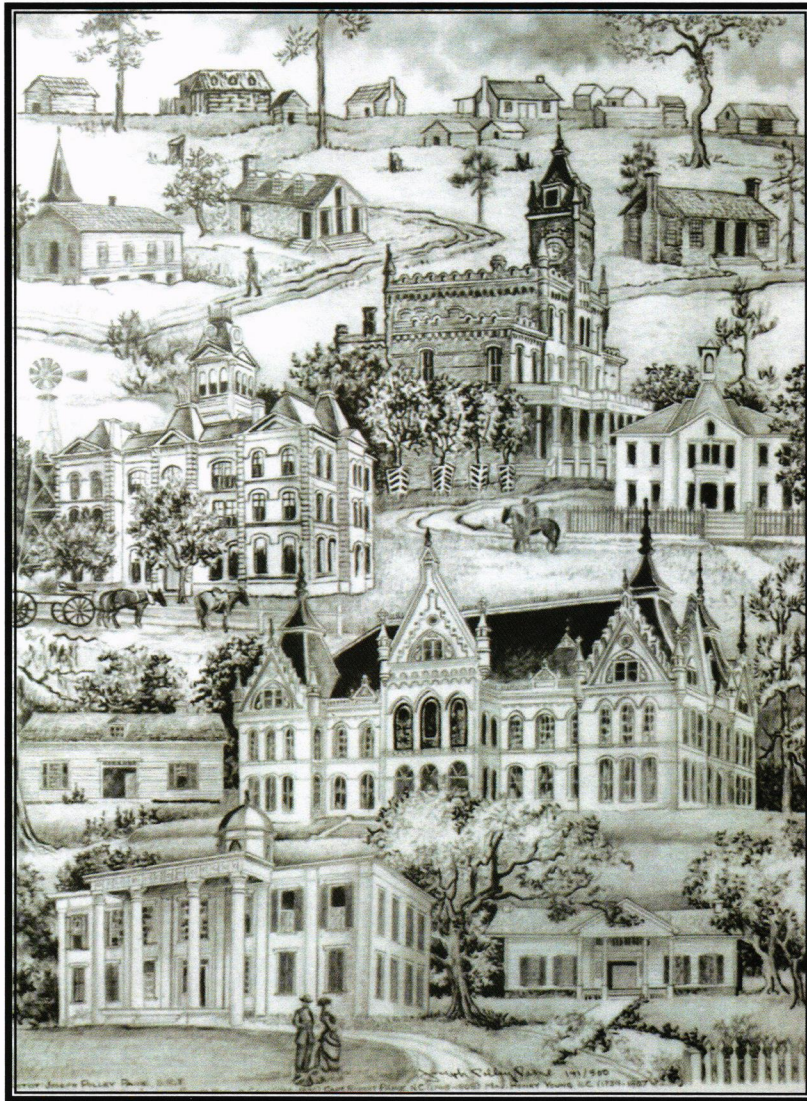


# WALKER COUNTY, TEXAS



Proposed Budget  
Fiscal Year 2022-2023  
Filed August 15, 2022

**FILED FOR RECORD**

At 1:15 o'clock P.M.

**AUG 15 2022**

KARLENE COUNTY CLERK

By KARLENE Deputy

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FILED FOR RECORD  
At \_\_\_\_\_ o'clock \_\_\_\_\_ M.  
AUG 1 9 2025  
KARI FRENCH COUNTY CLERK  
WAUKESHA COUNTY, WIS.  
By \_\_\_\_\_ Deputy

# **WALKER COUNTY**

## **PROPOSED BUDGET**

**October 1, 2022 – September 30, 2023**

### **Commissioners Court**

**DANNY PIERCE, COUNTY JUDGE**

**DANNY KUYKENDALL**

**COMMISSIONER, PRECINCT 1**

**RONNIE WHITE**

**COMMISSIONER, PRECINCT 2**

**BILL DAUGETTE, JR.**

**COMMISSIONER, PRECINCT 3**

**JIMMY D. HENRY**

**COMMISSIONER, PRECINCT 4**

**FILED FOR RECORD**

At 1:15 o'clock PM

**AUG 15 2022**

KARI FRENCH, COUNTY CLERK  
WALKER COUNTY, TEXAS

By K French Deputy

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FILED FOR RECORD  
At \_\_\_\_\_ o'clock \_\_\_\_\_ M.  
AUG 1 2 2025  
HARRIS FRENCH COUNTY CLERK  
WALKER COUNTY TEXAS  
By \_\_\_\_\_ Deputy



# Walker County, Texas

## Walker County Proposed Budget October 1, 2022 thru September 30, 2023

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$1,885,159 (7.74% increase), and of that amount \$963,491 is tax revenue to be raised from new property added to the tax roll this year.

The record vote of each member of the commissioners' court voting on the proposed tax rate included in this budget is as follows:

County Judge Danny Pierce	Yes
Commissioner Precinct 1 – Danny Kuykendall	Yes
Commissioner Precinct 2 – Ronnie White	Yes
Commissioner Precinct 3 – Bill Dauge, Jr.	Yes
Commissioner Precinct 4 – Jimmy D. Henry	Yes

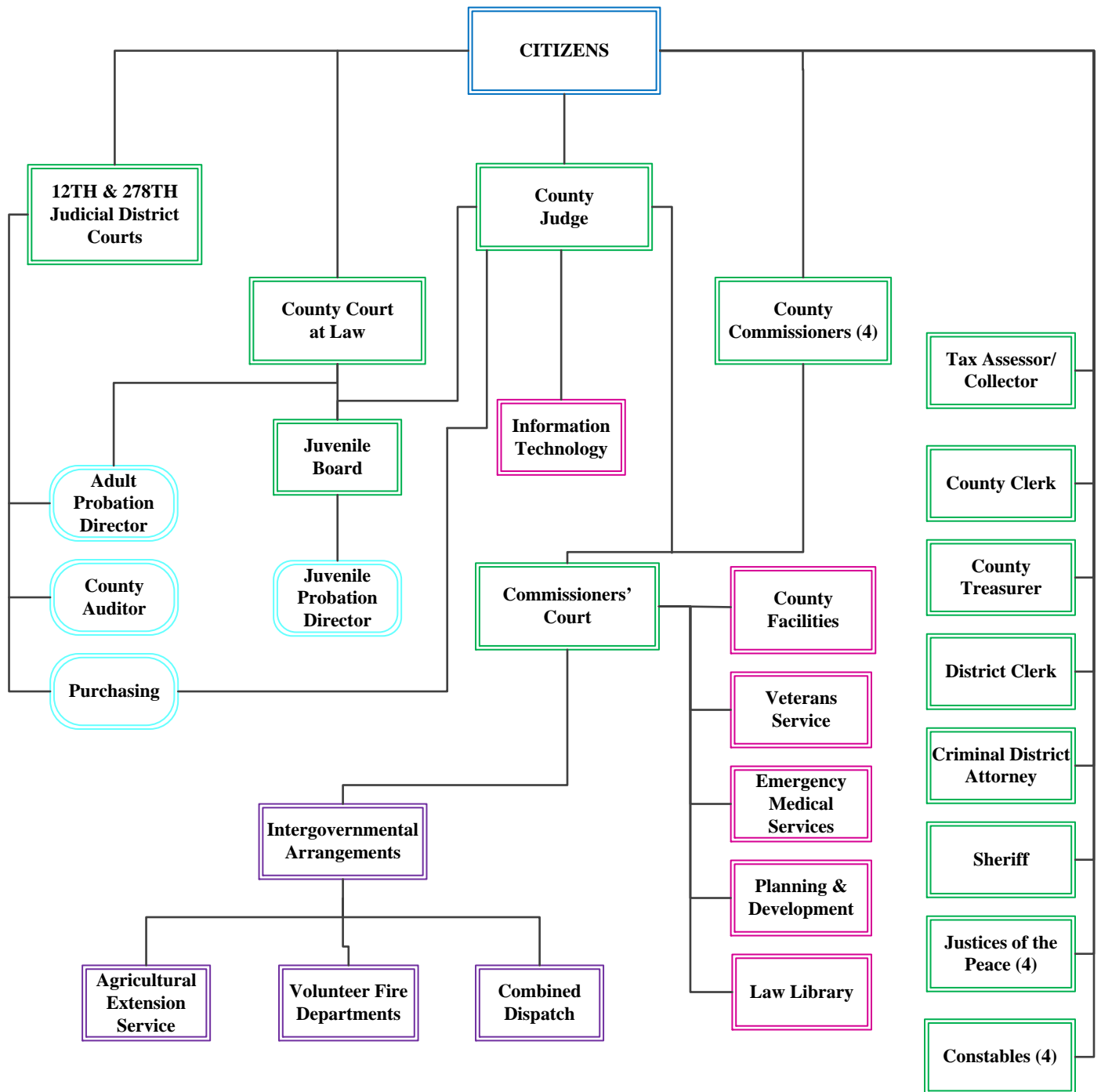
The county property tax rate for the preceding fiscal year (FY 21-22) was \$0.4799 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.4490 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.4390. The calculated Voter-Approval-Rate is \$0.4855 per \$100 taxable assessed valuation. The calculated No-New-Revenue maintenance and operations tax rate is \$0.4255 and the calculated debt rate is \$0.0235

The total debt obligation of the county is \$ 11,470,000.

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

# Walker County, Texas Organization





## Walker County Principal Officials

### Commissioner's Court

#### Name

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

#### Office

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

---

### Elected Officials

#### Name

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

#### Office

Judge, 12<sup>th</sup> Judicial District Court  
Judge, 278<sup>th</sup> Judicial District Court  
Judge, County Court at Law  
Tax Assessor/Collector  
County Treasurer  
District Clerk  
County Clerk  
Sheriff  
Criminal District Attorney  
Justice of the Peace, Precinct 1  
Justice of the Peace, Precinct 2  
Justice of the Peace, Precinct 3  
Justice of the Peace, Precinct 4  
Constable, Precinct 1  
Constable, Precinct 2  
Constable, Precinct 3  
Constable, Precinct 4

---

### Appointed Officials

#### Name

Patricia Allen  
Kristin Hunter  
Jill Saumell  
Charlsa Dearwester

#### Office

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

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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
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1301 Sam Houston Avenue Room 206

Huntsville, Texas 77340

(936) 436-4948

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

Ladies and Gentlemen:

As discussed and agreed upon by the Commissioners Court, the Walker County proposed budget for the 2022-2023 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for FY 2022-2023. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Danny Pierce and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Jimmy D. Henry, filed this budget with the County Clerk to present to the public for their review and discussion. The County Judge is the budget officer for Walker County, as per Texas State Statute for counties the size of Walker County. The County Auditor worked with the County Judge in his initial preparation of the budget submitted to the Commissioners Court, and with the County Judge and Commissioners Court in finalizing the numbers that were submitted to the County Clerk.

Commissioners Court entered the budget process this year focused on the goals, strategic initiatives and planning for the future as growth in Walker County continues, while maintaining services, maintaining assets and equipment replacement schedules, implementing the salary study, implementing recommendations from a county-wide IT assessment study, maintaining roads and infrastructure, addressing public safety needs, maintaining reserves at the 25% level, transferring funds from the General Fund Balance to a General Capital Projects Fund and ensuring responsible financial decisions in the current inflationary environment.

The unincorporated areas of Walker County are experiencing some of the highest levels of new lot development in over two decades. There are several new major land division projects in various stages of completion within the unincorporated areas of Walker County, in addition to the hundreds of lots being developed from previous years applications. Year to date in 2021/2022 Walker County has seen the creation of hundreds of lots and there are hundreds of additional residential lots in pre-development. More than 600 new development permits have been applied for as of the third quarter, an increase of over 13% from the prior year third quarter numbers. Fiscal year 2020/2021 permitting represented a 43% increase over the previous year. In addition to new residential development, Walker County has seen substantial increases in public infrastructure installation and maintenance needs, with the road mileage of County maintained roads increasing by over 8% during the last five years.

Walker County adopted a major revision to its subdivision regulations following extensive input from elected officials, staff, real estate professionals, registered professional surveyors, professional engineers, other governmental agencies, and the general public. The revised regulations went into effect June 1, 2022, and apply to the subdivision of property within the unincorporated areas of Walker County. The revised subdivision regulations include several updates to the previous code including revised standards for infrastructure, lot layout, and density weighted design requirements.

Goals identified by the Commissioners Court are:

- Fiscal responsibility and transparency - Financial responsibility and transparency in budgeting, tax rate management, adequate reserves and contingency planning
- Planning for now, the future and planning for growth and development in a responsible manner - Building on short term and long term planning processes to guide decisions through formalized planning documents, policies, performing need assessments, preparing and managing vehicle and equipment replacement schedules, preparing master plans for Emergency Medical Services (EMS) and public safety, capital improvement planning, and maintaining development policies
- Providing for consistent and effective service at the needed levels and meeting statutory mandates - with a focus on the mandated services and core services including public safety, judicial, emergency management, and emergency medical (EMS), road maintenance, and community services
- Continual improvement of internal operations in the providing of services and mandates
- Managing assets, resources and technology to support a consistent level of service and the ability of the department to meet their core services, statutory duties and mandates- Maintaining a consistent level of service to the community, meeting statutory mandates, acquiring, maintaining and improving IT hardware, software and infrastructure focusing on security of information and continuity of government, maintaining, improving and extending the life of facilities through maintenance and major repairs and acquiring, replacing and maintaining vehicles and equipment based on need, usability and condition of assets
- Maintain quality workforce - Maintain salary and benefit plans to be competitive with other local employers to attract and retain qualified employees

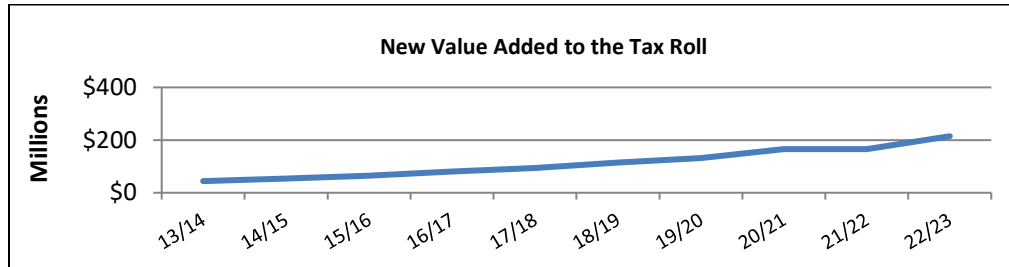
Externals factors affecting the budget this year included estimating the revenues and expenditures on historical patterns with the increasing costs related to inflation, recession discussions in media and other external source references, and extra-large increases in costs including fuel, road materials, and price increases from vendors for materials and services. Others factors included estimating and planning for the impact on future costs for the replacement, maintenance, and the continuing cost of the purchases made from the influx of federal monies thru the American Rescue Plan.

Significant items in this budget are:

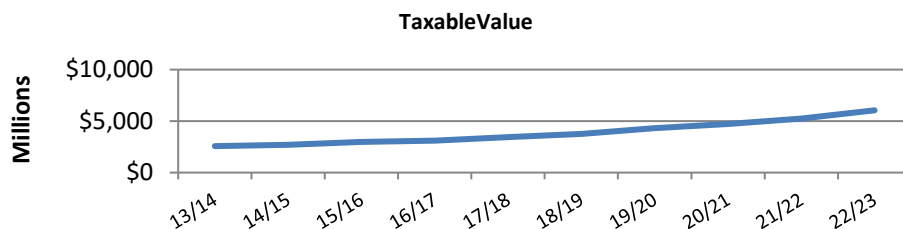
- The total proposed expenditure budget for FY 22/23, that begins October 1, 2022 is \$56,942,594 compared to the original expenditure budget of \$43,227,189 for the FY 21/22 year, an increase of \$13,715,405. The increase is primarily due to funding capital projects of \$5,500,000 with a transfer from the General Fund to the General Capital Projects Fund, implementing recommendations from two major studies completed in FY 2022, a comprehensive salary study and an IT assessment study and continuing services at the same level. A summary of the changes in allocations is presented on page C-14 of this document.
- Commissioners Court approved funding for formal strategic planning placing emphasis on the goal - *Planning for now, the future and planning for growth and development in a responsible manner*. Funding the General Capital Projects Fund is a part of this initiative.

- Contingency allocations were increased this year, an approach where funds can be allocated as required rather than increase the departmental budgets for some of the more volatile expenses such as fuel.
- Funds are budgeted as part of a multi-year plan for implementing recommendations included in a county-wide IT assessment study.
- The county increased allocations to the road and bridges maintenance budgets. The percentage of the tax rate allocated to the Road and Bridge Fund increased from 15.6% to 17.37%, a combination of funding the salary plan, additional funds for road maintenance and covering revenue loss in some areas. The percentage of costs in the Road and Bridge Fund that is funded by the tax rate increased from 58.12% in FY 21/22 to 64.46% in FY 22/23. The county has received several large grants for road improvement totaling over \$4,000,000 from the General Land Office and continue to research additional grants. A transfer of \$1,400,000 was made during FY 21/22 from the fund balance in the General Fund to the Road and Bridge Fund for road improvements and a \$600,000 transfer is budgeted in FY 22/23.
- The county increased allocations in the Emergency Medical Services (EMS) budget. A transfer from General Fund to the Emergency Medical Services (EMS) Fund for the difference between costs and revenues collected for service is equivalent to approximately 7% of the total tax rate, the same range as in the FY 21/22. Use of fund balance and revenue growth helps in keeping the percentage relatively flat.
- Salaries, workforce, and benefits plan for employees
  - ✓ A salary plan was implemented to bring salaries to be competitive with other local employers and comparable jobs, updates were made to the longevity plan, and benefits were maintained at the same level as the current year.
  - ✓ A Project Administrator was added in the Planning and Development department to assist with the increasing demand for service and funds were added for additional engineering services.
  - ✓ A Prosecutor was added in the Criminal District Attorney Department and funds to retain prosecutors due to state wide demands competing for employees was added to the department budget.
  - ✓ A Logistics employee was added to the Emergency Medical Services (EMS) budget.
  - ✓ The Local Health Authority salary budget was moved to the County Judge budget from the Emergency Medical Services (EMS) budget and funding included an EMS Medical Director in the Emergency Medical Services (EMS) budget.
  - ✓ A part-time Assistant Auditor 1 was added in the County Auditors department for Accounts Payable.
- This proposed budget is presented using the No-New Revenue Tax Rate plus 1 cent. The Commissioners Court proposed tax rate is \$0.4490 per \$100 value as compared to the current rate of \$0.4799 in FY 21/22. The separate components of the proposed tax rate are: operating rate \$0.4255 per \$100 value, and debt service of \$0.0235 per \$100 value.
- This tax rate, at 100% collection, will raise \$1,885,159 more revenue than last year, a 7.74% increase. Of this amount, \$963,491 is from new growth. The budgeted collection rate for the tax levy for FY 2022-2023 is 96.5% of the levy. Historically actual collections of current taxes are in the 97% range. The amount of the levy attributable to frozen taxes and the amount to be paid to the TIRZ continue to increase.

- Taxable new growth for Walker County in tax year 2022 totaled \$214,586,026 a significant number for Walker County. The graph below depicts the upward trend of new property values growth in Walker County.



- Property values increased as compared to the previous year, a pattern that Walker County continues to see and is depicted in the graph below. Properties subject to the tax ceiling also continue to increase. The tax ceiling value increased to \$1,034,986,046 from \$885,606,363, an increase of 16.9%. The net gain in total taxable value of \$796.2 million is an approximate 15.17% increase from the prior year. As values for properties that are on the tax roll for both years increase, the calculated No-New-Revenue tax rate will decrease. An individual's tax increase or decrease varies based on the actual value of their property in each of the two years. A line graph depicting the growth of the total assessed values follows.



- The County complied with its policy of funding on-going costs with revenues generated in the current year. In the fiscal year beginning October 1, 2022, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance and the proposed budget projects a fund balance as a percentage of the operating budget of 26.5% at year end. Using fund balance to fund one-time costs results in the ability to keep the needed tax rate lower than would otherwise be needed.

Acknowledgements: My thanks to Judge Pierce and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Dauge, Jr. and Jimmy D. Henry, and the other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation of all involved in the process.

Respectfully submitted,  
Patricia Allen, CPA, Walker County





## Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
<b>Fiscal Year 2022-2023 Budget</b>				
*Including Projects Fund				
101 General Fund	\$ 15,033,321	\$ 30,731,634	\$ 37,210,066	\$ 8,554,889
105 General Projects Funds(\$4,722,723 Previously Allocated)	\$ 4,722,723	5,000	5,000	4,722,723
115 General Capital Projects Fund	\$ -	5,505,000	5,500,000	5,000
185 Healthy County Initiative	\$ 20,185	-	3,000	17,185
192 Debt Service Fund	\$ 280,843	1,216,303	1,372,868	124,278
220 Road & Bridge Fund	\$ -	6,818,322	6,818,322	-
301 EMS Fund	\$ 2,581,087	5,248,521	5,390,190	2,439,418
511 County Records Management and Preservation Fund	\$ 1,368	-	-	1,368
512 County Courts RecordsPresevation ( Digitize)	\$ 56,808	-	25,000	31,808
515 County Clerk Records Management and Preservation Fund	\$ 283,099	120,500	31,857	371,742
516 County Clerk Records Archive Account Fund	\$ 190,003	120,250	5,000	305,253
517 County Facility Fee Fund	\$ 10,000	10,000	-	20,000
518 District Clerk Records Management and Preservation Fund	\$ 28,418	12,000	10,000	30,418
519 District Clerk Rider Fund	\$ 22,595	12,000	34,595	-
520 District Clerk Archive Fund	\$ 2,941	-	2,941	-
524 County Jury Fund SB 41	\$ -	5,000	5,000	-
525 Court Reporter Service Fund	\$ 13,263	17,600	17,600	13,263
526 County Law Library Fund	\$ 24,130	33,000	33,435	23,695
527 Language Access Fund	\$ 4,000	4,000	1,000	7,000
536 Courthouse Security Fund	\$ 8,529	83,741	85,277	6,993
537 Justice Courts Building Security Fund	\$ 55,393	3,200	17,500	41,093
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 33,946	11,000	-	44,946
539 County Specialty Court Programs	\$ 11,699	5,500	-	17,199
550 Justice Court Technology Fund	\$ 76,406	11,580	24,701	63,285
551 County and District Court Technology Fund	\$ -	1,250	1,250	-
552 Child Abuse Prevention Fund	\$ 1,855	500	-	2,355
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 73,149	30,000	30,706	72,443
562 District Attorney Forfeiture Fund	\$ 190,454	-	24,000	166,454
563 Hot Check Fee Fund	\$ 2,778	500	2,996	282
574 Sheriff Forfeiture Fund	\$ 491,516	-	40,000	451,516
576 Inmate Medical Fund	\$ 56,514	4,500	10,000	51,014
577 DOJ Equitable Sharing Fund	\$ 419,429	825	50,000	370,254
578 Sheriff Commissary Fund	\$ 304,232	166,500	115,800	354,932
583 Elections Equipment Fund	\$ 22,212	43,000	45,545	19,667
584 Elections Services Contract Fund	\$ 68,956	15,000	6,445	77,511
589 Tax Assessor Special Inventory Fund	\$ 96	-	-	96
701 Insurance Fund-Retiree Health	\$ 2,006,351	\$ 1,500	\$ -	\$ 2,007,851
<b>Total</b>	<b>\$ 27,098,299</b>	<b>\$ 50,260,226</b>	<b>\$ 56,942,594</b>	<b>\$ 20,415,931</b>
<b>Fiscal Year 2021-2022 Original Budget</b>				
*Including Projects Fund				
101 General Fund	\$ 15,353,546	\$ 26,637,768	\$ 29,290,150	\$ 12,701,164
105 Projects Funds(\$1,614,733 Previously Allocated Remaining)	\$ 1,614,733	316,600	316,600	1,614,733
185 Healthy County Initiative	\$ 19,570	-	3,000	16,570
192 Debt Service Fund	\$ 293,311	1,222,803	1,376,818	139,296
220 Road & Bridge Fund	\$ 3,375,580	6,249,853	6,367,933	3,257,500
301 EMS Fund	\$ 1,574,406	4,417,121	4,709,937	1,281,590
511 County Records Management and Preservation Fund	\$ 946	13,000	14,560	(614)
512 County Courts RecordsPresevation ( Digitize)	\$ 76,943	12,500	24,411	65,032
515 County Clerk Records Management and Preservation Fund	\$ 538,254	128,300	426,857	239,697
516 County Clerk Records Archive Account Fund	\$ 66,903	122,000	187,323	1,580
517 County Facility Fee Fund	\$ -	-	-	-
518 District Clerk Records Management and Preservation Fund	\$ 16,398	4,600	3,000	17,998
519 District Clerk Rider Fund	\$ 32,889	12,000	38,344	6,545
520 District Clerk Archive Fund	\$ 5,186	1,800	2,945	4,041
523 County Jury Fee Fund	\$ 6,737	6,900	10,300	3,337
524 County Jury Fund SB 41	\$ -	-	-	-
525 Court Reporter Service Fund	\$ 13,263	17,600	27,810	3,053
526 County Law Library Fund	\$ 24,565	36,000	33,435	27,130
527 Language Access Fund	\$ -	-	-	-
536 Courthouse Security Fund	\$ 9,100	79,741	84,312	4,529
537 Justice Courts Building Security Fund	\$ 52,093	4,500	10,000	46,593
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 22,936	15,000	-	37,936
539 County Specialty Court Programs	\$ 5,037	3,500	-	8,537
550 Justice Court Technology Fund	\$ 84,527	16,040	24,701	75,866
551 County and District Court Technology Fund	\$ 2,025	1,500	4,802	(1,277)
552 Child Abuse Prevention Fund	\$ 1,355	800	-	2,155
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 115,923	30,000	74,774	71,149
562 District Attorney Forfeiture Fund	\$ 191,994	-	24,000	167,994
563 Hot Check Fee Fund	\$ 3,278	1,300	2,996	1,582
574 Sheriff Forfeiture Fund	\$ 507,248	-	40,000	467,248
576 Inmate Medical Fund	\$ 52,014	4,000	10,000	46,014
577 DOJ Equitable Sharing Fund	\$ 403,777	50	50,000	353,827
583 Elections Equipment Fund	\$ 24,237	15,000	39,236	1
584 Elections Services Contract Fund	\$ 60,326	15,000	6,445	68,881
589 Tax Assessor Special Inventory Fund	\$ 96	-	-	96
701 Insurance Fund-Retiree Health	\$ 2,001,551	\$ 1,500	\$ -	\$ 2,003,051
<b>Total</b>	<b>\$ 26,550,747</b>	<b>\$ 39,409,276</b>	<b>\$ 43,227,189</b>	<b>\$ 22,732,834</b>



## Budget Summary

### Fiscal Year 2021-2022 Estimated

\*Including Projects Fund

101 General Fund	\$	15,353,546	\$	30,380,619	\$	30,700,844	\$	15,033,321
105 Projects Fund	\$	2,958,799		2,455,382		691,458		4,722,723
185 Healthy County Initiative	\$	19,570		1,115		500		20,185
192 Debt Service Fund	\$	293,311		1,364,350		1,376,818		280,843
220 Road & Bridge Fund	\$	3,375,580		7,067,632		10,443,212		-
301 EMS Fund	\$	1,574,406		6,091,647		5,084,966		2,581,087
511 County Records Management and Preservation Fund	\$	946		5,500		5,078		1,368
512 County Courts RecordsPresevation ( Digitize)	\$	76,943		4,276		24,411		56,808
515 County Clerk Records Management and Preservation Fund	\$	538,254		136,500		391,655		283,099
516 County Clerk Records Archive Account Fund	\$	66,903		123,100		-		190,003
517 County Facility Fee Fund	\$	-		10,000		-		10,000
518 District Clerk Records Management and Preservation Fund	\$	16,398		12,020		-		28,418
519 District Clerk Rider Fund	\$	32,889		12,075		22,369		22,595
520 District Clerk Archive Fund	\$	5,186		700		2,945		2,941
523 County Jury Fee Fund	\$	6,737		2,500		9,237		-
524 County Jury Fund SB 41	\$	-		5,000		5,000		-
525 Court Reporter Service Fund	\$	13,263		17,600		17,600		13,263
526 County Law Library Fund	\$	24,565		33,000		33,435		24,130
527 Language Access Fund	\$	-		4,000		-		4,000
536 Courthouse Security Fund	\$	9,100		83,741		84,312		8,529
537 Justice Courts Building Security Fund	\$	52,093		3,300		-		55,393
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	22,936		11,010		-		33,946
539 County Specialty Court Programs	\$	6,199		5,500		-		11,699
550 Justice Court Technology Fund	\$	84,527		11,580		19,701		76,406
551 County and District Court Technology Fund	\$	2,025		1,255		3,280		-
552 Child Abuse Prevention Fund	\$	1,355		500		-		1,855
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	115,923		32,000		74,774		73,149
562 District Attorney Forfeiture Fund	\$	191,994		22,460		24,000		190,454
563 Hot Check Fee Fund	\$	3,278		500		1,000		2,778
574 Sheriff Forfeiture Fund	\$	507,248		69,521		85,253		491,516
576 Inmate Medical Fund	\$	52,014		4,500		-		56,514
577 DOJ Equitable Sharing Fund	\$	403,777		15,652		-		419,429
578 Sheriff Commissary Fund	\$	253,532		166,500		115,800		304,232
583 Elections Equipment Fund	\$	24,237		43,520		45,545		22,212
584 Elections Services Contract Fund	\$	60,326		15,075		6,445		68,956
589 Tax Assessor Special Inventory Fund	\$	96		-		-		96
701 Insurance Fund-Retiree Health	\$	2,001,551	\$	4,800	\$	-	\$	2,006,351
<b>Total</b>	<b>\$</b>	<b>28,149,507</b>	<b>\$</b>	<b>48,240,930</b>	<b>\$</b>	<b>49,292,138</b>	<b>\$</b>	<b>27,098,299</b>

### Fiscal Year 2020-2021 Actual

\*Including Projects Fund

101 General Fund	\$	11,645,297	\$	28,121,289	\$	24,413,040	\$	15,353,546
105 Projects Fund	\$	2,101,265		1,455,144		597,610		2,958,799
185 Healthy County Initiative	\$	19,384		279		93		19,570
192 Debt Service Fund	\$	259,009		1,409,170		1,374,868		293,311
220 Road & Bridge Fund	\$	3,917,214		6,981,275		7,522,909		3,375,580
301 EMS Fund	\$	1,119,313		4,663,477		4,208,384		1,574,406
511 County Records Management and Preservation Fund	\$	3,560		12,386		15,000		946
512 County Courts RecordsPresevation ( Digitize)	\$	64,554		12,389		-		76,943
515 County Clerk Records Management and Preservation Fund	\$	614,680		130,418		206,844		538,254
516 County Clerk Records Archive Account Fund	\$	191,769		122,681		247,547		66,903
517 County Facility Fee Fund	\$	-		-		-		-
518 District Clerk Records Management and Preservation Fund	\$	11,961		4,437		-		16,398
519 District Clerk Rider Fund	\$	32,224		12,015		11,350		32,889
520 District Clerk Archive Fund	\$	3,252		1,934		-		5,186
523 County Jury Fee Fund	\$	-		7,475		738		6,737
524 County Jury Fund SB 41	\$	-		-		-		-
525 Court Reporter Service Fund	\$	610		16,201		3,548		13,263
526 County Law Library Fund	\$	4,075		36,807		16,317		24,565
527 Language Access Fund	\$	-		-		-		-
536 Courthouse Security Fund	\$	16,939		68,026		75,865		9,100
537 Justice Courts Building Security Fund	\$	47,862		4,521		290		52,093
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	7,543		15,393		-		22,936
539 County Specialty Court Programs	\$	1,537		4,662		-		6,199
550 Justice Court Technology Fund	\$	86,076		15,410		16,959		84,527
551 County and District Court Technology Fund	\$	6,722		1,561		6,258		2,025
552 Child Abuse Prevention Fund	\$	632		723		-		1,355
560 Prosecutors Supplement Fund	\$	-		26,337		26,337		-
561 Pretrial Intervention Fund	\$	93,408		37,608		15,093		115,923
562 District Attorney Forfeiture Fund	\$	180,865		62,841		51,712		191,994
563 Hot Check Fee Fund	\$	2,396		1,666		784		3,278
574 Sheriff Forfeiture Fund	\$	422,591		105,054		20,397		507,248
576 Inmate Medical Fund	\$	47,158		4,856		-		52,014
577 DOJ Equitable Sharing Fund	\$	403,564		213		-		403,777
578 Sheriff Commissary Fund	\$	116,908		166,819		30,195		253,532
583 Elections Equipment Fund	\$	9,815		58,467		44,045		24,237
584 Elections Services Contract Fund	\$	40,520		19,806		-		60,326
589 Tax Assessor Special Inventory Fund	\$	96		-		-		96
701 Insurance Fund-Retiree Health	\$	1,891,344	\$	110,207	\$	-	\$	2,001,551
<b>Total</b>	<b>\$</b>	<b>23,364,143</b>	<b>\$</b>	<b>43,691,547</b>	<b>\$</b>	<b>38,906,183</b>	<b>\$</b>	<b>28,149,507</b>

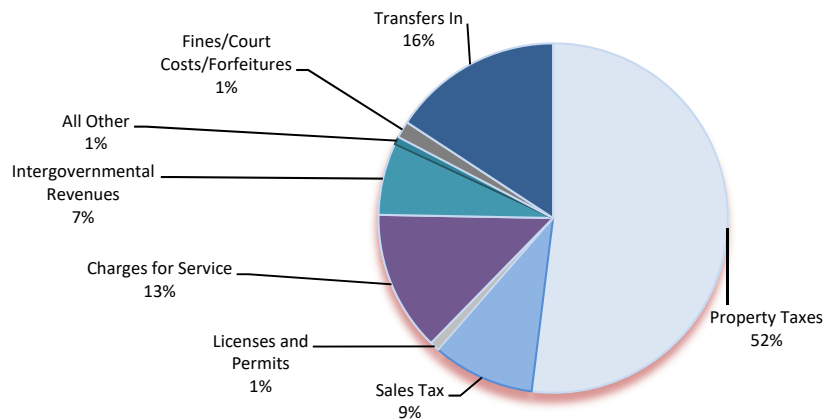
## Budget Summary



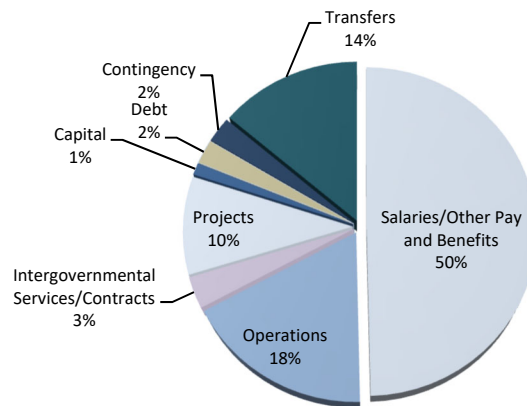
### Walker County Proposed Budget For the Fiscal Year 2022-2023 All Funds Summary

	General Fund	General Projects	General Capital Projects	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service Fund	Road and Bridge Fund	Emergency Medical Services (EMS) Fund	Legislatively Designated Funds	Total
<b>Beginning Balance October 1, 2022</b>	\$ 15,033,321	\$ 4,722,723	\$ -	\$ 20,185	\$ 2,006,351	\$ 280,843	\$ -	\$ 2,581,087	\$ 2,453,789	\$ 27,098,299
<b>Sources of Funds</b>										
Property Taxes-Current	\$ 19,746,076	\$ -	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 4,394,772	\$ -	\$ -	\$ 25,298,351
Property Taxes-Delinquent/P&I	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ 472,000
Property Taxes Penalties and Interest	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 345,000
Sales Tax	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000
Other Taxes	\$ 201,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,300
Licenses and Permits	\$ 452,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,162
Intergovernmental Revenues	\$ 2,494,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,300	\$ 553,800	\$ 77,500	\$ 3,345,006
Charges for Services/Fees of Office	\$ 2,188,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890,250	\$ 1,000	\$ 539,450	\$ 3,619,290
Fines/Court Costs and Forfeitures	\$ 73,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,000	\$ -	\$ -	\$ 779,100
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000	\$ -	\$ 2,900,000
Other Revenues	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 70,000	\$ 96,000
Interest Earnings	\$ 50,000	\$ 5,000	\$ 5,000	\$ -	\$ 1,500	\$ 1,800	\$ 8,000	\$ 2,600	\$ 2,255	\$ 76,155
<b>Total Revenues</b>	<b>\$ 30,731,634</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,216,303</b>	<b>\$ 6,218,322</b>	<b>\$ 3,467,400</b>	<b>\$ 689,205</b>	<b>\$ 42,334,364</b>
Transfers In	\$ -	\$ -	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 1,781,121	\$ 44,741	\$ 7,925,862
<b>Total Sources of Funds</b>	<b>\$ 30,731,634</b>	<b>\$ 5,000</b>	<b>\$ 5,505,000</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,216,303</b>	<b>\$ 6,818,322</b>	<b>\$ 5,248,521</b>	<b>\$ 733,946</b>	<b>\$ 50,260,226</b>
<b>Available Funds</b>	<b>\$ 45,764,955</b>	<b>\$ 4,727,723</b>	<b>\$ 5,505,000</b>	<b>\$ 20,185</b>	<b>\$ 2,007,851</b>	<b>\$ 1,497,146</b>	<b>\$ 6,818,322</b>	<b>\$ 7,829,608</b>	<b>\$ 3,187,735</b>	<b>\$ 77,358,525</b>
<b>Uses of Funds</b>										
Salaries/Other Pay and Benefits	\$ 20,662,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,399,091	\$ 4,042,934	\$ 167,007	\$ 28,271,383
Operations	\$ 5,002,559	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,419,231	\$ 832,296	\$ 356,141	\$ 9,613,227
Intergovernmental Services and Contracts	\$ 1,770,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,770,919
Projects	\$ -	\$ 5,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,505,000
Capital	\$ 529,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 669,875
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,372,868	\$ -	\$ -	\$ -	\$ 1,372,868
Contingency	\$ 1,318,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,960	\$ 120,000	\$ 1,813,460
<b>Total Operating Expenditures</b>	<b>\$ 29,284,204</b>	<b>\$ 5,000</b>	<b>\$ 5,500,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,372,868</b>	<b>\$ 6,818,322</b>	<b>\$ 5,390,190</b>	<b>\$ 643,148</b>	<b>\$ 49,016,732</b>
Transfers Out	\$ 2,425,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,425,862
Transfer to General Capital Projects Fund	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
<b>Total Uses of Funds</b>	<b>\$ 37,210,066</b>	<b>\$ 5,000</b>	<b>\$ 5,500,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,372,868</b>	<b>\$ 6,818,322</b>	<b>\$ 5,390,190</b>	<b>\$ 643,148</b>	<b>\$ 56,942,594</b>
<b>Ending Fund Balance</b>	<b>\$ 8,554,889</b>	<b>\$ 4,722,723</b>	<b>\$ 5,000</b>	<b>\$ 17,185</b>	<b>\$ 2,007,851</b>	<b>\$ 124,278</b>	<b>\$ -</b>	<b>\$ 2,439,418</b>	<b>\$ 2,544,587</b>	<b>\$ 20,415,931</b>

### Revenues by Source Walker County Proposed Budget Fiscal Year 2023



**Expenditures by Category**  
**Walker County Proposed Budget Fiscal Year 2022-2023**



### ***Fund Balance***

Fund Balance is the difference between current financial assets and current liabilities reported in a governmental funds financial statement. In governmental funds, only current assets and current liabilities are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years. At the time of budget adoption, the actual beginning fund balance is not known, but is estimated as part of the budget process. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies, for shortfalls in revenues and to eliminate short term borrowing. In accordance with Walker County's Financial and Budget Policies, the minimum desired fund balance for the General Fund is 16.67% with a goal set for the fund balance to be in the two to three months range.

The following summary shows the budgeted changes in fund balance for the budget year. Historically, the actual fund balance at the end of a budget year will exceed the budgeted fund balance due to expenditures coming in less than budget, often in the salaries and benefits categories due to vacancies and turnover, other expenditures coming in under budget and revenues exceeding the budgeted amount.

The fund balance of the General Fund is estimated to decrease by \$6,478,432 during FY 2023. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this amount is a transfer of \$600,000 to the Road and Bridge Fund for road improvements and a transfer of \$5,500,000 to a newly created General Capital Projects Fund, a contingency of \$1,000,000 in the General Fund, and funding for replacement of vehicles and equipment. Beginning on page C-14, a detail of the one-time allocations for FY 2023 is shown.

The other funds listed below do not have minimum fund balance policies and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund. In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance. In the other funds, there is very little change in beginning and ending fund balances.



**Walker County Budgeted Changes in Fund Balance  
For the Fiscal Year 2022-2023**

Budget - Summary of Changes in Fund Balance									
	General Fund	General Project Fund	General Capital Projects Fund	Other Funds**	Debt Service	Road and Bridge Fund	Emergency Medical Services (EMS) Fund	Legislatively Designated Funds	Total
Beginning Fund Balance	\$ 15,033,321	\$ 4,722,723	\$ -	\$ 2,026,536	\$ 280,843	\$ -	\$ 2,581,087	\$ 2,453,789	\$ 27,098,299
Revenues	30,731,634	5,000	5,000	1,500	1,216,303	6,218,322	3,467,400	689,205	\$ 42,334,364
Expenditures	29,284,204	5,000	5,500,000	3,000	-	6,818,322	5,390,190	643,148	\$ 47,643,864
Debt	-	-	-	-	1,372,868	-	-	-	\$ 1,372,868
Transfers In	-	-	-	-	-	600,000	1,781,121	44,741	\$ 2,425,862
Transfers In - General Capital Projects	-	-	5,500,000	-	-	-	-	-	\$ 5,500,000
Transfers Out	2,425,862	-	-	-	-	-	-	-	\$ 2,425,862
Transfer to General Capital Projects Fund	5,500,000	-	-	-	-	-	-	-	\$ 5,500,000
Ending Fund Balance	<b>\$ 8,554,889</b>	<b>\$ 4,722,723</b>	<b>\$ 5,000</b>	<b>\$ 2,025,036</b>	<b>\$ 124,278</b>	<b>\$ -</b>	<b>\$ 2,439,418</b>	<b>\$ 2,544,587</b>	<b>\$ 20,415,931</b>

\* For Financial Reporting Purposes, the General Projects Fund and Healthy County Initiative are included in the General Fund

\*\* Other Funds includes the Healthy County Initiative and Health Insurance Fund

## REVENUES

Projecting revenues is one of the first steps in preparation of the budget for the fiscal year. Walker County practices a conservative approach to revenue projecting. Several methodologies are used in forecasting the revenues to ensure the most accurate revenue projections. Historical collections, informed judgement, and review of pending legislative changes that may affect the revenue sources to the County are the most prevalent methods used. Changes in revenue sources and allowable charges are subject to change at least every legislative session. Walker County maintains a matrix of monthly revenues by month by fiscal year for many of the revenues sources. By reviewing patterns of the different revenues, several methods of analysis are done, using average monthly, percent of total revenues in past years as it relates to collections for the year and level of activity. Property taxes collection rates are monitored and reviewed as part of the estimating of property taxes, the County largest revenue source.

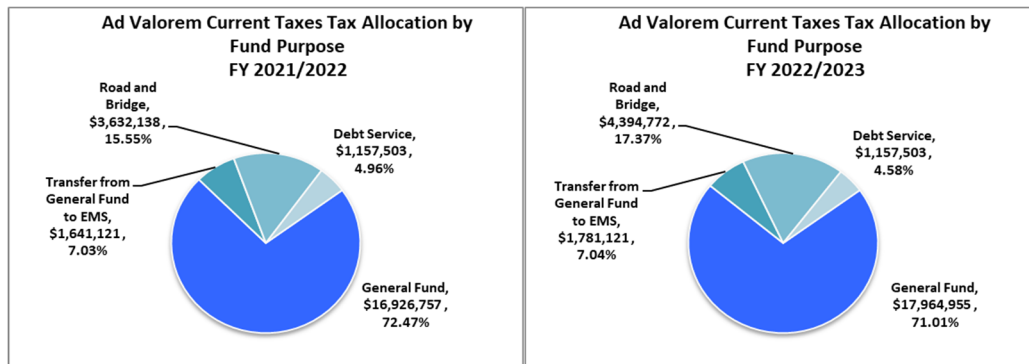
### Property Taxes

Revenues from property taxes account for 52% of overall County revenues, 66.7% of the General Fund revenues, and 64.46% of the Road and Bridge Fund. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

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

Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 50.3% of the total revenues. Delinquent taxes account for another .94% of revenues, and property tax penalties and interest accounts for another .69% of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The

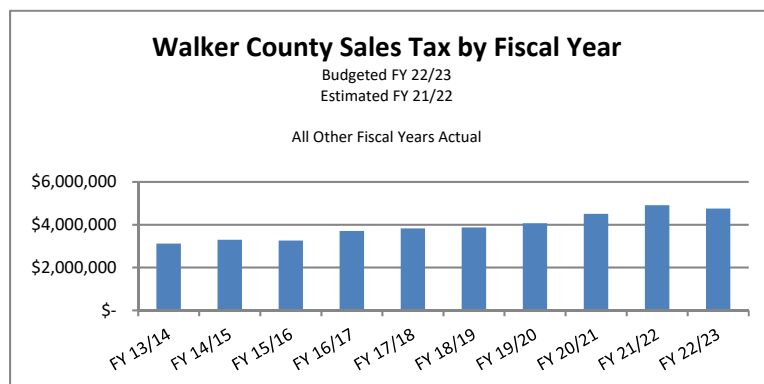
FY 2023 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2023 budget, new growth accounted for \$963,491 of additional revenues from current property taxes.



