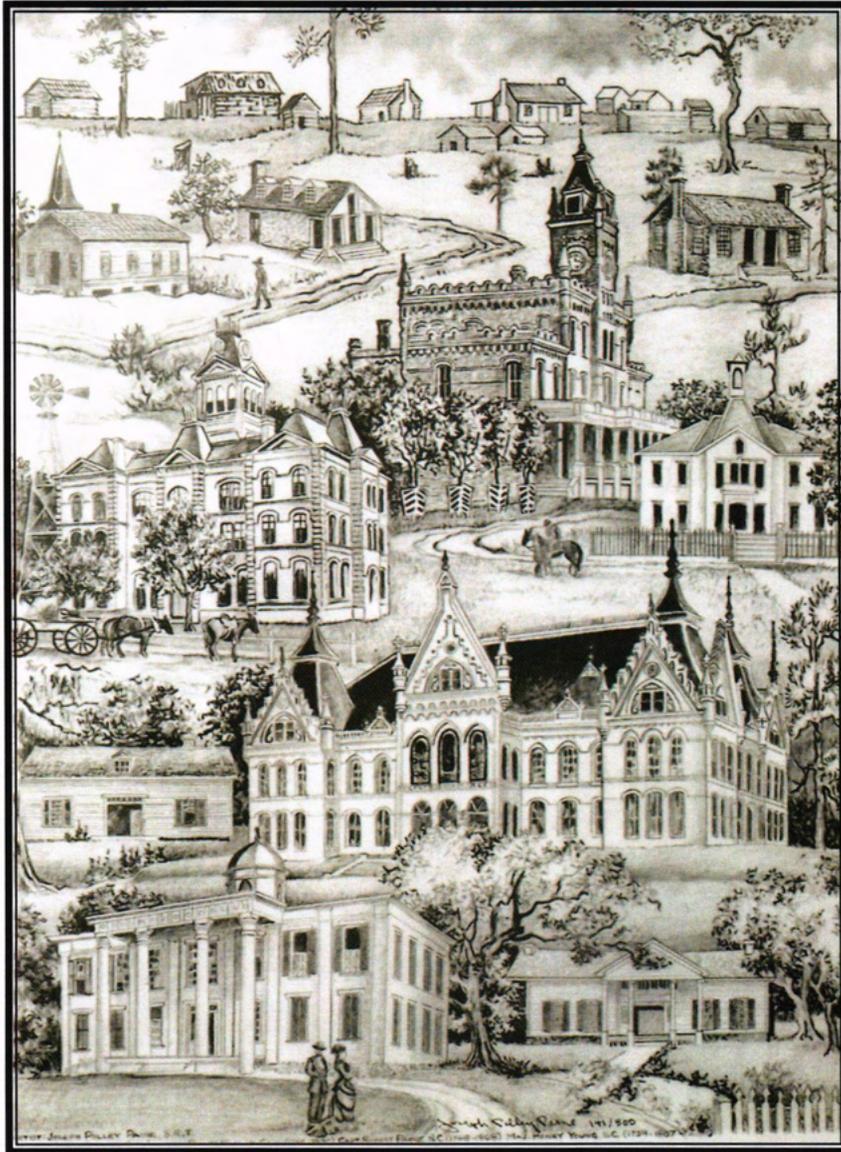


WALKER COUNTY, TEXAS



Proposed Budget
Fiscal Year 2023-2024
Filed August 14, 2023

FILED FOR RECORD
At 1:00 o'clock P. M.

AUG 14 2023

KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS
By K. French Depu

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FILED FOR RECORD

At _____ o'clock _____

JUN 17 2021

KARI FRENCH COUNTY CLERK
WYOMING COUNTY TEXAS

By _____

**WALKER COUNTY
PROPOSED BUDGET**

October 1, 2023 – September 30, 2024

Commissioners Court

COLT CHRISTIAN, COUNTY JUDGE

DANNY KUYKENDALL	COMMISSIONER, PRECINCT 1
RONNIE WHITE	COMMISSIONER, PRECINCT 2
BILL DAUGETTE, JR.	COMMISSIONER, PRECINCT 3
BRANDON DECKER	COMMISSIONER, PRECINCT 4

FILED FOR RECORD
At 1:00 o'clock P M

AUG 14 2023

KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS
By Kari French Deputy

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FILED FOR RECORD
M. J. [unclear] IA

APR 1 2003

CLERK OF DISTRICT COURT
JAMES COUNTY, IOWA
DES MOINES, IOWA

Walker County, Texas

Walker County Proposed Budget

October 1, 2023 thru September 30, 2024

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$2,495,211 (9.58% increase), and of that amount \$1,249,545 is tax revenue to be raised from new property added to the tax roll this year.

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

County Judge Colt Christian	No
Commissioner Precinct 1 – Danny Kuykendall	Yes
Commissioner Precinct 2 - Ronnie White	Yes
Commissioner Precinct 3 – Bill Dauge, Jr.	Yes
Commissioner Precinct 4 – Brandon Decker	No

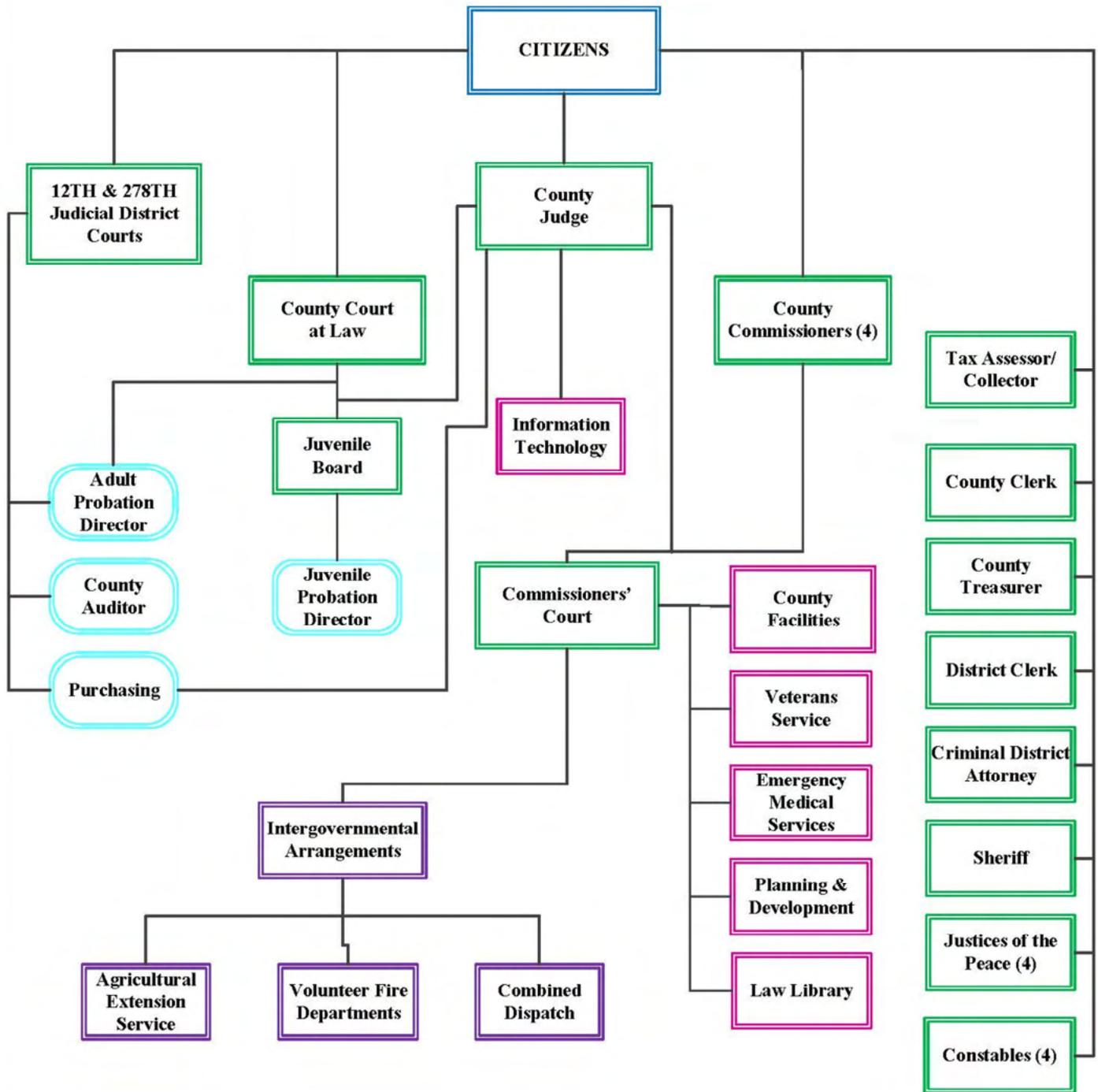
The county property tax rate for the preceding fiscal year (FY 22-23) was \$0.4490 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.4127 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.3977. The calculated Voter-Approval-Rate is \$0.4607 per \$100 taxable assessed valuation. The calculated No-New-Revenue maintenance and operations tax rate is \$0.3823 and the calculated debt rate is \$0.0201.

The total debt obligation of the county is \$ 10,480,000.

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



Elected Officials	Intergovernmental	Appointed Officials	Commissioners Court
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Walker County
Principal Officials

Commissioner's Court

<u>Name</u>	<u>Office</u>
Colt Christian	County Judge
Danny Kuykendall	Commissioner, Precinct 1
Ronnie White	Commissioner, Precinct 2
Bill Daugette, Jr.	Commissioner, Precinct 3
Brandon Decker	Commissioner, Precinct 4

Elected Officials

<u>Name</u>	<u>Office</u>
David Moorman	Judge, 12 th Judicial District Court
Hal Ridley	Judge, 278 th Judicial District Court
Tracy Sorensen	Judge, County Court at Law
Diana McRae	Tax Assessor/Collector
Amy Klawinsky	County Treasurer
Leslie Woolley	District Clerk
Kari French	County Clerk
Clint McRae	Sheriff
Will Durham	Criminal District Attorney
Steve Fisher	Justice of the Peace, Precinct 1
John Payne	Justice of the Peace, Precinct 2
Randy Jeffcoat	Justice of the Peace, Precinct 3
Stephen Cole	Justice of the Peace, Precinct 4
John Hooks	Constable, Precinct 1
Shane Loosier	Constable, Precinct 2
Steve Hill	Constable, Precinct 3
Gene Bartee	Constable, Precinct 4

Appointed Officials

<u>Name</u>	<u>Office</u>
Patricia Allen	County Auditor
Kristin Hunter	Director, Adult Probation
Jill Saumell	Director, Juvenile Probation
Cheryl Cowart	Purchasing Agent

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Walker County
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1301 Sam Houston Avenue Room 206

Huntsville, Texas 77340

(936) 436-4948

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 2023-2024 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for FY 2023-2024. 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 Colt Christian and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, 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 working with a newly adopted strategic plan that formalized goals of the county and planning for the future as growth in Walker County continues. The focus was on addressing public safety needs, emergency medical and other services needs, assets and equipment replacement, maintaining the recently implemented salary study, implementing recommendations from a county-wide IT assessment study, maintaining roads and infrastructure, maintaining reserves at the 25% level, and ensuring responsible financial decisions in the current 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 2022/2023 Walker County has seen the creation of hundreds of lots and there are hundreds of additional residential lots in pre-development. More than 400 new development permits have been applied for as of the third quarter. 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 six 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. Current fiscal year to date has seen two updates to the policy.

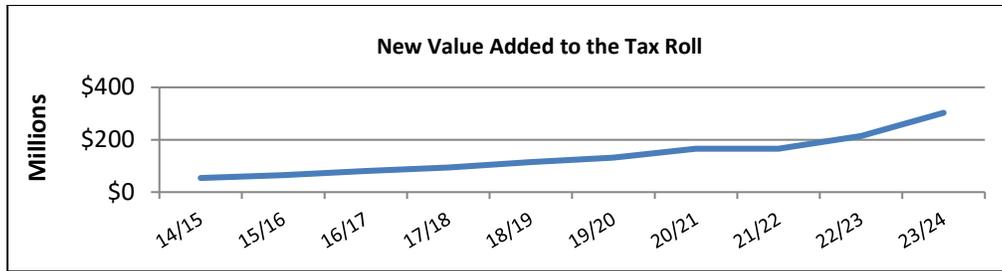
Externals factors affecting the budget this year included estimating the revenues and expenditures on historical patterns with increasing costs related to inflation, uncertainty in the economic outlook and discussions in media and other external source references, and increases in costs including fuel, road materials, and price increases from vendors for materials and services. Others factors include budgeting for the impact on 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:

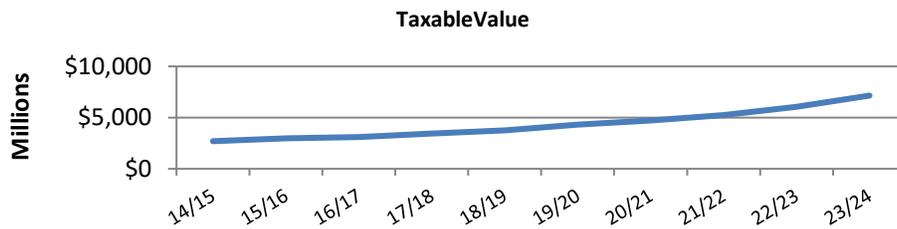
- The total proposed expenditure budget for FY 23/24, that begins October 1, 2023 is \$ 47,581,591 compared to the original expenditure budget of \$56,942,594 for the FY 22/23 year, a decrease of \$9,361,003. Included in the FY 2023 budget was a transfer of \$5,500,000 from the General Fund to a newly created General Capital Projects Fund. The transferred funds were allocated in the newly created General Capital Projects Fund and treated as a budgeted transfer in the General Fund. These allocations accounted for \$11,000,000 of the total FY 2023 budget. When adjusting for the effect of the above, there is a net increase of \$1,638,997 from the FY 2023 to FY 2024 budget. Increases in salaries and benefits, operations, and capital allocations were partially offset by a change from budgeting a transfer from the General Fund to Emergency Medical Service Fund (EMS) to budgeting ad valorem tax directly in the EMS fund. A detail of all changes in allocations is presented starting on page C-14 of this document.
- Commissioners Court approved its first formal strategic plan during the current fiscal year formalizing in the plan the Commissioners Court long time goals.
- Funds are available in the Capital Projects Budget for implementing recommendations included in a county-wide IT assessment study
- Funds are available in the Capital Projects Budget for capital improvements and projects from a transfer from the General Fund in FY 2023 budget. This fund's allocation increased by \$248,000 and will be available as projects are identified by the Commissioners Court. In addition to the Capital Projects Fund, a General Projects Fund is in place for projects that may span multi-years including major facility maintenance, equipment purchases, and other projects. The budget for this fund was increased by \$335,010 in the FY 23/24 budget.
- The county increased allocations in the road and bridges maintenance budgets. The percentage of the tax rate allocated to the Road and Bridge Fund remained in the 17.4% range, a combination of funding the salary plan updates, 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 64.46% in FY 22/23 to 67% in FY 23/24. The County has received several large grants for road improvement totaling \$4,445,000 from the Texas General Land Office. The county is currently under contract with Grant Works for administrative services and continues the application process and planning for road and drainage projects to be funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide eligibility amount of \$6,175,023 (split between the four road and bridge precincts). The County continues to research additional grants. A transfer of \$600,000 is budgeted in FY 23/24 for road improvements.
- The County has committed to work with the Emergency Services District (ESD) in the Riverside area for placing an ambulance and assigning a crew to be in the proximity once the ESD completes capital

improvements related to housing the EMS service. A contingency fund is included in the FY 23/24 budget should the facilities become available during this budget year.

- The county increased allocations in the Emergency Medical Services (EMS) budget for changes in personnel allocation, pay and benefit cost increases and increases in operating costs. Ad valorem taxes begins to be directly deposited in the fund in FY 23/24, rather than a transfer from General Fund to the Emergency Medical being made each year. The transfer in the past was equivalent to approximately 7% of the total tax rate. For FY 23/24, the ad valorem tax deposited in the EMS Fund is equivalent to 7.24% of the tax rate.
- Salaries, workforce, and benefits plan for employees
 - ✓ A four (4%) adjustment + \$800 increase was made to the salary plan and includes several position updates approved during the year and during the budget process. The adopted salary plan, implemented last year, was to bring salaries to be competitive with other local employers and comparable jobs. The budget includes the funding to increase employee pay by 4% plus \$800 flat amount per full time equivalent and maintains the current level of employee benefits.
 - ✓ In the FY 23/24 budget, four (4) patrol officers will be added in the Sheriff department and the overtime budget increased for the County Jail.
 - ✓ A constable will be added in Precinct 4 expanding the number of officers provided thru contract to the New Waverly Independent School District, increasing the contract employees from three (3) to four (4) school resource officers.
 - ✓ A part-time employee will be added in the Constable Central Office.
 - ✓ Staffing allocation changes in the Emergency Medical Services budget will allow for the hiring of more paramedics.
- This proposed budget is presented using the No-New Revenue Tax Rate plus 1.5 cents. The Commissioners Court proposed tax rate is \$0.4127 per \$100 taxable assessed value as compared to the current rate of \$0.4490 in FY 22/23. The separate components of the proposed tax rate are: operating rate \$0.3926 per \$100 taxable assessed value, and debt service rate of \$0.0201 per \$100 taxable assessed value.
- This tax rate, at 100% collection, will raise \$2,495,211 more revenue than last year, a 9.58% increase. Of this amount, \$1,249,545 is from new growth. The budgeted collection rate for the tax levy for FY 2023-2024 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 2023 totaled \$302,773,191 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 \$1,227,739,724 from \$1,034,986,046, an increase of 18.6%. The net gain in total taxable value of \$1.1 billion is an approximate 18.25% 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, 2023, 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 General Fund-fund balance as a percentage of the operating budget of 28.9% 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 Christian and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Dauge, Jr. and Brandon Decker, 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 Auditor



Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2023-2024 Proposed Budget				
<i>*Including Projects Fund</i>				
101 General Fund	\$ 10,894,669	\$ 29,927,033	\$ 31,670,177	\$ 9,151,525
105 General Projects Funds(\$5,273,500 Previously Allocated)	\$ 5,458,510	150,000	335,010	5,273,500
115 General Capital Projects Fund(\$5,500,000 Previously Allocated)	\$ 5,748,000	-	248,000	5,500,000
185 Healthy County Initiative	\$ 20,994	300	3,000	18,294
192 Debt Service Fund	\$ 322,773	1,218,503	1,373,168	168,108
220 Road & Bridge Fund	\$ 71,000	7,135,479	7,206,479	-
301 EMS Fund	\$ 2,828,387	4,966,269	5,949,349	1,845,307
511 County Records Management and Preservation Fund	\$ 2,872	-	-	2,872
512 County Courts Records Preservation (Digitize)	\$ 66,018	-	25,000	41,018
515 County Clerk Records Management and Preservation Fund	\$ 357,013	110,000	104,531	362,482
516 County Clerk Records Archive Account Fund	\$ 276,734	87,000	5,000	358,734
517 County Facility Fee Fund	\$ 35,863	18,000	-	53,863
518 District Clerk Records Management and Preservation Fund	\$ 59,055	20,100	10,000	69,155
519 District Clerk Rider Fund	\$ 32,430	84,600	106,595	10,435
520 District Clerk Archive Fund	\$ 4,984	-	2,941	2,043
523 County Jury Fee Fund	\$ -	-	-	-
524 County Jury Fund SB 41	\$ 12,222	10,000	5,000	17,222
525 Court Reporter Service Fund	\$ 24,211	17,600	17,600	24,211
526 County Law Library Fund	\$ 56,463	33,000	33,435	56,028
527 Language Access Fund	\$ 10,648	5,000	1,000	14,648
536 Courthouse Security Fund	\$ 15,004	83,741	96,559	2,186
537 Justice Courts Building Security Fund	\$ 60,030	3,700	17,500	46,230
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 48,451	11,000	-	59,451
539 County Specialty Court Programs	\$ 18,804	5,500	-	24,304
550 Justice Court Technology Fund	\$ 81,557	11,900	24,701	68,756
551 County and District Court Technology Fund	\$ 1,202	1,250	1,250	1,202
552 Child Abuse Prevention Fund	\$ 2,389	500	-	2,889
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 138,028	13,500	30,706	120,822
562 District Attorney Forfeiture Fund	\$ 213,778	-	24,000	189,778
563 Hot Check Fee Fund	\$ -	300	300	-
574 Sheriff Forfeiture Fund	\$ 560,242	10,000	40,000	530,242
576 Inmate Medical Fund	\$ 61,992	4,100	10,000	56,092
577 DOJ Equitable Sharing Fund	\$ 465,480	12,000	50,000	427,480
578 Sheriff Commissary Fund	\$ 420,122	142,000	115,800	446,322
583 Elections Equipment Fund	\$ 32,024	43,000	45,545	29,479
584 Elections Services Contract Fund	\$ 67,038	10,500	6,445	71,093
589 Tax Assessor Special Inventory Fund	\$ 96	-	-	96
701 Insurance Fund-Retiree Health	\$ 2,108,990	\$ 60,000	\$ -	\$ 2,168,990
Total	\$ 30,578,073	\$ 44,218,375	\$ 47,581,591	\$ 27,214,857
Fiscal Year 2022-2023 Original Budget				
<i>*Including Projects Fund</i>				
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 Records Preservation (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
Total	\$ 27,098,299	\$ 50,260,226	\$ 56,942,594	\$ 20,415,931



Budget Summary

Fiscal Year 2022-2023 Estimated

*Including Projects Fund

101 General Fund	\$	16,261,627	\$	32,399,373	\$	37,766,331	\$	10,894,669
105 Projects Fund	\$	6,288,070		1,333,592		2,163,152		5,458,510
115 General Capital Projects Fund	\$	-		5,748,000		-		5,748,000
185 Healthy County Initiative	\$	20,304		690		-		20,994
192 Debt Service Fund	\$	292,641		1,403,000		1,372,868		322,773
220 Road & Bridge Fund	\$	4,061,871		7,263,051		11,253,922		71,000
301 EMS Fund	\$	2,692,519		5,336,279		5,200,411		2,828,387
511 County Records Management and Preservation Fund	\$	447		2,425		-		2,872
512 County Courts Records Preservation (Digitize)	\$	63,718		2,300		-		66,018
515 County Clerk Records Management and Preservation Fund	\$	283,213		118,800		45,000		357,013
516 County Clerk Records Archive Account Fund	\$	187,234		94,500		5,000		276,734
517 County Facility Fee Fund	\$	15,363		20,500		-		35,863
518 District Clerk Records Management and Preservation Fund	\$	34,448		24,607		-		59,055
519 District Clerk Rider Fund	\$	34,396		13,217		15,183		32,430
520 District Clerk Archive Fund	\$	5,784		200		1,000		4,984
523 County Jury Fee Fund	\$	56		900		956		-
524 County Jury Fund SB 41	\$	7,022		10,200		5,000		12,222
525 Court Reporter Service Fund	\$	17,811		24,000		17,600		24,211
526 County Law Library Fund	\$	42,043		34,000		19,580		56,463
527 Language Access Fund	\$	4,848		6,800		1,000		10,648
536 Courthouse Security Fund	\$	12,540		87,741		85,277		15,004
537 Justice Courts Building Security Fund	\$	54,830		5,200		-		60,030
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	35,301		13,150		-		48,451
539 County Specialty Court Programs	\$	12,174		6,630		-		18,804
550 Justice Court Technology Fund	\$	87,458		13,800		19,701		81,557
551 County and District Court Technology Fund	\$	1,072		1,380		1,250		1,202
552 Child Abuse Prevention Fund	\$	1,889		500		-		2,389
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	124,528		17,500		4,000		138,028
562 District Attorney Forfeiture Fund	\$	213,778		5,000		5,000		213,778
563 Hot Check Fee Fund	\$	1,750		300		2,050		-
574 Sheriff Forfeiture Fund	\$	530,462		34,780		5,000		560,242
576 Inmate Medical Fund	\$	56,692		5,300		-		61,992
577 DOJ Equitable Sharing Fund	\$	448,109		17,371		-		465,480
578 Sheriff Commissary Fund	\$	336,322		146,800		63,000		420,122
583 Elections Equipment Fund	\$	22,212		61,450		51,638		32,024
584 Elections Services Contract Fund	\$	61,353		10,685		5,000		67,038
589 Tax Assessor Special Inventory Fund	\$	96		-		-		96
701 Insurance Fund-Retiree Health	\$	2,016,990	\$	92,000	\$	-	\$	2,108,990
Total	\$	34,330,971	\$	54,378,521	\$	58,131,419	\$	30,578,073

Fiscal Year 2021-2022 Actual

*Including Projects Fund

101 General Fund	\$	15,353,557	\$	31,473,013	\$	30,564,943	\$	16,261,627
105 Projects Fund	\$	2,958,799		4,181,593		852,322		6,288,070
185 Healthy County Initiative	\$	19,570		1,206		472		20,304
192 Debt Service Fund	\$	293,311		1,376,147		1,376,817		292,641
220 Road & Bridge Fund	\$	3,375,581		7,249,139		6,562,849		4,061,871
301 EMS Fund	\$	1,574,407		6,239,976		5,121,864		2,692,519
511 County Records Management and Preservation Fund	\$	946		5,026		5,525		447
512 County Courts Records Preservation (Digitize)	\$	76,943		4,698		17,923		63,718
515 County Clerk Records Management and Preservation Fund	\$	538,254		136,615		391,656		283,213
516 County Clerk Records Archive Account Fund	\$	66,903		120,331		-		187,234
517 County Facility Fee Fund	\$	-		15,363		-		15,363
518 District Clerk Records Management and Preservation Fund	\$	16,398		18,050		-		34,448
519 District Clerk Rider Fund	\$	32,889		12,207		10,700		34,396
520 District Clerk Archive Fund	\$	5,186		598		-		5,784
523 County Jury Fee Fund	\$	6,737		2,932		9,613		56
524 County Jury Fund SB 41	\$	-		7,022		-		7,022
525 Court Reporter Service Fund	\$	13,263		23,332		18,784		17,811
526 County Law Library Fund	\$	24,565		35,500		18,022		42,043
527 Language Access Fund	\$	-		4,848		-		4,848
536 Courthouse Security Fund	\$	9,100		87,751		84,311		12,540
537 Justice Courts Building Security Fund	\$	52,093		3,790		1,053		54,830
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	22,937		12,364		-		35,301
539 County Specialty Court Programs	\$	6,199		5,975		-		12,174
550 Justice Court Technology Fund	\$	84,527		12,247		9,316		87,458
551 County and District Court Technology Fund	\$	2,025		1,297		2,250		1,072
552 Child Abuse Prevention Fund	\$	1,355		534		-		1,889
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	115,924		28,508		19,904		124,528
562 District Attorney Forfeiture Fund	\$	191,994		23,925		2,141		213,778
563 Hot Check Fee Fund	\$	3,278		1,001		2,529		1,750
574 Sheriff Forfeiture Fund	\$	507,248		73,752		50,538		530,462
576 Inmate Medical Fund	\$	52,014		4,678		-		56,692
577 DOJ Equitable Sharing Fund	\$	403,777		44,332		-		448,109
578 Sheriff Commissary Fund	\$	253,532		125,220		42,430		336,322
583 Elections Equipment Fund	\$	24,237		43,520		45,545		22,212
584 Elections Services Contract Fund	\$	60,326		7,294		6,267		61,353
589 Tax Assessor Special Inventory Fund	\$	96		-		-		96
701 Insurance Fund-Retiree Health	\$	2,001,551	\$	15,439	\$	-	\$	2,016,990
Total	\$	28,149,522	\$	51,421,723	\$	45,240,274	\$	34,330,971

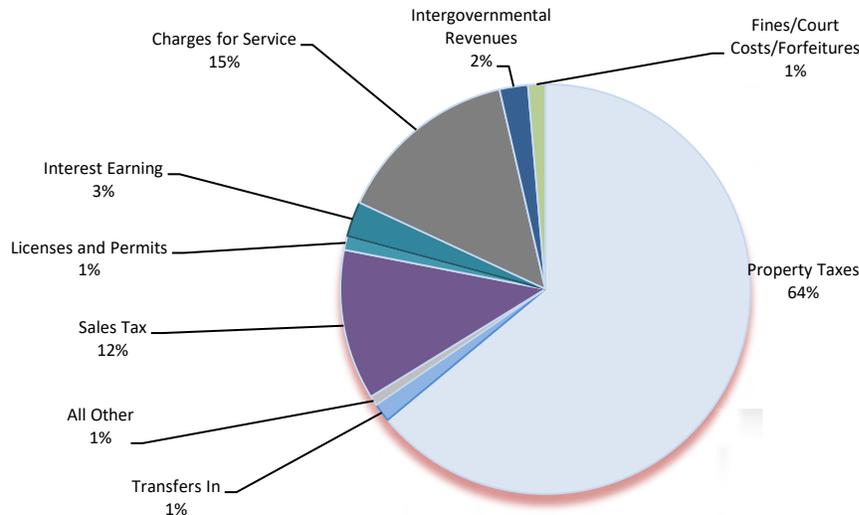
Budget Summary



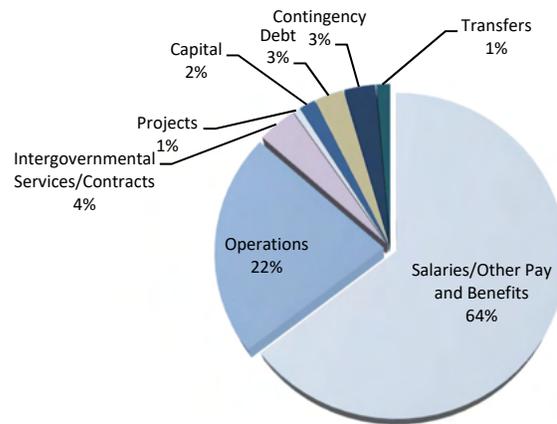
Walker County Proposed Budget For the Fiscal Year 2023-2024 All Funds Summary

	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
Beginning Balance October 1, 2023	\$ 10,894,669	\$ 5,458,510	\$ 5,748,000	\$ 20,994	\$ 2,108,990	\$ 322,773	\$ 71,000	\$ 2,828,387	\$ 3,124,750	\$ 30,578,073
Sources of Funds										
Property Taxes-Current	\$ 19,607,128	\$ -	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 4,782,929	\$ 1,995,269	\$ -	\$ 27,542,829
Property Taxes-Delinquent/P&I	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 402,000
Property Taxes Penalties and Interest	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 339,000
Sales Tax	\$ 5,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250,000
Other Taxes	\$ 201,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,300
Licenses and Permits	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000
Intergovernmental Revenues	\$ 622,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,300	\$ -	\$ 149,500	\$ 991,103
Charges for Services/Fees of Office	\$ 2,145,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890,250	\$ 1,000	\$ 466,350	\$ 3,502,702
Fines/Court Costs and Forfeitures	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,000	\$ -	\$ -	\$ 599,000
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000	\$ -	\$ 2,900,000
Other Revenues	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 63,000	\$ 143,000
Interest Earnings	\$ 773,200	\$ 150,000	\$ -	\$ 300	\$ 60,000	\$ 20,000	\$ 117,000	\$ 60,000	\$ 37,200	\$ 1,217,700
Total Revenues	\$ 29,927,033	\$ 150,000	\$ -	\$ 300	\$ 60,000	\$ 1,218,503	\$ 6,535,479	\$ 4,966,269	\$ 716,050	\$ 43,573,634
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 44,741	\$ 644,741
Total Sources of Funds	\$ 29,927,033	\$ 150,000	\$ -	\$ 300	\$ 60,000	\$ 1,218,503	\$ 7,135,479	\$ 4,966,269	\$ 760,791	\$ 44,218,375
Available Funds	\$ 40,821,702	\$ 5,608,510	\$ 5,748,000	\$ 21,294	\$ 2,168,990	\$ 1,541,276	\$ 7,206,479	\$ 7,794,656	\$ 3,885,541	\$ 74,796,448
Uses of Funds										
Salaries/Other Pay and Benefits	\$ 22,400,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,728,981	\$ 4,289,978	\$ 250,963	\$ 30,670,406
Operations	\$ 5,463,759	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,477,498	\$ 1,132,619	\$ 430,445	\$ 10,507,321
Intergovernmental Services and Contracts	\$ 1,838,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,838,992
Projects	\$ -	\$ 335,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,010
Capital	\$ 503,701	\$ -	\$ 248,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 751,701
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,373,168	\$ -	\$ -	\$ -	\$ 1,373,168
Contingency	\$ 818,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,752	\$ 115,000	\$ 1,460,252
Total Operating Expenditures	\$ 31,025,436	\$ 335,010	\$ 248,000	\$ 3,000	\$ -	\$ 1,373,168	\$ 7,206,479	\$ 5,949,349	\$ 796,408	\$ 46,936,850
Transfers Out	\$ 644,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,741
Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 31,670,177	\$ 335,010	\$ 248,000	\$ 3,000	\$ -	\$ 1,373,168	\$ 7,206,479	\$ 5,949,349	\$ 796,408	\$ 47,581,591
Ending Fund Balance	\$ 9,151,525	\$ 5,273,500	\$ 5,500,000	\$ 18,294	\$ 2,168,990	\$ 168,108	\$ -	\$ 1,845,307	\$ 3,089,133	\$ 27,214,857

Revenues by Source Walker County Proposed Budget Fiscal Year 2024



Expenditures by Category
Walker County Proposed Budget Fiscal Year 2023-2024



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.

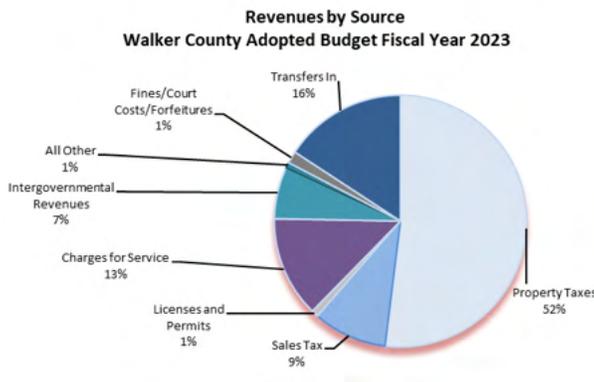
The fund balance of the General Fund is estimated to decrease by \$1,743,144 during FY 2023. It is Walker County’s policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this amount is a transfer of \$600,000 to the Road and Bridge Fund for road improvements, a contingency of \$500,000 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 2024 is shown.

The other funds listed below do not have minimum fund balance polices 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. The Emergency Medical Services Fund has accumulated Fund Balance as a result of the American Rescue Funds revenue loss funds allocated for salaries in this fund. In the current year, a portion of the fund balance is budgeted as contingency for funding an additional crew in a rural area. Over time this cost will be built in to the tax rate. In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance.

**Walker County Budgeted Changes in Fund Balance
For the Fiscal Year 2023-2024**

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	\$ 10,894,669	\$ 5,458,510	\$ 5,748,000	\$ 2,129,984	\$ 322,773	\$ 71,000	\$ 2,828,387	\$ 3,124,750	\$ 30,578,073
Revenues	29,927,033	150,000	-	60,300	1,218,503	6,535,479	4,966,269	716,050	\$ 43,573,634
Expenditures	31,025,436	335,010	248,000	3,000	-	7,206,479	5,949,349	796,408	\$ 45,563,682
Debt	-	-	-	-	1,373,168	-	-	-	\$ 1,373,168
Transfers In	-	-	-	-	-	600,000	-	44,741	\$ 644,741
Transfers In - General Capital Projects	-	-	-	-	-	-	-	-	\$ -
Transfers Out	644,741	-	-	-	-	-	-	-	\$ 644,741
Transfer to General Capital Projects Fund	-	-	-	-	-	-	-	-	\$ -
Ending Fund Balance	\$ 9,151,525	\$ 5,273,500	\$ 5,500,000	\$ 2,187,284	\$ 168,108	\$ -	\$ 1,845,307	\$ 3,089,133	\$ 27,214,857

REVENUES/FUNDING SOURCES



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 revenues. Historical collections, informed judgement, and review of pending legislative changes and recently passed legislation 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

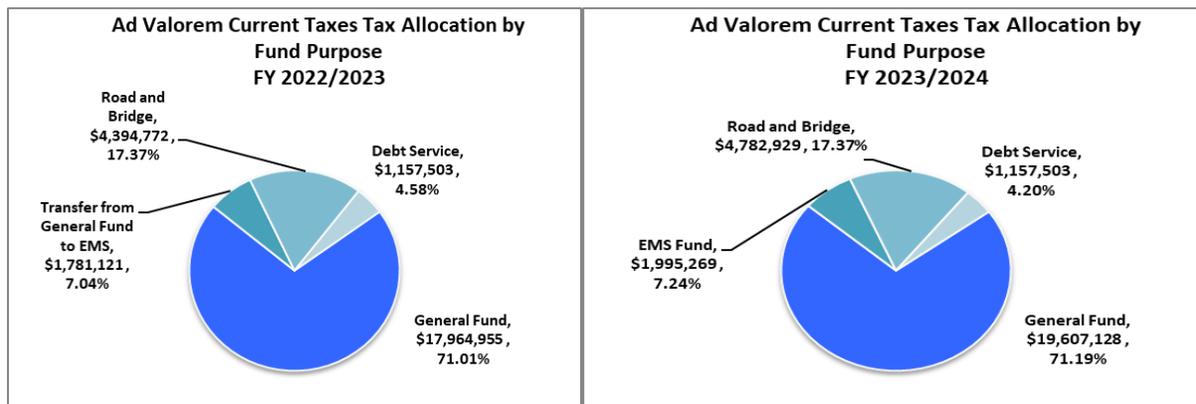
Revenues from property taxes account for 62.3% of overall County revenues, 67.9% of the General Fund revenues, 67% of the Road and Bridge Fund and 40.2% of revenues of the Emergency Medical Services ((EMS) budget. Current property taxes, delinquent property taxes, and penalties and interest on delinquent 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 62.3% of the total revenues. Delinquent taxes account for another .91% of revenues, and property tax penalties and interest accounts for another .77% of revenues. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The

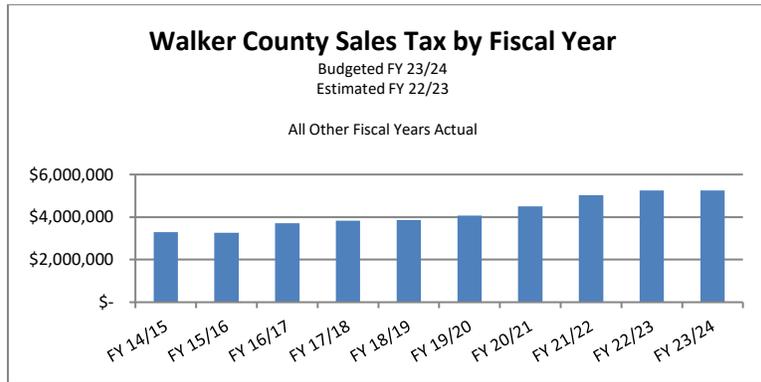
FY 2024 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2024 budget, new growth accounted for \$1,249,545 of additional revenues from current property taxes.



Senate Bill 2 passed by the Texas legislature establishes the process that taxing entities in Texas must follow to adopt a tax rate. With Senate Bill 2, two rates are calculated named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. 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 24 calculation. The No-New-Revenue Rate calculation 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 2024, Walker County proposes to adopt a tax rate that is \$0.015 (1.5 cents) greater than the calculated No-New-Revenue Rate. The purpose for this tax increase is to fund increases in costs in EMS services, addition of 4 Sheriff Patrol deputies, pay increases for county employees and cover increases in other operating costs.

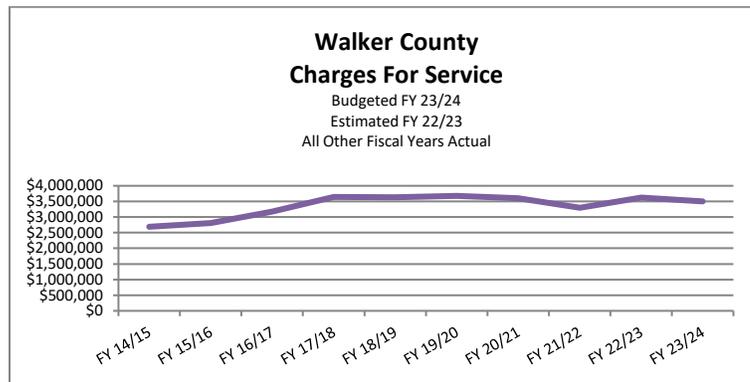
Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002, used to reduce the property tax rate. The sales tax adjustment rate, determined as part of the No-New-Revenue tax rate calculation is \$0.0949 per \$100 assessed valuation. Sales tax accounts for approximately 11.87% of total revenues and approximately 17.54% of revenues of the General Fund. Sales tax collections for FY 2024 is budgeted at the estimated collections for the FY 2023 fiscal year. The uncertainties of high inflation and recession discussions in the media and other external source references result in a conservative estimate.



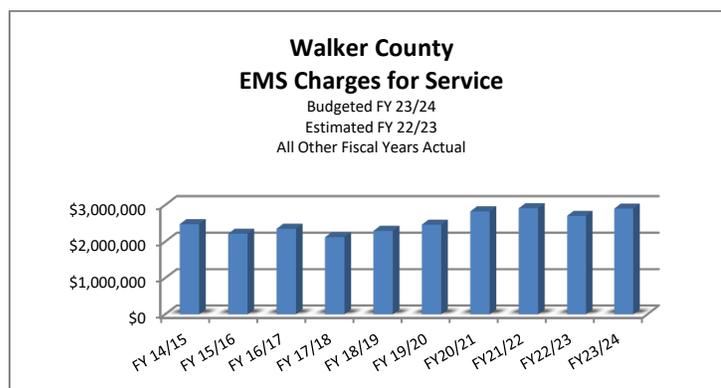
Charges for Service

Charges for Service, the third largest revenue grouping, accounts for 7.9% of the total revenues of the County, 7.17% of revenues of the General Fund, and 12.48% 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 Emergency Medical Service (EMS)

Charges for EMS Service, account for 6.56% of the total revenues of the County and 58.4% 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.



