal funds are placed in a **General Capital Projects Fund**. 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.

**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.

**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.

**Line Item Level Control.** Departments are encouraged to maintain control at the line item level.

**Capital Purchases.** No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.

**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.

**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:

#### **Salaries/Other Pay/Benefits Category**

Personnel allocations and the amount allocated in the budget for an employee shall not be changed without specific authorization of Commissioners Court or authorizing authority for the position.

~~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.~~

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.

#### Operations Category

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).

There shall be no transfers that will adversely impact the budget for the remainder of the fiscal year.

#### 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.

#### Centralized Costs/Non-departmental Costs

The County Judge shall have the authority to authorize expenditures in the Centralized Costs and Non-departmental budgets and to transfer amounts between line items within the constraints above with the exception of the contingency line item. Transfers of contingency funds will require approval of the Commissioners Court.

#### 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.

#### Intergovernmental Services/Contracts

These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.

#### Transfers

These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.

#### Projects

These monies shall not be spent for any purpose other than their specifically designated purpose without prior authorization of Commissioners Court.

#### Debt

These monies shall not be spent for any purpose other than their specifically designated purpose.

### Capital Projects Budget

Changes to Capital Projects Budget require a formal budget amendment by Commissioners Court. All change orders for contracts shall be presented for approval by Commissioners Court.

### 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.

### 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.

**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.

**County Auditor Review of 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.

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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>	\$ _____
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ _____
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>2021 total adopted tax rate.</b>	\$ _____ / \$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> <div> <b>A. Original 2021 ARB values:</b> ..... \$ _____  <b>B. 2021 values resulting from final court decisions:</b> ..... - \$ _____  <b>C. 2021 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ _____
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div> <b>A. 2021 ARB certified value:</b> ..... \$ _____  <b>B. 2021 disputed value:</b> ..... - \$ _____  <b>C. 2021 undisputed value.</b> Subtract B from A. <sup>4</sup> </div>	\$ _____
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ _____
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value. <p><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ _____
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <p><b>A. 2021 market value:</b> ..... \$ _____</p> <p><b>B. 2022 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	\$ _____
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ _____
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ _____
18.	<b>Total 2022 taxable value on the 2022 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 include homeowners age 65 or older or disabled. <sup>11</sup> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</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: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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> ..... - \$ _____</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ _____

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2022 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> ..... \$ _____ <b>B. 2022 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 in the 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> ..... + \$ _____ <b>C. Total value under protest or not certified.</b> Add A and B.	\$ _____
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ _____
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ _____
23.	<b>Total 2022 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 2021. 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 Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ _____
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ _____
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ _____
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ _____ / \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ / \$100

## SECTION 2: 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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ _____ / \$100
29.	<b>2021 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> .	\$ _____

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ _____ <b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ _____ <b>C. 2021 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____ <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ _____ <b>E. Add Line 30 to 31D.</b>	\$ _____
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ _____/\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 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. \$ _____ <b>B. 2021 state 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. .... - \$ _____ <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ _____ <b>B. 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. .... - \$ _____ <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____ <b>B. 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. .... \$ _____ <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 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, 2021 and ending on June 30, 2022. .... \$ _____ <b>B. 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. .... \$ _____ <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	<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 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____ <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____ <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____/\$100
41.	<b>2022 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>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2022 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).	\$ _____ /\$100
<b>42.</b>	<b>Total 2022 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ _____ <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ <b>D. Subtract amount paid</b> from other resources ..... - \$ _____ <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ _____
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____
<b>45.</b>	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... % <b>B.</b> Enter the 2021 actual collection rate. .... % <b>C.</b> Enter the 2020 actual collection rate. .... % <b>D.</b> Enter the 2019 actual collection rate. .... % <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>	_____ %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)<sup>28</sup> Tex. Tax Code § 26.012(7)<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code § 26.04(b)<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ /\$100

### SECTION 3: 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, 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 2021, enter 0.	\$ _____
52.	<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 2021 or in May 2022.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>2022 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> .	\$ _____ /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ /\$100
57.	<b>2022 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> .	\$ _____ /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