Senate Bill 2 passed by the Texas legislature several years ago establishes the process that taxing entities in Texas must follow to adopt a tax rate. In years prior to Senate Bill 2, two rates were calculated, one named the effective tax rate and one named the Roll-Back Rate. Depending on the rate adopted, different public hearing were required and options available to the voters to petition for an election to roll back the rate required the increase in the operations tax rate to exceed 8%. The effective tax rate was defined by the tax statutes as the rate that would provide the taxing entity with the same revenue from properties that were on the tax roll in both years. With Senate Bill 2, the two rates that are calculated are named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate and the options voters have to roll back a tax rate were changed. In a non-disaster declared year, if the rate to be adopted is proposed to be more than 3.5%, an election is automatically required. In a year where a disaster has been declared, a taxing entity has the option to elect to use 8% as the maximum not to be exceeded. Walker County used the 3.5% not to exceed rate in its FY 23 calculation. The No-New-Revenue Rate is generally calculated the same as the effective rate was and generally provides the same tax revenue to the taxing entity for property that was on the tax roll in both years. For the taxing entity, this calculated rate will decrease as appraised values on the property that was on the tax roll for both years increase. In FY 2023, Walker County proposes to adopt a tax rate that is \$0.01 (1 cent) greater than the calculated No-New-Revenue Rate. The purpose for this tax increase is to fund pay increases for county employees and cover increases in other operating costs

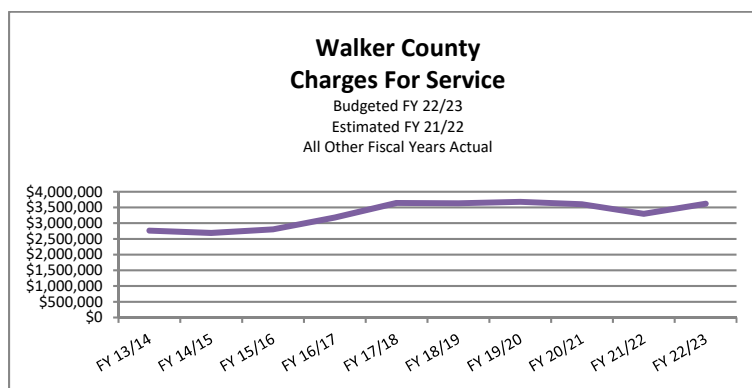
### Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002. The sales tax revenue is used to reduce the property tax rate. The sales tax adjustment rate, determined as part of the No-New-Revenue tax rate calculation is \$0.1031 per \$100 assessed valuation. Sales tax accounts for approximately 9.45% of total revenues and approximately 15.46% of revenues of the General Fund. Sales tax collections is budgeted at an increase from the prior budgets based on collections in the last several years. However, the uncertainties of high inflation and recession discussions in the media and other external source references resulted in more conservative numbers, budgeting less than current years estimated revenues.



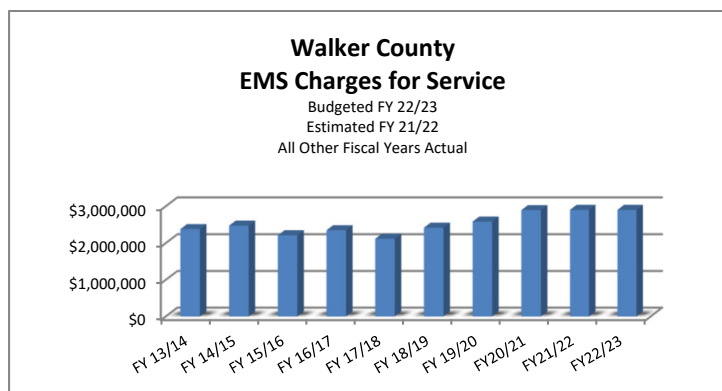
### *Charges for Service*

Charges for Service, the second largest revenue grouping, accounts for 7.2% of the total revenues of the County, 7.12% of revenues of the General Fund, and 13.1% of revenues of the Road and Bridge Fund. Vehicle Registration Fees shows an increase. Fees of office associated with the judicial system are included in this category as well as fees for the service of papers by law enforcement. License registration fees, vehicle registration commissions, certificates of title, road and bridge fees, coin phone charges at the County Jail, and charges to the hospital district for services provided at the jail are also included.



### *Charges for EMS Service*

Charges for EMS Service, account for 5.77% of the total revenues of the County and 55.25% of revenues of the Emergency Medical Services (EMS) Fund. Billings for services are processed using a billing services provider. Filing of claims with insurance providers, Medicare and Medicaid are processed as part of the billing.



### *Fines/Court Cost/Forfeitures*

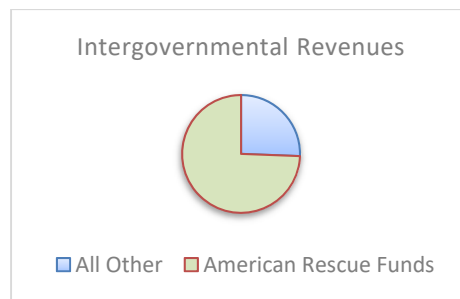
Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 1.55% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 10.35% of the Road and Bridge Fund revenues. This is a highly volatile revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund. Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure is subject to statutory spending guidelines.

### *Intergovernmental Revenues - American Rescue Plan State and Local Fiscal Recovery Funds*

The County elected to take the \$10,000,000 funding standard allowance for revenue loss and allocate it to Public Safety salaries. As costs occur and are documented, monies are transferred to the fund incurring the cost. The \$10,000,000 in Public Safety salaries are spent over a three-year period that includes FY20/21, FY 21/22, and FY 22/23.

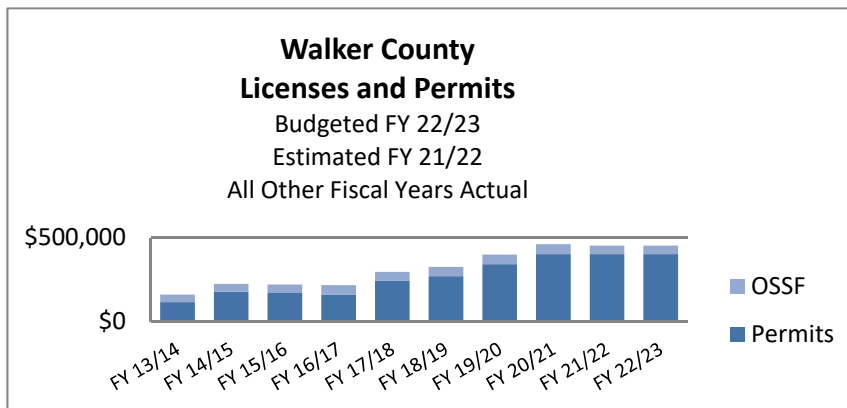
### *Intergovernmental Revenues*

For the FY 2023, revenues expected in this group total \$3,345,006. The amount not including the one-time American Rescue Funds is \$855,618. Sources include monies from the State to supplement the salaries of the County Judge, Court at Law Judge, District Attorney, and monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County, but also several surrounding counties. The County receives \$52,924 for indigent defense from the State, and is estimated to receive \$219,300 from the State for the Road and Bridge Fund. The City of New Waverly and the New Waverly ISD have contracted with Walker County for many years to provide law enforcement services. The City of New Waverly has indicated they will not renew the contract for the fiscal year 2023. It is expected that New Waverly ISD will increase their contracted services to cover the lost revenue.



### *Licenses and Permits*

Revenues budgeted in this area total \$400,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals. The current fee schedule also includes fees for map production and solid waste permitting; however these service categories have an extremely low volume due to limited requests for service. Walker County has seen growth of revenues in permits the last several years and increased revenues are projected for this year. Revenues for FY 2023 at budgeted at the FY 2022 level of activity.

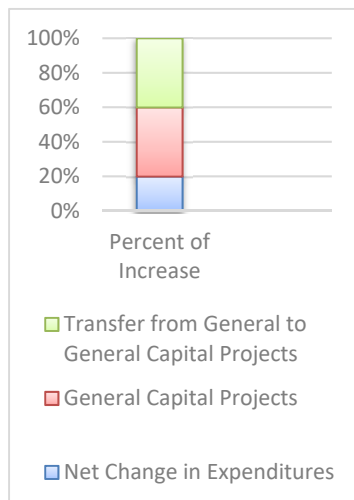


### *Transfers In*

All transfers are *from* the General Fund. Transfers to operating funds total \$ 2,425,862 in the FY 2023 budget. Transfers include \$600,000 to the Road and Bridge Fund, \$1,781,121 to the Emergency Medical Services (EMS) Fund, and \$44,741 to the Legislatively Designated Funds. In addition a transfer of \$5,500,000 is included in the budget to a newly created General Capital Projects Fund. The transfer to the Road and Bridge Fund is for road improvements. The EMS fund transfer supplements the cost of operations

that fee collections do not cover. The transfer this year also covers the cost of two supervisor vehicles and some medical equipment. Transfers account for 33.94% of the total revenues included in the EMS budget.

## Expenditures



The county-wide expenditure budget for the Fiscal Year October 1, 2022 to September 30, 2023 is \$56,942,594. This compares to \$43,227,189 for the prior year, a \$13,715,405 change or 31.7% increase. Included in the FY 2023 budget is a transfer of \$5,500,000 from the General Fund to a newly created General Capital Projects Fund. The transferred funds are allocated in the newly created General Capital Projects Fund and treated as a budgeted transfer in the General Fund. These allocations account for \$11,000,000 of the total \$13,715,404 budget increase. Other net increases in the budget are detailed on the following pages and an accounting of the summary of changes is presented in the chart below. Excluding the transfer out and the allocation of the funds in the General Capital Projects Funds, there is a net other increases of \$2,715,405.

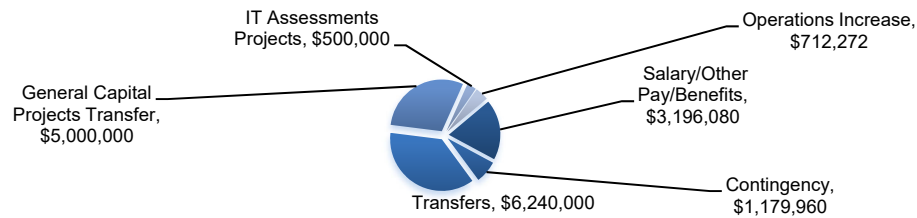
This increase includes funds for implementation of a pay plan that increases the salaries of county personnel to be competitive with local and surrounding jurisdictions. Position changes from the prior budget include a prosecutor in the Criminal District Attorney office, a Logistics coordinator in the Emergency Medical Services (EMS) Fund, a Program Administrator position in the Planning and Development department, funding for a Medical Director in the Emergency Medical Services (EMS) Fund, a transfer of the County Local Health Authority position to the County Judge budget and adding a part-time Assistant Auditor 1 position for Account Payable. Commissioners Court entered the budget process this year focused on maintaining services at the same level, maintaining assets and equipment replacement schedules, implementing the salary study, funding for the IT assessment study, maintaining reserves at the 25% level and transferring funds from the General Fund Balance to a General Capital Projects Fund.

The starting point for the budget each year is the base budget for the prior year, defined as last year's total budget less one time expenditures that were included in that budget. For FY 22/23 the starting point was \$39,318,607 (\$43,227,189 less \$3,908,582). The proposed budget for FY 22/23 includes additions to the base budget of \$2,934,877 in on-going costs, a one-time transfer from the General Fund to the General Capital Projects Fund in the amount of \$5,500,000 to create the fund, and one-time allocations of \$9,189,110 detailed on the following pages.

A listing of changes that were included in the proposed budget for Fiscal Year 2022/2023 follows.

Budget - Summary of Changes in Expenditure Allocations From Last Year									
	General Fund	General Project Fund	General Capital Projects Funds	Other Funds	Debt Service	Road and Bridge Fund	EMS Fund	Legislatively Designated Funds	Total
Last Year Budget	\$ 29,290,150	\$ 316,600	\$ -	\$ 3,000	\$ 1,376,818	\$ 6,367,933	\$ 4,709,937	\$ 1,162,751	\$ 43,227,189
Reduction for One-time Last Year	\$ (2,721,982)	\$ (316,600)	\$ -	\$ -	\$ -	\$ (600,000)	\$ (270,000)	\$ -	\$ (3,908,582)
On-Going Added this year	\$ 2,379,621	\$ -	\$ -	\$ -	\$ (3,950)	\$ 450,389	\$ 628,420	\$ (519,603)	\$ 2,934,877
Transfer to General Capital Projects Fund	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
One-Time Allocations this year	\$ 2,762,277	\$ 5,000	\$ 500,000	\$ -	\$ -	\$ 600,000	\$ 321,833	\$ -	\$ 4,189,110
General Capital Projects Initial Allocation	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Expenditures Budget	\$ 37,210,066	\$ 5,000	\$ 5,500,000	\$ 3,000	\$ 1,372,868	\$ 6,818,322	\$ 5,390,190	\$ 643,148	\$ 56,942,594
** Other Funds includes the Healthy County Initiative and Health Insurance Fund									

**Walker County**  
**Proposed Budget Fiscal Year 2022-2023**  
**Summary of Changes to Prior Year Base Budget**



<i>Proposed Budget Detail of Changes from prior year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
County Wide	Central Appraisal District Operations Increase		25,365
	Central Dispatch Operations Increase		45,233
	Increased Benefits Costs- TCDRS/Health Insurance		257,683
	Workers Comp and Base Pay Increases		41,905
	Implementation of Pay Plan and Longevity Plan		1,713,790
	Increase in Justices of Peace car allowance		12,260
	Increase for liability/property insurance		25,000
	Increase for Judicial Software Maintenance/Services		40,000
	Increase for Financial Software Maintenance/Services		40,000
	Increase for Document Management Software		25,000
15010-County Judge	Move Health Authority Position from EMS Fund		40,123
	Increase for operations and equipment	4,910	1,980
15030-County Judge-IT	Equipment replacement	94,655	2,610
17010-Facilities Maintenance	Increase to operations budget		41,159
	Laundry equipment	5,500	
20010-County Auditor	Addition of part-time Assistant Auditor 1 position	10,000	27,433
	Increase in overtime budget		6,100
20040-Purchasing	Software licensing		17,450
	Office equipment	5,422	
31010-District Clerk	Overtime added to budget		22,108
	Increase to operations budget		888
12th Judicial District	Increase to operations budget		3,650
32010-Criminal District Attorney	Addition of Prosecutor		104,738
	Salary Increase for Retention		15,450
35030-Justice of Peace Precinct 3	Costs for incoming Judge	2,635	
36010-Juvenile Probation	Increases for salaries/benefits		50,938
41010-Sheriff	Sheriff Office vehicles(6) replacement	328,822	
	Swift Water Vests Throw Bag/ Rope	9,605	
	Increase to operations budget		24,925
41030-Sheriff Estray	Estray holding pen	10,000	
44040-Constable Precinct 4	Vehicle/equipment replacement	54,743	
	Increase to operations budget		495
46010-Emergency Operations	Vehicle replacement	51,655	
	Increase to operations budget		176
50010-County Jail	Increase to operations budget		119,200
60010-Veterans Office Operations	Increase to operations budget		92
61020-Planning /Development	Addition of Planning and Development Program Administrator		87,438
	Increase to operations budget		2,000
	Replacement equipment	6,300	
	Increase for engineering costs		23,162
61050-Litter Control	Trash Bash funding	30,000	
70020-Texas AgriLife Extension	Increase to operations budget	6,530	
YMCA not requesting funding this year	Contract decrease		-15,000
Boys and Girls Club increase	Contract increase		5,000
Tri-County funded from alternate source	Contract funding change		-28,730
Care Center Contract	Contract for services	1,500	
Transfers to RB Fund	Transfer to Road and Bridge Fund-Road Allocation	600,000	
Transfer to EMS Fund	Transfer to EMS for vehicle replacement (2)	140,000	
Transfer to EMS Fund Operations	Transfer for operations	400,000	(400,000)
Transfer to General Capital Projects Fund	Implementation of IT assessment Recommendations	500,000	
Transfer to General Capital Projects Fund		5,000,000	
Contingency-One Time	General Fund Contingency	1,000,000	-
<b>Total General Fund Increases</b>		<b>\$ 8,262,277</b>	<b>\$ 2,379,621</b>

<i>Detail of Changes from Prior Year Base Budget - Road and Bridge Fund</i>			
		<i>One-Tme</i>	<i>On-Going</i>
County Wide	Implementation of Pay Plan and Longevity Plan, increased benefit costs		\$250,389
82210-Road and Bridge Precinct 1	Special Allocation - Roads	\$150,000	
	Budget increase operations		40,263
	Reallocation change based on road mileage redistribution		-27,171
82220-Road and Bridge Precinct 2	Special Allocation - Roads	150,000	
	Budget increase operations		59,555
	Reallocation change based on road mileage redistribution		109,140
82230-Road and Bridge Precinct 3	Special Allocation - Roads	150,000	
	Budget increase operations		50,332
	Reallocation change based on road mileage redistribution		-19,182
82240-Road and Bridge Precinct 4	Special Allocation - Roads	150,000	
	Budget increase operations		49,850
	Reallocation change based on road mileage redistribution		-62,787
88010-Weigh Station Operations	Budget increase operations		0
<b>Total Road and Bridge Fund Increases</b>		<b>\$ 600,000</b>	<b>\$ 450,389</b>
<i>Detail of Changes from Prior Year Base Budget - Emergency Medical Services (EMS) Fund</i>			
EMS Emergency Services	Implementation of Pay Plan and Longevity Plan		\$390,247
	Addition of EMS Logistics Employee		\$95,601
	Move Health Authority Position to General Fund		(40,123)
	Addition of EMS Medical Director		\$120,000
EMS Emergency Services	Increase to operations budget		\$59,000
	Increase to Contingency allocation	\$174,960	
	Vehicles for supervisors (2)	\$140,000	
	Medical equipment	\$6,873	\$3,695
<b>Total EMS Fund Increases</b>	<b>Total Emergency Medical Services (EMS) Fund</b>	<b>\$ 321,833</b>	<b>\$ 628,420</b>
<i>Detail of Changes from Prior Year Base Budget – General Projects Fund</i>			
	Increase to Contingency	\$5,000	
<b>Total General Projects Fund Increases</b>		<b>\$ 5,000</b>	<b>\$ -</b>
<i>Detail of Changes from Prior Year Base Budget – General Capital Projects Fund</i>			
	Capital Projects	\$5,000,000	
	IT Assessment Identified Projects	\$500,000	
<b>Total General Capital Projects Fund Increases</b>		<b>\$ 5,500,000</b>	<b>\$ -</b>
<i>Detail of Changes from Prior Year Base Budget - Other Funds</i>			
Debt Service Fund			(3,950)
Legislatively Designated			<u><b>(519,603)</b></u>
<b>Total All Funds</b>		<b>\$ 14,689,110</b>	<b>\$ 2,934,877</b>

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

Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's budget is \$6,179,875 detailed below. Vehicles and office equipment that meet the capitalization criteria are included in the list presented below. Vehicle replacement generally results in lower maintenance costs, which help to offset the increasing maintenance and repair costs of the fleet as the other vehicles get older. Replacement of the phone system is part of the IT assessment projects planned expenditures.

<b>Budgeted Capital Expenditures</b>		
15030-County Judge-IT	IT equipment replacement	\$94,655
41010-Sheriff	Sheriff Office Vehicles(6) Replacement	\$328,822
41030-Sheriff Estray	Estray Holding Pen	\$10,000
44040-Constable Precinct 4	Constable Vehicle/Equipment Replacement	\$54,743
46010-Emergency Operations	Vehicle Replacement	\$51,655
46100-Emergency Medical Services	Emergency Operations (2) Vehicle Replacements	\$140,000
General Capital Projects Fund	IT Assessment Projects	\$500,000
General Capital Projects Fund	Capital Projects Allocation	\$5,000,000
	<b>Total</b>	<b>\$6,179,875</b>

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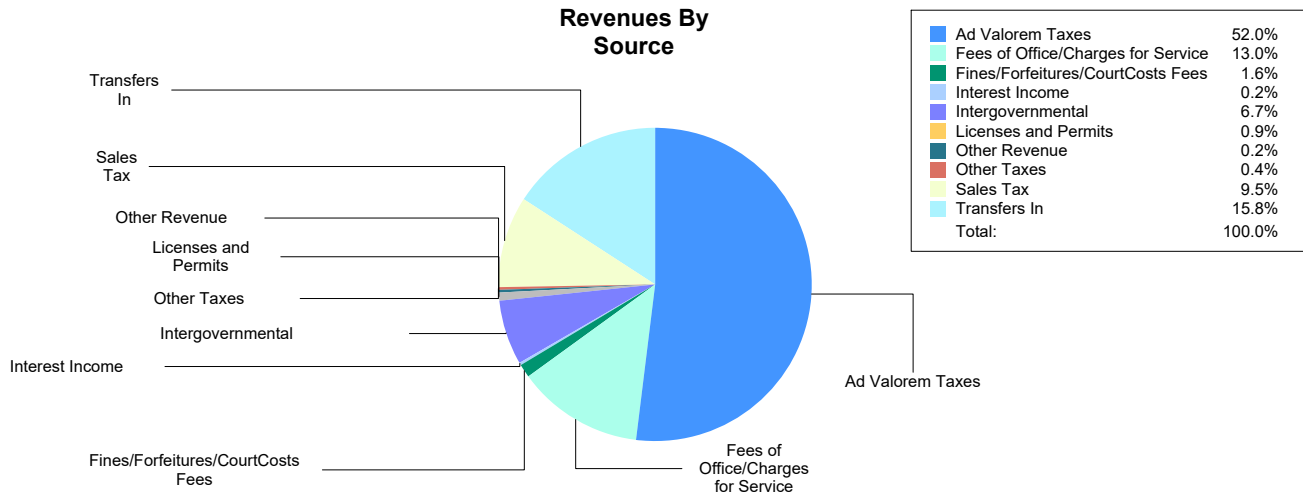


# Walker County

## Proposed Budget Fiscal Year 2022-2023

### All Funds

### Revenues By Source



### All Funds Revenues By Source

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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#### Ad Valorem Taxes

40110	Current Ad Valorem Taxes	\$ 21,425,364	\$ 23,357,519	\$ 23,357,519	\$ 23,573,373	\$ 25,298,351
40120	Delinquent Ad Valorem Taxes	\$ 466,359	\$ 480,000	\$ 480,000	\$ 213,550	\$ 472,000
40130	Penalties and Interest-Ad Valorem Ta	\$ 376,662	\$ 345,000	\$ 345,000	\$ 318,000	\$ 345,000

#### Sales Tax

40400	Sales Tax	\$ 4,503,361	\$ 4,100,000	\$ 4,100,000	\$ 4,911,930	\$ 4,750,000
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#### Other Taxes

40500	Payment In Lieu of Taxes	\$ 44,789	\$ 28,600	\$ 28,600	\$ 71,000	\$ 44,800
40501	Property Taxes-Other(VIT)	\$ 25,003	\$ 25,000	\$ 25,000	\$ 29,039	\$ 25,000
40510	Mixed Beverage Tax	\$ 134,100	\$ 115,000	\$ 115,000	\$ 131,500	\$ 131,500
		<u>\$ 203,892</u>	<u>\$ 168,600</u>	<u>\$ 168,600</u>	<u>\$ 231,539</u>	<u>\$ 201,300</u>

#### Licenses and Permits

41020	Licenses and Permits	\$ 402,336	\$ 340,000	\$ 340,000	\$ 402,000	\$ 402,162
41030	OSSF Fees	\$ 58,435	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000
		<u>\$ 460,771</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 452,000</u>	<u>\$ 452,162</u>

#### Intergovernmental Revenues

42010	State Funds	\$ 302,338	\$ 259,265	\$ 291,653	\$ 284,472	\$ 264,600
42020	State Longevity Pay	\$ 6,800	\$ 5,300	\$ 5,300	\$ 6,155	\$ 6,155
42030	State Funds-Indigent Defense	\$ 53,308	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42228	Grant CTIF State Funds	\$ 199,266	\$ -	\$ -	\$ -	\$ -
42350	HGAC Grants - State Funds	\$ 18,891	\$ -	\$ 20,000	\$ 20,000	\$ -
42410	Intergovernmental Funds-Local	\$ 353,169	\$ 343,939	\$ 372,459	\$ 372,459	\$ 371,939
42415	Intergovernmental Funds-State	\$ 15,099	\$ -	\$ -	\$ -	\$ -
42460	Central Appraisal District	\$ 1,857	\$ -	\$ -	\$ -	\$ -
42470	Inmate Housing-Other Counties	\$ 16,653	\$ 40,000	\$ 40,000	\$ 55,000	\$ 40,000
42619	Federal Funds Passed thru the State	\$ -	\$ -	\$ -	\$ 16,060	\$ -
42620	Federal Funds	\$ 260,198	\$ 33,400	\$ 33,441	\$ 672	\$ -
42622	Federal Funds - HIDTA	\$ 28,849	\$ -	\$ 11,238	\$ 11,239	\$ -
42624	Federal Funds - FBI	\$ 1,140	\$ -	\$ -	\$ -	\$ -

All Funds Revenues By Source		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<b>Intergovernmental Revenues</b>						
42626	Federal Fund -Covid	\$ 46	\$ -	\$ -	\$ -	\$ -
42627	Federal Funds-Purchase to Market Value	\$ 22,054	\$ -	\$ -	\$ -	\$ -
42630	US Forest Service	\$ 99,118	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
42710	Disaster Relief Funds	\$ 73,016	\$ -	\$ 57,365	\$ 57,366	\$ -
42919	Federal Relief Funds	\$ 3,845,316	\$ -	\$ 3,746,117	\$ 4,733,391	\$ 2,489,388
		<u>\$ 5,297,118</u>	<u>\$ 854,828</u>	<u>\$ 4,750,497</u>	<u>\$ 5,729,738</u>	<u>\$ 3,345,006</u>
<b>Fees of Office/Charges for Service</b>						
43010	Fees of Office/Charges for Service	\$ 1,361,980	\$ 1,254,352	\$ 1,254,352	\$ 1,300,502	\$ 1,286,320
43020	Serving Papers	\$ 128,299	\$ 175,000	\$ 175,000	\$ 143,539	\$ 135,000
43030	County Specialty Court Programs	\$ 4,662	\$ 3,500	\$ 3,500	\$ 5,500	\$ 5,500
43040	CDA Prosecutor Local Court Costs	\$ 2,865	\$ -	\$ -	\$ 3,700	\$ 2,800
43050	Copies	\$ 98	\$ -	\$ -	\$ 100	\$ -
43060	Coin Phones	\$ 210,687	\$ 100,000	\$ 196,000	\$ 208,000	\$ 208,000
43140	Hot Check Fees	\$ 1,666	\$ 1,300	\$ 1,300	\$ 500	\$ 500
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401	WCHD-True Up	\$ 17,552	\$ -	\$ -	\$ 12,733	\$ -
43410	In-Clinic Doctor Visits	\$ 18,180	\$ 10,000	\$ 10,000	\$ 13,000	\$ 13,000
43599	Cash Short and Over	\$ (630)	\$ -	\$ -	\$ -	\$ -
43700	Supplemental Guardianship Fees	\$ 5,362	\$ -	\$ -	\$ 7,400	\$ -
43705	Child Abuse Fine to Dedicated Fund	\$ 723	\$ 800	\$ 800	\$ 500	\$ 500
43710	Family Protection Fee	\$ 3,315	\$ -	\$ -	\$ 555	\$ -
43720	Jury Fee	\$ 7,475	\$ 6,900	\$ 6,900	\$ 2,500	\$ -
43730	Court Reporter Fee	\$ 16,201	\$ 17,600	\$ 17,600	\$ 17,600	\$ 17,600
43740	Bond Fees-General Fund	\$ 2,702	\$ 2,400	\$ 2,400	\$ 5,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 7,631	\$ 3,800	\$ 3,800	\$ 5,000	\$ 5,000
43751	Juvenile Restitution Monies	\$ 823	\$ -	\$ -	\$ -	\$ -
43770	Charges for Retiree Insurance-GenFund	\$ 108,656	\$ -	\$ -	\$ -	\$ -
43800	Ambulance Emergency Fees	\$ 2,817,337	\$ 2,500,000	\$ 2,500,000	\$ 2,900,000	\$ 2,900,000
43996	Refund	\$ (31,360)	\$ -	\$ -	\$ -	\$ -
43997	WriteOffs Collected	\$ 36,462	\$ -	\$ -	\$ 9,824	\$ 10,000
43998	Revenue Adjustment at Year End	\$ 71,144	\$ -	\$ -	\$ -	\$ -
44100	Vehicle Registration Commissions	\$ 805,752	\$ 680,000	\$ 680,000	\$ 1,000,000	\$ 900,000
44210	Certificates of Title	\$ 77,590	\$ 76,000	\$ 76,000	\$ 77,000	\$ 77,000
44510	Road and Bridge Fees	\$ 538,070	\$ 530,250	\$ 530,250	\$ 532,000	\$ 530,250
44610	License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
46020	Rent of Shelter	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
46040	WCHA Utilities Reimbursement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 6,648,662</u>	<u>\$ 5,799,322</u>	<u>\$ 5,895,322</u>	<u>\$ 6,680,773</u>	<u>\$ 6,529,290</u>
<b>Fines/CourtCosts/Forfeitures/CourtFees</b>						
47020	Court Costs	\$ 11,800	\$ 12,100	\$ 12,100	\$ 12,000	\$ 12,100
47030	Court Costs - Attorney Fees	\$ 49,932	\$ 40,000	\$ 40,000	\$ 33,700	\$ 36,000
47040	TimePmt10%-Court Improvement	\$ 7,720	\$ 2,105	\$ 2,105	\$ 6,015	\$ -
47041	JudicialSupportFee .60 District Courts	\$ 79	\$ 100	\$ 100	\$ 100	\$ -
47042	JudicialSupportFee .60 Court at Law	\$ 5	\$ 50	\$ 50	\$ 50	\$ -
47050	JudicialSupportFee .60 Justice Courts	\$ 390	\$ 3,300	\$ 3,300	\$ 270	\$ -
47601	JP #1 Fines	\$ 191,872	\$ 200,000	\$ 200,000	\$ 100,000	\$ 200,000
47602	JP #2 Fines	\$ 38,516	\$ 40,000	\$ 40,000	\$ 22,000	\$ 40,000
47603	JP #3 Fines	\$ 24,362	\$ 31,000	\$ 31,000	\$ 23,000	\$ 31,000
47604	JP #4 Fines	\$ 74,383	\$ 75,000	\$ 75,000	\$ 62,000	\$ 75,000
47606	License and Weight Fines	\$ 157,713	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
47610	County Court at Law Fines	\$ 83,091	\$ 85,000	\$ 85,000	\$ 100,000	\$ 85,000
47622	District Courts Fines	\$ 108,613	\$ 95,000	\$ 95,000	\$ 63,000	\$ 95,000

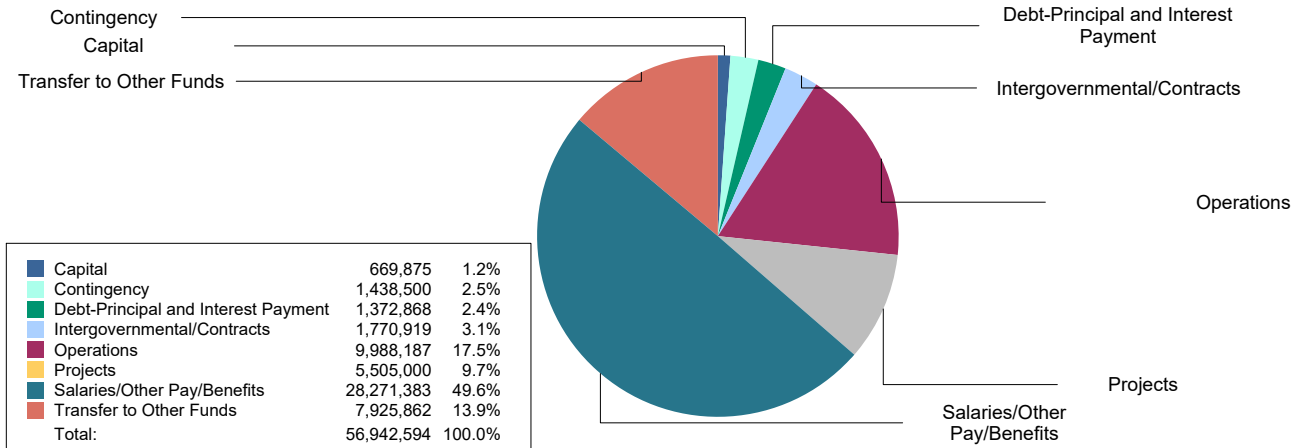
All Funds Revenues By Source		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Fines/Court Costs/Forfeitures/Court Fees						
47800	Bond Forfeitures	\$ 59,486	\$ -	\$ -	\$ 36,760	\$ 25,000
47850	Forfeitures-Sheriff, DOJ Equitable Sharing	\$ 167,608	\$ -	\$ -	\$ 105,558	\$ -
		<u>\$ 975,570</u>	<u>\$ 763,655</u>	<u>\$ 763,655</u>	<u>\$ 744,453</u>	<u>\$ 779,100</u>
Interest Income						
48010	Interest	\$ 23,229	\$ 58,790	\$ 59,290	\$ 76,141	\$ 76,155
Other Revenue						
48110	Other Revenue	\$ 109,325	\$ 16,000	\$ 20,813	\$ 71,896	\$ 16,000
48140	Sales-Commissary	\$ 70,095	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
48150	NCIC Technology Grant	\$ 65,000	\$ -	\$ -	\$ -	\$ -
48160	Grant-NRA	\$ 2,154	\$ -	\$ -	\$ -	\$ -
48200	Insurance Refunds/Credits	\$ 404,153	\$ -	\$ 49,973	\$ 72,946	\$ -
48300	Proceeds from Auction/Sale	\$ 1	\$ -	\$ 86,500	\$ 86,500	\$ -
		<u>\$ 650,728</u>	<u>\$ 16,000</u>	<u>\$ 227,286</u>	<u>\$ 301,342</u>	<u>\$ 86,000</u>
Transfers In						
49901	Transfer from General Fund	\$ 1,647,362	\$ 2,600,862	\$ 4,393,391	\$ 4,393,391	\$ 7,785,862
49902	Transfer from General-Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
49930	Transfers from Other Funds	\$ 423,486	\$ -	\$ 150,000	\$ 150,000	\$ -
49940	Transfer from General Fund-Special	\$ 225,000	\$ 194,700	\$ 194,700	\$ 194,700	\$ -
		<u>\$ 2,659,831</u>	<u>\$ 3,065,562</u>	<u>\$ 5,008,091</u>	<u>\$ 5,008,091</u>	<u>\$ 7,925,862</u>
	Fund Total	<u>\$ 43,691,547</u>	<u>\$ 39,409,276</u>	<u>\$ 45,555,260</u>	<u>\$ 48,240,930</u>	<u>\$ 50,260,226</u>

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*Walker County*  
**Proposed Budget Fiscal Year 2022-2023**  
**All Funds**  
**Expenditures By Object**

**Expenditures By Object**



**All Funds**  
**Expenditures By Object**

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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**Salaries/Other Pay/Benefits**

51010 Head of Department	\$ 1,778,475	\$ 1,900,918	\$ 1,912,563	\$ 1,914,459	\$ 2,160,778
51030 Deputies and Assistants	\$ 12,788,001	\$ 14,975,808	\$ 15,131,859	\$ 14,477,543	\$ 16,541,232
51070 Part Time	\$ 325,638	\$ 346,211	\$ 342,311	\$ 354,557	\$ 403,719
51080 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 331,672
51090 Overtime	\$ 344,166	\$ 123,930	\$ 130,868	\$ 327,028	\$ 141,929
51110 Salary Supplements	\$ 138,226	\$ 181,423	\$ 156,473	\$ 181,796	\$ 181,423
51140 Other Pay Day Travel	\$ 4,757	\$ -	\$ -	\$ 2,664	\$ -
51150 Allowances	\$ 30,810	\$ 20,000	\$ 20,000	\$ 25,768	\$ 84,720
52010 Social Security	\$ 1,126,605	\$ 1,335,441	\$ 1,344,887	\$ 1,268,855	\$ 1,505,991
52020 Group Insurance	\$ 2,727,954	\$ 3,392,623	\$ 3,401,978	\$ 2,950,707	\$ 3,744,090
52030 Retirement	\$ 2,136,629	\$ 2,562,525	\$ 2,581,167	\$ 2,464,260	\$ 2,893,392
52040 Workers Comp Insurance	\$ 163,145	\$ 200,594	\$ 201,829	\$ 193,733	\$ 246,443
52060 Unemployment Insurance	\$ 14,976	\$ 31,868	\$ 31,975	\$ 20,649	\$ 35,994
	<u>\$ 21,579,382</u>	<u>\$ 25,071,341</u>	<u>\$ 25,255,910</u>	<u>\$ 24,182,019</u>	<u>\$ 28,271,383</u>

**Operations**

61010 Office Supplies	\$ 90,484	\$ 149,783	\$ 154,605	\$ 131,605	\$ 155,097
61020 Budget/CAFR Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,580	\$ 1,000
61030 Operating Supplies	\$ 138,096	\$ 173,611	\$ 232,682	\$ 234,717	\$ 185,953
61100 Minor Equipment	\$ 129,119	\$ 88,249	\$ 113,047	\$ 116,155	\$ 84,697
61200 Jurors Supplies	\$ 800	\$ 4,527	\$ 5,377	\$ 5,377	\$ 4,527
61210 Janitorial Supplies	\$ 55,926	\$ 46,269	\$ 52,479	\$ 52,479	\$ 48,269
61220 Education Supplies	\$ 929	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230 Uniforms	\$ 45,416	\$ 52,239	\$ 62,587	\$ 63,091	\$ 52,239
61260 Election Costs	\$ 30,996	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280 Medical Supplies	\$ 138,605	\$ 154,978	\$ 168,774	\$ 168,774	\$ 154,978
61300 Estray Supplies	\$ 2,344	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700

All Funds Expenditures By Object			Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Operations							
61310	Canine Supplies and Services	\$	-	\$ 2,000	\$ -	\$ -	\$ 2,000
61320	Supplies-CSCD UrinalysisTesting	\$	407	\$ -	\$ -	\$ -	\$ -
61390	Oil Recycling Supplies	\$	1,360	\$ 500	\$ 1,000	\$ 1,000	\$ 500
61400	Inmate Clothing/Linens	\$	3,424	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410	Inmate Food	\$	-	\$ 3,640	\$ -	\$ -	\$ 3,640
61450	Inmate Prescriptions	\$	100,875	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470	Inmate Supplies	\$	22,527	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
61480	VIP (Volunteers) ,CERT Supplies	\$	-	\$ 500	\$ 500	\$ 500	\$ 500
61600	Foster Care Clothing	\$	598	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010	Postage	\$	30,487	\$ 117,271	\$ 111,840	\$ 111,840	\$ 117,571
62110	Fuel	\$	438,543	\$ 616,294	\$ 616,294	\$ 616,294	\$ 616,294
62120	Lubricants, Oils, Etc	\$	18,912	\$ 36,024	\$ 41,824	\$ 41,824	\$ 36,024
63210	Road Materials	\$	517,491	\$ 1,139,251	\$ 1,170,972	\$ 1,132,840	\$ 1,139,251
63220	Road Materials-Paving	\$	165,756	\$ 314,983	\$ 314,983	\$ 314,983	\$ 302,046
63230	Roads-Special Allocation	\$	1,507,961	\$ 600,000	\$ 2,123,757	\$ 2,123,757	\$ 600,000
63240	Contract Hauling	\$	192,699	\$ 30,266	\$ 30,266	\$ 30,266	\$ 30,266
63250	Culverts and Signs	\$	90,063	\$ 89,282	\$ 155,054	\$ 155,054	\$ 89,282
63260	Fencing-Labor and Materials	\$	30,464	\$ 55,815	\$ 55,815	\$ 55,815	\$ 55,815
63299	RB Fund -Specials Projects	\$	1,800	\$ -	\$ 85,778	\$ 85,778	\$ -
64100	Computer Software	\$	890	\$ 10,682	\$ 13,649	\$ 13,649	\$ 28,132
64120	Computer Services	\$	26,820	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130	Volume Licensing	\$	80,619	\$ 81,107	\$ 83,436	\$ 74,568	\$ 66,547
64140	Software Maintenance/Subscriptions	\$	112,277	\$ 172,935	\$ 176,368	\$ 176,368	\$ 173,985
64150	Maintenance Hardware	\$	6,248	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	Maintenance Contracts Elections Hardwa	\$	44,045	\$ 52,686	\$ 58,995	\$ 58,995	\$ 58,995
64170	IT Purchased Consulting Services	\$	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$	19,660	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
64400	Tyler Special Services	\$	-	\$ -	\$ -	\$ -	\$ 2,218
64410	Tyler/Odyssey/Jury Annual License/Servi	\$	168,978	\$ 189,414	\$ 191,826	\$ 191,826	\$ 186,296
64411	Jury Package Software	\$	-	\$ -	\$ -	\$ -	\$ 38,200
64412	Sage Payroll Software Annual Cost	\$	-	\$ -	\$ -	\$ -	\$ 15,000
64413	Laserfiche Software Annual Cost	\$	-	\$ -	\$ -	\$ -	\$ 25,000
64415	Treasurer Cashiering Software Annual Co	\$	-	\$ -	\$ -	\$ -	\$ 2,700
64420	Financial System License/Services/Subsc	\$	79,398	\$ 149,833	\$ 149,833	\$ 149,833	\$ 184,833
64500	WebSite Annual License/Support	\$	6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
64600	Collections Software Annual License/Sup	\$	3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
64700	Software Improvements/Licenses/Trainin	\$	13,869	\$ 8,080	\$ 8,080	\$ 8,080	\$ 21,785
66010	Attorneys	\$	335,114	\$ 525,283	\$ 501,675	\$ 501,675	\$ 525,283
66020	Attorneys-CPS Cases	\$	33,614	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050	Trial Costs - Capital	\$	7,820	\$ -	\$ 11,500	\$ 11,500	\$ -
66070	Bill of Costs -Other Counties	\$	6,900	\$ -	\$ 10,525	\$ 10,525	\$ -
66500	Court Reporters	\$	6,816	\$ 37,810	\$ 37,810	\$ 32,600	\$ 32,600
66600	Jurors	\$	4,456	\$ 26,550	\$ 26,550	\$ 25,487	\$ 16,250
66610	Juror Pay Increase	\$	6,732	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Professional Services-Courts	\$	-	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witnesses	\$	1,094	\$ 5,024	\$ 5,024	\$ 5,024	\$ 5,024
66810	Appeals Court Allocation	\$	1,927	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Administrative Judicial Fee	\$	8,240	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$	16,925	\$ 21,000	\$ 18,470	\$ 18,470	\$ 21,000
67010	Engineering Services Contracts	\$	118,229	\$ 96,838	\$ 104,038	\$ 104,038	\$ 120,000
67020	Doctor Contract - Jail	\$	102,000	\$ 52,800	\$ 102,000	\$ 102,000	\$ 102,000
67040	Professional Services	\$	40,707	\$ 58,420	\$ 68,120	\$ 68,120	\$ 58,420
67050	Pre EmploymentPhysicals/EmployeeTesti	\$	11,050	\$ 4,374	\$ 5,354	\$ 5,945	\$ 4,374