Interest Earnings

Due to the increasing interest rates, there is a substantial increase in the amount of interest the county has earned in the FY 2023 fiscal year as compared to recent years. The FY 2024 budget shows an increase for expected interest to be earned in FY 2024, but because of the volatility of the rates, estimates are conservative in the amounts expected to receive from this source.

Fines/Court Cost/Forfeitures

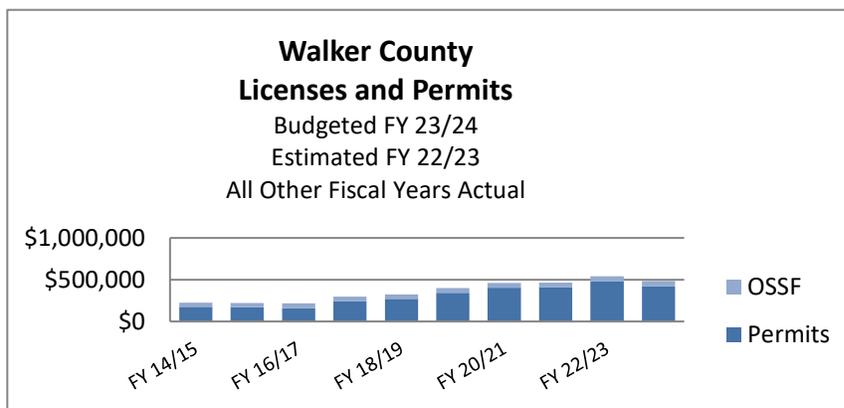
Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 1.35% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 7.4% of the Road and Bridge Fund revenues. This is a 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

For the FY 2024, revenues expected in this group total \$991,103 compared to \$855,618 from sources other than the American Rescue Funds received in FY 2023. Sources include monies from the State to supplement the salaries of the 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 funds of approximately \$50,000 for indigent defense from the State, and is estimated to receive \$219,300 from the State for the Road and Bridge Fund. The New Waverly ISD contracts with Walker County for law enforcement services and the revenue is included in this category.

Licenses and Permits

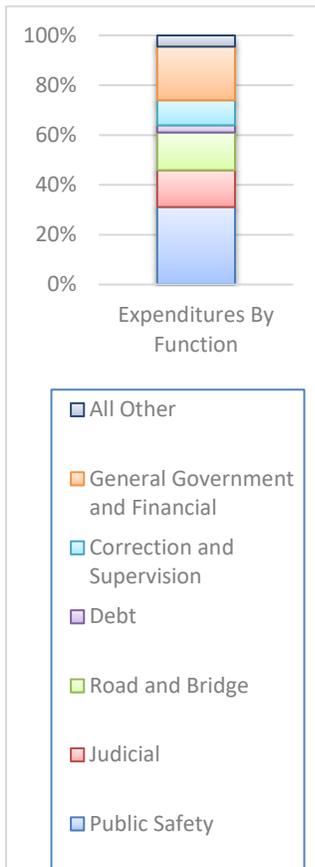
Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



Transfers In

All transfers are from the General Fund. Transfers to operating funds total \$ 644,741 in the FY 2024 budget. Transfers include \$600,000 to the Road and Bridge Fund, and \$44,741 to the Legislatively Designated Funds.

Expenditures



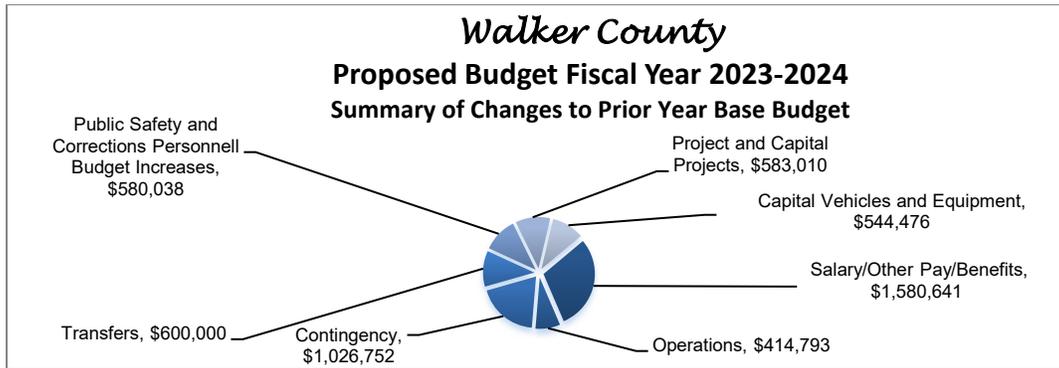
The county-wide expenditure budget for the Fiscal Year October 1, 2023 to September 30, 2024 is \$47,581,591. This compares to \$56,942,594 for the prior year, a \$9,361,003 decrease from the prior year. Included in the FY 2023 budget was a transfer of \$5,500,000 from the General Fund to a newly created General Capital Projects Fund. The transferred funds were allocated in the newly created General Capital Projects Fund and treated as a budgeted transfer in the General Fund. These allocations accounted for \$11,000,000 of the total FY 2023 budget. When adjusting for the effect of the above, there is a net increase of \$1,638,997 from the FY 2023 to FY 2024 budget.

This increase includes funds for updating the pay plan adopted in FY 2023 that increased the salaries of county personnel to be competitive with local and surrounding jurisdictions. Position changes from the prior budget include adding four Sheriff Patrol Officers, a Deputy Constable position that will be part of the contracts with the New Waverly ISD for providing school resource officers, a part-time person in the Constable Central office and changes in allocations for additional paramedic positions in the Emergency Services department. Commissioners Court entered the budget process this year focused on addressing public safety needs, maintaining services at the same level, maintaining assets and equipment replacement schedules, maintaining the salary plan, maintaining reserves at the 25% level, and planning for extended service locations in rural areas for Emergency Medical Services.

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 23/24 the starting point was \$42,253,481 (\$56,942,594 less \$3,689,113 less \$11,000,000). The proposed budget for FY 23/24 includes additions to the base budget of \$1,875,204 in on-going costs and one-time allocations of \$3,542,906 detailed on the following pages.

A listing of changes that were included in the proposed budget for Fiscal Year 2023/2024 follows.

	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	\$ 37,210,066	\$ 5,000	\$ 5,500,000	\$ 3,000	\$ 1,372,868	\$ 6,818,322	\$ 5,390,190	\$ 643,148	\$ 56,942,594
Reduction for One-time Last Year	\$ (2,762,280)	\$ (5,000)	\$ -	\$ -	\$ -	\$ (600,000)	\$ (321,833)	\$ -	\$ (3,689,113)
On-Going Allocation net change this year	\$ 979,247	\$ -	\$ -	\$ -	\$ 300	\$ 388,157	\$ 354,240	\$ 153,260	\$ 1,875,204
Transfer to General Capital Projects Fund	\$ (5,500,000)	\$ -	\$ (5,500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,000,000)
One-Time Allocations this year	\$ 1,743,144	\$ 335,010	\$ 248,000	\$ -	\$ -	\$ 600,000	\$ 526,752	\$ -	\$ 3,452,906
General Capital Projects Initial Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures Budget	\$ 31,670,177	\$ 335,010	\$ 248,000	\$ 3,000	\$ 1,373,168	\$ 7,206,479	\$ 5,949,349	\$ 796,408	\$ 47,581,591



Details of Changes from Prior Year Base Budget - General Fund		One-Time	On-Going
County Wide			
	Maintain/Update Adopted Pay Classification System/Salary with across the board 4% increase + \$800 flat per FTE		1,023,480
	Health Insurance Increase-Current Coverage Contingency- Operations	500,000	158,553
	Central Appraisal District Operations Increase		91,594
	Central Dispatch Operations Increase		30,179
	Senior Center - Increase in Contract		2,500
15010-County Judge	Reclassification of Office Administrator position		10,724
15030-CountyJudge-IT	Operations-Increase for Microsoft Volume Licensing		32,524
	Operations-NetMotion Upgrade	2,000	1,700
	Operations-Tyler Odyssey/Navigator Contract Increase		9,315
	Operations Increase - Move from Financial Software		79,833
17010-Maintenance	Budget Maintenance 1 Position as Maintenance 2		2,667
	Operations-Mileage Reimbursement		954
	Operations-Utilities		9,200
19010-Central Costs	Operations Increase - External Audit		7100
	Operations-Increase Budget for Autopsies		15,000
20005-Financial Software	Operations - Decrease - transfer to IT budget		-79,833
20010-County Auditor	Operations- Increase for subscriptions	14,000	
20020-Treasurer/Collections	Operations-Cyber Security Training Costs		1,800
	Operations Increase - Office Supplies		500
20040-Purchasing	Recommended by Purchasing Board to reduce staffing by 1 pos		-55,873
	Purchasing subscription reduction		-17,950
30010-Central Courts Cost	Operations-Increase for appointed attorneys		150,000
	Operations-Increase of Professional Services		7,500
	Recommending that postage costs be consolidated for cost savings in Central budget		-25,194
30030-12th Judicial District	Operations-Office Supplies		3,000
31010-District Clerk	Operations-Software and Maintenance		1,440
32010-Criminal District Atty	Justice Premier Software	17,000	26,136
41010-Sheriff	Addition of Patrol Deputies (4)	12,200	340,344
	Operations-Mark 43 RMS Software(Records Management)		35,000
	Operations-Fuel		30,304
	Operations-Electronic Citations Annual Support		9,873
	Operations-Net-Motion Wireless Support Increase		783
	Vehicle Replacements(6)	375,447	
	Canine Dual Purpose Patrol-K9 (Narcotics Detection and Tracking)	24,034	

<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
44001-Constable Central	Addition of Part-Time Office Assistant	4,200	36,297
44010-Constable Precinct 1	Operations Increase-Training		200
44020-Constable Precinct 2	Operations Increase - Uniforms, Fuel, Training		1,200
44030-Constable Precinct 3	Operations Increase - Training		200
44040-Constable Precinct 4	Continuing contracts with NWISD		
	Deputy Constable SRO \$97,855 30% County		
	Deputy Constable SRO \$93,511 30% County		
	Deputy Constable SRO \$92,547 30% County		
	Add Deputy Constable SRO 30% County (Revenue Offset \$93,262 for salary and equipment)		85,086
	Equipment new SRO	40,775	8,083
	Overtime Budget		5,591
	Operations Increase-Training		200
	Replacement Vehicle (SRO)	64,127	
	Replacement Tahoe	64,127	
46010-Emergency Operations	Operations-Tower Rental Increase		182
	Operations Increase -Fuel		1,000
Fire Contracts	Reduction in payments to departments		-54,700
50010-County Jail	Increase in Overtime Budget		124,200
	Operations-Jail Food contract		40,000
	Operations-Janitorial Supplies		20,000
	Operations-Facilities Maintenance		20,000
	Operations-Canon copiers		2,800
	Operations-Utilities		10,000
	Operations-Purchased Service for Grease Traps		6,500
50020-County Jail Medical	Operations-Supplies Increase		2,500
60010-Veterans Services	Operations-VetPRO Case Management Software		450
61020-Planning and Development	Operations-Copier costs		1,200
	Operations-Air Cards		768
	Operations-Vehicle Repairs		1,000
	Timble TDC 650 GPS Unit		500
70020-Texas Agri Life Extension	Operations-MailChimp Digital Subscription		828
	Operations-Adobe Pro Subscription		750
	Operations-Cell Phone and Monthly Plan	429	180
	Operations-Dues and Subscriptions		200
	Operations-Travel and Lodging		2,000
	Cabinetry - Facilities	3,000	
	HBI-Reception Area Furniture	7,632	
	HBI Office Furniture for Program Assistant	6,357	
	HBI-Office Furniture for AG Agent	3,579	
	HBI-Office Furniture FCH and 4-H Offices	3,463	
	HP ProBook 445 G9 Laptop	774	
Transfer To RB	Transfer to Road and Bridge Fund	600,000	
Transfer to EMS	Emergency Medical Services transfer offset with direct deposit of Ad Valorem tax in Emergency Services Fund		-1,241,121
Total General Fund Increases		1,743,144	994,247

<i>Details of Changes from Prior Year Base Budget - Road and Bridge Fund</i>		<i>One-Time</i>	<i>On-Going</i>
	Maintain/Update Adopted Pay Classification System/Salary with across the board 4% increase + \$800 flat per FTE		159,006
	Health Insurance Increase-Current Coverage		29,151
82210-Road and Bridge Precinct 1	Transfer from General Fund	150,000	
	Operations Increase to be split by road miles		40,163
82220-Road and Bridge Precinct 2	Transfer from General Fund	150,000	
	Operations Increase to be split by road miles		59,851
82230-Road and Bridge Precinct 3	Transfer from General Fund	150,000	
	Operations Increase to be split by road miles		50,234
82240-Road and Bridge Precinct 4	Transfer from General Fund	150,000	
	Operations Increase to be split by road miles		49,752
Total Road and Bridge Fund Increases		600,000	388,157
<i>Details of Changes from Prior Year Base Budget - Emergency Services Fund (EMS)</i>		<i>One-Time</i>	<i>On-Going</i>
	Maintain/Update Adopted Pay Classification System/Salary with across the board 4% increase + \$800 flat per FTE		188,907
	Health Insurance Increase-Current Coverage		27,729
	Budget (4) EMS Attendants as EMS In-Charge Positions(Paramedics)		30,408
	Contingency for Staffing Future Expansion	526,752	
	Operations-Increase for Insurance		10,000
	Operations-Increase for Uniforms		5,000
	Operations-Increase for Supplies		25,000
	Operations-Increase for ESO Integration		4,595
	Operations-Increase for ESO current modules		12,767
	Operations-Increase for Fuel		20,000
	Operations-Increase TDSHS Licensing new ambulances		540
	Operations-Increase for Maintenance Plan Stryker Equipment		15,231
	Operations-Maintenance Laerdal SlimMan equipment		8,713
	Operations-Protocol Software		750
	Operations-Logik Software		720
	Operations-HandTevy Software		3,880
Total Emergency Services Fund Increases		526,752	354,240
<i>Changes from Prior Year Base Budget - Project Funds</i>		335,010	
<i>Changes from Prior Year Base Budget - General Capital Project Funds</i>		248,000	
<i>Changes from Prior Year Base Budget -Debt Service Fund</i>			300
<i>Changes from Prior Year Base Budget - Legislatively Designated Funds</i>			153,260
Totals All Funds		3,452,906	1,875,204

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 \$792,476 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.

Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(6) Replacement	\$375,447
44040-Constable Precinct 4	Constable Vehicle/Equipment Replacement	\$169,029
General Capital Projects Fund	Capital Projects Allocation	\$248,000
	Total	\$792,476

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Walker County

Proposed Budget Fiscal Year 2023-2024

All Funds

Revenues By Source

All Funds
Revenues By Source

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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Ad Valorem Taxes

40110	Current Ad Valorem Taxes	\$ 23,588,613	\$ 25,298,351	\$ 25,298,351	\$ 25,445,613	\$ 27,542,829
40120	Delinquent Ad Valorem Taxes	\$ 209,657	\$ 472,000	\$ 472,000	\$ 402,000	\$ 402,000
40130	Penalties and Interest-Ad Valorem Ta	\$ 281,501	\$ 345,000	\$ 345,000	\$ 339,000	\$ 339,000

Sales Tax

40400	Sales Tax	\$ 5,027,193	\$ 4,750,000	\$ 4,750,000	\$ 5,250,000	\$ 5,250,000
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Other Taxes

40500	Payment In Lieu of Taxes	\$ 76,916	\$ 44,800	\$ 44,800	\$ 44,800	\$ 44,800
40501	Property Taxes-Other(VIT)	\$ 29,309	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
40510	Mixed Beverage Tax	\$ 130,309	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500
		<u>\$ 236,534</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>

Licenses and Permits

41020	Licenses and Permits	\$ 412,075	\$ 402,162	\$ 402,162	\$ 480,000	\$ 425,000
41030	OSSF Fees	\$ 51,050	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000
		<u>\$ 463,125</u>	<u>\$ 452,162</u>	<u>\$ 452,162</u>	<u>\$ 540,000</u>	<u>\$ 485,000</u>

Intergovernmental Revenues

42010	State Funds	\$ 290,423	\$ 264,600	\$ 349,428	\$ 281,676	\$ 297,800
42012	Grants-State	\$ -	\$ -	\$ 95,731	\$ 95,731	\$ -
42020	State Longevity Pay	\$ 7,800	\$ 6,155	\$ 6,155	\$ 6,155	\$ 6,155
42030	State Funds-Indigent Defense	\$ 35,772	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040	State Funds-Capital Murder	\$ -	\$ -	\$ 70,856	\$ 70,856	\$ -
42229	Grant Revenue-Other	\$ -	\$ -	\$ 45,340	\$ 45,340	\$ -
42350	HGAC Grants - State Funds	\$ 8,103	\$ -	\$ -	\$ -	\$ -
42410	Intergovernmental Funds-Local	\$ 339,229	\$ 371,939	\$ 889,619	\$ 939,704	\$ 514,224
42415	Intergovernmental Funds-State	\$ -	\$ -	\$ 770	\$ 770	\$ -
42460	Central Appraisal District	\$ -	\$ -	\$ -	\$ 17,403	\$ -
42470	Inmate Housing-Other Counties	\$ 63,609	\$ 40,000	\$ 40,000	\$ 1,400	\$ -
42480	SETH Funds	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
		<u>\$ 744,936</u>	<u>\$ 735,618</u>	<u>\$ 1,600,823</u>	<u>\$ 1,561,959</u>	<u>\$ 871,103</u>

Intergovernmental Revenues-Federal

42619	Federal Funds Passed thru the State	\$ 16,060	\$ -	\$ -	\$ -	\$ -
42622	Federal Funds - HIDTA	\$ 24,271	\$ -	\$ 11,012	\$ 11,012	\$ -
42625	US Stimulus Check	\$ -	\$ -	\$ 31,359	\$ 31,359	\$ -
42628	Federal Funds LATCFRevenueSharing	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
42630	US Forest Service	\$ 148,300	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
		<u>\$ 5,959,136</u>	<u>\$ 2,609,388</u>	<u>\$ 3,260,745</u>	<u>\$ 2,421,912</u>	<u>\$ 120,000</u>

Fees of Office/Charges for Service

43010	Fees of Office/Charges for Service	\$ 1,305,347	\$ 1,286,320	\$ 1,286,320	\$ 1,151,577	\$ 1,092,932
43020	Serving Papers	\$ 146,606	\$ 135,000	\$ 135,000	\$ 159,900	\$ 135,000
43030	County Specialty Court Programs	\$ 5,969	\$ 5,500	\$ 5,500	\$ 6,600	\$ 5,500
43040	CDA Prosecutor Local Court Costs	\$ 2,892	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
43050	Copies	\$ 136	\$ -	\$ -	\$ -	\$ -

**All Funds
Revenues By Source**

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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Fees of Office/Charges for Service

43060	Coin Phones	\$ 169,277	\$ 208,000	\$ 208,000	\$ 187,000	\$ 186,000
43140	Hot Check Fees	\$ 1,001	\$ 500	\$ 500	\$ 300	\$ 300
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401	WCHD-True Up	\$ 12,733	\$ -	\$ -	\$ 7,711	\$ -
43410	In-Clinic Doctor Visits	\$ 14,280	\$ 13,000	\$ 13,000	\$ 15,000	\$ 15,000
43700	Supplemental Guardianship Fees	\$ 7,330	\$ -	\$ -	\$ -	\$ -
43705	Child Abuse Fine to Dedicated Fund	\$ 534	\$ 500	\$ 500	\$ 500	\$ 500
43710	Family Protection Fee	\$ 555	\$ -	\$ -	\$ -	\$ -
43720	Jury Fee	\$ 2,482	\$ -	\$ -	\$ 900	\$ -
43730	Court Reporter Fee	\$ 22,896	\$ 17,600	\$ 17,600	\$ 24,000	\$ 17,600
43740	Bond Fees-General Fund	\$ 6,517	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 5,453	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
46020	Rent of Shelter	\$ 2,900	\$ -	\$ -	\$ 4,200	\$ -
46040	WCHA Utilities Reimbursement	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
46050	DPS Annex Buildings Use	\$ -	\$ -	\$ -	\$ 1,495	\$ -
		<u>\$ 1,781,689</u>	<u>\$ 1,752,040</u>	<u>\$ 1,752,040</u>	<u>\$ 1,644,803</u>	<u>\$ 1,538,452</u>

Ambulance Fees

43800	Ambulance Emergency Fees	\$ 2,894,283	\$ 2,900,000	\$ 2,900,000	\$ 2,700,000	\$ 2,900,000
43997	WriteOffs Collected	\$ 12,973	\$ 10,000	\$ 10,000	\$ 17,000	\$ 10,000
		<u>\$ 2,907,256</u>	<u>\$ 2,910,000</u>	<u>\$ 2,910,000</u>	<u>\$ 2,717,000</u>	<u>\$ 2,910,000</u>

Vehicle Registration

44100	Vehicle Registration Commissions	\$ 987,665	\$ 900,000	\$ 900,000	\$ 1,050,000	\$ 1,000,000
44210	Certificates of Title	\$ 78,410	\$ 77,000	\$ 77,000	\$ 75,000	\$ 74,000
		<u>\$ 1,066,075</u>	<u>\$ 977,000</u>	<u>\$ 977,000</u>	<u>\$ 1,125,000</u>	<u>\$ 1,074,000</u>

Road and Bridge Fees

44510	Road and Bridge Fees	\$ 541,900	\$ 530,250	\$ 530,250	\$ 550,000	\$ 530,250
		<u>\$ 541,900</u>	<u>\$ 530,250</u>	<u>\$ 530,250</u>	<u>\$ 550,000</u>	<u>\$ 530,250</u>

License Fee Registration

44610	License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
		<u>\$ 360,000</u>				

Courts Costs

47020	Court Costs	\$ 11,978	\$ 12,100	\$ 12,100	\$ 12,000	\$ 12,000
47030	Court Costs - Attorney Fees	\$ 35,008	\$ 36,000	\$ 36,000	\$ 43,000	\$ 36,000
47040	TimePmt10%-Court Improvement	\$ 6,608	\$ -	\$ -	\$ -	\$ -
47041	JudicialSupportFee .60 District Courts	\$ 20	\$ -	\$ -	\$ -	\$ -
47042	JudicialSupportFee .60 Court at Law	\$ 1	\$ -	\$ -	\$ -	\$ -
47050	JudicialSupportFee .60 Justice Courts	\$ 242	\$ -	\$ -	\$ -	\$ -
		<u>\$ 53,857</u>	<u>\$ 48,100</u>	<u>\$ 48,100</u>	<u>\$ 55,000</u>	<u>\$ 48,000</u>

Fines and Forfeitures

47601	JP #1 Fines	\$ 104,284	\$ 200,000	\$ 200,000	\$ 90,000	\$ 90,000
47602	JP #2 Fines	\$ 24,297	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000
47603	JP #3 Fines	\$ 25,330	\$ 31,000	\$ 31,000	\$ 37,000	\$ 31,000
47604	JP #4 Fines	\$ 69,300	\$ 75,000	\$ 75,000	\$ 80,000	\$ 75,000
47606	License and Weight Fines	\$ 182,994	\$ 180,000	\$ 180,000	\$ 150,000	\$ 150,000
47610	County Court at Law Fines	\$ 89,641	\$ 85,000	\$ 85,000	\$ 75,000	\$ 75,000
47622	District Courts Fines	\$ 62,870	\$ 95,000	\$ 95,000	\$ 75,000	\$ 75,000
47850	Forfeitures-Sheriff,DOJ EquitableSharing	\$ 134,819	\$ -	\$ -	\$ 27,051	\$ -

All Funds Revenues By Source		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
		<u>\$ 735,298</u>	<u>\$ 731,000</u>	<u>\$ 731,000</u>	<u>\$ 589,051</u>	<u>\$ 551,000</u>
Interest Income						
48011	Interest-Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ 173,200
		<u>\$ 272,679</u>	<u>\$ 76,155</u>	<u>\$ 76,155</u>	<u>\$ 1,761,944</u>	<u>\$ 1,217,700</u>
Other Revenue						
48130	Vending Machines	\$ (1,187)	\$ -	\$ -	\$ -	\$ -
48140	Sales-Commissary	\$ 63,078	\$ 70,000	\$ 70,000	\$ 64,300	\$ 63,000
48160	Grant-NRA	\$ -	\$ -	\$ 29,280	\$ 29,280	\$ -
48170	Opioid Abatement	\$ -	\$ -	\$ -	\$ 57,957	\$ -
48200	Insurance Refunds/Credits	\$ 144,475	\$ -	\$ 43,856	\$ 56,919	\$ -
48300	Proceeds from Auction/Sale	\$ 86,500	\$ -	\$ 3,900	\$ 4,200	\$ -
		<u>\$ 477,399</u>	<u>\$ 86,000</u>	<u>\$ 194,285</u>	<u>\$ 344,495</u>	<u>\$ 133,000</u>
Issue of Debt						
		<u>\$ -</u>				
Transfers In						
49901	Transfer from General Fund	\$ 5,757,371	\$ 7,785,862	\$ 8,929,444	\$ 8,929,444	\$ 644,741
49902	Transfer from General-Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
49930	Transfers from Other Funds	\$ 492,804	\$ -	\$ -	\$ -	\$ -
49940	Transfer from General Fund-Special	\$ 194,700	\$ -	\$ -	\$ -	\$ -
		<u>\$ 6,714,875</u>	<u>\$ 7,925,862</u>	<u>\$ 9,069,444</u>	<u>\$ 9,069,444</u>	<u>\$ 644,741</u>
Fund Total		<u><u>\$ 51,421,723</u></u>	<u><u>\$ 50,260,226</u></u>	<u><u>\$ 53,028,655</u></u>	<u><u>\$ 54,378,521</u></u>	<u><u>\$ 44,218,375</u></u>

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Walker County

Proposed Budget Fiscal Year 2023-2024

All Funds

Expenditures By Object

All Funds Expenditures By Object	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Salaries/Other Pay/Benefits					
51010 Head of Department	\$ 1,914,711	\$ 2,160,778	\$ 2,174,091	\$ 2,170,456	\$ 2,285,109
51030 Deputies and Assistants	\$ 14,254,043	\$ 16,541,232	\$ 16,645,757	\$ 15,895,735	\$ 17,971,824
51070 Part-Time	\$ 371,402	\$ 403,719	\$ 428,886	\$ 387,984	\$ 426,746
51080 Longevity	\$ -	\$ 331,672	\$ 332,172	\$ 325,154	\$ 346,800
51090 Overtime	\$ 317,224	\$ 141,929	\$ 343,499	\$ 326,846	\$ 251,606
51110 Salary Supplements	\$ 154,410	\$ 181,423	\$ 181,423	\$ 156,493	\$ 187,826
51150 Allowances	\$ 31,280	\$ 84,720	\$ 85,200	\$ 86,910	\$ 85,200
52010 Social Security	\$ 1,254,218	\$ 1,505,991	\$ 1,507,621	\$ 1,499,835	\$ 1,633,765
52020 Group Insurance	\$ 2,892,018	\$ 3,744,090	\$ 3,754,116	\$ 3,311,796	\$ 4,023,945
52030 Retirement	\$ 2,472,177	\$ 2,893,392	\$ 2,896,403	\$ 2,842,838	\$ 3,149,236
52040 Workers Comp Insurance	\$ 183,757	\$ 246,443	\$ 247,495	\$ 247,252	\$ 269,404
52060 Unemployment Insurance	\$ 15,583	\$ 35,994	\$ 35,983	\$ 32,032	\$ 38,945
	<u>\$ 23,863,058</u>	<u>\$ 28,271,383</u>	<u>\$ 28,632,646</u>	<u>\$ 27,283,331</u>	<u>\$ 30,670,406</u>
Operations					
61020 Budget/CAFR Supplies	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
61100 Minor Equipment	\$ 88,825	\$ 84,697	\$ 95,072	\$ 86,072	\$ 84,697
61200 Jurors Supplies	\$ 4,889	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210 Janitorial Supplies	\$ 58,197	\$ 48,269	\$ 63,269	\$ 63,269	\$ 68,269
61220 Education Supplies	\$ 2,031	\$ 5,000	\$ 4,895	\$ 4,895	\$ 5,000
61230 Uniforms	\$ 53,395	\$ 52,239	\$ 78,542	\$ 78,542	\$ 58,037
61260 Election Costs	\$ 6,986	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61300 Estray Supplies	\$ 172	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310 Canine Supplies and Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61390 Oil Recycling Supplies	\$ 510	\$ 500	\$ 500	\$ 500	\$ 500
61400 Inmate Clothing/Linens	\$ 3,091	\$ 6,200	\$ 9,200	\$ 9,200	\$ 6,200
61410 Inmate Food	\$ -	\$ 3,640	\$ 812	\$ 812	\$ 3,640
61450 Inmate Prescriptions	\$ 96,580	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470 Inmate Supplies	\$ 30,930	\$ 60,000	\$ 57,000	\$ 57,000	\$ 60,000
61480 VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600 Foster Care Clothing	\$ 259	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010 Postage	\$ 69,623	\$ 117,571	\$ 116,726	\$ 116,426	\$ 85,881
62110 Fuel	\$ 728,562	\$ 616,294	\$ 785,294	\$ 785,294	\$ 672,944
62120 Lubricants, Oils, Etc	\$ 21,002	\$ 36,024	\$ 48,224	\$ 48,224	\$ 36,024
63210 Road Materials	\$ 373,073	\$ 1,139,251	\$ 827,212	\$ 827,212	\$ 1,097,462
63220 Road Materials-Paving	\$ 167,499	\$ 302,046	\$ 295,746	\$ 295,746	\$ 302,046
63230 Roads-Special Allocation	\$ 1,016,041	\$ 600,000	\$ 1,344,321	\$ 1,344,321	\$ 600,000
63240 Contract Hauling	\$ 134,896	\$ 30,266	\$ 30,416	\$ 30,416	\$ 30,266
63250 Culverts and Signs	\$ 144,073	\$ 89,282	\$ 166,682	\$ 166,682	\$ 89,282
63260 Fencing-Labor and Materials	\$ 77,411	\$ 55,815	\$ 59,329	\$ 59,329	\$ 55,815
63299 RB Fund -Specials Projects	\$ -	\$ -	\$ 556,378	\$ 556,378	\$ -
64100 Computer Software	\$ 4,283	\$ 28,132	\$ 31,432	\$ 31,432	\$ 7,622
64120 Computer Services	\$ 26,820	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130 Volume Licensing	\$ 86,179	\$ 66,547	\$ 66,547	\$ 66,547	\$ 180,604
64140 Software Maintenance/Subscriptions	\$ 132,310	\$ 173,985	\$ 189,277	\$ 181,377	\$ 273,504
64150 Maintenance Hardware	\$ 8,018	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616

**All Funds
Expenditures By Object**

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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Operations

64160	Maintenance Contracts Elections Hardwa	\$ 45,545	\$ 58,995	\$ 77,445	\$ 65,088	\$ 58,995
64170	IT Purchased Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 5,020	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
64400	Tyler Special Services	\$ -	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
64410	Tyler/Odyssey Annual License/Services	\$ 179,837	\$ 186,296	\$ 186,296	\$ 186,296	\$ 195,611
64411	Jury Package Software	\$ -	\$ 38,200	\$ 38,200	\$ 38,200	\$ 38,200
64412	Sage Payroll Software Annual Cost	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
64413	Laserfiche Software Annual Cost	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
64415	Treasurer Receipting Software Annual Cc	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
64420	Financial System License/Services/Subsc	\$ 104,955	\$ 184,833	\$ 184,833	\$ 184,833	\$ 105,000
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	\$ -	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
66070	Bill of Costs -Other Counties	\$ 11,525	\$ -	\$ 9,000	\$ 9,000	\$ -
66500	Court Reporters	\$ 18,784	\$ 27,600	\$ 25,600	\$ 25,600	\$ 27,600
66600	Jurors	\$ 13,904	\$ 21,250	\$ 20,250	\$ 21,206	\$ 21,250
66610	Juror Pay Increase	\$ 12,308	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Professional Services-Courts	\$ 1,160	\$ 3,000	\$ 10,100	\$ 10,100	\$ 10,500
66700	Expert Witnesses	\$ 9,188	\$ 5,024	\$ 20,024	\$ 20,024	\$ 5,024
66810	Appeals Court Allocation	\$ 1,774	\$ 12,665	\$ 1,943	\$ 1,943	\$ 12,665
66820	Second Administrative Judicial Fee	\$ 9,440	\$ 10,600	\$ 11,290	\$ 11,290	\$ 10,600
66900	Public Defender Contract	\$ 16,925	\$ 21,000	\$ 16,925	\$ 16,925	\$ 21,000
67010	Engineering Services Contracts	\$ 143,963	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
67020	Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
67060	Accounting Services	\$ 46,550	\$ 47,000	\$ 47,000	\$ 47,000	\$ 54,100
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 456	\$ 456	\$ 1,900
67070	Bank Charges	\$ 7,000	\$ 6,750	\$ 6,750	\$ 6,750	\$ 9,750
68010	Purchased Services	\$ 727,238	\$ 305,515	\$ 404,693	\$ 379,693	\$ 313,997
68020	Microfilming Services	\$ 77,978	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services - Medical	\$ 1,797	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68035	Purchased Services-Emergicon	\$ 192,641	\$ 210,117	\$ 210,117	\$ 210,117	\$ 210,117
68060	Contract Services - DSHS	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Contract Services - Juvenile	\$ 16,814	\$ 48,147	\$ 48,147	\$ 48,147	\$ 48,147
68080	Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68090	Jail Food Services Contract	\$ 340,176	\$ 381,646	\$ 416,646	\$ 416,646	\$ 421,646
68100	Autopsies	\$ 132,600	\$ 76,500	\$ 76,500	\$ 76,500	\$ 91,500
68110	Contracts - Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 23,944
68200	Ambulance Services	\$ 51,366	\$ 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	\$ 16,567	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500	Towing Services	\$ 15,500	\$ 18,840	\$ 20,390	\$ 20,390	\$ 18,840
68600	Other Services	\$ -	\$ 750	\$ -	\$ -	\$ 750
69010	Security-Justice Center	\$ 1,053	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ -	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
70010	Insurance and Bonds	\$ 374,666	\$ 457,760	\$ 468,198	\$ 468,198	\$ 467,760
70020	Insurance Deductibles	\$ 20,953	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71010	Travel and Lodging	\$ 85,421	\$ 126,584	\$ 129,754	\$ 119,208	\$ 124,842
71020	Conferences/Training	\$ 47,011	\$ 63,274	\$ 69,344	\$ 67,441	\$ 61,674
71030	Dues and Subscriptions	\$ 51,001	\$ 90,216	\$ 91,137	\$ 76,207	\$ 90,416
72029	Trash Bash	\$ 4,223	\$ 30,000	\$ 35,300	\$ 35,300	\$ -
72030	Grant Expenditures	\$ 42,030	\$ -	\$ 69,695	\$ 69,695	\$ -
73150	Rentals	\$ 42,581	\$ 34,449	\$ 59,049	\$ 59,049	\$ 34,449

**All Funds
Expenditures By Object**

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Operations					
73160 Copies/Copier Maintenance Agreements	\$ 26,523	\$ 33,024	\$ 35,824	\$ 35,824	\$ 37,024
73170 Healthy County Initiative	\$ 472	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
73180 Foster Child Allowances	\$ 2,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100 Communication	\$ 54,426	\$ 68,116	\$ 68,116	\$ 68,116	\$ 68,116
74110 Data Circuits/Internet	\$ 29,027	\$ 34,519	\$ 33,874	\$ 33,874	\$ 34,519
74120 Communication-Pagers and Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130 Communication - Cell/Mobile Phones	\$ 5,554	\$ 8,012	\$ 8,898	\$ 8,898	\$ 8,012
74140 Long Distance	\$ 2,448	\$ 11,369	\$ 8,140	\$ 8,140	\$ 11,369
74150 Communication-Air Cards	\$ 47,279	\$ 49,702	\$ 51,802	\$ 51,802	\$ 51,198
74200 Electricity	\$ 361,504	\$ 382,275	\$ 384,278	\$ 384,278	\$ 382,275
74300 Gas Utility	\$ 42,032	\$ 43,851	\$ 64,880	\$ 64,880	\$ 61,051
74400 Water/Sewer/Garbage	\$ 45,144	\$ 45,006	\$ 47,255	\$ 47,255	\$ 47,006
74500 Telecable	\$ 11,735	\$ 14,980	\$ 14,980	\$ 7,480	\$ 14,980
75015 Operating-Special Contingency	\$ 223,387	\$ -	\$ -	\$ -	\$ -
75100 Repairs - Vehicles and Trucks	\$ 377,023	\$ 265,212	\$ 385,364	\$ 385,364	\$ 268,096
75200 Repairs - Equipment	\$ 341,972	\$ 210,143	\$ 370,853	\$ 370,853	\$ 210,143
75300 Repairs - Buildings	\$ 213,532	\$ 151,839	\$ 152,027	\$ 152,027	\$ 171,839
75500 Repairs and Maintenance - Weigh Station	\$ 8,245	\$ 44,781	\$ 44,781	\$ 44,781	\$ 44,284
75600 Repairs - HVAC	\$ 29,888	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
75803 DR 4485 COVID 19	\$ 14,930	\$ -	\$ -	\$ -	\$ -
75804 DR 4586 Winter Storm 2021	\$ 52,264	\$ -	\$ -	\$ -	\$ -
75999 Contingency Operations	\$ -	\$ 605,397	\$ 2,897,658	\$ 2,880,158	\$ 603,078
78100 EMS Upfit Project Operations	\$ 2,855	\$ -	\$ -	\$ -	\$ -
78101 EMS Equipment	\$ 2,903	\$ -	\$ -	\$ -	\$ -
	<u>\$ 9,396,999</u>	<u>\$ 9,993,187</u>	<u>\$ 14,499,239</u>	<u>\$ 14,341,570</u>	<u>\$ 10,507,321</u>

Intergovernmental/Contracts

77090 Walker County Dispatch	\$ 701,958	\$ 754,637	\$ 1,754,637	\$ 845,605	\$ 784,816
77100 City of Huntsville Fire Contract	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77111 ESD # 2 (NW)	\$ -	\$ -	\$ 236,724	\$ 234,056	\$ -
77112 ESD #3 (CP)	\$ -	\$ -	\$ 165,639	\$ 35,161	\$ -
77120 Crabbs Prairie Fire Department	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
77130 Riverside Fire Department	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ -
77140 Crabbs Prairie (Pine Prairie) Fire Department	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
77150 Dodge Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
77160 Thomas Lake Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
77300 Appraisal District - Appraisals	\$ 431,205	\$ 502,450	\$ 502,450	\$ 502,450	\$ 566,863
77310 Appraisal District - Collections	\$ 180,025	\$ 134,145	\$ 134,145	\$ 134,145	\$ 161,326
77400 Tri-County MHMR	\$ 28,730	\$ -	\$ -	\$ -	\$ -
77405 Contract-Huntsville Memorial Hospital	\$ -	\$ -	\$ 364,000	\$ 364,000	\$ -
77410 Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 15,000
77420 Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430 Spay/Neuter Assistance	\$ 11,425	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77440 Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
77450 Boys Girls Organization	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77451 Boys Girls Adult Training Contract	\$ -	\$ -	\$ 203,800	\$ 66,798	\$ -
77452 A Time to Read Contract	\$ 9,999	\$ -	\$ 9,999	\$ 9,999	\$ -
77460 YMCA After School Program	\$ 15,000	\$ -	\$ -	\$ -	\$ -
77470 Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471 Veterans Center Contract-Special	\$ 10,799	\$ -	\$ 5,776	\$ 2,147	\$ -
77472 Samuel Walker Houston Museum Contract	\$ 39,467	\$ -	\$ 40,733	\$ 40,733	\$ -
77473 Walker SUD Improvements Contract	\$ -	\$ -	\$ 75,000	\$ -	\$ -
77474 Riverside SUD Water Improvement Cont	\$ -	\$ -	\$ 75,000	\$ -	\$ -

**All Funds
Expenditures By Object**

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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Intergovernmental/Contracts

77475	Phelps SUD Water Improvements Contract	\$ -	\$ -	\$ 75,000	\$ -	\$ -
77476	Good Shepard Mission Contract	\$ 61,564	\$ -	\$ 18,435	\$ -	\$ -
77477	Contract-Christmas Contract	\$ 15,000	\$ -	\$ -	\$ -	\$ -
77478	Senior Center Contract	\$ 84,800	\$ -	\$ 84,800	\$ 84,800	\$ -
77479	Walker SUD Project Contract	\$ -	\$ -	\$ 58,361	\$ 58,361	\$ -
77480	Care Center Contract	\$ 1,352	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
77481	Strategic Planning Contract	\$ -	\$ -	\$ 50,000	\$ -	\$ -
77490	Service Contracts	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
		<u>\$ 1,952,511</u>	<u>\$ 1,770,919</u>	<u>\$ 4,284,186</u>	<u>\$ 2,807,942</u>	<u>\$ 1,838,992</u>