### SECTION 4: Voter-Approval Tax 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<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>	\$ _____
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2022 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).	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

## SECTION 5: 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>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ / \$100
64.	<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. If the year is prior to 2021, enter zero.	\$ _____ / \$100
65.	<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 2021, enter zero.	\$ _____ / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ _____ / \$100
67.	<b>2022 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).	\$ _____ / \$100

## SECTION 6: 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>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ / \$100

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. <b>- or -</b> If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ \_\_\_\_\_ /\$100

As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_ /\$100

As applicable, enter the 2022 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: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

## SECTION 9: 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 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

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# Notice About \_\_\_\_\_ Tax Rates

(current year)

Property Tax Rates in \_\_\_\_\_  
(taxing unit's name)

This notice concerns the \_\_\_\_\_ property tax rates for \_\_\_\_\_.  
(current year) (taxing unit's name)

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.

*Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.*

**This year's no-new-revenue tax rate** ..... \$ \_\_\_\_\_ /\$100

**This year's voter-approval tax rate** ..... \$ \_\_\_\_\_ /\$100

To see the full calculations, please visit \_\_\_\_\_ for a copy of the Tax Rate Calculation Worksheet.  
(website address)

## Unencumbered Fund Balances

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

## Current Year Debt Service

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

(expand as needed on the last page)



Page 2  
50-212 • 05-22/19



This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

50-876 • Rev. 4-22/3

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by \_\_\_\_\_ last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by \_\_\_\_\_ this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>			
<b>Average homestead taxable value</b>			
<b>Tax on average homestead</b>			
<b>Total tax levy on all properties</b>			

### No-New-Revenue Maintenance and Operations Rate Adjustments

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
                   (name of taxing unit)                                 (amount)                                 (prior year)                                 (current year)  
on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state  
assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_.

*(amount of increase)*

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

[illegible]

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
 (name of taxing unit) (amount) (prior year) (current year)  
 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_.

This increased the no-new revenue maintenance and operations rate by \_\_\_\_\_/\$100. *(amount of increase)*

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
 at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_  
 (telephone number) (email address) (internet website address)  
 for more information.

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
(name of taxing unit)  
at \_\_\_\_\_ or \_\_\_\_\_.  
(telephone number) (email address)

# Notices, Hearings and Elections on Tax Rates

## Tax Increases for all taxing units OTHER than School Districts, Small Taxing Units and Water Districts

### Notice in Newspaper or Mail



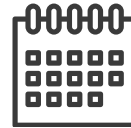
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5<sup>th</sup> day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

### Public Hearing



- Governing body holds public hearing.
- Announces the date, time and place of vote (7<sup>th</sup> day deadline).

### Meeting to Adopt Tax Rate



- Governing body holds meeting to adopt tax rate
- Must not be held later than the 7<sup>th</sup> day after the public hearing.

## Tax Increases for School Districts, Small Taxing Units and Water Districts

### School Districts

Education Code Section 44.004



- Publishes one notice the *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate*.
- In local newspaper no later than 10 days or earlier than 30 days before the date of the public meeting

### Small Taxing Units

Tax Code Section 26.052



- Small taxing unit tax rate of .50 cents or less raising \$500,000 or less.
- Small notice in newspaper but also post on website homepage.

### Water Districts

Water Code Section 49.107



- Publishes *Notice of Public Hearing on Tax Rate* and *Notice of Vote on Tax Rate*.
- Publish in newspaper or by mail.