All Funds Expenditures By Object		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Operations						
67060	Accounting Services	\$ 49,050	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ -	\$ 1,900	\$ 2,500	\$ 2,500	\$ 1,900
67070	Bank Charges	\$ 416	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 427,544	\$ 697,738	\$ 797,340	\$ 793,995	\$ 305,515
68020	Microfilming Services	\$ 67,848	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ 700	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services - Medical	\$ 4,229	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68035	Purchased Services-Emergicon	\$ 184,607	\$ 165,117	\$ 185,117	\$ 185,117	\$ 210,117
68060	Contract Services - DSHS	\$ 2	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Contract Services - Juvenile	\$ 44,690	\$ 48,147	\$ 47,547	\$ 47,547	\$ 48,147
68080	Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68090	Jail Food Services Contract	\$ 323,668	\$ 326,646	\$ 326,646	\$ 326,646	\$ 381,646
68100	Autopsies	\$ 76,298	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Services	\$ 43,875	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Contract	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 13,432	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500	Towing Services	\$ 21,185	\$ 18,840	\$ 26,790	\$ 26,790	\$ 18,840
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69050	Copier Replacement	\$ 1,692	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900	Project/Equipment Allocation	\$ 47,760	\$ 9,500	\$ 18,806	\$ 18,806	\$ 67,778
70010	Insurance and Bonds	\$ 351,978	\$ 418,760	\$ 423,870	\$ 423,870	\$ 457,760
70020	Insurance Deductibles	\$ 10,526	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71010	Travel and Lodging	\$ 49,382	\$ 126,559	\$ 122,628	\$ 119,678	\$ 126,584
71020	Conferences/Training	\$ 29,720	\$ 63,274	\$ 59,925	\$ 60,183	\$ 63,274
71030	Dues and Subscriptions	\$ 33,240	\$ 86,271	\$ 86,098	\$ 86,098	\$ 90,216
72029	Trash Bash	\$ 2,317	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
72030	Grant Expenditures	\$ 54,915	\$ 13,114	\$ 42,892	\$ 47,050	\$ -
72031	Grant-Administrative Services	\$ 17,713	\$ -	\$ -	\$ -	\$ -
72120	Covid Relief Fund Category 1 2 3	\$ 474,337	\$ -	\$ -	\$ -	\$ -
72121	Covid Relief Fund Category 4 5 6	\$ 112,971	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 78,868	\$ 34,073	\$ 52,143	\$ 52,143	\$ 34,449
73160	Copies/CopierMaintenance Agreements	\$ 21,685	\$ 33,024	\$ 34,624	\$ 35,183	\$ 33,024
73170	Healthy County Initiative	\$ 93	\$ 3,000	\$ 3,000	\$ 500	\$ 3,000
73180	Foster Child Allowances	\$ 1,760	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 53,111	\$ 68,116	\$ 67,816	\$ 67,816	\$ 68,116
74110	Data Circuits/Internet	\$ 31,959	\$ 34,519	\$ 33,799	\$ 33,799	\$ 34,519
74120	Communication-Pagers and Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication - Cell/Mobile Phones	\$ 5,920	\$ 8,012	\$ 9,012	\$ 9,012	\$ 8,012
74140	Long Distance	\$ 2,271	\$ 11,669	\$ 7,727	\$ 7,727	\$ 11,369
74150	Communication-Air Cards	\$ 44,198	\$ 41,879	\$ 51,559	\$ 51,559	\$ 49,702
74200	Electricity	\$ 309,476	\$ 364,958	\$ 361,348	\$ 361,348	\$ 382,275
74300	Gas Utility	\$ 41,418	\$ 39,409	\$ 45,259	\$ 45,259	\$ 43,851
74400	Water/Sewer/Garbage	\$ 40,705	\$ 42,606	\$ 42,606	\$ 42,606	\$ 45,006
74500	Telecable	\$ 12,351	\$ 7,480	\$ 14,980	\$ 14,980	\$ 14,980
75015	Operating-Contingency	\$ -	\$ -	\$ 149,985	\$ 99,985	\$ -
75100	Repairs - Vehicles and Trucks	\$ 383,152	\$ 264,212	\$ 468,157	\$ 470,430	\$ 265,212
75200	Repairs - Equipment	\$ 243,974	\$ 210,143	\$ 444,994	\$ 444,994	\$ 210,143
75300	Repairs - Buildings	\$ 95,211	\$ 144,339	\$ 163,532	\$ 163,532	\$ 151,839
75400	Repairs and Maintenance - Office Equipn	\$ -	\$ 8,150	\$ 2,379	\$ 2,379	\$ 7,940
75500	Repairs and Maintenance - Weigh Station	\$ 7,652	\$ 44,781	\$ 118,309	\$ 118,309	\$ 44,781
75600	Repairs - HVAC	\$ 13,918	\$ 35,000	\$ 50,000	\$ 50,000	\$ 50,000
75803	DR 4485 COVID 19	\$ 26,708	\$ -	\$ -	\$ 10,665	\$ -
75804	DR 4586 Winter Storm 2021	\$ 117,423	\$ -	\$ -	\$ 52,264	\$ -

All Funds Expenditures By Object		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Operations						
75999	Contingency Operations	\$ 290	\$ 254,068	\$ 1,473,480	\$ 1,449,271	\$ 605,397
		<u>\$ 9,002,848</u>	<u>\$ 9,518,826</u>	<u>\$ 13,590,959</u>	<u>\$ 13,498,677</u>	<u>\$ 9,988,187</u>
Intergovernmental/Contracts						
77090	Walker County Dispatch	\$ 819,788	\$ 709,404	\$ 1,209,404	\$ 709,404	\$ 754,637
77100	City of Huntsville Fire Contract	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77111	Emergency Services District #2 (NW)	\$ -	\$ -	\$ 236,724	\$ -	\$ -
77112	Emergency Services District #3 (CP)	\$ -	\$ -	\$ 165,639	\$ -	\$ -
77120	Crabbs Prairie Fire Department	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77130	Riverside Fire Department	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
77140	Crabbs Prairie (Pine Prairie) Fire Departn	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77150	Dodge Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77300	Appraisal District - Appraisals	\$ 399,871	\$ 431,205	\$ 431,205	\$ 431,205	\$ 502,450
77310	Appraisal District - Collections	\$ 172,386	\$ 180,025	\$ 180,025	\$ 180,025	\$ 134,145
77400	Tri-County MHMR	\$ 28,730	\$ 28,730	\$ 28,730	\$ -	\$ -
77405	Contract-Huntsville Memorial Hospital	\$ -	\$ -	\$ 364,000	\$ 364,000	\$ -
77410	Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
77420	Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Nueter Assistance	\$ 10,800	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77440	Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
77450	Boys Girls Organization	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000
77451	Boys Girls Adult Training Contract	\$ -	\$ -	\$ 203,800	\$ -	\$ -
77452	A Time to Read Contract	\$ -	\$ -	\$ 19,998	\$ 9,999	\$ -
77460	YMCA After School Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
77470	Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471	Veterans Center Contract -Special	\$ -	\$ -	\$ 16,575	\$ 16,575	\$ -
77472	Samuel Walker Houston Museum Contract	\$ -	\$ -	\$ 80,200	\$ 22,457	\$ -
77473	Walker County SUD Improvements Conti	\$ -	\$ -	\$ 75,000	\$ -	\$ -
77474	Riverside SUD Water Improvements Con	\$ -	\$ -	\$ 75,000	\$ -	\$ -
77475	Phelps SUD Water Improvments Contract	\$ -	\$ -	\$ 75,000	\$ -	\$ -
77476	Good Shepard Mission Contract	\$ -	\$ -	\$ 80,000	\$ -	\$ -
77477	Christmas Decorations Contract	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
77478	Senior Center Contract	\$ -	\$ -	\$ 112,385	\$ -	\$ -
77479	Walker SUD Project Contract	\$ -	\$ -	\$ 58,361	\$ -	\$ -
77480	Care Center Contract	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
		<u>\$ 1,807,762</u>	<u>\$ 1,737,551</u>	<u>\$ 3,816,733</u>	<u>\$ 2,138,352</u>	<u>\$ 1,770,919</u>
Projects						
79011	Salary Study Project	\$ -	\$ -	\$ 39,500	\$ 39,500	\$ -
79012	Technology Assessment Project	\$ -	\$ -	\$ 125,600	\$ 125,600	\$ 500,000
79013	HMPG Generator Grant Match	\$ -	\$ -	\$ 205,848	\$ -	\$ -
79110	Projects - IT	\$ -	\$ 200,000	\$ 364,565	\$ -	\$ -
79120	Project - GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79201	Software Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
79202	Financial System Upgrade	\$ 16,205	\$ -	\$ 179,329	\$ 18,580	\$ -
79203	Payroll Software System	\$ 14,299	\$ -	\$ 104,101	\$ 450	\$ -
79205	Document Management Project	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79206	NCIC Technology IT	\$ -	\$ -	\$ 65,000	\$ -	\$ -
79403	Furniture-Court at Law	\$ -	\$ -	\$ 11,920	\$ 11,920	\$ -
79405	Juvenile Probation Projects	\$ -	\$ -	\$ 1,110	\$ 1,110	\$ -
79503	County Facilities Projects	\$ 98,859	\$ -	\$ 741,132	\$ 60,000	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79515	AgriLife Extension Projects	\$ -	\$ -	\$ 1,672	\$ 1,672	\$ -



**All Funds  
Expenditures By Object**

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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**Projects**

79602	Nuisance Abatement Project	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79911	Emergency Management Projects	\$ 21,941	\$ -	\$ 51,606	\$ 8,000	\$ -
79912	Public Safety Projects	\$ 7,864	\$ -	\$ 584	\$ 584	\$ -
79914	HGAC Aerial Image	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -
79915	County Jail Plumbing Contract	\$ -	\$ -	\$ 170,000	\$ -	\$ -
79990	Project Contingency	\$ -	\$ 1,600	\$ 376,049	\$ -	\$ 5,000
79992	Contingency-Covid Relief Funds	\$ -	\$ -	\$ -	\$ -	\$ -
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ 5,531	\$ -	\$ 135,019	\$ -	\$ -
80104	Capital Expenditure Projects	\$ 9,425	\$ -	\$ 412,042	\$ 412,042	\$ 5,000,000
80109	Security at Jail	\$ -	\$ -	\$ 180,864	\$ -	\$ -
80113	Tam Road Parking Project	\$ -	\$ -	\$ 150,000	\$ -	\$ -
80114	Senior Center Parking Lot	\$ -	\$ -	\$ 250,000	\$ -	\$ -
80420	HVAC Capital Equipment	\$ -	\$ 115,000	\$ -	\$ -	\$ -
80990	Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 174,124</u>	<u>\$ 316,600</u>	<u>\$ 3,762,557</u>	<u>\$ 691,458</u>	<u>\$ 5,505,000</u>

**Capital**

83010	Bridges and Other Improvements	\$ 217,577	\$ -	\$ -	\$ -	\$ -
84900	Furniture, Fixtures and Equipment Alloca	\$ 15,961	\$ -	\$ 31,151	\$ 31,151	\$ -
84920	Office Equipment, Furniture ,Software	\$ 17,376	\$ -	\$ -	\$ -	\$ 89,155
85010	Machinery and Equipment	\$ 1,092,328	\$ -	\$ 357,883	\$ 357,883	\$ 145,500
85015	Capital-Special Contingency	\$ -	\$ -	\$ 393,959	\$ 393,959	\$ -
87030	Vehicles and Trucks	\$ 476,944	\$ 731,479	\$ 1,041,224	\$ 1,041,224	\$ 435,220
		<u>\$ 1,820,186</u>	<u>\$ 731,479</u>	<u>\$ 1,824,217</u>	<u>\$ 1,824,217</u>	<u>\$ 669,875</u>

**Debt-Principal and Interest Payment**

91020	Principal - 2012 Series Certificate of Obli	\$ 935,000	\$ 965,000	\$ 965,000	\$ 965,000	\$ 990,000
91030	Interest - 2012 Series Certificate of Oblig	\$ 442,098	\$ 411,818	\$ 411,818	\$ 411,818	\$ 382,868
91060	Debt-Voter Equipment	\$ 225,959	\$ 228,189	\$ 228,189	\$ 228,189	\$ -
		<u>\$ 1,603,057</u>	<u>\$ 1,605,007</u>	<u>\$ 1,605,007</u>	<u>\$ 1,605,007</u>	<u>\$ 1,372,868</u>

**Contingency**

92010	Contingency - General Fund	\$ -	\$ 318,500	\$ 130,854	\$ 130,854	\$ 318,500
92020	Contingency - Special General Fund	\$ -	\$ 500,000	\$ 41,226	\$ 41,226	\$ 500,000
92040	Contingency - Operations	\$ 247,547	\$ 262,323	\$ 301,446	\$ 59,123	\$ 120,000
92050	Contingency-Operations General	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
		<u>\$ 247,547</u>	<u>\$ 1,180,823</u>	<u>\$ 573,526</u>	<u>\$ 331,203</u>	<u>\$ 1,438,500</u>

**Transfers to Other Funds**

99020	Transfer to EMS Operations	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121
99030	Transfer to EMS Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
99050	Transfer to Projects Fund	\$ 887,735	\$ 315,000	\$ 2,450,236	\$ 2,450,236	\$ 500,000
99055	Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
99060	Transfer to Other Funds	\$ 44,360	\$ 44,741	\$ 57,855	\$ 57,855	\$ 44,741
99220	Transfer to Road and Bridge Fund	\$ 1,248,486	\$ 794,700	\$ 1,594,700	\$ 1,594,700	\$ 600,000
		<u>\$ 2,671,277</u>	<u>\$ 3,065,562</u>	<u>\$ 5,021,205</u>	<u>\$ 5,021,205</u>	<u>\$ 7,925,862</u>
	<b>Fund Total</b>	<u><u>\$ 38,906,183</u></u>	<u><u>\$ 43,227,189</u></u>	<u><u>\$ 55,450,114</u></u>	<u><u>\$ 49,292,138</u></u>	<u><u>\$ 56,942,594</u></u>

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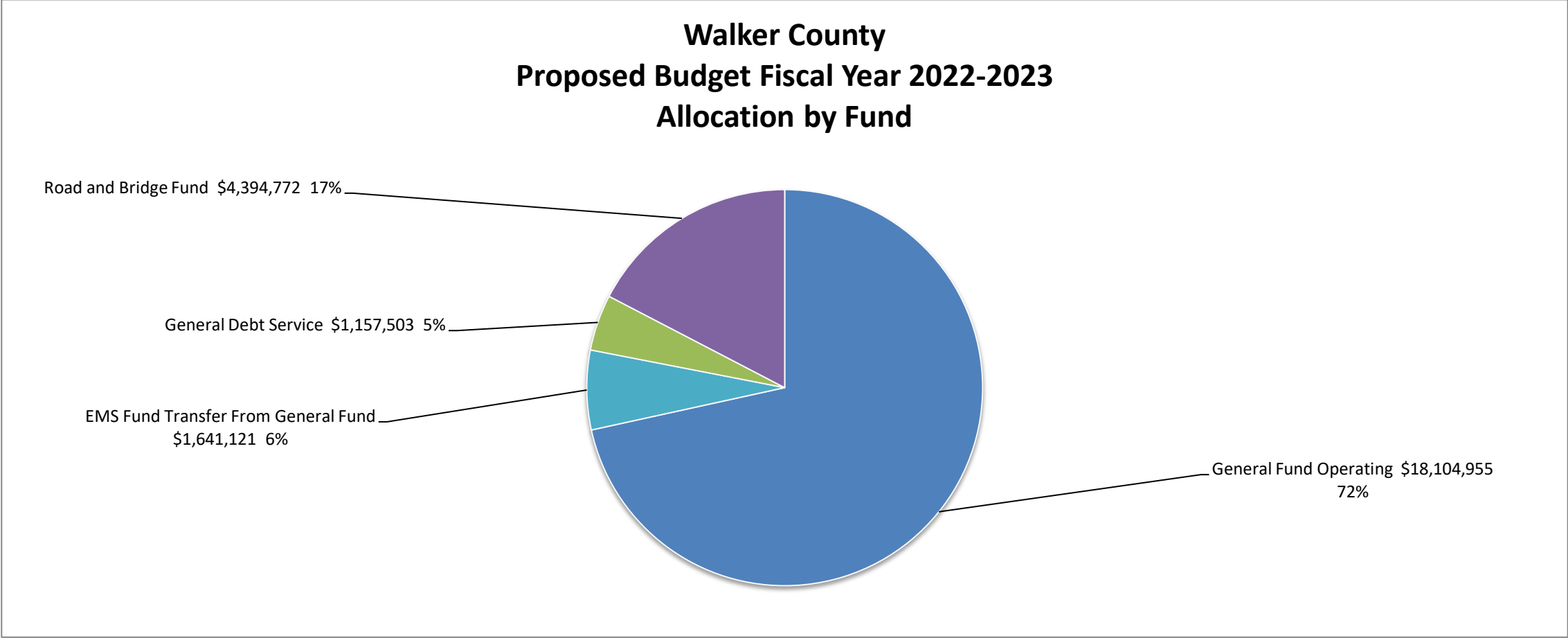


Ad Valorem History

Levy at January 1

Budget Year	Budget FY 2022-2023 2	Estimated FY 2021-2022 1	Budget FY 2021-2022 1	FY 2020-2021 1	FY 2019-2020 1	FY 2018-2019 1	FY 2017-2018 1	FY 2016-2017 1	FY 2015-2016 1	FY 2014-2015 1	FY 2013-2014 1
Operations Levy Allocation											
General Fund and Road and Bridge	\$ 0.425500	\$ 0.452900	\$ 0.452900	\$ 0.450800	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400	\$ 0.607100	\$ 0.620900
Debt Service Levy	\$ 0.023500	\$ 0.027000	\$ 0.027000	\$ 0.030000	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200	\$ 0.051800	\$ 0.056900
Tax Rate per \$100	\$ 0.449000	\$ 0.479900	\$ 0.479900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900	\$ 0.677800
No-New-Revenue Tax Rate	\$ 0.439000	\$ 0.449900	\$ 0.449900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.065890	\$ 0.657800
Assessed Valuation	\$ 5,010,369,665	\$ 4,363,868,930	\$ 4,363,868,930	\$ 3,929,533,897	\$ 3,592,652,254	\$ 3,160,956,167	\$ 2,868,402,360	\$ 2,599,938,953	\$ 2,492,303,253	\$ 2,267,587,881	\$ 2,161,586,115
Freeze Taxable Value	\$ 1,035,825,629	\$ 886,110,556	\$ 886,110,556	\$ 794,036,725	\$ 717,987,325	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603	\$ 485,886,905	\$ 429,570,827	\$ 408,116,520
Total Assessed value	\$ 6,046,195,294	\$ 5,249,979,486	\$ 5,249,979,486	\$ 4,723,570,622	\$ 4,310,639,579	\$ 3,768,494,571	\$ 3,457,124,412	\$ 3,115,725,556	\$ 2,978,190,158	\$ 2,697,158,708	\$ 2,569,702,635
Tax Levy	\$ 26,215,908	\$ 24,330,749	\$ 24,330,749	\$ 22,053,132	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826	\$ 17,089,010	\$ 16,604,466
Current Taxes Collected	\$ 25,298,351	\$ 23,573,373	\$ 23,357,519	\$ 21,171,007	\$ 20,282,431	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742	\$ 16,628,914	\$ 16,158,039
Percent of Levy Collected	96.50%	96.89%	96.00%	96.00%	96.80%	97.00%	97.00%	97.00%	97.01%	97.00%	97.30%
Total Current & Delinquent Taxes Collected	\$ 25,738,351	\$ 23,786,923	\$ 23,797,519	\$ 21,891,723	\$ 20,825,020	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339	\$ 16,946,196	\$ 16,487,140
Percent of Total Levy	98.18%	97.76%	97.81%	99.27%	99.43%	100.35%	99.74%	99.16%	98.93%	99.16%	99.29%

(1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting  
(2) Data Source: Certified Values report at proposed rate for 2022 dated 07/28/2022 from Walker County Appraisal District





# WALKER COUNTY

Proposed Budget Fiscal Year 2022-23  
Assessed Value and Estimated Actual Value of Taxable Property(1)  
Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property		(2)	Total Real	Personal Property Total
	Residential Property	Commercial Property	Agricultural & Open Acreage		
2023	3,696,453,013	1,327,317,430	2,530,266,080	7,554,036,523	793,088,914
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919	693,722,355
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841	626,271,763
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514	479,108,270
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088	472,345,989
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277	439,398,681
2016	1,625,007,136	862,844,511	1,439,654,926	3,927,506,573	478,239,245
2015	1,457,835,050	780,413,527	1,215,534,628	3,453,783,205	451,754,627
2014	1,412,141,370	725,269,156	1,201,576,526	3,338,987,052	435,062,598

StateCode	Description	Grouping	Certified FY 2023	FY 2022	FY 2021	FY 2020
A	Single Family Residence	residential	\$ 2,984,415,046	\$ 2,491,564,323	\$ 2,226,159,256	\$ 2,058,101,156
B	MultiFamily Residence	residential	712,037,967	646,035,264	579,536,997	532,399,780
C	Vacant Lot	land	400,890,004	355,659,576	294,371,370	256,975,853
D1	Qualified Ag Land	land	2,089,325,497	1,837,572,306	1,761,282,123	1,666,625,013
D2	Non Qualified Land	land	40,050,579	37,501,822	40,083,547	31,244,886
E	Farm or Ranch Improv.	commercial	591,694,555	501,604,942	460,449,500	437,530,357
F1	Commercial Real	commercial	691,734,475	598,719,046	551,368,068	517,215,873
F2	Industrial Real Property	commercial	43,888,400	38,396,640	36,977,980	31,357,000
G1	Oil and Gas	minerals	14,401,858	8,395,685	12,456,402	14,444,424
G3	Minerals-Non Producing	minerals	-	-	-	272,970
J1	Water Systems	personal	15,020	15,310	11,380	11,380
J2	Gas Distribution System	personal	3,629,930	3,179,700	2,888,940	2,684,950
J3	Electric Company	personal	108,750,810	89,327,750	55,059,680	51,214,620
J4	Telephone Company	personal	6,956,820	7,241,930	7,558,910	7,932,950
J5	RailRoad	personal	31,112,840	29,305,650	27,234,570	26,072,760
J6	Pipelane Company	personal	160,762,560	145,757,380	102,173,970	58,817,830
J7	Cable Television Co.	personal	13,014,040	10,742,040	8,607,600	7,108,040
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	171,827,790	168,816,440	176,946,000	170,602,040
L2	Industrial Personal	personal	138,544,340	116,884,910	147,708,440	110,882,100
M1	Tangible Other	personal	73,193,798	66,765,220	59,180,341	56,754,833
N	Intangible Property	personal	-	-	90,000	12,000
O	Residential Inventory	personal	36,562,850	18,832,180	1,379,270	1,861,100
S	Special Inventory Tax	personal	34,215,450	28,365,200	24,883,300	21,926,636
X	Totally Exempt Property	personal	7,848			
			<b>\$ 8,347,125,437</b>	<b>\$ 7,200,776,274</b>	<b>\$ 6,576,500,604</b>	<b>\$ 6,062,141,511</b>

Less:

Productivity Loss (Ag and Timber Use)	(2,038,016,184)	(1,784,448,172)	(1,706,245,850)	(1,612,792,260)
Homestead Cap (10% cap on residential homesteads)	(115,754,301)	(38,089,119)	(24,283,007)	(40,362,809)
Tax Ceiling and Over 65 and disabled exemption	(123,964,655)	(108,151,197)	(96,558,915)	(89,463,943)
Other Exemptions /Deductions	(23,195,003)	(20,108,300)	(25,842,210)	(8,882,920)
Total Exemptions	<b>\$ (2,300,930,143)</b>	<b>\$ (1,950,796,788)</b>	<b>\$ (1,852,929,982)</b>	<b>\$ (1,751,501,932)</b>

Taxable Assessed Value	<b>\$ 6,046,195,294</b>	<b>\$ 5,249,979,486</b>	<b>\$ 4,723,570,622</b>	<b>\$ 4,310,639,579</b>
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Total Direct Tax Rate	<b>\$0.4490</b>	<b>\$0.4799</b>	<b>\$0.4808</b>	<b>\$0.5018</b>
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(1) Data Source: Walker County Appraisal District (Based on State Reporting)

(2) Data Source: FY 2022 Certified Values dated 07/25/22

<b>Less: Exemptions Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Direct Tax Rate</b>	<b>Value as a Percentage of Actual Value</b>
2,300,930,143	6,046,195,294	0.4490	72.43%
1,950,796,788	5,249,979,486	0.4799	72.91%
1,852,929,982	4,723,570,622	0.4808	71.82%
1,751,501,932	4,310,639,579	0.5018	71.11%
1,486,651,213	3,768,494,571	0.5494	71.71%
1,491,880,665	3,457,124,412	0.5815	69.85%
1,425,658,402	3,115,725,556	0.6157	68.61%
1,427,555,660	2,978,190,158	0.6206	67.60%
1,208,379,124	2,697,158,708	0.6589	69.06%
1,204,347,015	2,569,702,635	0.6778	68.09%

<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490	\$ 1,171,963,250
417,058,091	293,163,679	264,497,190	259,866,510	243,410,560	240,178,120
164,090,119	136,212,443	109,705,616	94,325,461	84,045,429	81,439,934
1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283	1,116,282,909	1,108,156,711
27,266,834	24,873,642	22,293,751	17,888,182	15,206,290	11,979,881
508,200,002	529,868,225	471,715,766	456,971,752	415,792,778	377,940,875
449,975,277	419,979,707	402,765,906	379,402,379	340,586,809	323,489,681
30,536,920	30,384,800	28,426,490	26,470,380	24,033,940	23,838,600
10,627,212	12,120,638	5,862,802	8,361,917	10,520,067	4,663,359
274,070	275,360	275,360	275,360	275,360	275,360
11,380	11,380	11,380	11,380	4,000	4,000
2,484,360	2,388,940	2,278,490	1,961,270	1,686,520	1,531,050
50,364,330	52,375,130	49,994,160	46,003,490	41,235,270	38,883,940
8,255,750	9,502,360	9,733,410	9,389,820	10,158,600	11,128,710
29,957,890	23,792,480	22,035,800	20,481,730	18,452,040	16,640,630
57,109,570	53,217,130	34,602,700	33,711,030	34,937,800	26,260,590
7,202,120	7,179,210	6,108,870	5,818,520	5,750,570	5,659,900
92,960	31,800	31,800	31,800	31,800	31,800
138,619,340	153,588,670	140,311,380	135,741,450	123,936,440	118,823,670
105,939,110	94,682,930	101,689,710	151,800,590	148,850,040	153,479,910
48,218,328	45,576,241	47,222,669	48,656,088	42,782,260	44,088,289
-	-	-	-	-	-
1,830,190	2,249,640	3,140,540	1,199,600	1,953,840	2,665,130
18,121,660	15,354,080	16,099,610	14,795,200	11,180,020	10,926,260
-	-	-	-	-	-
<b>\$ 5,255,145,784</b>	<b>\$ 4,949,005,077</b>	<b>\$ 4,541,383,958</b>	<b>\$ 4,405,745,818</b>	<b>\$ 3,905,537,832</b>	<b>\$ 3,774,049,650</b>
(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)	(1,072,732,022)	(1,061,987,752)
(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)	(6,118,846)	(4,844,955)
(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)	(66,620,346)	(61,884,961)
(8,136,546)	(12,745,699)	(20,823,045)	(56,427,523)	(62,907,910)	(75,629,347)
<b>\$ (1,486,651,213)</b>	<b>\$ (1,491,880,665)</b>	<b>\$ (1,425,658,402)</b>	<b>\$ (1,427,555,660)</b>	<b>\$ (1,208,379,124)</b>	<b>\$ (1,204,347,015)</b>
<b>\$ 3,768,494,571</b>	<b>\$ 3,457,124,412</b>	<b>\$ 3,115,725,556</b>	<b>\$ 2,978,190,158</b>	<b>\$ 2,697,158,708</b>	<b>\$ 2,569,702,635</b>
<b>\$0.5494</b>	<b>\$0.5815</b>	<b>\$0.6157</b>	<b>\$0.6206</b>	<b>\$0.6589</b>	<b>\$0.6778</b>

**2022 CERTIFIED TOTALS**

Property Count: 41,074

WC - Walker County  
ARB Approved Totals

7/25/2022

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Land		Value			
Homesite:		581,955,426			
Non Homesite:		1,145,936,898			
Ag Market:		1,234,347,196			
Timber Market:		806,541,470	<b>Total Land</b>	(+)	3,768,780,990
Improvement		Value			
Homesite:		2,359,421,242			
Non Homesite:		2,227,417,195	<b>Total Improvements</b>	(+)	4,586,838,437
Non Real		Count	Value		
Personal Property:	2,016		670,897,840		
Mineral Property:	650		14,421,260		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					685,319,100
					9,040,938,527
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,040,418,736		469,930		
Ag Use:	18,515,740		3,760	<b>Productivity Loss</b>	(-)
Timber Use:	32,078,262		0	<b>Appraised Value</b>	=
Productivity Loss:	1,989,824,734		466,170		7,051,113,793
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
				<b>Total Exemptions Amount</b>	(-)
				(Breakdown on Next Page)	1,122,893,282
				<b>Net Taxable</b>	=
					5,816,460,036

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	80,550,146	71,143,311	236,900.90	247,040.91	646			
DPS	404,954	394,954	1,119.32	1,119.32	1			
OV65	1,012,711,814	931,588,287	3,374,325.98	3,426,539.58	5,112			
<b>Total</b>	<b>1,093,666,914</b>	<b>1,003,126,552</b>	<b>3,612,346.20</b>	<b>3,674,699.81</b>	<b>5,759</b>	<b>Freeze Taxable</b>	(-)	1,003,126,552
<b>Tax Rate</b>	<b>0.4799000</b>							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	427,980	407,980	373,038	34,942	2			
OV65	5,261,460	4,988,605	4,210,617	777,988	22			
<b>Total</b>	<b>5,689,440</b>	<b>5,396,585</b>	<b>4,583,655</b>	<b>812,930</b>	<b>24</b>	<b>Transfer Adjustment</b>	(-)	812,930
						<b>Freeze Adjusted Taxable</b>	=	4,812,520,554

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
26,707,632.34 = 4,812,520,554 \* (0.4799000 / 100) + 3,612,346.20

Certified Estimate of Market Value: 9,040,938,527  
Certified Estimate of Taxable Value: 5,816,460,036

Tif Zone Code	Tax Increment Loss
2007 TIF	64,720,948
Tax Increment Finance Value:	64,720,948
Tax Increment Finance Levy:	310,595.83

**2022 CERTIFIED TOTALS**

Property Count: 41,074

WC - Walker County  
ARB Approved Totals

7/25/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	12	18,287,280	0	18,287,280
CHODO	2	13,272,265	0	13,272,265
DP	674	5,222,506	0	5,222,506
DPS	1	10,000	0	10,000
DV1	104	0	833,051	833,051
DV1S	4	0	20,000	20,000
DV2	59	0	480,799	480,799
DV3	75	0	713,460	713,460
DV3S	1	0	10,000	10,000
DV4	325	0	1,844,422	1,844,422
DV4S	20	0	180,000	180,000
DVHS	234	0	55,017,177	55,017,177
DVHSS	8	0	1,016,267	1,016,267
EX	67	0	24,693,946	24,693,946
EX (Prorated)	6	0	268,036	268,036
EX-XG	2	0	620,510	620,510
EX-XI	2	0	3,040,830	3,040,830
EX-XJ	1	0	773,280	773,280
EX-XL	1	0	565,950	565,950
EX-XN	17	0	911,570	911,570
EX-XR	29	0	1,254,380	1,254,380
EX-XU	2	0	4,040,990	4,040,990
EX-XV	702	0	909,362,658	909,362,658
EX-XV (Prorated)	7	0	455,209	455,209
EX366	320	0	301,396	301,396
FR	7	21,220,165	0	21,220,165
FRSS	1	0	476,680	476,680
OV65	5,541	56,489,320	0	56,489,320
OV65S	20	213,169	0	213,169
PC	6	1,075,496	0	1,075,496
SO	17	222,470	0	222,470
<b>Totals</b>		<b>116,012,671</b>	<b>1,006,880,611</b>	<b>1,122,893,282</b>

**2022 CERTIFIED TOTALS**

Property Count: 1,090

WC - Walker County  
Under ARB Review Totals

7/25/2022

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Land		Value			
Homesite:		22,570,044			
Non Homesite:		32,007,050			
Ag Market:		34,286,210			
Timber Market:		14,662,121	<b>Total Land</b>	(+)	103,525,425
Improvement		Value			
Homesite:		100,573,242			
Non Homesite:		79,936,000	<b>Total Improvements</b>	(+)	180,509,242
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	1		542		
Autos:	0		0	<b>Total Non Real</b>	(+) 542
				<b>Market Value</b>	= 284,035,209
Ag		Non Exempt	Exempt		
Total Productivity Market:	48,948,331		0		
Ag Use:	436,990		0	<b>Productivity Loss</b>	(-) 48,191,450
Timber Use:	319,891		0	<b>Appraised Value</b>	= 235,843,759
Productivity Loss:	48,191,450		0		
				<b>Homestead Cap</b>	(-) 3,993,826
				<b>Assessed Value</b>	= 231,849,933
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 2,114,675
				<b>Net Taxable</b>	= 229,735,258

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,494,857	3,216,732	11,657.00	11,975.76	20			
OV65	29,872,671	28,642,762	107,758.59	108,017.88	111			
<b>Total</b>	<b>33,367,528</b>	<b>31,859,494</b>	<b>119,415.59</b>	<b>119,993.64</b>	<b>131</b>	<b>Freeze Taxable</b>	(-)	31,859,494
<b>Tax Rate</b>	<b>0.4799000</b>							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	417,830	405,830	379,177	26,653	1			
<b>Total</b>	<b>417,830</b>	<b>405,830</b>	<b>379,177</b>	<b>26,653</b>	<b>1</b>	<b>Transfer Adjustment</b>	(-)	26,653
						<b>Freeze Adjusted Taxable</b>	=	197,849,111

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
1,068,893.47 = 197,849,111 \* (0.4799000 / 100) + 119,415.59

Certified Estimate of Market Value: 234,932,569  
Certified Estimate of Taxable Value: 192,969,289  
Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00



**2022 CERTIFIED TOTALS**

Property Count: 1,090

WC - Walker County  
Under ARB Review Totals

7/25/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	22	172,486	0	172,486
DV1	4	0	17,000	17,000
DV2	2	0	15,000	15,000
DV3	1	0	10,000	10,000
DV4	5	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	3	0	106,139	106,139
DVHSS	1	0	231,220	231,220
OV65	139	1,474,630	0	1,474,630
SO	2	28,200	0	28,200
<b>Totals</b>		<b>1,675,316</b>	<b>439,359</b>	<b>2,114,675</b>

Property Count: 42,164

WC - Walker County  
Grand Totals

7/25/2022

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Land			Value		
Homesite:		604,525,470			
Non Homesite:		1,177,943,948			
Ag Market:		1,268,633,406			
Timber Market:		821,203,591	Total Land	(+)	3,872,306,415
Improvement			Value		
Homesite:		2,459,994,484			
Non Homesite:		2,307,353,195	Total Improvements	(+)	4,767,347,679
Non Real		Count	Value		
Personal Property:	2,016	670,897,840			
Mineral Property:	651	14,421,802			
Autos:	0	0	Total Non Real	(+)	685,319,642
			Market Value	=	9,324,973,736
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,089,367,067	469,930			
Ag Use:	18,952,730	3,760	Productivity Loss	(-)	2,038,016,184
Timber Use:	32,398,153	0	Appraised Value	=	7,286,957,552
Productivity Loss:	2,038,016,184	466,170			
			Homestead Cap	(-)	115,754,301
			Assessed Value	=	7,171,203,251
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,125,007,957
			Net Taxable	=	6,046,195,294

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	84,045,003	74,360,043	248,557.90	259,016.67	666			
DPS	404,954	394,954	1,119.32	1,119.32	1			
OV65	1,042,584,485	960,231,049	3,482,084.57	3,534,557.46	5,223			
<b>Total</b>	<b>1,127,034,442</b>	<b>1,034,986,046</b>	<b>3,731,761.79</b>	<b>3,794,693.45</b>	<b>5,890</b>	<b>Freeze Taxable</b>	<b>(-)</b>	<b>1,034,986,046</b>
<b>Tax Rate</b>	<b>0.4799000</b>							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	427,980	407,980	373,038	34,942	2			
OV65	5,679,290	5,394,435	4,589,794	804,641	23			
<b>Total</b>	<b>6,107,270</b>	<b>5,802,415</b>	<b>4,962,832</b>	<b>839,583</b>	<b>25</b>	<b>Transfer Adjustment</b>	<b>(-)</b>	<b>839,583</b>
						<b>Freeze Adjusted Taxable</b>	<b>=</b>	<b>5,010,369,665</b>

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
27,776,525.81 = 5,010,369,665 \* (0.4799000 / 100) + 3,731,761.79

Certified Estimate of Market Value:	9,275,871,096
Certified Estimate of Taxable Value:	6,009,429,325

Tif Zone Code	Tax Increment Loss
2007 TIF	64,720,948
Tax Increment Finance Value:	64,720,948
Tax Increment Finance Levy:	310,595.83

**2022 CERTIFIED TOTALS**

Property Count: 42,164

WC - Walker County  
Grand Totals

7/25/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	12	18,287,280	0	18,287,280
CHODO	2	13,272,265	0	13,272,265
DP	696	5,394,992	0	5,394,992
DPS	1	10,000	0	10,000
DV1	108	0	850,051	850,051
DV1S	4	0	20,000	20,000
DV2	61	0	495,799	495,799
DV3	76	0	723,460	723,460
DV3S	1	0	10,000	10,000
DV4	330	0	1,892,422	1,892,422
DV4S	21	0	192,000	192,000
DVHS	237	0	55,123,316	55,123,316
DVHSS	9	0	1,247,487	1,247,487
EX	67	0	24,693,946	24,693,946
EX (Prorated)	6	0	268,036	268,036
EX-XG	2	0	620,510	620,510
EX-XI	2	0	3,040,830	3,040,830
EX-XJ	1	0	773,280	773,280
EX-XL	1	0	565,950	565,950
EX-XN	17	0	911,570	911,570
EX-XR	29	0	1,254,380	1,254,380
EX-XU	2	0	4,040,990	4,040,990
EX-XV	702	0	909,362,658	909,362,658
EX-XV (Prorated)	7	0	455,209	455,209
EX366	320	0	301,396	301,396
FR	7	21,220,165	0	21,220,165
FRSS	1	0	476,680	476,680
OV65	5,680	57,963,950	0	57,963,950
OV65S	20	213,169	0	213,169
PC	6	1,075,496	0	1,075,496
SO	19	250,670	0	250,670
<b>Totals</b>		<b>117,687,987</b>	<b>1,007,319,970</b>	<b>1,125,007,957</b>

**2022 CERTIFIED TOTALS**

Property Count: 41,074

WC - Walker County  
ARB Approved Totals

7/25/2022

7:24:46PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	17,086	22,574.2972	\$118,166,588	\$2,869,791,630	\$2,665,169,306
B	MULTIFAMILY RESIDENCE	310	215.3501	\$20,404,800	\$694,839,747	\$694,746,720
C1	VACANT LOTS AND LAND TRACTS	8,756	14,966.6432	\$3,700	\$390,618,764	\$390,415,577
D1	QUALIFIED OPEN-SPACE LAND	6,651	355,352.4316	\$0	\$2,040,377,166	\$50,465,783
D2	IMPROVEMENTS ON QUALIFIED OP	1,648		\$2,635,920	\$38,415,089	\$38,212,885
E	RURAL LAND, NON QUALIFIED OPE	3,103	5,170.2076	\$23,773,100	\$562,661,435	\$538,943,802
F1	COMMERCIAL REAL PROPERTY	1,001	2,597.1071	\$17,912,509	\$631,012,395	\$630,802,614
F2	INDUSTRIAL AND MANUFACTURIN	22	513.5800	\$251,600	\$43,750,360	\$43,750,360
G1	OIL AND GAS	644		\$0	\$14,401,316	\$14,401,316
J1	WATER SYSTEMS	1		\$0	\$15,020	\$15,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$3,629,930	\$3,629,930
J3	ELECTRIC COMPANY (INCLUDING C	49	42.9890	\$0	\$108,750,810	\$108,750,810
J4	TELEPHONE COMPANY (INCLUDI	28	0.2600	\$0	\$6,956,820	\$6,956,820
J5	RAILROAD	22	49.8800	\$0	\$31,112,840	\$31,112,840
J6	PIPELAND COMPANY	102	1.3100	\$0	\$160,762,560	\$160,450,077
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,014,040	\$13,014,040
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,275		\$0	\$171,827,790	\$171,517,585
L2	INDUSTRIAL AND MANUFACTURIN	235		\$0	\$138,544,340	\$116,999,617
M1	TANGIBLE OTHER PERSONAL, MOB	2,827		\$4,322,720	\$71,729,068	\$66,225,826
O	RESIDENTIAL INVENTORY	842	92.7980	\$32,968,620	\$36,562,850	\$36,562,850
S	SPECIAL INVENTORY TAX	30		\$0	\$34,215,450	\$34,215,450
X	TOTALLY EXEMPT PROPERTY	1,167	61,193.9840	\$203,205,481	\$977,856,147	\$7,848
<b>Totals</b>		<b>462,777.3286</b>		<b>\$423,645,038</b>	<b>\$9,040,938,527</b>	<b>\$5,816,460,036</b>

**2022 CERTIFIED TOTALS**

Property Count: 1,090

WC - Walker County  
Under ARB Review Totals

7/25/2022

7:24:46PM

**State Category Breakdown**

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	572	836.3922	\$6,559,372	\$114,623,416	\$109,450,803
B	MULTIFAMILY RESIDENCE	56	16.0665	\$79,740	\$17,198,220	\$17,198,220
C1	VACANT LOTS AND LAND TRACTS	183	400.0037	\$0	\$10,271,240	\$10,259,240
D1	QUALIFIED OPEN-SPACE LAND	159	6,436.5875	\$0	\$48,948,331	\$755,574
D2	IMPROVEMENTS ON QUALIFIED OP	51		\$67,270	\$1,635,490	\$1,628,357
E	RURAL LAND, NON QUALIFIED OPE	109	141.9395	\$578,060	\$29,033,120	\$28,166,910
F1	COMMERCIAL REAL PROPERTY	91	238.5641	\$955,780	\$60,722,080	\$60,722,080
F2	INDUSTRIAL AND MANUFACTURIN	1	3.6700	\$23,940	\$138,040	\$138,040
G1	OIL AND GAS	1		\$0	\$542	\$542
M1	TANGIBLE OTHER PERSONAL, MOB	34		\$433,680	\$1,464,730	\$1,415,492
<b>Totals</b>			8,073.2235	\$8,697,842	\$284,035,209	\$229,735,258

**2022 CERTIFIED TOTALS**

Property Count: 42,164

WC - Walker County  
Grand Totals

7/25/2022

7:24:46PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	17,658	23,410.6894	\$124,725,960	\$2,984,415,046	\$2,774,620,109
B	MULTIFAMILY RESIDENCE	366	231.4166	\$20,484,540	\$712,037,967	\$711,944,940
C1	VACANT LOTS AND LAND TRACTS	8,939	15,366.6469	\$3,700	\$400,890,004	\$400,674,817
D1	QUALIFIED OPEN-SPACE LAND	6,810	361,789.0191	\$0	\$2,089,325,497	\$51,221,357
D2	IMPROVEMENTS ON QUALIFIED OP	1,699		\$2,703,190	\$40,050,579	\$39,841,242
E	RURAL LAND, NON QUALIFIED OPE	3,212	5,312.1471	\$24,351,160	\$591,694,555	\$567,110,712
F1	COMMERCIAL REAL PROPERTY	1,092	2,835.6712	\$18,868,289	\$691,734,475	\$691,524,694
F2	INDUSTRIAL AND MANUFACTURIN	23	517.2500	\$275,540	\$43,888,400	\$43,888,400
G1	OIL AND GAS	645		\$0	\$14,401,858	\$14,401,858
J1	WATER SYSTEMS	1		\$0	\$15,020	\$15,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$3,629,930	\$3,629,930
J3	ELECTRIC COMPANY (INCLUDING C	49	42.9890	\$0	\$108,750,810	\$108,750,810
J4	TELEPHONE COMPANY (INCLUDI	28	0.2600	\$0	\$6,956,820	\$6,956,820
J5	RAILROAD	22	49.8800	\$0	\$31,112,840	\$31,112,840
J6	PIPELAND COMPANY	102	1.3100	\$0	\$160,762,560	\$160,450,077
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,014,040	\$13,014,040
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,275		\$0	\$171,827,790	\$171,517,585
L2	INDUSTRIAL AND MANUFACTURIN	235		\$0	\$138,544,340	\$116,999,617
M1	TANGIBLE OTHER PERSONAL, MOB	2,861		\$4,756,400	\$73,193,798	\$67,641,318
O	RESIDENTIAL INVENTORY	842	92.7980	\$32,968,620	\$36,562,850	\$36,562,850
S	SPECIAL INVENTORY TAX	30		\$0	\$34,215,450	\$34,215,450
X	TOTALLY EXEMPT PROPERTY	1,167	61,193.9840	\$203,205,481	\$977,856,147	\$7,848
<b>Totals</b>			470,850.5521	\$432,342,880	\$9,324,973,736	\$6,046,195,294

**2022 CERTIFIED TOTALS**

Property Count: 42,164

WC - Walker County  
Effective Rate Assumption

7/25/2022

7:24:46PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$432,342,880</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$214,586,026</b>

**New Exemptions**

Exemption	Description	Count		
EX	TOTAL EXEMPTION	9	2021 Market Value	\$499,524
EX-XN	11.252 Motor vehicles leased for personal use	1	2021 Market Value	\$0
EX-XV	Other Exemptions (including public property, re	20	2021 Market Value	\$3,679,390
EX366	HOUSE BILL 366	192	2021 Market Value	\$262,340
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$4,441,254</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	29	\$207,460
DV1	Disabled Veterans 10% - 29%	8	\$32,000
DV2	Disabled Veterans 30% - 49%	5	\$37,645
DV3	Disabled Veterans 50% - 69%	6	\$70,000
DV4	Disabled Veterans 70% - 100%	27	\$204,810
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	15	\$3,541,277
OV65	OVER 65	440	\$4,344,916
		<b>PARTIAL EXEMPTIONS VALUE LOSS</b>	<b>\$8,450,108</b>
		<b>NEW EXEMPTIONS VALUE LOSS</b>	<b>\$12,891,362</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$12,891,362</b>

**New Ag / Timber Exemptions**

2021 Market Value	\$2,921,795	Count: 9
2022 Ag/Timber Use	\$194,220	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$2,727,575</b>	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,068	\$214,014	\$10,228	\$203,786
<b>Category A Only</b>			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,564	\$207,201	\$10,610	\$196,591

**2022 CERTIFIED TOTALS**WC - Walker County  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1,090	\$284,035,209.00	\$192,969,289



# 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)

E-2



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.

E-4

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>			

***(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)***

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

**State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has  
(county name) (county name)  
 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost  
(amount minus any amount received from state revenue for such costs)  
 of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues  
(county name)  
 received for the reimbursement of such costs.

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

**Indigent Health Care Compensation Expenditures (counties)**

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.