Projects

79011	Salary Study Project	\$ 19,750	\$ -	\$ 19,750	\$ 19,750	\$ -
79012	Technology Assessment Project	\$ 125,600	\$ 500,000	\$ 500,000	\$ -	\$ -
79013	HMPG Generator Grant Match	\$ -	\$ -	\$ 205,848	\$ -	\$ -
79110	Projects - IT	\$ -	\$ -	\$ 499,900	\$ -	\$ -
79120	Project - GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79201	Software Project	\$ -	\$ -	\$ 75,000	\$ -	\$ -
79202	Financial System Upgrade	\$ 18,580	\$ -	\$ 200,749	\$ -	\$ -
79203	Payroll Software System	\$ 1,575	\$ -	\$ 102,526	\$ 1,350	\$ -
79205	Document Management Project	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79206	NCIC Technology IT	\$ -	\$ -	\$ 65,000	\$ -	\$ -
79207	Projects-Jury Software	\$ 4,253	\$ -	\$ 51,182	\$ 46,661	\$ -
79208	Court Security System Maint/Support	\$ -	\$ -	\$ 11,610	\$ -	\$ -
79300	County Jail Projects	\$ -	\$ -	\$ 15,134	\$ 8,634	\$ -
79403	Furniture-Judicial	\$ 11,919	\$ -	\$ 4,718	\$ 4,718	\$ -
79405	Juvenile Probation Projects	\$ 1,110	\$ -	\$ -	\$ -	\$ -
79503	County Facilities Projects	\$ 45,147	\$ -	\$ 625,792	\$ 310,644	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79515	AgriLife Extension Projects	\$ 1,672	\$ -	\$ -	\$ -	\$ -
79516	Courthouse Square Improvements	\$ -	\$ -	\$ 30,000	\$ 21,370	\$ -
79602	Nuisance Abatement Project	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79802	Elections Project	\$ -	\$ -	\$ 4,255	\$ 4,255	\$ -
79910	EMS Equipment/Other EMS Projects	\$ -	\$ -	\$ 36,909	\$ 32,273	\$ -
79911	Emergency Management Projects	\$ 10,052	\$ -	\$ 61,517	\$ 43,851	\$ -
79912	Public Safety Projects	\$ -	\$ -	\$ 2,083	\$ 570	\$ -
79914	HGAC Aerial Image	\$ 12,000	\$ -	\$ -	\$ -	\$ -
79915	County Jail Plumbing Project	\$ -	\$ -	\$ 120,000	\$ 55,000	\$ -
79990	Project Contingency	\$ -	\$ 5,000	\$ 1,031,266	\$ -	\$ 335,010
79991	Project Contingency-General Fund Specia	\$ -	\$ -	\$ 500,000	\$ -	\$ -
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 145,686	\$ 14,556	\$ -
80109	Security at Jail	\$ -	\$ -	\$ 2,264	\$ 2,264	\$ -
80113	Tam Road Parking Project	\$ -	\$ -	\$ 150,000	\$ -	\$ -
80114	Senior Center Parking Lot	\$ -	\$ -	\$ 250,000	\$ -	\$ -
80420	HVAC Capital Equipment	\$ 25,248	\$ -	\$ -	\$ -	\$ -
80904	Vehicles/Upfits - Sheriff Office	\$ -	\$ -	\$ 424,293	\$ 401,946	\$ -
80906	SO Capital Radios	\$ -	\$ -	\$ 68,492	\$ 68,492	\$ -
		<u>\$ 688,948</u>	<u>\$ 5,505,000</u>	<u>\$ 10,333,590</u>	<u>\$ 1,036,334</u>	<u>\$ 583,010</u>

Capital

84900	Furniture, Fixtures and Equipment Alloca	\$ 31,150	\$ -	\$ -	\$ -	\$ -
84920	Office Equipment, Furniture ,Software	\$ 9,071	\$ 89,155	\$ 89,155	\$ 89,155	\$ -
85010	Machinery and Equipment	\$ 97,225	\$ 145,500	\$ 465,822	\$ 465,822	\$ -

All Funds Expenditures By Object		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
Capital						
85013	HVAC Capital	\$ -	\$ -	\$ 59,944	\$ 59,944	\$ -
85014	Speed Trailer Construction	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -
85015	Capital-Special Contingency	\$ 378,482	\$ -	\$ -	\$ -	\$ -
85035	EMS Upfit Project Operations	\$ 39,392	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,005,763</u>	<u>\$ 669,875</u>	<u>\$ 1,297,945</u>	<u>\$ 1,297,945</u>	<u>\$ 503,701</u>
Debt-Principal and Interest Payment						
91020	Principal - 2012 Series Certificate of Obli	\$ 965,000	\$ 990,000	\$ 990,000	\$ 990,000	\$ 1,020,000
91030	Interest - 2012 Series Certificate of Oblig	\$ 411,817	\$ 382,868	\$ 382,868	\$ 382,868	\$ 353,168
91060	Debt-Voter Equipment	\$ 228,189	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,605,006</u>	<u>\$ 1,372,868</u>	<u>\$ 1,372,868</u>	<u>\$ 1,372,868</u>	<u>\$ 1,373,168</u>
Contingency						
92010	Contingency - General Fund	\$ -	\$ 318,500	\$ 105,913	\$ 105,913	\$ 318,500
92020	Contingency - Special	\$ -	\$ 500,000	\$ 60,000	\$ 60,000	\$ 1,026,752
92040	Contingency - Operations	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
92050	Contingency-Operations General	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
92080	Contingency-LATCF Rev Sharing	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
		<u>\$ -</u>	<u>\$ 1,433,500</u>	<u>\$ 957,134</u>	<u>\$ 842,134</u>	<u>\$ 1,460,252</u>
Transfers to Other Funds						
99020	Transfer to EMS Operations	\$ 648,414	\$ 1,641,121	\$ 1,641,121	\$ 1,641,121	\$ -
99030	Transfer to EMS Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
99050	Transfer to Projects Fund	\$ 4,157,020	\$ -	\$ 1,143,582	\$ 1,143,582	\$ -
99055	Transfer to Capital Projects Fund	\$ -	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -
99060	Transfer to Other Funds	\$ 57,855	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741
99220	Transfer to Road and Bridge Fund	\$ 1,594,700	\$ 600,000	\$ 679,851	\$ 679,851	\$ 600,000
		<u>\$ 6,727,989</u>	<u>\$ 7,925,862</u>	<u>\$ 9,149,295</u>	<u>\$ 9,149,295</u>	<u>\$ 644,741</u>
	Fund Total	<u><u>\$ 45,240,274</u></u>	<u><u>\$ 56,942,594</u></u>	<u><u>\$ 70,526,903</u></u>	<u><u>\$ 58,131,419</u></u>	<u><u>\$ 47,581,591</u></u>

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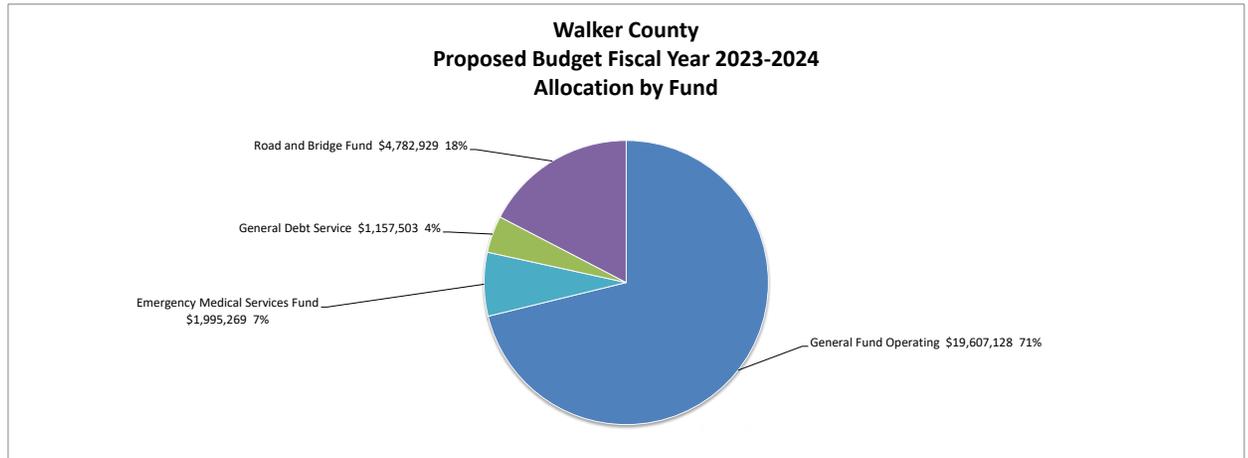


Ad Valorem History

Levy at January 1

Budget Year	Proposed Budget FY 2023-2024 2	Estimated FY 2022-2023 1	Budget FY 2022-2023 1	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
Operations Levy Allocation											
General Fund and Road and Bridge	\$ 0.392600	\$ 0.425500	\$ 0.425500	\$ 0.452900	\$ 0.450800	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400	\$ 0.607100
Debt Service Levy	\$ 0.020100	\$ 0.023500	\$ 0.023500	\$ 0.027000	\$ 0.030000	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200	\$ 0.051800
Tax Rate per \$100	\$ 0.412700	\$ 0.449000	\$ 0.449000	\$ 0.479900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.658900
No-New-Revenue Tax Rate	\$ 0.397700	\$ 0.439000	\$ 0.439000	\$ 0.449900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.665890
Assessed Valuation	\$5,921,218,057	\$5,010,369,665	\$5,010,369,665	\$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
Freeze Taxable Value	\$1,228,512,040	\$1,035,825,629	\$1,035,825,629	\$ 886,110,556	\$ 794,036,725	\$ 717,987,325	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603	\$ 485,886,905	\$ 429,570,827
Total Assessed value	\$7,149,730,097	\$6,046,195,294	\$6,046,195,294	\$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
Tax Levy	\$ 28,541,792	\$ 26,215,908	\$ 26,215,908	\$ 24,330,749	\$ 22,053,132	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826	\$ 17,089,010
Current Taxes Collected	\$ 27,542,829	\$ 25,298,351	\$ 25,298,351	\$ 23,357,519	\$ 21,171,007	\$ 20,282,431	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742	\$ 16,628,914
Percent of Levy Collected	96.50%	96.50%	96.50%	96.00%	96.00%	96.80%	97.00%	97.00%	97.00%	97.01%	97.00%
Total Current & Delinquent Taxes Collect	\$ 27,944,829	\$ 25,847,613	\$ 25,770,351	\$ 23,797,519	\$ 21,891,723	\$ 20,825,020	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339	\$ 16,946,196
Percent of Total Levy	97.91%	98.60%	98.30%	97.81%	99.27%	99.43%	100.35%	99.74%	99.16%	98.93%	99.16%

(1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting
 (2) Data Source: Based on Certified Estimates report at proposed rate for 2023 report dated 07/31/2023 from Walker County Appraisal District





WALKER COUNTY

Proposed Budget Fiscal Year 2023-24
 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		
2024	4,535,841,886	1,535,815,012	4,860,079,942	10,931,736,840	990,099,425
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

WCAD Certified Estimates

StateCode	Description	Grouping	FY 2024	FY 2023	FY 2022	FY 2021
A	Single Family Residence	residential	\$ 3,828,731,892	\$ 2,984,415,046	\$ 2,491,564,323	\$ 2,226,159,256
B	MultiFamily Residence	residential	707,109,994	712,037,967	646,035,264	579,536,997
C	Vacant Lot	land	533,680,100	400,890,004	355,659,576	294,371,370
D1	Qualified Ag Land	land	4,284,834,982	2,089,325,497	1,837,572,306	1,761,282,123
D2	Non Qualified Land	land	41,564,860	40,050,579	37,501,822	40,083,547
E	Farm or Ranch Improv.	commercial	717,033,354	591,694,555	501,604,942	460,449,500
F1	Commercial Real	commercial	771,531,438	691,734,475	598,719,046	551,368,068
F2	Industrial Real Property	commercial	47,250,220	43,888,400	38,396,640	36,977,980
G1	Oil and Gas	minerals	16,735,498	14,401,858	8,395,685	12,456,402
G3	Minerals-Non Producing	minerals	-	-	-	-
J1	Water Systems	personal	21,020	15,020	15,310	11,380
J2	Gas Distribution System	personal	4,292,930	3,629,930	3,179,700	2,888,940
J3	Electric Company	personal	135,695,480	108,750,810	89,327,750	55,059,680
J4	Telephone Company	personal	6,607,380	6,956,820	7,241,930	7,558,910
J5	RailRoad	personal	34,813,950	31,112,840	29,305,650	27,234,570
J6	Pipelnd Company	personal	235,864,260	160,762,560	145,757,380	102,173,970
J7	Cable Television Co.	personal	11,397,970	13,014,040	10,742,040	8,607,600
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	187,877,475	171,827,790	168,816,440	176,946,000
L2	Industrial Personal	personal	173,967,400	138,544,340	116,884,910	147,708,440
M1	Tangible Other	personal	70,695,467	73,193,798	66,765,220	59,180,341
N	Intangible Property	personal	-	-	-	90,000
O	Residential Inventory	personal	74,632,323	36,562,850	18,832,180	1,379,270
S	Special Inventory Tax	personal	36,010,520	34,215,450	28,365,200	24,883,300
X	Totally Exempt Property	personal	1,394,792	7,848	-	-
			\$ 11,921,836,265	\$ 8,347,125,437	\$ 7,200,776,274	\$ 6,576,500,604

Less:						
Productivity Loss (Ag and Timber Use)	(4,235,660,848)	(2,038,016,184)	(1,784,448,172)	(1,706,245,850)		
Homestead Cap (10% cap on residential homesteads)	(344,671,415)	(115,754,301)	(38,089,119)	(24,283,007)		
Tax Ceiling and Over 65 and disabled exemption	(163,002,927)	(123,964,655)	(108,151,197)	(96,558,915)		
Other Exemptions /Deductions	(28,770,978)	(23,195,003)	(20,108,300)	(25,842,210)		
Total Exemptions	\$ (4,772,106,168)	\$ (2,300,930,143)	\$ (1,950,796,788)	\$ (1,852,929,982)		

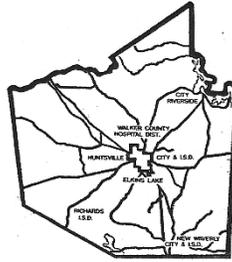
Taxable Assessed Value **\$ 7,149,730,097 \$ 6,046,195,294 \$ 5,249,979,486 \$ 4,723,570,622**

Total Direct Tax Rate **\$0.4127 \$0.4490 \$0.4799 \$0.4808**

(1) Data Source:Walker County Appraisal District (Based on State Reporting)
 (2) Data Source: FY 2023 WCAD Based on Certified Estimates report dated 07/31/2023

Less: Exemptions Real Property	Total Taxable Assessed Value	Direct Tax Rate	Value as a Percentage of Actual Value
4,772,106,168	7,149,730,097	0.4127	59.97%
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%

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490
532,399,780	417,058,091	293,163,679	264,497,190	259,866,510	243,410,560
256,975,853	164,090,119	136,212,443	109,705,616	94,325,461	84,045,429
1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283	1,116,282,909
31,244,886	27,266,834	24,873,642	22,293,751	17,888,182	15,206,290
437,530,357	508,200,002	529,868,225	471,715,766	456,971,752	415,792,778
517,215,873	449,975,277	419,979,707	402,765,906	379,402,379	340,586,809
31,357,000	30,536,920	30,384,800	28,426,490	26,470,380	24,033,940
14,444,424	10,627,212	12,120,638	5,862,802	8,361,917	10,520,067
272,970	274,070	275,360	275,360	275,360	275,360
11,380	11,380	11,380	11,380	11,380	4,000
2,684,950	2,484,360	2,388,940	2,278,490	1,961,270	1,686,520
51,214,620	50,364,330	52,375,130	49,994,160	46,003,490	41,235,270
7,932,950	8,255,750	9,502,360	9,733,410	9,389,820	10,158,600
26,072,760	29,957,890	23,792,480	22,035,800	20,481,730	18,452,040
58,817,830	57,109,570	53,217,130	34,602,700	33,711,030	34,937,800
7,108,040	7,202,120	7,179,210	6,108,870	5,818,520	5,750,570
92,960	92,960	31,800	31,800	31,800	31,800
170,602,040	138,619,340	153,588,670	140,311,380	135,741,450	123,936,440
110,882,100	105,939,110	94,682,930	101,689,710	151,800,590	148,850,040
56,754,833	48,218,328	45,576,241	47,222,669	48,656,088	42,782,260
12,000	-	-	-	-	-
1,861,100	1,830,190	2,249,640	3,140,540	1,199,600	1,953,840
21,926,636	18,121,660	15,354,080	16,099,610	14,795,200	11,180,020
-	-	-	-	-	-
\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077	\$ 4,541,383,958	\$ 4,405,745,818	\$ 3,905,537,832
(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)	(1,072,732,022)
(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)	(6,118,846)
(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)	(66,620,346)
(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)	(56,427,523)	(62,907,910)
\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)	\$ (1,425,658,402)	\$ (1,427,555,660)	\$ (1,208,379,124)
\$ 4,310,639,579	\$ 3,768,494,571	\$ 3,457,124,412	\$ 3,115,725,556	\$ 2,978,190,158	\$ 2,697,158,708
\$0.5018	\$0.5494	\$0.5815	\$0.6157	\$0.6206	\$0.6589



TEXAS TAX CODE SECTION 26.01 (a-1)

Certification of Estimate of Appraisal Roll

Pursuant to Texas Property Tax Code, Section 26.01 (a-1), I, Stacey M. Poteete, have prepared and certify this estimate of taxable value of property within each taxing entity within Walker County. By law, to “Certify the Roll”, the sum of the appraised values of all properties still under protest (unresolved) must not exceed 5% of the total appraised value of all other taxable properties. After hard work, long days, and countless ARB meetings, the current value of protested properties is **6.00%**. CAD staff will continue to work diligently to resolve the additional **1.00%** necessary to certify 95% of the appraisal roll, and once the 5% threshold is reached, I will deliver certified totals to all entities. Due to a large increase in the number of protest hearing reschedule requests received to date, it is not possible to provide a definitive date for reaching 5% or less; however, my best estimation is that we will reach that mark between August 4th & August 16th.

The certified estimate of taxable value provided today is a combination of values and consists of values that were either not protested or have been heard and determined by the ARB (ARB Approved Totals), values still under protest (Under ARB Review Totals), and Grand Totals. The estimate for the value still under ARB review reflects the value the taxpayer states on their protest, or if they did not put a value, it is the **lower of** the prior year's value or the current year's value. Along with the certified estimate “Totals,” the Effective Rate Assumptions report you are accustomed to receiving is also included, which provides the following information:

- **New value Detail**
- **New Exemption**
- **New Annexation**
- **New De-annexation**
- **Average Residence Value**
- **New Ag/Timber**
- **Lower Value Detail Report** (*under-protest values and what number the estimate is based off*)

Please remember that the certified estimate values will change, and changes may be substantial as the result of closing protests thru informal settlement, ARB action, or approved late exemptions.

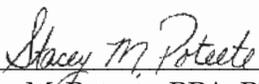
Walker County

2023 Certified Estimate

The following values are true and correct to the best of my knowledge.

2023 Certified Estimate of Market Value	: \$ 13,045,870,091
2023 Certified Estimate of Taxable Value	: \$ 7,033,635,518

Certified Estimate of appraisal records by the Walker County Appraisal District occurred on July 25, 2023.



Stacey M. Poteete, RPA, RTA, CTA
Chief Appraiser

July 25, 2023

Date

2023 PRELIMINARY TOTALS

WC - Walker County
Not Under ARB Review Totals

Property Count: 40,265

7/25/2023

6:48:43PM

Land		Value			
Homesite:		824,289,315			
Non Homesite:		1,430,938,688			
Ag Market:		1,749,472,626			
Timber Market:		2,325,714,220	Total Land	(+) 6,330,414,849	
Improvement		Value			
Homesite:		2,867,617,136			
Non Homesite:		2,320,011,418	Total Improvements	(+) 5,187,628,554	
Non Real		Count	Value		
Personal Property:	2,016		825,639,325		
Mineral Property:	652		16,776,555		
Autos:	0		0	Total Non Real	(+) 842,415,880
				Market Value	= 12,360,459,283
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,074,251,331		935,515		
Ag Use:	18,442,480		10,484	Productivity Loss	(-) 4,028,030,076
Timber Use:	27,778,775		31,191	Appraised Value	= 8,332,429,207
Productivity Loss:	4,028,030,076		893,840	Homestead Cap	(-) 325,529,096
				Assessed Value	= 8,006,900,111
				Total Exemptions Amount	(-) 1,347,530,628
				(Breakdown on Next Page)	
				Net Taxable	= 6,659,369,483

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	95,629,716	84,652,144	264,680.05	275,777.88	686			
DPS	445,449	435,449	1,119.32	1,119.32	1			
OV65	1,173,802,096	1,082,957,404	3,647,607.19	3,703,526.50	5,390			
Total	1,269,877,261	1,168,044,997	3,913,406.56	3,980,423.70	6,077	Freeze Taxable	(-) 1,168,044,997	
Tax Rate	0.4490000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	4,576,840	4,196,230	3,513,054	683,176	13			
Total	4,576,840	4,196,230	3,513,054	683,176	13	Transfer Adjustment	(-) 683,176	
						Freeze Adjusted Taxable	= 5,490,641,310	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 28,566,386.04 = 5,490,641,310 * (0.4490000 / 100) + 3,913,406.56

Certified Estimate of Market Value: 12,360,459,283
 Certified Estimate of Taxable Value: 6,659,369,483

Tif Zone Code	Tax Increment Loss
2007 TIF	65,174,968
Tax Increment Finance Value:	65,174,968
Tax Increment Finance Levy:	292,635.61

2023 PRELIMINARY TOTALS

Property Count: 40,265

WC - Walker County
Not Under ARB Review Totals

7/25/2023

6:50:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	12	20,206,224	0	20,206,224
CHODO	2	16,377,253	0	16,377,253
DP	697	5,332,921	0	5,332,921
DPS	1	10,000	0	10,000
DV1	104	0	820,323	820,323
DV1S	3	0	15,000	15,000
DV2	65	0	513,750	513,750
DV3	75	0	725,550	725,550
DV4	370	0	2,097,830	2,097,830
DV4S	21	0	192,000	192,000
DVHS	279	0	77,529,221	77,529,221
DVHSS	10	0	1,512,618	1,512,618
EX	74	0	28,242,627	28,242,627
EX (Prorated)	1	0	175,660	175,660
EX-XG	1	0	109,390	109,390
EX-XG (Prorated)	1	0	1,443	1,443
EX-XI	2	0	3,624,560	3,624,560
EX-XJ	1	0	840,040	840,040
EX-XL	1	0	516,160	516,160
EX-XN	18	0	627,850	627,850
EX-XR	29	0	1,840,140	1,840,140
EX-XU	2	0	4,880,030	4,880,030
EX-XV	714	0	1,082,217,814	1,082,217,814
EX366	289	0	288,923	288,923
FR	7	25,600,012	0	25,600,012
FRSS	2	0	1,071,158	1,071,158
OV65	5,633	56,587,544	0	56,587,544
OV65S	18	190,028	0	190,028
PC	10	14,874,869	0	14,874,869
SO	33	509,690	0	509,690
Totals		139,688,541	1,207,842,087	1,347,530,628

2023 PRELIMINARY TOTALS

Property Count: 2,038

WC - Walker County
Under ARB Review Totals

7/25/2023

6:48:43PM

Land		Value			
Homesite:		63,475,363			
Non Homesite:		86,792,786			
Ag Market:		122,539,531			
Timber Market:		87,508,425	Total Land	(+)	
				360,316,105	
Improvement		Value			
Homesite:		254,373,810			
Non Homesite:		120,133,084	Total Improvements	(+)	
				374,506,894	
Non Real		Count	Value		
Personal Property:	9		2,177,870		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
					2,177,870
			Market Value	=	737,000,869
Ag	Non Exempt	Exempt			
Total Productivity Market:	210,047,956	0			
Ag Use:	1,347,460	0	Productivity Loss	(-)	207,130,157
Timber Use:	1,570,339	0	Appraised Value	=	529,870,712
Productivity Loss:	207,130,157	0	Homestead Cap	(-)	19,522,265
			Assessed Value	=	510,348,447
			Total Exemptions Amount	(-)	4,526,885
			(Breakdown on Next Page)		
			Net Taxable	=	505,821,562

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,796,873	4,558,165	14,566.04	15,270.04	23			
OV65	55,878,491	53,808,049	187,540.60	187,931.19	188			
Total	60,675,364	58,366,214	202,106.64	203,201.23	211	Freeze Taxable	(-)	
Tax Rate	0.4490000							58,366,214
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,393,280	1,357,280	1,268,140	89,140	3			
Total	1,393,280	1,357,280	1,268,140	89,140	3	Transfer Adjustment	(-)	
						Freeze Adjusted Taxable	=	
							447,366,208	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,210,780.91 = 447,366,208 * (0.4490000 / 100) + 202,106.64

Certified Estimate of Market Value:	488,491,043
Certified Estimate of Taxable Value:	374,355,175
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2023 PRELIMINARY TOTALS

Property Count: 2,038

WC - Walker County
Under ARB Review Totals

7/25/2023

6:50:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	552,114	0	552,114
DP	28	236,708	0	236,708
DV1	7	0	44,004	44,004
DV2	1	0	12,000	12,000
DV3	4	0	32,000	32,000
DV3S	1	0	10,000	10,000
DV4	8	0	77,715	77,715
DVHS	2	0	772,628	772,628
EX366	1	0	1,380	1,380
OV65	219	2,337,166	0	2,337,166
OV65S	1	12,000	0	12,000
PC	2	361,670	0	361,670
SO	4	77,500	0	77,500
Totals		3,577,158	949,727	4,526,885

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,303

7/25/2023

6:48:43PM

Land		Value			
Homesite:		887,764,678			
Non Homesite:		1,517,731,474			
Ag Market:		1,872,012,157			
Timber Market:		2,413,222,645	Total Land	(+) 6,690,730,954	
Improvement		Value			
Homesite:		3,121,990,946			
Non Homesite:		2,440,144,502	Total Improvements	(+) 5,562,135,448	
Non Real		Count	Value		
Personal Property:	2,025		827,817,195		
Mineral Property:	652		16,776,555		
Autos:	0		0	Total Non Real	(+) 844,593,750
				Market Value	= 13,097,460,152
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,284,299,287		935,515		
Ag Use:	19,789,940		10,484	Productivity Loss	(-) 4,235,160,233
Timber Use:	29,349,114		31,191	Appraised Value	= 8,862,299,919
Productivity Loss:	4,235,160,233		893,840	Homestead Cap	(-) 345,051,361
				Assessed Value	= 8,517,248,558
				Total Exemptions Amount	(-) 1,352,057,513
				Net Taxable	= 7,165,191,045

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	100,426,589	89,210,309	279,246.09	291,047.92	709			
DPS	445,449	435,449	1,119.32	1,119.32	1			
OV65	1,229,680,587	1,136,765,453	3,835,147.79	3,891,457.69	5,578			
Total	1,330,552,625	1,226,411,211	4,115,513.20	4,183,624.93	6,288	Freeze Taxable	(-) 1,226,411,211	
Tax Rate	0.4490000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	5,970,120	5,553,510	4,781,194	772,316	16			
Total	5,970,120	5,553,510	4,781,194	772,316	16	Transfer Adjustment	(-) 772,316	
						Freeze Adjusted Taxable	= 5,938,007,518	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 30,777,166.96 = 5,938,007,518 * (0.4490000 / 100) + 4,115,513.20

Certified Estimate of Market Value: 12,848,950,326
 Certified Estimate of Taxable Value: 7,033,724,658

Tif Zone Code	Tax Increment Loss
2007 TIF	65,174,968
Tax Increment Finance Value:	65,174,968
Tax Increment Finance Levy:	292,635.61

2023 PRELIMINARY TOTALS

Property Count: 42,303

WC - Walker County
Grand Totals

7/25/2023

6:50:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	13	20,758,338	0	20,758,338
CHODO	2	16,377,253	0	16,377,253
DP	725	5,569,629	0	5,569,629
DPS	1	10,000	0	10,000
DV1	111	0	864,327	864,327
DV1S	3	0	15,000	15,000
DV2	66	0	525,750	525,750
DV3	79	0	757,550	757,550
DV3S	1	0	10,000	10,000
DV4	378	0	2,175,545	2,175,545
DV4S	21	0	192,000	192,000
DVHS	281	0	78,301,849	78,301,849
DVHSS	10	0	1,512,618	1,512,618
EX	74	0	28,242,627	28,242,627
EX (Prorated)	1	0	175,660	175,660
EX-XG	1	0	109,390	109,390
EX-XG (Prorated)	1	0	1,443	1,443
EX-XI	2	0	3,624,560	3,624,560
EX-XJ	1	0	840,040	840,040
EX-XL	1	0	516,160	516,160
EX-XN	18	0	627,850	627,850
EX-XR	29	0	1,840,140	1,840,140
EX-XU	2	0	4,880,030	4,880,030
EX-XV	714	0	1,082,217,814	1,082,217,814
EX366	290	0	290,303	290,303
FR	7	25,600,012	0	25,600,012
FRSS	2	0	1,071,158	1,071,158
OV65	5,852	58,924,710	0	58,924,710
OV65S	19	202,028	0	202,028
PC	12	15,236,539	0	15,236,539
SO	37	587,190	0	587,190
Totals		143,265,699	1,208,791,814	1,352,057,513

2023 PRELIMINARY TOTALS

Property Count: 40,265

WC - Walker County
Not Under ARB Review Totals

7/25/2023 6:50:16PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	17,434	22,340.6792	\$180,247,961	\$3,565,766,404	\$3,145,897,534
B	MULTIFAMILY RESIDENCE	310	396.4192	\$2,962,660	\$667,515,951	\$667,337,516
C1	VACANT LOTS AND LAND TRACTS	8,133	13,696.6682	\$0	\$495,721,459	\$495,427,272
D1	QUALIFIED OPEN-SPACE LAND	6,501	338,160.3308	\$0	\$4,074,251,331	\$46,137,934
D2	IMPROVEMENTS ON QUALIFIED OP	1,617		\$2,116,842	\$39,941,000	\$39,719,864
E	RURAL LAND, NON QUALIFIED OPE	3,096	4,895.2606	\$23,327,271	\$666,940,488	\$619,672,975
F1	COMMERCIAL REAL PROPERTY	1,004	2,478.7002	\$18,956,580	\$708,433,831	\$708,346,371
F2	INDUSTRIAL AND MANUFACTURIN	21	510.9480	\$205,160	\$42,820,770	\$42,820,770
G1	OIL AND GAS	643		\$0	\$16,735,498	\$16,735,498
J1	WATER SYSTEMS	1		\$0	\$21,020	\$21,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	ELECTRIC COMPANY (INCLUDING C	46	17.4910	\$0	\$135,008,300	\$135,008,300
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	RAILROAD	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	PIPELAND COMPANY	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	CABLE TELEVISION COMPANY	1		\$0	\$11,397,970	\$11,397,970
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,299		\$0	\$185,975,385	\$185,975,385
L2	INDUSTRIAL AND MANUFACTURIN	217		\$0	\$173,769,830	\$147,810,108
M1	TANGIBLE OTHER PERSONAL, MOB	2,771		\$2,711,570	\$69,725,677	\$65,470,902
O	RESIDENTIAL INVENTORY	492	56.5370	\$20,909,660	\$27,409,463	\$27,028,433
S	SPECIAL INVENTORY TAX	32		\$0	\$36,010,520	\$36,010,520
X	TOTALLY EXEMPT PROPERTY	1,145	61,344.1345	\$7,210,219	\$1,161,342,906	\$1,394,792
	Totals		443,955.0495	\$258,647,923	\$12,360,459,283	\$6,659,369,485

2023 PRELIMINARY TOTALS

Property Count: 2,038

WC - Walker County
Under ARB Review Totals

7/25/2023

6:50:16PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	943	1,868.0727	\$20,408,470	\$265,931,558	\$245,712,688
B	MULTIFAMILY RESIDENCE	52	13.2322	\$0	\$39,594,043	\$39,594,043
C1	VACANT LOTS AND LAND TRACTS	380	1,420.0707	\$0	\$39,573,646	\$39,568,646
D1	QUALIFIED OPEN-SPACE LAND	329	23,166.6149	\$0	\$210,047,956	\$2,912,126
D2	IMPROVEMENTS ON QUALIFIED OP	85		\$42,060	\$1,633,210	\$1,622,560
E	RURAL LAND, NON QUALIFIED OPE	181	345.2340	\$5,110,530	\$50,232,526	\$47,366,114
F1	COMMERCIAL REAL PROPERTY	95	346.4824	\$658,460	\$73,948,666	\$73,814,739
F2	INDUSTRIAL AND MANUFACTURIN	2	18.2700	\$0	\$4,429,450	\$4,429,450
J3	ELECTRIC COMPANY (INCLUDING C	3	28.3700	\$0	\$687,180	\$687,180
L1	COMMERCIAL PERSONAL PROPE	7		\$0	\$1,978,920	\$1,745,500
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$197,570	\$197,570
M1	TANGIBLE OTHER PERSONAL, MOB	25		\$590	\$969,790	\$948,086
O	RESIDENTIAL INVENTORY	211	16.2400	\$33,048,300	\$47,222,860	\$47,222,860
X	TOTALLY EXEMPT PROPERTY	2	0.4722	\$0	\$553,494	\$0
	Totals		27,223.0591	\$59,268,410	\$737,000,869	\$505,821,562

2023 PRELIMINARY TOTALS

Property Count: 42,303

WC - Walker County
Grand Totals

7/25/2023 6:50:16PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18,377	24,208.7519	\$200,656,431	\$3,831,697,962	\$3,391,610,222
B	MULTIFAMILY RESIDENCE	362	409.6514	\$2,962,660	\$707,109,994	\$706,931,559
C1	VACANT LOTS AND LAND TRACTS	8,513	15,116.7389	\$0	\$535,295,105	\$534,995,918
D1	QUALIFIED OPEN-SPACE LAND	6,830	361,326.9457	\$0	\$4,284,299,287	\$49,050,060
D2	IMPROVEMENTS ON QUALIFIED OP	1,702		\$2,158,902	\$41,574,210	\$41,342,424
E	RURAL LAND, NON QUALIFIED OPE	3,277	5,240.4946	\$28,437,801	\$717,173,014	\$667,039,089
F1	COMMERCIAL REAL PROPERTY	1,099	2,825.1826	\$19,615,040	\$782,382,497	\$782,161,110
F2	INDUSTRIAL AND MANUFACTURIN	23	529.2180	\$205,160	\$47,250,220	\$47,250,220
G1	OIL AND GAS	643		\$0	\$16,735,498	\$16,735,498
J1	WATER SYSTEMS	1		\$0	\$21,020	\$21,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	ELECTRIC COMPANY (INCLUDING C	49	45.8610	\$0	\$135,695,480	\$135,695,480
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	RAILROAD	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	PIPELAND COMPANY	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	CABLE TELEVISION COMPANY	1		\$0	\$11,397,970	\$11,397,970
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,306		\$0	\$187,954,305	\$187,720,885
L2	INDUSTRIAL AND MANUFACTURIN	218		\$0	\$173,967,400	\$148,007,678
M1	TANGIBLE OTHER PERSONAL, MOB	2,796		\$2,712,160	\$70,695,467	\$66,418,988
O	RESIDENTIAL INVENTORY	703	72.7770	\$53,957,960	\$74,632,323	\$74,251,293
S	SPECIAL INVENTORY TAX	32		\$0	\$36,010,520	\$36,010,520
X	TOTALLY EXEMPT PROPERTY	1,147	61,344.6067	\$7,210,219	\$1,161,896,400	\$1,394,792
	Totals		471,178.1086	\$317,916,333	\$13,097,460,152	\$7,165,191,047

2023 PRELIMINARY TOTALS

WC - Walker County

Property Count: 40,265

Not Under ARB Review Totals

7/25/2023

6:50:16PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value	
A	2	0.0805	\$26,381	\$54,141	\$54,141	
A1	SINGLE FAMILY RESIDENTIAL	12,005	15,770.4522	\$172,855,490	\$3,166,617,684	\$2,798,563,904
A2	SINGLE FAMILY MH-SAME OWNER A	5,316	5,729.2530	\$7,173,740	\$329,712,901	\$279,996,328
A3	REAL PROP W/NON-HOMESITE IMP	451	840.5076	\$183,730	\$26,871,118	\$26,362,100
A5	SINGLE FAMILY TOWNHOUSES & CO	258	0.3859	\$8,620	\$42,510,560	\$40,921,061
B1	MULTIFAMILY RESIDENTIAL - MULTI	224	151.6554	\$173,450	\$71,212,187	\$71,033,752
B2	MULTIFAMILY RESIDENTIAL - CONVE	73	52.5613	\$267,700	\$217,991,028	\$217,991,028
B3	MULTIFAMILY RESIDENTIAL - STUDE	17	183.6415	\$2,521,510	\$374,386,382	\$374,386,382
B4	MULTIFAMILY - RENT RESTRICTED	3	8.5610	\$0	\$3,926,354	\$3,926,354
C1	VACANT LOTS & TRACTS	7,809	12,876.0566	\$0	\$452,917,273	\$452,625,773
C2	VACANT COMMERCIAL OR INDUSTR	253	803.5137	\$0	\$40,666,866	\$40,666,866
C3	VACANT RECREATIONAL LOT	56	13.1819	\$0	\$415,920	\$415,920
C5	VACANT COMMERCIAL TRAILER SP	21	3.9160	\$0	\$1,721,400	\$1,718,713
D1	TIMBERLAND	2,075	146,420.0780	\$0	\$2,232,056,501	\$26,082,556
D10	QUALIFIED NURSERY LAND	1	50.0000	\$0	\$544,500	\$41,500
D2	IMPROVEMENTS ON QUALIFIED AG L	1,617		\$2,116,842	\$39,941,000	\$39,719,864
D3	QUALIFIED AGRICULTURAL LAND	4,191	166,333.6950	\$23,990	\$1,599,082,626	\$16,757,488
D4	TIMBERLAND - 1978 MARKET VALUE	13	124.8379	\$0	\$2,005,405	\$145,145
D5	ORCHARDS & VINEYARDS	32	409.7122	\$0	\$5,357,860	\$60,150
D6	TIMBER WITH AG VALUE	7	292.6590	\$0	\$3,037,080	\$49,980
D7	WILDLIFE MANAGEMENT	415	24,252.2298	\$0	\$223,837,539	\$3,107,826
D9	BEEKEEPING	48	316.6800	\$0	\$8,770,380	\$109,319
E		3	1.9072	\$0	\$65,629	\$65,629
E1	NON QUALIFIED FARM & RANCH IM	2,368	2,595.0774	\$20,770,571	\$615,145,861	\$570,710,046
E2	NON QUALIFIED FARM & RANCH IMP	770	422.6762	\$2,532,710	\$30,306,350	\$28,096,860
E4	NON QUALIFIED LAND	226	1,836.0388	\$0	\$20,982,088	\$20,584,410
F1	COMMERCIAL REAL PROPERTY	1,004	2,478.7002	\$18,956,580	\$708,433,831	\$708,346,371
F2	INDUSTRIAL REAL PROPERTY	21	510.9480	\$205,160	\$42,820,770	\$42,820,770
G1	REAL PROPERTY. OIL, GAS AND OT	643		\$0	\$16,735,498	\$16,735,498
J1	REAL & TANGIBLE PERS. PROP. WAT	1		\$0	\$21,020	\$21,020
J2	REAL & TANGIBLE PERS. PROP. GA	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	REAL & TANGIBLE PERS. PROP. ELE	46	17.4910	\$0	\$135,008,300	\$135,008,300
J4	REAL & TANGIBLE PERS. PROP. TEL	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	REAL & TANGIBLE PERS. PROP. RAI	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	REAL & TANGIBLE PERS. PROP. PIP	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	REAL & TANGIBLE PERS. PROP. CAB	1		\$0	\$11,397,970	\$11,397,970
J8	REAL & TANGIBLE PERS. PROP. OTH	1	6.3600	\$0	\$92,960	\$92,960
L-10A	DRY CLEANERS	3		\$0	\$219,160	\$219,160
L-10B	LAUNDROMATS	5		\$0	\$85,270	\$85,270
L-10C	TAILORS & SEAMSTRESS	3		\$0	\$18,650	\$18,650
L-11A	BUILDING CONTRACTORS & MASONF	19		\$0	\$1,138,490	\$1,138,490
L-11B	DIRT EXCAVATION	16		\$0	\$5,200,890	\$5,200,890
L-11C	PLUMBING & SEPTIC SYSTEMS	10		\$0	\$778,510	\$778,510
L-11D	ENGINEERING, FOUNDATION, ROOFI	7		\$0	\$3,301,080	\$3,301,080
L-11E	CABINETS, MILLWORK & FLOORING	8		\$0	\$918,320	\$918,320
L-11F	MISC REPAIR & MAINTENANCE	4		\$0	\$302,190	\$302,190
L-12A	VARIETY STORES	20		\$0	\$13,406,245	\$13,406,245
L-12B	DEPARTMENT STORES	7		\$0	\$1,880,085	\$1,880,085
L-12C	WOMEN'S APPRAREL	14		\$0	\$554,200	\$554,200
L-12D	RESALE CLOTHING	2		\$0	\$102,800	\$102,800
L-12E	JEWELRY & JEWELRY REPAIR	3		\$0	\$572,860	\$572,860
L-12G	CARD & GIFT SHOPS	4		\$0	\$21,220	\$21,220
L-12H	MISC RETAIL	8		\$0	\$955,130	\$955,130
L-13A	VENDING COMPANIES	13		\$0	\$707,190	\$707,190
L-13B	RENTAL EQUIP, CARS, ETC	14		\$0	\$5,354,610	\$5,354,610
L-14A	DANCE & GYMNASIIC STUDIOS	1		\$0	\$13,970	\$13,970
L-14B	GYM & HEALTH CLUBS	9		\$0	\$144,900	\$144,900
L-14C	VIDEO GAMES & RENTALS	4		\$0	\$221,330	\$221,330
L-14D	MISC AMUSEMENT & RECREATION	41		\$0	\$3,135,160	\$3,135,160
L-15A	FEED, SEED & FAMING SUPPLY	3		\$0	\$218,200	\$218,200
L-15B	NURSERIES & LANDSCAPING	4		\$0	\$2,319,130	\$2,319,130
L-15C	LAWN CARE & SODDING	2		\$0	\$44,330	\$44,330
L-15D	FLORISTS	2		\$0	\$15,000	\$15,000
L-15E	RECYCLING & WASTE MANAGEMEN	2		\$0	\$1,014,480	\$1,014,480