## NOTICE PUBLICATION REQUIREMENTS

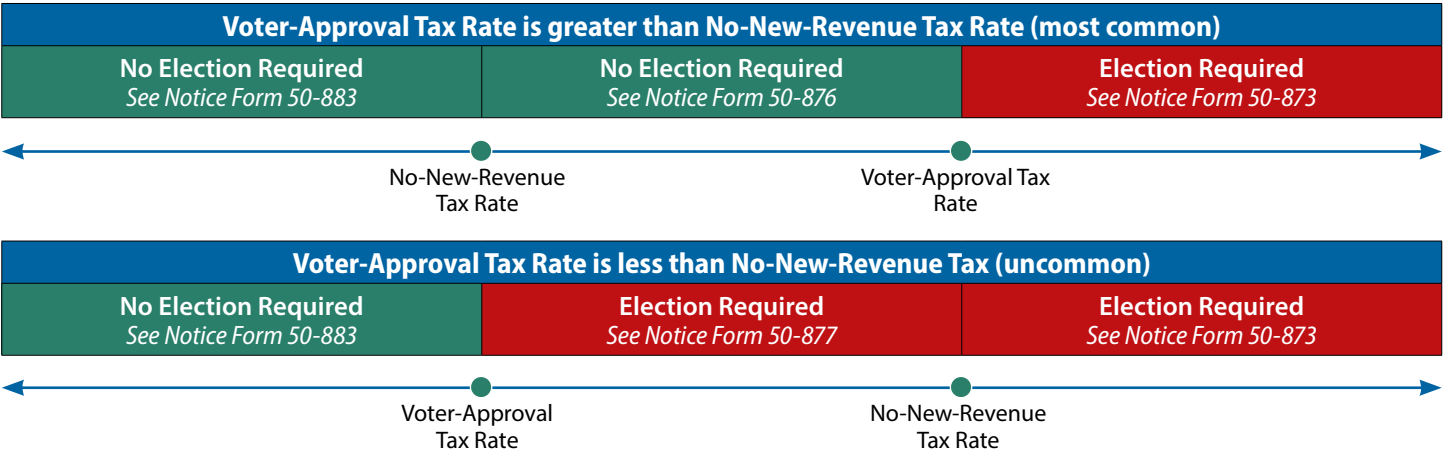
Taxing Units	Newspaper	Internet
Cities and Counties	Any Section (except the section in which legal notices and classified ads appear)	✓
School Districts	Any Section	Not Required Under Tax Code Section 26.06(g)
Small Taxing Districts	Legal Section or by Mail	✓
Water Districts	Any Section	Not Required Under Water Code Section 49.107

[Next Page >](#)