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees  
 adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article  
 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase  
 above last year's enhanced indigent defense compensation expenditures is \$ \_\_\_\_\_.  
(amount of increase)

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

**Eligible County Hospital Expenditures (cities and counties)**

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 \$ \_\_\_\_\_.  
(amount of increase)

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

***(If the tax assessor for the taxing unit maintains an internet website)***

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

***(If the tax assessor for the taxing unit does not maintain an internet website)***

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

# 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
D41.	<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
42.	<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.	\$ _____
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____
45.	<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>	_____ %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ / \$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ / \$100
D49.	<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)

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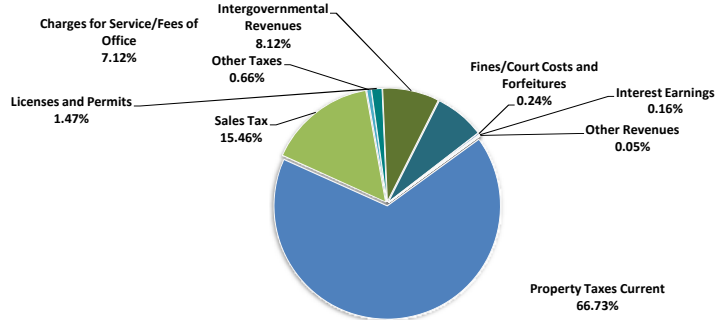
# Walker County

## Proposed Budget Fiscal Year 2022-2023

### General Fund

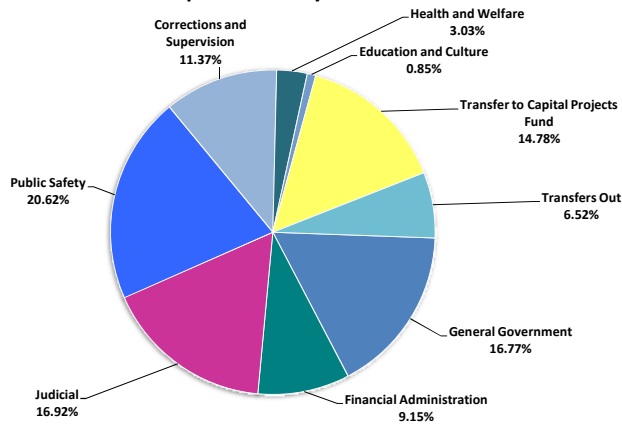
### At a Glance

#### Revenues by Source



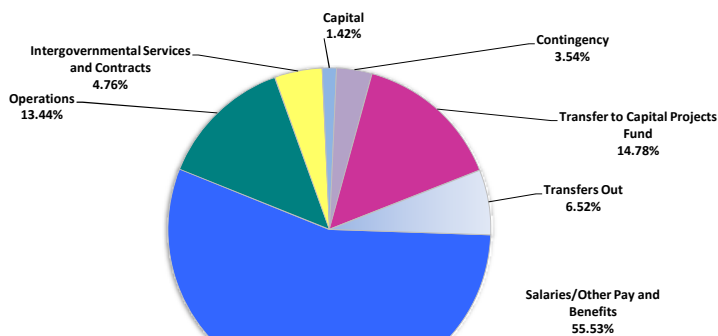
Property Taxes Current	\$ 20,506,076
Sales Tax	\$ 4,750,000
Other Taxes	\$ 201,300
Licenses and Permits	\$ 452,162
Intergovernmental Revenues	\$ 2,494,406
Charges for Service/Fees of Office	\$ 2,188,590
Fines/Court Costs and Forfeitures	\$ 73,100
Interest Earnings	\$ 50,000
Other Revenues	\$ 16,000
<b>Total</b>	<b>\$ 30,731,634</b>

#### Expenditures By Function



General Government	\$ 6,241,311
Financial Administration	\$ 3,404,297
Judicial	\$ 6,294,108
Public Safety	\$ 7,671,910
Corrections and Supervision	\$ 4,230,290
Health and Welfare	\$ 1,127,236
Education and Culture	\$ 315,052
Transfer to Capital Projects Fund	\$ 5,500,000
Transfers Out	\$ 2,425,862
<b>Total</b>	<b>\$ 37,210,066</b>

#### Expenditures By Category



Salaries/Other Pay and Benefits	\$ 20,662,351
Operations	\$ 5,002,559
Intergovernmental Services and Contracts	\$ 1,770,919
Capital	\$ 529,875
Contingency	\$ 1,318,500
Transfer to Capital Projects Fund	\$ 5,500,000
Transfers Out	\$ 2,425,862
<b>Total</b>	<b>\$ 37,210,066</b>

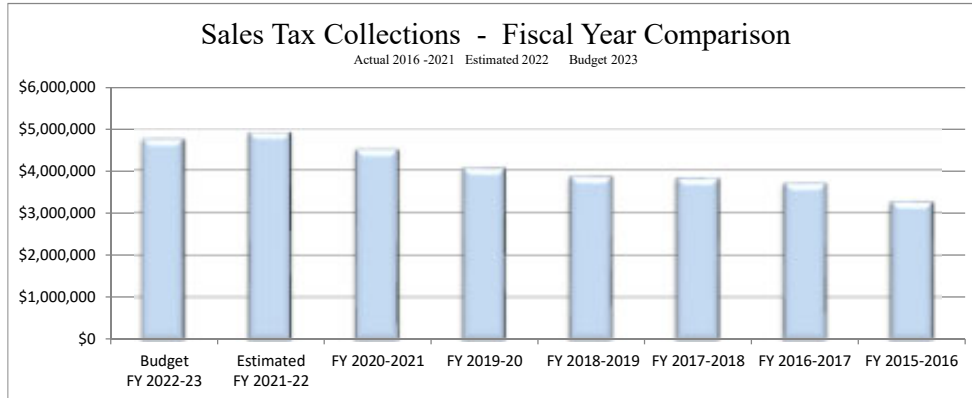


# Walker County

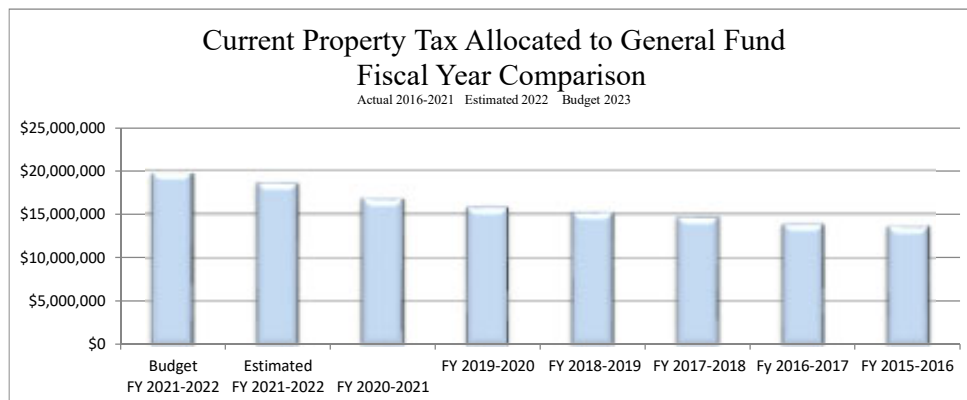
## Proposed Budget Fiscal Year 2022-2023

### General Fund

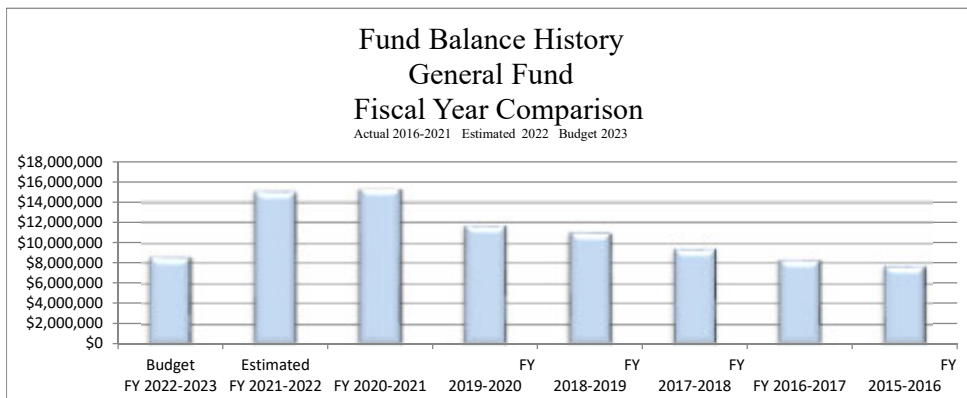
### At a Glance



Budget	Estimated						
FY 2022-23	FY 2021-22	FY 2020-2021	FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016
\$ 4,750,000	\$ 4,911,930	\$ 4,503,361	\$ 4,063,552	\$ 3,868,217	\$ 3,824,119	\$ 3,704,825	\$ 3,269,163



Budget	Estimated						
FY 2021-2022	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016
\$ 19,746,076	\$ 18,567,878	\$ 16,711,592	\$ 15,789,966	\$ 15,206,600	\$ 14,647,645	\$ 13,857,361	\$ 13,575,195



Budget	Estimated						
FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	FY 2015-2016
\$ 8,554,889	\$ 15,033,321	\$ 15,353,546	\$ 11,645,297	\$ 10,957,108	\$ 9,332,267	\$ 8,279,894	\$ 7,668,474



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Fund Summary

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 11,645,297	\$ 10,033,220	\$ 15,353,546	\$ 15,353,546	\$ 15,033,321
<u>Revenues</u>					
Property Taxes-Current	\$ 16,711,592	\$ 18,567,878	\$ 18,567,878	\$ 18,567,878	\$ 19,746,076
Property Taxes-Delinquent	\$ 434,222	\$ 440,000	\$ 440,000	\$ 200,000	\$ 440,000
Property Taxes-Penalty and Interest	\$ 350,994	\$ 320,000	\$ 320,000	\$ 300,000	\$ 320,000
Sales Tax	\$ 4,503,361	\$ 4,100,000	\$ 4,100,000	\$ 4,911,930	\$ 4,750,000
Other Taxes	\$ 203,892	\$ 168,600	\$ 168,600	\$ 231,539	\$ 201,300
Licenses & Permits	\$ 460,771	\$ 400,000	\$ 400,000	\$ 452,000	\$ 452,162
Intergovernmental Revenues	\$ 1,237,151	\$ 581,563	\$ 628,732	\$ 625,188	\$ 545,018
Charges for Service/Fees of Office	\$ 1,280,175	\$ 1,180,072	\$ 1,180,072	\$ 1,227,643	\$ 1,211,590
Vehicle Registration	\$ 883,342	\$ 756,000	\$ 756,000	\$ 1,077,000	\$ 977,000
Fines/Court Costs and Forfeitures	\$ 129,412	\$ 57,655	\$ 57,655	\$ 88,895	\$ 73,100
Interest Earnings	\$ 16,241	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Other Revenues	\$ 268,083	\$ 16,000	\$ 62,179	\$ 135,155	\$ 16,000
ARP Funding for Public Safety Salaries	\$ 1,642,053	\$ -	\$ 2,404,996	\$ 2,513,391	\$ 1,949,388
Total Revenues	\$ 28,121,289	\$ 26,637,768	\$ 29,136,112	\$ 30,380,619	\$ 30,731,634
Total Available	\$ 39,766,586	\$ 36,670,988	\$ 44,489,658	\$ 45,734,165	\$ 45,764,955
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 222,183	\$ 297,815	\$ 297,815	\$ 278,274	\$ 393,936
County Judge -I.T. Operations	\$ 182,322	\$ 311,920	\$ 311,920	\$ 206,335	\$ 334,124
County Judge-IT Hardware/Software	\$ 283,774	\$ 384,621	\$ 445,872	\$ 395,872	\$ 546,886
Commissioner's Court	\$ 114,682	\$ -	\$ -	\$ -	\$ -
County Clerk	\$ 664,140	\$ 745,964	\$ 745,964	\$ 717,600	\$ 847,637
Voter Registration	\$ 65,374	\$ 87,024	\$ 93,324	\$ 93,310	\$ 97,893
Elections	\$ 208,703	\$ 209,123	\$ 209,123	\$ 207,982	\$ 228,401
County Facilities	\$ 823,170	\$ 908,834	\$ 1,016,134	\$ 938,797	\$ 1,034,833
Municipal Allocation-Justice Center	\$ 6,620	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 941,572	\$ 1,289,191	\$ 1,289,191	\$ 990,304	\$ 1,428,118
Contingency Allocation	\$ -	\$ 318,500	\$ 130,854	\$ 130,854	\$ 318,500
Operating Contingency	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Contingency-Special One Time	\$ -	\$ 500,000	\$ 41,226	\$ 41,226	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 79,398	\$ 149,833	\$ 149,833	\$ 149,833	\$ 184,833
County Auditor	\$ 720,535	\$ 846,582	\$ 846,582	\$ 837,436	\$ 970,471
County Treasurer	\$ 352,319	\$ 407,376	\$ 407,376	\$ 401,342	\$ 480,295
County Treasurer-Collections/Compliance	\$ 128,155	\$ 153,880	\$ 153,880	\$ 147,171	\$ 164,391
Purchasing	\$ 194,061	\$ 286,805	\$ 311,870	\$ 291,009	\$ 355,152
Vehicle Registration	\$ 477,549	\$ 539,399	\$ 539,399	\$ 495,712	\$ 612,560
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 399,871	\$ 431,205	\$ 431,205	\$ 431,205	\$ 502,450
Appraisal District Collections	\$ 172,386	\$ 180,025	\$ 180,025	\$ 180,025	\$ 134,145
	\$ 572,257	\$ 611,230	\$ 611,230	\$ 611,230	\$ 636,595



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Fund Summary

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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JUDICIAL

Courts-Central Costs	\$ 116,243	\$ 265,165	\$ 223,665	\$ 223,444	\$ 265,289
County Court at Law	\$ 647,190	\$ 671,773	\$ 701,685	\$ 701,284	\$ 705,145
12th Judicial District Court	\$ 345,277	\$ 401,429	\$ 445,241	\$ 440,873	\$ 437,646
278th District Court	\$ 330,348	\$ 408,453	\$ 411,879	\$ 409,703	\$ 443,963
Courts-Pretrial Bond Supervision	\$ 50,043	\$ 70,824	\$ 70,824	\$ 67,183	\$ 75,069
District Clerk	\$ 529,018	\$ 589,804	\$ 603,099	\$ 572,475	\$ 694,847
Criminal District Attorney	\$ 1,762,874	\$ 1,950,693	\$ 1,982,212	\$ 1,954,415	\$ 2,259,320
Justice of Peace Precinct 1	\$ 267,593	\$ 310,123	\$ 310,123	\$ 305,591	\$ 339,698
Justice of Peace Precinct 2	\$ 204,761	\$ 242,719	\$ 242,719	\$ 239,103	\$ 263,027
Justice of Peace Precinct 3	\$ 209,009	\$ 246,672	\$ 246,672	\$ 243,613	\$ 268,779
Justice of Peace Precinct 4	\$ 260,504	\$ 313,631	\$ 313,631	\$ 268,310	\$ 339,951
Juvenile Probation	\$ 126,996	\$ 150,436	\$ 150,436	\$ 146,201	\$ 201,374

PUBLIC SAFETY

Sheriff	\$ 3,558,813	\$ 4,337,663	\$ 4,756,748	\$ 4,608,102	\$ 4,568,809
Sheriff Estray	\$ 3,933	\$ 6,000	\$ 6,000	\$ 6,000	\$ 16,000
Courthouse Security	\$ 236,272	\$ 309,271	\$ 309,271	\$ 303,313	\$ 338,058
Constables Central	\$ 57,274	\$ 68,345	\$ 68,345	\$ 62,355	\$ 79,035
Constable Precinct 1	\$ 89,025	\$ 93,798	\$ 95,693	\$ 95,674	\$ 109,122
Constable Precinct 2	\$ 88,618	\$ 94,281	\$ 101,500	\$ 101,058	\$ 107,075
Constable-Precinct 3	\$ 162,240	\$ 247,071	\$ 266,789	\$ 268,847	\$ 201,156
Constable Precinct 4	\$ 385,045	\$ 448,870	\$ 466,485	\$ 467,499	\$ 550,270
Department Public Safety Support	\$ 61,581	\$ 70,411	\$ 70,411	\$ 70,007	\$ 75,484
DPS Weigh Station Utilities/Services	\$ 27,129	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 825,173	\$ 484,524	\$ 498,593	\$ 504,785	\$ 535,890
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 819,788	\$ 709,404	\$ 709,404	\$ 709,404	\$ 754,637
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Riverside Fire Dept	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
Crabbs Prairie (Pine Prairie) Fire Dept	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Dodge Volunteer Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Emergency Services District	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,120,975	\$ 1,010,591	\$ 1,010,591	\$ 1,010,591	\$ 1,055,824

CORRECTION AND SUPERVISION

County Jail	\$ 2,937,364	\$ 3,254,612	\$ 3,349,429	\$ 3,353,477	\$ 3,673,044
County Jail-Inmate Medical	\$ 367,873	\$ 363,933	\$ 413,133	\$ 378,123	\$ 429,085
Adult Probation Support	\$ 49,923	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
Adult-Community Services	\$ 57,012	\$ 63,046	\$ 63,046	\$ 59,383	\$ 71,663

HEALTH AND WELFARE

Veteran's Service	\$ 28,493	\$ 37,532	\$ 37,532	\$ 29,490	\$ 37,624
Social Services	\$ 2,358	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 631,268	\$ 753,158	\$ 758,750	\$ 704,912	\$ 942,836
Litter Control	\$ 11,224	\$ 44,476	\$ 44,476	\$ 44,476	\$ 44,476



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Fund Summary

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<u>Health and Welfare Intergovernmental/Service Contracts</u>					
Tri-County MHMR	\$ 28,730	\$ 28,730	\$ 28,730	\$ -	\$ -
Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Rita B. Huff Humane Society	\$ 22,800	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
YMCA After School Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Contract - Boys and Girls Club	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000
Veterans Services Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Veterans Services Contract	\$ -	\$ -	\$ 16,575	\$ 16,575	\$ -
A Time to Read Contract	\$ -	\$ -	\$ 9,999	\$ 9,999	\$ -
HMH Contract	\$ -	\$ -	\$ 364,000	\$ 364,000	\$ -
Christmas Decorations Contract	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Care Center Contract	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
	<u>\$ 114,530</u>	<u>\$ 115,730</u>	<u>\$ 522,804</u>	<u>\$ 494,074</u>	<u>\$ 78,500</u>
<u>EDUCATION AND CULTURE</u>					
Historical Commission	\$ 16,103	\$ 22,361	\$ 22,361	\$ 22,412	\$ 26,284
AgriLife Extension Service	\$ 218,164	\$ 274,439	\$ 274,439	\$ 261,465	\$ 288,768
Sam Houston Museum Contract	\$ -	\$ -	\$ 22,457	\$ 22,457	\$ -
Subtotal Departmental	<u>\$ 21,937,060</u>	<u>\$ 25,996,399</u>	<u>\$ 26,689,100</u>	<u>\$ 25,601,450</u>	<u>\$ 29,284,204</u>
<u>TRANSFERS</u>					
Transfer to EMS Fund Operations	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121
Transfer to EMS Fund Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
Transfer to Projects Fund	\$ 887,735	\$ 315,000	\$ 2,300,236	\$ 2,300,236	\$ 500,000
Transfer to Road and Bridge	\$ 600,000	\$ 600,000	\$ 1,400,000	\$ 1,400,000	\$ 600,000
Transfer to General Capital Projects Budget	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Transfer to Road and Bridge Balancing	\$ 225,000	\$ 194,700	\$ 194,700	\$ 194,700	\$ -
Transfers-Other Funds	\$ 44,360	\$ 44,741	\$ 57,855	\$ 57,855	\$ 44,741
Subtotal-Transfer	<u>\$ 2,247,791</u>	<u>\$ 3,065,562</u>	<u>\$ 4,871,205</u>	<u>\$ 4,871,205</u>	<u>\$ 7,925,862</u>
<u>VOTER EQUIPMENT PAYMENT</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 24,413,040</u>	<u>\$ 29,290,150</u>	<u>\$ 31,788,494</u>	<u>\$ 30,700,844</u>	<u>\$ 37,210,066</u>
<u>Available</u>	<u>\$ 15,353,546</u>	<u>\$ 7,380,838</u>	<u>\$ 12,701,164</u>	<u>\$ 15,033,321</u>	<u>\$ 8,554,889</u>
% Of Budget Available	<u>62.89%</u>	<u>25.20%</u>	<u>39.96%</u>	<u>48.97%</u>	<u>22.99%</u>

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*Walker County*  
**Proposed Budget Fiscal Year 2022-2023**  
**General Fund**  
**Revenues By Department**

General Fund Revenues By Department		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
11101 Revenues-General Fund						
40110	Current Ad Valorem Taxes	\$ 16,711,592	\$ 18,567,878	\$ 18,567,878	\$ 18,567,878	19,746,076
40120	Delinquent Ad Valorem Taxes	\$ 434,222	\$ 440,000	\$ 440,000	\$ 200,000	440,000
40130	Penalties and Interest-Ad Valore	\$ 350,994	\$ 320,000	\$ 320,000	\$ 300,000	320,000
40400	Sales Tax	\$ 4,503,361	\$ 4,100,000	\$ 4,100,000	\$ 4,911,930	4,750,000
40500	Payment In Lieu of Taxes	\$ 44,789	\$ 28,600	\$ 28,600	\$ 71,000	44,800
40501	Property Taxes-Other(VIT)	\$ 25,003	\$ 25,000	\$ 25,000	\$ 29,039	25,000
40510	Mixed Beverage Tax	\$ 118,862	\$ 103,000	\$ 103,000	\$ 119,500	119,500
42410	Intergovernmental Funds-Local	\$ 140,600	\$ 162,000	\$ 162,000	\$ 162,000	162,000
42460	Central Appraisal District	\$ 1,857	\$ -	\$ -	\$ -	0
42620	Federal Funds	\$ 66,380	\$ -	\$ -	\$ -	0
42710	Disaster Relief Funds	\$ (2,480)	\$ -	\$ 17,339	\$ 17,340	0
42919	Federal Relief Funds	\$ 1,642,053	\$ -	\$ 2,404,996	\$ 2,513,391	1,949,388
43010	Fees of Office/Charges for Serv	\$ 62,942	\$ 57,000	\$ 57,000	\$ 63,000	63,000
48110	Other Revenue	\$ 48,649	\$ 16,000	\$ 16,000	\$ 63,372	16,000
48200	Insurance Refunds/Credits	\$ 191,631	\$ -	\$ 25,696	\$ 48,667	0
		<u>\$ 24,340,455</u>	<u>\$ 23,819,478</u>	<u>\$ 26,267,509</u>	<u>\$ 27,067,117</u>	<u>\$ 27,635,764</u>
15010 County Judge						
42010	State Funds	\$ 26,034	\$ 25,000	\$ 25,000	\$ 25,000	25,000
		<u>\$ 26,034</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
15020 County Judge - IT Operations						
43010	Fees of Office/Charges for Serv	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	12,000
		<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
15050 County Clerk						
43010	Fees of Office/Charges for Serv	\$ 431,024	\$ 378,000	\$ 378,000	\$ 430,000	430,000
43700	Supplemental Guardianship Fee	\$ 5,362	\$ -	\$ -	\$ 7,400	0
47040	TimePmt10%-Court Improvem	\$ 1,227	\$ 200	\$ 200	\$ 1,500	0
48110	Other Revenue	\$ -	\$ -	\$ -	\$ 1,220	0
		<u>\$ 437,613</u>	<u>\$ 378,200</u>	<u>\$ 378,200</u>	<u>\$ 440,120</u>	<u>\$ 430,000</u>
16010 Voter Registration						
42010	State Funds	\$ 3,174	\$ -	\$ -	\$ 1,290	0
43010	Fees of Office/Charges for Serv	\$ 492	\$ 700	\$ 700	\$ 300	300
		<u>\$ 3,666</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 1,590</u>	<u>\$ 300</u>
16020 Elections						
42410	Intergovernmental Funds-Local	\$ 38,694	\$ 30,000	\$ 30,000	\$ 30,000	30,000
42415	Intergovernmental Funds-State	\$ 15,099	\$ -	\$ -	\$ -	0
		<u>\$ 53,793</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
17010 County Facilities						
46040	WCHA Utilities Reimbursemen	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	6,000
48110	Other Revenue	\$ 119	\$ -	\$ -	\$ -	0
		<u>\$ 6,119</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

General Fund Revenues By Department		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
17020 Facilities-Justice Center Municipi						
42410 Intergovernmental Funds-Local		\$ 6,621	\$ 10,983	\$ 10,983	\$ 10,983	10,983
		<u>\$ 6,621</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 Centralized Costs						
48110 Other Revenue		\$ -	\$ -	\$ -	\$ 1	0
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
20010 County Auditor						
43010 Fees of Office/Charges for Serv		\$ 42,214	\$ 42,152	\$ 42,152	\$ 42,152	42,152
		<u>\$ 42,214</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>
20020 County Treasurer						
48010 Interest		\$ 16,241	\$ 50,000	\$ 50,000	\$ 50,000	50,000
48110 Other Revenue		\$ 296	\$ -	\$ -	\$ 138	0
		<u>\$ 16,537</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,138</u>	<u>\$ 50,000</u>
20030 County Treasurer - Collections						
43010 Fees of Office/Charges for Serv		\$ 3,615	\$ 3,500	\$ 3,500	\$ 3,500	3,500
		<u>\$ 3,615</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>
21010 Vehicle Registration						
40510 Mixed Beverage Tax		\$ 15,238	\$ 12,000	\$ 12,000	\$ 12,000	12,000
43010 Fees of Office/Charges for Serv		\$ 300	\$ 500	\$ 500	\$ 1,176	500
44100 Vehicle Registration Commissic		\$ 805,752	\$ 680,000	\$ 680,000	\$ 1,000,000	900,000
44210 Certificates of Title		\$ 77,590	\$ 76,000	\$ 76,000	\$ 77,000	77,000
		<u>\$ 898,880</u>	<u>\$ 768,500</u>	<u>\$ 768,500</u>	<u>\$ 1,090,176</u>	<u>\$ 989,500</u>
30010 Courts-Central Costs						
42010 State Funds		\$ 9,724	\$ 12,000	\$ 12,000	\$ 8,000	8,000
42030 State Funds-Indigent Defense		\$ 53,308	\$ 52,924	\$ 52,924	\$ 52,924	52,924
43740 Bond Fees-General Fund		\$ -	\$ 500	\$ 500	\$ 3,000	0
47041 JudicialSupportFee .60 District		\$ 79	\$ 100	\$ 100	\$ 100	0
47042 JudicialSupportFee .60 Court at		\$ 5	\$ 50	\$ 50	\$ 50	0
47050 JudicialSupportFee .60 Justice C		\$ 390	\$ 3,300	\$ 3,300	\$ 270	0
		<u>\$ 63,506</u>	<u>\$ 68,874</u>	<u>\$ 68,874</u>	<u>\$ 64,344</u>	<u>\$ 60,924</u>
30020 County Court at Law						
42010 State Funds		\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	84,000
43010 Fees of Office/Charges for Serv		\$ 25,074	\$ 23,000	\$ 23,000	\$ 25,000	25,000
47020 Court Costs		\$ 6,713	\$ 8,000	\$ 8,000	\$ 8,000	8,000
47030 Court Costs - Attorney Fees		\$ 21,821	\$ 21,000	\$ 21,000	\$ 17,000	17,000
47040 TimePmt10%-Court Improvem		\$ 1,027	\$ 320	\$ 320	\$ 1,400	0
47800 Bond Forfeitures		\$ 57,986	\$ -	\$ -	\$ 36,760	25,000
		<u>\$ 196,621</u>	<u>\$ 136,320</u>	<u>\$ 136,320</u>	<u>\$ 172,160</u>	<u>\$ 159,000</u>
30030 12th Judicial District Court						
42410 Intergovernmental Funds-Local		\$ 61,384	\$ 69,609	\$ 69,609	\$ 69,609	69,609
43010 Fees of Office/Charges for Serv		\$ 1,252	\$ 1,400	\$ 1,400	\$ 1,800	1,800
47020 Court Costs		\$ 2,240	\$ 2,100	\$ 2,100	\$ 2,800	2,100
47030 Court Costs - Attorney Fees		\$ 12,964	\$ 10,000	\$ 10,000	\$ 9,700	10,000
47040 TimePmt10%-Court Improvem		\$ 68	\$ 75	\$ 75	\$ 260	0
47800 Bond Forfeitures		\$ 1,500	\$ -	\$ -	\$ -	0
		<u>\$ 79,408</u>	<u>\$ 83,184</u>	<u>\$ 83,184</u>	<u>\$ 84,169</u>	<u>\$ 83,509</u>



General Fund Revenues By Department		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
30040	278th Judicial District Court					
42410	Intergovernmental Funds-Local	\$ 47,403	\$ 56,347	\$ 56,347	\$ 56,347	56,347
43010	Fees of Office/Charges for Serv	\$ 1,833	\$ 1,500	\$ 1,500	\$ 1,200	1,500
47020	Court Costs	\$ 2,847	\$ 2,000	\$ 2,000	\$ 1,200	2,000
47030	Court Costs - Attorney Fees	\$ 15,147	\$ 9,000	\$ 9,000	\$ 7,000	9,000
47040	TimePmt10%-Court Improveme	\$ (13)	\$ 15	\$ 15	\$ 160	0
		<u>\$ 67,217</u>	<u>\$ 68,862</u>	<u>\$ 68,862</u>	<u>\$ 65,907</u>	<u>\$ 68,847</u>
30050	Courts-Pretrial Bond Supervisic					
43010	Fees of Office/Charges for Serv	\$ 920	\$ 3,500	\$ 3,500	\$ 1,000	1,000
		<u>\$ 920</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
31010	District Clerk					
43010	Fees of Office/Charges for Serv	\$ 97,380	\$ 110,000	\$ 110,000	\$ 91,000	97,000
43710	Family Protection Fee	\$ 3,315	\$ -	\$ -	\$ 555	0
47040	TimePmt10%-Court Improveme	\$ 96	\$ 125	\$ 125	\$ 70	0
		<u>\$ 100,791</u>	<u>\$ 110,125</u>	<u>\$ 110,125</u>	<u>\$ 91,625</u>	<u>\$ 97,000</u>
32010	Criminal District Attorney					
42010	State Funds	\$ 18,571	\$ -	\$ 18,592	\$ 18,592	0
42020	State Longevity Pay	\$ 6,800	\$ 5,300	\$ 5,300	\$ 6,155	6,155
43010	Fees of Office/Charges for Serv	\$ 185	\$ -	\$ -	\$ 388	388
43040	CDA Prosecutor Local Court Ct	\$ 2,865	\$ -	\$ -	\$ 3,700	2,800
48110	Other Revenue	\$ -	\$ -	\$ 180	\$ 1,018	0
		<u>\$ 28,421</u>	<u>\$ 5,300</u>	<u>\$ 24,072</u>	<u>\$ 29,853</u>	<u>\$ 9,343</u>
33010	Justice of Peace Precinct 1					
43010	Fees of Office/Charges for Serv	\$ 68,810	\$ 70,000	\$ 70,000	\$ 48,000	70,000
43599	Cash Short and Over	\$ 1	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improveme	\$ 3,151	\$ 620	\$ 620	\$ 1,300	0
		<u>\$ 71,962</u>	<u>\$ 70,620</u>	<u>\$ 70,620</u>	<u>\$ 49,300</u>	<u>\$ 70,000</u>
33020	Justice of Peace Precinct 2					
43010	Fees of Office/Charges for Serv	\$ 15,136	\$ 16,000	\$ 16,000	\$ 12,500	16,000
47040	TimePmt10%-Court Improveme	\$ 323	\$ 150	\$ 150	\$ 160	0
		<u>\$ 15,459</u>	<u>\$ 16,150</u>	<u>\$ 16,150</u>	<u>\$ 12,660</u>	<u>\$ 16,000</u>
33030	Justice of Peace Precinct 3					
43010	Fees of Office/Charges for Serv	\$ 16,621	\$ 19,000	\$ 19,000	\$ 14,000	19,000
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improveme	\$ 409	\$ 150	\$ 150	\$ 239	0
		<u>\$ 17,030</u>	<u>\$ 19,150</u>	<u>\$ 19,150</u>	<u>\$ 14,239</u>	<u>\$ 19,000</u>
33040	Justice of Peace Precinct 4					
43010	Fees of Office/Charges for Serv	\$ 64,486	\$ 70,000	\$ 70,000	\$ 66,000	70,000
43599	Cash Short and Over	\$ (630)	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improveme	\$ 1,432	\$ 450	\$ 450	\$ 926	0
		<u>\$ 65,288</u>	<u>\$ 70,450</u>	<u>\$ 70,450</u>	<u>\$ 66,926</u>	<u>\$ 70,000</u>
36010	Juvenile Probation Support - Ge					
43750	Probation Fees - General Fund	\$ 7,631	\$ 3,800	\$ 3,800	\$ 5,000	5,000
43751	Juvenile Restitution Monies	\$ 823	\$ -	\$ -	\$ -	0
		<u>\$ 8,454</u>	<u>\$ 3,800</u>	<u>\$ 3,800</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
41010	Sheriff					

General Fund Revenues By Department		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
41010 Sheriff						
42619	Federal Funds Passed thru the S	\$ -	\$ -	\$ -	\$ 16,060	0
42620	Federal Funds	\$ 25,991	\$ 33,400	\$ 33,400	\$ 631	0
42622	Federal Funds - HIDTA	\$ 28,849	\$ -	\$ 11,238	\$ 11,239	0
42624	Federal Funds - FBI	\$ 1,140	\$ -	\$ -	\$ -	0
42626	Federal Fund -Covid	\$ 46	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 9,989	\$ 2,000	\$ 2,000	\$ 10,000	10,000
43050	Copies	\$ 98	\$ -	\$ -	\$ 100	0
43740	Bond Fees-General Fund	\$ 2,702	\$ 1,900	\$ 1,900	\$ 2,400	2,400
48110	Other Revenue	\$ 748	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ 15,782	\$ -	\$ 15,789	\$ 15,790	0
		<u>\$ 85,345</u>	<u>\$ 37,300</u>	<u>\$ 64,327</u>	<u>\$ 56,220</u>	<u>\$ 12,400</u>
41030 Sheriff Estray						
43010	Fees of Office/Charges for Serv	\$ 4,069	\$ 1,200	\$ 1,200	\$ 2,830	2,830
		<u>\$ 4,069</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 2,830</u>	<u>\$ 2,830</u>
44001 Constables Central						
43010	Fees of Office/Charges for Serv	\$ 341	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 123,979	\$ 175,000	\$ 175,000	\$ 135,000	135,000
		<u>\$ 124,320</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
44010 Constable Precinct 1						
43010	Fees of Office/Charges for Serv	\$ 20	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 610	\$ -	\$ -	\$ 1,724	0
		<u>\$ 630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,724</u>	<u>\$ -</u>
44020 Constable Precinct 2						
43010	Fees of Office/Charges for Serv	\$ 10	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 1,305	\$ -	\$ -	\$ 1,305	0
		<u>\$ 1,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ -</u>
44030 Constable Precinct 3						
43010	Fees of Office/Charges for Serv	\$ 25	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 2,000	\$ -	\$ -	\$ 3,000	0
48110	Other Revenue	\$ 30	\$ -	\$ -	\$ -	0
		<u>\$ 2,055</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>
44040 Constable Precinct 4						
43010	Fees of Office/Charges for Serv	\$ 26,202	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 405	\$ -	\$ -	\$ 2,510	0
48160	Grant-NRA	\$ 2,154	\$ -	\$ -	\$ -	0
		<u>\$ 28,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,510</u>	<u>\$ -</u>
46010 Emergency Operations						
42919	Federal Relief Funds	\$ 587,303	\$ -	\$ -	\$ -	0
46020	Rent of Shelter	\$ -	\$ 2,000	\$ 2,000	\$ -	0
48110	Other Revenue	\$ 306	\$ -	\$ 500	\$ 500	0
		<u>\$ 587,609</u>	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 500</u>	<u>\$ -</u>
50010 County Jail						
42010	State Funds	\$ -	\$ -	\$ -	\$ 18	0
42470	Inmate Housing-Other Counties	\$ 16,653	\$ 40,000	\$ 40,000	\$ 55,000	40,000
43010	Fees of Office/Charges for Serv	\$ (68)	\$ -	\$ -	\$ -	0
43060	Coin Phones	\$ 113,994	\$ 100,000	\$ 100,000	\$ 112,000	112,000

General Fund Revenues By Department		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
50010	County Jail					
48110	Other Revenue	\$ -	\$ -	\$ -	\$ 340	0
48200	Insurance Refunds/Credits	\$ 8,282	\$ -	\$ 4,014	\$ 4,015	0
		<u>\$ 138,861</u>	<u>\$ 140,000</u>	<u>\$ 144,014</u>	<u>\$ 171,373</u>	<u>\$ 152,000</u>
50020	County Jail Inmate Medical Cos					
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	69,420
43401	WCHD-True Up	\$ 17,552	\$ -	\$ -	\$ 12,733	0
43410	In-Clinic Doctor Visits	\$ 18,180	\$ 10,000	\$ 10,000	\$ 13,000	13,000
		<u>\$ 105,152</u>	<u>\$ 79,420</u>	<u>\$ 79,420</u>	<u>\$ 95,153</u>	<u>\$ 82,420</u>
50110	Adult Probation Support- Gener					
43010	Fees of Office/Charges for Serv	\$ 19,377	\$ -	\$ -	\$ 22,875	0
		<u>\$ 19,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,875</u>	<u>\$ -</u>
61020	Planning and Development					
41020	Licenses and Permits	\$ 402,336	\$ 340,000	\$ 340,000	\$ 402,000	402,162
41030	OSSF Fees	\$ 58,435	\$ 60,000	\$ 60,000	\$ 50,000	50,000
43010	Fees of Office/Charges for Serv	\$ 315	\$ -	\$ -	\$ 75	0
43599	Cash Short and Over	\$ (1)	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ 43	\$ -	\$ -	\$ 31	0
		<u>\$ 461,128</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 452,106</u>	<u>\$ 452,162</u>
70010	Historical Commission					
48110	Other Revenue	\$ 43	\$ -	\$ -	\$ 63	0
		<u>\$ 43</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ -</u>
	Fund Total	<u>\$ 28,121,289</u>	<u>\$ 26,637,768</u>	<u>\$ 29,136,112</u>	<u>\$ 30,380,619</u>	<u>\$ 30,731,634</u>

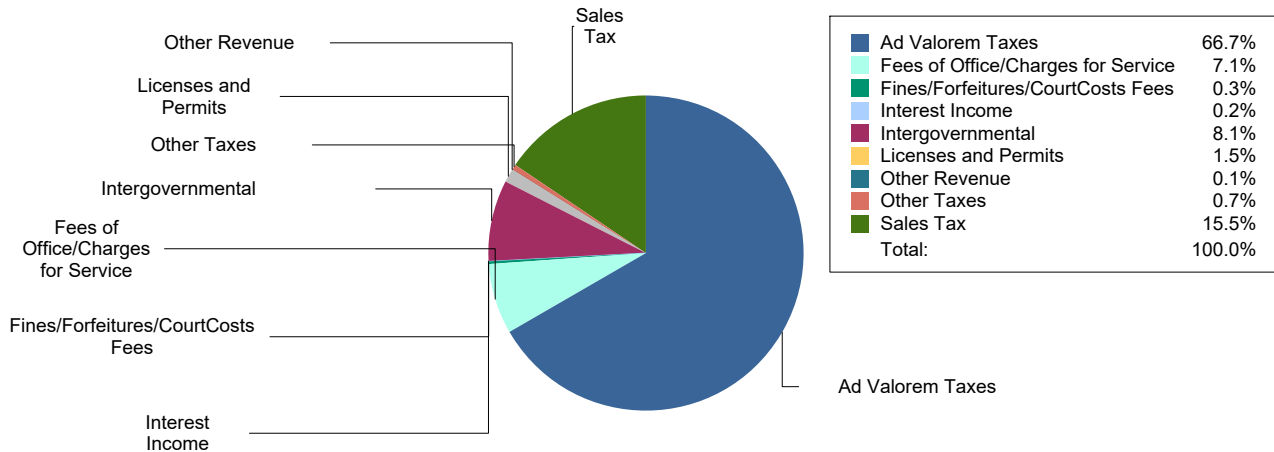
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## Walker County

### Proposed Budget Fiscal Year 2022-2023 General Fund Revenues By Source

Revenues By Source



#### General Fund Revenues By Source

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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#### Ad Valorem Taxes

40110	Current Ad Valorem Taxes	\$ 16,711,592	\$ 18,567,878	\$ 18,567,878	\$ 18,567,878	\$ 19,746,076
40120	Delinquent Ad Valorem Taxes	\$ 434,222	\$ 440,000	\$ 440,000	\$ 200,000	\$ 440,000
40130	Penalties and Interest-Ad Valorem Ta	\$ 350,994	\$ 320,000	\$ 320,000	\$ 300,000	\$ 320,000

#### Sales Tax

40400	Sales Tax	\$ 4,503,361	\$ 4,100,000	\$ 4,100,000	\$ 4,911,930	\$ 4,750,000
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#### Other Taxes

40500	Payment In Lieu of Taxes	\$ 44,789	\$ 28,600	\$ 28,600	\$ 71,000	\$ 44,800
40501	Property Taxes-Other(VIT)	\$ 25,003	\$ 25,000	\$ 25,000	\$ 29,039	\$ 25,000
40510	Mixed Beverage Tax	\$ 134,100	\$ 115,000	\$ 115,000	\$ 131,500	\$ 131,500
		<u>\$ 203,892</u>	<u>\$ 168,600</u>	<u>\$ 168,600</u>	<u>\$ 231,539</u>	<u>\$ 201,300</u>

#### Licenses and Permits

41020	Licenses and Permits	\$ 402,336	\$ 340,000	\$ 340,000	\$ 402,000	\$ 402,162
41030	OSSF Fees	\$ 58,435	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000
		<u>\$ 460,771</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 452,000</u>	<u>\$ 452,162</u>

#### Intergovernmental Revenues

42010	State Funds	\$ 141,503	\$ 121,000	\$ 139,592	\$ 136,900	\$ 117,000
42020	State Longevity Pay	\$ 6,800	\$ 5,300	\$ 5,300	\$ 6,155	\$ 6,155
42030	State Funds-Indigent Defense	\$ 53,308	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42410	Intergovernmental Funds-Local	\$ 294,702	\$ 328,939	\$ 328,939	\$ 328,939	\$ 328,939
42415	Intergovernmental Funds-State	\$ 15,099	\$ -	\$ -	\$ -	\$ -
42460	Central Appraisal District	\$ 1,857	\$ -	\$ -	\$ -	\$ -
42470	Inmate Housing-Other Counties	\$ 16,653	\$ 40,000	\$ 40,000	\$ 55,000	\$ 40,000
42619	Federal Funds Passed thru the State	\$ -	\$ -	\$ -	\$ 16,060	\$ -
42620	Federal Funds	\$ 92,371	\$ 33,400	\$ 33,400	\$ 631	\$ -
42622	Federal Funds - HIDTA	\$ 28,849	\$ -	\$ 11,238	\$ 11,239	\$ -
42624	Federal Funds - FBI	\$ 1,140	\$ -	\$ -	\$ -	\$ -

**General Fund  
Revenues By Source**

Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
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**Intergovernmental Revenues**

42626	Federal Fund -Covid	\$ 46	\$ -	\$ -	\$ -	\$ -
42710	Disaster Relief Funds	\$ (2,480)	\$ -	\$ 17,339	\$ 17,340	\$ -
42919	Federal Relief Funds	\$ 2,229,356	\$ -	\$ 2,404,996	\$ 2,513,391	\$ 1,949,388
		<u>\$ 2,879,204</u>	<u>\$ 581,563</u>	<u>\$ 3,033,728</u>	<u>\$ 3,138,579</u>	<u>\$ 2,494,406</u>

**Fees of Office/Charges for Service**

43010	Fees of Office/Charges for Service	\$ 904,564	\$ 811,452	\$ 811,452	\$ 848,796	\$ 865,970
43020	Serving Papers	\$ 128,299	\$ 175,000	\$ 175,000	\$ 143,539	\$ 135,000
43040	CDA Prosecutor Local Court Costs	\$ 2,865	\$ -	\$ -	\$ 3,700	\$ 2,800
43050	Copies	\$ 98	\$ -	\$ -	\$ 100	\$ -
43060	Coin Phones	\$ 113,994	\$ 100,000	\$ 100,000	\$ 112,000	\$ 112,000
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401	WCHD-True Up	\$ 17,552	\$ -	\$ -	\$ 12,733	\$ -
43410	In-Clinic Doctor Visits	\$ 18,180	\$ 10,000	\$ 10,000	\$ 13,000	\$ 13,000
43599	Cash Short and Over	\$ (630)	\$ -	\$ -	\$ -	\$ -
43700	Supplemental Guardianship Fees	\$ 5,362	\$ -	\$ -	\$ 7,400	\$ -
43710	Family Protection Fee	\$ 3,315	\$ -	\$ -	\$ 555	\$ -
43740	Bond Fees-General Fund	\$ 2,702	\$ 2,400	\$ 2,400	\$ 5,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 7,631	\$ 3,800	\$ 3,800	\$ 5,000	\$ 5,000
43751	Juvenile Restitution Monies	\$ 823	\$ -	\$ -	\$ -	\$ -
44100	Vehicle Registration Commissions	\$ 805,752	\$ 680,000	\$ 680,000	\$ 1,000,000	\$ 900,000
44210	Certificates of Title	\$ 77,590	\$ 76,000	\$ 76,000	\$ 77,000	\$ 77,000
46020	Rent of Shelter	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
46040	WCHA Utilities Reimbursement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		<u>\$ 2,163,517</u>	<u>\$ 1,936,072</u>	<u>\$ 1,936,072</u>	<u>\$ 2,304,643</u>	<u>\$ 2,188,590</u>