2023 PRELIMINARY TOTALS

Property Count: 40,265

WC - Walker County
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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-16A GROCERY STORES	9		\$0	\$6,848,500	\$6,848,500
L-16B SPECIALTY MARKETS	5		\$0	\$191,010	\$191,010
L-16C FOOD DISTRIBUTORS	4		\$0	\$847,630	\$847,630
L-17A NEW FURNITURE	9		\$0	\$1,655,290	\$1,655,290
L-17B ANTIQUE & FURNITURE RESALE	7		\$0	\$47,900	\$47,900
L-19A INSURANCE COMPANIES	25		\$0	\$682,110	\$682,110
L-1A ACCOUNTANTS & ACCOUNTING FI	5		\$0	\$41,620	\$41,620
L-1B BOOKKEEPING, SECRETARIAL, CRE	1		\$0	\$2,930	\$2,930
L-1C TAX SERVICES	6		\$0	\$29,900	\$29,900
L-1E ATTORNEY & LEGAL SERVICES	11		\$0	\$74,530	\$74,530
L-20A REAL ESTATE FIRMS & AGENTS & T	25		\$0	\$438,500	\$438,500
L-20B AGRICULTURE SERVICES - FORESTF	8		\$0	\$579,100	\$579,100
L-21A SECURITY SYSTEMS & LOCKSMITHS	4		\$0	\$24,120	\$24,120
L-21B LAWN MAINTENANCE & TREE REMOV	11		\$0	\$533,960	\$533,960
L-21C MAINTENANCE MISC	11		\$0	\$218,810	\$218,810
L-22A NURSING & CONVALESCENT HOME	2		\$0	\$54,180	\$54,180
L-22B DOCTOR'S OFFICES & CLINICS	30		\$0	\$500,180	\$500,180
L-22C DENTAL LABS	14		\$0	\$439,700	\$439,700
L-22D OPTOMETRIST	6		\$0	\$629,960	\$629,960
L-22E HOME HEALTH CARE	6		\$0	\$57,510	\$57,510
L-22F PHARMACIES & DRUG STORES	12		\$0	\$3,089,100	\$3,089,100
L-22G MEDICAL MISC	22		\$0	\$1,955,850	\$1,955,850
L-22H FUNERAL SERVICES & CREMATORIE	6		\$0	\$249,460	\$249,460
L-23A LEASING COMPANIES	131		\$0	\$12,992,610	\$12,992,610
L-24A LIQUOR STORES	10		\$0	\$1,316,820	\$1,316,820
L-25B FRAMEWORKS	2		\$0	\$16,760	\$16,760
L-26A BOOKSTORES	2		\$0	\$1,081,780	\$1,081,780
L-26B OFFICE SUPPLIES & FURNITURE, FO	1		\$0	\$432,650	\$432,650
L-26C PRINTING & GRAPHICS	10		\$0	\$709,150	\$709,150
L-27A FULL SERVICE RESTAURANTS	40		\$0	\$2,604,990	\$2,604,990
L-27B FAST FOOD - BURGERS, TACOS, PI	63		\$0	\$4,109,170	\$4,109,170
L-27C SPECIALTY & BAKERIES	16		\$0	\$298,880	\$298,880
L-27D BAR & GRILL	4		\$0	\$77,990	\$77,990
L-27E COFFEE SHOP/ CAFE	8		\$0	\$200,270	\$200,270
L-27F FOOD TRUCK/ TRAILER	12		\$0	\$211,620	\$211,620
L-2A PET GROOMING, PET STORES & KE	5		\$0	\$38,180	\$38,180
L-2B VETERINARY CLINICS	6		\$0	\$315,090	\$315,090
L-3A APPLIANCES - NEW	1		\$0	\$71,080	\$71,080
L-3B APPLIANCES - USED	2		\$0	\$26,310	\$26,310
L-3C ELECTRICAL SERVICES	5		\$0	\$1,041,100	\$1,041,100
L-3D BUTANE & GAS SERVICES	8		\$0	\$442,650	\$442,650
L-3E PROPANE & GAS EXCHANGE	3		\$0	\$21,080	\$21,080
L-3G HEATING & A/C REPAIR	11		\$0	\$1,210,300	\$1,210,300
L-3H ELECTRICAL SUPPLY	2		\$0	\$1,169,480	\$1,169,480
L-4A CAR DEALERS - NEW	6		\$0	\$3,661,840	\$3,661,840
L-4B CAR DEALERS - USED	7		\$0	\$175,670	\$175,670
L-4C MOBILE HOME DEALERS	5		\$0	\$44,970	\$44,970
L-4D TRAILER & MISC DEALERS	10		\$0	\$1,410,230	\$1,410,230
L-55A BANKS, CREDIT UNIONS, & SAVINGS	18		\$0	\$2,842,250	\$2,842,250
L-55B FINANCE COMPANIES	16		\$0	\$199,470	\$199,470
L-55C OTHER FINANCIAL INSTITUTIONS - M	11		\$0	\$439,480	\$439,480
L-5A REPAIR SHOPS	29		\$0	\$446,190	\$446,190
L-5B PAINT & BODY SHOPS	11		\$0	\$493,870	\$493,870
L-5C PARTS STORES	7		\$0	\$4,212,590	\$4,212,590
L-5D SALVAGE & WRECKER YARDS	10		\$0	\$1,059,500	\$1,059,500
L-5E TRANSPORTATION & TRUCKING	26		\$0	\$6,597,550	\$6,597,550
L-5F TIRE CENTERS	9		\$0	\$6,979,240	\$6,979,240
L-5G AUTO QUICK SERVICES	4		\$0	\$102,540	\$102,540
L-5H DETAIL SHOPS	3		\$0	\$89,990	\$89,990
L-5I CAB & BUS COMPANIES	2		\$0	\$63,280	\$63,280
L-5K CAR WASHES	7		\$0	\$387,350	\$387,350
L-5L ELECTRIC CAR CHARGINGSTATION	2		\$0	\$329,220	\$329,220
L-7A BEAUTY SALONS	20		\$0	\$128,120	\$128,120
L-7B NAIL SALONS	12		\$0	\$96,800	\$96,800

2023 PRELIMINARY TOTALS

WC - Walker County

Property Count: 40,265

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-7C BARBER SHOPS	11		\$0	\$68,570	\$68,570
L-7D MASSAGES, TATTOOS & OTHER PE	7		\$0	\$62,580	\$62,580
L-7E BEAUTY SUPPLUES, COSMETICS, W	7		\$0	\$702,710	\$702,710
L-8A NEWSPAPER PRINT	2		\$0	\$243,020	\$243,020
L-8B SIGN COMPANIES	5		\$0	\$335,290	\$335,290
L-8C TELEVISION & RADIO BROADCASTIN	5		\$0	\$334,320	\$334,320
L-95A DAY CARE CENTER, KINDERGARTEN	7		\$0	\$121,140	\$121,140
L-95B SCHOOLS & LEARNING CENTERS	1		\$0	\$309,930	\$309,930
L-95C DANCE, KARATE& SELF DEFENSE	3		\$0	\$177,120	\$177,120
L-9A BUILDING MATERIALS & SUPPLIES, L	10		\$0	\$11,732,890	\$11,732,890
L-9B MISC BLDG	5		\$0	\$582,800	\$582,800
L-9C HARDWARE	3		\$0	\$890,540	\$890,540
L-9D PORTABLE BLDGS	6		\$0	\$232,360	\$232,360
L1 PERSONAL PROPERTY. COMMERCIA	415		\$0	\$28,873,275	\$28,873,275
L2 PERSONAL PROPERTY. INDUSTRIAL	217		\$0	\$173,769,830	\$147,810,108
L215A COMPUTER PROGRAMMING SERVI	3		\$0	\$14,810	\$14,810
L215B PHONE SALES & EQUIPMENT	11		\$0	\$555,250	\$555,250
L265A MANUFACTURING	4		\$0	\$9,634,360	\$9,634,360
L265B OIL FIELD EQUIPMENT & SERVICE C	6		\$0	\$402,450	\$402,450
L265C MACHINE SHOP & WELDING CONTRA	15		\$0	\$1,526,940	\$1,526,940
L265D GEOLOGIST & EXPLORATION	5		\$0	\$3,367,590	\$3,367,590
L265E GENERAL CONTACTORS (WATER W	4		\$0	\$2,756,230	\$2,756,230
L265F UTILITIES- ELECTRIC COMPANIES	2		\$0	\$23,690	\$23,690
L275A HOTELS (BED & BREAKFAST)	5		\$0	\$66,260	\$66,260
L275B HOTELS & OTHER LODGING (RV PA	5		\$0	\$40,950	\$40,950
L285A CONVENIENCE STORES	48		\$0	\$2,936,950	\$2,936,950
M1 MOBILE HOME (OWNER DIFF FROM L	2,771		\$2,711,570	\$69,725,677	\$65,470,902
O RESIDENTIAL INVENTORY	492	56.5370	\$20,909,660	\$27,409,463	\$27,028,433
S SPECIAL INVENTORY	32		\$0	\$36,010,520	\$36,010,520
X TOTALLY EXEMPT PROPERTY	1,145	61,344.1345	\$7,210,219	\$1,161,342,906	\$1,394,792
Totals		443,955.0496	\$258,647,923	\$12,360,459,283	\$6,659,369,485

2023 PRELIMINARY TOTALS

Property Count: 2,038

WC - Walker County
Under ARB Review Totals

7/25/2023 6:50:16PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A1 SINGLE FAMILY RESIDENTIAL	764	1,282.7644	\$20,126,480	\$242,862,358	\$224,339,561
A2 SINGLE FAMILY MH-SAME OWNER A	180	445.8592	\$256,860	\$18,101,960	\$16,467,446
A3 REAL PROP W/NON-HOMESITE IMP	31	139.4491	\$25,130	\$3,332,790	\$3,331,759
A5 SINGLE FAMILY TOWNHOUSES & CO	8		\$0	\$1,634,450	\$1,573,922
B1 MULTIFAMILY RESIDENTIAL - MULTI	45	12.4434	\$0	\$9,852,900	\$9,852,900
B2 MULTIFAMILY RESIDENTIAL -CONVE	6	0.7888	\$0	\$18,586,370	\$18,586,370
B4 MULTIFAMILY - RENT RESTRICTED	1		\$0	\$11,154,773	\$11,154,773
C1 VACANT LOTS & TRACTS	360	1,366.3726	\$0	\$33,222,266	\$33,217,266
C2 VACANT COMMERCIAL OR INDUSTR	17	49.6981	\$0	\$6,074,380	\$6,074,380
C3 VACANT RECREATIONAL LOT	1	4.0000	\$0	\$31,800	\$31,800
C5 VACANT COMMERCIAL TRAILER SP	3		\$0	\$245,200	\$245,200
D1 TIMBERLAND	131	9,264.1036	\$0	\$84,766,345	\$1,543,990
D2 IMPROVEMENTS ON QUALIFIED AG L	85		\$42,060	\$1,633,210	\$1,622,560
D3 QUALIFIED AGRICULTURAL LAND	199	12,220.2283	\$0	\$108,263,091	\$1,195,996
D5 ORCHARDS & VINEYARDS	1	3.0000	\$0	\$47,060	\$450
D7 WILDLIFE MANAGMENT	18	1,666.2830	\$0	\$16,531,510	\$169,940
D9 BEEKEEPING	2	13.0000	\$0	\$439,950	\$1,750
E1 NON QUALIFIED FARM & RANCH IM	148	187.3930	\$4,998,770	\$46,478,026	\$43,751,466
E2 NON QUALIFIED FARM & RANCH IMP	32	47.3410	\$111,760	\$2,294,930	\$2,155,078
E4 NON QUALIFIED LAND	13	110.5000	\$0	\$1,459,570	\$1,459,570
F1 COMMERCIAL REAL PROPERTY	95	346.4824	\$658,460	\$73,948,666	\$73,814,739
F2 INDUSTRIAL REAL PROPERTY	2	18.2700	\$0	\$4,429,450	\$4,429,450
J3 REAL & TANGIBLE PERS. PROP. ELE	3	28.3700	\$0	\$687,180	\$687,180
L-11D ENGINEERING, FOUNDATION, ROOFI	1		\$0	\$32,000	\$32,000
L-12A VARIETY STORES	1		\$0	\$153,990	\$153,990
L-15A FEED, SEED & FAMING SUPPLY	1		\$0	\$76,000	\$76,000
L-15D FLORISTS	1		\$0	\$18,260	\$18,260
L-22G MEDICAL MISC	1		\$0	\$386,850	\$386,850
L1 PERSONAL PROPERTY. COMMERCIA	5		\$0	\$398,790	\$398,151
L2 PERSONAL PROPERTY. INDUSTRIAL	1		\$0	\$197,570	\$197,570
L285A CONVENIENCE STORES	2		\$0	\$913,030	\$680,249
M1 MOBILE HOME (OWNER DIFF FROM L	25		\$590	\$969,790	\$948,086
O RESIDENTIAL INVENTORY	211	16.2400	\$33,048,300	\$47,222,860	\$47,222,860
X TOTALLY EXEMPT PROPERTY	2	0.4722	\$0	\$553,494	\$0
Totals		27,223.0591	\$59,268,410	\$737,000,869	\$505,821,562

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,303

7/25/2023

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value	
A	2	0.0805	\$26,381	\$54,141	\$54,141	
A1	SINGLE FAMILY RESIDENTIAL	12,769	17,053.2166	\$192,981,970	\$3,409,480,042	\$3,022,903,465
A2	SINGLE FAMILY MH-SAME OWNER A	5,496	6,175.1122	\$7,430,600	\$347,814,861	\$296,463,774
A3	REAL PROP W/NON-HOMESITE IMP	482	979.9567	\$208,860	\$30,203,908	\$29,693,859
A5	SINGLE FAMILY TOWNHOUSES & CO	266	0.3859	\$8,620	\$44,145,010	\$42,494,983
B1	MULTIFAMILY RESIDENTIAL - MULTI	269	164.0988	\$173,450	\$81,065,087	\$80,886,652
B2	MULTIFAMILY RESIDENTIAL - CONVE	79	53.3501	\$267,700	\$236,577,398	\$236,577,398
B3	MULTIFAMILY RESIDENTIAL - STUDE	17	183.6415	\$2,521,510	\$374,386,382	\$374,386,382
B4	MULTIFAMILY - RENT RESTRICTED	4	8.5610	\$0	\$15,081,127	\$15,081,127
C1	VACANT LOTS & TRACTS	8,169	14,242.4292	\$0	\$486,139,539	\$485,843,039
C2	VACANT COMMERCIAL OR INDUSTR	270	853.2118	\$0	\$46,741,246	\$46,741,246
C3	VACANT RECREATIONAL LOT	57	17.1819	\$0	\$447,720	\$447,720
C5	VACANT COMMERCIAL TRAILER SP	24	3.9160	\$0	\$1,966,600	\$1,963,913
D1	TIMBERLAND	2,206	155,684.1816	\$0	\$2,316,822,846	\$27,626,546
D10	QUALIFIED NURSERY LAND	1	50.0000	\$0	\$544,500	\$41,500
D2	IMPROVEMENTS ON QUALIFIED AG L	1,702		\$2,158,902	\$41,574,210	\$41,342,424
D3	QUALIFIED AGRICULTURAL LAND	4,390	178,553.9233	\$23,990	\$1,707,345,717	\$17,953,484
D4	TIMBERLAND - 1978 MARKET VALUE	13	124.8379	\$0	\$2,005,405	\$145,145
D5	ORCHARDS & VINEYARDS	33	412.7122	\$0	\$5,404,920	\$60,600
D6	TIMBER WITH AG VALUE	7	292.6590	\$0	\$3,037,080	\$49,980
D7	WILDLIFE MANAGEMENT	433	25,918.5128	\$0	\$240,369,049	\$3,277,766
D9	BEEKEEPING	50	329.6800	\$0	\$9,210,330	\$111,069
E		3	1.9072	\$0	\$65,629	\$65,629
E1	NON QUALIFIED FARM & RANCH IM	2,516	2,782.4704	\$25,769,341	\$661,623,887	\$614,461,512
E2	NON QUALIFIED FARM & RANCH IMP	802	470.0172	\$2,644,470	\$32,601,280	\$30,251,938
E4	NON QUALIFIED LAND	239	1,946.5388	\$0	\$22,441,658	\$22,043,980
F1	COMMERCIAL REAL PROPERTY	1,099	2,825.1826	\$19,615,040	\$782,382,497	\$782,161,110
F2	INDUSTRIAL REAL PROPERTY	23	529.2180	\$205,160	\$47,250,220	\$47,250,220
G1	REAL PROPERTY. OIL, GAS AND OT	643		\$0	\$16,735,498	\$16,735,498
J1	REAL & TANGIBLE PERS. PROP. WAT	1		\$0	\$21,020	\$21,020
J2	REAL & TANGIBLE PERS. PROP. GA	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	REAL & TANGIBLE PERS. PROP. ELE	49	45.8610	\$0	\$135,695,480	\$135,695,480
J4	REAL & TANGIBLE PERS. PROP. TEL	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	REAL & TANGIBLE PERS. PROP. RAI	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	REAL & TANGIBLE PERS. PROP. PIP	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	REAL & TANGIBLE PERS. PROP. CAB	1		\$0	\$11,397,970	\$11,397,970
J8	REAL & TANGIBLE PERS. PROP. OTH	1	6.3600	\$0	\$92,960	\$92,960
L-10A	DRY CLEANERS	3		\$0	\$219,160	\$219,160
L-10B	LAUNDROMATS	5		\$0	\$85,270	\$85,270
L-10C	TAILORS & SEAMSTRESS	3		\$0	\$18,650	\$18,650
L-11A	BUILDING CONTRACTORS & MASONF	19		\$0	\$1,138,490	\$1,138,490
L-11B	DIRT EXCAVATION	16		\$0	\$5,200,890	\$5,200,890
L-11C	PLUMBING & SEPTIC SYSTEMS	10		\$0	\$778,510	\$778,510
L-11D	ENGINEERING, FOUNDATION, ROOFI	8		\$0	\$3,333,080	\$3,333,080
L-11E	CABINETS, MILLWORK & FLOORING	8		\$0	\$918,320	\$918,320
L-11F	MISC REPAIR & MAINTENANCE	4		\$0	\$302,190	\$302,190
L-12A	VARIETY STORES	21		\$0	\$13,560,235	\$13,560,235
L-12B	DEPARTMENT STORES	7		\$0	\$1,880,085	\$1,880,085
L-12C	WOMEN'S APPRAREL	14		\$0	\$554,200	\$554,200
L-12D	RESALE CLOTHING	2		\$0	\$102,800	\$102,800
L-12E	JEWELRY & JEWELRY REPAIR	3		\$0	\$572,860	\$572,860
L-12G	CARD & GIFT SHOPS	4		\$0	\$21,220	\$21,220
L-12H	MISC RETAIL	8		\$0	\$955,130	\$955,130
L-13A	VENDING COMPANIES	13		\$0	\$707,190	\$707,190
L-13B	RENTAL EQUIP, CARS, ETC	14		\$0	\$5,354,610	\$5,354,610
L-14A	DANCE & GYMNASIIC STUDIOS	1		\$0	\$13,970	\$13,970
L-14B	GYM & HEALTH CLUBS	9		\$0	\$144,900	\$144,900
L-14C	VIDEO GAMES & RENTALS	4		\$0	\$221,330	\$221,330
L-14D	MISC AMUSEMENT & RECREATION	41		\$0	\$3,135,160	\$3,135,160
L-15A	FEED, SEED & FAMING SUPPLY	4		\$0	\$294,200	\$294,200
L-15B	NURSERIES & LANDSCAPING	4		\$0	\$2,319,130	\$2,319,130
L-15C	LAWN CARE & SODDING	2		\$0	\$44,330	\$44,330
L-15D	FLORISTS	3		\$0	\$33,260	\$33,260
L-15E	RECYCLING & WASTE MANAGEMEN	2		\$0	\$1,014,480	\$1,014,480

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,303

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-16A GROCERY STORES	9		\$0	\$6,848,500	\$6,848,500
L-16B SPECIALTY MARKETS	5		\$0	\$191,010	\$191,010
L-16C FOOD DISTRIBUTORS	4		\$0	\$847,630	\$847,630
L-17A NEW FURNITURE	9		\$0	\$1,655,290	\$1,655,290
L-17B ANTIQUE & FURNITURE RESALE	7		\$0	\$47,900	\$47,900
L-19A INSURANCE COMPANIES	25		\$0	\$682,110	\$682,110
L-1A ACCOUNTANTS & ACCOUNTING FI	5		\$0	\$41,620	\$41,620
L-1B BOOKKEEPING, SECRETARIAL, CRE	1		\$0	\$2,930	\$2,930
L-1C TAX SERVICES	6		\$0	\$29,900	\$29,900
L-1E ATTORNEY & LEGAL SERVICES	11		\$0	\$74,530	\$74,530
L-20A REAL ESTATE FIRMS & AGENTS & T	25		\$0	\$438,500	\$438,500
L-20B AGRICULTURE SERVICES - FORESTF	8		\$0	\$579,100	\$579,100
L-21A SECURITY SYSTEMS & LOCKSMITHS	4		\$0	\$24,120	\$24,120
L-21B LAWN MAINTENANCE & TREE REMOV	11		\$0	\$533,960	\$533,960
L-21C MAINTENANCE MISC	11		\$0	\$218,810	\$218,810
L-22A NURSING & CONVALESCENT HOME	2		\$0	\$54,180	\$54,180
L-22B DOCTOR'S OFFICES & CLINICS	30		\$0	\$500,180	\$500,180
L-22C DENTAL LABS	14		\$0	\$439,700	\$439,700
L-22D OPTOMETRIST	6		\$0	\$629,960	\$629,960
L-22E HOME HEALTH CARE	6		\$0	\$57,510	\$57,510
L-22F PHARMACIES & DRUG STORES	12		\$0	\$3,089,100	\$3,089,100
L-22G MEDICAL MISC	23		\$0	\$2,342,700	\$2,342,700
L-22H FUNERAL SERVICES & CREMATORIE	6		\$0	\$249,460	\$249,460
L-23A LEASING COMPANIES	131		\$0	\$12,992,610	\$12,992,610
L-24A LIQUOR STORES	10		\$0	\$1,316,820	\$1,316,820
L-25B FRAMEWORKS	2		\$0	\$16,760	\$16,760
L-26A BOOKSTORES	2		\$0	\$1,081,780	\$1,081,780
L-26B OFFICE SUPPLIES & FURNITURE, FO	1		\$0	\$432,650	\$432,650
L-26C PRINTING & GRAPHICS	10		\$0	\$709,150	\$709,150
L-27A FULL SERVICE RESTAURANTS	40		\$0	\$2,604,990	\$2,604,990
L-27B FAST FOOD - BURGERS, TACOS, PI	63		\$0	\$4,109,170	\$4,109,170
L-27C SPECIALTY & BAKERIES	16		\$0	\$298,880	\$298,880
L-27D BAR & GRILL	4		\$0	\$77,990	\$77,990
L-27E COFFEE SHOP/ CAFE	8		\$0	\$200,270	\$200,270
L-27F FOOD TRUCK/ TRAILER	12		\$0	\$211,620	\$211,620
L-2A PET GROOMING, PET STORES & KE	5		\$0	\$38,180	\$38,180
L-2B VETERINARY CLINICS	6		\$0	\$315,090	\$315,090
L-3A APPLIANCES - NEW	1		\$0	\$71,080	\$71,080
L-3B APPLIANCES - USED	2		\$0	\$26,310	\$26,310
L-3C ELECTRICAL SERVICES	5		\$0	\$1,041,100	\$1,041,100
L-3D BUTANE & GAS SERVICES	8		\$0	\$442,650	\$442,650
L-3E PROPANE & GAS EXCHANGE	3		\$0	\$21,080	\$21,080
L-3G HEATING & A/C REPAIR	11		\$0	\$1,210,300	\$1,210,300
L-3H ELECTRICAL SUPPLY	2		\$0	\$1,169,480	\$1,169,480
L-4A CAR DEALERS - NEW	6		\$0	\$3,661,840	\$3,661,840
L-4B CAR DEALERS - USED	7		\$0	\$175,670	\$175,670
L-4C MOBILE HOME DEALERS	5		\$0	\$44,970	\$44,970
L-4D TRAILER & MISC DEALERS	10		\$0	\$1,410,230	\$1,410,230
L-55A BANKS, CREDIT UNIONS, & SAVINGS	18		\$0	\$2,842,250	\$2,842,250
L-55B FINANCE COMPANIES	16		\$0	\$199,470	\$199,470
L-55C OTHER FINANCIAL INSTITUTIONS - M	11		\$0	\$439,480	\$439,480
L-5A REPAIR SHOPS	29		\$0	\$446,190	\$446,190
L-5B PAINT & BODY SHOPS	11		\$0	\$493,870	\$493,870
L-5C PARTS STORES	7		\$0	\$4,212,590	\$4,212,590
L-5D SALVAGE & WRECKER YARDS	10		\$0	\$1,059,500	\$1,059,500
L-5E TRANSPORTATION & TRUCKING	26		\$0	\$6,597,550	\$6,597,550
L-5F TIRE CENTERS	9		\$0	\$6,979,240	\$6,979,240
L-5G AUTO QUICK SERVICES	4		\$0	\$102,540	\$102,540
L-5H DETAIL SHOPS	3		\$0	\$89,990	\$89,990
L-5I CAB & BUS COMPANIES	2		\$0	\$63,280	\$63,280
L-5K CAR WASHES	7		\$0	\$387,350	\$387,350
L-5L ELECTRIC CAR CHARGINGSTATION	2		\$0	\$329,220	\$329,220
L-7A BEAUTY SALONS	20		\$0	\$128,120	\$128,120
L-7B NAIL SALONS	12		\$0	\$96,800	\$96,800

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,303

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-7C BARBER SHOPS	11		\$0	\$68,570	\$68,570
L-7D MASSAGES, TATTOOS & OTHER PE	7		\$0	\$62,580	\$62,580
L-7E BEAUTY SUPPLUES, COSMETICS, W	7		\$0	\$702,710	\$702,710
L-8A NEWSPAPER PRINT	2		\$0	\$243,020	\$243,020
L-8B SIGN COMPANIES	5		\$0	\$335,290	\$335,290
L-8C TELEVISION & RADIO BROADCASTIN	5		\$0	\$334,320	\$334,320
L-95A DAY CARE CENTER, KINDERGARTEN	7		\$0	\$121,140	\$121,140
L-95B SCHOOLS & LEARNING CENTERS	1		\$0	\$309,930	\$309,930
L-95C DANCE, KARATE& SELF DEFENSE	3		\$0	\$177,120	\$177,120
L-9A BUILDING MATERIALS & SUPPLIES, L	10		\$0	\$11,732,890	\$11,732,890
L-9B MISC BLDG	5		\$0	\$582,800	\$582,800
L-9C HARDWARE	3		\$0	\$890,540	\$890,540
L-9D PORTABLE BLDGS	6		\$0	\$232,360	\$232,360
L1 PERSONAL PROPERTY. COMMERCIA	420		\$0	\$29,272,065	\$29,271,426
L2 PERSONAL PROPERTY. INDUSTRIAL	218		\$0	\$173,967,400	\$148,007,678
L215A COMPUTER PROGRAMMING SERVI	3		\$0	\$14,810	\$14,810
L215B PHONE SALES & EQUIPMENT	11		\$0	\$555,250	\$555,250
L265A MANUFACTURING	4		\$0	\$9,634,360	\$9,634,360
L265B OIL FIELD EQUIPMENT & SERVICE C	6		\$0	\$402,450	\$402,450
L265C MACHINE SHOP & WELDING CONTRA	15		\$0	\$1,526,940	\$1,526,940
L265D GEOLOGIST & EXPLORATION	5		\$0	\$3,367,590	\$3,367,590
L265E GENERAL CONTACTORS (WATER W	4		\$0	\$2,756,230	\$2,756,230
L265F UTILITIES- ELECTRIC COMPANIES	2		\$0	\$23,690	\$23,690
L275A HOTELS (BED & BREAKFAST)	5		\$0	\$66,260	\$66,260
L275B HOTELS & OTHER LODGING (RV PA	5		\$0	\$40,950	\$40,950
L285A CONVENIENCE STORES	50		\$0	\$3,849,980	\$3,617,199
M1 MOBILE HOME (OWNER DIFF FROM L	2,796		\$2,712,160	\$70,695,467	\$66,418,988
O RESIDENTIAL INVENTORY	703	72.7770	\$53,957,960	\$74,632,323	\$74,251,293
S SPECIAL INVENTORY	32		\$0	\$36,010,520	\$36,010,520
X TOTALLY EXEMPT PROPERTY	1,147	61,344.6067	\$7,210,219	\$1,161,896,400	\$1,394,792
Totals		471,178.1087	\$317,916,333	\$13,097,460,152	\$7,165,191,047

2023 PRELIMINARY TOTALS

New Value

TOTAL NEW VALUE MARKET:	\$317,916,333
TOTAL NEW VALUE TAXABLE:	\$303,161,009

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	5	2022 Market Value	\$145,870
EX-XN	11.252 Motor vehicles leased for personal use	2	2022 Market Value	\$39,820
EX-XV	Other Exemptions (including public property, r	3	2022 Market Value	\$4,381,940
EX366	HOUSE BILL 366	30	2022 Market Value	\$65,900
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,633,530

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	11	\$89,643
DV1	Disabled Veterans 10% - 29%	3	\$29,000
DV2	Disabled Veterans 30% - 49%	11	\$66,000
DV3	Disabled Veterans 50% - 69%	7	\$74,000
DV4	Disabled Veterans 70% - 100%	42	\$372,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
DVHS	Disabled Veteran Homestead	19	\$6,943,618
OV65	OVER 65	250	\$2,528,764
OV65S	OVER 65 Surviving Spouse	1	\$12,000
PARTIAL EXEMPTIONS VALUE LOSS		345	\$10,127,025
NEW EXEMPTIONS VALUE LOSS			\$14,760,555

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$14,760,555

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,506	\$259,620	\$29,854	\$229,766
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,962	\$253,375	\$30,981	\$222,394

2023 PRELIMINARY TOTALS

WC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2,038	\$737,000,869.00	\$374,355,175

2023 PRELIMINARY TOTALS

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

7/31/2023

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Land		Value				
Homesite:		828,197,245				
Non Homesite:		1,432,647,453				
Ag Market:		1,753,328,426				
Timber Market:		2,327,121,885		Total Land	(+)	6,341,295,009
Improvement		Value				
Homesite:		2,883,114,566				
Non Homesite:		2,316,857,149		Total Improvements	(+)	5,199,971,715
Non Real		Count	Value			
Personal Property:		2,018	825,836,135			
Mineral Property:		652	16,776,555			
Autos:		0	0	Total Non Real	(+)	842,612,690
				Market Value	=	12,383,879,414
Ag	Non Exempt	Exempt				
Total Productivity Market:	4,079,514,796	935,515				
Ag Use:	18,476,790	10,484		Productivity Loss	(-)	4,033,245,081
Timber Use:	27,792,925	31,191		Appraised Value	=	8,350,634,333
Productivity Loss:	4,033,245,081	893,840		Homestead Cap	(-)	326,452,162
				Assessed Value	=	8,024,182,171
				Total Exemptions Amount	(-)	1,348,322,018
				(Breakdown on Next Page)		
				Net Taxable	=	6,675,860,153

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	96,329,674	85,332,102	265,849.73	278,440.81	688		
DPS	445,449	435,449	1,119.32	1,119.32	1		
OV65	1,177,836,606	1,086,835,914	3,648,411.17	3,718,359.51	5,404		
Total	1,274,611,729	1,172,603,465	3,915,380.22	3,997,919.64	6,093	Freeze Taxable	(-) 1,172,603,465
Tax Rate	0.4127000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	4,576,840	4,196,230	3,513,054	683,176	13		
Total	4,576,840	4,196,230	3,513,054	683,176	13	Transfer Adjustment	(-) 683,176
						Freeze Adjusted Taxable	= 5,502,573,512

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 26,624,501.10 = 5,502,573,512 * (0.4127000 / 100) + 3,915,380.22

Certified Estimate of Market Value: 12,383,879,414
 Certified Estimate of Taxable Value: 6,675,860,153

Tif Zone Code	Tax Increment Loss
2007 TIF	65,174,968
Tax Increment Finance Value:	65,174,968
Tax Increment Finance Levy:	268,977.09

2023 PRELIMINARY TOTALS

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

7/31/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	13	20,616,074	0	20,616,074
CHODO	2	16,377,253	0	16,377,253
DP	699	5,352,921	0	5,352,921
DPS	1	10,000	0	10,000
DV1	104	0	820,323	820,323
DV1S	3	0	15,000	15,000
DV2	64	0	501,750	501,750
DV3	75	0	727,550	727,550
DV4	374	0	2,145,830	2,145,830
DV4S	21	0	192,000	192,000
DVHS	279	0	77,529,221	77,529,221
DVHSS	10	0	1,512,618	1,512,618
EX	74	0	28,242,627	28,242,627
EX (Prorated)	1	0	175,660	175,660
EX-XG	1	0	109,390	109,390
EX-XG (Prorated)	1	0	1,443	1,443
EX-XI	2	0	3,624,560	3,624,560
EX-XJ	1	0	840,040	840,040
EX-XL	1	0	516,160	516,160
EX-XN	18	0	627,850	627,850
EX-XR	29	0	1,840,140	1,840,140
EX-XU	2	0	4,880,030	4,880,030
EX-XV	714	0	1,082,217,814	1,082,217,814
EX366	289	0	288,463	288,463
FR	7	25,600,012	0	25,600,012
FRSS	2	0	1,071,158	1,071,158
OV65	5,667	56,911,544	0	56,911,544
OV65S	18	190,028	0	190,028
PC	10	14,874,869	0	14,874,869
SO	33	509,690	0	509,690
Totals		140,442,391	1,207,879,627	1,348,322,018

2023 PRELIMINARY TOTALS

Property Count: 1,982

WC - Walker County
Under ARB Review Totals

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Land		Value				
Homesite:		60,189,033				
Non Homesite:		81,037,466				
Ag Market:		120,231,301				
Timber Market:		85,088,885		Total Land	(+)	346,546,685
Improvement		Value				
Homesite:		239,148,410				
Non Homesite:		111,268,984		Total Improvements	(+)	350,417,394
Non Real		Count	Value			
Personal Property:		7	1,903,770			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	1,903,770
				Market Value	=	698,867,849
Ag	Non Exempt	Exempt				
Total Productivity Market:	205,320,186	0				
Ag Use:	1,328,010	0		Productivity Loss	(-)	202,415,767
Timber Use:	1,576,409	0		Appraised Value	=	496,452,082
Productivity Loss:	202,415,767	0		Homestead Cap	(-)	18,219,253
				Assessed Value	=	478,232,829
				Total Exemptions Amount	(-)	4,362,885
				(Breakdown on Next Page)		
				Net Taxable	=	473,869,944

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,096,915	3,878,207	11,856.21	12,607.11	21		
OV65	53,221,791	51,258,052	177,688.65	178,431.37	179		
Total	57,318,706	55,136,259	189,544.86	191,038.48	200	Freeze Taxable	(-) 55,136,259
Tax Rate	0.4127000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,393,280	1,357,280	1,268,140	89,140	3		
Total	1,393,280	1,357,280	1,268,140	89,140	3	Transfer Adjustment	(-) 89,140
						Freeze Adjusted Taxable	= 418,644,545

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,917,290.90 = 418,644,545 * (0.4127000 / 100) + 189,544.86

Certified Estimate of Market Value:	460,006,302
Certified Estimate of Taxable Value:	347,758,738
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2023 PRELIMINARY TOTALS

Property Count: 1,982

WC - Walker County
Under ARB Review Totals

7/31/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	552,114	0	552,114
DP	26	216,708	0	216,708
DV1	7	0	44,004	44,004
DV2	1	0	12,000	12,000
DV3	4	0	32,000	32,000
DV3S	1	0	10,000	10,000
DV4	8	0	77,715	77,715
DVHS	2	0	772,628	772,628
EX366	1	0	1,380	1,380
OV65	206	2,193,166	0	2,193,166
OV65S	1	12,000	0	12,000
PC	2	361,670	0	361,670
SO	4	77,500	0	77,500
Totals		3,413,158	949,727	4,362,885

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,301

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Land		Value			
Homesite:		888,386,278			
Non Homesite:		1,513,684,919			
Ag Market:		1,873,559,727			
Timber Market:		2,412,210,770	Total Land	(+)	6,687,841,694
Improvement		Value			
Homesite:		3,122,262,976			
Non Homesite:		2,428,126,133	Total Improvements	(+)	5,550,389,109
Non Real		Count	Value		
Personal Property:	2,025		827,739,905		
Mineral Property:	652		16,776,555		
Autos:	0		0		
			Total Non Real	(+)	844,516,460
			Market Value	=	13,082,747,263
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,284,834,982		935,515		
Ag Use:	19,804,800		10,484	Productivity Loss	(-) 4,235,660,848
Timber Use:	29,369,334		31,191	Appraised Value	= 8,847,086,415
Productivity Loss:	4,235,660,848		893,840		
			Homestead Cap	(-) 344,671,415	
			Assessed Value	= 8,502,415,000	
			Total Exemptions Amount	(-) 1,352,684,903	
			(Breakdown on Next Page)		
			Net Taxable	=	7,149,730,097

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	100,426,589	89,210,309	277,705.94	291,047.92	709		
DPS	445,449	435,449	1,119.32	1,119.32	1		
OV65	1,231,058,397	1,138,093,966	3,826,099.82	3,896,790.88	5,583		
Total	1,331,930,435	1,227,739,724	4,104,925.08	4,188,958.12	6,293	Freeze Taxable	(-) 1,227,739,724
Tax Rate	0.4127000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	5,970,120	5,553,510	4,781,194	772,316	16		
Total	5,970,120	5,553,510	4,781,194	772,316	16	Transfer Adjustment	(-) 772,316
						Freeze Adjusted Taxable	= 5,921,218,057

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 28,541,792.00 = 5,921,218,057 * (0.4127000 / 100) + 4,104,925.08

Certified Estimate of Market Value: 12,843,885,716
 Certified Estimate of Taxable Value: 7,023,618,891

Tif Zone Code	Tax Increment Loss
2007 TIF	65,174,968
Tax Increment Finance Value:	65,174,968
Tax Increment Finance Levy:	268,977.09

2023 PRELIMINARY TOTALS

Property Count: 42,301

WC - Walker County
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	14	21,168,188	0	21,168,188
CHODO	2	16,377,253	0	16,377,253
DP	725	5,569,629	0	5,569,629
DPS	1	10,000	0	10,000
DV1	111	0	864,327	864,327
DV1S	3	0	15,000	15,000
DV2	65	0	513,750	513,750
DV3	79	0	759,550	759,550
DV3S	1	0	10,000	10,000
DV4	382	0	2,223,545	2,223,545
DV4S	21	0	192,000	192,000
DVHS	281	0	78,301,849	78,301,849
DVHSS	10	0	1,512,618	1,512,618
EX	74	0	28,242,627	28,242,627
EX (Prorated)	1	0	175,660	175,660
EX-XG	1	0	109,390	109,390
EX-XG (Prorated)	1	0	1,443	1,443
EX-XI	2	0	3,624,560	3,624,560
EX-XJ	1	0	840,040	840,040
EX-XL	1	0	516,160	516,160
EX-XN	18	0	627,850	627,850
EX-XR	29	0	1,840,140	1,840,140
EX-XU	2	0	4,880,030	4,880,030
EX-XV	714	0	1,082,217,814	1,082,217,814
EX366	290	0	289,843	289,843
FR	7	25,600,012	0	25,600,012
FRSS	2	0	1,071,158	1,071,158
OV65	5,873	59,104,710	0	59,104,710
OV65S	19	202,028	0	202,028
PC	12	15,236,539	0	15,236,539
SO	37	587,190	0	587,190
Totals		143,855,549	1,208,829,354	1,352,684,903

2023 PRELIMINARY TOTALS

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	17,474	22,247.9645	\$182,024,421	\$3,579,218,324	\$3,158,363,541
B	MULTIFAMILY RESIDENCE	310	403.1292	\$2,962,660	\$667,515,951	\$667,337,516
C1	VACANT LOTS AND LAND TRACTS	8,123	13,659.7205	\$0	\$495,586,924	\$495,280,737
D1	QUALIFIED OPEN-SPACE LAND	6,519	338,621.2018	\$0	\$4,079,514,796	\$46,186,394
D2	IMPROVEMENTS ON QUALIFIED OP	1,624		\$2,116,842	\$40,059,420	\$39,838,284
E	RURAL LAND, NON QUALIFIED OPE	3,109	4,912.4406	\$23,249,491	\$671,080,418	\$623,517,995
F1	COMMERCIAL REAL PROPERTY	1,008	2,522.0870	\$18,972,140	\$704,412,892	\$704,325,432
F2	INDUSTRIAL AND MANUFACTURIN	22	523.7580	\$205,160	\$46,815,980	\$46,815,980
G1	OIL AND GAS	643		\$0	\$16,735,498	\$16,735,498
J1	WATER SYSTEMS	1		\$0	\$21,020	\$21,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	ELECTRIC COMPANY (INCLUDING C	46	17.4910	\$0	\$135,008,300	\$135,008,300
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	RAILROAD	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	PIPELAND COMPANY	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	CABLE TELEVISION COMPANY	1		\$0	\$11,397,970	\$11,397,970
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,301		\$0	\$186,172,655	\$186,172,655
L2	INDUSTRIAL AND MANUFACTURIN	217		\$0	\$173,769,830	\$147,810,108
M1	TANGIBLE OTHER PERSONAL, MOB	2,771		\$2,711,570	\$69,725,677	\$65,458,659
O	RESIDENTIAL INVENTORY	492	56.5370	\$20,909,660	\$27,409,463	\$27,028,433
S	SPECIAL INVENTORY TAX	32		\$0	\$36,010,520	\$36,010,520
X	TOTALLY EXEMPT PROPERTY	1,146	61,352.3751	\$7,210,219	\$1,161,752,296	\$1,394,792
	Totals		444,374.5855	\$260,362,163	\$12,383,879,414	\$6,675,860,155

2023 PRELIMINARY TOTALS

Property Count: 1,982

WC - Walker County
Under ARB Review Totals

7/31/2023

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	908	1,775.3977	\$18,274,570	\$249,513,568	\$230,428,130
B	MULTIFAMILY RESIDENCE	52	13.2322	\$0	\$39,594,043	\$39,594,043
C1	VACANT LOTS AND LAND TRACTS	378	1,387.2277	\$0	\$38,093,176	\$38,088,176
D1	QUALIFIED OPEN-SPACE LAND	318	22,984.8869	\$0	\$205,320,186	\$2,898,746
D2	IMPROVEMENTS ON QUALIFIED OP	78		\$42,060	\$1,505,440	\$1,494,790
E	RURAL LAND, NON QUALIFIED OPE	168	301.3340	\$5,294,440	\$45,952,936	\$43,420,104
F1	COMMERCIAL REAL PROPERTY	91	294.8550	\$507,360	\$67,118,546	\$66,984,619
F2	INDUSTRIAL AND MANUFACTURIN	1	5.4600	\$0	\$434,240	\$434,240
J3	ELECTRIC COMPANY (INCLUDING C	3	28.3700	\$0	\$687,180	\$687,180
L1	COMMERCIAL PERSONAL PROPE	5		\$0	\$1,704,820	\$1,471,400
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$197,570	\$197,570
M1	TANGIBLE OTHER PERSONAL, MOB	25		\$590	\$969,790	\$948,086
O	RESIDENTIAL INVENTORY	211	16.2400	\$33,048,300	\$47,222,860	\$47,222,860
X	TOTALLY EXEMPT PROPERTY	2	0.4722	\$0	\$553,494	\$0
	Totals		26,807.4757	\$57,167,320	\$698,867,849	\$473,869,944