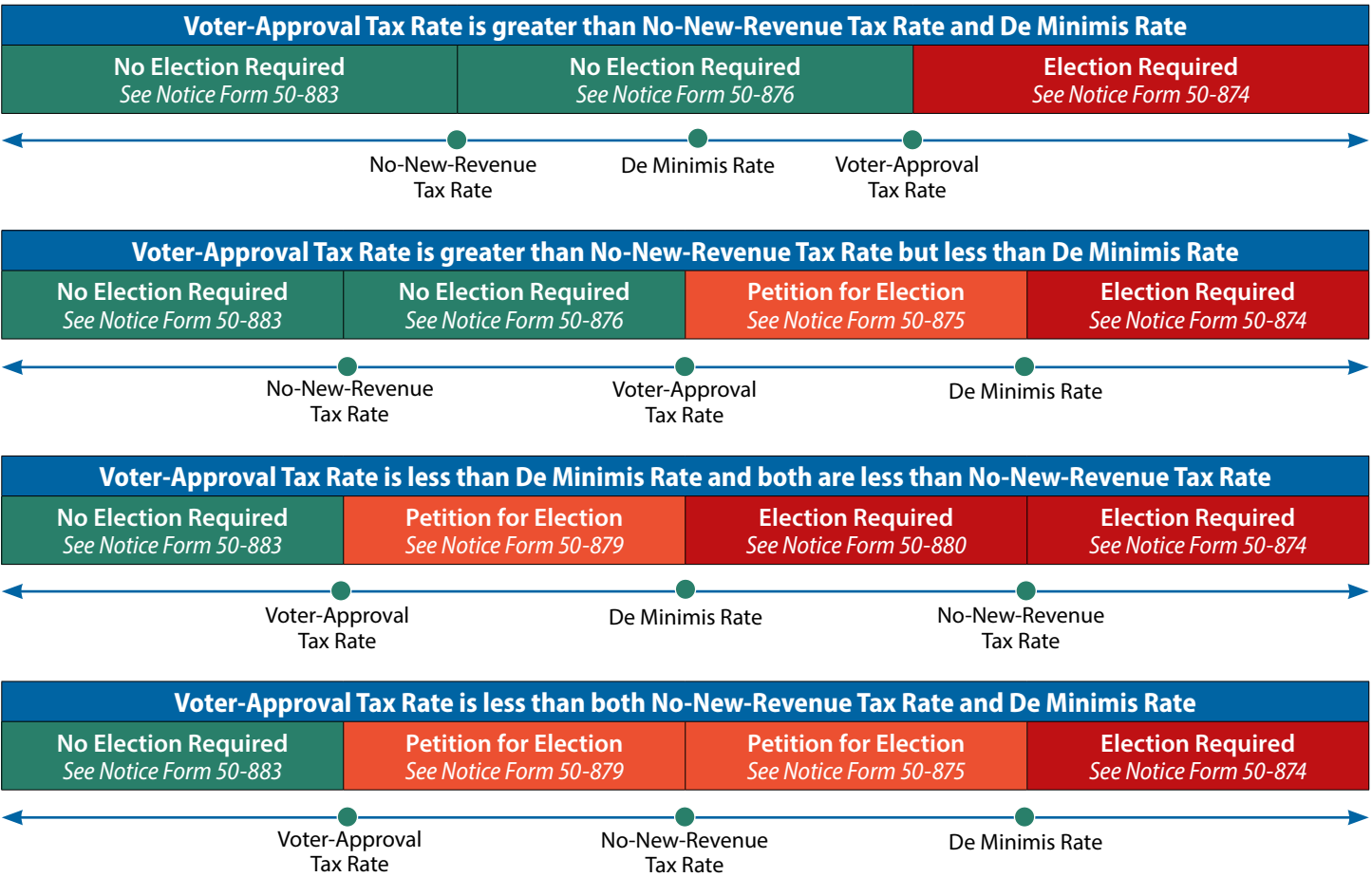
TAX RATE ELECTION REQUIREMENTS

In most cases, if the governing body of a taxing unit adopts a tax rate that exceeds the voter-approval tax rate, it must hold an election for voters to approve the tax increase. There are scenarios in which the election is not required unless voters in the taxing unit petition for an election on the tax increase. **The graphics on this page and the next page describe these various scenarios.** Depending on where the adopted tax rate would be positioned on the line in relation to the no-new-revenue tax rate, voter-approval tax rate and de minimis rate (if applicable) indicates whether an election is required or if voters may petition for an election.