**Fines/Court Costs/Forfeitures/Court Fees**

47020	Court Costs	\$ 11,800	\$ 12,100	\$ 12,100	\$ 12,000	\$ 12,100
47030	Court Costs - Attorney Fees	\$ 49,932	\$ 40,000	\$ 40,000	\$ 33,700	\$ 36,000
47040	TimePmt10%-Court Improvement	\$ 7,720	\$ 2,105	\$ 2,105	\$ 6,015	\$ -
47041	JudicialSupportFee .60 District Courts	\$ 79	\$ 100	\$ 100	\$ 100	\$ -
47042	JudicialSupportFee .60 Court at Law	\$ 5	\$ 50	\$ 50	\$ 50	\$ -
47050	JudicialSupportFee .60 Justice Courts	\$ 390	\$ 3,300	\$ 3,300	\$ 270	\$ -
47800	Bond Forfeitures	\$ 59,486	\$ -	\$ -	\$ 36,760	\$ 25,000
		<u>\$ 129,412</u>	<u>\$ 57,655</u>	<u>\$ 57,655</u>	<u>\$ 88,895</u>	<u>\$ 73,100</u>

**Interest Income**

48010	Interest	\$ 16,241	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
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**Other Revenue**

48110	Other Revenue	\$ 50,234	\$ 16,000	\$ 16,680	\$ 66,683	\$ 16,000
48160	Grant-NRA	\$ 2,154	\$ -	\$ -	\$ -	\$ -
48200	Insurance Refunds/Credits	\$ 215,695	\$ -	\$ 45,499	\$ 68,472	\$ -
		<u>\$ 268,083</u>	<u>\$ 16,000</u>	<u>\$ 62,179</u>	<u>\$ 135,155</u>	<u>\$ 16,000</u>

**Fund Total**

		<u>\$ 28,121,289</u>	<u>\$ 26,637,768</u>	<u>\$ 29,136,112</u>	<u>\$ 30,380,619</u>	<u>\$ 30,731,634</u>
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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Fund  
Departmental Expenditures By Category

General Fund Department Expenditures by Category	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
15010 - County Judge					
Salaries,Other Pay, Benefits	\$ 220,203	\$ 286,680	\$ 286,680	\$ 267,139	\$ 375,908
Operations	\$ 1,980	\$ 11,135	\$ 11,135	\$ 11,135	\$ 18,028
	<u>\$ 222,183</u>	<u>\$ 297,815</u>	<u>\$ 297,815</u>	<u>\$ 278,274</u>	<u>\$ 393,936</u>
15020 - County Judge - IT Operations					
Salaries,Other Pay, Benefits	\$ 180,712	\$ 302,390	\$ 302,390	\$ 196,805	\$ 319,094
Operations	\$ 1,610	\$ 9,530	\$ 9,530	\$ 9,530	\$ 15,030
	<u>\$ 182,322</u>	<u>\$ 311,920</u>	<u>\$ 311,920</u>	<u>\$ 206,335</u>	<u>\$ 334,124</u>
15030 - County Judge - IT Hardware/Software					
Operations	\$ 283,774	\$ 384,621	\$ 445,872	\$ 395,872	\$ 457,731
Capital	\$ -	\$ -	\$ -	\$ -	\$ 89,155
	<u>\$ 283,774</u>	<u>\$ 384,621</u>	<u>\$ 445,872</u>	<u>\$ 395,872</u>	<u>\$ 546,886</u>
15040 - Commissioners Court					
Salaries,Other Pay, Benefits	\$ 107,056	\$ -	\$ -	\$ -	\$ -
Operations	\$ 7,626	\$ -	\$ -	\$ -	\$ -
	<u>\$ 114,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15050 - County Clerk					
Salaries,Other Pay, Benefits	\$ 579,392	\$ 637,763	\$ 637,763	\$ 609,399	\$ 739,436
Operations	\$ 84,748	\$ 108,201	\$ 108,201	\$ 108,201	\$ 108,201
	<u>\$ 664,140</u>	<u>\$ 745,964</u>	<u>\$ 745,964</u>	<u>\$ 717,600</u>	<u>\$ 847,637</u>
16010 - Voter Registration					
Salaries,Other Pay, Benefits	\$ 56,431	\$ 61,524	\$ 61,524	\$ 61,510	\$ 72,393
Operations	\$ 8,943	\$ 25,500	\$ 31,800	\$ 31,800	\$ 25,500
	<u>\$ 65,374</u>	<u>\$ 87,024</u>	<u>\$ 93,324</u>	<u>\$ 93,310</u>	<u>\$ 97,893</u>
16020 - Elections					
Salaries,Other Pay, Benefits	\$ 154,954	\$ 136,245	\$ 136,245	\$ 135,098	\$ 155,523
Operations	\$ 53,749	\$ 72,878	\$ 72,878	\$ 72,884	\$ 72,878
	<u>\$ 208,703</u>	<u>\$ 209,123</u>	<u>\$ 209,123</u>	<u>\$ 207,982</u>	<u>\$ 228,401</u>
17010 - County Facilities					
Salaries,Other Pay, Benefits	\$ 414,397	\$ 548,890	\$ 548,890	\$ 471,230	\$ 628,230
Operations	\$ 408,773	\$ 359,944	\$ 390,915	\$ 391,238	\$ 401,103
Capital	\$ -	\$ -	\$ 76,329	\$ 76,329	\$ 5,500
	<u>\$ 823,170</u>	<u>\$ 908,834</u>	<u>\$ 1,016,134</u>	<u>\$ 938,797</u>	<u>\$ 1,034,833</u>
17020 - Facilities-Justice Center Municipal Allocation					
Operations	\$ 6,620	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 6,620</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 - Centralized Costs					
Salaries,Other Pay, Benefits	\$ 370,129	\$ 615,928	\$ 615,928	\$ 317,041	\$ 729,855
Operations	\$ 554,067	\$ 673,263	\$ 673,263	\$ 673,263	\$ 698,263
Capital	\$ 17,376	\$ -	\$ -	\$ -	\$ -
	<u>\$ 941,572</u>	<u>\$ 1,289,191</u>	<u>\$ 1,289,191</u>	<u>\$ 990,304</u>	<u>\$ 1,428,118</u>
19200 - Contingency					

General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
19200 - Contingency						
Contingency-Operations General	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
Contingency - Special General Fund	\$ -	\$ 500,000	\$ 41,226	\$ 41,226	\$ 500,000	
Contingency - General Fund	\$ -	\$ 318,500	\$ 130,854	\$ 130,854	\$ 318,500	
	\$ -	\$ 918,500	\$ 272,080	\$ 272,080	\$ 1,318,500	
20005 - County Auditor-Financial Systems						
Operations	\$ 79,398	\$ 149,833	\$ 149,833	\$ 149,833	\$ 184,833	
	\$ 79,398	\$ 149,833	\$ 149,833	\$ 149,833	\$ 184,833	
20010 - County Auditor						
Salaries,Other Pay, Benefits	\$ 666,146	\$ 785,307	\$ 785,307	\$ 776,161	\$ 909,196	
Operations	\$ 54,389	\$ 61,275	\$ 61,275	\$ 61,275	\$ 61,275	
	\$ 720,535	\$ 846,582	\$ 846,582	\$ 837,436	\$ 970,471	
20020 - County Treasurer						
Salaries,Other Pay, Benefits	\$ 341,823	\$ 383,797	\$ 383,797	\$ 377,763	\$ 456,716	
Operations	\$ 10,496	\$ 23,579	\$ 23,579	\$ 23,579	\$ 23,579	
	\$ 352,319	\$ 407,376	\$ 407,376	\$ 401,342	\$ 480,295	
20030 - County Treasurer - Collections						
Salaries,Other Pay, Benefits	\$ 116,836	\$ 132,060	\$ 132,060	\$ 125,351	\$ 142,571	
Operations	\$ 11,319	\$ 21,820	\$ 21,820	\$ 21,820	\$ 21,820	
	\$ 128,155	\$ 153,880	\$ 153,880	\$ 147,171	\$ 164,391	
20040 - Purchasing						
Salaries,Other Pay, Benefits	\$ 181,699	\$ 273,288	\$ 295,036	\$ 274,175	\$ 318,763	
Operations	\$ 12,362	\$ 13,517	\$ 16,834	\$ 16,834	\$ 36,389	
	\$ 194,061	\$ 286,805	\$ 311,870	\$ 291,009	\$ 355,152	
21010 - Vehicle Registration						
Salaries,Other Pay, Benefits	\$ 467,887	\$ 524,997	\$ 524,997	\$ 481,310	\$ 598,158	
Operations	\$ 9,662	\$ 14,402	\$ 14,402	\$ 14,402	\$ 14,402	
	\$ 477,549	\$ 539,399	\$ 539,399	\$ 495,712	\$ 612,560	
29940 - Governmental/Services Contracts						
Appraisal District - Collections	\$ 172,386	\$ 180,025	\$ 180,025	\$ 180,025	\$ 134,145	
Appraisal District - Appraisals	\$ 399,871	\$ 431,205	\$ 431,205	\$ 431,205	\$ 502,450	
	\$ 572,257	\$ 611,230	\$ 611,230	\$ 611,230	\$ 636,595	
30010 - Courts-Central Costs						
Salaries,Other Pay, Benefits	\$ 42,325	\$ 42,500	\$ 42,500	\$ 42,279	\$ 42,624	
Operations	\$ 73,918	\$ 222,665	\$ 181,165	\$ 181,165	\$ 222,665	
	\$ 116,243	\$ 265,165	\$ 223,665	\$ 223,444	\$ 265,289	
30020 - County Court at Law						
Salaries,Other Pay, Benefits	\$ 469,371	\$ 488,229	\$ 493,141	\$ 492,740	\$ 521,601	
Operations	\$ 177,819	\$ 183,544	\$ 208,544	\$ 208,544	\$ 183,544	
	\$ 647,190	\$ 671,773	\$ 701,685	\$ 701,284	\$ 705,145	
30030 - 12th Judicial District Court						
Salaries,Other Pay, Benefits	\$ 227,419	\$ 246,623	\$ 262,435	\$ 258,067	\$ 279,190	
Operations	\$ 117,858	\$ 154,806	\$ 182,806	\$ 182,806	\$ 158,456	
	\$ 345,277	\$ 401,429	\$ 445,241	\$ 440,873	\$ 437,646	
30040 - 278th Judicial District Court						
Salaries,Other Pay, Benefits	\$ 231,609	\$ 253,830	\$ 257,256	\$ 255,080	\$ 289,340	
Operations	\$ 98,739	\$ 154,623	\$ 154,623	\$ 154,623	\$ 154,623	
	\$ 330,348	\$ 408,453	\$ 411,879	\$ 409,703	\$ 443,963	



General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023	
30050 - Courts-Pretrial Bond Supervision							
Salaries,Other Pay, Benefits	\$	46,824	\$	63,524	\$	59,625	
Operations	\$	3,219	\$	7,300	\$	7,558	
	\$	50,043	\$	70,824	\$	67,183	
						\$	75,069
31010 - District Clerk							
Salaries,Other Pay, Benefits	\$	508,508	\$	556,165	\$	569,460	
Operations	\$	20,510	\$	33,639	\$	33,639	
	\$	529,018	\$	589,804	\$	603,099	
						\$	572,475
						\$	694,847
32010 - Criminal District Attorney							
Salaries,Other Pay, Benefits	\$	1,702,408	\$	1,880,360	\$	1,880,472	
Operations	\$	60,466	\$	70,333	\$	84,491	
Capital	\$	-	\$	-	\$	17,249	
	\$	1,762,874	\$	1,950,693	\$	1,982,212	
						\$	1,954,415
						\$	2,259,320
33010 - Justice of Peace Precinct 1							
Salaries,Other Pay, Benefits	\$	261,380	\$	296,549	\$	296,549	
Operations	\$	6,213	\$	13,574	\$	13,574	
	\$	267,593	\$	310,123	\$	310,123	
						\$	305,591
						\$	339,698
33020 - Justice of Peace Precinct 2							
Salaries,Other Pay, Benefits	\$	201,630	\$	232,424	\$	232,424	
Operations	\$	3,131	\$	10,295	\$	10,295	
	\$	204,761	\$	242,719	\$	242,719	
						\$	239,103
						\$	263,027
33030 - Justice of Peace Precinct 3							
Salaries,Other Pay, Benefits	\$	202,770	\$	234,768	\$	234,768	
Operations	\$	6,239	\$	11,904	\$	11,904	
	\$	209,009	\$	246,672	\$	246,672	
						\$	243,613
						\$	268,779
33040 - Justice of Peace Precinct 4							
Salaries,Other Pay, Benefits	\$	253,336	\$	296,394	\$	296,394	
Operations	\$	7,168	\$	17,237	\$	17,237	
	\$	260,504	\$	313,631	\$	313,631	
						\$	268,310
						\$	339,951
36010 - Juvenile Probation Support - General Fund							
Salaries,Other Pay, Benefits	\$	66,922	\$	79,030	\$	79,030	
Operations	\$	60,074	\$	71,406	\$	71,406	
	\$	126,996	\$	150,436	\$	150,436	
						\$	146,201
						\$	201,374
41010 - Sheriff							
Salaries,Other Pay, Benefits	\$	3,220,630	\$	3,683,759	\$	3,696,597	
Operations	\$	338,183	\$	303,539	\$	370,628	
Capital	\$	-	\$	350,365	\$	689,523	
	\$	3,558,813	\$	4,337,663	\$	4,756,748	
						\$	4,608,102
						\$	4,568,809
41030 - Sheriff Estray							
Operations	\$	3,933	\$	6,000	\$	6,000	
	\$	3,933	\$	6,000	\$	6,000	
						\$	6,000
						\$	16,000
43010 - Courthouse Security General Fund							
Salaries,Other Pay, Benefits	\$	236,272	\$	309,271	\$	309,271	
	\$	236,272	\$	309,271	\$	309,271	
						\$	303,313
						\$	338,058
44001 - Constables Central							
Salaries,Other Pay, Benefits	\$	55,858	\$	62,926	\$	62,926	
Operations	\$	1,416	\$	5,419	\$	5,419	
	\$	57,274	\$	68,345	\$	68,345	
						\$	56,936
						\$	73,616
						\$	5,419
						\$	79,035

General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
44010 - Constable Precinct 1						
Salaries,Other Pay, Benefits	\$	78,933	\$ 85,058	\$ 85,058	\$ 85,039	\$ 100,382
Operations	\$	10,092	\$ 8,740	\$ 8,740	\$ 8,740	\$ 8,740
Capital	\$	-	\$ -	\$ 1,895	\$ 1,895	\$ -
	\$	89,025	\$ 93,798	\$ 95,693	\$ 95,674	\$ 109,122
44020 - Constable Precinct 2						
Salaries,Other Pay, Benefits	\$	78,476	\$ 85,058	\$ 85,058	\$ 84,616	\$ 97,852
Operations	\$	10,142	\$ 9,223	\$ 9,223	\$ 9,223	\$ 9,223
Capital	\$	-	\$ -	\$ 7,219	\$ 7,219	\$ -
	\$	88,618	\$ 94,281	\$ 101,500	\$ 101,058	\$ 107,075
44030 - Constable Precinct 3						
Salaries,Other Pay, Benefits	\$	144,348	\$ 162,723	\$ 162,723	\$ 164,781	\$ 183,492
Operations	\$	17,892	\$ 17,664	\$ 22,944	\$ 22,944	\$ 17,664
Capital	\$	-	\$ 66,684	\$ 81,122	\$ 81,122	\$ -
	\$	162,240	\$ 247,071	\$ 266,789	\$ 268,847	\$ 201,156
44040 - Constable Precinct 4						
Salaries,Other Pay, Benefits	\$	341,149	\$ 402,553	\$ 402,553	\$ 403,567	\$ 448,715
Operations	\$	43,896	\$ 46,317	\$ 46,317	\$ 46,317	\$ 46,812
Capital	\$	-	\$ -	\$ 17,615	\$ 17,615	\$ 54,743
	\$	385,045	\$ 448,870	\$ 466,485	\$ 467,499	\$ 550,270
45010 - Support Personnel -DPS						
Salaries,Other Pay, Benefits	\$	61,581	\$ 68,196	\$ 68,196	\$ 67,212	\$ 73,269
Operations	\$	-	\$ 2,215	\$ 2,215	\$ 2,795	\$ 2,215
	\$	61,581	\$ 70,411	\$ 70,411	\$ 70,007	\$ 75,484
45020 - Weigh Station Utilites and Services						
Operations	\$	27,129	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
	\$	27,129	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
46010 - Emergency Operations						
Salaries,Other Pay, Benefits	\$	133,347	\$ 309,327	\$ 309,327	\$ 304,786	\$ 353,292
Operations	\$	691,826	\$ 130,767	\$ 131,267	\$ 142,000	\$ 130,943
Capital	\$	-	\$ 44,430	\$ 57,999	\$ 57,999	\$ 51,655
	\$	825,173	\$ 484,524	\$ 498,593	\$ 504,785	\$ 535,890
49940 - Public Safety Governmental/Services Contracts						
Walker County Dispatch	\$	819,788	\$ 709,404	\$ 709,404	\$ 709,404	\$ 754,637
Thomas Lake Volunteer Fire Department	\$	7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Riverside Fire Department	\$	16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
Dodge Volunteer Fire Department	\$	7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Crabbs Prairie Fire Department	\$	12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Crabbs Prairie (Pine Prairie) Fire Department	\$	12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
City of Huntsville Fire Contract	\$	246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
	\$	1,120,975	\$ 1,010,591	\$ 1,010,591	\$ 1,010,591	\$ 1,055,824
50010 - County Jail						
Salaries,Other Pay, Benefits	\$	2,291,587	\$ 2,611,503	\$ 2,611,503	\$ 2,606,725	\$ 2,959,935
Operations	\$	645,777	\$ 643,109	\$ 715,200	\$ 724,026	\$ 713,109
Capital	\$	-	\$ -	\$ 22,726	\$ 22,726	\$ -
	\$	2,937,364	\$ 3,254,612	\$ 3,349,429	\$ 3,353,477	\$ 3,673,044
50020 - County Jail Inmate Medical Cost Center						
Salaries,Other Pay, Benefits	\$	157,195	\$ 194,455	\$ 194,455	\$ 159,445	\$ 210,407
Operations	\$	210,678	\$ 169,478	\$ 218,678	\$ 218,678	\$ 218,678
	\$	367,873	\$ 363,933	\$ 413,133	\$ 378,123	\$ 429,085

General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
50110 - Adult Probation Support- General Fund						
Operations	\$ 49,923	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
	<u>\$ 49,923</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>
50120 - Adult Probation -Community Services- General Fund						
Salaries,Other Pay, Benefits	\$ 56,741	\$ 62,196	\$ 62,196	\$ 58,533	\$ 70,813	
Operations	\$ 271	\$ 850	\$ 850	\$ 850	\$ 850	
	<u>\$ 57,012</u>	<u>\$ 63,046</u>	<u>\$ 63,046</u>	<u>\$ 59,383</u>	<u>\$ 71,663</u>	
60010 - Veterans Services						
Salaries,Other Pay, Benefits	\$ 28,488	\$ 35,395	\$ 35,395	\$ 27,353	\$ 35,395	
Operations	\$ 5	\$ 2,137	\$ 2,137	\$ 2,137	\$ 2,229	
	<u>\$ 28,493</u>	<u>\$ 37,532</u>	<u>\$ 37,532</u>	<u>\$ 29,490</u>	<u>\$ 37,624</u>	
60020 - Social Services						
Operations	\$ 2,358	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800	
	<u>\$ 2,358</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	
61020 - Planning and Development						
Salaries,Other Pay, Benefits	\$ 471,209	\$ 593,095	\$ 593,095	\$ 539,257	\$ 751,311	
Operations	\$ 160,059	\$ 160,063	\$ 160,063	\$ 160,063	\$ 191,525	
Capital	\$ -	\$ -	\$ 5,592	\$ 5,592	\$ -	
	<u>\$ 631,268</u>	<u>\$ 753,158</u>	<u>\$ 758,750</u>	<u>\$ 704,912</u>	<u>\$ 942,836</u>	
61050 - Litter Control - General Fund						
Operations	\$ 11,224	\$ 44,476	\$ 44,476	\$ 44,476	\$ 44,476	
	<u>\$ 11,224</u>	<u>\$ 44,476</u>	<u>\$ 44,476</u>	<u>\$ 44,476</u>	<u>\$ 44,476</u>	
69940 - Health and Human Services - Governmental/Services Con						
YMCA After School Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Veterans Center Contract -Special	\$ -	\$ -	\$ 16,575	\$ 16,575	\$ -	
Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Tri-County MHMR	\$ 28,730	\$ 28,730	\$ 28,730	\$ -	\$ -	
Spay/Nueter Assistance	\$ 10,800	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	
Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Contract-Huntsville Memorial Hospital	\$ -	\$ -	\$ 364,000	\$ 364,000	\$ -	
Christmas Decorations Contract	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	
Care Center Contract	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	
Boys Girls Organization	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	
A Time to Read Contract	\$ -	\$ -	\$ 9,999	\$ 9,999	\$ -	
	<u>\$ 114,530</u>	<u>\$ 115,730</u>	<u>\$ 522,804</u>	<u>\$ 494,074</u>	<u>\$ 78,500</u>	
70010 - Historical Commission						
Salaries,Other Pay, Benefits	\$ 11,914	\$ 16,581	\$ 16,581	\$ 16,632	\$ 20,504	
Operations	\$ 4,189	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	
	<u>\$ 16,103</u>	<u>\$ 22,361</u>	<u>\$ 22,361</u>	<u>\$ 22,412</u>	<u>\$ 26,284</u>	
70020 - Texas AgriLife Extension Service						
Salaries,Other Pay, Benefits	\$ 191,110	\$ 241,027	\$ 241,027	\$ 228,053	\$ 248,826	
Operations	\$ 27,054	\$ 33,412	\$ 33,412	\$ 33,412	\$ 39,942	
	<u>\$ 218,164</u>	<u>\$ 274,439</u>	<u>\$ 274,439</u>	<u>\$ 261,465</u>	<u>\$ 288,768</u>	
79440 - Education and Culture Contracts						
Samuel Walker Houston Museum Contract	\$ -	\$ -	\$ 22,457	\$ 22,457	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,457</u>	<u>\$ 22,457</u>	<u>\$ -</u>	

General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
92000 - Debt Service						
Interest - 2012 Series Certificate of Obligation	\$ 2,230	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
92020 - Debt-Voter Equipment						
Debt-Voter Equipment	\$ 225,959	\$ 228,189	\$ 228,189	\$ 228,189	\$ -	\$ -
	<u>\$ 225,959</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ -</u>	<u>\$ -</u>
93000 - Transfers Out /General Fund, Projects						
Transfer to Road and Bridge Fund	\$ 825,000	\$ 794,700	\$ 1,594,700	\$ 1,594,700	\$ 600,000	\$ 600,000
Transfer to Projects Fund	\$ 887,735	\$ 315,000	\$ 2,300,236	\$ 2,300,236	\$ 500,000	\$ 500,000
Transfer to Other Funds	\$ 44,360	\$ 44,741	\$ 57,855	\$ 57,855	\$ 44,741	\$ 44,741
Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
Transfer to EMS Operations	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121	\$ 1,641,121
Transfer to EMS Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000	\$ 140,000
	<u>\$ 2,247,791</u>	<u>\$ 3,065,562</u>	<u>\$ 4,871,205</u>	<u>\$ 4,871,205</u>	<u>\$ 7,925,862</u>	<u>\$ 7,925,862</u>
Fund Total	<u>\$ 24,413,040</u>	<u>\$ 29,290,150</u>	<u>\$ 31,788,494</u>	<u>\$ 30,700,844</u>	<u>\$ 37,210,066</u>	<u>\$ 37,210,066</u>



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Fund  
Expenditures by Object Code

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Salaries/Other Pay/Benefits</u>					
51010 Head of Department	\$ 1,392,367	\$ 1,479,732	\$ 1,491,377	\$ 1,492,925	\$ 1,686,934
51030 Deputies and Assistants	\$ 9,100,616	\$ 10,750,351	\$ 10,792,992	\$ 10,278,449	\$ 11,884,219
51070 Part Time	\$ 153,679	\$ 212,499	\$ 212,499	\$ 135,082	\$ 245,489
51080 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 243,654
51090 Overtime	\$ 278,407	\$ 55,128	\$ 62,066	\$ 258,226	\$ 73,127
51110 Salary Supplements	\$ 127,181	\$ 148,623	\$ 148,623	\$ 148,996	\$ 148,623
51140 Other Pay Day Travel	\$ 4,552	\$ -	\$ -	\$ 2,664	\$ -
51150 Allowances	\$ 25,170	\$ 20,000	\$ 20,000	\$ 25,768	\$ 63,600
52010 Social Security	\$ 806,806	\$ 966,069	\$ 969,771	\$ 895,536	\$ 1,093,815
52020 Group Insurance	\$ 2,107,828	\$ 2,653,578	\$ 2,653,578	\$ 2,203,470	\$ 2,942,010
52030 Retirement	\$ 1,531,438	\$ 1,846,920	\$ 1,853,976	\$ 1,748,670	\$ 2,093,329
52040 Workers Comp Insurance	\$ 92,376	\$ 126,718	\$ 126,828	\$ 116,913	\$ 161,776
52060 Unemployment Insurance	\$ 10,585	\$ 22,770	\$ 22,821	\$ 13,992	\$ 25,775
	<u>\$ 15,631,005</u>	<u>\$ 18,282,388</u>	<u>\$ 18,354,531</u>	<u>\$ 17,320,691</u>	<u>\$ 20,662,351</u>
<u>Operations</u>					
61010 Office Supplies	\$ 71,822	\$ 111,685	\$ 114,958	\$ 114,958	\$ 112,777
61020 Budget/CAFR Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,580	\$ 1,000
61030 Operating Supplies	\$ 73,532	\$ 74,813	\$ 77,954	\$ 79,989	\$ 82,155
61100 Minor Equipment	\$ 66,221	\$ 19,451	\$ 35,198	\$ 38,551	\$ 19,451
61200 Jurors Supplies	\$ 800	\$ 4,527	\$ 5,377	\$ 5,377	\$ 4,527
61210 Janitorial Supplies	\$ 55,926	\$ 45,629	\$ 51,839	\$ 51,839	\$ 47,629
61230 Uniforms	\$ 18,811	\$ 21,963	\$ 26,111	\$ 26,470	\$ 21,963
61260 Election Costs	\$ 30,996	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280 Medical Supplies	\$ 3,524	\$ 4,978	\$ 4,978	\$ 4,978	\$ 4,978
61300 Estray Supplies	\$ 2,344	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310 Canine Supplies and Services	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
61320 Supplies-CSCD UrinalysisTesting	\$ 407	\$ -	\$ -	\$ -	\$ -
61400 Inmate Clothing/Linens	\$ 3,424	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410 Inmate Food	\$ -	\$ 3,640	\$ -	\$ -	\$ 3,640
61450 Inmate Prescriptions	\$ 100,875	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470 Inmate Supplies	\$ 154	\$ -	\$ -	\$ -	\$ -
61480 VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600 Foster Care Clothing	\$ 598	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010 Postage	\$ 30,121	\$ 110,194	\$ 108,594	\$ 108,594	\$ 110,194
62110 Fuel	\$ 203,823	\$ 208,188	\$ 208,188	\$ 208,188	\$ 208,188
62120 Lubricants, Oils, Etc	\$ 2,298	\$ 7,916	\$ 7,916	\$ 7,916	\$ 7,916
64100 Computer Software	\$ 890	\$ 6,273	\$ 9,240	\$ 9,240	\$ 23,723
64120 Computer Services	\$ 26,820	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130 Volume Licensing	\$ 65,619	\$ 66,547	\$ 66,547	\$ 66,547	\$ 66,547

		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Operations</u>						
64140	Software Maintenance/Subscriptions	\$ 77,008	\$ 124,225	\$ 127,458	\$ 127,458	\$ 125,275
64150	Maintenance Hardware	\$ 6,248	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160	Maintenance Contracts Elections Hardwa	\$ -	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
64170	IT Purchased Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 19,660	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
64400	Tyler Special Services	\$ -	\$ -	\$ -		\$ 2,218
64410	Tyler/Odyssey/Jury Annual License/Servi	\$ 168,978	\$ 189,414	\$ 191,826	\$ 191,826	\$ 186,296
64411	Jury Package Software	\$ -	\$ -	\$ -	\$ -	\$ 38,200
64412	Sage Payroll Software Annual Cost	\$ -	\$ -	\$ -	\$ -	\$ 15,000
64413	Laserfiche Software Annual Cost	\$ -	\$ -	\$ -	\$ -	\$ 25,000
64415	Treasurer Cashiering Software Annual Cc	\$ -	\$ -	\$ -	\$ -	\$ 2,700
64420	Financial System License/Services/Subsc	\$ 79,398	\$ 149,833	\$ 149,833	\$ 149,833	\$ 184,833
64500	WebSite Annual License/Support	\$ 6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
64600	Collections Software Annual License/Sup	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
64700	Software Improvements/Licenses/Trainin	\$ 13,869	\$ 8,080	\$ 8,080	\$ 8,080	\$ 21,785
66010	Attorneys	\$ 335,114	\$ 525,283	\$ 501,675	\$ 501,675	\$ 525,283
66020	Attorneys-CPS Cases	\$ 33,614	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050	Trial Costs - Capital	\$ 7,820	\$ -	\$ 11,500	\$ 11,500	\$ -
66070	Bill of Costs -Other Counties	\$ 6,900	\$ -	\$ 10,525	\$ 10,525	\$ -
66500	Court Reporters	\$ 3,268	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
66600	Jurors	\$ 3,718	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250
66610	Juror Pay Increase	\$ 6,732	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Professional Services-Courts	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
66700	Expert Witnesses	\$ 1,094	\$ 5,024	\$ 5,024	\$ 5,024	\$ 5,024
66810	Appeals Court Allocation	\$ 1,927	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820	Second Administrative Judicial Fee	\$ 8,240	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
66900	Public Defender Contract	\$ 16,925	\$ 21,000	\$ 18,470	\$ 18,470	\$ 21,000
67010	Engineering Services Contracts	\$ 118,229	\$ 96,838	\$ 96,838	\$ 96,838	\$ 120,000
67020	Doctor Contract - Jail	\$ 102,000	\$ 52,800	\$ 102,000	\$ 102,000	\$ 102,000
67040	Professional Services	\$ 40,707	\$ 51,920	\$ 61,120	\$ 61,120	\$ 51,920
67050	Pre EmploymentPhysicals/EmployeeTesti	\$ 7,860	\$ 4,074	\$ 4,364	\$ 4,955	\$ 4,074
67060	Accounting Services	\$ 49,050	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
67061	Audit Services	\$ -	\$ 1,900	\$ 2,500	\$ 2,500	\$ 1,900
67070	Bank Charges	\$ -	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 152,076	\$ 206,501	\$ 221,620	\$ 221,620	\$ 207,689
68020	Microfilming Services	\$ 67,848	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ 700	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services - Medical	\$ 4,229	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68060	Contract Services - DSHS	\$ 2	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Contract Services - Juvenile	\$ 44,690	\$ 48,147	\$ 47,547	\$ 47,547	\$ 48,147
68090	Jail Food Services Contract	\$ 323,668	\$ 326,646	\$ 326,646	\$ 326,646	\$ 381,646
68100	Autopsies	\$ 76,298	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
68200	Ambulance Services	\$ 43,875	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68310	Parking Lot Contract	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400	Legal/Public Notices	\$ 13,432	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711

		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Operations</u>						
68500	Towing Services	\$ 634	\$ 950	\$ 1,900	\$ 1,900	\$ 950
68600	Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69050	Copier Replacement	\$ 1,692	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900	Project/Equipment Allocation	\$ 47,760	\$ 9,500	\$ -	\$ -	\$ 60,905
70010	Insurance and Bonds	\$ 230,175	\$ 284,425	\$ 284,425	\$ 284,425	\$ 309,425
70020	Insurance Deductibles	\$ 10,526	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
71010	Travel and Lodging	\$ 41,471	\$ 96,364	\$ 92,433	\$ 92,454	\$ 97,364
71020	Conferences/Training	\$ 19,463	\$ 38,974	\$ 36,422	\$ 36,680	\$ 38,974
71030	Dues and Subscriptions	\$ 19,860	\$ 51,521	\$ 51,796	\$ 51,796	\$ 51,771
72029	Trash Bash	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
72030	Grant Expenditures	\$ 36,024	\$ 13,114	\$ 22,892	\$ 27,050	\$ -
72120	Covid Relief Fund Category 1 2 3	\$ 474,337	\$ -	\$ -	\$ -	\$ -
72121	Covid Relief Fund Category 4 5 6	\$ 112,971	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 7,562	\$ 8,194	\$ 9,264	\$ 9,264	\$ 8,570
73160	Copies/CopierMaintenance Agreements	\$ 21,255	\$ 31,179	\$ 32,779	\$ 33,338	\$ 31,179
73180	Foster Child Allowances	\$ 1,760	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 51,090	\$ 60,657	\$ 60,357	\$ 60,357	\$ 60,657
74110	Data Circuits/Internet	\$ 22,534	\$ 22,751	\$ 22,031	\$ 22,031	\$ 22,751
74130	Communication - Cell/Mobile Phones	\$ 2,369	\$ 1,452	\$ 2,452	\$ 2,452	\$ 1,452
74140	Long Distance	\$ 2,271	\$ 11,362	\$ 7,540	\$ 7,540	\$ 11,062
74150	Communication-Air Cards	\$ 33,158	\$ 34,365	\$ 36,645	\$ 36,645	\$ 42,188
74200	Electricity	\$ 286,908	\$ 343,160	\$ 335,950	\$ 335,950	\$ 360,477
74300	Gas Utility	\$ 37,299	\$ 33,362	\$ 37,362	\$ 37,362	\$ 37,804
74400	Water/Sewer/Garbage	\$ 30,142	\$ 32,663	\$ 32,663	\$ 32,663	\$ 35,063
74500	Telecable	\$ 4,146	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
75015	Operating-Contingency	\$ -	\$ -	\$ 149,985	\$ 99,985	\$ -
75100	Repairs - Vehicles and Trucks	\$ 91,701	\$ 70,623	\$ 90,926	\$ 93,199	\$ 71,623
75200	Repairs - Equipment	\$ 22,791	\$ 15,728	\$ 39,645	\$ 39,645	\$ 15,728
75300	Repairs - Buildings	\$ 95,035	\$ 139,369	\$ 157,462	\$ 157,462	\$ 146,869
75400	Repairs and Maintenance - Office Equipn	\$ -	\$ 5,875	\$ 2,379	\$ 2,379	\$ 5,665
75500	Repairs and Maintenance - Weigh Station	\$ 7,652	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
75600	Repairs - HVAC	\$ 13,918	\$ 35,000	\$ 50,000	\$ 50,000	\$ 50,000
75803	DR 4485 COVID 19	\$ 26,708	\$ -	\$ -	\$ 10,665	\$ -
75804	DR 4586 Winter Storm 2021	\$ 117,423	\$ -	\$ -	\$ 68	\$ -
75999	Contingency Operations	\$ -	\$ -	\$ 500	\$ 500	\$ -
		<u>\$ 4,480,917</u>	<u>\$ 4,596,481</u>	<u>\$ 4,918,138</u>	<u>\$ 4,893,058</u>	<u>\$ 5,002,559</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Dispatch	\$ 819,788	\$ 709,404	\$ 709,404	\$ 709,404	\$ 754,637
77100	City of Huntsville Fire Contract	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120	Crabbs Prairie Fire Department	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77130	Riverside Fire Department	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
77140	Crabbs Prairie (Pine Prairie) Fire Departn	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77150	Dodge Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77160	Thomas Lake Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
77300	Appraisal District - Appraisals	\$ 399,871	\$ 431,205	\$ 431,205	\$ 431,205	\$ 502,450

		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>InterGovernmental Services/Contracts</u>						
77310	Appraisal District - Collections	\$ 172,386	\$ 180,025	\$ 180,025	\$ 180,025	\$ 134,145
77400	Tri-County MHMR	\$ 28,730	\$ 28,730	\$ 28,730	\$ -	\$ -
77405	Contract-Huntsville Memorial Hospital	\$ -	\$ -	\$ 364,000	\$ 364,000	\$ -
77410	Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
77420	Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Nueter Assistance	\$ 10,800	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77440	Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
77450	Boys Girls Organization	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000
77452	A Time to Read Contract	\$ -	\$ -	\$ 9,999	\$ 9,999	\$ -
77460	YMCA After School Program	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
77470	Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471	Veterans Center Contract -Special	\$ -	\$ -	\$ 16,575	\$ 16,575	\$ -
77472	Samuel Walker Houston Museum Contract	\$ -	\$ -	\$ 22,457	\$ 22,457	\$ -
77477	Christmas Decorations Contract	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
77480	Care Center Contract	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
		<u>\$ 1,807,762</u>	<u>\$ 1,737,551</u>	<u>\$ 2,167,082</u>	<u>\$ 2,138,352</u>	<u>\$ 1,770,919</u>
<u>Capital</u>						
84920	Office Equipment, Furniture ,Software	\$ 17,376	\$ -	\$ -	\$ -	\$ 89,155
85010	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,500
85015	Capital-Special Contingency	\$ -	\$ -	\$ 393,959	\$ 393,959	\$ -
87030	Vehicles and Trucks	\$ -	\$ 461,479	\$ 583,310	\$ 583,310	\$ 435,220
		<u>\$ 17,376</u>	<u>\$ 461,479</u>	<u>\$ 977,269</u>	<u>\$ 977,269</u>	<u>\$ 529,875</u>
<u>Debt</u>						
91030	Interest - 2012 Series Certificate of Oblig	\$ 2,230	\$ -	\$ -	\$ -	\$ -
91060	Debt-Voter Equipment	\$ 225,959	\$ 228,189	\$ 228,189	\$ 228,189	\$ -
		<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ 228,189</u>	<u>\$ -</u>
<u>Contingency</u>						
92010	Contingency - General Fund	\$ -	\$ 318,500	\$ 130,854	\$ 130,854	\$ 318,500
92020	Contingency - Special General Fund	\$ -	\$ 500,000	\$ 41,226	\$ 41,226	\$ 500,000
92050	Contingency-Operations General	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
		<u>\$ -</u>	<u>\$ 918,500</u>	<u>\$ 272,080</u>	<u>\$ 272,080</u>	<u>\$ 1,318,500</u>
<u>Transfers</u>						
99020	Transfer to EMS Operations	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121
99030	Transfer to EMS Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
99050	Transfer to Projects Fund	\$ 887,735	\$ 315,000	\$ 2,300,236	\$ 2,300,236	\$ 500,000
99055	Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
99060	Transfer to Other Funds	\$ 44,360	\$ 44,741	\$ 57,855	\$ 57,855	\$ 44,741
99220	Transfer to Road and Bridge Fund	\$ 825,000	\$ 794,700	\$ 1,594,700	\$ 1,594,700	\$ 600,000
		<u>\$ 2,247,791</u>	<u>\$ 3,065,562</u>	<u>\$ 4,871,205</u>	<u>\$ 4,871,205</u>	<u>\$ 7,925,862</u>
Total all Funds		<u>\$ 24,413,040</u>	<u>\$ 29,290,150</u>	<u>\$31,788,494</u>	<u>\$ 30,700,844</u>	<u>\$ 37,210,066</u>





*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Projects Fund

	Actual 2020-2021	Revised Allocations To Date	Estimated 2021-2022	Remain Allocated	Projects New 2022-2023
Available Funds (Allocated Fu	\$ 2,101,265	\$ 2,958,799	\$ 2,958,799	\$ 4,722,723	\$ 4,722,723
<u>Revenues</u>					
Transfer In General Fund	\$ 887,735	\$ 2,300,236	\$ 2,300,236	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
Disaster Relief Funds	\$ 19,864	\$ -	\$ -	\$ -	\$ -
Federal Covid Related Funds	\$ 480,791	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,754	\$ 3,132	\$ 5,146	\$ 5,146	\$ 5,000
NCIC Technology Grant	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,455,144	\$ 2,453,368	\$ 2,455,382	\$ 5,146	\$ 5,000
Total Available	\$ 3,556,409	\$ 5,412,167	\$ 5,414,181	\$ 4,727,869	\$ 4,727,723
<u>Expenditures</u>					
<u>General Government Projects</u>					
79011-Salary Study Contract		\$ 39,500	\$ 39,500	\$ -	\$ -
79012-Technology Assessment Project Contr		\$ 125,600	\$ 125,600	\$ -	\$ -
79110-IT Projects	\$ -	\$ 364,565	\$ -	\$ 364,565	\$ -
79201-Software		\$ 55,000	\$ -	\$ 55,000	\$ -
79205-Document Management		\$ 45,000	\$ -	\$ 45,000	\$ -
79206-NCIC Technology IT		\$ 65,000	\$ -	\$ 65,000	\$ -
79503-Facilities Projects	\$ 98,859	\$ 741,132	\$ 60,000	\$ 681,132	\$ -
Strategic Planning		\$ 50,000	\$ -	\$ 50,000	\$ -
79990-Contingency Funds	\$ -	\$ 376,049	\$ -	\$ 376,049	\$ 5,000
79999-Set Aside for Building I	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement	\$ 5,531	\$ 135,019	\$ -	\$ 135,019	\$ -
Tam Road	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
Senior Center parking Lot	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Plumbing Repairs Jail	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
<u>Financial Projects</u>					
79201-Financial System Projec	\$ 16,205	\$ 179,329	\$ 18,580	\$ 160,749	\$ -
79203-Payroll Software Replac	\$ 14,299	\$ 104,101	\$ 450	\$ 103,651	\$ -
<u>Judicial Projects</u>					
79403-Furniture Court at Law	\$ -	\$ 11,920	\$ 11,920	\$ -	\$ -
79405-Juvenile Probation Proj	\$ -	\$ 1,110	\$ 1,110	\$ -	\$ -
<u>Public Safety Projects</u>					
<u>Dispatch</u>		\$ 500,000	\$ -	\$ 500,000	\$ -
<u>Emergency Services District #2(NW)</u>		\$ 236,724		\$ 236,724	\$ -
<u>Emergency Services District #23(CP)</u>		\$ 165,639		\$ 165,639	\$ -
79013-HMPG Generator Grant	\$ -	\$ 205,848	\$ -	\$ 205,848	\$ -
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
79911-Emergency Managemer	\$ 21,941	\$ 51,606	\$ 8,000	\$ 43,606	\$ -
79912-Public Safety Projects	\$ 7,864	\$ 584	\$ 584	\$ -	\$ -
80104-Public Safety Projects S	\$ -	\$ 412,042	\$ 412,042	\$ -	\$ -
80104-Sheriff Dept. Vehicle	\$ 9,425	\$ -	\$ -	\$ -	\$ -
Jail Project		\$ 180,864	\$ -	\$ 180,864	\$ -
<u>Health and Welfare Projects</u>					



*Walker County*  
 Proposed Budget Fiscal Year 2022-2023  
 General Projects Fund

	Actual 2020-2021	Revised Allocations To Date	Estimated 2021-2022	Remain Allocated	Projects New 2022-2023
<u>Contracts</u>					
Boys Girls Adult Training Contract		\$ 203,800	\$ -	\$ 203,800	\$ -
A Time to Read Contract		\$ 9,999	\$ -	\$ 9,999	\$ -
Walker County SUD Water Improvement		\$ 75,000	\$ -	\$ 75,000	\$ -
Riverside SUD Water Improvments		\$ 75,000	\$ -	\$ 75,000	\$ -
Phelps SUD Water Improvments		\$ 75,000	\$ -	\$ 75,000	\$ -
Good Shepard Mission Contract		\$ 80,000	\$ -	\$ 80,000	\$ -
Senior Center Contract		\$ 112,385	\$ -	\$ 112,385	\$ -
Walker SUD Project Contract		\$ 58,361	\$ -	\$ 58,361	\$ -
<u>Health and Welfare Projects</u>					
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -
79602-Nuisance Abatement Pr	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
79914-HGAC Aerial Image	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -
<u>Education and Culture Projects</u>					
79915-AgriLife Extension Proj	\$ -	\$ 1,672	\$ 1,672	\$ -	\$ -
Samuel Walker Houston Museum Project		\$ 57,743	\$ -	\$ 57,743	\$ -
<u>Transfers Out</u>					
99220-Transfer to Road and B	\$ 423,486	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 597,610	\$ 5,412,208	\$ 691,458	\$ 4,720,750	\$ 5,000
<u>Available-Pending Projects</u>	\$ 2,958,799		\$ 4,722,723		\$ 4,722,723



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
General Projects Fund  
Departmental Expenditures By Category

General Fund Department Expenditures by Category	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<b>19990 - General Government Projects</b>					
Technology Assessment Project	\$ -	\$ -	\$ 125,600	\$ 125,600	\$ -
Tam Road Parking Project	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Software Project	\$ -	\$ -	\$ 55,000	\$ -	\$ -
Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Salary Study Project	\$ -	\$ -	\$ 39,500	\$ 39,500	\$ -
Projects - IT	\$ -	\$ 200,000	\$ 364,565	\$ -	\$ -
Project-Copier Replacement	\$ 5,531	\$ -	\$ 135,019	\$ -	\$ -
Project Contingency	\$ -	\$ 1,600	\$ 376,049	\$ -	\$ 5,000
NCIC Technology IT	\$ -	\$ -	\$ 65,000	\$ -	\$ -
HVAC Capital Equipment	\$ -	\$ 115,000	\$ -	\$ -	\$ -
Document Management Project	\$ -	\$ -	\$ 45,000	\$ -	\$ -
County Jail Plumbing Contract	\$ -	\$ -	\$ 50,000	\$ -	\$ -
County Facilities Projects	\$ 98,859	\$ -	\$ 741,132	\$ 60,000	\$ -
Contingency-Covid Relief Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditure Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Center Parking Lot	\$ -	\$ -	\$ 250,000	\$ -	\$ -
	<u>\$ 104,390</u>	<u>\$ 316,600</u>	<u>\$ 2,446,865</u>	<u>\$ 225,100</u>	<u>\$ 5,000</u>
<b>29990 - Financial Projects</b>					
Payroll Software System	\$ 14,299	\$ -	\$ 104,101	\$ 450	\$ -
Financial System Upgrade	\$ 16,205	\$ -	\$ 179,329	\$ 18,580	\$ -
	<u>\$ 30,504</u>	<u>\$ -</u>	<u>\$ 283,430</u>	<u>\$ 19,030</u>	<u>\$ -</u>
<b>39990 - Judicial Projects</b>					
Juvenile Probation Projects	\$ -	\$ -	\$ 1,110	\$ 1,110	\$ -
Furniture-Court at Law	\$ -	\$ -	\$ 11,920	\$ 11,920	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,030</u>	<u>\$ 13,030</u>	<u>\$ -</u>
<b>49940 - Public Safety Governmental/Services Contracts</b>					
Emergency Services District #3 (CP)	\$ -	\$ -	\$ 165,639	\$ -	\$ -
Emergency Services District #2 (NW)	\$ -	\$ -	\$ 236,724	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,363</u>	<u>\$ -</u>	<u>\$ -</u>
<b>49990 - Public Safety Projects</b>					
Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
Walker County Dispatch	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Security at Jail	\$ -	\$ -	\$ 180,864	\$ -	\$ -
Public Safety Projects	\$ 7,864	\$ -	\$ 584	\$ 584	\$ -
HMPG Generator Grant Match	\$ -	\$ -	\$ 205,848	\$ -	\$ -
Emergency Management Projects	\$ 21,941	\$ -	\$ 51,606	\$ 8,000	\$ -
County Jail Plumbing Contract	\$ -	\$ -	\$ 120,000	\$ -	\$ -
Capital Expenditure Projects	\$ 9,425	\$ -	\$ 412,042	\$ 412,042	\$ -
	<u>\$ 39,230</u>	<u>\$ -</u>	<u>\$ 1,482,344</u>	<u>\$ 420,626</u>	<u>\$ -</u>
<b>69990 - Health and Human Services Projects</b>					
Walker SUD Project Contract	\$ -	\$ -	\$ 58,361	\$ -	\$ -
Walker County SUD Improvements	\$ -	\$ -	\$ 75,000	\$ -	\$ -

General Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023	
69990 - Health and Human Services Projects							
Senior Center Contract	\$	-	\$	-	\$ 112,385	\$ -	\$ -
Riverside SUD Water Improvements Contract	\$	-	\$	-	\$ 75,000	\$ -	\$ -
Project - GIS	\$	-	\$	-	\$ 10,216	\$ -	\$ -
Phelps SUD Water Improvments Contract	\$	-	\$	-	\$ 75,000	\$ -	\$ -
Nuisance Abatement Project	\$	-	\$	-	\$ 13,000	\$ -	\$ -
HGAC Aerial Image	\$	-	\$	-	\$ 12,000	\$ 12,000	\$ -
Good Shepard Mission Contract	\$	-	\$	-	\$ 80,000	\$ -	\$ -
Boys Girls Adult Training Contract	\$	-	\$	-	\$ 203,800	\$ -	\$ -
A Time to Read Contract	\$	-	\$	-	\$ 9,999	\$ -	\$ -
	\$	-	\$	-	\$ 724,761	\$ 12,000	\$ -
79990 - Projects-70000 Series							
Samuel Walker Houston Museum Contract	\$	-	\$	-	\$ 57,743	\$ -	\$ -
AgriLife Extension Projects	\$	-	\$	-	\$ 1,672	\$ 1,672	\$ -
	\$	-	\$	-	\$ 59,415	\$ 1,672	\$ -
93000 - Transfers Out /General Fund, Projects							
Transfer to Road and Bridge Fund	\$	423,486	\$	-	\$ -	\$ -	\$ -
	\$	423,486	\$	-	\$ -	\$ -	\$ -
Fund Total	\$	597,610	\$	316,600	\$ 5,412,208	\$ 691,458	\$ 5,000



*Walker County*  
 Proposed Budget Fiscal Year 2022-2023  
 General Capital Projects Fund

	Actual 2020-2021	Revised Allocations To Date	Estimated 2021-2022	Remain Allocated	Projects New 2022-2023
Available Funds (Allocated Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues</u>					
Transfer In General Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 5,505,000
Total Available	\$ -	\$ -	\$ -	\$ -	\$ 5,505,000
<u>Expenditures</u>					
Capital Projects		\$ -			
IT Assessment Projects		\$ -	\$ -	\$ -	\$ 500,000
Available for Allocation					\$ 5,000,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
<u>Available</u>					\$ 5,000

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## Walker County

### Proposed Budget Fiscal Year 2022-2023

#### Debt Service Fund

The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has one debt issue outstanding, a certificate of obligation issued in 2012 for construction of a County Jail. Of the \$20,000,000 debt issue, \$11,470,000 is outstanding as of the beginning of the fiscal year. A payment of \$990,000 will be made during this budget year leaving a balance of \$10,480,000 at fiscal year-end. Commissioner Court approved advertising for our refunding of this debt in April, 2022. The pricing received for the refunding issue was not favorable to the County and the refunding was not approved. The rating assigned by Moody's for the refunding issue was Aa3.