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,301

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18,382	24,023.3622	\$200,298,991	\$3,828,731,892	\$3,388,791,671
B	MULTIFAMILY RESIDENCE	362	416.3614	\$2,962,660	\$707,109,994	\$706,931,559
C1	VACANT LOTS AND LAND TRACTS	8,501	15,046.9482	\$0	\$533,680,100	\$533,368,913
D1	QUALIFIED OPEN-SPACE LAND	6,837	361,606.0887	\$0	\$4,284,834,982	\$49,085,140
D2	IMPROVEMENTS ON QUALIFIED OP	1,702		\$2,158,902	\$41,564,860	\$41,333,074
E	RURAL LAND, NON QUALIFIED OPE	3,277	5,213.7746	\$28,543,931	\$717,033,354	\$666,938,099
F1	COMMERCIAL REAL PROPERTY	1,099	2,816.9420	\$19,479,500	\$771,531,438	\$771,310,051
F2	INDUSTRIAL AND MANUFACTURIN	23	529.2180	\$205,160	\$47,250,220	\$47,250,220
G1	OIL AND GAS	643		\$0	\$16,735,498	\$16,735,498
J1	WATER SYSTEMS	1		\$0	\$21,020	\$21,020
J2	GAS DISTRIBUTION SYSTEM	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	ELECTRIC COMPANY (INCLUDING C	49	45.8610	\$0	\$135,695,480	\$135,695,480
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	RAILROAD	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	PIPELAND COMPANY	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	CABLE TELEVISION COMPANY	1		\$0	\$11,397,970	\$11,397,970
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,306		\$0	\$187,877,475	\$187,644,055
L2	INDUSTRIAL AND MANUFACTURIN	218		\$0	\$173,967,400	\$148,007,678
M1	TANGIBLE OTHER PERSONAL, MOB	2,796		\$2,712,160	\$70,695,467	\$66,406,745
O	RESIDENTIAL INVENTORY	703	72.7770	\$53,957,960	\$74,632,323	\$74,251,293
S	SPECIAL INVENTORY TAX	32		\$0	\$36,010,520	\$36,010,520
X	TOTALLY EXEMPT PROPERTY	1,148	61,352.8473	\$7,210,219	\$1,162,305,790	\$1,394,792
	Totals		471,182.0612	\$317,529,483	\$13,082,747,263	\$7,149,730,099

2023 PRELIMINARY TOTALS

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	2	0.0805	\$26,381	\$54,141	\$54,141
A1	12,045	15,774.4035	\$174,631,950	\$3,180,759,264	\$2,811,728,271
A2	5,317	5,632.5870	\$7,173,740	\$329,023,241	\$279,297,968
A3	451	840.5076	\$183,730	\$26,871,118	\$26,362,100
A5	258	0.3859	\$8,620	\$42,510,560	\$40,921,061
B1	224	151.6554	\$173,450	\$71,212,187	\$71,033,752
B2	73	59.2713	\$267,700	\$217,991,028	\$217,991,028
B3	17	183.6415	\$2,521,510	\$374,386,382	\$374,386,382
B4	3	8.5610	\$0	\$3,926,354	\$3,926,354
C1	7,798	12,835.2349	\$0	\$452,276,478	\$451,972,978
C2	254	807.3877	\$0	\$41,173,126	\$41,173,126
C3	56	13.1819	\$0	\$415,920	\$415,920
C5	21	3.9160	\$0	\$1,721,400	\$1,718,713
D1	2,079	146,469.9380	\$0	\$2,232,927,991	\$26,083,496
D10	1	50.0000	\$0	\$544,500	\$41,500
D2	1,624		\$2,116,842	\$40,059,420	\$39,838,284
D3	4,201	166,583.8260	\$23,990	\$1,602,042,031	\$16,781,228
D4	13	124.8379	\$0	\$2,005,405	\$145,145
D5	33	412.7122	\$0	\$5,404,920	\$60,600
D6	7	292.6590	\$0	\$3,037,080	\$49,980
D7	419	24,403.1098	\$0	\$224,959,689	\$3,130,076
D9	49	323.6800	\$0	\$9,033,740	\$110,399
E	3	1.9072	\$0	\$65,629	\$65,629
E1	2,380	2,611.2574	\$20,692,791	\$619,207,231	\$574,488,506
E2	771	423.6762	\$2,532,710	\$30,384,910	\$28,163,420
E4	226	1,836.0388	\$0	\$20,982,088	\$20,584,410
F1	1,008	2,522.0870	\$18,972,140	\$704,412,892	\$704,325,432
F2	22	523.7580	\$205,160	\$46,815,980	\$46,815,980
G1	643		\$0	\$16,735,498	\$16,735,498
J1	1		\$0	\$21,020	\$21,020
J2	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	46	17.4910	\$0	\$135,008,300	\$135,008,300
J4	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	1		\$0	\$11,397,970	\$11,397,970
J8	1	6.3600	\$0	\$92,960	\$92,960
L-10A	3		\$0	\$219,160	\$219,160
L-10B	5		\$0	\$85,270	\$85,270
L-10C	3		\$0	\$18,650	\$18,650
L-11A	19		\$0	\$1,138,490	\$1,138,490
L-11B	16		\$0	\$5,200,890	\$5,200,890
L-11C	10		\$0	\$778,510	\$778,510
L-11D	8		\$0	\$3,333,080	\$3,333,080
L-11E	8		\$0	\$918,320	\$918,320
L-11F	4		\$0	\$302,190	\$302,190
L-12A	20		\$0	\$13,406,245	\$13,406,245
L-12B	7		\$0	\$1,880,085	\$1,880,085
L-12C	14		\$0	\$554,200	\$554,200
L-12D	2		\$0	\$102,800	\$102,800
L-12E	3		\$0	\$572,860	\$572,860
L-12G	4		\$0	\$21,220	\$21,220
L-12H	8		\$0	\$955,130	\$955,130
L-13A	13		\$0	\$707,190	\$707,190
L-13B	14		\$0	\$5,354,610	\$5,354,610
L-14A	1		\$0	\$13,970	\$13,970
L-14B	9		\$0	\$144,900	\$144,900
L-14C	4		\$0	\$221,330	\$221,330
L-14D	41		\$0	\$3,135,160	\$3,135,160
L-15A	3		\$0	\$218,200	\$218,200
L-15B	4		\$0	\$2,319,130	\$2,319,130
L-15C	2		\$0	\$44,330	\$44,330
L-15D	2		\$0	\$15,000	\$15,000
L-15E	2		\$0	\$1,014,480	\$1,014,480

2023 PRELIMINARY TOTALS

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

7/31/2023

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-16A GROCERY STORES	9		\$0	\$6,848,500	\$6,848,500
L-16B SPECIALTY MARKETS	5		\$0	\$191,010	\$191,010
L-16C FOOD DISTRIBUTORS	4		\$0	\$847,630	\$847,630
L-17A NEW FURNITURE	9		\$0	\$1,655,290	\$1,655,290
L-17B ANTIQUE & FURNITURE RESALE	7		\$0	\$47,900	\$47,900
L-19A INSURANCE COMPANIES	25		\$0	\$682,110	\$682,110
L-1A ACCOUNTANTS & ACCOUNTING FIR	5		\$0	\$41,620	\$41,620
L-1B BOOKKEEPING, SECRETARIAL, CRE	1		\$0	\$2,930	\$2,930
L-1C TAX SERVICES	6		\$0	\$29,900	\$29,900
L-1E ATTORNEY & LEGAL SERVICES	11		\$0	\$74,530	\$74,530
L-20A REAL ESTATE FIRMS & AGENTS & T	25		\$0	\$438,500	\$438,500
L-20B AGRICULTURE SERVICES - FORESTR	8		\$0	\$579,100	\$579,100
L-21A SECURITY SYSTEMS & LOCKSMITHS	4		\$0	\$24,120	\$24,120
L-21B LAWN MAINTENANCE & TREE REMOV	11		\$0	\$533,960	\$533,960
L-21C MAINTENANCE MISC	11		\$0	\$218,810	\$218,810
L-22A NURSING & CONVALESCENT HOMES	2		\$0	\$54,180	\$54,180
L-22B DOCTOR'S OFFICES & CLINICS	30		\$0	\$500,180	\$500,180
L-22C DENTAL LABS	14		\$0	\$439,700	\$439,700
L-22D OPTOMETRIST	6		\$0	\$629,960	\$629,960
L-22E HOME HEALTH CARE	6		\$0	\$57,510	\$57,510
L-22F PHARMACIES & DRUG STORES	12		\$0	\$3,089,100	\$3,089,100
L-22G MEDICAL MISC	22		\$0	\$1,955,850	\$1,955,850
L-22H FUNERAL SERVICES & CREMATORIE	6		\$0	\$249,460	\$249,460
L-23A LEASING COMPANIES	131		\$0	\$12,953,400	\$12,953,400
L-24A LIQUOR STORES	10		\$0	\$1,316,820	\$1,316,820
L-25B FRAMEWORKS	2		\$0	\$16,760	\$16,760
L-26A BOOKSTORES	2		\$0	\$1,081,780	\$1,081,780
L-26B OFFICE SUPPLIES & FURNITURE, FO	1		\$0	\$432,650	\$432,650
L-26C PRINTING & GRAPHICS	10		\$0	\$709,150	\$709,150
L-27A FULL SERVICE RESTAURANTS	40		\$0	\$2,604,990	\$2,604,990
L-27B FAST FOOD - BURGERS, TACOS, PIZ	63		\$0	\$4,109,170	\$4,109,170
L-27C SPECIALTY & BAKERIES	16		\$0	\$298,880	\$298,880
L-27D BAR & GRILL	4		\$0	\$77,990	\$77,990
L-27E COFFEE SHOP/ CAFE	8		\$0	\$200,270	\$200,270
L-27F FOOD TRUCK/ TRAILER	12		\$0	\$211,620	\$211,620
L-2A PET GROOMING, PET STORES & KEN	5		\$0	\$38,180	\$38,180
L-2B VETERINARY CLINICS	6		\$0	\$315,090	\$315,090
L-3A APPLIANCES - NEW	1		\$0	\$71,080	\$71,080
L-3B APPLIANCES - USED	2		\$0	\$26,310	\$26,310
L-3C ELECTRICAL SERVICES	5		\$0	\$1,041,100	\$1,041,100
L-3D BUTANE & GAS SERVICES	8		\$0	\$442,650	\$442,650
L-3E PROPANE & GAS EXCHANGE	3		\$0	\$21,080	\$21,080
L-3G HEATING & A/C REPAIR	11		\$0	\$1,210,300	\$1,210,300
L-3H ELECTRICAL SUPPLY	2		\$0	\$1,169,480	\$1,169,480
L-4A CAR DEALERS - NEW	6		\$0	\$3,661,840	\$3,661,840
L-4B CAR DEALERS - USED	7		\$0	\$175,670	\$175,670
L-4C MOBILE HOME DEALERS	5		\$0	\$44,970	\$44,970
L-4D TRAILER & MISC DEALERS	10		\$0	\$1,410,230	\$1,410,230
L-55A BANKS, CREDIT UNIONS, & SAVINGS	18		\$0	\$2,842,250	\$2,842,250
L-55B FINANCE COMPANIES	16		\$0	\$199,470	\$199,470
L-55C OTHER FINANCIAL INSTITUTIONS - M	11		\$0	\$439,480	\$439,480
L-5A REPAIR SHOPS	29		\$0	\$446,190	\$446,190
L-5B PAINT & BODY SHOPS	11		\$0	\$493,870	\$493,870
L-5C PARTS STORES	7		\$0	\$4,212,590	\$4,212,590
L-5D SALVAGE & WRECKER YARDS	10		\$0	\$1,059,500	\$1,059,500
L-5E TRANSPORTATION & TRUCKING	26		\$0	\$6,597,550	\$6,597,550
L-5F TIRE CENTERS	9		\$0	\$6,979,240	\$6,979,240
L-5G AUTO QUICK SERVICES	4		\$0	\$102,540	\$102,540
L-5H DETAIL SHOPS	3		\$0	\$89,990	\$89,990
L-5I CAB & BUS COMPANIES	2		\$0	\$63,280	\$63,280
L-5K CAR WASHES	7		\$0	\$387,350	\$387,350
L-5L ELECTRIC CAR CHARGINGSTATION	2		\$0	\$329,220	\$329,220
L-7A BEAUTY SALONS	20		\$0	\$128,120	\$128,120
L-7B NAIL SALONS	12		\$0	\$96,800	\$96,800

2023 PRELIMINARY TOTALS

WC - Walker County

Property Count: 40,319

Not Under ARB Review Totals

7/31/2023

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-7C BARBER SHOPS	11		\$0	\$68,570	\$68,570
L-7D MASSAGES, TATTOOS & OTHER PE	7		\$0	\$62,580	\$62,580
L-7E BEAUTY SUPPLUES, COSMETICS, WI	7		\$0	\$702,710	\$702,710
L-8A NEWSPAPER PRINT	2		\$0	\$243,020	\$243,020
L-8B SIGN COMPANIES	5		\$0	\$335,290	\$335,290
L-8C TELEVISION & RADIO BROADCASTIN	5		\$0	\$334,320	\$334,320
L-95A DAY CARE CENTER, KINDERGARTEN	7		\$0	\$121,140	\$121,140
L-95B SCHOOLS & LEARNING CENTERS	1		\$0	\$309,930	\$309,930
L-95C DANCE, KARATE& SELF DEFENSE	3		\$0	\$177,120	\$177,120
L-9A BUILDING MATERIALS & SUPPLIES, L	10		\$0	\$11,732,890	\$11,732,890
L-9B MISC BLDG	5		\$0	\$582,800	\$582,800
L-9C HARDWARE	3		\$0	\$890,540	\$890,540
L-9D PORTABLE BLDGS	6		\$0	\$232,360	\$232,360
L1 PERSONAL PROPERTY. COMMERCIA	417		\$0	\$29,155,165	\$29,155,165
L2 PERSONAL PROPERTY. INDUSTRIAL	217		\$0	\$173,769,830	\$147,810,108
L215A COMPUTER PROGRAMMING SERVI	3		\$0	\$14,810	\$14,810
L215B PHONE SALES & EQUIPMENT	11		\$0	\$555,250	\$555,250
L265A MANUFACTURING	4		\$0	\$9,634,360	\$9,634,360
L265B OIL FIELD EQUIPMENT & SERVICE CC	6		\$0	\$402,450	\$402,450
L265C MACHINE SHOP & WELDING CONTRA	15		\$0	\$1,526,940	\$1,526,940
L265D GEOLOGIST & EXPLORATION	5		\$0	\$3,367,590	\$3,367,590
L265E GENERAL CONTACTORS (WATER WE	4		\$0	\$2,676,020	\$2,676,020
L265F UTILITIES- ELECTRIC COMPANIES	2		\$0	\$23,690	\$23,690
L275A HOTELS (BED & BREAKFAST)	5		\$0	\$66,260	\$66,260
L275B HOTELS & OTHER LODGING (RV PAR	5		\$0	\$40,950	\$40,950
L285A CONVENIENCE STORES	49		\$0	\$2,939,750	\$2,939,750
M1 MOBILE HOME (OWNER DIFF FROM L	2,771		\$2,711,570	\$69,725,677	\$65,458,659
O RESIDENTIAL INVENTORY	492	56.5370	\$20,909,660	\$27,409,463	\$27,028,433
S SPECIAL INVENTORY	32		\$0	\$36,010,520	\$36,010,520
X TOTALLY EXEMPT PROPERTY	1,146	61,352.3751	\$7,210,219	\$1,161,752,296	\$1,394,792
Totals		444,374.5856	\$260,362,163	\$12,383,879,414	\$6,675,860,155

2023 PRELIMINARY TOTALS

Property Count: 1,982

WC - Walker County
Under ARB Review Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENTIAL	729	1,234.6824	\$17,992,580	\$226,735,508	\$209,345,914
A2	SINGLE FAMILY MH-SAME OWNER A	179	444.8592	\$256,860	\$18,061,260	\$16,426,746
A3	REAL PROP W/NON-HOMESITE IMP	30	95.8561	\$25,130	\$3,082,350	\$3,081,548
A5	SINGLE FAMILY TOWNHOUSES & COI	8		\$0	\$1,634,450	\$1,573,922
B1	MULTIFAMILY RESIDENTIAL - MULTI-	45	12.4434	\$0	\$9,852,900	\$9,852,900
B2	MULTIFAMILY RESIDENTIAL -CONVEN	6	0.7888	\$0	\$18,586,370	\$18,586,370
B4	MULTIFAMILY - RENT RESTRICTED	1		\$0	\$11,154,773	\$11,154,773
C1	VACANT LOTS & TRACTS	359	1,337.4036	\$0	\$32,754,306	\$32,749,306
C2	VACANT COMMERCIAL OR INDUSTR	16	45.8241	\$0	\$5,061,870	\$5,061,870
C3	VACANT RECREATIONAL LOT	1	4.0000	\$0	\$31,800	\$31,800
C5	VACANT COMMERCIAL TRAILER SPA	3		\$0	\$245,200	\$245,200
D1	TIMBERLAND	129	9,278.1936	\$0	\$82,528,075	\$1,551,170
D2	IMPROVEMENTS ON QUALIFIED AG L	78		\$42,060	\$1,505,440	\$1,494,790
D3	QUALIFIED AGRICULTURAL LAND	188	11,965.6403	\$0	\$105,272,641	\$1,169,796
D7	WILDLIFE MANAGMENT	20	1,735.0530	\$0	\$17,342,880	\$177,110
D9	BEEKEEPING	1	6.0000	\$0	\$176,590	\$670
E1	NON QUALIFIED FARM & RANCH IM	138	175.1630	\$5,182,680	\$42,642,236	\$40,229,321
E2	NON QUALIFIED FARM & RANCH IMP	31	46.3410	\$111,760	\$2,204,460	\$2,084,543
E4	NON QUALIFIED LAND	11	79.8300	\$0	\$1,106,240	\$1,106,240
F1	COMMERCIAL REAL PROPERTY	91	294.8550	\$507,360	\$67,118,546	\$66,984,619
F2	INDUSTRIAL REAL PROPERTY	1	5.4600	\$0	\$434,240	\$434,240
J3	REAL & TANGIBLE PERS. PROP. ELE	3	28.3700	\$0	\$687,180	\$687,180
L-12A	VARIETY STORES	1		\$0	\$153,990	\$153,990
L-15A	FEED, SEED & FAMING SUPPLY	1		\$0	\$76,000	\$76,000
L-15D	FLORISTS	1		\$0	\$18,260	\$18,260
L-22G	MEDICAL MISC	1		\$0	\$386,850	\$386,850
L1	PERSONAL PROPERTY. COMMERCIA	4		\$0	\$159,490	\$158,851
L2	PERSONAL PROPERTY. INDUSTRIAL	1		\$0	\$197,570	\$197,570
L285A	CONVENIENCE STORES	1		\$0	\$910,230	\$677,449
M1	MOBILE HOME (OWNER DIFF FROM L	25		\$590	\$969,790	\$948,086
O	RESIDENTIAL INVENTORY	211	16.2400	\$33,048,300	\$47,222,860	\$47,222,860
X	TOTALLY EXEMPT PROPERTY	2	0.4722	\$0	\$553,494	\$0
Totals			26,807.4757	\$57,167,320	\$698,867,849	\$473,869,944

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,301

7/31/2023

3:04:33PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value	
A	2	0.0805	\$26,381	\$54,141	\$54,141	
A1	SINGLE FAMILY RESIDENTIAL	12,774	17,009.0859	\$192,624,530	\$3,407,494,772	\$3,021,074,185
A2	SINGLE FAMILY MH-SAME OWNER A	5,496	6,077.4462	\$7,430,600	\$347,084,501	\$295,724,714
A3	REAL PROP W/NON-HOMESITE IMP	481	936.3637	\$208,860	\$29,953,468	\$29,443,648
A5	SINGLE FAMILY TOWNHOUSES & COI	266	0.3859	\$8,620	\$44,145,010	\$42,494,983
B1	MULTIFAMILY RESIDENTIAL - MULTI-	269	164.0988	\$173,450	\$81,065,087	\$80,886,652
B2	MULTIFAMILY RESIDENTIAL -CONVEN	79	60.0601	\$267,700	\$236,577,398	\$236,577,398
B3	MULTIFAMILY RESIDENTIAL - STUDEN	17	183.6415	\$2,521,510	\$374,386,382	\$374,386,382
B4	MULTIFAMILY - RENT RESTRICTED	4	8.5610	\$0	\$15,081,127	\$15,081,127
C1	VACANT LOTS & TRACTS	8,157	14,172.6385	\$0	\$485,030,784	\$484,722,284
C2	VACANT COMMERCIAL OR INDUSTR	270	853.2118	\$0	\$46,234,996	\$46,234,996
C3	VACANT RECREATIONAL LOT	57	17.1819	\$0	\$447,720	\$447,720
C5	VACANT COMMERCIAL TRAILER SPA	24	3.9160	\$0	\$1,966,600	\$1,963,913
D1	TIMBERLAND	2,208	155,748.1316	\$0	\$2,315,456,066	\$27,634,666
D10	QUALIFIED NURSERY LAND	1	50.0000	\$0	\$544,500	\$41,500
D2	IMPROVEMENTS ON QUALIFIED AG L	1,702		\$2,158,902	\$41,564,860	\$41,333,074
D3	QUALIFIED AGRICULTURAL LAND	4,389	178,549.4663	\$23,990	\$1,707,314,672	\$17,951,024
D4	TIMBERLAND - 1978 MARKET VALUE	13	124.8379	\$0	\$2,005,405	\$145,145
D5	ORCHARDS & VINEYARDS	33	412.7122	\$0	\$5,404,920	\$60,600
D6	TIMBER WITH AG VALUE	7	292.6590	\$0	\$3,037,080	\$49,980
D7	WILDLIFE MANAGMENT	439	26,138.1628	\$0	\$242,302,569	\$3,307,186
D9	BEEKEEPING	50	329.6800	\$0	\$9,210,330	\$111,069
E		3	1.9072	\$0	\$65,629	\$65,629
E1	NON QUALIFIED FARM & RANCH IM	2,518	2,786.4204	\$25,875,471	\$661,849,467	\$614,717,827
E2	NON QUALIFIED FARM & RANCH IMP	802	470.0172	\$2,644,470	\$32,589,370	\$30,247,963
E4	NON QUALIFIED LAND	237	1,915.8688	\$0	\$22,088,328	\$21,690,650
F1	COMMERCIAL REAL PROPERTY	1,099	2,816.9420	\$19,479,500	\$771,531,438	\$771,310,051
F2	INDUSTRIAL REAL PROPERTY	23	529.2180	\$205,160	\$47,250,220	\$47,250,220
G1	REAL PROPERTY. OIL, GAS AND OTH	643		\$0	\$16,735,498	\$16,735,498
J1	REAL & TANGIBLE PERS. PROP. WAT	1		\$0	\$21,020	\$21,020
J2	REAL & TANGIBLE PERS. PROP. GAS	8	0.1308	\$0	\$4,292,930	\$4,292,930
J3	REAL & TANGIBLE PERS. PROP. ELE	49	45.8610	\$0	\$135,695,480	\$135,695,480
J4	REAL & TANGIBLE PERS. PROP. TEL	27	0.2000	\$0	\$6,607,380	\$6,607,380
J5	REAL & TANGIBLE PERS. PROP. RAI	22	49.8800	\$0	\$34,813,950	\$34,813,950
J6	REAL & TANGIBLE PERS. PROP. PIP	95	1.3100	\$0	\$235,864,260	\$221,349,101
J7	REAL & TANGIBLE PERS. PROP. CAB	1		\$0	\$11,397,970	\$11,397,970
J8	REAL & TANGIBLE PERS. PROP. OTH	1	6.3600	\$0	\$92,960	\$92,960
L-10A	DRY CLEANERS	3		\$0	\$219,160	\$219,160
L-10B	LAUNDROMATS	5		\$0	\$85,270	\$85,270
L-10C	TAILORS & SEAMSTRESS	3		\$0	\$18,650	\$18,650
L-11A	BUILDING CONTRACTORS & MASONF	19		\$0	\$1,138,490	\$1,138,490
L-11B	DIRT EXCAVATION	16		\$0	\$5,200,890	\$5,200,890
L-11C	PLUMBING & SEPTIC SYSTEMS	10		\$0	\$778,510	\$778,510
L-11D	ENGINEERING, FOUNDATION, ROOFI	8		\$0	\$3,333,080	\$3,333,080
L-11E	CABINETS, MILLWORK & FLOORING	8		\$0	\$918,320	\$918,320
L-11F	MISC REPAIR & MAINTENANCE	4		\$0	\$302,190	\$302,190
L-12A	VARIETY STORES	21		\$0	\$13,560,235	\$13,560,235
L-12B	DEPARTMENT STORES	7		\$0	\$1,880,085	\$1,880,085
L-12C	WOMEN'S APPRAREL	14		\$0	\$554,200	\$554,200
L-12D	RESALE CLOTHING	2		\$0	\$102,800	\$102,800
L-12E	JEWELRY & JEWELRY REPAIR	3		\$0	\$572,860	\$572,860
L-12G	CARD & GIFT SHOPS	4		\$0	\$21,220	\$21,220
L-12H	MISC RETAIL	8		\$0	\$955,130	\$955,130
L-13A	VENDING COMPANIES	13		\$0	\$707,190	\$707,190
L-13B	RENTAL EQUIP, CARS, ETC	14		\$0	\$5,354,610	\$5,354,610
L-14A	DANCE & GYMNASIIC STUDIOS	1		\$0	\$13,970	\$13,970
L-14B	GYM & HEALTH CLUBS	9		\$0	\$144,900	\$144,900
L-14C	VIDEO GAMES & RENTALS	4		\$0	\$221,330	\$221,330
L-14D	MISC AMUSEMENT & RECREATION	41		\$0	\$3,135,160	\$3,135,160
L-15A	FEED, SEED & FAMING SUPPLY	4		\$0	\$294,200	\$294,200
L-15B	NURSERIES & LANDSCAPING	4		\$0	\$2,319,130	\$2,319,130
L-15C	LAWN CARE & SODDING	2		\$0	\$44,330	\$44,330
L-15D	FLORISTS	3		\$0	\$33,260	\$33,260
L-15E	RECYCLING & WASTE MANAGEMEN	2		\$0	\$1,014,480	\$1,014,480

2023 PRELIMINARY TOTALSWC - Walker County
Grand Totals

Property Count: 42,301

7/31/2023

3:04:33PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
L-16A	GROCERY STORES	9		\$0	\$6,848,500	\$6,848,500
L-16B	SPECIALTY MARKETS	5		\$0	\$191,010	\$191,010
L-16C	FOOD DISTRIBUTORS	4		\$0	\$847,630	\$847,630
L-17A	NEW FURNITURE	9		\$0	\$1,655,290	\$1,655,290
L-17B	ANTIQUE & FURNITURE RESALE	7		\$0	\$47,900	\$47,900
L-19A	INSURANCE COMPANIES	25		\$0	\$682,110	\$682,110
L-1A	ACCOUNTANTS & ACCOUNTING FIR	5		\$0	\$41,620	\$41,620
L-1B	BOOKKEEPING, SECRETARIAL, CRE	1		\$0	\$2,930	\$2,930
L-1C	TAX SERVICES	6		\$0	\$29,900	\$29,900
L-1E	ATTORNEY & LEGAL SERVICES	11		\$0	\$74,530	\$74,530
L-20A	REAL ESTATE FIRMS & AGENTS & T	25		\$0	\$438,500	\$438,500
L-20B	AGRICULTURE SERVICES - FORESTR	8		\$0	\$579,100	\$579,100
L-21A	SECURITY SYSTEMS & LOCKSMITHS	4		\$0	\$24,120	\$24,120
L-21B	LAWN MAINTENANCE & TREE REMOV	11		\$0	\$533,960	\$533,960
L-21C	MAINTENANCE MISC	11		\$0	\$218,810	\$218,810
L-22A	NURSING & CONVALESCENT HOMES	2		\$0	\$54,180	\$54,180
L-22B	DOCTOR'S OFFICES & CLINICS	30		\$0	\$500,180	\$500,180
L-22C	DENTAL LABS	14		\$0	\$439,700	\$439,700
L-22D	OPTOMETRIST	6		\$0	\$629,960	\$629,960
L-22E	HOME HEALTH CARE	6		\$0	\$57,510	\$57,510
L-22F	PHARMACIES & DRUG STORES	12		\$0	\$3,089,100	\$3,089,100
L-22G	MEDICAL MISC	23		\$0	\$2,342,700	\$2,342,700
L-22H	FUNERAL SERVICES & CREMATORIE	6		\$0	\$249,460	\$249,460
L-23A	LEASING COMPANIES	131		\$0	\$12,953,400	\$12,953,400
L-24A	LIQUOR STORES	10		\$0	\$1,316,820	\$1,316,820
L-25B	FRAMEWORKS	2		\$0	\$16,760	\$16,760
L-26A	BOOKSTORES	2		\$0	\$1,081,780	\$1,081,780
L-26B	OFFICE SUPPLIES & FURNITURE, FO	1		\$0	\$432,650	\$432,650
L-26C	PRINTING & GRAPHICS	10		\$0	\$709,150	\$709,150
L-27A	FULL SERVICE RESTAURANTS	40		\$0	\$2,604,990	\$2,604,990
L-27B	FAST FOOD - BURGERS, TACOS, PIZ	63		\$0	\$4,109,170	\$4,109,170
L-27C	SPECIALTY & BAKERIES	16		\$0	\$298,880	\$298,880
L-27D	BAR & GRILL	4		\$0	\$77,990	\$77,990
L-27E	COFFEE SHOP/ CAFE	8		\$0	\$200,270	\$200,270
L-27F	FOOD TRUCK/ TRAILER	12		\$0	\$211,620	\$211,620
L-2A	PET GROOMING, PET STORES & KEN	5		\$0	\$38,180	\$38,180
L-2B	VETERINARY CLINICS	6		\$0	\$315,090	\$315,090
L-3A	APPLIANCES - NEW	1		\$0	\$71,080	\$71,080
L-3B	APPLIANCES - USED	2		\$0	\$26,310	\$26,310
L-3C	ELECTRICAL SERVICES	5		\$0	\$1,041,100	\$1,041,100
L-3D	BUTANE & GAS SERVICES	8		\$0	\$442,650	\$442,650
L-3E	PROPANE & GAS EXCHANGE	3		\$0	\$21,080	\$21,080
L-3G	HEATING & A/C REPAIR	11		\$0	\$1,210,300	\$1,210,300
L-3H	ELECTRICAL SUPPLY	2		\$0	\$1,169,480	\$1,169,480
L-4A	CAR DEALERS - NEW	6		\$0	\$3,661,840	\$3,661,840
L-4B	CAR DEALERS - USED	7		\$0	\$175,670	\$175,670
L-4C	MOBILE HOME DEALERS	5		\$0	\$44,970	\$44,970
L-4D	TRAILER & MISC DEALERS	10		\$0	\$1,410,230	\$1,410,230
L-55A	BANKS, CREDIT UNIONS, & SAVINGS	18		\$0	\$2,842,250	\$2,842,250
L-55B	FINANCE COMPANIES	16		\$0	\$199,470	\$199,470
L-55C	OTHER FINANCIAL INSTITUTIONS - M	11		\$0	\$439,480	\$439,480
L-5A	REPAIR SHOPS	29		\$0	\$446,190	\$446,190
L-5B	PAINT & BODY SHOPS	11		\$0	\$493,870	\$493,870
L-5C	PARTS STORES	7		\$0	\$4,212,590	\$4,212,590
L-5D	SALVAGE & WRECKER YARDS	10		\$0	\$1,059,500	\$1,059,500
L-5E	TRANSPORTATION & TRUCKING	26		\$0	\$6,597,550	\$6,597,550
L-5F	TIRE CENTERS	9		\$0	\$6,979,240	\$6,979,240
L-5G	AUTO QUICK SERVICES	4		\$0	\$102,540	\$102,540
L-5H	DETAIL SHOPS	3		\$0	\$89,990	\$89,990
L-5I	CAB & BUS COMPANIES	2		\$0	\$63,280	\$63,280
L-5K	CAR WASHES	7		\$0	\$387,350	\$387,350
L-5L	ELECTRIC CAR CHARGINGSTATION	2		\$0	\$329,220	\$329,220
L-7A	BEAUTY SALONS	20		\$0	\$128,120	\$128,120
L-7B	NAIL SALONS	12		\$0	\$96,800	\$96,800

2023 PRELIMINARY TOTALS

WC - Walker County
Grand Totals

Property Count: 42,301

7/31/2023 3:04:33PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
L-7C BARBER SHOPS	11		\$0	\$68,570	\$68,570
L-7D MASSAGES, TATTOOS & OTHER PE	7		\$0	\$62,580	\$62,580
L-7E BEAUTY SUPPLUES, COSMETICS, WI	7		\$0	\$702,710	\$702,710
L-8A NEWSPAPER PRINT	2		\$0	\$243,020	\$243,020
L-8B SIGN COMPANIES	5		\$0	\$335,290	\$335,290
L-8C TELEVISION & RADIO BROADCASTIN	5		\$0	\$334,320	\$334,320
L-95A DAY CARE CENTER, KINDERGARTEN	7		\$0	\$121,140	\$121,140
L-95B SCHOOLS & LEARNING CENTERS	1		\$0	\$309,930	\$309,930
L-95C DANCE, KARATE& SELF DEFENSE	3		\$0	\$177,120	\$177,120
L-9A BUILDING MATERIALS & SUPPLIES, L	10		\$0	\$11,732,890	\$11,732,890
L-9B MISC BLDG	5		\$0	\$582,800	\$582,800
L-9C HARDWARE	3		\$0	\$890,540	\$890,540
L-9D PORTABLE BLDGS	6		\$0	\$232,360	\$232,360
L1 PERSONAL PROPERTY. COMMERCIA	421		\$0	\$29,314,655	\$29,314,016
L2 PERSONAL PROPERTY. INDUSTRIAL	218		\$0	\$173,967,400	\$148,007,678
L215A COMPUTER PROGRAMMING SERVI	3		\$0	\$14,810	\$14,810
L215B PHONE SALES & EQUIPMENT	11		\$0	\$555,250	\$555,250
L265A MANUFACTURING	4		\$0	\$9,634,360	\$9,634,360
L265B OIL FIELD EQUIPMENT & SERVICE CC	6		\$0	\$402,450	\$402,450
L265C MACHINE SHOP & WELDING CONTRA	15		\$0	\$1,526,940	\$1,526,940
L265D GEOLOGIST & EXPLORATION	5		\$0	\$3,367,590	\$3,367,590
L265E GENERAL CONTACTORS (WATER WE	4		\$0	\$2,676,020	\$2,676,020
L265F UTILITIES- ELECTRIC COMPANIES	2		\$0	\$23,690	\$23,690
L275A HOTELS (BED & BREAKFAST)	5		\$0	\$66,260	\$66,260
L275B HOTELS & OTHER LODGING (RV PAR	5		\$0	\$40,950	\$40,950
L285A CONVENIENCE STORES	50		\$0	\$3,849,980	\$3,617,199
M1 MOBILE HOME (OWNER DIFF FROM L	2,796		\$2,712,160	\$70,695,467	\$66,406,745
O RESIDENTIAL INVENTORY	703	72.7770	\$53,957,960	\$74,632,323	\$74,251,293
S SPECIAL INVENTORY	32		\$0	\$36,010,520	\$36,010,520
X TOTALLY EXEMPT PROPERTY	1,148	61,352.8473	\$7,210,219	\$1,162,305,790	\$1,394,792
Totals		471,182.0613	\$317,529,483	\$13,082,747,263	\$7,149,730,099

2023 PRELIMINARY TOTALS

WC - Walker County
Effective Rate Assumption

Property Count: 42,301

7/31/2023 3:04:33PM

New Value

TOTAL NEW VALUE MARKET:	\$317,529,483
TOTAL NEW VALUE TAXABLE:	\$302,773,191

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	5	2022 Market Value	\$145,870
EX-XN	11.252 Motor vehicles leased for personal use	2	2022 Market Value	\$39,820
EX-XV	Other Exemptions (including public property, re	3	2022 Market Value	\$4,381,940
EX366	HOUSE BILL 366	30	2022 Market Value	\$65,900
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,633,530

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	11	\$89,643
DV1	Disabled Veterans 10% - 29%	3	\$29,000
DV2	Disabled Veterans 30% - 49%	11	\$66,000
DV3	Disabled Veterans 50% - 69%	7	\$74,000
DV4	Disabled Veterans 70% - 100%	46	\$420,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	19	\$6,943,618
OV65	OVER 65	266	\$2,659,467
OV65S	OVER 65 Surviving Spouse	1	\$12,000
PARTIAL EXEMPTIONS VALUE LOSS			\$10,305,728
NEW EXEMPTIONS VALUE LOSS			\$14,939,258

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$14,939,258

New Ag / Timber Exemptions

2022 Market Value	\$19,964,150	Count: 93
2023 Ag/Timber Use	\$438,810	
NEW AG / TIMBER VALUE LOSS	\$19,525,340	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,544	\$259,793	\$29,723	\$230,070
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,995	\$253,518	\$30,847	\$222,671

2023 PRELIMINARY TOTALS

WC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,982	\$698,867,849.00	\$347,758,738

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Notice About 2023 Tax Rates

2023
(current year)

Property Tax Rates in _____ Walker County
(taxing unit's name)

This notice concerns the 2023 property tax rates for _____ Walker County
(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 \$ 0.3977 /\$100

This year's voter-approval tax rate \$ 0.4607 /\$100

To see the full calculations, please visit walker.countytaxrates.com 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
General Fund	10,915,663
EMS Fund	2,828,387
Debt Service Fund	322,773
Projects Fund	11,206,510
Road and Bridge Fund	71,000

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
Certificates of Obligation	1,020,000	353,168	0	1,373,168

(expand as needed on the last page)

Total required for <u>2023</u> debt service.....	\$	<u>1,373,168</u>
<i>(current year)</i>		
- Amount <i>(if any)</i> paid from funds listed in unencumbered funds	\$	<u>154,665</u>
- Amount <i>(if any)</i> paid from other resources	\$	<u>61,000</u>
- Excess collections last year.....	\$	<u>0</u>
 = Total to be paid from taxes in <u>2023</u>	\$	<u>1,157,503</u>
<i>(current year)</i>		
+ Amount added in anticipation that the taxing unit will collect		
only <u>100.0000</u> % of its taxes in <u>2023</u>	\$	<u>0</u>
<i>(collection rate)</i> <i>(current year)</i>		
= Total Debt Levy	\$	<u>1,157,503</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Walker County Auditor certifies that Walker County has spent \$ 125,523 *(minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.0000 /\$100.

Indigent Health Care Compensation Expenditures

The Walker spent \$ 0 from July 1 2022 to Jun 30 2023 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 0. This increased the voter-approval tax rate by \$ 0.0000 /\$100.

Indigent Defense Compensation Expenditures

The Walker County spent \$ 674,906 from July 1 2022 to June 30 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 463,962 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 210,944. This increased the voter-approval rate by \$ 0.0004 /\$100 to recoup the increased expenditures.

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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.

PROPOSED TAX RATE: \$0.4127 per \$100

NO-NEW-REVENUE TAX RATE: \$0.3977 per \$100

VOTER-APPROVAL TAX RATE: \$0.4607 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Walker County from the same properties in both the 2022 tax year and the 2023 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Walker County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/28/2023 09:05 AM (CT) at Walker County Courthouse, 1100 University Avenue, Room 104, Huntsville, TX

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

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

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

FOR the proposal: Commissioners Danny Kuykendall, Ronnie White and Bill Dauge, Jr.

AGAINST the proposal: County Judge Colt Christian and Commissioner Brandon Decker

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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 Walker County last year to the taxes proposed to be imposed on the average residence homestead by Walker County this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.4490	\$0.4127	8.08% decrease
Average homestead taxable value	\$203,786	\$229,766	12.74% increase
Tax on average homestead	\$914	\$948	3.71% increase
Total tax levy on all properties	\$21,603,258	\$23,697,805	9.69% increase

(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 Walker County Auditor certifies that Walker County has spent \$125,523 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-

new-revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Walker County spent \$674,906 from July 1 2022 to June 30 2023 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, 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 \$210,944. This increased the no-new-revenue maintenance and operations rate by 0.0004/\$100.

For assistance with tax calculations, please contact the tax assessor for Walker County at (936) 295-0402 or info@walkercad.org , or visit www.walkercad.org for more information.

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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.

PROPOSED TAX RATE	\$ <u>0.4127</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.3977</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.4607</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Walker County from the same properties in both the 2022 tax year and the 2023 tax year.

(preceding tax year)
(current tax year)

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

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Walker County is proposing to increase property taxes for the 2023 tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/28/2023 09:05 AM at Walker County Courthouse, 1100 University Avenue, Room 104, Huntsville, TX.

(date and time)
(meeting place)

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

(name of taxing unit)
(name of office responsible for administering the election)

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

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

FOR the proposal: Commissioners Danny Kuykendall, Ronnie White and Bill Daugette, Jr.

AGAINST the proposal: County Judge Colt Christian and Commissioner Brandon Decker

PRESENT and not voting: _____

ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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 Walker County last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by Walker County this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.4490	\$0.4127	8.08% decrease
Average homestead taxable value	\$203,786	\$229,766	12.74% increase
Tax on average homestead	\$914	\$948	3.71% increase
Total tax levy on all properties	\$21,603,258	\$23,697,805	9.69% increase

(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 Walker County Auditor certifies that Walker County has spent \$ 125,523 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____.

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

Indigent Defense Compensation Expenditures (counties)

The Walker County spent \$ 674,906 from July 1 2022 to June 30 2023 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 \$ 210,944.

This increased the no-new-revenue maintenance and operations rate by 0.0004 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital.