Cities, Counties and Taxing Units other than Special Taxing Units

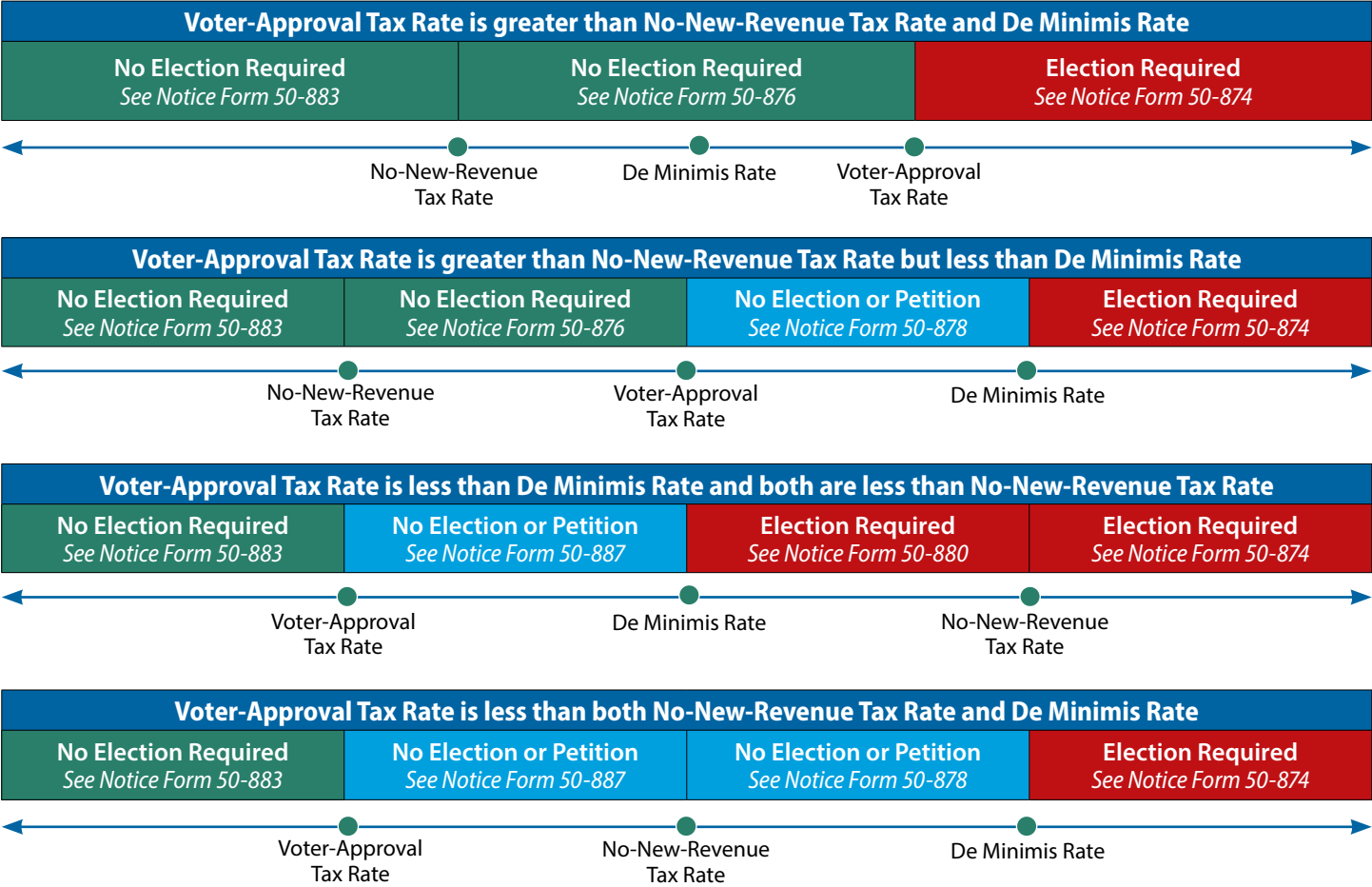


Most Cities and Counties with De Minimis Rate



Next Page >

Small Cities (<30,000) that are Special Taxing Units





## Main Search

Go Button

[home](#) » [taxes](#) » [property tax](#) » [truth in taxation](#)[TaxesProperty Tax Assistance](#)

# NOTICE REQUIREMENTS

Texas law requires a number of public notices to inform taxpayers about local property taxes. **The first notice is the *Notice of Appraised Value*.**<sup>[1](#)</sup> **It is an individual notice sent by the chief appraiser to a property owner for property on which the appraised value increased from the previous year.**<sup>[2](#)</sup> It informs the property owner of proposed property values and other necessary information. It may also include an estimate of the current year taxes based on the current year's proposed taxable value and the previous year's tax rate **though this is no longer required on notices in large counties and will no longer be required on notices in smaller counties in 2022.**<sup>[3](#)</sup>

The Tax Code requires some taxing units to publish their calculated no-new-revenue and voter-approval tax rates or to mail them to each property owner.<sup>[4](#)</sup> School districts and water districts are not subject to the notice requirements in the Tax Code, but are subject to notice requirements specified in other statutes.