Article III, Section 52 of the Texas Constitution, limits the amount of debt that a county can issue to an amount not to exceed one-fourth of the assessed valuation of the real property. Outstanding debt is less than .50% of the allowable debt amount. The legal debt margin for Walker County is \$ 2,076,274,397.

#### Legal Debt Margin Calculation for Fiscal Year 2023 At Fiscal Year End

Assessed value	\$ 6,046,195,294
Add back: exempt real property	2,300,922,295
Total assessed value	<u>\$ 8,347,117,589</u>
 Total Assessed Value of Real Property	 7,554,036,523
 Debt limit (25% of total assessed real property value)	 \$ 2,086,779,397
Debt applicable to limit:	
General obligation debt	\$ 10,505,000
Total net debt applicable to limit	\$ 10,505,000
 Legal debt margin	 <u>\$ 2,076,274,397</u>

#### Debt Service Fund Proposed Budget

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Beginning Fund Balance	\$ 259,009	\$ 319,710	\$ 293,311	\$ 293,311	\$ 280,843
<u>Revenues</u>					
Current Property Taxes	\$ 1,351,229	\$ 1,157,503	\$ 1,157,503	\$ 1,331,000	\$ 1,157,503
Delinquent Property Taxes	\$ 32,137	\$ 40,000	\$ 40,000	\$ 13,550	\$ 32,000
Tax Penalty & Interest	\$ 25,668	\$ 25,000	\$ 25,000	\$ 18,000	\$ 25,000
Interest	\$ 136	\$ 300	\$ 300	\$ 1,800	\$ 1,800
Transfer from Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,409,170	\$ 1,222,803	\$ 1,222,803	\$ 1,364,350	\$ 1,216,303
	\$ 1,409,169				
Total Available for Debt Service	\$ 1,668,179	\$ 1,542,513	\$ 1,516,114	\$ 1,657,661	\$ 1,497,146
<u>Expenditures</u>					
Debt Principal	\$ 935,000	\$ 965,000	\$ 965,000	\$ 965,000	\$ 990,000
Debt Interest	\$ 439,868	\$ 411,818	\$ 411,818	\$ 411,818	\$ 382,868
Total Expenditures	\$ 1,374,868	\$ 1,376,818	\$ 1,376,818	\$ 1,376,818	\$ 1,372,868
 Reserve for Future Maturities	 \$ 293,311	 \$ 165,695	 \$ 139,296	 \$ 280,843	 \$ 124,278

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*Walker County  
Summary of Debt*

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

**Capital Projects**

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2022-2023 Interest	Total
Series 2012 - \$20,000,000 due in installments of \$685,000 to \$1,335,000 to mature 06/01/2032 at interest rate of 2.0% to 3.7% - callable August 1, 2032	\$20,000,000	\$11,470,000	\$990,000	\$382,868	\$1,372,868
Total Debt Service Capital Projects	\$20,000,000	\$11,470,000	\$990,000	\$382,868	\$1,372,868

**\$20,000,000**

Walker County, Texas  
Certificates of Obligation  
Series 2012

**Debt Service Schedule**

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

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

**\$20,000,000**

Walker County, Texas  
Certificates of Obligation  
Series 2012

**Debt Service Schedule**

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

**Yield  
Statistics**

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

Final

**\$20,000,000**

Walker County, Texas

Certificates of Obligation

Series 2012

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2012	-	-	-	-
09/30/2013	685,000.00	2.000%	688,762.08	1,373,762.08
09/30/2014	800,000.00	2.000%	576,667.50	1,376,667.50
09/30/2015	815,000.00	2.000%	560,667.50	1,375,667.50
09/30/2016	830,000.00	2.000%	544,367.50	1,374,367.50
09/30/2017	845,000.00	2.000%	527,767.50	1,372,767.50
09/30/2018	865,000.00	2.000%	510,867.50	1,375,867.50
09/30/2019	880,000.00	3.000%	493,567.50	1,373,567.50
03/30/2020	910,000.00	3.000%	467,167.50	1,377,167.50
09/30/2021	935,000.00	3.000%	439,867.50	1,374,867.50
09/30/2022	965,000.00	3.000%	411,817.50	1,376,817.50
09/30/2023	990,000.00	3.000%	382,867.50	1,372,867.50
09/30/2024	1,020,000.00	3.000%	353,167.50	1,373,167.50
09/30/2025	1,055,000.00	3.125%	322,567.50	1,377,567.50
09/30/2026	1,085,000.00	3.125%	289,598.76	1,374,598.76
09/30/2027	1,120,000.00	3.250%	255,692.50	1,375,692.50
09/30/2028	1,155,000.00	3.375%	219,292.50	1,374,292.50
09/30/2029	1,195,000.00	3.375%	180,311.26	1,375,311.26
09/30/2030	1,235,000.00	3.500%	139,980.00	1,374,980.00
09/30/2031	1,280,000.00	3.700%	96,755.00	1,376,755.00
09/30/2032	1,135,000.00	3.700%	41,162.50	1,376,162.50
<b>Total</b>	<b>\$20,000,000.00</b>	<b>-</b>	<b>\$7,502,914.60</b>	<b>\$27,502,914.60</b>

## Yield

### Statistics

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

**\$20,000,000**

Walker County, Texas  
Certificates of Obligation  
Series 2012

## Pricing Summary

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

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

### Bid Information

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

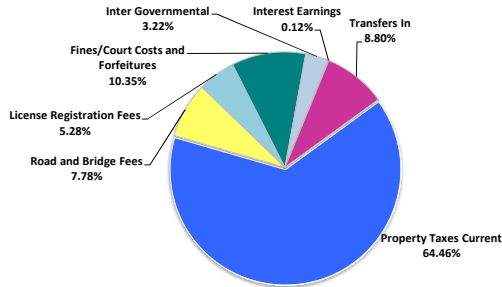
**Crews & Associates, Inc.**  
**Capital Markets Group**

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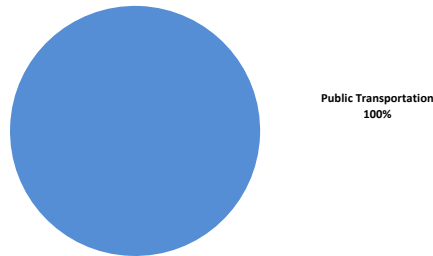
*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Road and Bridge Fund  
At a Glance

**Revenues by Source**



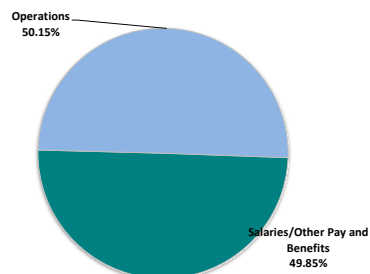
Property Taxes Current	\$ 4,394,772
Road and Bridge Fees	\$ 530,250
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 706,000
Inter Governmental	\$ 219,300
Interest Earnings	\$ 8,000
Transfers In	\$ 600,000
	<b>\$ 6,818,322</b>

**Expenditures By Function**



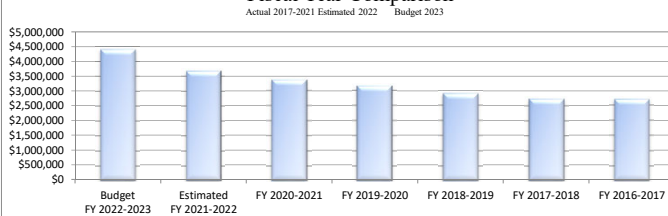
Public Transportation	\$ 6,818,322
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**Expenditures By Category**



Salaries/Other Pay and Benefits	\$ 3,399,091
Operations	\$ 3,419,231
	<b>\$ 6,818,322</b>

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



Budget	Estimated						
FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	
\$ 4,394,772	\$ 3,674,495	\$ 3,362,543	\$ 3,149,475	\$ 2,889,609	\$ 2,734,817	\$ 2,693,918	

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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Road and Bridge Fund Summary

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 3,917,214	\$ 818,030	3,375,580	3,375,580	\$ -
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 3,362,543	\$ 3,632,138	\$ 3,632,138	\$ 3,674,495	\$ 4,394,772
Federal Funds/Disaster	\$ 200,137	\$ -	\$ 18,528	\$ 18,528	
State Funds	\$ 97,238	\$ 103,765	\$ 123,765	\$ 119,276	\$ 99,300
US Forest Service	\$ 99,118	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
HGAC Grant	\$ 18,891	\$ -	\$ -	\$ -	\$ -
Road & Bridge Fees	\$ 538,070	\$ 530,250	\$ 530,250	\$ 532,000	\$ 530,250
License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 520,837	\$ 526,000	\$ 526,000	\$ 370,000	\$ 526,000
Licenses and WeightFines-County	\$ 157,713	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Interest	\$ 1,910	\$ 3,000	\$ 3,000	\$ 8,000	\$ 8,000
Other Revenues	\$ 177,066	\$ -	\$ 90,633	\$ 90,633	\$ -
Transfer from General Fund	\$ 600,000	\$ 600,000	\$ 1,400,000	\$ 1,400,000	\$ 600,000
Transfer from General Fund-Balancing	\$ 225,000	\$ 194,700	\$ 194,700	\$ 194,700	\$ -
Transfer from Projects Fund	\$ 423,486	\$ -	\$ -	\$ -	\$ -
Grant Funds-CTIF	\$ 199,266	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,981,275	\$ 6,249,853	\$ 7,179,014	\$ 7,067,632	\$ 6,818,322
Total Available	\$ 10,898,489	\$ 7,067,883	\$ 10,554,594	\$ 10,443,212	\$ 6,818,322
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 445,596	\$ 70,000	\$ 283,748	\$ 283,748	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,277,227	\$ 1,312,545	\$ 2,206,382	\$ 2,206,382	\$ 1,374,937
82220-Road and Bridge Precinct 2	\$ 1,777,663	\$ 1,720,268	\$ 2,785,663	\$ 2,785,663	\$ 1,956,301
82230-Road and Bridge Precinct 3	\$ 1,800,649	\$ 1,588,498	\$ 2,525,567	\$ 2,525,567	\$ 1,692,403
82240-Road and Bridge Precinct 4	\$ 2,188,636	\$ 1,618,516	\$ 2,275,582	\$ 2,275,582	\$ 1,665,939
Weigh Station Projects					
88010-Road and Bridge Weigh Station Operations	\$ 18,785	\$ 58,106	\$ 131,634	\$ 131,634	\$ 58,742
88020-Road and Bridge Weigh Station Projects	\$ 14,353	\$ -	\$ 56,378	\$ 56,378	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
Contingency(Carryforward)	\$ -	\$ -	\$ 28,258	\$ 28,258	\$ -
Total Expenditures	\$ 7,522,909	\$ 6,367,933	\$ 10,443,212	\$ 10,443,212	\$ 6,818,322
<u>Available</u>	\$ 3,375,580	\$ 699,950	\$ 111,382	\$ -	\$ -
<u>% of Budget Available</u>	44.87%	10.99%	1.07%	0.00%	0.00%



*Road & Bridge Fund*  
Allocation Worksheet

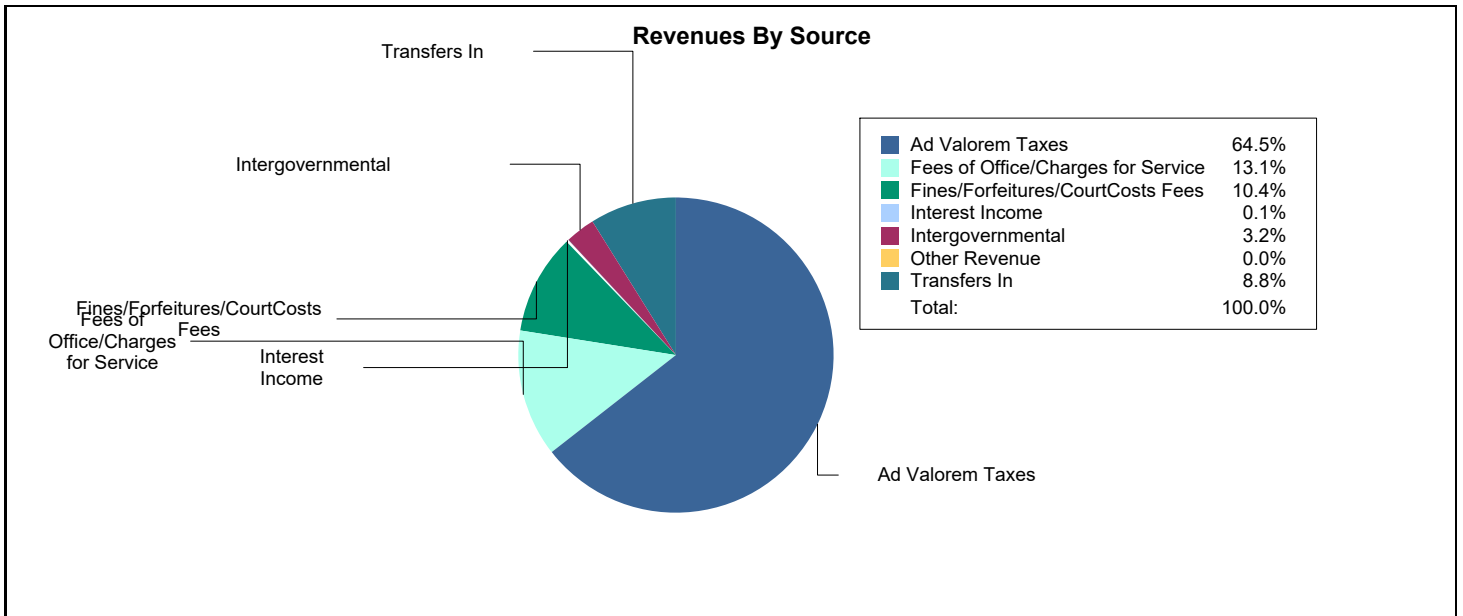
For the Budget Year Beginning October 1, 2022

	<u>General</u>		<u>Weigh Station</u>		<u>Precinct 1</u>		<u>Precinct 2</u>		<u>Precinct 3</u>		<u>Precinct 4</u>		<u>Total</u>	
Road Miles Per Precinct	-		-		116.16		171.82		145.21		143.82		577.01	
	-		-		20.13%		29.78%		25.17%		24.93%		100.00%	
Previous Year Allocation at current mileage %	\$ 5,767,933	\$ 70,000	\$ 58,106	\$	1,135,374	\$	1,679,408	\$	1,419,316	\$	1,405,729	\$	5,767,933	
	600,000				150,000		150,000		150,000		150,000		600,000	
Ajdusted Total from last year	\$ 6,367,933	\$ 70,000	\$ 58,106	\$	1,285,374	\$	1,829,408	\$	1,569,316	\$	1,555,729	\$	6,367,933	
Increased Allocation FY 23	\$ 200,000			\$	40,263	\$	59,555	\$	50,332	\$	49,850	\$	200,000	
Increased Costs of Benefits	\$ 35,046				8,761		8,762		8,762		8,761		35,046	
Implementation of Salary Study	215,343		636		40,539		58,576		63,993		51,599		215,343	
One-Time Allocation from General Fund	600,000				150,000		150,000		150,000		150,000		600,000	
Current Year Increases	1,050,389	-	636		239,563		276,893		273,087		260,210		1,050,389	
Net Precinct Allocation	\$ 6,818,322	\$ 70,000	\$ 58,742	\$	1,374,937	\$	1,956,301	\$	1,692,403	\$	1,665,939	\$	6,818,322	
Funds Reallocated by Precinct				\$	(27,171)	\$	109,140	\$	(19,182)	\$	(62,787)			



# Walker County

## Proposed Budget Fiscal Year 2022-2023 Road and Bridge Fund Revenues By Source



### Road and Bridge Fund Revenues By Source

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<b>Ad Valorem Taxes</b>					
40110 Current Ad Valorem Taxes	\$ 3,362,543	\$ 3,632,138	\$ 3,632,138	\$ 3,674,495	\$ 4,394,772
<b>Intergovernmental Revenues</b>					
42010 State Funds	\$ 97,238	\$ 103,765	\$ 103,765	\$ 99,276	\$ 99,300
42228 Grant CTIF State Funds	\$ 199,266	\$ -	\$ -	\$ -	\$ -
42350 HGAC Grants - State Funds	\$ 18,891	\$ -	\$ 20,000	\$ 20,000	\$ -
42620 Federal Funds	\$ 122,451	\$ -	\$ 41	\$ 41	\$ -
42627 Federal Funds-Purchase to Market Value	\$ 22,054	\$ -	\$ -	\$ -	\$ -
42630 US Forest Service	\$ 99,118	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
42710 Disaster Relief Funds	\$ 55,632	\$ -	\$ 18,487	\$ 18,487	\$ -
	<u>\$ 614,650</u>	<u>\$ 223,765</u>	<u>\$ 262,293</u>	<u>\$ 257,804</u>	<u>\$ 219,300</u>
<b>Road and Bridge Fees</b>					
44510 Road and Bridge Fees	\$ 538,070	\$ 530,250	\$ 530,250	\$ 532,000	\$ 530,250
44610 License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
	<u>\$ 898,070</u>	<u>\$ 890,250</u>	<u>\$ 890,250</u>	<u>\$ 892,000</u>	<u>\$ 890,250</u>
<b>Fines/Court Costs/Forfeitures/Court Fees</b>					
47601 JP #1 Fines	\$ 191,872	\$ 200,000	\$ 200,000	\$ 100,000	\$ 200,000
47602 JP #2 Fines	\$ 38,516	\$ 40,000	\$ 40,000	\$ 22,000	\$ 40,000
47603 JP #3 Fines	\$ 24,362	\$ 31,000	\$ 31,000	\$ 23,000	\$ 31,000
47604 JP #4 Fines	\$ 74,383	\$ 75,000	\$ 75,000	\$ 62,000	\$ 75,000
47606 License and Weight Fines	\$ 157,713	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
47610 County Court at Law Fines	\$ 83,091	\$ 85,000	\$ 85,000	\$ 100,000	\$ 85,000
47622 District Courts Fines	\$ 108,613	\$ 95,000	\$ 95,000	\$ 63,000	\$ 95,000
	<u>\$ 678,550</u>	<u>\$ 706,000</u>	<u>\$ 706,000</u>	<u>\$ 550,000</u>	<u>\$ 706,000</u>
<b>Interest Income</b>					
48010 Interest	\$ 1,910	\$ 3,000	\$ 3,000	\$ 8,000	\$ 8,000

**Road and Bridge Fund  
Revenues By Source**

		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Other Revenue						
48110	Other Revenue	\$ 58,821	\$ -	\$ 4,133	\$ 4,133	\$ -
48200	Insurance Refunds/Credits	\$ 118,245	\$ -	\$ -	\$ -	\$ -
48300	Proceeds from Auction/Sale	\$ -	\$ -	\$ 86,500	\$ 86,500	\$ -
		<u>\$ 177,066</u>	<u>\$ -</u>	<u>\$ 90,633</u>	<u>\$ 90,633</u>	<u>\$ -</u>
Transfers In						
49901	Transfer from General Fund	\$ 600,000	\$ 600,000	\$ 1,400,000	\$ 1,400,000	\$ 600,000
49930	Transfers from Other Funds	\$ 423,486	\$ -	\$ -	\$ -	\$ -
49940	Transfer from General Fund-Special	\$ 225,000	\$ 194,700	\$ 194,700	\$ 194,700	\$ -
		<u>\$ 1,248,486</u>	<u>\$ 794,700</u>	<u>\$ 1,594,700</u>	<u>\$ 1,594,700</u>	<u>\$ 600,000</u>
	Fund Total	<u>\$ 6,981,275</u>	<u>\$ 6,249,853</u>	<u>\$ 7,179,014</u>	<u>\$ 7,067,632</u>	<u>\$ 6,818,322</u>



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Road and Bridge Fund  
Departmental Expenditures By Category

Road and Bridge Fund Department Expenditures by Category		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
82200 - Road and Bridge General						
Operations	\$	105,827	\$ 70,000	\$ 283,748	\$ 283,748	\$ 70,000
Capital	\$	339,769	\$ -	\$ -	\$ -	\$ -
	\$	445,596	\$ 70,000	\$ 283,748	\$ 283,748	\$ 70,000
82210 - Road and Bridge Precinct 1						
Salaries,Other Pay, Benefits	\$	608,442	\$ 661,351	\$ 661,351	\$ 661,351	\$ 710,651
Operations	\$	668,785	\$ 651,194	\$ 1,550,957	\$ 1,550,957	\$ 664,286
	\$	1,277,227	\$ 1,312,545	\$ 2,212,308	\$ 2,212,308	\$ 1,374,937
82220 - Road and Bridge Precinct 2						
Salaries,Other Pay, Benefits	\$	694,804	\$ 814,695	\$ 814,695	\$ 814,695	\$ 882,033
Operations	\$	865,282	\$ 905,573	\$ 1,979,113	\$ 1,979,113	\$ 1,074,268
Capital	\$	217,577	\$ -	\$ -	\$ -	\$ -
	\$	1,777,663	\$ 1,720,268	\$ 2,793,808	\$ 2,793,808	\$ 1,956,301
82230 - Road and Bridge Precinct 3						
Salaries,Other Pay, Benefits	\$	755,289	\$ 833,366	\$ 839,366	\$ 839,366	\$ 906,121
Operations	\$	869,728	\$ 755,132	\$ 1,503,908	\$ 1,503,908	\$ 786,282
Capital	\$	175,632	\$ -	\$ 197,259	\$ 197,259	\$ -
	\$	1,800,649	\$ 1,588,498	\$ 2,540,533	\$ 2,540,533	\$ 1,692,403
82240 - Road and Bridge Precinct 4						
Salaries,Other Pay, Benefits	\$	672,833	\$ 815,965	\$ 815,965	\$ 815,965	\$ 876,325
Operations	\$	915,344	\$ 802,551	\$ 1,442,308	\$ 1,442,308	\$ 789,614
Capital	\$	600,459	\$ -	\$ 16,530	\$ 16,530	\$ -
	\$	2,188,636	\$ 1,618,516	\$ 2,274,803	\$ 2,274,803	\$ 1,665,939
88010 - Road and Bridge Weigh Station Operations						
Salaries,Other Pay, Benefits	\$	18,785	\$ 23,325	\$ 23,325	\$ 23,325	\$ 23,961
Operations	\$	-	\$ 34,781	\$ 108,309	\$ 108,309	\$ 34,781
	\$	18,785	\$ 58,106	\$ 131,634	\$ 131,634	\$ 58,742
88900 - Road and Bridge Revenues Weigh Station Projects						
Operations	\$	1,800	\$ -	\$ 56,378	\$ 56,378	\$ -
Capital	\$	12,553	\$ -	\$ -	\$ -	\$ -
	\$	14,353	\$ -	\$ 56,378	\$ 56,378	\$ -
93010 - Transfers Out from Road and Bridge Fund						
Transfer to Projects Fund	\$	-	\$ -	\$ 150,000	\$ 150,000	\$ -
	\$	-	\$ -	\$ 150,000	\$ 150,000	\$ -
Fund Total	\$	7,522,909	\$ 6,367,933	\$ 10,443,212	\$ 10,443,212	\$ 6,818,322

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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Road and Bridge Fund  
Expenditures by Object Code

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Salaries/Other Pay/Benefits</u>					
51010 Head of Department	\$ 315,823	\$ 330,613	\$ 330,613	\$ 330,613	\$ 371,460
51030 Deputies and Assistants	\$ 1,565,589	\$ 1,814,103	\$ 1,820,103	\$ 1,799,471	\$ 1,870,430
51070 Part Time	\$ 15,394	\$ 18,834	\$ 18,834	\$ 39,466	\$ 19,292
51080 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 63,708
51090 Overtime	\$ 65,759	\$ 68,514	\$ 68,514	\$ 68,514	\$ 68,514
51140 Other Pay Day Travel	\$ 205	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 5,640	\$ -	\$ -	\$ -	\$ 18,720
52010 Social Security	\$ 145,971	\$ 170,752	\$ 170,752	\$ 170,752	\$ 184,534
52020 Group Insurance	\$ 320,676	\$ 374,200	\$ 374,200	\$ 374,200	\$ 401,040
52030 Retirement	\$ 275,113	\$ 327,442	\$ 327,442	\$ 327,442	\$ 353,858
52040 Workers Comp Insurance	\$ 38,139	\$ 40,443	\$ 40,443	\$ 40,443	\$ 43,478
52060 Unemployment Insurance	\$ 1,844	\$ 3,801	\$ 3,801	\$ 3,801	\$ 4,057
	<u>\$ 2,750,153</u>	<u>\$ 3,148,702</u>	<u>\$ 3,154,702</u>	<u>\$ 3,154,702</u>	<u>\$ 3,399,091</u>
<u>Operations</u>					
61010 Office Supplies	\$ 3,673	\$ 4,722	\$ 5,322	\$ 5,322	\$ 4,722
61030 Operating Supplies	\$ 51,462	\$ 66,679	\$ 105,679	\$ 105,679	\$ 66,679
61100 Minor Equipment	\$ 19,513	\$ 19,495	\$ 31,095	\$ 31,095	\$ 19,495
61210 Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230 Uniforms	\$ 15,505	\$ 15,276	\$ 21,276	\$ 21,421	\$ 15,276
61390 Oil Recycling Supplies	\$ 1,360	\$ 500	\$ 1,000	\$ 1,000	\$ 500
62010 Postage	\$ -	\$ 88	\$ 88	\$ 88	\$ 88
62110 Fuel	\$ 159,787	\$ 315,606	\$ 315,606	\$ 315,606	\$ 315,606
62120 Lubricants, Oils, Etc	\$ 16,614	\$ 23,600	\$ 29,400	\$ 29,400	\$ 23,600
63210 Road Materials	\$ 517,491	\$ 1,139,251	\$ 1,170,972	\$ 1,132,840	\$ 1,139,251
63220 Road Materials-Paving	\$ 165,756	\$ 314,983	\$ 314,983	\$ 314,983	\$ 302,046
63230 Roads-Special Allocation	\$ 1,507,961	\$ 600,000	\$ 2,123,757	\$ 2,123,757	\$ 600,000
63240 Contract Hauling	\$ 192,699	\$ 30,266	\$ 30,266	\$ 30,266	\$ 30,266
63250 Culverts and Signs	\$ 90,063	\$ 89,282	\$ 155,054	\$ 155,054	\$ 89,282
63260 Fencing-Labor and Materials	\$ 30,464	\$ 55,815	\$ 55,815	\$ 55,815	\$ 55,815
63299 RB Fund -Specials Projects	\$ 1,800	\$ -	\$ 85,778	\$ 85,778	\$ -
64100 Computer Software	\$ -	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64140 Software Maintenance/Subscriptions	\$ -	\$ 6,000	\$ 6,200	\$ 6,200	\$ 6,000
67010 Engineering Services Contracts	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ -
67040 Professional Services	\$ -	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
67050 Pre EmploymentPhysicals/EmployeeTest	\$ 270	\$ 100	\$ 290	\$ 290	\$ 100
68010 Purchased Services	\$ 50,032	\$ 46,599	\$ 111,864	\$ 111,864	\$ 46,599
68500 Towing Services	\$ 19,587	\$ 16,390	\$ 23,390	\$ 23,390	\$ 16,390
70010 Insurance and Bonds	\$ 37,113	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020 Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

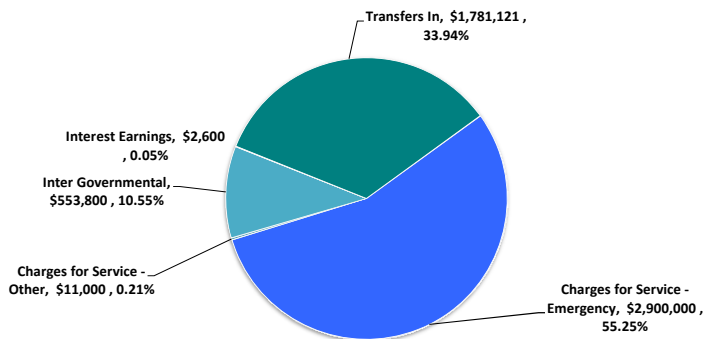
		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Operations</u>						
71010	Travel and Lodging	\$ 910	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
71020	Conferences/Training	\$ 1,850	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
71030	Dues and Subscriptions	\$ 216	\$ 395	\$ 495	\$ 495	\$ 395
72029	Trash Bash	\$ 2,317	\$ -	\$ -	\$ -	\$ -
72030	Grant Expenditures	\$ 18,891	\$ -	\$ 20,000	\$ 20,000	\$ -
72031	Grant-Administrative Services	\$ 17,713	\$ -	\$ -	\$ -	\$ -
73150	Rentals	\$ 71,306	\$ 25,779	\$ 42,779	\$ 42,779	\$ 25,779
73160	Copies/CopierMaintenance Agreements	\$ 368	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 3,879	\$ 3,879	\$ 3,879	\$ 3,879
74110	Data Circuits/Internet	\$ -	\$ 4,128	\$ 4,128	\$ 4,128	\$ 4,128
74120	Communication-Pagers and Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication - Cell/Mobile Phones	\$ 1,156	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150	Communication-Air Cards	\$ 1,685	\$ 1,220	\$ 3,920	\$ 3,920	\$ 1,220
74200	Electricity	\$ 17,357	\$ 16,538	\$ 20,138	\$ 20,138	\$ 16,538
74300	Gas Utility	\$ 3,186	\$ 5,627	\$ 6,927	\$ 6,927	\$ 5,627
74400	Water/Sewer/Garbage	\$ 8,956	\$ 8,543	\$ 8,543	\$ 8,543	\$ 8,543
75100	Repairs - Vehicles and Trucks	\$ 179,579	\$ 111,889	\$ 257,689	\$ 257,689	\$ 111,889
75200	Repairs - Equipment	\$ 219,967	\$ 190,290	\$ 400,190	\$ 400,190	\$ 190,290
75300	Repairs - Buildings	\$ 159	\$ 3,970	\$ 5,070	\$ 5,070	\$ 3,970
75500	Repairs and Maintenance - Weigh Station	\$ -	\$ 34,781	\$ 108,309	\$ 108,309	\$ 34,781
75804	DR 4586 Winter Storm 2021	\$ -	\$ -	\$ -	\$ 52,196	\$ -
75999	Contingency Operations	\$ -	\$ -	\$ 1,380,079	\$ 1,365,870	\$ 212,937
		<u>\$ 3,426,766</u>	<u>\$ 3,219,231</u>	<u>\$ 6,924,721</u>	<u>\$ 6,924,721</u>	<u>\$ 3,419,231</u>
<u>Capital</u>						
83010	Bridges and Other Improvements	\$ 217,577	\$ -	\$ -	\$ -	\$ -
85010	Machinery and Equipment	\$ 1,092,328	\$ -	\$ 28,275	\$ 28,275	\$ -
87030	Vehicles and Trucks	\$ 36,085	\$ -	\$ 185,514	\$ 185,514	\$ -
		<u>\$ 1,345,990</u>	<u>\$ -</u>	<u>\$ 213,789</u>	<u>\$ 213,789</u>	<u>\$ -</u>
<u>Transfers</u>						
99050	Transfer to Projects Fund	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
Total all Funds		<u>\$ 7,522,909</u>	<u>\$ 6,367,933</u>	<u>\$10,443,212</u>	<u>\$ 10,443,212</u>	<u>\$ 6,818,322</u>





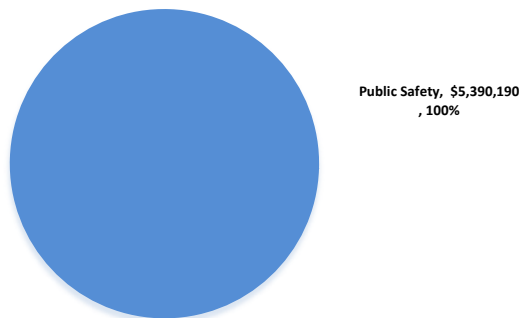
*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
EMS Fund  
At a Glance

**Revenues by Source**



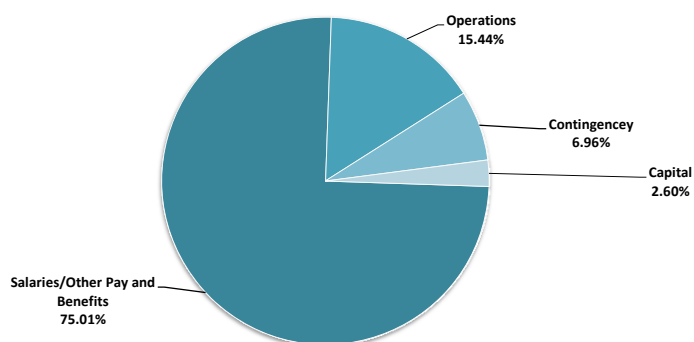
Charges for Service - Emergency	\$ 2,900,000
Charges for Service - Other	\$ 11,000
Inter Governmental	\$ 553,800
Interest Earnings	\$ 2,600
Transfers In	\$ 1,781,121
	<u>\$ 5,248,521</u>

**Expenditures By Function**



Public Safety	\$ 5,390,190
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**Expenditures By Category**



Salaries/Other Pay and Benefits	\$ 4,042,934
Operations	\$ 832,296
Contingency	\$ 374,960
Capital	\$ 140,000
	<u>\$ 5,390,190</u>

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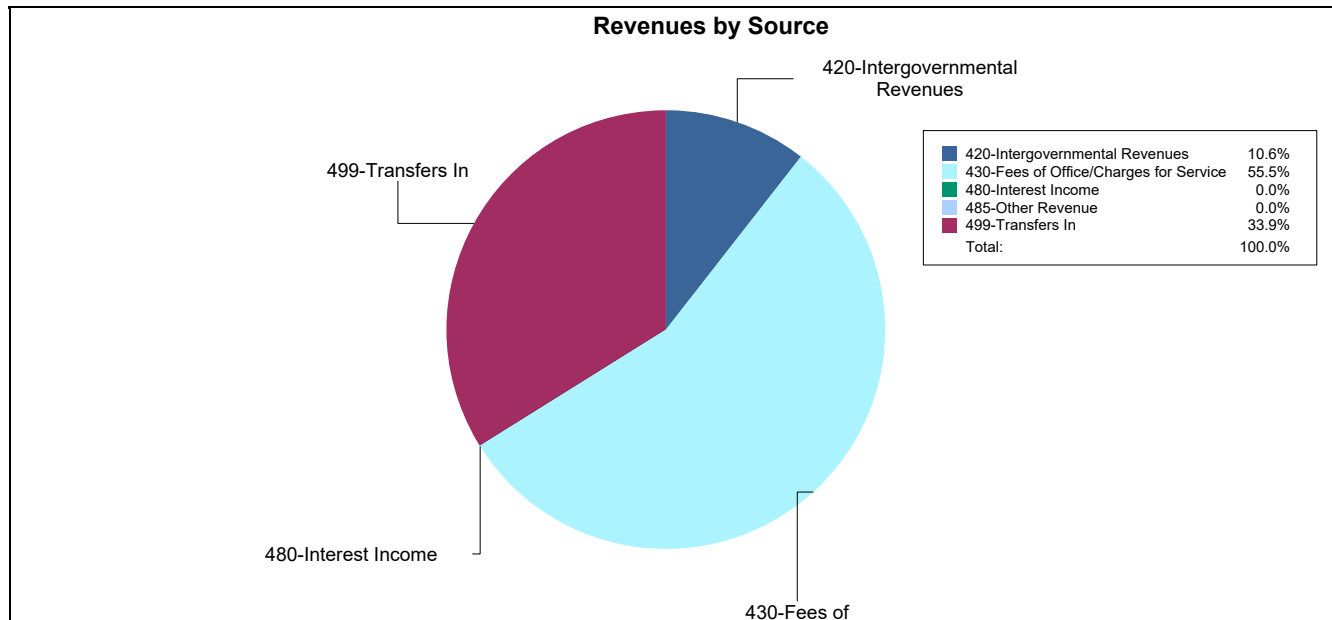
*Walker County*  
 Proposed Budget Fiscal Year 2022-2023  
 EMS Fund Summary

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 1,119,313	\$ 781,997	\$ 1,574,406	\$ 1,574,406	\$ 2,581,087
<u>Revenues</u>					
Ambulance Fees	\$ 2,893,583	\$ 2,500,000	\$ 2,500,000	\$ 2,900,000	\$ 2,900,000
Grant Revenue/State Funds	\$ 25,260	\$ -	\$ 13,796	\$ 13,796	\$ 13,800
Federal Funds	\$ 1,135,168	\$ -	\$ 1,341,121	\$ 2,220,000	\$ 540,000
Federal FEMA Funds	\$ 45,377	\$ -	\$ 21,539	\$ 21,539	\$ -
Fees of Office/Charges for Service	\$ 2,625	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000
Interest	\$ 555	\$ 1,000	\$ 1,000	\$ 2,600	\$ 2,600
Other Revenues	\$ 70,213	\$ -	\$ -	\$ 9,824	\$ 10,000
Insurance Refunds/Credits	\$ -	\$ -	\$ 4,474	\$ 4,474	\$ -
Transfer from General Fund-Operations	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121
Transfer from General Fund-OneTime	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
Total Revenues	<u>\$ 4,663,477</u>	<u>\$ 4,417,121</u>	<u>\$ 4,805,344</u>	<u>\$ 6,091,647</u>	<u>\$ 5,248,521</u>
 Total Available	 \$ 5,782,790	 \$ 5,199,118	 \$ 6,379,750	 \$ 7,666,053	 \$ 7,829,608
 <u>Expenditures</u>					
<u>PUBLIC SAFETY</u>					
EMS-Contingency	\$ -	\$ 200,000	\$ 38,833	\$ 38,833	\$ 374,960
EMS Salaries Other Pay and Benefits	\$ 3,089,254	\$ 3,477,209	\$ 3,584,853	\$ 3,571,659	\$ 4,042,934
EMS Operations	\$ 725,651	\$ 762,728	\$ 874,866	\$ 874,866	\$ 832,296
 EMS Capital	 \$ 393,479	 \$ 270,000	 \$ 599,608	 \$ 599,608	 \$ 140,000
Total Expenditures	<u>\$ 4,208,384</u>	<u>\$ 4,709,937</u>	<u>\$ 5,098,160</u>	<u>\$ 5,084,966</u>	<u>\$ 5,390,190</u>
 <u>Available</u>	 <u>\$ 1,574,406</u>	 <u>\$ 489,181</u>	 <u>\$ 1,281,590</u>	 <u>\$ 2,581,087</u>	 <u>\$ 2,439,418</u>

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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Emergency Medical Services (EMS) Fund  
Revenues By Source