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

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

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

For assistance with tax calculations, please contact the tax assessor for Walker County at (936) 295-0402 or info@walkercad.org, or visit www.walkercad.org 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 _____ at _____ or _____.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Walker County
 Taxing Unit Name
 1100 University Avenue, Huntsville, 77340
 Taxing Unit's Address, City, State, ZIP Code

(936) 436-4910
 Phone (area code and number)
<http://www.co.walker.tx.us>
 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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). ¹	\$ 5,527,392,242
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,049,452,089
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,477,940,153
4.	2022 total adopted tax rate.	\$ 0.4490 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:	\$ 64,321,579
	B. 2022 values resulting from final court decisions:	- \$ 60,128,690
	C. 2022 value loss. Subtract B from A. ³	\$ 4,192,889
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 475,640,188
	B. 2022 disputed value:	- \$ 47,564,019
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 428,076,169
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 432,269,058

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,910,209,211
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ _____ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>4,633,530</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>10,127,025</u> C. Value loss. Add A and B. ⁶	\$ <u>14,760,555</u>
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>19,964,150</u> B. 2023 productivity or special appraised value: - \$ <u>438,810</u> C. Value loss. Subtract B from A. ⁷	\$ <u>19,525,340</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>34,285,895</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>64,507,063</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,811,416,253
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>21,603,258</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>28,794</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>21,632,052</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. 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. ¹¹ A. Certified values: \$ <u>6,653,394,101</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>5,975,382</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>65,174,968</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>6,594,194,515</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴ \$ <u>374,355,175</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>374,355,175</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,226,411,211</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>5,742,138,479</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>303,161,009</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>303,161,009</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>5,438,977,470</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.3977</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.3977</u> /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.4255</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,910,209,211</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>20,892,940</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>27,020</u></p> <p>B. 2022 taxes in TIF. 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 2023 captured appraised value in Line 18D, enter 0. - \$ <u>144,818</u></p> <p>C. 2022 transferred function. 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. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-117,798</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>20,775,142</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,438,977,470</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.3819</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. 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. \$ <u>125,523</u></p> <p>B. 2022 state criminal justice mandate. 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. - \$ <u>123,935</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2022 indigent health care expenditures. 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. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>674,906</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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..... \$ <u>463,962</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0038</u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0004</u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0004</u> / _{\$100}
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. 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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> / _{\$100}
38.	<p>Rate adjustment for defunding municipality. 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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> / _{\$100}
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.3823</u> / _{\$100}
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>5,162,819</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0949</u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.4772</u> / _{\$100}
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.4939</u> / _{\$100}

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/ \$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>1,373,168</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>154,665</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>61,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,157,503</u></p>	\$ <u>1,157,503</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>1,157,503</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>97.69</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>98.03</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>100.42</u> %</p> <p>E. 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%. ³¹</p> <p style="text-align: right;"><u>100.00</u> %</p>	<u>100.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>1,157,503</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>5,742,138,479</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.0201</u> / \$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.5140</u> / \$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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.</p>	\$ _____/ \$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.5140</u> /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>5,162,819</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,742,138,479</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0899</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3977</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.5140</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.4241</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.4855</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0163</u> /\$100
	C. Subtract B from A.....	\$ <u>0.4692</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.4490</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0202</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.4962</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0206</u> /\$100
	C. Subtract B from A.....	\$ <u>0.4756</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.4799</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.0042</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.5014</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.5014</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.4808</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0206</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0366</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. 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).	\$ <u>0.4607</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.3823</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,742,138,479</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0087</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0201</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.4111</u> /\$100

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

Not Applicable

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.⁴⁶

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.⁴⁷

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. This section will 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	<p>Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i>.</p> <p>- or -</p> <p>If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2022 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.</p>	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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. \$ 0.3977 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4607 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate. \$ 0.4111 /\$100

If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here ▶ Stacey M. Poteete

Printed Name of Taxing Unit Representative

sign here ▶ 

Taxing Unit Representative

8-2-23

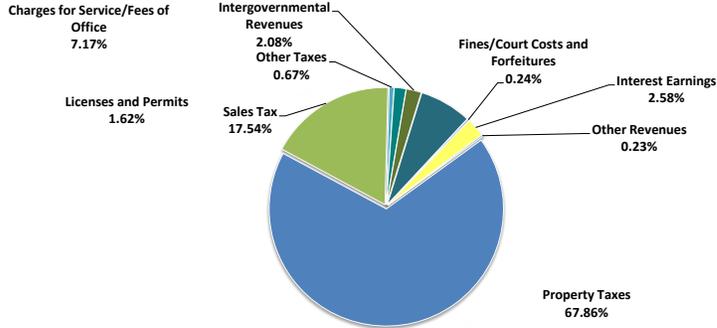
Date

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



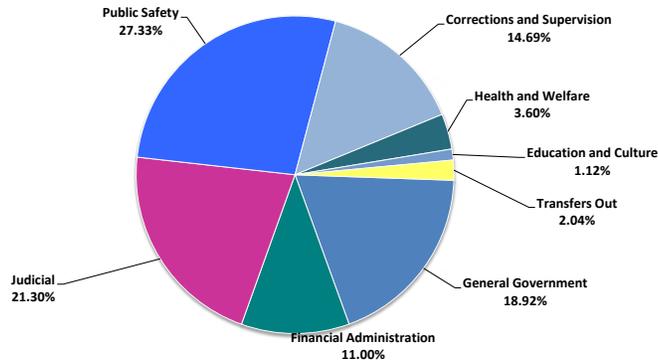
Walker County
 Proposed Budget Fiscal Year 2023-2024
 General Fund
 At a Glance

Revenues by Source



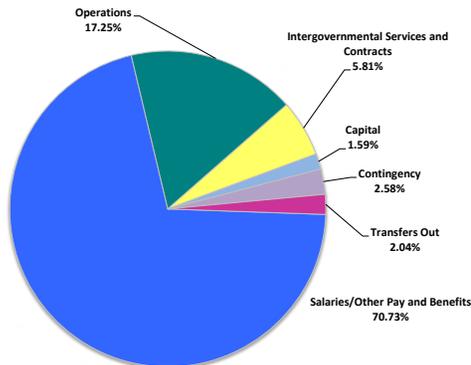
Property Taxes	\$ 20,307,128
Sales Tax	\$ 5,250,000
Other Taxes	\$ 201,300
Licenses and Permits	\$ 485,000
Intergovernmental Revenues	\$ 622,303
Charges for Service/Fees of Office	\$ 2,145,102
Fines/Court Costs and Forfeitures	\$ 73,000
Interest Earnings	\$ 773,200
Other Revenues	\$ 70,000
	\$ 29,927,033

Expenditures By Function



General Government	\$ 5,992,586
Financial Administration	\$ 3,483,513
Judicial	\$ 6,745,563
Public Safety	\$ 8,656,957
Corrections and Supervision	\$ 4,651,214
Health and Welfare	\$ 1,141,439
Education and Culture	\$ 354,164
Transfers Out	\$ 644,741
	\$ 31,670,177

Expenditures By Category

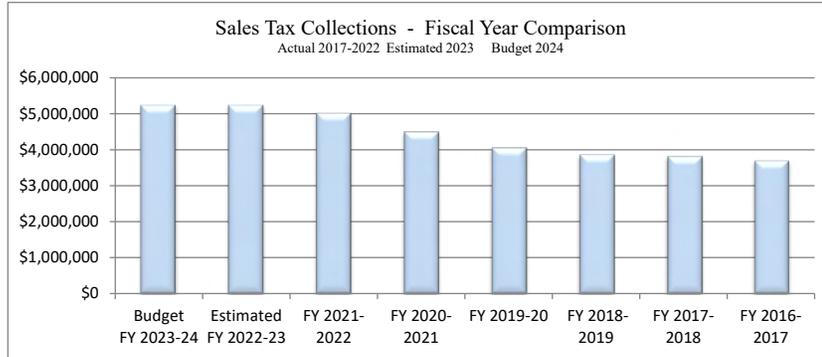


Salaries/Other Pay and Benefits	\$ 22,400,484
Operations	\$ 5,463,759
Intergovernmental Services and Contracts	\$ 1,838,992
Capital	\$ 503,701
Contingency	\$ 818,500
Transfers Out	\$ 644,741
	\$ 31,670,177

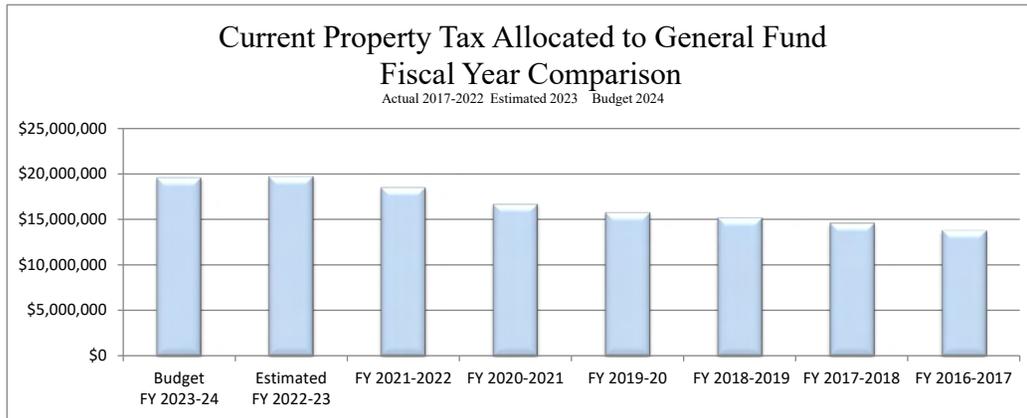


Walker County

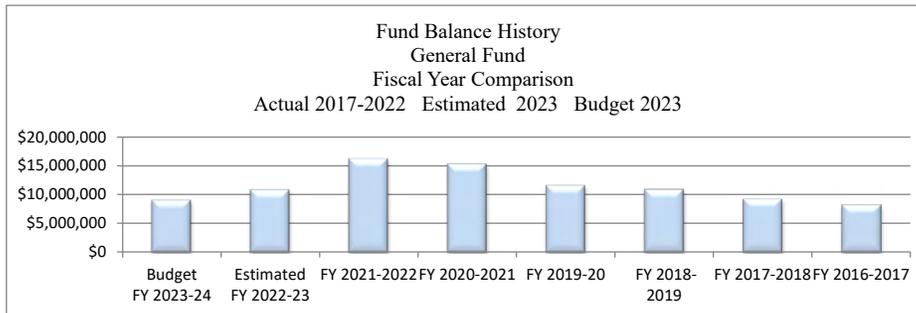
Proposed Budget Fiscal Year 2023-2024 General Fund At a Glance



Budget FY 2023-24	Estimated FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017
\$ 5,250,000	\$ 5,250,000	\$ 5,027,193	\$ 4,503,361	\$ 4,063,552	\$ 3,868,217	\$ 3,824,119	\$ 3,704,825



Budget FY 2023-24	Estimated FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017
\$ 19,607,128	\$ 19,746,076	\$ 18,532,292	\$ 16,711,592	\$ 15,789,966	\$ 15,206,600	\$ 14,647,645	\$ 13,857,361



Budget FY 2023-24	Estimated FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017
\$ 9,151,525	\$ 10,894,669	\$ 16,261,627	\$ 15,353,557	\$ 11,645,297	\$ 10,957,108	\$ 9,332,267	\$ 8,279,894



Walker County
Proposed Budget For Discussion Fiscal Year 2023-2024
General Fund Summary

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 15,353,557	\$ 15,033,321	\$ 16,261,627	\$ 16,261,627	\$ 10,894,669
<u>Revenues</u>					
Property Taxes-Current	\$ 18,532,292	\$ 19,746,076	\$ 19,746,076	\$ 19,746,076	\$ 19,607,128
Property Taxes-Delinquent	\$ 195,541	\$ 440,000	\$ 440,000	\$ 380,000	\$ 380,000
Property Taxes-Penalty and Interest	\$ 263,851	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Sales Tax	\$ 5,027,193	\$ 4,750,000	\$ 4,750,000	\$ 5,250,000	\$ 5,250,000
Other Taxes	\$ 236,534	\$ 201,300	\$ 201,300	\$ 201,300	\$ 201,300
Licenses & Permits	\$ 463,125	\$ 452,162	\$ 452,162	\$ 540,000	\$ 485,000
Intergovernmental Revenues	\$ 545,441	\$ 545,018	\$ 1,346,433	\$ 1,307,569	\$ 622,303
Intergovernmental Revenues-Federal	\$ 84,390	\$ -	\$ 11,012	\$ 11,012	\$ -
Intergovernmental Federal LATCF	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
Charges for Service/Fees of Office	\$ 1,228,401	\$ 1,211,590	\$ 1,211,590	\$ 1,137,643	\$ 1,071,102
Vehicle Registration	\$ 1,066,075	\$ 977,000	\$ 977,000	\$ 1,125,000	\$ 1,074,000
Fines/Court Costs and Forfeitures	\$ 95,620	\$ 73,100	\$ 73,100	\$ 80,000	\$ 73,000
Interest Earnings	\$ 170,753	\$ 50,000	\$ 50,000	\$ 900,000	\$ 600,000
Interest Earnings-Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ 173,200
Other Revenues	\$ 304,113	\$ 16,000	\$ 89,136	\$ 244,298	\$ 70,000
ARP Funding for Public Safety Salaries	\$ 3,259,684	\$ 1,949,388	\$ 1,949,388	\$ 980,254	\$ -
Total Revenues	<u>\$ 31,473,013</u>	<u>\$ 30,731,634</u>	<u>\$ 31,793,418</u>	<u>\$ 32,399,373</u>	<u>\$ 29,927,033</u>
Total Available	\$ 46,826,570	\$ 45,764,955	\$ 48,055,045	\$ 48,661,000	\$ 40,821,702
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 277,731	\$ 393,936	\$ 393,936	\$ 391,391	\$ 418,881
County Judge -I.T. Operations	\$ 198,289	\$ 334,124	\$ 228,789	\$ 228,789	\$ 345,298
County Judge-IT Hardware/Software	\$ 304,570	\$ 546,886	\$ 546,886	\$ 546,886	\$ 583,103
County Clerk	\$ 702,306	\$ 847,637	\$ 847,637	\$ 793,590	\$ 900,188
Voter Registration	\$ 94,397	\$ 97,893	\$ 97,893	\$ 93,477	\$ 84,715
Elections	\$ 196,710	\$ 228,401	\$ 257,911	\$ 242,240	\$ 236,157
County Facilities	\$ 914,019	\$ 1,034,833	\$ 1,044,133	\$ 1,015,421	\$ 1,080,164
Municipal Allocation-Justice Center	\$ 7,680	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 982,314	\$ 1,428,118	\$ 1,474,118	\$ 1,140,159	\$ 1,514,597
Contingency Allocation	\$ -	\$ 318,500	\$ 105,913	\$ 105,913	\$ 318,500
Operating Contingency	\$ -	\$ 500,000	\$ 60,000	\$ 60,000	\$ 500,000
Contingency-Special One Time	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Contingency-LATCF Rev Sharing	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 104,955	\$ 184,833	\$ 184,833	\$ 184,833	\$ 105,000
County Auditor	\$ 788,707	\$ 970,471	\$ 970,471	\$ 892,740	\$ 1,040,222
County Treasurer	\$ 388,113	\$ 480,295	\$ 480,295	\$ 458,092	\$ 502,480
County Treasurer-Collections/Compliance	\$ 136,319	\$ 164,391	\$ 164,391	\$ 160,583	\$ 165,805
Purchasing	\$ 289,082	\$ 355,152	\$ 355,152	\$ 314,912	\$ 291,015
Vehicle Registration	\$ 490,312	\$ 612,560	\$ 612,560	\$ 574,938	\$ 650,802
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 611,230	\$ 502,450	\$ 502,450	\$ 502,450	\$ 566,863
Appraisal District Collections	\$ -	\$ 134,145	\$ 134,145	\$ 134,145	\$ 161,326
	<u>\$ 611,230</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 728,189</u>



Walker County
 Proposed Budget For Discussion Fiscal Year 2023-2024
 General Fund Summary

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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JUDICIAL

Courts-Central Costs	\$ 142,105	\$ 265,289	\$ 305,455	\$ 305,387	\$ 422,721
County Court at Law	\$ 749,843	\$ 705,145	\$ 785,145	\$ 786,165	\$ 739,377
12th Judicial District Court	\$ 451,848	\$ 437,646	\$ 497,991	\$ 492,648	\$ 445,581
278th District Court	\$ 446,241	\$ 443,963	\$ 508,308	\$ 508,308	\$ 457,236
Courts-Pretrial Bond Supervision	\$ 61,148	\$ 75,069	\$ 75,069	\$ 70,396	\$ 79,074
District Clerk	\$ 573,028	\$ 694,847	\$ 694,847	\$ 668,034	\$ 714,504
Criminal District Attorney	\$ 1,919,555	\$ 2,259,320	\$ 2,291,826	\$ 2,128,330	\$ 2,435,176
Justice of Peace Precinct 1	\$ 290,310	\$ 339,698	\$ 339,698	\$ 329,169	\$ 345,682
Justice of Peace Precinct 2	\$ 232,754	\$ 263,027	\$ 263,027	\$ 263,027	\$ 274,879
Justice of Peace Precinct 3	\$ 240,089	\$ 268,779	\$ 268,779	\$ 266,025	\$ 277,820
Justice of Peace Precinct 4	\$ 265,074	\$ 339,951	\$ 339,951	\$ 337,082	\$ 352,839
Juvenile Probation	\$ 116,340	\$ 201,374	\$ 201,374	\$ 164,573	\$ 200,674

PUBLIC SAFETY

Sheriff	\$ 4,250,716	\$ 4,568,809	\$ 4,727,896	\$ 4,727,896	\$ 5,277,093
Sheriff Estray	\$ 866	\$ 16,000	\$ 20,668	\$ 20,668	\$ 5,900
Courthouse Security	\$ 303,708	\$ 338,058	\$ 338,058	\$ 338,058	\$ 357,026
Constables Central	\$ 57,501	\$ 79,035	\$ 79,335	\$ 77,962	\$ 124,091
Constable Precinct 1	\$ 93,057	\$ 109,122	\$ 108,822	\$ 108,822	\$ 114,549
Constable Precinct 2	\$ 100,282	\$ 107,075	\$ 112,431	\$ 112,431	\$ 113,416
Constable-Precinct 3	\$ 262,053	\$ 201,156	\$ 201,156	\$ 201,156	\$ 211,385
Constable Precinct 4	\$ 470,223	\$ 550,270	\$ 583,530	\$ 583,530	\$ 793,311
Department Public Safety Support	\$ 67,868	\$ 75,484	\$ 75,484	\$ 75,288	\$ 78,792
DPS Weigh Station Utilities/Services	\$ 32,059	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 483,921	\$ 535,890	\$ 631,621	\$ 630,969	\$ 514,904
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 701,958	\$ 754,637	\$ 754,637	\$ 754,637	\$ 784,816
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	\$ -
Riverside Fire Dept	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ -
Crabbs Prairie (Pine Prairie) Fire Dept	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
Dodge Volunteer Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
	\$ 1,003,145	\$ 1,055,824	\$ 1,055,824	\$ 1,055,824	\$ 1,031,303

CORRECTION AND SUPERVISION

County Jail	\$ 3,306,113	\$ 3,673,044	\$ 3,949,973	\$ 3,949,973	\$ 4,075,441
County Jail-Inmate Medical	\$ 365,650	\$ 429,085	\$ 429,085	\$ 429,085	\$ 443,366
Adult Probation Support	\$ 43,876	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
Adult-Community Services	\$ 59,771	\$ 71,663	\$ 71,663	\$ 68,709	\$ 75,909

HEALTH AND WELFARE

Veteran's Service	\$ 27,590	\$ 37,624	\$ 40,624	\$ 39,845	\$ 39,900
Social Services	\$ 2,859	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 730,124	\$ 942,836	\$ 948,536	\$ 838,966	\$ 983,763
Litter Control	\$ 19,731	\$ 44,476	\$ 48,476	\$ 48,476	\$ 14,476



Walker County
 Proposed Budget For Discussion Fiscal Year 2023-2024
 General Fund Summary

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Health and Welfare Intergovernmental/Service Contracts</u>					
Tri-County MHMR	\$ 28,730	\$ -	\$ -	\$ -	\$ -
Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 15,000
Rita B. Huff Humane Society	\$ 23,425	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
YMCA After School Program	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Contract - Boys and Girls Club	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Veterans Services Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Veterans Services Contract	\$ 10,799	\$ -	\$ -	\$ -	\$ -
SETH Contracts	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
A Time to Read Contract	\$ 9,999	\$ -	\$ -	\$ -	\$ -
Christmas Decorations Contract	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Care Center Contract	\$ 1,352	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
	<u>\$ 152,305</u>	<u>\$ 78,500</u>	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>\$ 79,500</u>
<u>EDUCATION AND CULTURE</u>					
Historical Commission	\$ 19,990	\$ 26,284	\$ 26,284	\$ 26,271	\$ 27,324
AgriLife Extension Service	\$ 250,635	\$ 288,768	\$ 288,768	\$ 272,066	\$ 326,840
Sam Houston Museum Contract	\$ 22,457	\$ -	\$ -	\$ -	\$ -
Subtotal Departmental	<u>\$ 24,101,569</u>	<u>\$ 29,284,204</u>	<u>\$ 29,202,406</u>	<u>\$ 28,196,887</u>	<u>\$ 31,025,436</u>
<u>TRANSFERS</u>					
Transfer to EMS Fund Operations	\$ 648,414	\$ 1,241,121	\$ 1,241,121	\$ 1,241,121	\$ -
Transfer to EMS Operations-OneTime	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Transfer to EMS Fund Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
Transfer to Projects Fund	\$ 3,664,216	\$ -	\$ 1,143,582	\$ 1,143,582	\$ -
Intergovernmental for Dispatch			\$ 500,000	\$ 500,000	\$ -
Transfer to Road and Bridge	\$ 1,594,700	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer to General Capital Projects Budget	\$ -	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -
Transfers-Other Funds	\$ 57,855	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741
Subtotal-Transfer	<u>\$ 6,235,185</u>	<u>\$ 7,925,862</u>	<u>\$ 9,569,444</u>	<u>\$ 9,569,444</u>	<u>\$ 644,741</u>
<u>VOTER EQUIPMENT PAYMENT</u>	<u>\$ 228,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 30,564,943</u>	<u>\$ 37,210,066</u>	<u>\$ 38,771,850</u>	<u>\$ 37,766,331</u>	<u>\$ 31,670,177</u>
<u>Available</u>	<u>\$ 16,261,627</u>	<u>\$ 8,554,889</u>	<u>\$ 9,283,195</u>	<u>\$ 10,894,669</u>	<u>\$ 9,151,525</u>
% Of Budget Available	<u>53.20%</u>	<u>22.99%</u>	<u>23.94%</u>	<u>28.85%</u>	<u>28.90%</u>

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Walker County
Proposed Budget Fiscal Year 2023-2024
General Fund
Revenues By Department

General Fund Revenues By Department		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
11101						
40110	Current Ad Valorem Taxes	\$ 18,532,292	\$ 19,746,076	\$ 19,746,076	\$ 19,746,076	19,607,128
40120	Delinquent Ad Valorem Taxes	\$ 195,541	\$ 440,000	\$ 440,000	\$ 380,000	380,000
40130	Penalties and Interest-Ad Valore	\$ 263,851	\$ 320,000	\$ 320,000	\$ 320,000	320,000
40400	Sales Tax	\$ 5,027,193	\$ 4,750,000	\$ 4,750,000	\$ 5,250,000	5,250,000
40500	Payment In Lieu of Taxes	\$ 76,916	\$ 44,800	\$ 44,800	\$ 44,800	44,800
40501	Property Taxes-Other(VIT)	\$ 29,309	\$ 25,000	\$ 25,000	\$ 25,000	25,000
40510	Mixed Beverage Tax	\$ 115,778	\$ 119,500	\$ 119,500	\$ 119,500	119,500
42010	State Funds	\$ -	\$ -	\$ 67,322	\$ 67,322	0
42410	Intergovernmental Funds-Local	\$ 158,717	\$ 162,000	\$ 662,000	\$ 722,085	314,285
42460	Central Appraisal District	\$ -	\$ -	\$ -	\$ 17,403	0
42480	SETH Funds	\$ -	\$ -	\$ 50,000	\$ 50,000	0
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0
42628	Federal Funds LATCFRevenue	\$ -	\$ -	\$ 176,221	\$ 176,221	0
42710	Disaster Relief Funds	\$ 34,346	\$ -	\$ -	\$ -	0
42919	Federal Covid Related Funds	\$ 3,259,684	\$ 1,949,388	\$ 1,949,388	\$ 980,254	0
43010	Fees of Office/Charges for Serv	\$ 64,383	\$ 63,000	\$ 63,000	\$ 59,500	58,000
48011	Interest-Capital Funds	\$ -	\$ -	\$ -	\$ -	173,200
48110	Other Revenue	\$ 158,298	\$ 16,000	\$ 16,000	\$ 100,000	70,000
48170	Opioid Abatement	\$ -	\$ -	\$ -	\$ 57,957	0
48200	Insurance Refunds/Credits	\$ 120,196	\$ -	\$ 39,000	\$ 51,705	0
48300	Proceeds from Auction/Sale	\$ -	\$ -	\$ -	\$ -	0
49930	Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 28,036,504</u>	<u>\$ 27,635,764</u>	<u>\$ 28,468,307</u>	<u>\$ 28,167,823</u>	<u>\$ 26,361,913</u>
15010						
42010	State Funds	\$ 25,200	\$ 25,000	\$ 25,000	\$ -	0
43010	Fees of Office/Charges for Serv	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 25,200</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>
15020						
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						
43010	Fees of Office/Charges for Serv	\$ 416,459	\$ 430,000	\$ 430,000	\$ 350,000	350,000
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
43700	Supplemental Guardianship Fee	\$ 7,330	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 1,123	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ 1,973	\$ -	\$ -	\$ -	0
		<u>\$ 426,885</u>	<u>\$ 430,000</u>	<u>\$ 430,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>
16010						
42010	State Funds	\$ 1,835	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 261	\$ 300	\$ 300	\$ -	0
		<u>\$ 2,096</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund Revenues By Department		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
16020						
42410	Intergovernmental Funds-Local	\$ 9,706	\$ 30,000	\$ 30,000	\$ 20,000	20,000
42415	Intergovernmental Funds-State	\$ -	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
48815	Financing for Voter Eq	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 9,706</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
17010						
42710	Disaster Relief Funds	\$ -	\$ -	\$ -	\$ -	0
46040	WCHA Utilities Reimbursemen	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	6,000
46050	DPS Annex Buildings Use	\$ -	\$ -	\$ -	\$ 1,495	0
48110	Other Revenue	\$ 136	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 5,636</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 7,495</u>	<u>\$ 6,000</u>
17020						
42410	Intergovernmental Funds-Local	\$ 7,681	\$ 10,983	\$ 10,983	\$ 10,983	10,983
		<u>\$ 7,681</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010						
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ -</u>				
20010						
43010	Fees of Office/Charges for Serv	\$ 42,154	\$ 42,152	\$ 42,152	\$ 42,152	42,152
		<u>\$ 42,154</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>
20020						
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
48010	Interest	\$ 170,753	\$ 50,000	\$ 50,000	\$ 900,000	600,000
48110	Other Revenue	\$ 393	\$ -	\$ -	\$ -	0
		<u>\$ 171,146</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 900,000</u>	<u>\$ 600,000</u>
20030						
43010	Fees of Office/Charges for Serv	\$ 2,832	\$ 3,500	\$ 3,500	\$ 2,800	2,800
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 2,832</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 2,800</u>	<u>\$ 2,800</u>
21010						
40510	Mixed Beverage Tax	\$ 14,531	\$ 12,000	\$ 12,000	\$ 12,000	12,000
43010	Fees of Office/Charges for Serv	\$ 360	\$ 500	\$ 500	\$ 600	500
44100	Vehicle Registration Commissic	\$ 987,665	\$ 900,000	\$ 900,000	\$ 1,050,000	1,000,000
44210	Certificates of Title	\$ 78,410	\$ 77,000	\$ 77,000	\$ 75,000	74,000
		<u>\$ 1,080,966</u>	<u>\$ 989,500</u>	<u>\$ 989,500</u>	<u>\$ 1,137,600</u>	<u>\$ 1,086,500</u>
30010						
42010	State Funds	\$ 13,211	\$ 8,000	\$ 8,000	\$ 9,248	8,000
42030	State Funds-Indigent Defense	\$ 35,772	\$ 52,924	\$ 52,924	\$ 52,924	52,924
42040	State Funds-Capital Murder	\$ -	\$ -	\$ 70,856	\$ 70,856	0
43010	Fees of Office/Charges for Serv	\$ 5	\$ -	\$ -	\$ -	0
43740	Bond Fees-General Fund	\$ 4,000	\$ -	\$ -	\$ -	0
47041	JudicialSupportFee .60 District	\$ 20	\$ -	\$ -	\$ -	0
47042	JudicialSupportFee .60 Court at	\$ 1	\$ -	\$ -	\$ -	0
47050	JudicialSupportFee .60 Justice C	\$ 242	\$ -	\$ -	\$ -	0

General Fund Revenues By Department		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
		\$ 53,251	\$ 60,924	\$ 131,780	\$ 133,028	\$ 60,924
30020						
42010	State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ 40,000	84,000
43010	Fees of Office/Charges for Serv	\$ 24,721	\$ 25,000	\$ 25,000	\$ 20,000	20,000
47020	Court Costs	\$ 7,419	\$ 8,000	\$ 8,000	\$ 5,500	5,500
47030	Court Costs - Attorney Fees	\$ 18,233	\$ 17,000	\$ 17,000	\$ 21,000	17,000
47040	TimePmt10%-Court Improvem	\$ 1,419	\$ -	\$ -	\$ -	0
47800	Bond Forfeitures	\$ 41,763	\$ 25,000	\$ 25,000	\$ 25,000	25,000
		\$ 177,555	\$ 159,000	\$ 159,000	\$ 111,500	\$ 151,500
30030						
42410	Intergovernmental Funds-Local	\$ 65,584	\$ 69,609	\$ 69,609	\$ 69,609	69,609
43010	Fees of Office/Charges for Serv	\$ 1,976	\$ 1,800	\$ 1,800	\$ 1,600	1,600
47020	Court Costs	\$ 2,784	\$ 2,100	\$ 2,100	\$ 4,000	4,000
47030	Court Costs - Attorney Fees	\$ 9,560	\$ 10,000	\$ 10,000	\$ 11,000	10,000
47040	TimePmt10%-Court Improvem	\$ 238	\$ -	\$ -	\$ -	0
47800	Bond Forfeitures	\$ -	\$ -	\$ -	\$ -	0
		\$ 80,142	\$ 83,509	\$ 83,509	\$ 86,209	\$ 85,209
30040						
42410	Intergovernmental Funds-Local	\$ 53,721	\$ 56,347	\$ 56,347	\$ 56,347	56,347
43010	Fees of Office/Charges for Serv	\$ 1,219	\$ 1,500	\$ 1,500	\$ 1,000	1,000
47020	Court Costs	\$ 1,775	\$ 2,000	\$ 2,000	\$ 2,500	2,500
47030	Court Costs - Attorney Fees	\$ 7,215	\$ 9,000	\$ 9,000	\$ 11,000	9,000
47040	TimePmt10%-Court Improvem	\$ 160	\$ -	\$ -	\$ -	0
		\$ 64,090	\$ 68,847	\$ 68,847	\$ 70,847	\$ 68,847
30050						
43010	Fees of Office/Charges for Serv	\$ 1,189	\$ 1,000	\$ 1,000	\$ 60	600
		\$ 1,189	\$ 1,000	\$ 1,000	\$ 60	\$ 600
31010						
43010	Fees of Office/Charges for Serv	\$ 86,430	\$ 97,000	\$ 97,000	\$ 97,000	97,000
43710	Family Protection Fee	\$ 555	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 62	\$ -	\$ -	\$ -	0
		\$ 87,047	\$ 97,000	\$ 97,000	\$ 97,000	\$ 97,000
32010						
42010	State Funds	\$ 18,587	\$ -	\$ 17,506	\$ 17,506	0
42020	State Longevity Pay	\$ 7,800	\$ 6,155	\$ 6,155	\$ 6,155	6,155
42619	Federal Funds Passed thru the S	\$ -	\$ -	\$ -	\$ -	0
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 291	\$ 388	\$ 388	\$ -	0
43040	CDA Prosecutor Local Court Ct	\$ 2,892	\$ 2,800	\$ 2,800	\$ 2,800	2,800
48110	Other Revenue	\$ 1,018	\$ -	\$ -	\$ -	0
		\$ 30,588	\$ 9,343	\$ 26,849	\$ 26,461	\$ 8,955
33010						
43010	Fees of Office/Charges for Serv	\$ 44,434	\$ 70,000	\$ 70,000	\$ 35,000	35,000
43599	Cash Short and Over	\$ (55)	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 1,386	\$ -	\$ -	\$ -	0
47050	JudicialSupportFee .60 Justice C	\$ -	\$ -	\$ -	\$ -	0
		\$ 45,765	\$ 70,000	\$ 70,000	\$ 35,000	\$ 35,000

General Fund Revenues By Department		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
33020						
43010	Fees of Office/Charges for Serv	\$ 11,786	\$ 16,000	\$ 16,000	\$ 15,000	15,000
47040	TimePmt10%-Court Improvem	\$ 255	\$ -	\$ -	\$ -	0
		<u>\$ 12,041</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
33030						
43010	Fees of Office/Charges for Serv	\$ 13,978	\$ 19,000	\$ 19,000	\$ 15,000	15,000
43599	Cash Short and Over	\$ (42)	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 456	\$ -	\$ -	\$ -	0
		<u>\$ 14,392</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
33040						
43010	Fees of Office/Charges for Serv	\$ 70,519	\$ 70,000	\$ 70,000	\$ 60,000	60,000
43599	Cash Short and Over	\$ (42)	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 1,509	\$ -	\$ -	\$ -	0
		<u>\$ 71,986</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
36010						
42010	State Funds	\$ -	\$ -	\$ -	\$ -	0
43750	Probation Fees - General Fund	\$ 5,453	\$ 5,000	\$ 5,000	\$ 5,000	5,000
43751	Juvenile Restitution Monies	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 5,453</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
41010						
42360	Grants-Homeland Security-Fed	\$ -	\$ -	\$ -	\$ -	0
42619	Federal Funds Passed thru the S	\$ 16,060	\$ -	\$ -	\$ -	0
42620	Federal Funds	\$ 632	\$ -	\$ -	\$ -	0
42621	Federal Funds - OCDETF	\$ -	\$ -	\$ -	\$ -	0
42622	Federal Funds - HIDTA	\$ 24,271	\$ -	\$ 11,012	\$ 11,012	0
42624	Federal Funds - FBI	\$ -	\$ -	\$ -	\$ -	0
42626	Federal Fund -Covid	\$ -	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 10,832	\$ 10,000	\$ 10,000	\$ 10,000	10,000
43050	Copies	\$ 136	\$ -	\$ -	\$ -	0
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
43740	Bond Fees-General Fund	\$ 2,517	\$ 2,400	\$ 2,400	\$ 2,400	2,400
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ 15,790	\$ -	\$ -	\$ -	0
		<u>\$ 70,238</u>	<u>\$ 12,400</u>	<u>\$ 23,412</u>	<u>\$ 23,412</u>	<u>\$ 12,400</u>
41030						
43010	Fees of Office/Charges for Serv	\$ 2,843	\$ 2,830	\$ 2,830	\$ 2,830	2,830
		<u>\$ 2,843</u>	<u>\$ 2,830</u>	<u>\$ 2,830</u>	<u>\$ 2,830</u>	<u>\$ 2,830</u>
44001						
43010	Fees of Office/Charges for Serv	\$ -	\$ -	\$ -	\$ -	0
43020	Serving Papers	\$ 131,967	\$ 135,000	\$ 135,000	\$ 137,500	135,000
		<u>\$ 131,967</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 137,500</u>	<u>\$ 135,000</u>
44010						
43010	Fees of Office/Charges for Serv	\$ 10	\$ -	\$ -	\$ 2,000	0
43020	Serving Papers	\$ 2,524	\$ -	\$ -	\$ 2,900	0
		<u>\$ 2,534</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,900</u>	<u>\$ -</u>
44020						
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0

General Fund Revenues By Department		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
44020						
43010	Fees of Office/Charges for Serv	\$ -	\$ -	\$ -	\$ 2,900	0
43020	Serving Papers	\$ 2,705	\$ -	\$ -	\$ 5,500	0
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ 4,856	\$ 4,856	0
		<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ 4,856</u>	<u>\$ 13,256</u>	<u>\$ -</u>
44030						
43010	Fees of Office/Charges for Serv	\$ 30	\$ -	\$ -	\$ 2,700	0
43020	Serving Papers	\$ 3,800	\$ -	\$ -	\$ 4,000	0
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 3,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,700</u>	<u>\$ -</u>
44040						
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 12,679	\$ -	\$ -	\$ 2,500	0
43020	Serving Papers	\$ 5,610	\$ -	\$ -	\$ 10,000	0
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
48160	Grant-NRA	\$ -	\$ -	\$ 29,280	\$ 29,280	0
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 18,289</u>	<u>\$ -</u>	<u>\$ 29,280</u>	<u>\$ 41,780</u>	<u>\$ -</u>
46010						
42012	Grants-State	\$ -	\$ -	\$ 95,731	\$ 95,731	0
42710	Disaster Relief Funds	\$ -	\$ -	\$ -	\$ -	0
42919	Federal Covid Related Funds	\$ -	\$ -	\$ -	\$ -	0
46020	Rent of Shelter	\$ 2,900	\$ -	\$ -	\$ 4,200	0
46021	Shelter-Retained Cleanup Depo	\$ -	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 2,900</u>	<u>\$ -</u>	<u>\$ 95,731</u>	<u>\$ 99,931</u>	<u>\$ -</u>
50010						
42010	State Funds	\$ 18	\$ -	\$ -	\$ -	0
42470	Inmate Housing-Other Counties	\$ 63,609	\$ 40,000	\$ 40,000	\$ 1,400	0
42620	Federal Funds	\$ 9,081	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ -	\$ -	\$ -	\$ -	0
43060	Coin Phones	\$ 107,443	\$ 112,000	\$ 112,000	\$ 112,000	112,000
48110	Other Revenue	\$ 2,200	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ 4,015	\$ -	\$ -	\$ -	0
		<u>\$ 186,366</u>	<u>\$ 152,000</u>	<u>\$ 152,000</u>	<u>\$ 113,400</u>	<u>\$ 112,000</u>
50020						
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	69,420
43401	WCHD-True Up	\$ 12,733	\$ -	\$ -	\$ 7,711	0
43410	In-Clinic Doctor Visits	\$ 14,280	\$ 13,000	\$ 13,000	\$ 15,000	15,000
		<u>\$ 96,433</u>	<u>\$ 82,420</u>	<u>\$ 82,420</u>	<u>\$ 92,131</u>	<u>\$ 84,420</u>
50110						
43010	Fees of Office/Charges for Serv	\$ 25,206	\$ -	\$ -	\$ 17,075	
		<u>\$ 25,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,075</u>	
50120						
48110	Other Revenue	\$ -	\$ -	\$ -	\$ 500	0
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>
61020						

General Fund Revenues By Department		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
61020						
41020	Licenses and Permits	\$ 412,075	\$ 402,162	\$ 402,162	\$ 480,000	425,000
41030	OSSF Fees	\$ 51,050	\$ 50,000	\$ 50,000	\$ 60,000	60,000
42350	HGAC Grants - State Funds	\$ -	\$ -	\$ -	\$ -	0
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 178	\$ -	\$ -	\$ -	0
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ 31	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 463,334</u>	<u>\$ 452,162</u>	<u>\$ 452,162</u>	<u>\$ 540,000</u>	<u>\$ 485,000</u>
61050						
48110	Other Revenue	\$ -	\$ -	\$ -	\$ -	0
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ -</u>				
70010						
48110	Other Revenue	\$ 63	\$ -	\$ -	\$ -	0
		<u>\$ 63</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Fund Total	<u>\$ 31,473,013</u>	<u>\$ 30,731,634</u>	<u>\$ 31,793,418</u>	<u>\$ 32,399,373</u>	<u>\$ 29,927,033</u>



Walker County

Proposed Budget Fiscal Year 2023-2024
General Fund
Revenues By Source

General Fund
Revenues By Source

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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Ad Valorem Taxes

40110	Current Ad Valorem Taxes	\$ 18,532,292	\$ 19,746,076	\$ 19,746,076	\$ 19,746,076	\$ 19,607,128
40120	Delinquent Ad Valorem Taxes	\$ 195,541	\$ 440,000	\$ 440,000	\$ 380,000	\$ 380,000
40130	Penalties and Interest-Ad Valorem Tax	\$ 263,851	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000

Sales Tax

40400	Sales Tax	\$ 5,027,193	\$ 4,750,000	\$ 4,750,000	\$ 5,250,000	\$ 5,250,000
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Other Taxes

40500	Payment In Lieu of Taxes	\$ 76,916	\$ 44,800	\$ 44,800	\$ 44,800	\$ 44,800
40501	Property Taxes-Other(VIT)	\$ 29,309	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
40510	Mixed Beverage Tax	\$ 130,309	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500
		<u>\$ 236,534</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>

Licenses and Permits

41020	Licenses and Permits	\$ 412,075	\$ 402,162	\$ 402,162	\$ 480,000	\$ 425,000
41030	OSSF Fees	\$ 51,050	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000
		<u>\$ 463,125</u>	<u>\$ 452,162</u>	<u>\$ 452,162</u>	<u>\$ 540,000</u>	<u>\$ 485,000</u>

Intergovernmental Revenues

42010	State Funds	\$ 142,851	\$ 117,000	\$ 201,828	\$ 134,076	\$ 92,000
42012	Grants-State	\$ -	\$ -	\$ 95,731	\$ 95,731	\$ -
42020	State Longevity Pay	\$ 7,800	\$ 6,155	\$ 6,155	\$ 6,155	\$ 6,155
42030	State Funds-Indigent Defense	\$ 35,772	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040	State Funds-Capital Murder	\$ -	\$ -	\$ 70,856	\$ 70,856	\$ -
42410	Intergovernmental Funds-Local	\$ 295,409	\$ 328,939	\$ 828,939	\$ 879,024	\$ 471,224
42460	Central Appraisal District	\$ -	\$ -	\$ -	\$ 17,403	\$ -
42470	Inmate Housing-Other Counties	\$ 63,609	\$ 40,000	\$ 40,000	\$ 1,400	\$ -
42480	SETH Funds	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
		<u>\$ 545,441</u>	<u>\$ 545,018</u>	<u>\$ 1,346,433</u>	<u>\$ 1,307,569</u>	<u>\$ 622,303</u>