The Comptroller's office provides the following information as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Open All

---

## Local Government Taxing Units

### Notice of Tax Rate

Tax Code Section 26.04(e) requires local government taxing units to publish a Notice of Tax Rate and sets out the requirements for the format and content of the notice.<sup>[5](#)</sup> This notice provides information about two tax rates used in adopting the current year's tax rate. The notice will include:

- no-new revenue tax rate, the voter-approval tax rate, and an explanation of how they were calculated;

- unencumbered fund balances; <sup>6</sup>
- current year debt service; and <sup>7</sup>
- for counties only:
  - state justice criminal mandate; <sup>8</sup>
  - indigent health care compensation expenditures;
  - indigent defense compensation expenditures; and <sup>9</sup>
  - eligible county hospital expenditures. <sup>10</sup>

The Comptroller's office provides Form 50-212, *Notice of Tax Rate* which includes the statutory requirements. <sup>11</sup> The taxing unit's notice must conform to the Comptroller's prescribed form. <sup>12</sup>

### **Publication requirements**

Form 50-212, *Notice of Tax Rate* is not required to be published in a newspaper. <sup>13</sup>

**Website:** The notice must be posted on the city or county website, as applicable. The taxing unit shall post the notice prominently on the homepage of the taxing unit's website. <sup>14</sup>

- [50-212, Notice of Tax Rate](#) (PDF)

### **Notice of Public Hearing or Meeting**

Local government taxing units must provide notice of a public hearing using language specified in the Property Tax Code, if that taxing unit proposes a tax rate that:

- exceeds the no-new-revenue tax rate and the voter-approval tax rate <sup>15</sup>;
- exceeds the no-new-revenue tax rate and is less than or equal to the voter-approval tax rate <sup>16</sup>; or
- is less than or equal to the no-new-revenue tax rate and exceeds the voter-approval tax rate <sup>17</sup>.

If a taxing unit proposes a tax rate that is less than or equal to the no-new-revenue tax rate and the voter-approval tax rate, the taxing unit must provide notice of a public meeting <sup>18</sup>.

The Comptroller's office provides model forms that include the required statutory language.

- [Form 50-873- Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate*
- [Form 50-874- Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate is greater than the voter-approval tax rate and the de minimis rate*

- [Form 50-875 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate*
- [Form 50-876 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate*
- [Form 50-877 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate does not exceed the no-new-revenue tax rate but exceeds the voter-approval tax rate*
- [Form 50-878 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate, and de minimis rate exceeds the voter-approval tax rate*
- [Form 50-879 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate does not exceed the no-new-revenue tax rate or the de minimis rate but exceeds the voter-approval tax rate*
- [Form 50-880 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate does not exceed the no-new-revenue tax rate but exceeds the voter-approval tax rate and the de minimis rate exceeds the voter-approval rate*
- [Form 50-887 – Notice of Public Hearing on Tax Increase](#) (PDF), used if the *proposed tax rate exceeds the voter-approval tax rate but not the no-new-revenue tax rate and de minimis rate exceeds the voter-approval rate*

### **Publication requirements**

The required notice **may be published in a newspaper** or by mailing it to each property owner in the city or county, as applicable.<sup>19</sup> If published, it must also be placed on the homepage of the taxing unit's website.

**Newspaper:** If the notice is published in a newspaper, it **may not be in the part of the paper in which the legal notices and classified advertisements appear.**<sup>20</sup> The notices must be at least a quarter-page in a standard-size or tabloid-size newspaper with a headline in 24-point type or larger.<sup>21</sup>

**Website:** The notice must be posted on the city or county website, as applicable. The taxing unit shall post notice of the public hearing prominently on the homepage of the taxing unit's website continuously at least seven days before the public hearing on the proposed tax rate increase, and at least seven days immediately before the date of the vote proposing the increase in the tax rate.<sup>22</sup> It must remain on the taxing unit's website until the public hearing is concluded.