	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
<b>Intergovernmental Revenues</b>					
42010 State Funds	\$ 25,260	\$ -	\$ 13,796	\$ 13,796	\$ 13,800
42620 Federal Funds	\$ 45,376	\$ -	\$ -	\$ -	\$ -
42710 Disaster Relief Funds	\$ -	\$ -	\$ 21,539	\$ 21,539	\$ -
42919 Federal Relief Funds	\$ 1,135,169	\$ -	\$ 1,341,121	\$ 2,220,000	\$ 540,000
	<u>\$ 1,205,805</u>	<u>\$ -</u>	<u>\$ 1,376,456</u>	<u>\$ 2,255,335</u>	<u>\$ 553,800</u>
<b>Fees of Office/Charges for Service</b>					
43010 Fees of Office/Charges for Service	\$ 2,625	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000
43800 Ambulance Emergency Fees	\$ 2,817,337	\$ 2,500,000	\$ 2,500,000	\$ 2,900,000	\$ 2,900,000
43996 Refund	\$ (31,360)	\$ -	\$ -	\$ -	\$ -
43997 WriteOffs Collected	\$ 36,462	\$ -	\$ -	\$ 9,824	\$ 10,000
43998 Revenue Adjustment at Year End	\$ 71,144	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,896,208</u>	<u>\$ 2,505,000</u>	<u>\$ 2,505,000</u>	<u>\$ 2,910,824</u>	<u>\$ 2,911,000</u>
<b>Interest Income</b>					
48010 Interest	\$ 555	\$ 1,000	\$ 1,000	\$ 2,600	\$ 2,600
<b>Other Revenue</b>					
48200 Insurance Refunds/Credits	\$ 70,213	\$ -	\$ 4,474	\$ 4,474	\$ -
	<u>\$ 70,213</u>	<u>\$ -</u>	<u>\$ 4,474</u>	<u>\$ 4,474</u>	<u>\$ -</u>
<b>Tranfers In</b>					
49901 Transfer from General Fund	\$ 126,713	\$ 1,641,121	\$ 648,414	\$ 648,414	\$ 1,641,121
49902 Transfer from General-Capital	\$ 363,983	\$ 270,000	\$ 270,000	\$ 270,000	\$ 140,000
	<u>\$ 490,696</u>	<u>\$ 1,911,121</u>	<u>\$ 918,414</u>	<u>\$ 918,414</u>	<u>\$ 1,781,121</u>
<b>Total all Funds</b>	<u>\$ 4,663,477</u>	<u>\$ 4,417,121</u>	<u>\$ 4,805,344</u>	<u>\$ 6,091,647</u>	<u>\$ 5,248,521</u>

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*Walker County*  
 Proposed Budget Fiscal Year 2022-2023  
 EMS Fund  
 Departmental Expenditures By Category

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
46099 - Walker County EMS - Contingency					
Operations	\$ -	\$ 200,000	\$ 38,833	\$ 38,833	\$ 374,960
	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 38,833</u>	<u>\$ 38,833</u>	<u>\$ 374,960</u>
46100 - Walker County EMS - Emergency Services					
Salaries, Other Pay, Benefits	\$ 3,089,254	\$ 3,477,209	\$ 3,584,853	\$ 3,571,659	\$ 4,042,934
Operations	\$ 725,651	\$ 762,728	\$ 874,866	\$ 874,866	\$ 832,296
Capital	\$ 393,479	\$ 270,000	\$ 599,608	\$ 599,608	\$ 140,000
	<u>\$ 4,208,384</u>	<u>\$ 4,509,937</u>	<u>\$ 5,059,327</u>	<u>\$ 5,046,133</u>	<u>\$ 5,015,230</u>
Fund Total	<u><u>\$ 4,208,384</u></u>	<u><u>\$ 4,709,937</u></u>	<u><u>\$ 5,098,160</u></u>	<u><u>\$ 5,084,966</u></u>	<u><u>\$ 5,390,190</u></u>

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## Walker County

### Proposed Budget Fiscal Year 2022-2023 Emergency Medical Services (EMS) Fund Expenditures by Object Code

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Salaries/Other Pay/Benefits</u>					
51010 Head of Department	\$ 70,285	\$ 90,573	\$ 90,573	\$ 90,921	\$ 102,384
51030 Deputies and Assistants	\$ 2,053,643	\$ 2,345,114	\$ 2,424,574	\$ 2,330,383	\$ 2,714,308
51070 Part Time	\$ 154,558	\$ 89,112	\$ 89,112	\$ 180,009	\$ 113,172
51080 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 22,270
51150 Allowances	\$ -	\$ -	\$ -	\$ -	\$ 2,400
52010 Social Security	\$ 167,643	\$ 189,050	\$ 195,092	\$ 194,968	\$ 218,067
52020 Group Insurance	\$ 290,705	\$ 355,490	\$ 364,845	\$ 363,682	\$ 391,014
52030 Retirement	\$ 318,429	\$ 370,384	\$ 381,970	\$ 373,577	\$ 433,432
52040 Workers Comp Insurance	\$ 31,537	\$ 32,440	\$ 33,577	\$ 35,462	\$ 39,977
52060 Unemployment Insurance	\$ 2,454	\$ 5,046	\$ 5,110	\$ 2,657	\$ 5,910
	<u>\$ 3,089,254</u>	<u>\$ 3,477,209</u>	<u>\$ 3,584,853</u>	<u>\$ 3,571,659</u>	<u>\$ 4,042,934</u>
<u>Operations</u>					
61010 Office Supplies	\$ 1,525	\$ 7,231	\$ 6,031	\$ 6,031	\$ 7,231
61030 Operating Supplies	\$ 7,109	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61100 Minor Equipment	\$ 17,776	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
61210 Janitorial Supplies	\$ -	\$ 615	\$ 615	\$ 615	\$ 615
61220 Education Supplies	\$ 929	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61230 Uniforms	\$ 11,100	\$ 15,000	\$ 15,200	\$ 15,200	\$ 15,000
61280 Medical Supplies	\$ 135,081	\$ 150,000	\$ 163,796	\$ 163,796	\$ 150,000
62010 Postage	\$ 248	\$ 6,108	\$ 2,858	\$ 2,858	\$ 6,108
62110 Fuel	\$ 74,933	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
62120 Lubricants, Oils, Etc	\$ -	\$ 4,508	\$ 4,508	\$ 4,508	\$ 4,508
64100 Computer Software	\$ -	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759
64130 Volume Licensing	\$ -	\$ -	\$ 2,943	\$ 2,943	\$ -
64140 Software Maintenance/Subscriptions	\$ 33,105	\$ 34,810	\$ 34,810	\$ 34,810	\$ 34,810
67040 Professional Services	\$ -	\$ 800	\$ 1,300	\$ 1,300	\$ 800
67050 Pre EmploymentPhysicals/EmployeeTesti	\$ 2,920	\$ 200	\$ 700	\$ 700	\$ 200
67070 Bank Charges	\$ 416	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 19,084	\$ 22,500	\$ 37,500	\$ 37,500	\$ 22,500
68035 Purchased Services-Emergicon	\$ 184,607	\$ 165,117	\$ 185,117	\$ 185,117	\$ 210,117
68080 Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68500 Towing Services	\$ 964	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
69900 Project/Equipment Allocation	\$ -	\$ -	\$ 18,806	\$ 18,806	\$ 6,873
70010 Insurance and Bonds	\$ 84,690	\$ 86,657	\$ 91,767	\$ 91,767	\$ 100,657
71010 Travel and Lodging	\$ 905	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624
71020 Conferences/Training	\$ 1,938	\$ 12,500	\$ 10,500	\$ 10,500	\$ 12,500
71030 Dues and Subscriptions	\$ 2,126	\$ 4,000	\$ 3,452	\$ 3,452	\$ 7,695
73150 Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
73160 Copies/CopierMaintenance Agreements	\$ 62	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145

		Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2020-2022	Estimated 2020-2022	Budget 2022-2023
<u>Operations</u>						
74100	Communication	\$ 2,021	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110	Data Circuits/Internet	\$ 9,425	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640
74130	Communication - Cell/Mobile Phones	\$ 2,395	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150	Communication-Air Cards	\$ 9,355	\$ 6,294	\$ 10,994	\$ 10,994	\$ 6,294
74200	Electricity	\$ 5,211	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
74300	Gas Utility	\$ 933	\$ 420	\$ 970	\$ 970	\$ 420
74400	Water/Sewer/Garbage	\$ 1,607	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500	Telecable	\$ 2,699	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75100	Repairs - Vehicles and Trucks	\$ 111,254	\$ 78,700	\$ 117,092	\$ 117,092	\$ 78,700
75200	Repairs - Equipment	\$ 1,216	\$ 4,125	\$ 5,159	\$ 5,159	\$ 4,125
75300	Repairs - Buildings	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
75400	Repairs and Maintenance - Office Equipn	\$ -	\$ 2,275	\$ -	\$ -	\$ 2,275
75999	Contingency Operations	\$ -	\$ 200,000	\$ 38,833	\$ 38,833	\$ 374,960
		<u>\$ 725,651</u>	<u>\$ 962,728</u>	<u>\$ 913,699</u>	<u>\$ 913,699</u>	<u>\$ 1,207,256</u>
<u>Capital</u>						
85010	Machinery and Equipment	\$ -	\$ -	\$ 329,608	\$ 329,608	\$ 140,000
87030	Vehicles and Trucks	\$ 393,479	\$ 270,000	\$ 270,000	\$ 270,000	\$ -
		<u>\$ 393,479</u>	<u>\$ 270,000</u>	<u>\$ 599,608</u>	<u>\$ 599,608</u>	<u>\$ 140,000</u>
Total all Funds		<u>\$ 4,208,384</u>	<u>\$ 4,709,937</u>	<u>\$ 5,098,160</u>	<u>\$ 5,084,966</u>	<u>\$ 5,390,190</u>



*Walker County*  
 Proposed Budget Fiscal Year 2022-2023  
 Insurance Fund - Retiree Health

Fund Description: This fund has been established to plan for future costs of funding the health benefit for retirees. Employees hired before October 1, 2013 who have retired with 20 years of continuous service or will retire with 20 years continuous service are eligible for a retiree health benefit. Employees hired after that date are not eligible for a retiree health benefit. Recognizing that the County needed to plan for the future budgetary impact on the budget for this cost, a fund has been created to set aside monies to fund this benefit. Several years ago, the County began accumulating funds for this purpose.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 1,891,344	\$ 2,001,500	\$ 2,001,551	\$ 2,001,551	\$ 2,006,351
<u>Revenues</u>					
Charges for Retiree Insurance	\$ 108,656	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,551	\$ 1,500	\$ 1,500	\$ 4,800	\$ 1,500
Total Revenues	<u>\$ 110,207</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 4,800</u>	<u>\$ 1,500</u>
Total Available	\$ 2,001,551	\$ 2,003,000	\$ 2,003,051	\$ 2,006,351	\$ 2,007,851
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u><u>\$ 2,001,551</u></u>	<u><u>\$ 2,003,000</u></u>	<u><u>\$ 2,003,051</u></u>	<u><u>\$ 2,006,351</u></u>	<u><u>\$ 2,007,851</u></u>

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*Walker County*  
 Proposed Budget Fiscal Year 2021-2022  
 Healthy County Initiative

Fund Description: The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 19,384	\$ 18,408	\$ 19,570	\$ 19,570	\$ 20,185
<u>Revenues</u>					
Other Revenue	\$ 270	\$ -	\$ -	\$ 1,080	\$ -
Interest	\$ 9	\$ -	\$ -	\$ 35	\$ -
Total Revenues	<u>\$ 279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ -</u>
Total Available	\$ 19,663	\$ 18,408	\$ 19,570	\$ 20,685	\$ 20,185
<u>Expenditures</u>					
Operations	\$ 93	\$ 3,000	\$ 3,000	\$ 500	\$ 3,000
Total Expenditures	<u>\$ 93</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 500</u>	<u>\$ 3,000</u>
<u>Available</u>	<u>\$ 19,570</u>	<u>\$ 15,408</u>	<u>\$ 16,570</u>	<u>\$ 20,185</u>	<u>\$ 17,185</u>

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**Central Dispatch**  
**Proposed Budget for the Fiscal Year October 1, 2022 - September 30, 2023**

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	FY 2022-2023
Total Available Funds	\$ 1,059,456	\$ 897,905	\$ 953,565	\$ 953,565	\$ 1,065,912
In Capital Equipment Set-aside	\$ (156,882)	\$ (156,882)	\$ (156,882)	\$ (156,882)	\$ (236,882)
<b>Available for Operations</b>	<b>\$ 902,574</b>	<b>\$ 741,023</b>	<b>\$ 796,683</b>	<b>\$ 796,683</b>	<b>\$ 829,030</b>
<u>Revenues</u>					
Intra/Intergovernmental	\$ 1,639,576	\$ 1,418,808	\$ 1,418,808	\$ 1,418,808	\$ 1,418,808
Walker County Increase	\$ -	\$ -	\$ -	\$ -	\$ 45,233
City of Huntsville Increase	\$ -	\$ -	\$ -	\$ -	\$ 45,223
Other Revenue	\$ 3,532	\$ -	\$ -	\$ 3,139	\$ -
Interest	\$ 430	\$ -	\$ -	\$ 400	\$ -
Total Revenues	\$ 1,643,538	\$ 1,418,808	\$ 1,418,808	\$ 1,422,347	\$ 1,509,264
Total Available	\$ 2,546,112	\$ 2,159,831	\$ 2,215,491	\$ 2,219,030	\$ 2,338,294
<u>Expenditures</u>					
<u>Operating</u>					
Dispatch Salaries, Other Pay and Benefits	\$ 1,003,214	\$ 1,285,685	\$ 1,285,685	\$ 1,100,000	\$ 1,285,685
Allowance for implementation of salary study	\$ -	\$ -	\$ -	\$ -	\$ 90,467
Dispatch Operations	\$ 174,902	\$ 245,343	\$ 245,343	\$ 210,000	\$ 245,343
Contingency-Special	\$ -	\$ 22,879	\$ 22,879	\$ -	\$ 22,879
Equipment Upgrade	\$ 531,313				
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Subtotal Operating</b>	<b>\$ 1,749,429</b>	<b>\$ 1,593,907</b>	<b>\$ 1,593,907</b>	<b>\$ 1,350,000</b>	<b>\$ 1,684,374</b>
<b>Available Operating</b>	<b>\$ 796,683</b>	<b>\$ 565,924</b>	<b>\$ 621,584</b>	<b>\$ 869,030</b>	<b>\$ 653,920</b>
<b>Available for Projects</b>	<b>\$ 116,882</b>	<b>\$ 156,882</b>	<b>\$ 156,882</b>	<b>\$ 156,882</b>	<b>\$ 196,882</b>
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures		\$ -	\$ -	\$ -	\$ -
Projected at Year End	\$ 156,882	\$ 196,882	\$ 196,882	\$ 196,882	\$ 236,882
	953,565	762,806	818,466	1,065,912	890,802

**Current Personnel Allocation**

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

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Walker County  
Proposed Budget Fiscal Year 2022-2023  
Legislatively Designated Funds Summary

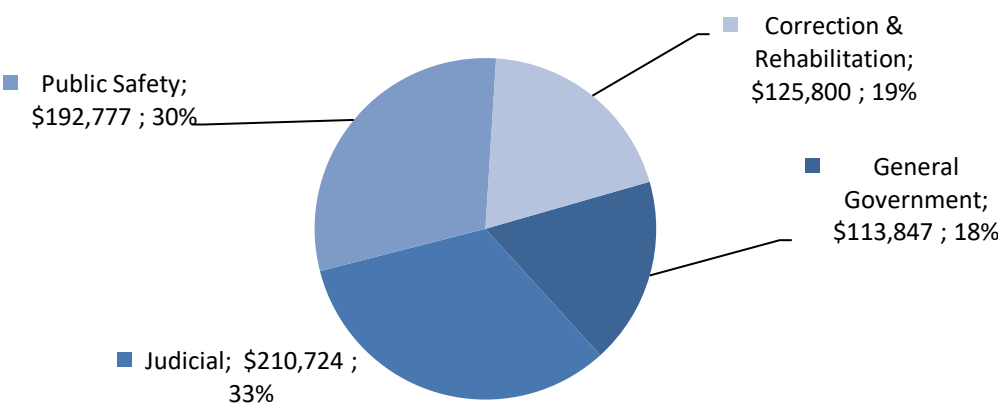
	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 2,411,317	\$ 2,245,098	\$ 2,572,744	\$ 2,572,744	\$ 2,453,789
Revenues					
Inter Governmental Revenues	96,804	49,500	78,020	78,020	77,500
Charges for Services/Fees of Office	582,211	468,000	564,000	573,306	539,450
Fines/Court Costs & Forfeitures	167,608	-	-	105,558	-
Interest Income	1,073	1,390	1,890	3,760	2,255
Other Income	70,096	-	70,000	70,000	70,000
Transfers In	32,914	44,741	44,741	44,741	44,741
Total Revenues	950,706	563,631	758,651	875,385	733,946
Total Available	3,362,023	2,808,729	3,331,395	3,448,129	3,187,735
Expenditures					
Salary/Other Pay/Benefits	108,970	163,042	161,824	134,967	167,007
Operations	369,421	737,386	831,401	766,699	356,141
Capital	63,341	-	33,551	33,551	-
Contingency	247,547	262,323	301,446	59,123	120,000
Total Expenditures	789,279	1,162,751	1,328,222	994,340	643,148
Available	\$ 2,572,744	\$ 1,645,978	\$ 2,003,173	\$ 2,453,789	\$ 2,544,587

Detail Of Fiscal Year 2022-2023 Budget

	Available Funds	Revenues	Expenditures	Available Funds
511-County Records Management and Preservation Fund	\$ 1,368	-	-	1,368
512-County Courts RecordsPresevation ( Digitize)	\$ 56,808	-	25,000	31,808
515-County Clerk Records Management and Preservation Fund	\$ 283,099	120,500	31,857	371,742
516-County Clerk Records Archive Account Fund	\$ 190,003	120,250	5,000	305,253
517-County Facility Fee Fund	\$ 10,000	10,000	-	20,000
518-District Clerk Records Management and Preservation Fund	\$ 28,418	12,000	10,000	30,418
519-District Clerk Rider Fund	\$ 22,595	12,000	34,595	-
520-District Clerk Archive Fund	\$ 2,941	-	2,941	-
524-County Jury Fund SB 41	\$ -	5,000	5,000	-
525-Court Reporter Service Fund	\$ 13,263	17,600	17,600	13,263
516-County Law Library Fund	\$ 24,130	33,000	33,435	23,695
527-Language Access Fund	\$ 4,000	4,000	1,000	7,000
536-Courthouse Security Fund	\$ 8,529	83,741	85,277	6,993
537-Justice Courts Building Security Fund	\$ 55,393	3,200	17,500	41,093
538-Justice of Peace Truancy Prevention & Diversion Fund	\$ 33,946	11,000	-	44,946
539-County Specialty Court Programs	\$ 11,699	5,500	-	17,199
550-Justice Court Technology Fund	\$ 76,406	11,580	24,701	63,285
551-County and District Court Technology Fund	\$ -	1,250	1,250	-
552-Child Abuse Prevention Fund	\$ 1,855	500	-	2,355
560-Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561-Pretrial Intervention Fund	\$ 73,149	30,000	30,706	72,443
562-District Attorney Forfeiture Fund	\$ 190,454	-	24,000	166,454
563-Hot Check Fee Fund	\$ 2,778	500	2,996	282
574-Sheriff Forfeiture Fund	\$ 491,516	-	40,000	451,516
576-Inmate Medical Fund	\$ 56,514	4,500	10,000	51,014
577-DOJ Equitable Sharing Fund	\$ 419,429	825	50,000	370,254
578-Sheriff Commissary Fund	\$ 304,232	166,500	115,800	354,932
583-Elections Equipment Fund	\$ 22,212	43,000	45,545	19,667
584-Elections Services Contract Fund	\$ 68,956	15,000	6,445	77,511
589-Tax Assessor Special Inventory Fund	\$ 96	-	-	96
	\$ 2,453,789	\$ 733,946	\$ 643,148	\$ 2,544,587

Walker County  
Legislatively Designated Funds  
Expenditures by Function  
Proposed Budget FY 2022-2023

General Government	\$ 113,847
Judicial	\$ 210,724
Public Safety	\$ 192,777
Correction & Rehabilitation	\$ 125,800
	\$ 643,148



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*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Legislatively Designated

**Fund 511 County Records Management and Preservation Fund**

[Fee repealed Senate Bill 41 effective 01/01/2022]

**Statutory Reference:** Was repealed by Senate Bill 41. Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which GC 51.317(c)(1) \$5 shall be deposited to county recs & mgmt pres fund and GC 51.317(c)(2) \$5 to DC rec mgmt and pres fund. Local Government Code Sec. 134.101(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction. LGC 134.101(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county records management and preservation fund 134.101(b)(2) felony 23.8095 percent.

**Purpose/Authorized Use:** Fee may be used only to provide funds for specific records management and preservation, including automation purposes, on approval by the commissioners court of a budget.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 3,560	\$ 1,560	\$ 946	\$ 946	\$ 1,368
Revenues					
County Records Fees	12,386	13,000	13,000	5,500	-
Interest	-	-	-	-	-
Total Revenues	12,386	13,000	13,000	5,500	-
 Total Available	 15,946	 14,560	 13,946	 6,446	 1,368
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	15,000	14,560	13,946	5,078	-
Capital	-	-	-	-	-
Total Expenditures	15,000	14,560	13,946	5,078	-
 Available	 \$ 946	 \$ -	 \$ -	 \$ 1,368	 \$ 1,368

**Fund 512 County Records Preservation Fund (II Digitize)**

[Fee repealed Senate Bill 41 effective 01/01/2022]

**Statutory Reference:** Was repealed by Senate Bill 41. Government Code Sec. 51.708 authorizing a filing fee of not more than \$10.00 in each civil case to be collected by the clerk of a County Court, Statutory County Court, or District Court.

**Purpose/Authorized Use:** Under the direction of the Commissioners Court, money may be used only to digitize court records and preserve the records from natural disasters.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 64,554	\$ 52,679	\$ 76,943	\$ 76,943	\$ 56,808
Revenues					
County Records Fees	12,358	12,500	12,500	4,151	-
Interest	31	-	-	125	-
Total Revenues	12,389	12,500	12,500	4,276	-
 Total Available	 76,943	 65,179	 89,443	 81,219	 56,808
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	24,411	24,411	24,411	25,000
Capital	-	-	-	-	-
Total Expenditures	-	24,411	24,411	24,411	25,000
 Available	 \$ 76,943	 \$ 40,768	 \$ 65,032	 \$ 56,808	 \$ 31,808



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Legislatively Designated

**Fund 515 County Clerk Records and Preservation Fund**

Statutory Reference: LGC 118.011(b)(2) County Clerk may set and collect records mgmt & pres fee (LGC.118.0216)...not more than \$10. LGC 118.0216 (a) fee for the rec mgmt & pres services performed by the county clerk after filing & recording of a document in the records of the office of the clerk. Local Government Code Sec.134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county records management and preservation fund 134.102(b)(2) Mis A/B 20.3252 percent.

Statutory Reference: Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. LGC Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. LGC 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to cnty rec mgmt and pres acct 14.0845 percent and 6.7265 percent. LGC 135.102(c) county treasurer shall allocate the fees received under 135.101(a)(2) and 135.102(a)(2) to cnty rec mgmt and pres acct 57.1429 percent and 6.6667 percent.

Purpose/Authorized Use: Fee may be used only to provide funds for specific rec mgmt and pres, to include automation purposes. Expenditures shall comply with LGC 252 Subchapter C. May be used by a county only to fund records mgmt and pres services performed by the court clerk.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 614,680	\$ 534,935	\$ 538,254	\$ 538,254	\$ 283,099
Revenues					
County Records Fees	130,105	128,000	128,000	136,000	120,000
Interest	313	300	300	500	500
Other	-	-	-	-	-
Total Revenues	130,418	128,300	128,300	136,500	120,500
Total Available	745,098	663,235	666,554	674,754	403,599
Expenditures					
Salaries, Other Pay and Benefits	2,818	26,857	26,857	-	26,857
Operations	204,026	400,000	400,000	391,655	5,000
Capital	-	-	-	-	-
Total Expenditures	206,844	426,857	426,857	391,655	31,857
Available	\$ 538,254	\$ 236,378	\$ 239,697	\$ 283,099	\$ 371,742



*Walker County*  
Proposed Budget Fiscal Year 2022-2023  
Legislatively Designated

**Fund 516 County Clerk Records Archive Account Fund**

Statutory Reference: Local Government Code Sec. 118.011(f)(1) and 118.025 authorizing a fee to be collected by County Clerk for recording or filing services, set by Commissioners Court, not to exceed \$10.00. Fee shall be deposited in a separate records archive account in the general fund of the County. Any interest accrued remains with the account.

Purpose/Authorized Use: Funds may be expended only for the preservation and restoration of the County Clerk's records archive. The County Clerk shall designate the public documents that are part of the records archive and is subject to approval by the Commissioners Court in a public meeting during the budget process.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 191,769	\$ 65,323	\$ 66,903	\$ 66,903	\$ 190,003
Revenues					
County Records Fees	122,580	121,000	121,000	123,000	120,000
Interest	101	1,000	1,000	100	250
Total Revenues	122,681	122,000	122,000	123,100	120,250
Total Available	314,450	187,323	188,903	190,003	310,253
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	247,547	-	-	-	5,000
Contingency	-	187,323	187,323	-	-
Capital	-	-	-	-	-
Total Expenditures	247,547	187,323	187,323	-	5,000
Available	\$ 66,903	\$ -	\$ 1,580	\$ 190,003	\$ 305,253

**Fund 517 Court Facility Fee Fund**

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(2) the court facility fee fund 9.3897 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(2) the court facility fee fund 8.9686 percent;

Purpose/Authorized Use: may be used by a county only to fund the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Revenues					
Fees of Office/Chargesfr Service	-	-	-	10,000	10,000
Interest	-	-	-	-	-
Total Revenues	-	-	-	10,000	10,000
Total Available	-	-	-	10,000	20,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,000



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**Fund 518 District Clerk Records Management and Preservation Fund**

[Govt.Code sec 51.317 repealed by Senate Bill 41 effective 01/01/2022]

Statutory Reference: Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which GC 51.317(c)(1) \$5 shall be deposited to county recs & mgmt pres fund and GC 51.317(c)(2) \$5 to DC rec mgmt and pres fund. Local Government Code Sec. 134.101(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction. LGC 134.101(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county records management and preservation fund 134.101(b)(2) felony 23.8095 percent.

Statutory Reference: Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. LGC Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. LGC 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to cnty rec mgmt and pres acct 14.0845 percent and 6.7265 percent.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 11,961	\$ 13,561	\$ 16,398	\$ 16,398	\$ 28,418
Revenues					
District Clerk Records Fees	4,435	4,600	4,600	12,000	12,000
Interest	2	-	-	20	-
Total Revenues	4,437	4,600	4,600	12,020	12,000
Total Available	16,398	18,161	20,998	28,418	40,418
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	3,000	3,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	3,000	3,000	-	10,000
Available	\$ 16,398	\$ 15,161	\$ 17,998	\$ 28,418	\$ 30,418

**Fund 519 District Clerk Rider Fund**

Statutory Reference: 87th Legislature SB 1.General Appropriations Act rider 48 District Clerks in counties with four or more TDCJ operational correctional facilities are to be allocated, during each fiscal year of the biennium, an amount not to exceed \$12,000 to be allocated in equal monthly installments.

Purpose/Authorized Use: The allocation must be used for the purpose of covering costs incurred in the filing to TDCJ inmate correspondence.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 32,224	\$ 36,895	\$ 32,889	\$ 32,889	\$ 22,595
Revenues					
State Revenue	12,000	12,000	12,000	12,000	12,000
Interest	15	-	-	75	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	12,015	12,000	12,000	12,075	12,000
Total Available	44,239	48,895	44,889	44,964	34,595
Expenditures					
Salaries, Other Pay and Benefits	7,372	7,369	7,369	7,369	7,369
Operations	3,978	30,975	30,975	15,000	27,226
Capital	-	-	-	-	-
Total Expenditures	11,350	38,344	38,344	22,369	34,595
Available	\$ 32,889	\$ 10,551	\$ 6,545	\$ 22,595	\$ -



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**Fund 520-District Clerk Archive Fund**

[Fee repealed Senate Bill 41 effective 01/01/2022]

Statutory Reference: Was repealed by Senate Bill 41. Government Code Sec. 51.305(b) authorizing Commissioners Court of a County may adopt a fee, not to exceed \$10.00, for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in any court in the County for which the District Clerk accepts filings as part of the county's annual budget. GC 51.317(b)(5) not to exceed \$10 for court records archiving.

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

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 3,252	\$ 5,052	\$ 5,186	\$ 5,186	\$ 2,941
Revenues					
Fees of Office/Charges for Service	1,934	1,800	1,800	700	-
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	1,934	1,800	1,800	700	-
Total Available	5,186	6,852	6,986	5,886	2,941
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	2,945	2,945	2,945	2,941
Capital	-	-	-	-	-
Total Expenditures	-	2,945	2,945	2,945	2,941
Available	\$ 5,186	\$ 3,907	\$ 4,041	\$ 2,941	\$ -

**Fund 523 County Jury Fee Fund**

[Govt. Code sec 51.604 repealed by Senate Bill 41 effective 01/01/2022]

Statutory Reference: Local Government Code Sec. 134.101, 134.102, 134.103.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123, or nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102, 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county jury fund 134.101(b)(3) felony 0.9524 percent, 134.102(b)(4) Mis A/B 0.8130 percent, 134.103(b)(4) nonjailable misdemeanor 0.7143 percent. Repealed by Senate Bill 41. ~~Government Code Sec. 51.604 authorizing clerk of a County Court, Statutory County Court, or District Court shall collect a \$40.00 jury fee for each civil case in which a person applies for a jury trial.~~

Purpose/Authorized Use: May be used by a county only to fund juror reimbursements and otherwise finance jury services.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ -	\$ 3,400	\$ 6,737	\$ 6,737	\$ -
Revenues					
Charges for Services	7,475	6,900	6,900	2,500	-
Other Income	-	-	-	-	-
Total Revenues	7,475	6,900	6,900	2,500	-
Total Available	7,475	10,300	13,637	9,237	-
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	738	10,300	6,900	9,237	-
Capital	-	-	-	-	-
Total Expenditures	738	10,300	6,900	9,237	-
Available	\$ 6,737	\$ -	\$ 6,737	\$ -	\$ -



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**Fund 524 County Jury Fund SB 41**

Statutory Reference: Local Government Code Sec. Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(9) the county jury fund 4.6948 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(9) the county jury fund 4.4841 percent;

Purpose/Authorized Use: may be used by a county only to fund juror reimbursements and otherwise finance jury services.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Fees of Office/Charges for Service	-	-	-	5,000	5,000
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	-	-	-	5,000	5,000
Total Available	-	-	-	5,000	5,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	-	-	-	5,000	5,000
Available	\$ -	\$ -	\$ -	\$ -	\$ -





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**Fund 525 Court Reporter Service Fund**

[Gov Code Sec 51.601(a), (a-1), (b) & (e) was repealed by SB 41 effective 01/01/2022.]

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(7) the court reporter service fund 2.4390 percent. Senate Bill 41 repealed 51.601(a), (a-1), (b) and (e). Government Code Sec. 51.601(a) authorizing the clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15.00 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. LGC Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. LGC 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to the court reporter service fund 11.7371 percent and 11.2108 percent.

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

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 610	\$ 10,210	\$ 13,263	\$ 13,263	\$ 13,263
Revenues					
Court Costs	16,201	17,600	17,600	17,600	17,600
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	16,201	17,600	17,600	17,600	17,600
 Total Available	 16,811	 27,810	 30,863	 30,863	 30,863
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	3,548	27,810	27,810	17,600	17,600
Capital	-	-	-	-	-
Total Expenditures	3,548	27,810	27,810	17,600	17,600
 Available	 \$ 13,263	 \$ -	 \$ 3,053	 \$ 13,263	 \$ 13,263



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**Fund 526 County Law Library Fund**

[Local Govt Code Sec 323.023 (a) was amended by SB 41 effective 01/01/2022.]

Statutory Reference: Local Government Code Sec. 323.023 (a) Amended by Senate Bill 41 The A sum set by the commissioners court ~~not to exceed \$35 shall establish a county law library fund be taxed, collected, and paid as other costs in ea. Civil case filed in a county or district court.~~

Statutory Reference: Local Government Code Sec. Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(6) the county law library fund 16.4319 percent; 135.102 (a)(1) to the following accounts and funds (b)(6) the county law library fund 15.6951 percent.

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

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 4,075	\$ 24,030	\$ 24,565	\$ 24,565	\$ 24,130
Revenues					
Law Library Fees	36,807	36,000	36,000	33,000	33,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	36,807	36,000	36,000	33,000	33,000
Total Available	40,882	60,030	60,565	57,565	57,130
Expenditures					
Salaries, Other Pay and Benefits	9,876	9,580	9,580	9,580	9,580
Operations	6,441	23,855	23,855	23,855	23,855
Capital	-	-	-	-	-
Total Expenditures	16,317	33,435	33,435	33,435	33,435
Available	\$ 24,565	\$ 26,595	\$ 27,130	\$ 24,130	\$ 23,695



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**Fund 527 Language Access Fund**

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; Sec. 135.103 (a) In addition to all other fees and court costs, a person shall pay a local consolidated filing fee of \$33 on filing of any civil case in a justice court and on any action other than an original action for a civil case, including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.4085 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.3453 percent; Sec. 135.103 (a) to the following accounts and funds (b)(3) the language access fund 9.0909 percent; Purpose/Authorized Use: may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Revenues					
Fees of Office/Charges for Service	-	-	-	4,000	4,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	-	-	-	4,000	4,000
Total Available	-	-	-	4,000	8,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	1,000
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	1,000
Available	\$ -	\$ -	\$ -	\$ 4,000	\$ 7,000



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**Fund 536 Courthouse Security Fund**

Statutory Reference: Local Government Code Sec. 134.101, 134.102, 134.103.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123, or nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102, 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the courthouse security fund 134.101(b)(4) felony 9.5238 percent, 134.102(b)(5) Mis A/B 8.1301 percent, 134.103(b)(1) nonjailable misdemeanor 35 percent. Code of Criminal Procedure Art. 102.017(d) County Treasurer shall deposit one-fourth of the money allocated to the courthouse security fund under LGC 134.103 in a fund known as the justice court building fund.

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. LGC Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. LGC 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to the courthouse security fund 9.3897 percent and 8.9686 percent.

Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 16,939	\$ 4,571	\$ 9,100	\$ 9,100	\$ 8,529
Revenues					
Courthouse Security Fees	35,112	35,000	35,000	39,000	39,000
Interest	-	-	-	-	-
Transfer from General	32,914	44,741	44,741	44,741	44,741
Total Revenues	68,026	79,741	79,741	83,741	83,741
Total Available	84,965	84,312	88,841	92,841	92,270
Expenditures					
Salaries, Other Pay and Benefits	71,245	84,312	84,312	84,312	85,277
Operations	4,620	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	75,865	84,312	84,312	84,312	85,277
Available	\$ 9,100	\$ -	\$ 4,529	\$ 8,529	\$ 6,993



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**Fund 537 Justice Courts Building Security Fund**

Statutory Reference: Local Government Code Sec.134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the courthouse/building security fund 134.103(b)(1) nonjailable misdemeanor 35 percent. Code of Criminal Procedure Art. 102.017(d) County Treasurer shall deposit one-fourth of the money collected under subsection (b) in a justice court into a fund allocated to the courthouse security fund under LGC 134.103 in a fund known as the justice court building fund.

Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 47,862	\$ 47,387	\$ 52,093	\$ 52,093	\$ 55,393
Revenues					
Fees	4,498	4,500	4,500	3,200	3,200
Interest	23	-	-	100	-
Total Revenues	4,521	4,500	4,500	3,300	3,200
Total Available	52,383	51,887	56,593	55,393	58,593
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	290	10,000	10,000	-	17,500
Capital	-	-	-	-	-
Total Expenditures	290	10,000	10,000	-	17,500
Available	\$ 52,093	\$ 41,887	\$ 46,593	\$ 55,393	\$ 41,093

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

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

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

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 7,543	\$ 22,543	\$ 22,936	\$ 22,936	\$ 33,946
Revenues					
Fees	15,391	15,000	15,000	11,000	11,000
Interest	2	-	-	10	-
Total Revenues	15,393	15,000	15,000	11,010	11,000
Total Available	22,936	37,543	37,936	33,946	44,946
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 22,936	\$ 37,543	\$ 37,936	\$ 33,946	\$ 44,946



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**Fund 539 County Speciality Court Programs**

Statutory Reference: Local Government Code Sec. 134.101.(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction.

(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(6) the county specialty court account 23.8095 percent. Sec. 134.102. (a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(8) the county specialty court account 16.2602 percent.

Purpose/Authorized Use: Money allocated under Section 134.101 or 134.102 to the county specialty court account maintained in the county treasury as required by Section 134.151 may be used by a county only to fund specialty court programs established under Subtitle K, Title 2, Government Code.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 1,537	\$ 5,037	\$ 6,199	\$ 6,199	\$ 11,699
Revenues					
Fees	4,662	3,500	3,500	5,500	5,500
Interest	-	-	-	-	-
Total Revenues	4,662	3,500	3,500	5,500	5,500
Total Available	6,199	8,537	9,699	11,699	17,199
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 6,199	\$ 8,537	\$ 9,699	\$ 11,699	\$ 17,199

**Fund 550 Justice Courts Technology Fund**

Statutory Reference: Local Government Code Sec.134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the justice court technology fund 134.103(b)(3) nonjailable misdemeanor 28.5714 percent.

Purpose/Authorized Use: CCP 102.0173. Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for Justice Court Judges and clerks in regards to technological enhancements for Justice Courts; and (2) the purchase and maintenance of technological enhancements for a Justice Court.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 86,076	\$ 82,415	\$ 84,527	\$ 84,527	\$ 76,406
Revenues					
Fees	15,371	16,000	16,000	11,400	11,400
Interest	39	40	40	180	180
Other	-	-	-	-	-
Total Revenues	15,410	16,040	16,040	11,580	11,580
Total Available	101,486	98,455	100,567	96,107	87,986
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	16,959	19,701	19,701	19,701	19,701
Contingency	-	5,000	5,000	-	5,000
Total Expenditures	16,959	24,701	24,701	19,701	24,701
Available	\$ 84,527	\$ 73,754	\$ 75,866	\$ 76,406	\$ 63,285



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**Fund 551 County and District Courts Technology Fund**

Statutory Reference: Local Government Code Sec. 134.101, 134.102. (a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.101, 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county and district court technology fund 134.101(b)(5) felony 3.8095 percent, 134.102(b)(6) Mis A/B 3.2520 percent.

Purpose/Authorized Use: Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for County Court, Statutory County Court, or District Court Judges and clerks in regards to technological enhancements for those courts; and (2) the purchase and maintenance of technological enhancements for County Court, Statutory County Court, or District Court.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 6,722	\$ 3,302	\$ 2,025	\$ 2,025	\$ -
Revenues					
County and District Court Techn	1,561	1,500	1,500	1,255	1,250
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	1,561	1,500	1,500	1,255	1,250
Total Available	8,283	4,802	3,525	3,280	1,250
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	6,258	4,802	3,525	3,280	1,250
Capital	-	-	-	-	-
Total Expenditures	6,258	4,802	3,525	3,280	1,250
Available	\$ 2,025	\$ -	\$ -	\$ -	\$ -

**Fund 552 Child Abuse Prevention Fund**

Statutory Reference: Code of Criminal Procedure Art. 102.0186. (a) A person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26, Penal Code, shall pay a fine of \$100 on conviction of the offense.

(b) A fine imposed under this article is imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense.

(c) The clerks of the respective courts shall collect the fines and pay the fines to the county treasurer or to any other official who discharges the duties commonly delegated to the county treasurer for deposit in a fund to be known as the county child abuse prevention fund.

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

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 632	\$ 1,432	\$ -	\$ 1,355	\$ 1,855
Revenues					
Fees	723	800	800	500	500
Total Revenues	723	800	800	500	500
Total Available	1,355	2,232	800	1,855	2,355
Expenditures					
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 1,355	\$ 2,232	\$ 800	\$ 1,855	\$ 2,355



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**Fund 560 District Attorney Prosecutors Supplement Fund**

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(3) the account for prosecutor's fees 16.2602 percent. Government Code Sec. 46.003 (a) The state prosecuting attorney and each state prosecutor is entitled to receive from the state a salary in an amount equal to the state annual salary as set by in the General Appropriations Act in accordance with Section 659.012 paid to a district judge with comparable years of service as the state prosecuting attorney or state prosecutor. (b) A Commissioners Court may supplement the state prosecutor's state salary but may not pay the state prosecutor an amount less than the compensation it pays its highest paid district judge. Government Code Sec 46.004 Expenses (a) the state prosecuting attorney and each state prosecutor is entitled to receive not less than \$22,500 a year from the state.

Purpose/Authorized Use: Funds are to be used by the attorney or prosecutor to help defray the salaries and expenses of the office. That money may not be used to supplement the attorney's or prosecutor's salary.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	26,337	22,500	22,500	22,500	22,500
Total Revenues	26,337	22,500	22,500	22,500	22,500
Total Available	26,337	22,500	22,500	22,500	22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	26,337	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	26,337	22,500	22,500	22,500	22,500
Available	\$ -	\$ -	\$ -	\$ -	\$ -

**Fund 561 Pretrial Intervention Program Fund**

Statutory Reference: Code of Criminal Procedure Art. 102.0121 authorizing District Attorney, Criminal District Attorney, or County Attorney may collect a reimbursement fee not to exceed \$500.00.

Purpose/Authorized Use: Reimbursement fees to be used solely to administer the pretrial intervention program. An expenditure from the fund may be made only in accordance with a budget approved by Commissioners Court.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 93,408	\$ 108,171	\$ 115,923	\$ 115,923	\$ 73,149
Revenues					
Fees	37,568	30,000	30,000	32,000	30,000
Interest	40	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	37,608	30,000	30,000	32,000	30,000
Total Available	131,016	138,171	145,923	147,923	103,149
Expenditures					
Salaries, Other Pay and Benefits	15,093	30,706	30,706	30,706	30,706
Operations	-	44,068	44,068	44,068	-
Contingency	-	-	-	-	-
Total Expenditures	15,093	74,774	74,774	74,774	30,706
Available	\$ 115,923	\$ 63,397	\$ 71,149	\$ 73,149	\$ 72,443





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**Fund 562 District Attorney Forfeiture Fund**

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.

Purpose/Authorized Use: Funds to be used solely for the official purposes of the office of the attorney representing the state.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 180,865	\$ 186,900	\$ 191,994	\$ 191,994	\$ 190,454
Revenues					
Forfeitures	62,758	-	-	22,110	-
Interest	82	-	-	350	-
Other Revenue	1	-	-	-	-
Total Revenues	62,841	-	-	22,460	-
Total Available	243,706	186,900	191,994	214,454	190,454
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	4,332	24,000	24,000	24,000	24,000
Capital	47,380	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	51,712	24,000	24,000	24,000	24,000
Available	\$ 191,994	\$ 162,900	\$ 167,994	\$ 190,454	\$ 166,454

**Fund 563 District Attorney Hot Check Fee Fund**

Statutory Reference: Code of Criminal Procedure Art. 102.007 as amended by Senate Bill 346 authorizing a County Attorney, District Attorney, or Criminal District Attorney may collect a reimbursement fee if the attorney's office collects and processes a check or similar sight order: (1) has been issued or passed in manner that makes the issuance or passing an offense or (2) has been forged. Reimbursement fee collected ranges from \$10.00 to \$75.00.

Purpose/Authorized Use: Reimbursement fees shall be deposited in a special fund to be administered by the County Attorney, District Attorney, or Criminal District Attorney. Expenditures shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but may not supplement his/her own salary from this fund.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 2,396	\$ 1,696	\$ 3,278	\$ 3,278	\$ 2,778
Revenues					
Hot Check Fees	1,666	1,300	1,300	500	500
Other Revenues	-	-	-	-	-
Total Revenues	1,666	1,300	1,300	500	500
Total Available	4,062	2,996	4,578	3,778	3,278
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	784	2,996	2,996	1,000	2,996
Capital	-	-	-	-	-
Total Expenditures	784	2,996	2,996	1,000	2,996
Available	\$ 3,278	\$ -	\$ 1,582	\$ 2,778	\$ 282



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**Fund 574 Sheriff Forfeiture Fund**

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.

Purpose/Authorized Use: This fund was established to account for the funds that have been awarded to the Sheriff's Office pursuant to a court order of forfeited funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office and/or purposes of the office of the attorney representing the state.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 422,591	\$ 499,210	\$ 507,248	\$ 507,248	\$ 491,516
Revenues					
Forfeitures	104,850	-	-	68,621	-
Interest	204	-	-	900	-
Other Revenue	-	-	-	-	-
Total Revenues	105,054	-	-	69,521	-
Total Available	527,645	499,210	507,248	576,769	491,516
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	4,436	20,000	32,579	32,579	20,000
Capital	15,961	-	33,551	33,551	-
Contingency	-	20,000	19,123	19,123	20,000
Total Expenditures	20,397	40,000	85,253	85,253	40,000
Available	\$ 507,248	\$ 459,210	\$ 421,995	\$ 491,516	\$ 451,516

**Fund 576 Sheriff Inmate Medical Fund**

Statutory Reference: Texas Admin Code Title 37 Part 9 Chapter 273 as amended by Senator Bill 346 Each facility shall have and implement a written plan, approved by the Commission, for inmate medical, mental, and dental services. Code of Criminal Procedure Art. 104.002 (d) A person who is or was a prisoner in a county jail and received medical, dental, or health related services from a county or a hospital district shall be required to pay a reimbursement fee for such services when they are rendered.

Purpose/Authorized Use: Fund used to defray inmate medical expenses (visit to sick-call, visit in-house physician/dentist, prescription fees, ER visit).

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 47,158	\$ 51,158	\$ 52,014	\$ 52,014	\$ 56,514
Revenues					
Fees	4,833	4,000	4,000	4,500	4,500
Interest	23	-	-	-	-
Total Revenues	4,856	4,000	4,000	4,500	4,500
Total Available	52,014	55,158	56,014	56,514	61,014
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 52,014	\$ 45,158	\$ 46,014	\$ 56,514	\$ 51,014



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**Fund 577 DOJ Equitable Sharing Fund**

Statutory Reference: Code of Criminal Procedure Art. 59 and Guide to Equitable Sharing for State and Local Law Enforcement Agencies authorizes funds from seized property to be distributed per Court Order to agencies participating in joint efforts of cases.