Intergovernmental Revenues-Federal

42622	Federal Funds - HIDTA	\$ 24,271	\$ -	\$ 11,012	\$ 11,012	\$ -
42628	Federal Funds LATCFRevenueSharing	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
42710	Disaster Relief Funds	\$ 34,346	\$ -	\$ -	\$ -	\$ -
42919	Federal Covid Related Funds	\$ 3,259,684	\$ 1,949,388	\$ 1,949,388	\$ 980,254	\$ -
		<u>\$ 3,344,074</u>	<u>\$ 1,949,388</u>	<u>\$ 2,136,621</u>	<u>\$ 1,167,487</u>	<u>\$ -</u>

Fees of Office/Charges for Service

43010	Fees of Office/Charges for Service	\$ 846,775	\$ 865,970	\$ 865,970	\$ 751,717	\$ 723,482
43020	Serving Papers	\$ 146,606	\$ 135,000	\$ 135,000	\$ 159,900	\$ 135,000
43040	CDA Prosecutor Local Court Costs	\$ 2,892	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
43050	Copies	\$ 136	\$ -	\$ -	\$ -	\$ -
43060	Coin Phones	\$ 107,443	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000
43400	Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401	WCHD-True Up	\$ 12,733	\$ -	\$ -	\$ 7,711	\$ -
43410	In-Clinic Doctor Visits	\$ 14,280	\$ 13,000	\$ 13,000	\$ 15,000	\$ 15,000
43700	Supplemental Guardianship Fees	\$ 7,330	\$ -	\$ -	\$ -	\$ -

General Fund Revenues By Source		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
Fees of Office/Charges for Service						
43710	Family Protection Fee	\$ 555	\$ -	\$ -	\$ -	\$ -
43740	Bond Fees-General Fund	\$ 6,517	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
43750	Probation Fees - General Fund	\$ 5,453	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
46020	Rent of Shelter	\$ 2,900	\$ -	\$ -	\$ 4,200	\$ -
46040	WCHA Utilities Reimbursement	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
46050	DPS Annex Buildings Use	\$ -	\$ -	\$ -	\$ 1,495	\$ -
		<u>\$ 1,228,401</u>	<u>\$ 1,211,590</u>	<u>\$ 1,211,590</u>	<u>\$ 1,137,643</u>	<u>\$ 1,071,102</u>
Vehicle Registration						
44100	Vehicle Registration Commissions	\$ 987,665	\$ 900,000	\$ 900,000	\$ 1,050,000	\$ 1,000,000
44210	Certificates of Title	\$ 78,410	\$ 77,000	\$ 77,000	\$ 75,000	\$ 74,000
		<u>\$ 1,066,075</u>	<u>\$ 977,000</u>	<u>\$ 977,000</u>	<u>\$ 1,125,000</u>	<u>\$ 1,074,000</u>
Courts Costs						
47020	Court Costs	\$ 11,978	\$ 12,100	\$ 12,100	\$ 12,000	\$ 12,000
47030	Court Costs - Attorney Fees	\$ 35,008	\$ 36,000	\$ 36,000	\$ 43,000	\$ 36,000
47040	TimePmt10%-Court Improvement	\$ 6,608	\$ -	\$ -	\$ -	\$ -
47041	JudicialSupportFee .60 District Courts	\$ 20	\$ -	\$ -	\$ -	\$ -
47042	JudicialSupportFee .60 Court at Law	\$ 1	\$ -	\$ -	\$ -	\$ -
47050	JudicialSupportFee .60 Justice Courts	\$ 242	\$ -	\$ -	\$ -	\$ -
		<u>\$ 53,857</u>	<u>\$ 48,100</u>	<u>\$ 48,100</u>	<u>\$ 55,000</u>	<u>\$ 48,000</u>
Fines and Forfeitures						
47800	Bond Forfeitures	\$ 41,763	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
		<u>\$ 41,763</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Interest Income						
48010	Interest	\$ 170,753	\$ 50,000	\$ 50,000	\$ 900,000	\$ 600,000
48011	Interest-Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ 173,200
		<u>\$ 170,753</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 900,000</u>	<u>\$ 773,200</u>
Other Revenue						
48110	Other Revenue	\$ 164,112	\$ 16,000	\$ 16,000	\$ 100,500	\$ 70,000
48160	Grant-NRA	\$ -	\$ -	\$ 29,280	\$ 29,280	\$ -
48170	Opioid Abatement	\$ -	\$ -	\$ -	\$ 57,957	\$ -
		<u>\$ 304,113</u>	<u>\$ 16,000</u>	<u>\$ 89,136</u>	<u>\$ 244,298</u>	<u>\$ 70,000</u>
Issue of Debt						
		<u>\$ -</u>				
Transfers In						
		<u>\$ -</u>				
	Fund Total	<u><u>\$ 31,473,013</u></u>	<u><u>\$ 30,731,634</u></u>	<u><u>\$ 31,793,418</u></u>	<u><u>\$ 32,399,373</u></u>	<u><u>\$ 29,927,033</u></u>



Walker County
 Proposed Budget Fiscal Year FY 2023-2024
 General Fund
 Departmental Expenditures By Category

101-General Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
15010 - County Judge					
Salaries/Other Pay/Benefits	\$ 268,960	\$ 375,908	\$ 375,908	\$ 373,363	\$ 405,966
Operations	\$ 8,771	\$ 18,028	\$ 18,028	\$ 18,028	\$ 12,915
	<u>\$ 277,731</u>	<u>\$ 393,936</u>	<u>\$ 393,936</u>	<u>\$ 391,391</u>	<u>\$ 418,881</u>
15020 - County Judge - IT Operations					
Salaries/Other Pay/Benefits	\$ 197,252	\$ 319,094	\$ 213,759	\$ 213,759	\$ 335,793
Operations	\$ 1,037	\$ 15,030	\$ 15,030	\$ 15,030	\$ 9,505
	<u>\$ 198,289</u>	<u>\$ 334,124</u>	<u>\$ 228,789</u>	<u>\$ 228,789</u>	<u>\$ 345,298</u>
15030 - County Judge - IT Hardware/Software					
Operations	\$ 304,570	\$ 457,731	\$ 457,731	\$ 457,731	\$ 583,103
Capital	\$ -	\$ 89,155	\$ 89,155	\$ 89,155	\$ -
	<u>\$ 304,570</u>	<u>\$ 546,886</u>	<u>\$ 546,886</u>	<u>\$ 546,886</u>	<u>\$ 583,103</u>
15040 - Commissioners Court					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15050 - County Clerk					
Salaries/Other Pay/Benefits	\$ 609,362	\$ 739,436	\$ 739,436	\$ 685,389	\$ 795,987
Operations	\$ 92,944	\$ 108,201	\$ 108,201	\$ 108,201	\$ 104,201
	<u>\$ 702,306</u>	<u>\$ 847,637</u>	<u>\$ 847,637</u>	<u>\$ 793,590</u>	<u>\$ 900,188</u>
16010 - Voter Registration					
Salaries/Other Pay/Benefits	\$ 62,812	\$ 72,393	\$ 72,393	\$ 67,977	\$ 76,715
Operations	\$ 31,585	\$ 25,500	\$ 25,500	\$ 25,500	\$ 8,000
	<u>\$ 94,397</u>	<u>\$ 97,893</u>	<u>\$ 97,893</u>	<u>\$ 93,477</u>	<u>\$ 84,715</u>
16020 - Elections					
Salaries/Other Pay/Benefits	\$ 164,330	\$ 155,523	\$ 185,033	\$ 169,362	\$ 164,479
Operations	\$ 32,380	\$ 72,878	\$ 72,878	\$ 72,878	\$ 71,678
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 196,710</u>	<u>\$ 228,401</u>	<u>\$ 257,911</u>	<u>\$ 242,240</u>	<u>\$ 236,157</u>
17010 - County Facilities					
Salaries/Other Pay/Benefits	\$ 477,329	\$ 628,230	\$ 628,230	\$ 599,518	\$ 668,922
Operations	\$ 436,690	\$ 401,103	\$ 410,403	\$ 410,403	\$ 411,242
Capital	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
	<u>\$ 914,019</u>	<u>\$ 1,034,833</u>	<u>\$ 1,044,133</u>	<u>\$ 1,015,421</u>	<u>\$ 1,080,164</u>
17020 - Facilities-Justice Center Municipal Allocation					
Operations	\$ 7,680	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
	<u>\$ 7,680</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010 - Centralized Costs					

101-General Fund Department Expenditures by Category		Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
19010 - Centralized Costs						
Salaries/Other Pay/Benefits		\$ 334,297	\$ 729,855	\$ 775,855	\$ 441,896	\$ 731,293
Operations		\$ 638,946	\$ 698,263	\$ 698,263	\$ 698,263	\$ 783,304
Capital		\$ 9,071	\$ -	\$ -	\$ -	\$ -
		<u>\$ 982,314</u>	<u>\$ 1,428,118</u>	<u>\$ 1,474,118</u>	<u>\$ 1,140,159</u>	<u>\$ 1,514,597</u>
19200 - Contingency						
Contingency		\$ -	\$ 1,318,500	\$ 842,134	\$ 842,134	\$ 818,500
		<u>\$ -</u>	<u>\$ 1,318,500</u>	<u>\$ 842,134</u>	<u>\$ 842,134</u>	<u>\$ 818,500</u>
20005 - County Auditor-Financial Systems						
Operations		\$ 104,955	\$ 184,833	\$ 184,833	\$ 184,833	\$ 105,000
		<u>\$ 104,955</u>	<u>\$ 184,833</u>	<u>\$ 184,833</u>	<u>\$ 184,833</u>	<u>\$ 105,000</u>
20010 - County Auditor						
Salaries/Other Pay/Benefits		\$ 761,682	\$ 909,196	\$ 909,196	\$ 831,465	\$ 982,511
Operations		\$ 27,025	\$ 61,275	\$ 61,275	\$ 61,275	\$ 57,711
		<u>\$ 788,707</u>	<u>\$ 970,471</u>	<u>\$ 970,471</u>	<u>\$ 892,740</u>	<u>\$ 1,040,222</u>
20020 - County Treasurer						
Salaries/Other Pay/Benefits		\$ 370,001	\$ 456,716	\$ 456,716	\$ 434,513	\$ 479,601
Operations		\$ 18,112	\$ 23,579	\$ 23,579	\$ 23,579	\$ 22,879
		<u>\$ 388,113</u>	<u>\$ 480,295</u>	<u>\$ 480,295</u>	<u>\$ 458,092</u>	<u>\$ 502,480</u>
20030 - County Treasurer - Collections						
Salaries/Other Pay/Benefits		\$ 125,826	\$ 142,571	\$ 142,571	\$ 138,763	\$ 150,985
Operations		\$ 10,493	\$ 21,820	\$ 21,820	\$ 21,820	\$ 14,820
		<u>\$ 136,319</u>	<u>\$ 164,391</u>	<u>\$ 164,391</u>	<u>\$ 160,583</u>	<u>\$ 165,805</u>
20040 - Purchasing						
Salaries/Other Pay/Benefits		\$ 271,896	\$ 318,763	\$ 318,763	\$ 278,523	\$ 278,232
Operations		\$ 17,186	\$ 36,389	\$ 36,389	\$ 36,389	\$ 12,783
		<u>\$ 289,082</u>	<u>\$ 355,152</u>	<u>\$ 355,152</u>	<u>\$ 314,912</u>	<u>\$ 291,015</u>
21010 - Vehicle Registration						
Salaries/Other Pay/Benefits		\$ 481,414	\$ 598,158	\$ 598,158	\$ 560,536	\$ 642,500
Operations		\$ 8,898	\$ 14,402	\$ 14,402	\$ 14,402	\$ 8,302
		<u>\$ 490,312</u>	<u>\$ 612,560</u>	<u>\$ 612,560</u>	<u>\$ 574,938</u>	<u>\$ 650,802</u>
29940 - Governmental/Services Contracts						
Intergovernmental/Contracts		\$ 611,230	\$ 636,595	\$ 636,595	\$ 636,595	\$ 728,189
		<u>\$ 611,230</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 728,189</u>
30010 - Courts-Central Costs						
Salaries/Other Pay/Benefits		\$ 42,285	\$ 42,624	\$ 42,624	\$ 42,556	\$ 42,556
Operations		\$ 99,820	\$ 222,665	\$ 262,831	\$ 262,831	\$ 380,165
		<u>\$ 142,105</u>	<u>\$ 265,289</u>	<u>\$ 305,455</u>	<u>\$ 305,387</u>	<u>\$ 422,721</u>
30020 - County Court at Law						
Salaries/Other Pay/Benefits		\$ 493,933	\$ 521,601	\$ 521,601	\$ 522,621	\$ 556,433
Operations		\$ 255,910	\$ 183,544	\$ 263,544	\$ 263,544	\$ 182,944
		<u>\$ 749,843</u>	<u>\$ 705,145</u>	<u>\$ 785,145</u>	<u>\$ 786,165</u>	<u>\$ 739,377</u>

101-General Fund Department Expenditures by Category		Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
30030 - 12th Judicial District Court						
Salaries/Other Pay/Benefits	\$ 256,688	\$ 279,190	\$ 279,190	\$ 273,847	\$ 286,625	
Operations	\$ 195,160	\$ 158,456	\$ 218,801	\$ 218,801	\$ 158,956	
	<u>\$ 451,848</u>	<u>\$ 437,646</u>	<u>\$ 497,991</u>	<u>\$ 492,648</u>	<u>\$ 445,581</u>	
30040 - 278th Judicial District Court						
Salaries/Other Pay/Benefits	\$ 255,523	\$ 289,340	\$ 289,340	\$ 289,340	\$ 305,613	
Operations	\$ 190,718	\$ 154,623	\$ 218,968	\$ 218,968	\$ 151,623	
	<u>\$ 446,241</u>	<u>\$ 443,963</u>	<u>\$ 508,308</u>	<u>\$ 508,308</u>	<u>\$ 457,236</u>	
30050 - Courts-Pretrial Bond Supervision						
Salaries/Other Pay/Benefits	\$ 59,718	\$ 67,769	\$ 67,769	\$ 63,096	\$ 71,774	
Operations	\$ 1,430	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300	
	<u>\$ 61,148</u>	<u>\$ 75,069</u>	<u>\$ 75,069</u>	<u>\$ 70,396</u>	<u>\$ 79,074</u>	
31010 - District Clerk						
Salaries/Other Pay/Benefits	\$ 543,539	\$ 660,320	\$ 660,320	\$ 633,507	\$ 689,158	
Operations	\$ 29,489	\$ 34,527	\$ 34,527	\$ 34,527	\$ 25,346	
	<u>\$ 573,028</u>	<u>\$ 694,847</u>	<u>\$ 694,847</u>	<u>\$ 668,034</u>	<u>\$ 714,504</u>	
32010 - Criminal District Attorney						
Salaries/Other Pay/Benefits	\$ 1,816,008	\$ 2,202,101	\$ 2,202,101	\$ 2,038,605	\$ 2,338,821	
Operations	\$ 103,547	\$ 57,219	\$ 89,725	\$ 89,725	\$ 96,355	
	<u>\$ 1,919,555</u>	<u>\$ 2,259,320</u>	<u>\$ 2,291,826</u>	<u>\$ 2,128,330</u>	<u>\$ 2,435,176</u>	
33010 - Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	\$ 285,812	\$ 326,124	\$ 326,124	\$ 315,595	\$ 335,608	
Operations	\$ 4,498	\$ 13,574	\$ 13,574	\$ 13,574	\$ 10,074	
	<u>\$ 290,310</u>	<u>\$ 339,698</u>	<u>\$ 339,698</u>	<u>\$ 329,169</u>	<u>\$ 345,682</u>	
33020 - Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	\$ 227,179	\$ 252,732	\$ 252,732	\$ 252,732	\$ 266,583	
Operations	\$ 5,575	\$ 10,295	\$ 10,295	\$ 10,295	\$ 8,296	
	<u>\$ 232,754</u>	<u>\$ 263,027</u>	<u>\$ 263,027</u>	<u>\$ 263,027</u>	<u>\$ 274,879</u>	
33030 - Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	\$ 232,115	\$ 254,240	\$ 254,240	\$ 251,486	\$ 267,545	
Operations	\$ 7,974	\$ 14,539	\$ 14,539	\$ 14,539	\$ 10,275	
	<u>\$ 240,089</u>	<u>\$ 268,779</u>	<u>\$ 268,779</u>	<u>\$ 266,025</u>	<u>\$ 277,820</u>	
33040 - Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	\$ 254,768	\$ 322,714	\$ 322,714	\$ 319,845	\$ 338,628	
Operations	\$ 10,306	\$ 17,237	\$ 17,237	\$ 17,237	\$ 14,211	
	<u>\$ 265,074</u>	<u>\$ 339,951</u>	<u>\$ 339,951</u>	<u>\$ 337,082</u>	<u>\$ 352,839</u>	
36010 - Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	\$ 79,655	\$ 129,968	\$ 129,968	\$ 93,167	\$ 129,968	
Operations	\$ 36,685	\$ 71,406	\$ 71,406	\$ 71,406	\$ 70,706	
	<u>\$ 116,340</u>	<u>\$ 201,374</u>	<u>\$ 201,374</u>	<u>\$ 164,573</u>	<u>\$ 200,674</u>	

101-General Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
41010 - Sheriff					
Salaries/Other Pay/Benefits	\$ 3,512,374	\$ 3,901,918	\$ 3,901,918	\$ 3,901,918	\$ 4,468,188
Operations	\$ 490,447	\$ 338,069	\$ 429,081	\$ 429,081	\$ 433,458
Capital	\$ 247,895	\$ 328,822	\$ 396,897	\$ 396,897	\$ 375,447
	<u>\$ 4,250,716</u>	<u>\$ 4,568,809</u>	<u>\$ 4,727,896</u>	<u>\$ 4,727,896</u>	<u>\$ 5,277,093</u>
41030 - Sheriff Estray					
Operations	\$ 866	\$ 16,000	\$ 20,668	\$ 20,668	\$ 5,900
	<u>\$ 866</u>	<u>\$ 16,000</u>	<u>\$ 20,668</u>	<u>\$ 20,668</u>	<u>\$ 5,900</u>
43010 - Courthouse Security General Fund					
Salaries/Other Pay/Benefits	\$ 303,708	\$ 338,058	\$ 338,058	\$ 338,058	\$ 357,026
	<u>\$ 303,708</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 357,026</u>
44001 - Constables Central					
Salaries/Other Pay/Benefits	\$ 56,176	\$ 73,616	\$ 73,616	\$ 72,243	\$ 115,972
Operations	\$ 1,325	\$ 5,419	\$ 5,719	\$ 5,719	\$ 8,119
	<u>\$ 57,501</u>	<u>\$ 79,035</u>	<u>\$ 79,335</u>	<u>\$ 77,962</u>	<u>\$ 124,091</u>
44010 - Constable Precinct 1					
Salaries/Other Pay/Benefits	\$ 85,161	\$ 100,382	\$ 100,382	\$ 100,382	\$ 105,734
Operations	\$ 7,896	\$ 8,740	\$ 8,440	\$ 8,440	\$ 8,815
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 93,057</u>	<u>\$ 109,122</u>	<u>\$ 108,822</u>	<u>\$ 108,822</u>	<u>\$ 114,549</u>
44020 - Constable Precinct 2					
Salaries/Other Pay/Benefits	\$ 84,727	\$ 97,852	\$ 97,852	\$ 97,852	\$ 102,993
Operations	\$ 15,555	\$ 9,223	\$ 14,579	\$ 14,579	\$ 10,423
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 100,282</u>	<u>\$ 107,075</u>	<u>\$ 112,431</u>	<u>\$ 112,431</u>	<u>\$ 113,416</u>
44030 - Constable Precinct 3					
Salaries/Other Pay/Benefits	\$ 165,312	\$ 183,492	\$ 183,492	\$ 183,492	\$ 193,521
Operations	\$ 32,050	\$ 17,664	\$ 17,664	\$ 17,664	\$ 17,864
Capital	\$ 64,691	\$ -	\$ -	\$ -	\$ -
	<u>\$ 262,053</u>	<u>\$ 201,156</u>	<u>\$ 201,156</u>	<u>\$ 201,156</u>	<u>\$ 211,385</u>
44040 - Constable Precinct 4					
Salaries/Other Pay/Benefits	\$ 406,170	\$ 448,715	\$ 448,715	\$ 448,715	\$ 569,267
Operations	\$ 64,053	\$ 46,812	\$ 76,092	\$ 76,092	\$ 95,790
Capital	\$ -	\$ 54,743	\$ 58,723	\$ 58,723	\$ 128,254
	<u>\$ 470,223</u>	<u>\$ 550,270</u>	<u>\$ 583,530</u>	<u>\$ 583,530</u>	<u>\$ 793,311</u>
45010 - Support Personnel -DPS					
Salaries/Other Pay/Benefits	\$ 67,288	\$ 73,269	\$ 73,269	\$ 73,073	\$ 77,477
Operations	\$ 580	\$ 2,215	\$ 2,215	\$ 2,215	\$ 1,315
	<u>\$ 67,868</u>	<u>\$ 75,484</u>	<u>\$ 75,484</u>	<u>\$ 75,288</u>	<u>\$ 78,792</u>
45020 - Weigh Station Utilites and Services					
Operations	\$ 32,059	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
	<u>\$ 32,059</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>

101-General Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
46010 - Emergency Operations					
Salaries/Other Pay/Benefits	\$ 305,777	\$ 353,292	\$ 353,292	\$ 352,640	\$ 382,804
Operations	\$ 131,022	\$ 130,943	\$ 130,943	\$ 130,943	\$ 132,100
Capital	\$ 47,122	\$ 51,655	\$ 147,386	\$ 147,386	\$ -
	<u>\$ 483,921</u>	<u>\$ 535,890</u>	<u>\$ 631,621</u>	<u>\$ 630,969</u>	<u>\$ 514,904</u>
48818 - Homeland Security Grant 2017					
Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49940 - Public Safety Governmental/Services Contracts					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental/Contracts	\$ 1,003,145	\$ 1,055,824	\$ 1,055,824	\$ 1,055,824	\$ 1,031,303
	<u>\$ 1,003,145</u>	<u>\$ 1,055,824</u>	<u>\$ 1,055,824</u>	<u>\$ 1,055,824</u>	<u>\$ 1,031,303</u>
50010 - County Jail					
Salaries/Other Pay/Benefits	\$ 2,545,268	\$ 2,959,935	\$ 3,159,935	\$ 3,159,935	\$ 3,263,082
Operations	\$ 742,351	\$ 713,109	\$ 790,038	\$ 790,038	\$ 812,359
Capital	\$ 18,494	\$ -	\$ -	\$ -	\$ -
	<u>\$ 3,306,113</u>	<u>\$ 3,673,044</u>	<u>\$ 3,949,973</u>	<u>\$ 3,949,973</u>	<u>\$ 4,075,441</u>
50020 - County Jail Inmate Medical Cost Center					
Salaries/Other Pay/Benefits	\$ 161,959	\$ 210,407	\$ 210,407	\$ 210,407	\$ 222,188
Operations	\$ 203,691	\$ 218,678	\$ 218,678	\$ 218,678	\$ 221,178
	<u>\$ 365,650</u>	<u>\$ 429,085</u>	<u>\$ 429,085</u>	<u>\$ 429,085</u>	<u>\$ 443,366</u>
50110 - Adult Probation Support- General Fund					
Operations	\$ 43,876	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
	<u>\$ 43,876</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	\$ 58,967	\$ 70,813	\$ 70,813	\$ 67,859	\$ 75,059
Operations	\$ 804	\$ 850	\$ 850	\$ 850	\$ 850
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 59,771</u>	<u>\$ 71,663</u>	<u>\$ 71,663</u>	<u>\$ 68,709</u>	<u>\$ 75,909</u>
60010 - Veterans Services					
Salaries/Other Pay/Benefits	\$ 26,999	\$ 35,395	\$ 35,395	\$ 34,616	\$ 37,321
Operations	\$ 591	\$ 2,229	\$ 5,229	\$ 5,229	\$ 2,579
	<u>\$ 27,590</u>	<u>\$ 37,624</u>	<u>\$ 40,624</u>	<u>\$ 39,845</u>	<u>\$ 39,900</u>
60020 - Social Services					
Operations	\$ 2,859	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
	<u>\$ 2,859</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	\$ 534,698	\$ 751,311	\$ 751,311	\$ 641,741	\$ 801,576
Operations	\$ 195,426	\$ 191,525	\$ 197,225	\$ 197,225	\$ 182,187
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 730,124</u>	<u>\$ 942,836</u>	<u>\$ 948,536</u>	<u>\$ 838,966</u>	<u>\$ 983,763</u>

101-General Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
61050 - Litter Control - General Fund					
Operations	\$ 19,731	\$ 44,476	\$ 48,476	\$ 48,476	\$ 14,476
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 19,731</u>	<u>\$ 44,476</u>	<u>\$ 48,476</u>	<u>\$ 48,476</u>	<u>\$ 14,476</u>
69940 - Health and Human Services - Governmental/Services Co					
Intergovernmental/Contracts	\$ 152,305	\$ 78,500	\$ 128,500	\$ 128,500	\$ 79,500
	<u>\$ 152,305</u>	<u>\$ 78,500</u>	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>\$ 79,500</u>
70010 - Historical Commission					
Salaries/Other Pay/Benefits	\$ 16,456	\$ 20,504	\$ 20,504	\$ 20,491	\$ 21,744
Operations	\$ 3,534	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,580
	<u>\$ 19,990</u>	<u>\$ 26,284</u>	<u>\$ 26,284</u>	<u>\$ 26,271</u>	<u>\$ 27,324</u>
70020 - Texas AgriLife Extension Service					
Salaries/Other Pay/Benefits	\$ 220,459	\$ 248,826	\$ 248,826	\$ 232,124	\$ 264,236
Operations	\$ 30,176	\$ 39,942	\$ 39,942	\$ 39,942	\$ 62,604
	<u>\$ 250,635</u>	<u>\$ 288,768</u>	<u>\$ 288,768</u>	<u>\$ 272,066</u>	<u>\$ 326,840</u>
79440 - Education and Culture Contracts					
Intergovernmental/Contracts	\$ 22,457	\$ -	\$ -	\$ -	\$ -
	<u>\$ 22,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
92000 - Debt Service					
Debt-Principal and Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
92020 - Debt-Voter Equipment					
Debt-Principal and Interest Payment	\$ 228,189	\$ -	\$ -	\$ -	\$ -
	<u>\$ 228,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
93000 - Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ 6,235,185	\$ 7,925,862	\$ 9,069,444	\$ 9,069,444	\$ 644,741
	<u>\$ 6,235,185</u>	<u>\$ 7,925,862</u>	<u>\$ 9,069,444</u>	<u>\$ 9,069,444</u>	<u>\$ 644,741</u>
Fund Total	<u>\$ 30,564,943</u>	<u>\$ 37,210,066</u>	<u>\$ 38,771,850</u>	<u>\$ 37,766,331</u>	<u>\$31,670,177</u>



Walker County
Proposed Budget Fiscal Year 2023-2024
General Fund
Expenditures by Object Code

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Salaries/Other Pay/Benefits</u>					
51010 Head of Department	\$ 1,493,177	\$ 1,686,934	\$ 1,700,247	\$ 1,696,612	\$ 1,788,310
51030 Deputies and Assistants	\$ 10,138,772	\$ 11,884,219	\$ 11,840,505	\$ 11,357,690	\$ 12,884,610
51070 Part-Time	\$ 159,017	\$ 245,489	\$ 273,429	\$ 204,664	\$ 260,148
51080 Longevity	\$ -	\$ 243,654	\$ 242,454	\$ 235,436	\$ 258,400
51090 Overtime	\$ 263,003	\$ 73,127	\$ 274,697	\$ 258,044	\$ 180,052
51110 Salary Supplements	\$ 146,889	\$ 148,623	\$ 148,623	\$ 144,693	\$ 155,026
51140 Other Pay Day Travel	\$ 2,160	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 25,640	\$ 63,600	\$ 63,600	\$ 65,310	\$ 63,600
52010 Social Security	\$ 896,745	\$ 1,093,815	\$ 1,087,879	\$ 1,087,879	\$ 1,186,571
52020 Group Insurance	\$ 2,202,024	\$ 2,942,010	\$ 2,931,984	\$ 2,507,639	\$ 3,143,511
52030 Retirement	\$ 1,768,811	\$ 2,093,329	\$ 2,081,945	\$ 2,081,945	\$ 2,275,181
52040 Workers Comp Insurance	\$ 115,906	\$ 161,776	\$ 161,543	\$ 161,543	\$ 177,254
52060 Unemployment Insurance	\$ 11,739	\$ 25,775	\$ 25,620	\$ 25,552	\$ 27,821
	<u>\$ 17,223,883</u>	<u>\$ 20,662,351</u>	<u>\$ 20,832,526</u>	<u>\$ 19,827,007</u>	<u>\$ 22,400,484</u>
<u>Operations</u>					
61010 Office Supplies	\$ 86,523	\$ 112,777	\$ 106,485	\$ 106,485	\$ 117,277
61020 Budget/CAFR Supplies	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
61030 Operating Supplies	\$ 91,709	\$ 82,155	\$ 86,859	\$ 86,859	\$ 82,951
61200 Jurors Supplies	\$ 4,889	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210 Janitorial Supplies	\$ 57,938	\$ 47,629	\$ 62,629	\$ 62,629	\$ 67,629
61230 Uniforms	\$ 20,701	\$ 21,963	\$ 22,474	\$ 22,474	\$ 22,761
61260 Election Costs	\$ 6,986	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61280 Medical Supplies	\$ 2,544	\$ 4,978	\$ 4,978	\$ 4,978	\$ 6,478
61300 Estray Supplies	\$ 172	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
61310 Canine Supplies and Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61400 Inmate Clothing/Linens	\$ 3,091	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
61410 Inmate Food	\$ -	\$ 3,640	\$ 812	\$ 812	\$ 3,640
61450 Inmate Prescriptions	\$ 96,580	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61480 VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61600 Foster Care Clothing	\$ 259	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010 Postage	\$ 68,543	\$ 110,194	\$ 109,299	\$ 109,299	\$ 85,000
62110 Fuel	\$ 324,104	\$ 208,188	\$ 298,188	\$ 298,188	\$ 244,838
62120 Lubricants, Oils, Etc	\$ 3,054	\$ 7,916	\$ 7,916	\$ 7,916	\$ 7,916
64100 Computer Software	\$ 4,283	\$ 23,723	\$ 23,223	\$ 23,223	\$ 3,213
64120 Computer Services	\$ 26,820	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64140 Software Maintenance/Subscriptions	\$ 81,872	\$ 125,275	\$ 131,177	\$ 131,177	\$ 201,542
64150 Maintenance Hardware	\$ 8,018	\$ 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

		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget	Budget	2022-2023	2023-2024
			2022-2023	2022-2023	2022-2023	2023-2024
<u>Operations</u>						
64180	Maint/Support Court Security/Video Eq	\$ 5,020	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
64400	Tyler Special Services	\$ -	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
64410	Tyler/Odyssey Annual License/Services	\$ 179,837	\$ 186,296	\$ 186,296	\$ 186,296	\$ 195,611
64411	Jury Package Software	\$ -	\$ 38,200	\$ 38,200	\$ 38,200	\$ 38,200
64412	Sage Payroll Software Annual Cost	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
64413	Laserfiche Software Annual Cost	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
64415	Treasurer Receipting Software Annual Cc	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
64420	Financial System License/Services/Subsc	\$ 104,955	\$ 184,833	\$ 184,833	\$ 184,833	\$ 105,000
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	\$ -	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
66010	Attorneys	\$ 558,197	\$ 525,283	\$ 693,290	\$ 693,290	\$ 675,283
66050	Trial Costs - Capital	\$ 15,996	\$ -	\$ 71,067	\$ 71,067	\$ -
66070	Bill of Costs -Other Counties	\$ 11,525	\$ -	\$ 9,000	\$ 9,000	\$ -
66500	Court Reporters	\$ -	\$ 10,000	\$ 8,000	\$ 8,000	\$ 10,000
66600	Jurors	\$ 4,291	\$ 16,250	\$ 15,250	\$ 15,250	\$ 16,250
66610	Juror Pay Increase	\$ 12,308	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620	Professional Services-Courts	\$ 1,160	\$ 3,000	\$ 10,100	\$ 10,100	\$ 10,500
66700	Expert Witnesses	\$ 9,188	\$ 5,024	\$ 20,024	\$ 20,024	\$ 5,024
66810	Appeals Court Allocation	\$ 1,774	\$ 12,665	\$ 1,943	\$ 1,943	\$ 12,665
66820	Second Administrative Judicial Fee	\$ 9,440	\$ 10,600	\$ 11,290	\$ 11,290	\$ 10,600
66900	Public Defender Contract	\$ 16,925	\$ 21,000	\$ 16,925	\$ 16,925	\$ 21,000
67010	Engineering Services Contracts	\$ 136,763	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
67020	Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
67050	Pre EmploymentPhysicals/EmployeeTest	\$ 6,060	\$ 4,074	\$ 4,074	\$ 4,074	\$ 4,074
67060	Accounting Services	\$ 46,550	\$ 47,000	\$ 47,000	\$ 47,000	\$ 54,100
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 456	\$ 456	\$ 1,900
67070	Bank Charges	\$ 5,794	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 164,041	\$ 207,689	\$ 205,411	\$ 205,411	\$ 216,171
68020	Microfilming Services	\$ 77,978	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025	Lab Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68030	Purchased Services - Medical	\$ 1,797	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68060	Contract Services - DSHS	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070	Contract Services - Juvenile	\$ 16,814	\$ 48,147	\$ 48,147	\$ 48,147	\$ 48,147
68090	Jail Food Services Contract	\$ 340,176	\$ 381,646	\$ 416,646	\$ 416,646	\$ 421,646
68100	Autopsies	\$ 132,600	\$ 76,500	\$ 76,500	\$ 76,500	\$ 91,500
68200	Ambulance Services	\$ 51,366	\$ 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	\$ 16,567	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500	Towing Services	\$ 1,059	\$ 950	\$ 1,500	\$ 1,500	\$ 950
68600	Other Services	\$ -	\$ 750	\$ -	\$ -	\$ 750
69050	Copier Replacement	\$ -	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900	Project/Equipment Allocation	\$ -	\$ 60,905	\$ 65,573	\$ 65,573	\$ 139,443
70010	Insurance and Bonds	\$ 234,939	\$ 309,425	\$ 309,523	\$ 309,523	\$ 309,425
70020	Insurance Deductibles	\$ 20,953	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget	Budget	2022-2023	2023-2024
		2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
<u>Operations</u>						
71010	Travel and Lodging	\$ 69,504	\$ 97,364	\$ 102,034	\$ 102,034	\$ 97,718
71020	Conferences/Training	\$ 29,280	\$ 38,974	\$ 38,841	\$ 38,841	\$ 38,074
71030	Dues and Subscriptions	\$ 32,874	\$ 51,771	\$ 50,717	\$ 50,717	\$ 51,971
72029	Trash Bash	\$ 4,223	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
72030	Grant Expenditures	\$ 33,927	\$ -	\$ 57,798	\$ 57,798	\$ -
73150	Rentals	\$ 8,765	\$ 8,570	\$ 10,070	\$ 10,070	\$ 8,570
73160	Copies/CopierMaintenance Agreements	\$ 25,773	\$ 31,179	\$ 33,979	\$ 33,979	\$ 35,179
73180	Foster Child Allowances	\$ 2,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100	Communication	\$ 52,394	\$ 60,657	\$ 60,657	\$ 60,657	\$ 60,657
74110	Data Circuits/Internet	\$ 19,484	\$ 22,751	\$ 22,106	\$ 22,106	\$ 22,751
74130	Communication - Cell/Mobile Phones	\$ 2,247	\$ 1,452	\$ 2,338	\$ 2,338	\$ 1,452
74140	Long Distance	\$ 2,448	\$ 11,062	\$ 7,953	\$ 7,953	\$ 11,062
74150	Communication-Air Cards	\$ 34,606	\$ 42,188	\$ 44,024	\$ 44,024	\$ 43,684
74200	Electricity	\$ 336,502	\$ 360,477	\$ 360,220	\$ 360,220	\$ 360,477
74300	Gas Utility	\$ 37,853	\$ 37,804	\$ 57,159	\$ 57,159	\$ 55,004
74400	Water/Sewer/Garbage	\$ 32,985	\$ 35,063	\$ 35,990	\$ 35,990	\$ 37,063
74500	Telecable	\$ 3,558	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
75015	Operating-Special Contingency	\$ 211,503	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 84,347	\$ 71,623	\$ 88,417	\$ 88,417	\$ 74,507
75200	Repairs - Equipment	\$ 28,752	\$ 15,728	\$ 17,820	\$ 17,820	\$ 15,728
75300	Repairs - Buildings	\$ 201,214	\$ 146,869	\$ 146,977	\$ 146,977	\$ 166,869
75400	Repairs and Maintenance - Office Equipn	\$ -	\$ 5,665	\$ 1,426	\$ 1,426	\$ 5,665
75500	Repairs and Maintenance - Weigh Station	\$ 8,245	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
75600	Repairs - HVAC	\$ 29,888	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
75803	DR 4485 COVID 19	\$ 14,930	\$ -	\$ -	\$ -	\$ -
75804	DR 4586 Winter Storm 2021	\$ 68	\$ -	\$ -	\$ -	\$ -
		<u>\$ 4,701,276</u>	<u>\$ 5,002,559</u>	<u>\$ 5,509,166</u>	<u>\$ 5,509,166</u>	<u>\$ 5,463,759</u>
<u>InterGovernmental Services/Contracts</u>						
77090	Walker County Dispatch	\$ 701,958	\$ 754,637	\$ 754,637	\$ 754,637	\$ 784,816
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	\$ -
77130	Riverside Fire Department	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ -
77140	Crabbs Prairie (Pine Prairie) Fire Departn	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
77150	Dodge Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
77160	Thomas Lake Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
77300	Appraisal District - Appraisals	\$ 431,205	\$ 502,450	\$ 502,450	\$ 502,450	\$ 566,863
77310	Appraisal District - Collections	\$ 180,025	\$ 134,145	\$ 134,145	\$ 134,145	\$ 161,326
77400	Tri-County MHMR	\$ 28,730	\$ -	\$ -	\$ -	\$ -
77410	Senior Center	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 15,000
77420	Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430	Spay/Neuter Assistance	\$ 11,425	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77440	Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
77450	Boys Girls Organization	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77452	A Time to Read Contract	\$ 9,999	\$ -	\$ -	\$ -	\$ -
77460	YMCA After School Program	\$ 15,000	\$ -	\$ -	\$ -	\$ -

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>InterGovernmental Services/Contracts</u>					
77470 Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471 Veterans Center Contract-Special	\$ 10,799	\$ -	\$ -	\$ -	\$ -
77472 Samuel Walker Houston Museum Contract	\$ 22,457	\$ -	\$ -	\$ -	\$ -
77477 Contract-Christmas Contract	\$ 15,000	\$ -	\$ -	\$ -	\$ -
77480 Care Center Contract	\$ 1,352	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
77490 Service Contracts	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
	<u>\$ 1,789,137</u>	<u>\$ 1,770,919</u>	<u>\$ 1,820,919</u>	<u>\$ 1,820,919</u>	<u>\$ 1,838,992</u>
<u>Capital</u>					
84920 Office Equipment, Furniture ,Software	\$ 9,071	\$ 89,155	\$ 89,155	\$ 89,155	\$ -
85014 Speed Trailer Construction	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -
85015 Capital-Special Contingency	\$ 103,240	\$ -	\$ -	\$ -	\$ -
	<u>\$ 387,273</u>	<u>\$ 529,875</u>	<u>\$ 697,661</u>	<u>\$ 697,661</u>	<u>\$ 503,701</u>
<u>Debt</u>					
91060 Debt-Voter Equipment	\$ 228,189	\$ -	\$ -	\$ -	\$ -
	<u>\$ 228,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Contingency</u>					
92010 Contingency - General Fund	\$ -	\$ 318,500	\$ 105,913	\$ 105,913	\$ 318,500
92020 Contingency - Special	\$ -	\$ 500,000	\$ 60,000	\$ 60,000	\$ 500,000
92050 Contingency-Operations General	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
92080 Contingency-LATCF Rev Sharing	\$ -	\$ -	\$ 176,221	\$ 176,221	\$ -
	<u>\$ -</u>	<u>\$ 1,318,500</u>	<u>\$ 842,134</u>	<u>\$ 842,134</u>	<u>\$ 818,500</u>
<u>Transfers</u>					
99020 Transfer to EMS Operations	\$ 648,414	\$ 1,641,121	\$ 1,641,121	\$ 1,641,121	\$ -
99030 Transfer to EMS Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
99050 Transfer to Projects Fund	\$ 3,664,216	\$ -	\$ 1,143,582	\$ 1,143,582	\$ -
99055 Transfer to Capital Projects Fund	\$ -	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ -
99060 Transfer to Other Funds	\$ 57,855	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741
99220 Transfer to Road and Bridge Fund	\$ 1,594,700	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
	<u>\$ 6,235,185</u>	<u>\$ 7,925,862</u>	<u>\$ 9,069,444</u>	<u>\$ 9,069,444</u>	<u>\$ 644,741</u>
Total all Funds	<u>\$ 30,564,943</u>	<u>\$ 37,210,066</u>	<u>\$38,771,850</u>	<u>\$ 37,766,331</u>	<u>\$ 31,670,177</u>