**Television:** If the taxing unit has free access to a television channel, the taxing unit shall request that the station carry a 60-second notice of the public hearing at least five times a day between the hours of 7 a.m. and 9 p.m. for at least seven days immediately before the date of the vote proposing the increase in the tax rate.<sup>23</sup>

## Notice of Meeting to Vote on Tax Rate

If a vote is not taken at the public hearing or meeting, the governing body must announce the date, time and place of the meeting at which it will vote on the proposed tax rate.<sup>24</sup> If the governing body proposes to adopt a tax rate that does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, it must provide notice of the meeting to vote on the tax rate. This Notice of Meeting to Vote on Tax Rate must strictly follow the wording set out in the Tax Code.<sup>25</sup> The Comptroller's office provides Form 50-883 *Proposed Rate Does Not Exceed No-New-Revenue or Voter-Approval Tax Rate* which includes the statutory language.<sup>26</sup>

## Publication requirements

The required notice may be published in a newspaper or by mailing it to each property owner in the city or county, as applicable.<sup>27</sup> If published, it must also be placed on the homepage of the taxing unit's website.<sup>28</sup>

**Newspaper:** The Notice of Meeting to Vote on Tax Rate may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and the headline on the notice must be in 24-point or larger type.<sup>29</sup> It may not be published in the part of the newspaper in which legal notices and classified advertisements appear.<sup>30</sup>

- [50-883, Proposed Rate Does Not Exceed No-New-Revenue or Voter-Approval Tax Rate](#)\_(PDF)

- 
- <sup>1</sup>[Tex. Tax Code §26.06\(b-1\)](#)

### <sup>2</sup>[Tex. Tax Code §26.06\(b-2\)](#)

- <sup>3</sup>[Tex. Tax Code §26.06\(b-3\)](#)
- <sup>4</sup>[Tex. Tax Code §26.061](#)
- <sup>5</sup>[Tex. Tax Code § 26.065\(b\)](#)
- <sup>6</sup>[Tex. Tax Code § 26.04\(e\)\(2\)](#)
- <sup>7</sup>[Tex. Tax Code § 26.04\(e\)\(3\)](#)
- <sup>8</sup>[Tex. Tax Code § 26.044](#)
- <sup>9</sup>[Tex. Tax Code § 26.0442](#)
- <sup>10</sup>[Tex. Tax Code § 26.0443](#)
- <sup>11</sup>[Tex. Tax Code § 26.04\(e\)](#)
- <sup>12</sup>[Tex. Tax Code § 26.04\(e\)](#)
- <sup>13</sup>[Tex. Tax Code § 26.06\(c\)](#)
- <sup>14</sup>[Tex. Tax Code § 26.065\(b\)](#)
- <sup>15</sup>[Tex. Tax Code § 26.04\(e\)](#)
- <sup>16</sup>[Tex. Tax Code § 26.04\(e\)\(2\)](#)
- <sup>17</sup>[Tex. Tax Code § 26.04\(e\)\(3\)](#)
- <sup>18</sup>[Tex. Tax Code § 26.044](#)
- <sup>19</sup>[Tex. Tax Code § 26.0442](#)
- <sup>20</sup>[Tex. Tax Code § 26.0443](#)
- <sup>21</sup>[Tex. Tax Code § 26.04\(e\)](#)
- <sup>22</sup>[Tex. Tax Code § 26.04\(e\)](#)

- <sup>23</sup>[Tex. Tax Code § 26.06\(c\)](#)
- <sup>24</sup>[Tex. Tax Code § 26.06\(d\)](#)
- <sup>25</sup>[Tex. Tax Code § 26.061](#)
- <sup>26</sup>[Tex. Tax Code §§ 26.061\(b\) and \(c\)](#)
- <sup>27</sup>[Tex. Tax Code § 26.06\(c\)](#)
- <sup>28</sup>[Tex. Tax Code § 26.06\(c\)](#)
- <sup>29</sup>[Tex. Tax Code § 26.06\(b\)](#)
- <sup>30</sup>[Tex. Tax Code § 26.06\(c\)](#)
- 

## Resources

- [Notice of Public Hearings on Tax Increases Flyer](#) (PDF)

## Footer