Purpose/Authorized Use: Funds shall be used by law enforcement agencies for law enforcement purposes only. Shared funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 403,564	\$ 403,754	\$ 403,777	\$ 403,777	\$ 419,429
Revenues					
Forfeitures		-	-	14,827	-
Interest	213	50	50	825	825
Transfer from General Fund	-	-	-	-	-
Total Revenues	213	50	50	15,652	825
Total Available	403,777	403,804	403,827	419,429	420,254
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 403,777	\$ 353,804	\$ 353,827	\$ 419,429	\$ 370,254

**Fund 578 Sheriff Commissary Fund**

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; Sec. 135.103 (a) In addition to all other fees and court costs, a person shall pay a local consolidated filing fee of \$33 on filing of any civil case in a justice court and on any action other than an original action for a civil case, including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, or third-party action. and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.4085 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.3453 percent; Sec. 135.103 (a) to the following accounts and funds (b)(3) the language access fund 9.0909 percent;

Purpose/Authorized Use: may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 116,908	\$ -	\$ 253,532	\$ 253,532	\$ 304,232
Revenues					
Fees	166,788	-	166,000	166,000	166,000
Interest	31	-	500	500	500
Transfer from General Fund	-	-	-	-	-
Total Revenues	166,819	-	166,500	166,500	166,500
Total Available	283,727	-	420,032	420,032	470,732
Expenditures					
Salaries, Other Pay and Benefits	2,566	-	3,000	3,000	3,000
Operations	27,629	-	72,800	72,800	72,800
Contingency	-	-	20,000	40,000	40,000
Capital	-	-	-	-	-
Total Expenditures	30,195	-	95,800	115,800	115,800
Available	\$ 253,532	\$ -	\$ 324,232	\$ 304,232	\$ 354,932



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**Fund 583 Elections Equipment Fund**

Statutory Reference: Election Code Sec. 123.032 (d) The maximum amount that a County in which a political subdivision is wholly or partly situated may charge the political subdivision for leasing county-owned equipment is 10 percent of the purchase price of the equipment for each day the equipment is leased. Election Code Sec. 123.033 (c) The maximum amount that may be charged for leasing equipment to a county executive committee for a general or runoff primary is: (1) \$5.00 for each unit of electronic voting system equipment installed at a polling place; and (2) \$5.00 for each unit of other equipment not specified by this subsection.

Purpose/Authorized Use: Used to defray election equipment expenses (elections systems maintenance agreement renewals, software support).

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 9,815	\$ 24,236	\$ 24,237	\$ 24,237	\$ 22,212
Revenues					
Intergovernmental	58,467	15,000	15,000	43,520	43,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	58,467	15,000	15,000	43,520	43,000
Total Available	68,282	39,236	39,237	67,757	65,212
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	44,045	39,236	45,545	45,545	45,545
Capital	-	-	-	-	-
Total Expenditures	44,045	39,236	45,545	45,545	45,545
Available	\$ 24,237	\$ -	\$ (6,308)	\$ 22,212	\$ 19,667

**Fund 584 Tax Assessor Elections Service Contracts Fund**

Statutory Reference: Election Code Section 31.100(a) money paid to a county election officer under an election contract shall be deposited in a separate fund.

Purpose/Authorized Use: Only actual expenses directly attributable to an election services contract may be paid from the election services contract fund. A fee charged by the officer for general supervision of the election may not exceed 10 percent of the total amount of the contract, but may not be less than \$75.00.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 40,520	\$ 56,977	\$ 60,326	\$ 60,326	\$ 68,956
Revenues					
Intergovernmental Funds	600	-	-	-	-
Fees	19,189	15,000	15,000	15,000	15,000
Interest	17	-	-	75	-
Total Revenues	19,806	15,000	15,000	15,075	15,000
Total Available	60,326	71,977	75,326	75,401	83,956
Expenditures					
Salaries, Other Pay and Benefits	-	4,218	-	-	4,218
Operations	-	2,227	6,445	6,445	2,227
Capital	-	-	-	-	-
Total Expenditures	-	6,445	6,445	6,445	6,445
Available	\$ 60,326	\$ 65,532	\$ 68,881	\$ 68,956	\$ 77,511



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***Fund 589 Tax Assessor Special Inventory Fee Fund***

Statutory Reference: Tax Code Sec. 23.122

Purpose/Authorized Use: Used to defray the cost of administration of the prepayment procedure.

	Actual 2020-2021	Original Budget 2021-2022	Revised Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Available Funds	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
Revenues					
Fees	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Available	96	96	96	96	96
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96

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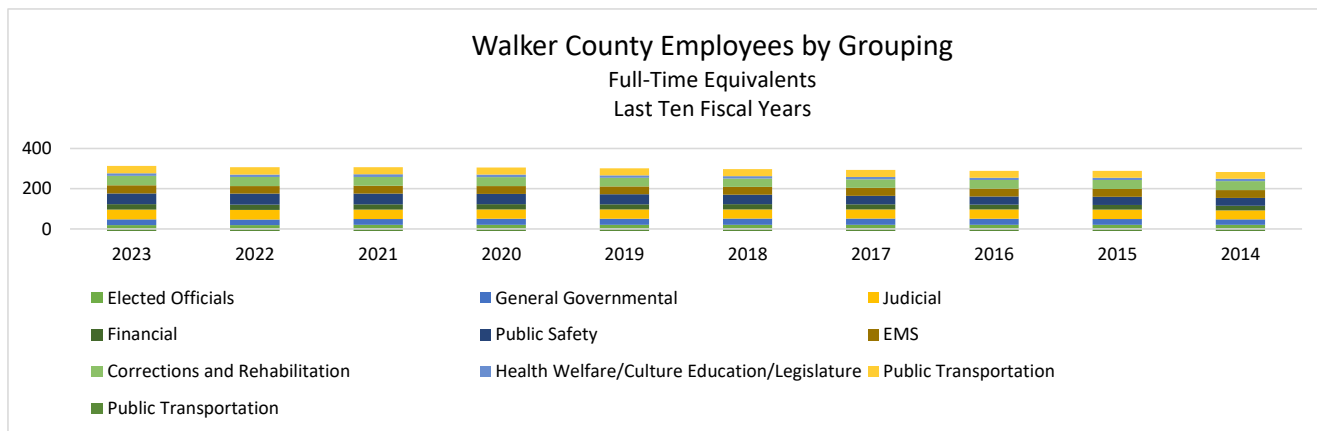
# Walker County

## Proposed Budget Fiscal Year 2022-2023

### Personnel Summary

Positions added include an additional Program Administrator in Planning and Development, a Prosecutor in the Criminal District Attorney Office and a Logistics Coordinator in Emergency Medical Services. A part-time Assistant Auditor 1 (Accounts Payable) was added in the County Auditor Office. In the past there was one person performing the Health Authority and Medical Director functions for the county and was budgeted in the Emergency Medical Services (EMS) budget. In FY 2023, two positions are budgeted, one for the Local Health Authority position, now budgeted in the County Judge budget, and one position for the Medical Director included in the Emergency Services (EMS) department budget. One person no longer does both functions. A Data Clerk position was moved from the Sheriff Department to the County Jail. In the past we have reported full and part time positions. For Fiscal Year 2023, we are reporting full-time equivalents since many of the part-time employees are not working the standard 20 hours a week as was done in the past. Fiscal Year 2022 has been restated to reflect this change. The two District Judges, Criminal District Attorney and three Agri-Life Extension Agents are paid supplements to their state salary and are no longer included in the full-time equivalents. The Emergency Medical Services budget includes part-time monies equivalent to 1.49 full-time equivalents. The total full-time equivalents for Walker County increased from 306.11 to 312.10.

Function	Full-time Equivalent Employees as of September 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Operating</b>										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	28.83	27.83	28	29.5	29.5	30.5	30.5	30	29	27
Judicial										
Elected	6	6	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	47.43	47.5	46.5	46.5	46.5	45.5	46	45.5	44.5
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	24.5	24	24	24	23.5	23	23	21.5	21.5	21
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	46	45	44	43	42	39	36	33	33	31
Employees-Non-Certified	7.63	9.63	8.5	8.5	8	7.5	7.5	7.5	7.5	8.5
Employees - EMS	40.49	38	39	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	41	40	40	40	39	39	39	39	40.5	40.5
Employees-Non-Certified	4.63	4.63	4.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	8.79	8	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	5	5	5	4	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	36.5	36.5	35	35	35	34.5	34.5	34.5	34.5	34
<b>Legislatively Designated</b>										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
<b>Total County Employees</b>	<b>312.10</b>	<b>306.11</b>	<b>306</b>	<b>304</b>	<b>301</b>	<b>296.5</b>	<b>292.5</b>	<b>288</b>	<b>288</b>	<b>283</b>



Walker County receives grants on an annual basis from the State of Texas to fund employees for Adult Probation (CSCD), Juvenile Probation services, and for the Special Prosecution Unit's criminal division. This division prosecutes all crimes arising from within facilities owned or operated by the Texas Department of Criminal Justice. Walker County also contracts with the State of Texas to administer general funds from the State Appropriation Budget to the Special Prosecution Unit for the operation of the juvenile division which prosecutes all crimes arising from within facilities owned or operated by the Texas Juvenile Justice Department and the civil division which handles the civil commitment of sexually violent predators in all jurisdictions across the State of Texas.

The County is implementing a new salary plan in Fiscal Year 2023 following a salary study that included all non-grant county departments. The consultant presented the plan to Commissioners Court and it was adopted in August 2022. Position names, pay groups, and pay amounts were changed. The benefit package remained the same as the current year with an increase in the cost of health insurance. The longevity policy was changed to include all non-grant paid regular full-time employees, including elected and appointed officials. Employee longevity pay begins after completion of 5 years of full-time service. The amount increased from \$60 per year to \$170 per year of service.





**Personnel Allocations by Department**

*Note: Department Position Names and Pay Groups are updated to reflect the Salary Implementation Plan of FY 2023*

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent 2021-2022	Time Equivalent 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
<b>GENERAL FUND</b>								
15010 County Judge								
County Judge	128	1.00	0.00	1.00	1.00			
Executive Administrator	114	1.00	0.00	1.00	1.00			
Office Administrator	103	1.00	0.00	1.00	1.00			
Local Health Authority	101	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>			
<b>Total County Judge</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>4.00</b>	<b>\$ 210,750</b>	<b>\$ 271,913</b>	<b>\$ 1,828</b>
15020 County Judge-IT								
IT Director	120	1.00	0.00	1.00	1.00			
IT System Administrator	116	1.00	0.00	1.00	1.00			
IT Analyst	109	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total County Judge-IT</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 223,356</b>	<b>\$ 231,578</b>	<b>\$ 3,740</b>
15050 County Clerk								
County Clerk	119	1.00	0.00	1.00	1.00			
Chief Deputy - County Clerk	112	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 1	107	1.00	0.00	1.00	1.00			
Deputy Clerk 3	107	3.00	0.00	3.00	3.00			
Deputy Clerk 1	103	<u>4.00</u>	<u>0.00</u>	<u>4.00</u>	<u>4.00</u>			
<b>Total County Clerk</b>		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	<b>\$ 443,217</b>	<b>\$ 510,362</b>	<b>\$ 10,200</b>
16010 Voter Registration								
Deputy Specialist 3	107	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Voter Registration</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 42,476</b>	<b>\$ 49,249</b>	<b>\$ 1,530</b>
16020 Elections								
Elections Manager	111	1.00	0.00	1.00	1.00			
Deputy Specialist 3	107	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Elections</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>\$ 95,695</b>	<b>\$ 109,111</b>	<b>\$ 1,190</b>
17010 County Facilities								
Maintenance Director	114	1.00	0.00	1.00	1.00			
Maintenance Assistant 4	107	1.00	0.00	1.00	1.00			
Maintenance Assistant 2	105	2.00	0.00	2.00	1.00			
Maintenance Assistant 1	104	0.00	0.00	0.00	1.00			
Janitorial Supervisor	103	1.00	0.00	1.00	1.00			
Janitorial Assistant 1	101	4.00	0.00	4.00	4.83			
Facilities Part-time(s)		<u>0.00</u>	<u>2.00</u>	<u>0.83</u>	<u>0.00</u>			
<b>Total County Facilities</b>		<b>9.00</b>	<b>2.00</b>	<b>9.83</b>	<b>9.83</b>	<b>\$ 370,807</b>	<b>\$ 427,260</b>	<b>\$ 2,040</b>

*Note: # of part-time employees may be adjusted part time hours constant*

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
19010 Centralized Costs								
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>			
<b>Total Centralized Costs</b>		<b>0.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>\$ 15,600</b>	<b>\$ 19,292</b>	<b>\$ -</b>
20010 County Auditor								
County Auditor		1.00	0.00	1.00	1.00			
First Assistant Auditor	119	1.00	0.00	1.00	1.00			
Assistant Auditor 4	114	2.00	0.00	2.00	2.00			
Assistant Auditor 3	111	2.00	0.00	2.00	2.00			
Assistant Auditor 2	108	2.00	0.00	2.00	3.00			
Assistant Auditor 1	105	1.00	0.00	1.00	0.50			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total County Auditor</b>		<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>9.50</b>	<b>\$ 570,846</b>	<b>\$ 655,918</b>	<b>\$ 10,880</b>
<i>Note: or as per Order of District Judges</i>								
20020 County Treasurer								
Treasurer	119	1.00	0.00	1.00	1.00			
HR Specialist	113	1.00	0.00	1.00	1.00			
Payroll Administrator	113	1.00	0.00	1.00	1.00			
Deputy Treasurer 2	108	1.00	0.00	1.00	1.00			
Assistant Treasurer 1	106	1.00	0.00	1.00	1.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total County Treasurer</b>		<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>5.00</b>	<b>\$ 274,524</b>	<b>\$ 323,372</b>	<b>\$ 7,820</b>
20030 Collections-County Treasurer								
Collections Officer	106	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>			
<b>Total Collections-County Treasurer</b> (1 to be bilingual)		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>\$ 92,290</b>	<b>\$ 93,806</b>	<b>\$ 5,950</b>
20040 Purchasing								
Purchasing Agent	118	1.00	0.00	1.00	1.00			
Assistant Purchaser 3	110	1.00	0.00	1.00	1.00			
Assistant Purchaser 2	105	1.00	0.00	1.00	1.00			
Assistant Purchaser 1	101	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Purchasing</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$ 192,044</b>	<b>\$ 224,163</b>	<b>\$ 2,720</b>
21010 Vehicle Registration								
Tax Assessor Collector	119	1.00	0.00	1.00	1.00			
Chief Deputy Tax Assessor	112	1.00	0.00	1.00	1.00			
Deputy Specialist 2	105	1.00	0.00	1.00	1.00			
Deputy Specialist 1	104	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>5.00</u>			
<b>Total Vehicle Registration</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>\$ 366,639</b>	<b>\$ 410,977</b>	<b>\$ 10,880</b>
<i>Full time may be filled with part-time(s)</i>								
30010 Courts Central								
Salary Supplement-Constables		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Courts Central</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 34,320</b>	<b>\$ 34,320</b>	<b>\$ -</b>
30020 County Court at Law								
Court at Law Judge	130	1.00	0.00	1.00	1.00			
Court Reporter		1.00	0.00	1.00	1.00			
Executive Court Administrator	114	1.00	0.00	1.00	1.00			
Court Coordinator 2	111	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total County Court-at-Law</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$ 369,700</b>	<b>\$ 389,832</b>	<b>\$ 4,930</b>

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
30030 12th Judicial District Court								
Judge 12th Judicial District (Supplement)		0.00	1.00	0.00	0.00			
Court Reporter		1.00	0.00	1.00	1.00			
Executive Court Administrator	114	1.00	0.00	1.00	1.00			
Court Coordinator 2	111	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total 12th Judicial District Court</b>		<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 177,987</b>	<b>\$ 201,164</b>	<b>\$ 1,700</b>
30040 278th Judicial District Court								
Judge 278th Judicial District (Supplement)		0.00	1.00	0.00	0.00			
Court Reporter		1.00	0.00	1.00	1.00			
Executive Court Administrator	114	1.00	0.00	1.00	1.00			
Court Coordinator 2	111	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total 278th Judicial District Court</b>		<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 183,863</b>	<b>\$ 204,844</b>	<b>\$ 6,290</b>
30050 CSCD Pretrial Bond Supervision								
Pretrial Bond Supervision Officer	106	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Pretrial Bond Supervision</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 44,000</b>	<b>\$ 46,903</b>	<b>\$ -</b>
31010 District Clerk								
District Clerk	119	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 2	112	1.00	0.00	1.00	1.00			
Deputy Clerk 4	109	1.00	0.00	1.00	1.00			
Deputy Clerk 3	107	2.00	0.00	2.00	2.00			
Deputy Clerk 2	105	1.00	0.00	1.00	1.00			
Deputy Clerk 1	103	2.00	0.00	2.00	2.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total District Clerk</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>\$ 392,016</b>	<b>\$ 459,252</b>	<b>\$ 13,218</b>
32010 Criminal District Attorney								
Criminal District Attorney (Supplement)		0.00	1.00	0.00	0.00			
First Assistant DA	124	1.00	0.00	1.00	1.00			
Senior Prosecutor	122	1.00	0.00	1.00	1.00			
Assistant DA 4	121	1.00	0.00	1.00	1.00			
Assistant DA 3	119	1.00	0.00	1.00	1.00			
Assistant DA 2	118	2.00	0.00	2.00	2.00			
Chief Investigator	118	1.00	0.00	1.00	1.00			
Assistant DA 1	116	2.00	0.00	2.00	3.00			
Investigator 2	116	1.00	0.00	1.00	1.00			
Executive Administrator	114	1.00	0.00	1.00	1.00			
Investigator 1	114	1.00	0.00	1.00	1.00			
Coordinator Victims Assist	111	1.00	0.00	1.00	1.00			
Coordinator Hot Check	111	1.00	0.00	1.00	1.00			
Legal Assistant 2	109	1.00	0.00	1.00	1.00			
Legal Assistant 1	107	3.00	0.00	3.00	3.00			
Legal Secretary	107	3.00	0.00	3.00	3.00			
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.43</u>	<u>0.43</u>			
<b>Total Criminal District Attorney</b>		<b>21.00</b>	<b>2.00</b>	<b>21.43</b>	<b>22.43</b>	<b>\$ 1,368,846</b>	<b>\$ 1,604,698</b>	<b>\$ 5,270</b>

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
33010 Justice of Peace - Precinct 1								
Justice of Peace	116	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 1	107	1.00	0.00	1.00	1.00			
Deputy Clerk 1	103	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>			
<b>Total Justice of Peace - Precinct 1</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$ 211,101</b>	<b>\$ 222,821</b>	<b>\$ 10,200</b>
33020 Justice of Peace - Precinct 2								
Justice of Peace	116	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 1	107	1.00	0.00	1.00	1.00			
Deputy Clerk 1	103	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Justice of Peace - Precinct 2</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 166,507</b>	<b>\$ 177,682</b>	<b>\$ 3,740</b>
33030 Justice of Peace - Precinct 3								
Justice of Peace	116	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 1	107	1.00	0.00	1.00	1.00			
Deputy Clerk 1	103	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Justice of Peace - Precinct 3</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 168,416</b>	<b>\$ 178,271</b>	<b>\$ 4,378</b>
33040 Justice of Peace - Precinct 4								
Justice of Peace	116	1.00	0.00	1.00	1.00			
Chief Deputy Clerk 1	107	1.00	0.00	1.00	1.00			
Deputy Clerk 2	105	1.00	0.00	1.00	1.00			
Deputy Clerk 1	103	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Justice of Peace - Precinct 4</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$ 210,975</b>	<b>\$ 222,763</b>	<b>\$ 7,480</b>
36010 Juvenile Probation Support								
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Juvenile Probation Support</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 48,994</b>	<b>\$ 89,419</b>	<b>\$ -</b>
41010 Sheriff's Office								
Sheriff	127	1.00	0.00	1.00	1.00			
Chief Deputy Sheriff	124	1.00	0.00	1.00	1.00			
Lieutenant	118	2.00	0.00	2.00	2.00			
Sergeant	116	7.00	0.00	7.00	7.00			
Detective	114	6.00	0.00	6.00	6.00			
Sheriff Deputy 3	113	3.00	0.00	3.00	3.00			
Sheriff Deputy 2	112	7.00	0.00	7.00	7.00			
Sheriff Deputy 1	111	9.00	0.00	9.00	9.00			
IT Analyst	109	1.00	0.00	1.00	1.00			
Deputy Clerk 2	105	1.00	0.00	1.00	1.00			
Office Administrator	103	2.00	0.00	2.00	1.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Sheriff's Office</b>		<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>39.00</b>	<b>\$ 2,681,773</b>	<b>\$ 2,778,560</b>	<b>\$ 51,000</b>
43010 Courthouse Security General Fund								
Sheriff Deputy 2	112	1.00	0.00	1.00	1.00			
Sheriff Deputy 1	111	2.00	0.00	2.00	2.00			
Correctional Officer 1	105	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Courthouse Security/Bailiff</b>		<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$ 219,518</b>	<b>\$ 232,248</b>	<b>\$ 7,650</b>
44001 Constables Central								
Deputy Clerk 3	107	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Constables Central</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 43,628</b>	<b>\$ 49,249</b>	<b>\$ 2,550</b>
44010 Constable - Precinct 1								
Constable	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Constable - Precinct 1</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 61,229</b>	<b>\$ 69,298</b>	<b>\$ 3,570</b>

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
44020 Constable - Precinct 2								
Constable	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Constable - Precinct 2</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 61,229</b>	<b>\$ 69,298</b>	<b>\$ 1,530</b>
44030 Constable - Precinct 3								
Constable	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Deputy Constable 1	111	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Constable - Precinct 3</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>\$ 116,389</b>	<b>\$ 129,160</b>	<b>\$ 2,550</b>
44040 Constable - Precinct 4								
Constable	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Deputy Constable 2	112	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Deputy Constable 1	111	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>	<u>3.00</u>			
<b>Total Constable - Precinct 4</b>		<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>5.00</b>	<b>\$ 287,429</b>	<b>\$ 311,739</b>	<b>\$ 9,350</b>
45010 Department of Public Safety Support								
Office Administrator	103	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Department of Public Safety</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 47,908</b>	<b>\$ 46,903</b>	<b>\$ 4,590</b>
46010 Emergency Management								
Emergency Management Coordinator	118	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Deputy EMC	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Executive Administrator	114	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.63</u>	<u>0.63</u>			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Emergency Management</b>		<b>3.00</b>	<b>1.00</b>	<b>3.63</b>	<b>3.63</b>	<b>\$ 227,704</b>	<b>\$ 249,538</b>	<b>\$ 11,730</b>
50010 County Jail								
Jail Administrator	120	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Lieutenant	118	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Transport Deputy	111	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>			
Correctional Officer - Shift	109	<u>4.00</u>	<u>0.00</u>	<u>4.00</u>	<u>4.00</u>			
Maintenance Assistant 4	107	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Correctional Officer 3	107	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>	<u>3.00</u>			
Jail Mechanic	106	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Correctional Officer 1	105	<u>26.00</u>	<u>0.00</u>	<u>26.00</u>	<u>26.00</u>			
Office Administrator	103	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
Data Clerk 3	103	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total County Jail</b>		<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>41.00</b>	<b>\$ 1,799,405</b>	<b>\$ 2,033,715</b>	<b>\$ 19,040</b>
50020 County Jail - Inmate Medical								
Jail Nurse - LVN	112	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>			
Medical Assistants Part-time(s)		<u>0.00</u>	<u>1.00</u>	<u>0.63</u>	<u>0.63</u>			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
		<b>2.00</b>	<b>1.00</b>	<b>2.63</b>	<b>2.63</b>	<b>\$ 141,914</b>	<b>\$ 151,906</b>	<b>\$ 1,360</b>
50120 Community Services								
CSR Coordinator	106	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>			
<b>Total Probation Support</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$ 42,669</b>	<b>\$ 46,903</b>	<b>\$ 2,040</b>
60010 Veteran's Services								
Veterans Services Director	109	<u>0.00</u>	<u>1.00</u>	<u>0.53</u>	<u>0.53</u>			
<b>Total Veteran's Services</b>		<b>0.00</b>	<b>1.00</b>	<b>0.53</b>	<b>0.53</b>	<b>\$ 28,818</b>	<b>\$ 28,818</b>	<b>\$ -</b>

Department/ Position	Pay Group	Total Full-	Total Part-	Full Time	Time	Total Salary	Total Salary	Total
		Time	time	Equivalent	Equivalent	Budget	Budget	Longevity
		2021-2022	2021-2022	2021-2022	2022-2023	2021-2022	2022-2023	2022-2023
61020 Planning and Development Department								
Planning & Dev Director	120	1.00	0.00	1.00	1.00			
Solid Waste Enforcement	112	2.00	0.00	2.00	2.00			
Program Administrator	112	1.00	0.00	1.00	2.00			
Technician 2	106	1.00	0.00	1.00	1.00			
Technician 1	104	<u>2.00</u>	<u>2.00</u>	<u>3.26</u>	<u>3.26</u>			
<b>Total Utility Department</b>		<b>7.00</b>	<b>2.00</b>	<b>8.26</b>	<b>9.26</b>	<b>\$ 428,086</b>	<b>\$ 533,568</b>	<b>\$ 10,710</b>
70010 Historical Commission								
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.43</u>	<u>0.43</u>			
<b>Total Historical Commission</b>		<b>0.00</b>	<b>1.00</b>	<b>0.43</b>	<b>0.43</b>	<b>\$ 13,500</b>	<b>\$ 16,695</b>	<b>\$ -</b>
70020 Texas Agrilife Extension								
AgriLife Extension Agents (3 Supplements)		0.00	3.00	0.00	0.00			
Program Assistant	105	1.00	0.00	1.00	1.00			
Office Administrator	103	1.00	0.00	1.00	1.00			
Clerk 1	102	<u>0.00</u>	<u>2.00</u>	<u>0.87</u>	<u>0.87</u>			
<b>Total Texas Agrilife Extension</b>		<b>2.00</b>	<b>5.00</b>	<b>2.87</b>	<b>2.87</b>	<b>\$ 190,165</b>	<b>\$ 195,424</b>	<b>\$ -</b>
<b>Total General Fund</b>		<b><u>220.00</u></b>	<b><u>18.00</u></b>	<b><u>223.11</u></b>	<b><u>229.61</u></b>	<b><u>\$ 12,666,333</u></b>	<b><u>\$ 14,101,992</u></b>	<b><u>\$ 243,654</u></b>

Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
<b><u>ROAD AND BRIDGE FUND</u></b>								
82210 Precinct 1								
County Commissioner	120	1.00	0.00	1.00	1.00			
Foreman	112	1.00	0.00	1.00	1.00			
Operator 5	108	6.00	0.00	6.00	6.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total R&amp;B Precinct 1</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>\$ 471,551</b>	<b>\$ 486,235</b>	<b>\$ 20,740</b>
82220 Precinct 2								
County Commissioner	120	1.00	0.00	1.00	1.00			
Foreman	112	1.00	0.00	1.00	1.00			
Operator 5	108	7.00	0.00	7.00	7.00			
Office Administrator	103	1.00	0.00	1.00	1.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total R&amp;B Precinct 2</b>		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>	<b>\$ 580,226</b>	<b>\$ 611,215</b>	<b>\$ 17,850</b>
82230 Precinct 3								
County Commissioner	120	1.00	0.00	1.00	1.00			
Foreman	112	1.00	0.00	1.00	1.00			
Operator 5	108	5.00	0.00	5.00	5.00			
Operator 4	106	2.00	0.00	2.00	2.00			
Operator 3	104	1.00	0.00	1.00	1.00			
Office Administrator	103	1.00	0.00	1.00	1.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total R&amp;B Precinct 3</b>		<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>\$ 587,706</b>	<b>\$ 630,754</b>	<b>\$ 9,520</b>
82240 Precinct 4								
County Commissioner	120	1.00	0.00	1.00	1.00			
Foreman	112	1.00	0.00	1.00	1.00			
Operator 5	108	3.00	0.00	3.00	3.00			
Operator 4	106	2.00	0.00	2.00	2.00			
Operator 3	104	3.00	0.00	3.00	3.00			
Office Administrator	103	1.00	0.00	1.00	1.00			
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total R&amp;B Precinct 4</b>		<b>11.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>\$ 573,747</b>	<b>\$ 600,920</b>	<b>\$ 15,598</b>
88010 Weigh Station Site Support								
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>			
<b>Total Weigh Station Site Support</b>		<b>0.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>\$ 18,834</b>	<b>\$ 19,292</b>	<b>\$ -</b>
<b>Total Road &amp; Bridge Fund</b>		<b><u>40.00</u></b>	<b><u>1.00</u></b>	<b><u>40.50</u></b>	<b><u>40.50</u></b>	<b><u>\$ 2,232,064</u></b>	<b><u>\$ 2,348,416</u></b>	<b><u>\$ 63,708</u></b>

Department/ Position	Pay Group	Total Full- Time	Total Part- time	Full Time	Time	Total Salary Budget	Total Salary Budget	Total
				Equivalent s	Equivalent s			Longevity Budget
		2021-2022	2021-2022	2021-2022	2022-2023	2021-2022	2022-2023	2022-2023

**WALKER COUNTY EMS FUND**

46100 Walker County EMS-Emergency

EMS Director	122	1.00	0.00	1.00	1.00			
Assistant EMS Director	118	1.00	0.00	1.00	1.00			
Logistics Coordinator	116	0.00	0.00	0.00	1.00			
EMS Field Supervisor	116	3.00	0.00	3.00	3.00			
EMS In Charge	113	18.00	0.00	18.00	18.00			
EMT Basic	111	12.00	0.00	12.00	12.00			
Office Administrator	103	2.00	0.00	2.00	2.00			
EMS Medical Director		1.00	0.00	1.00	1.00			
EMS Emergency Part-time(s)		0.00	0.00	0.00	1.49			
Emergency Fill Ins		0.00	0.00	0.00	0.00			
<b>Total Walker County EMS</b>		<b>38.00</b>	<b>0.00</b>	<b>38.00</b>	<b>40.49</b>	<b>\$ 2,524,799</b>	<b>\$ 2,932,264</b>	<b>\$ 22,270</b>
 <b>Total Walker County EMS</b>		 <b><u>38.00</u></b>	 <b><u>0.00</u></b>	 <b><u>38.00</u></b>	 <b><u>40.49</u></b>	 <b><u>\$ 2,524,799</u></b>	 <b><u>\$ 2,932,264</u></b>	 <b><u>\$ 22,270</u></b>



Department/ Position	Pay Group	Total Full- Time 2021-2022	Total Part- time 2021-2022	Full Time Equivalent s 2021-2022	Time Equivalent s 2022-2023	Total Salary Budget 2021-2022	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023
<b><u>SPECIAL REVENUE FUNDS</u></b>								
515-15060 County Clerk Records Preservation								
Clerk 1	102	<u>0.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>			
<b>Total County Clerk Records Preservation</b>		<b>0.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>\$ 21,866</b>	<b>\$ 21,866</b>	<b>\$ -</b>
519-31030 District Clerk Rider Fund								
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total District Clerk Rider Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
526-34030 Law Library								
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Law Library</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>\$ -</b>
536 -43020 Courthouse Security								
Sheriff Deputy 2	112	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>			
<b>Total Courthouse Security</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$ 60,528</b>	<b>\$ 63,275</b>	<b>\$ 2,040</b>
561-34050 Pretrial Intervention Program								
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Pretrial Intervention Program</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
578-50040 Sheriff Commissary Fund								
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Sheriff Commissary Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>
584-16040 Tax Assessor Elections Service Contract Fund								
Supplement		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
<b>Total Tax Assessor Service Contract Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ -</b>
<b>Total Special Revenue Funds</b>		<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>0.50</u></b>	<b><u>1.50</u></b>	<b><u>\$ 121,194</u></b>	<b><u>\$ 130,841</u></b>	<b><u>\$ 2,040</u></b>
<b>Total All Funds</b>		<b><u>299.00</u></b>	<b><u>20.00</u></b>	<b><u>305.11</u></b>	<b><u>312.10</u></b>	<b><u>\$ 17,544,390</u></b>	<b><u>\$ 19,513,513</u></b>	<b><u>\$ 331,672</u></b>



### *Salary Group Ranges*

Effective October 1, 2022

As Approved August 8, 2022

<b>Pay Group</b>	<b>Job Code</b>	<b>Job Titles</b>	<b>Minimum Salary</b>	<b>Market Salary</b>	<b>Maximum Salary</b>
101	AsstPur1	Assistant Purchaser 1	\$31,144	\$36,750	\$46,305
	EMSMedir	EMS Medical Director			
	JanAst1	Janitorial Assistant 1			
102	DataCk1	Clerk 1	\$32,701	\$38,588	\$48,620
103	DataCk3	Data Clerk 3	\$34,336	\$40,517	\$51,051
	DepClk1	Deputy Clerk 1			
	JanSup	Janitorial Supervisor			
	OffAdmin	Office Administrator			
104	DepSpec1	Deputy Specialist 1	\$36,053	\$42,543	\$53,607
	Maint1	Maintenance Assistant 1			
	Oper3	Operator 3			
	Tech1	Technician 1			
105	AsstAud1	Assistant Auditor 1	\$37,856	\$44,670	\$56,284
	AsstPur2	Assistant Purchaser 2			
	CO1	Correctional Officer 1			
	DepClk2	Deputy Clerk 2			
	DepSpec2	Deputy Specialist 2			
	Maint2	Maintenance Assistant 2			
	ProgAsst	Program Assistant			
106	AsstTrea1	Assistant Treasurer 1	\$39,749	\$46,903	\$59,098
	CivClk	Civil Clerk			
	CollOff	Collections Officer			
	CO2	Correctional Officer 2			
	CSRCoord	CSR Coordinator			
	JailMech	Jail Mechanic			
	Maint3	Maintenance Assistant 3			
	Oper4	Operator 4			
	Tech2	Technician 2			
107	ChDepCk1	Chief Deputy Clerk 1	\$41,736	\$49,249	\$62,053
	CO3	Correctional Officer 3			
	DepClk3	Deputy Clerk 3			
	DepSpec3	Deputy Specialist 3			
	LegAsst1	Legal Assistant 1			
	LegSec	Legal Secretary			
	Maint4	Maintenance Assistant 4			
	TeleComm	P S Telecommunicator			

As Approved August 8, 2022

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
108	AsstAud2 DepTrea2 JuvOff1 Oper5	Assistant Auditor 2 Deputy Treasurer 2 Juvenile Probation Officer 1 Operator 5	\$43,823	\$51,711	\$65,156
109	CommSpec COShift CtCoor1 DepClk4 ITAnalyst LegAsst2 VetDir	Communications Specialist Correctional Officer - Shift Court Coordinator 1 Deputy Clerk 4 IT Analyst Legal Assistant 2 Veterans Services Director	\$46,014	\$54,296	\$68,414
110	AsstPur3 JuvOff2	Assistant Purchaser 3 Juvenile Probation Officer 2	\$48,315	\$57,011	\$71,834
111	AsstAud3 CommSup Coor-HC Coor-VC CtCoor2 DepCon1 ElecMgr EMTBasic SODep1 TransDep	Assistant Auditor 3 Communications Supervisor Coordinator Hot Check Coordinator Victims Asst Court Coordinator 2 Deputy Constable 1 Elections Manager EMT Basic Sheriff Deputy 1 Transport Deputy	\$50,730	\$59,862	\$75,426
112	ChDepCk2 ChiefTax Chief-CC DepCon2 EMTAdv Foreman Nurse JuvOff3 ProgAdm SODep2 SolidWas	Chief Deputy Clerk 2 Chief Deputy Tax Assessor Chief Deputy-County Clerk Deputy Constable 2 EMT-Advanced Foreman Jail Nurse-LVN Juvenile Probation Officer 3 Program Administrator Sheriff Deputy 2 Solid Waste Enforcement	\$53,267	\$62,855	\$79,197
113	InCharge HRSpec Payroll SODep3	EMS In Charge HR Specialist Payroll Administrator Sheriff Deputy 3	\$55,930	\$65,998	\$83,157
114	AsstAud4 AsstComm Const DepEMC Det ExeAdm ExCtAdm Inves1 MainDir	Assistant Auditor 4 Asst Communications Dir Constable Deputy EMC Detective Executive Administrator Executive Court Administrator Investigator 1 Maintenance Director	\$58,727	\$69,298	\$87,315

As Approved August 8, 2022

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
116	AsstDA1	Assistant DA 1	\$64,746	\$76,401	\$96,265
	EMSFSup	EMS Field Supervisor			
	Inves2	Investigator 2			
	ITSysAdm	IT System Administrator			
	JP	Justice of the Peace			
	LogCoor	Logistics Coordinator			
	Sgt	Sergeant			
117	JuvDir	Juvenile Services Director	\$67,984	\$80,221	\$101,078
118	AsstDA2	Assistant DA 2	\$71,383	\$84,232	\$106,132
	AsEMSDir	Assistant EMS Director			
	ChiefInv	Chief Investigator			
	CommDir	Communications Director			
	EMCoord	Emergency Mgt Coordinator			
	Lt	Lieutenant			
	PurAgt	Purchasing Agent			
119	AsstDA3	Assistant DA 3	\$74,952	\$88,443	\$111,439
	CoClk	County Clerk			
	DistClk	District Clerk			
	FAsstAud	First Assistant Auditor			
	TAC	Tax Assessor Collector			
	Treas	Treasurer			
120	Comm	County Commissioner	\$78,700	\$92,865	\$117,010
	ITDir	IT Director			
	JailAdm	Jail Administrator			
	PlanDir	Planning & Dev Director			
121	AsstDA4	Assistant DA 4	\$82,634	\$97,509	\$122,861
122	EMSDir	EMS Director	\$86,766	\$102,384	\$129,004
	SenPros	Senior Prosecutor			
124	ChiefDep	Chief Deputy Sheriff	\$95,660	\$112,878	\$142,227
	FAsstDA	First Assistant DA			
127	Sheriff	Sheriff	\$110,738	\$130,671	\$164,645
128	CoJudge	County Judge	\$116,275	\$137,205	\$172,878
130	CCL	Court at Law Judge	\$128,193	\$151,268	\$190,598



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# Walker County Financial and Budget Policies

As Amended by Order 2022-100  
on 08/08/2022

## FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

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## 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 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
County Judge-IT Hardware/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 often paid from the issue of debt or large multi-year grant, state and federal fund received for a capital project. 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.

**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.** 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
CountyRecordsPreservation(IIIDigitize)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	Tax Assessor Special Inventory Fee Fund
Court Facilities Fund – SB 41		
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#1, 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 yearend.

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.

**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.

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. 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.

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.



*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*

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**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 Speciality 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 Fun	572.20	-	1,023.18	-	-	1,595.38
552- Child AbusePrevention 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/Allocatio	(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
	890,117.54	897.29	3,656,689.89	1,415,670.46	0.00	5,963,375.18
	\$ 5,966,844.61	\$ 820,745.53	\$25,848,799.00	\$ 3,566,942.63	\$6,400,519.01	\$42,603,850.78





**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
	<u>\$ 4,064,962.97</u>	<u>\$ 1,128,957.85</u>	<u>\$ 632,475.68</u>	<u>\$ 5,826,396.50</u>



Walker County, Texas  
Financial Information-Ledger Balances  
Balance Sheet Accounts  
and Changes in Fund Balance  
Unadjusted and Unaudited Information  
As of the Month Ended June 30, 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	\$ 1,584,655.03	\$ 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>



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	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>



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	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>



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	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>



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	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>





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	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>212,328.11</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>



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	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>



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	583 Election Equipment	584 Election Services Fund	589 Inventory Tax	590 ERRP Fund
<b>Assets</b>				
Cash Disbursement Accounts	\$ 22,211.84	\$ 24,781.11	\$ 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

	481.483.484.473.474	485	601	640-648
	Other Grants	Homeland Security Grants	SPU Grants Allocations	Juvenile 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>	181,663.22	-	\$ -	14,609,355.50
<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

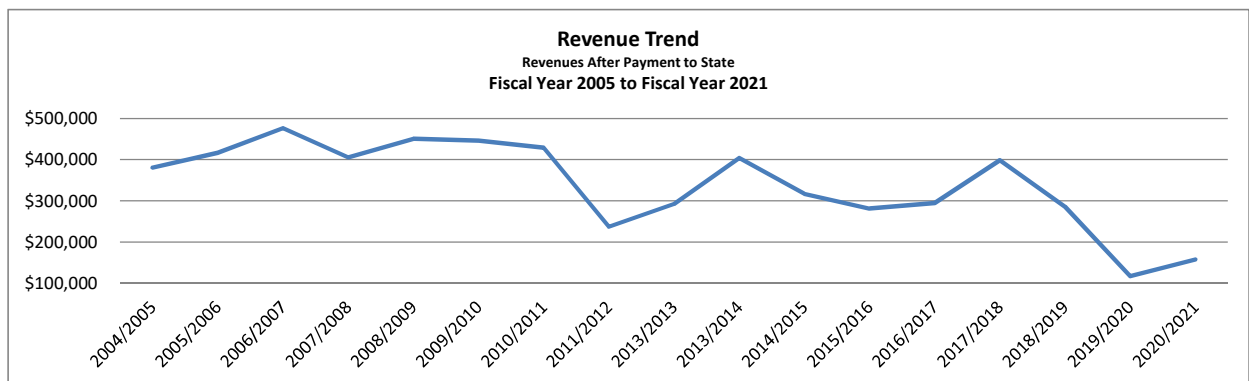
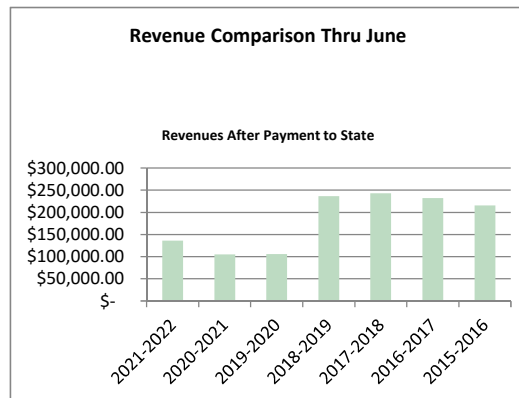
Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	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.	\$ -
Allocated to Road and Bridge	\$ 136,365.80

This time last year \$105,447.85  
% 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

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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-Loca	(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

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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 %



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<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 %



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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 %



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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 %



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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 %



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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	-∞





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<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	-∞



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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 %
Tranfers 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 Tranfers 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	-∞



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<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 %



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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 %



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<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 %



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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	-∞
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 %



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<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 %



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<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	-∞





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<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 %
Transfers In						
536.49901.11536-Transfer from General Fund	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Total Transfers 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 %



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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 %



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<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	-∞



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<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)	Q-40 (440,378)	(253,239.83)	0.00	(187,138.17)	57.51 %



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<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 %



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<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 %
Tranfers In						
616.49930.50150-Transfers from Other Funds	0	(8,800)	0.00	0.00	(8,800.00)	0.00 %
Total Tranfers 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 %
Tranfers In						
617.49930.50170-Transfers from Other Funds	0	(1,500)	0.00	0.00	(1,500.00)	0.00 %
Total Tranfers 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 %
Tranfers In						
618.49930.50190-Transfers from Other Funds	0	(2,050)	0.00	0.00	(2,050.00)	0.00 %
Total Tranfers 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 %



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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 %



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<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 %





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<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 %



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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 %



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<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 %



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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 %



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<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 %



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<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 %



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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>



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<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>Q-52 24,701</b>	<b>9,315.52</b>	<b>149.00</b>	<b>15,236.48</b>	<b>38.32 %</b>





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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 %



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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>



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<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  
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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  
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**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	-

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**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  
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### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2012	-	-	-	-
09/30/2013	685,000.00	2.000%	688,762.08	1,373,762.08
09/30/2014	800,000.00	2.000%	576,667.50	1,376,667.50
09/30/2015	815,000.00	2.000%	560,667.50	1,375,667.50
09/30/2016	830,000.00	2.000%	544,367.50	1,374,367.50
09/30/2017	845,000.00	2.000%	527,767.50	1,372,767.50
09/30/2018	865,000.00	2.000%	510,867.50	1,375,867.50
09/30/2019	880,000.00	3.000%	493,567.50	1,373,567.50
03/30/2020	910,000.00	3.000%	467,167.50	1,377,167.50
09/30/2021	935,000.00	3.000%	439,867.50	1,374,867.50
09/30/2022	965,000.00	3.000%	411,817.50	1,376,817.50
09/30/2023	990,000.00	3.000%	382,867.50	1,372,867.50
09/30/2024	1,020,000.00	3.000%	353,167.50	1,373,167.50
09/30/2025	1,055,000.00	3.125%	322,567.50	1,377,567.50
09/30/2026	1,085,000.00	3.125%	289,598.76	1,374,598.76
09/30/2027	1,120,000.00	3.250%	255,692.50	1,375,692.50
09/30/2028	1,155,000.00	3.375%	219,292.50	1,374,292.50
09/30/2029	1,195,000.00	3.375%	180,311.26	1,375,311.26
09/30/2030	1,235,000.00	3.500%	139,980.00	1,374,980.00
09/30/2031	1,280,000.00	3.700%	96,755.00	1,376,755.00
09/30/2032	1,135,000.00	3.700%	41,162.50	1,376,162.50
<b>Total</b>	<b>\$20,000,000.00</b>	-	<b>\$7,502,914.60</b>	<b>\$27,502,914.60</b>

### Yield Statistics

Accrued interest from 06/01/2012 to 06/21/2012	\$32,798.19
Bond Year Dollars	\$232,960.83
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

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