Walker County
Proposed Budget Fiscal Year 2023-2024
General Projects Fund

	Actual 2021-2022	Revised Allocations To Date	Estimated 2022-2023	Prior Years Remain Allocated	Projects Allocated 2023-2024
Available Funds (Allocated Funds)	\$ 2,958,799	\$ 6,288,070	\$ 6,288,070		\$ 5,458,510
<u>Revenues</u>					
Transfer In General Fund	\$ 4,157,020	\$ -	\$ 1,143,582	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Disaster Relief Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Covid Related Funds	\$ -			\$ -	\$ -
Interest	\$ 24,573	\$ 5,000	\$ 190,010	\$ -	\$ 150,000
Total Revenues	\$ 4,181,593	\$ 5,000	\$ 1,333,592	\$ -	\$ 150,000
Total Available	\$ 7,140,392	\$ 6,293,070	\$ 7,621,662	\$ -	\$ 5,608,510
<u>Expenditures</u>					
<u>General Government Projects</u>					
77481-Strategic Planning	\$ -	\$ -	\$ -	\$ -	\$ -
79011-Salary Study Contract	\$ 19,750	\$ 19,750	\$ 19,750	\$ -	\$ -
79012-Technology Assessment Project Contract	\$ 125,600	\$ -	\$ -	\$ -	\$ -
79110-IT Projects	\$ -	\$ 499,900	\$ -	\$ 499,900	\$ -
79201-Software	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
79205-Document Management	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
79206-NCIC Technology IT	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
79207-Jury Software	\$ 4,253	\$ 51,182	\$ 46,661	\$ 4,521	\$ -
79208-Court Security System Maint	\$ -	\$ 11,610	\$ -	\$ 11,610	\$ -
79503-Facilities Projects	\$ 45,147	\$ 625,792	\$ 310,644	\$ 315,148	\$ -
79515-Courthouse Square Improvements	\$ -	\$ 30,000	\$ 21,370	\$ 8,630	
79802-Elections Project	\$ -	\$ 4,255	\$ 4,255	\$ -	
79990-Contingency Funds	\$ -	\$ 1,081,266	\$ -	\$ 1,081,266	\$ 335,010
79990-Contingency General Fund	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
79999-Set Aside for Building Projects	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement	\$ -	\$ 145,686	\$ 14,556	\$ 131,130	\$ -
80420-HVAC-Capital Equipment	\$ 25,248	\$ -	\$ -	\$ -	\$ -
80113-Tam Road	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
80114-Senior Center parking Lot	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
<u>Financial Projects</u>					
79201-Financial System Projects	\$ 18,580	\$ 200,749	\$ -	\$ 200,749	\$ -
79203-Payroll Software Replacement	\$ 1,575	\$ 102,526	\$ 1,350	\$ 101,176	\$ -
<u>Judicial Projects</u>					
79403-Furniture Court at Law	\$ 11,919	\$ 4,718	\$ 4,718	\$ -	\$ -
79405-Juvenile Probation Project	\$ 1,110	\$ -	\$ -	\$ -	\$ -
<u>Public Safety Projects</u>					
77090-Central Dispatch	\$ -	\$ 1,000,000	\$ 90,968	\$ 909,032	\$ -
77111-Emergency Services District #2(NW)	\$ -	\$ 236,724	\$ 234,056	\$ 2,668	\$ -
77112-Emergency Services District #23(CP)	\$ -	\$ 165,639	\$ 35,161	\$ 130,478	\$ -
79013-HMPG Generator Grant Match	\$ -	\$ 205,848	\$ -	\$ 205,848	\$ -
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -



Walker County
 Proposed Budget Fiscal Year 2023-2024
 General Projects Fund

79110-EMS Equipment/Other EMS Project	\$ -	\$ 36,909	\$ 32,273	\$ 4,636	\$ -
79911-Emergency Management Projects	\$ 10,052	\$ 61,517	\$ 43,851	\$ 17,666	\$ -
79912-Public Safety Projects	\$ -	\$ 2,083	\$ 570	\$ 1,513	\$ -
80104-Public Safety Projects SO Vehicles	\$ 412,042	\$ -	\$ -	\$ -	\$ -
80904-Sheriff Dept. Vehicle	\$ -	\$ 424,293	\$ 401,946	\$ 22,347	\$ -
80905-Ambulance Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
80906-Capital Radios	\$ -	\$ 68,492	\$ 68,492	\$ -	\$ -
<u>Corrections and Rehabilitation Projects</u>					
79300-County Jail Projects	\$ -	\$ 15,134	\$ 8,634	\$ 6,500	\$ -
79915-County Jail Plumbing Project	\$ -	\$ 120,000	\$ 55,000	\$ 65,000	\$ -
80109-Security at Jail	\$ -	\$ 2,264	\$ 2,264	\$ -	\$ -
85013-HVAC Capital	\$ -	\$ 59,944	\$ 59,944	\$ -	\$ -
<u>Health and Welfare Projects</u>					
<u>Contracts</u>					
77405-Huntsville Memorial Hospital	\$ -	\$ 364,000	\$ 364,000	\$ -	\$ -
77451-Boys Girls Adult Training Contract	\$ -	\$ 203,800	\$ 66,798	\$ 137,002	\$ -
77452-A Time to Read Contract	\$ -	\$ 9,999	\$ 9,999	\$ -	\$ -
77471-Veterans Center Contract	\$ -	\$ 5,776	\$ 2,147	\$ 3,629	\$ -
77473-Walker SUD Project Contract	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
77474-Riverside SUD Water Improvements	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
77475-Phelps SUD Water Improvements	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
77476-Good Shepard Mission Contract	\$ 61,564	\$ 18,435	\$ -	\$ 18,435	\$ -
77478-Senior Center Contract	\$ 84,800	\$ 84,800	\$ 84,800	\$ -	\$ -
77479-Walker County SUD Water Improvement	\$ -	\$ 58,361	\$ 58,361	\$ -	\$ -
<u>Health and Welfare Projects</u>					
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -
79602-Nuisance Abatement Projects	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
79914-HGAC Aerial Image	\$ 12,000	\$ -	\$ -	\$ -	\$ -
<u>Education and Culture Projects</u>					
77472-Samuel Walker Houston Museum	\$ 17,010	\$ 40,733	\$ 40,733	\$ -	\$ -
79915-AgriLife Extension Project	\$ 1,672	\$ -	\$ -	\$ -	\$ -
<u>Transfers Out</u>					
99220-Transfer to Road and Bridge	\$ -	\$ 79,851	\$ 79,851	\$ -	\$ -
Total Expenditures	\$ 852,322	\$ 7,436,652	\$ 2,163,152	\$ 5,273,500	\$ 335,010
<u>Available for Projects</u>	\$ 6,288,070		\$ 5,458,510	\$ 5,273,500	



Walker County
 Proposed Budget Fiscal Year FY 2023-2024
 General Projects Fund
 Departmental Expenditures By Category

105-General Projects Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
19990 - General Government Projects					
Intergovernmental/Contracts	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Projects	\$ 219,998	\$ 5,000	\$ 3,154,441	\$ 417,236	\$ 335,010
Capital	\$ -	\$ -	\$ 400,000	\$ -	\$ -
	<u>\$ 219,998</u>	<u>\$ 5,000</u>	<u>\$ 3,604,441</u>	<u>\$ 417,236</u>	<u>\$ 335,010</u>
29990 - Financial Projects					
Projects	\$ 20,155	\$ -	\$ 303,275	\$ 1,350	\$ -
	<u>\$ 20,155</u>	<u>\$ -</u>	<u>\$ 303,275</u>	<u>\$ 1,350</u>	<u>\$ -</u>
39990 - Judicial Projects					
Projects	\$ 13,029	\$ -	\$ 4,718	\$ 4,718	\$ -
	<u>\$ 13,029</u>	<u>\$ -</u>	<u>\$ 4,718</u>	<u>\$ 4,718</u>	<u>\$ -</u>
49990 - Public Safety Projects					
Intergovernmental/Contracts	\$ -	\$ -	\$ 1,402,363	\$ 360,185	\$ -
Projects	\$ 422,094	\$ -	\$ 810,542	\$ 547,132	\$ -
	<u>\$ 422,094</u>	<u>\$ -</u>	<u>\$ 2,212,905</u>	<u>\$ 907,317</u>	<u>\$ -</u>
59990 - Corrections and Rehabilitation Projects					
Projects	\$ -	\$ -	\$ 135,134	\$ 63,634	\$ -
Capital	\$ -	\$ -	\$ 62,208	\$ 62,208	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,342</u>	<u>\$ 125,842</u>	<u>\$ -</u>
69990 - Health and Human Services Projects					
Intergovernmental/Contracts	\$ 146,364	\$ -	\$ 970,171	\$ 586,105	\$ -
Projects	\$ 12,000	\$ -	\$ 23,216	\$ -	\$ -
	<u>\$ 158,364</u>	<u>\$ -</u>	<u>\$ 993,387</u>	<u>\$ 586,105</u>	<u>\$ -</u>
79990 - Education and Culture Projects					
Intergovernmental/Contracts	\$ 17,010	\$ -	\$ 40,733	\$ 40,733	\$ -
Projects	\$ 1,672	\$ -	\$ -	\$ -	\$ -
	<u>\$ 18,682</u>	<u>\$ -</u>	<u>\$ 40,733</u>	<u>\$ 40,733</u>	<u>\$ -</u>
93000 - Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ -	\$ -	\$ 79,851	\$ 79,851	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,851</u>	<u>\$ 79,851</u>	<u>\$ -</u>
Fund Total	<u><u>\$ 852,322</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 7,436,652</u></u>	<u><u>\$ 2,163,152</u></u>	<u><u>\$ 335,010</u></u>

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Walker County
 Proposed Budget Fiscal Year 2023-2024
 General Capital Projects Fund

	Actual	Revised	Estimated	Remain	Adopted
	2021-2022	Allocations To Date	2022-2023	Allocated	2023-2024
Available Funds (Allocated Funds)	\$ -	\$ -	\$ -	\$ 5,748,000	\$ 5,748,000
<u>Revenues</u>					
Transfer In General Fund	\$ -	\$ 5,500,000	\$ 5,500,000		\$ -
Interest	\$ -	\$ 5,000	\$ 248,000		\$ -
Total Revenues	\$ -	\$ 5,505,000	\$ 5,748,000	\$ -	\$ -
Total Available	\$ -	\$ 5,505,000	\$ 5,748,000	\$ 5,748,000	\$ 5,748,000
<u>Expenditures</u>					
<u>Capital Projects</u>		\$ -			
IT Assessment Projects		\$ 500,000	\$ -	\$ 500,000	\$ -
Available for Allocation		\$ 5,000,000		\$ 5,000,000	\$ 248,000
Total Expenditures	\$ -	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 248,000
<u>Available</u>		\$ 5,000	\$ 5,748,000		\$ 5,500,000

Fy 2023-2024 Interest Earnings Budgeted in General Fund \$173,200

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Walker County

Proposed Budget Fiscal Year 2023-2024

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, \$10,480,000 is outstanding as of the beginning of the fiscal year. A payment of \$1,020,000 will be made during this budget year leaving a balance of \$9,460,000 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 by Commissioners Court. The rating assigned by Moody's for the refunding issue was Aa3. The County currently has no plans for a debt issue.

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

Debt Service Fund Proposed Budget 2023-2024

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Beginning Fund Balance	\$ 293,311	\$ 280,843	\$ 292,641	\$ 292,641	\$ 322,773
<u>Revenues</u>					
Current Property Taxes	\$ 1,340,564	\$ 1,157,503	\$ 1,157,503	\$ 1,331,000	\$ 1,157,503
Delinquent Property Taxes	\$ 14,116	\$ 32,000	\$ 32,000	\$ 22,000	\$ 22,000
Tax Penalty & Interest	\$ 17,650	\$ 25,000	\$ 25,000	\$ 19,000	\$ 19,000
Interest	\$ 3,817	\$ 1,800	\$ 1,800	\$ 31,000	\$ 20,000
Total Revenues	\$ 1,376,147	\$ 1,216,303	\$ 1,216,303	\$ 1,403,000	\$ 1,218,503
 Total Available for Debt Service	 \$ 1,669,458	 \$ 1,497,146	 \$ 1,508,944	 \$ 1,695,641	 \$ 1,541,276
<u>Expenditures</u>					
Debt Principal	\$ 965,000	\$ 990,000	\$ 990,000	\$ 990,000	\$ 1,020,000
Debt Interest	\$ 411,817	\$ 382,868	\$ 382,868	\$ 382,868	\$ 353,168
Total Expenditures	\$ 1,376,817	\$ 1,372,868	\$ 1,372,868	\$ 1,372,868	\$ 1,373,168
 Reserve for Future Maturities	 \$ 292,641	 \$ 124,278	 \$ 136,076	 \$ 322,773	 \$ 168,108

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***Walker County
Summary of Debt***

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued -Amount	Outstanding Amount	Current Debt Service FY 2023-2024		Total
			Principal	Interest	
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	\$10,480,000	\$1,020,000	\$353,168	\$1,373,168
Total Debt Service Capital Projects	\$20,000,000	\$10,480,000	\$1,020,000	\$353,168	\$1,373,168

\$20,000,000

Walker County, Texas
 Certificates of Obligation
 Series 2012

Debt Service Schedule

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

Crews & Associates, Inc.
Capital Markets Group

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Debt Service Schedule

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

**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
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60

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
Total	-	-	-	\$20,000,000.00	-	\$20,130,840.40

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%

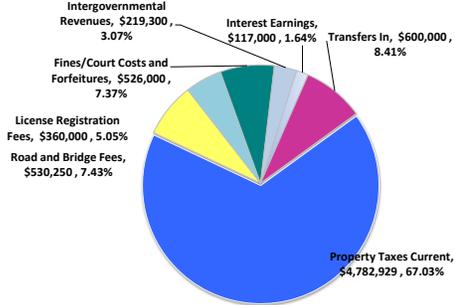
Crews & Associates, Inc.
Capital Markets Group

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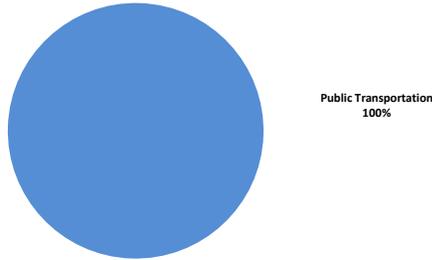
Walker County
 Proposed Budget Fiscal Year 2023-2024
 Road and Bridge Fund
 At a Glance

Revenues by Source



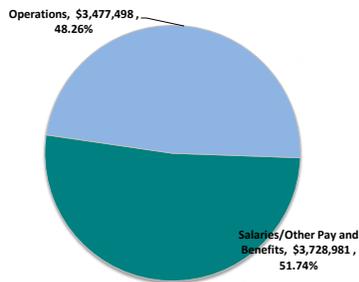
Property Taxes Current	\$ 4,782,929	0.670302
Road and Bridge Fees	\$ 530,250	0.074312
License Registration Fees	\$ 360,000	0.050452
Fines/Court Costs and Forfeitures	\$ 526,000	0.073716
Intergovernmental Revenues	\$ 219,300	0.030734
Interest Earnings	\$ 117,000	0.016397
Transfers In	\$ 600,000	0.084087
Total	\$ 7,135,479	1

Expenditures By Function



Public Transportation	\$ 7,206,479
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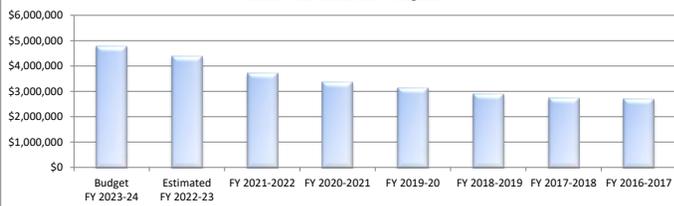
Expenditures By Category



Salaries/Other Pay and Benefits	\$ 3,728,981
Operations	\$ 3,477,498
Total	\$ 7,206,479

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

Actual 2017-2022 Estimated 2023 Budget 2024



Budget	Estimated	FY 2021-2022	FY 2020-2021	FY 2019-20	FY 2018-2019	FY 2017-2018	FY 2016-2017
\$ 4,782,929	\$ 4,368,537	\$ 3,715,757	\$ 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 2023-2024
 Road and Bridge Fund Summary

	Actual 2021-2202	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 3,375,581	\$ -	4,061,871	4,061,871	\$ 71,000
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 3,715,757	\$ 4,394,772	\$ 4,394,772	\$ 4,368,537	\$ 4,394,772
New Growth					\$ 388,157
Federal Funds/Disaster	\$ 85,343	\$ -	\$ 432,765	\$ 432,765	\$ -
State Funds	\$ 99,276	\$ 99,300	\$ 99,300	\$ 99,300	\$ 99,300
US Forest Service	\$ 148,300	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
HGAC Grant	\$ 8,103	\$ -	\$ 5,300	\$ 5,300	\$ -
Road & Bridge Fees	\$ 541,900	\$ 530,250	\$ 530,250	\$ 550,000	\$ 530,250
License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 375,722	\$ 526,000	\$ 526,000	\$ 387,000	\$ 376,000
Licenses and Weight Fines-County	\$ 182,994	\$ 180,000	\$ 180,000	\$ 150,000	\$ 150,000
Interest	\$ 31,203	\$ 8,000	\$ 8,000	\$ 155,000	\$ 117,000
Other Revenues	\$ 105,841	\$ -	\$ 35,149	\$ 35,149	\$ -
Transfer from General Fund	\$ 1,400,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from General Fund-Balancing	\$ 194,700	\$ -	\$ -	\$ -	\$ -
Transfer from Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funds-CTIF	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,249,139	\$ 6,818,322	\$ 7,291,536	\$ 7,263,051	\$ 7,135,479
Total Available	\$ 10,624,720	\$ 6,818,322	\$ 11,353,407	\$ 11,324,922	\$ 7,206,479
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 61,302	\$ 70,000	\$ 297,746	\$ 297,746	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,134,879	\$ 1,374,937	\$ 2,452,766	\$ 2,452,766	\$ 1,461,900
82220-Road and Bridge Precinct 2	\$ 1,631,767	\$ 1,956,301	\$ 3,119,561	\$ 3,119,561	\$ 2,062,951
82230-Road and Bridge Precinct 3	\$ 1,822,215	\$ 1,692,403	\$ 2,773,964	\$ 2,773,964	\$ 1,789,437
82240-Road and Bridge Precinct 4	\$ 1,740,580	\$ 1,665,939	\$ 2,385,237	\$ 2,385,237	\$ 1,762,491
<u>Weigh Station Projects</u>					
88010-Road and Bridge Weigh Station Ope	\$ 22,106	\$ 58,742	\$ 168,270	\$ 168,270	\$ 59,700
88020-Road and Bridge Weigh Station Proj	\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
Transfer to Other Funds	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Contingency(Carryforward)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,562,849	\$ 6,818,322	\$ 11,253,922	\$ 11,253,922	\$ 7,206,479
<u>Available</u>	<u>\$ 4,061,871</u>	<u>\$ -</u>	<u>\$ 99,485</u>	<u>\$ 71,000</u>	<u>\$ -</u>
<u>% of Budget Available</u>	<u>61.89%</u>	<u>0.00%</u>	<u>0.88%</u>	<u>0.63%</u>	<u>0.00%</u>



Road & Bridge Fund
Allocation Worksheet

For the Budget Year Beginning October 1, 2023

	General	<u>Weigh Station</u>				Total		
		Operations	Precinct 1	Precinct 2	Precinct 3		Precinct 4	
Road Miles Per Precinct	-		116.16	172.96	145.21	578.15		
	-		20.08%	29.93%	25.12%	100.00%		
Previous Year Allocation at current mileage %	\$ 6,218,322	\$ 70,000	\$ 58,742	\$ 1,224,937	\$ 1,806,301	\$ 1,542,403	\$ 1,515,939	\$ 6,218,322
	600,000		150,000	150,000	150,000	150,000	150,000	600,000
Ajdusted Total from last year	\$ 6,818,322	\$ 70,000	\$ 58,742	\$ 1,374,937	\$ 1,956,301	\$ 1,692,403	\$ 1,665,939	\$ 6,818,322
Increased Allocation FY 23	\$ 200,000			\$ 40,163	\$ 59,851	\$ 50,234	\$ 49,752	\$ 200,000
Increased Costs -Salary and Benefits	\$ 188,157		\$ 958	46,800	46,799	46,800	46,800	\$ 188,157
One-Time Allocation from General Fund	600,000			150,000	150,000	150,000	150,000	\$ 600,000
Current Year Increases	988,157	-		236,963	256,650	247,034	246,552	988,157
Net Precinct Allocation	\$ 7,206,479	\$ 70,000	\$ 59,700	\$ 1,461,900	\$ 2,062,951	\$ 1,789,437	\$ 1,762,491	\$ 7,206,479
Increase in Funds Allocated by Precinct				\$ 86,963	\$ 106,650	\$ 97,034	\$ 96,552	



Walker County

Proposed Budget Fiscal Year 2023-2024
Road and Bridge Fund
Revenues By Source

Road and Bridge Fund Revenues By Source	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Ad Valorem Taxes					
40110 Current Ad Valorem Taxes	\$ 3,715,757	\$ 4,394,772	\$ 4,394,772	\$ 4,368,537	\$ 4,782,929
Intergovernmental Revenues					
42010 State Funds	\$ 99,276	\$ 99,300	\$ 99,300	\$ 99,300	\$ 99,300
42229 Grant Revenue-Other	\$ -	\$ -	\$ 5,300	\$ 5,300	\$ -
42350 HGAC Grants - State Funds	\$ 8,103	\$ -	\$ -	\$ -	\$ -
	<u>\$ 107,379</u>	<u>\$ 99,300</u>	<u>\$ 104,600</u>	<u>\$ 104,600</u>	<u>\$ 99,300</u>
Intergovernmental Revenues-Federal					
42620 Federal Funds	\$ 41	\$ -	\$ 304,265	\$ 304,265	\$ -
42630 US Forest Service	\$ 148,300	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
42710 Disaster Relief Funds	\$ 85,302	\$ -	\$ 128,500	\$ 128,500	\$ -
	<u>\$ 233,643</u>	<u>\$ 120,000</u>	<u>\$ 552,765</u>	<u>\$ 552,765</u>	<u>\$ 120,000</u>
Road and Bridge Fees					
44510 Road and Bridge Fees	\$ 541,900	\$ 530,250	\$ 530,250	\$ 550,000	\$ 530,250
	<u>\$ 541,900</u>	<u>\$ 530,250</u>	<u>\$ 530,250</u>	<u>\$ 550,000</u>	<u>\$ 530,250</u>
License Fee Registration					
44610 License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>
Fines and Forfeitures					
47601 JP #1 Fines	\$ 104,284	\$ 200,000	\$ 200,000	\$ 90,000	\$ 90,000
47602 JP #2 Fines	\$ 24,297	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000
47603 JP #3 Fines	\$ 25,330	\$ 31,000	\$ 31,000	\$ 37,000	\$ 31,000
47604 JP #4 Fines	\$ 69,300	\$ 75,000	\$ 75,000	\$ 80,000	\$ 75,000
47606 License and Weight Fines	\$ 182,994	\$ 180,000	\$ 180,000	\$ 150,000	\$ 150,000
47610 County Court at Law Fines	\$ 89,641	\$ 85,000	\$ 85,000	\$ 75,000	\$ 75,000
47622 District Courts Fines	\$ 62,870	\$ 95,000	\$ 95,000	\$ 75,000	\$ 75,000
	<u>\$ 558,716</u>	<u>\$ 706,000</u>	<u>\$ 706,000</u>	<u>\$ 537,000</u>	<u>\$ 526,000</u>
Interest Income					
48010 Interest	\$ 31,203	\$ 8,000	\$ 8,000	\$ 155,000	\$ 117,000
Other Revenue					
48110 Other Revenue	\$ 19,341	\$ -	\$ 31,249	\$ 31,249	\$ -
48300 Proceeds from Auction/Sale	\$ 86,500	\$ -	\$ 3,900	\$ 3,900	\$ -
	<u>\$ 105,841</u>	<u>\$ -</u>	<u>\$ 35,149</u>	<u>\$ 35,149</u>	<u>\$ -</u>
Transfers In					
49901 Transfer from General Fund	\$ 1,400,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
49940 Transfer from General Fund-Special	\$ 194,700	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,594,700</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>
Fund Total	<u>\$ 7,249,139</u>	<u>\$ 6,818,322</u>	<u>\$ 7,291,536</u>	<u>\$ 7,263,051</u>	<u>\$ 7,135,479</u>

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Walker County
 Proposed Budget Fiscal Year FY 2023-2024
 Road and Bridge Fund
 Departmental Expenditures By Category

220-Road and Bridge Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
82200 - Road and Bridge General					
Operations	\$ 61,302	\$ 70,000	\$ 210,346	\$ 210,346	\$ 70,000
Capital	\$ -	\$ -	\$ 87,400	\$ 87,400	\$ -
	<u>\$ 61,302</u>	<u>\$ 70,000</u>	<u>\$ 297,746</u>	<u>\$ 297,746</u>	<u>\$ 70,000</u>
82210 - Road and Bridge Precinct 1					
Salaries/Other Pay/Benefits	\$ 639,457	\$ 710,651	\$ 710,651	\$ 710,651	\$ 749,572
Operations	\$ 495,422	\$ 664,286	\$ 1,742,115	\$ 1,742,115	\$ 712,328
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,134,879</u>	<u>\$ 1,374,937</u>	<u>\$ 2,452,766</u>	<u>\$ 2,452,766</u>	<u>\$ 1,461,900</u>
82220 - Road and Bridge Precinct 2					
Salaries/Other Pay/Benefits	\$ 722,942	\$ 882,033	\$ 959,300	\$ 959,300	\$ 1,010,362
Operations	\$ 908,825	\$ 1,074,268	\$ 2,131,761	\$ 2,131,761	\$ 1,052,589
Capital	\$ -	\$ -	\$ 28,500	\$ 28,500	\$ -
	<u>\$ 1,631,767</u>	<u>\$ 1,956,301</u>	<u>\$ 3,119,561</u>	<u>\$ 3,119,561</u>	<u>\$ 2,062,951</u>
82230 - Road and Bridge Precinct 3					
Salaries/Other Pay/Benefits	\$ 822,493	\$ 906,121	\$ 923,434	\$ 923,434	\$ 980,125
Operations	\$ 845,630	\$ 786,282	\$ 1,690,092	\$ 1,690,092	\$ 809,312
Capital	\$ 154,092	\$ -	\$ 160,438	\$ 160,438	\$ -
	<u>\$ 1,822,215</u>	<u>\$ 1,692,403</u>	<u>\$ 2,773,964</u>	<u>\$ 2,773,964</u>	<u>\$ 1,789,437</u>
82240 - Road and Bridge Precinct 4					
Salaries/Other Pay/Benefits	\$ 778,303	\$ 876,325	\$ 910,540	\$ 910,540	\$ 963,506
Operations	\$ 873,297	\$ 789,614	\$ 1,392,735	\$ 1,392,735	\$ 798,985
Capital	\$ 88,980	\$ -	\$ 81,962	\$ 81,962	\$ -
	<u>\$ 1,740,580</u>	<u>\$ 1,665,939</u>	<u>\$ 2,385,237</u>	<u>\$ 2,385,237</u>	<u>\$ 1,762,491</u>
88010 - Road and Bridge Weigh Station Operations					
Salaries/Other Pay/Benefits	\$ 22,106	\$ 23,961	\$ 23,961	\$ 23,961	\$ 25,416
Operations	\$ -	\$ 34,781	\$ 144,309	\$ 144,309	\$ 34,284
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 22,106</u>	<u>\$ 58,742</u>	<u>\$ 168,270</u>	<u>\$ 168,270</u>	<u>\$ 59,700</u>
88900 - Road and Bridge Revenues Weigh Station Projects					
Operations	\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,378</u>	<u>\$ 56,378</u>	<u>\$ -</u>
93010 - Transfers Out from Road and Bridge Fund					
Transfers to Other Funds	\$ 150,000	\$ -	\$ -	\$ -	\$ -
	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Total	<u><u>\$ 6,562,849</u></u>	<u><u>\$ 6,818,322</u></u>	<u><u>\$ 11,253,922</u></u>	<u><u>\$ 11,253,922</u></u>	<u><u>\$ 7,206,479</u></u>

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Walker County
Proposed Budget Fiscal Year 2023-2024
Road and Bridge Fund
Expenditures by Object Code

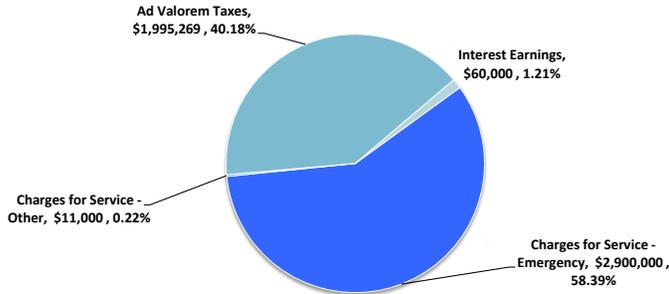
		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget	Budget	2022-2023	2023-2024
			2022-2023	2022-2023		
<u>Salaries/Other Pay/Benefits</u>						
51010	Head of Department	\$ 330,613	\$ 371,460	\$ 371,460	\$ 371,460	\$ 389,520
51030	Deputies and Assistants	\$ 1,700,788	\$ 1,870,430	\$ 1,973,669	\$ 1,973,669	\$ 2,082,350
51070	Part-Time	\$ 41,326	\$ 19,292	\$ 19,292	\$ 19,292	\$ 20,464
51080	Longevity	\$ -	\$ 63,708	\$ 65,408	\$ 65,408	\$ 62,730
51090	Overtime	\$ 54,135	\$ 68,514	\$ 68,514	\$ 68,514	\$ 71,254
51150	Allowances	\$ 5,640	\$ 18,720	\$ 19,200	\$ 19,200	\$ 19,200
52010	Social Security	\$ 158,440	\$ 184,534	\$ 188,657	\$ 188,657	\$ 202,381
52020	Group Insurance	\$ 350,850	\$ 401,040	\$ 411,066	\$ 411,066	\$ 440,217
52030	Retirement	\$ 310,632	\$ 353,858	\$ 361,764	\$ 361,764	\$ 388,097
52040	Workers Comp Insurance	\$ 31,294	\$ 43,478	\$ 44,691	\$ 44,691	\$ 48,280
52060	Unemployment Insurance	\$ 1,508	\$ 4,057	\$ 4,165	\$ 4,165	\$ 4,488
		<u>\$ 2,985,301</u>	<u>\$ 3,399,091</u>	<u>\$ 3,527,886</u>	<u>\$ 3,527,886</u>	<u>\$ 3,728,981</u>
<u>Operations</u>						
61010	Office Supplies	\$ 3,155	\$ 4,722	\$ 8,172	\$ 8,172	\$ 4,722
61030	Operating Supplies	\$ 76,793	\$ 66,679	\$ 100,679	\$ 100,679	\$ 66,679
61100	Minor Equipment	\$ 24,732	\$ 19,495	\$ 19,495	\$ 19,495	\$ 19,495
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ 18,081	\$ 15,276	\$ 28,926	\$ 28,926	\$ 15,276
61390	Oil Recycling Supplies	\$ 510	\$ 500	\$ 500	\$ 500	\$ 500
62010	Postage	\$ -	\$ 88	\$ 138	\$ 138	\$ -
62110	Fuel	\$ 279,203	\$ 315,606	\$ 375,606	\$ 375,606	\$ 315,606
62120	Lubricants, Oils, Etc	\$ 17,948	\$ 23,600	\$ 35,800	\$ 35,800	\$ 23,600
63210	Road Materials	\$ 373,073	\$ 1,139,251	\$ 827,212	\$ 827,212	\$ 1,097,462
63220	Road Materials-Paving	\$ 167,499	\$ 302,046	\$ 295,746	\$ 295,746	\$ 302,046
63240	Contract Hauling	\$ 134,896	\$ 30,266	\$ 30,416	\$ 30,416	\$ 30,266
63250	Culverts and Signs	\$ 144,073	\$ 89,282	\$ 166,682	\$ 166,682	\$ 89,282
63260	Fencing-Labor and Materials	\$ 77,411	\$ 55,815	\$ 59,329	\$ 59,329	\$ 55,815
63299	RB Fund -Specials Projects	\$ -	\$ -	\$ 556,378	\$ 556,378	\$ -
64100	Computer Software	\$ -	\$ 2,650	\$ 6,450	\$ 6,450	\$ 2,650
64140	Software Maintenance/Subscriptions	\$ 180	\$ 6,000	\$ 15,390	\$ 15,390	\$ 6,000
67010	Engineering Services Contracts	\$ 7,200	\$ -	\$ -	\$ -	\$ -
67040	Professional Services	\$ -	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
67050	Pre EmploymentPhysicals/EmployeeTest	\$ 450	\$ 100	\$ 300	\$ 300	\$ 100
68010	Purchased Services	\$ 135,384	\$ 46,599	\$ 131,599	\$ 131,599	\$ 46,599
68500	Towing Services	\$ 13,391	\$ 16,390	\$ 17,390	\$ 17,390	\$ 16,390
70010	Insurance and Bonds	\$ 47,551	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020	Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71010	Travel and Lodging	\$ 910	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
71020	Conferences/Training	\$ 2,304	\$ 3,100	\$ 8,100	\$ 8,100	\$ 3,100

		Actual	Original	Revised	Estimated	Budget
		2021-2022	Budget	Budget	2022-2023	2023-2024
			2022-2023	2022-2023	2022-2023	2023-2024
<u>Operations</u>						
71030	Dues and Subscriptions	\$ 240	\$ 395	\$ 2,295	\$ 2,295	\$ 395
72029	Trash Bash	\$ -	\$ -	\$ 5,300	\$ 5,300	\$ -
72030	Grant Expenditures	\$ 8,103	\$ -	\$ 11,897	\$ 11,897	\$ -
73150	Rentals	\$ 33,618	\$ 25,779	\$ 48,879	\$ 48,879	\$ 25,779
73160	Copies/CopierMaintenance Agreements	\$ 376	\$ 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	\$ 872	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150	Communication-Air Cards	\$ 1,685	\$ 1,220	\$ 1,484	\$ 1,484	\$ 1,220
74200	Electricity	\$ 19,541	\$ 16,538	\$ 17,398	\$ 17,398	\$ 16,538
74300	Gas Utility	\$ 3,439	\$ 5,627	\$ 6,501	\$ 6,501	\$ 5,627
74400	Water/Sewer/Garbage	\$ 11,241	\$ 8,543	\$ 9,865	\$ 9,865	\$ 8,543
75100	Repairs - Vehicles and Trucks	\$ 188,459	\$ 111,889	\$ 214,889	\$ 214,889	\$ 111,889
75200	Repairs - Equipment	\$ 311,608	\$ 190,290	\$ 348,908	\$ 348,908	\$ 190,290
75300	Repairs - Buildings	\$ 12,313	\$ 3,970	\$ 4,050	\$ 4,050	\$ 3,970
75500	Repairs and Maintenance - Weigh Station	\$ -	\$ 34,781	\$ 34,781	\$ 34,781	\$ 34,284
75804	DR 4586 Winter Storm 2021	\$ 52,196	\$ -	\$ -	\$ -	\$ -
75999	Contingency Operations	\$ -	\$ 212,937	\$ 2,563,063	\$ 2,563,063	\$ 313,578
		<u>\$ 3,184,476</u>	<u>\$ 3,419,231</u>	<u>\$ 7,367,736</u>	<u>\$ 7,367,736</u>	<u>\$ 3,477,498</u>
<u>Capital</u>						
82010	Buildings	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -
		<u>\$ 243,072</u>	<u>\$ -</u>	<u>\$ 358,300</u>	<u>\$ 358,300</u>	<u>\$ -</u>
<u>Transfers</u>						
99050	Transfer to Projects Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -
		<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total all Funds	<u><u>\$ 6,562,849</u></u>	<u><u>\$ 6,818,322</u></u>	<u><u>\$ 11,253,922</u></u>	<u><u>\$ 11,253,922</u></u>	<u><u>\$ 7,206,479</u></u>



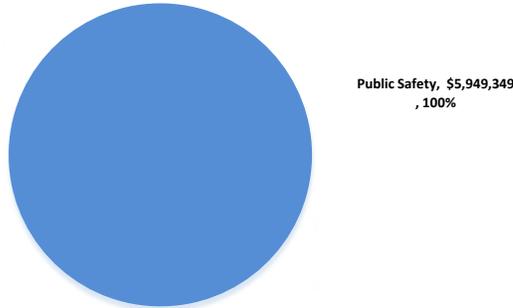
Walker County
 Proposed Budget Fiscal Year 2023-2024
 EMS Fund
 At a Glance

Revenues by Source



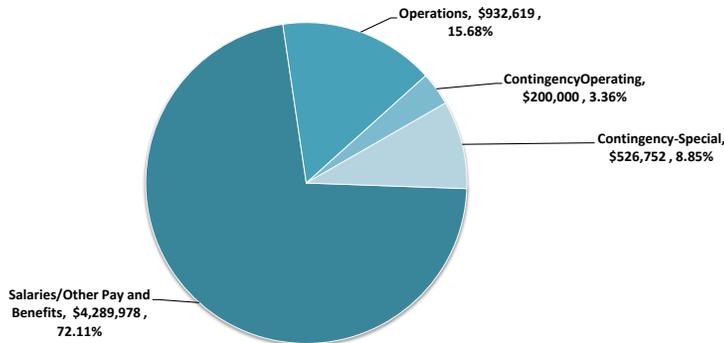
Charges for Service - Emergency	\$ 2,900,000
Charges for Service - Other	\$ 11,000
Ad Valorem Taxes	\$ 1,995,269
Interest Earnings	\$ 60,000
	\$ 4,966,269

Expenditures By Function



Public Safety	\$ 5,949,349
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 4,289,978
Operations	\$ 932,619
Contingency-Operating	\$ 200,000
Contingency-Special	\$ 526,752
	\$ 5,949,349

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Walker County
 Proposed Budget Fiscal Year 2023-2024
 Emergency Medical Services (EMS) Fund Summary

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 1,574,407	\$ 2,581,087	\$ 2,692,519	\$ 2,692,519	\$ 2,828,387
<u>Revenues</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes - Current	\$ -	\$ -	\$ -	\$ -	\$ 1,995,269
Ambulance Fees	\$ 2,907,256	\$ 2,900,000	\$ 2,900,000	\$ 2,700,000	\$ 2,900,000
Grant Revenue/State Funds	\$ 13,796	\$ 13,800	\$ 13,800	\$ 13,800	\$ -
Grants	\$ -	\$ -	\$ 71,399	\$ 71,399	\$ -
Federal Funds	\$ 2,312,539	\$ 540,000	\$ 540,000	\$ 670,301	\$ -
Federal FEMA Funds	\$ 68,880	\$ -	\$ -	\$ -	\$ -
Fees of Office/Charges for Service	\$ 776	\$ 1,000	\$ 1,000	\$ 2,300	\$ 1,000
Interest	\$ 13,841	\$ 2,600	\$ 2,600	\$ 80,000	\$ 60,000
Other Revenues	\$ 4,474	\$ 10,000	\$ 10,000	\$ 17,358	\$ 10,000
Transfer from General Fund-Operations	\$ 918,414	\$ 1,241,121	\$ 1,241,121	\$ 1,241,121	\$ -
Transfer from Operations-OneTime	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Transfer from General Fund-OneTime	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
Total Revenues	<u>\$ 6,239,976</u>	<u>\$ 5,248,521</u>	<u>\$ 5,319,920</u>	<u>\$ 5,336,279</u>	<u>\$ 4,966,269</u>
Total Available	\$ 7,814,383	\$ 7,829,608	\$ 8,012,439	\$ 8,028,798	\$ 7,794,656
<u>Expenditures</u>					
<u>PUBLIC SAFETY</u>					
EMS-Contingency	\$ -	\$ 374,960	\$ 317,095	\$ 317,095	\$ 200,000
EMS-Special Contingency	\$ -	\$ -	\$ -	\$ -	\$ 526,752
EMS Salaries Other Pay and Benefits	\$ 3,530,582	\$ 4,042,934	\$ 4,042,934	\$ 3,781,398	\$ 4,289,978
EMS Operations	\$ 906,610	\$ 832,296	\$ 919,878	\$ 919,878	\$ 932,619
EMS Capital	\$ 341,868	\$ 140,000	\$ 182,040	\$ 182,040	\$ -
Transfer to Other Funds	\$ 342,804	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 5,121,864</u>	<u>\$ 5,390,190</u>	<u>\$ 5,461,947</u>	<u>\$ 5,200,411</u>	<u>\$ 5,949,349</u>
<u>Available at Fiscal Year End</u>	<u>\$ 2,692,519</u>	<u>\$ 2,439,418</u>	<u>\$ 2,550,492</u>	<u>\$ 2,828,387</u>	<u>\$ 1,845,307</u>

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Walker County

**Proposed Budget Fiscal Year 2023-2023
Emergency Medical Services Fund
Revenues By Source**

Emergency Medical Services Fund Revenues By Source	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Ad Valorem Taxes					
40110 Current Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,995,269
Intergovernmental Revenues					
42010 State Funds	\$ 13,796	\$ 13,800	\$ 13,800	\$ 13,800	\$ -
42229 Grant Revenue-Other	\$ -	\$ -	\$ 40,040	\$ 40,040	\$ -
	<u>\$ 13,796</u>	<u>\$ 13,800</u>	<u>\$ 53,840</u>	<u>\$ 53,840</u>	<u>\$ -</u>
Intergovernmental Revenues-Federal					
42625 US Stimulus Check	\$ -	\$ -	\$ 31,359	\$ 31,359	\$ -
42710 Disaster Relief Funds	\$ 68,880	\$ -	\$ -	\$ -	\$ -
42919 Federal Covid Related Funds	\$ 2,312,539	\$ 540,000	\$ 540,000	\$ 670,301	\$ -
	<u>\$ 2,381,419</u>	<u>\$ 540,000</u>	<u>\$ 571,359</u>	<u>\$ 701,660</u>	<u>\$ -</u>
Fees of Office/Charges for Service					
43010 Fees of Office/Charges for Service	\$ 776	\$ 1,000	\$ 1,000	\$ 2,300	\$ 1,000
Ambulance Fees					
43800 Ambulance Emergency Fees	\$ 2,894,283	\$ 2,900,000	\$ 2,900,000	\$ 2,700,000	\$ 2,900,000
43997 WriteOffs Collected	\$ 12,973	\$ 10,000	\$ 10,000	\$ 17,000	\$ 10,000
	<u>\$ 2,907,256</u>	<u>\$ 2,910,000</u>	<u>\$ 2,910,000</u>	<u>\$ 2,717,000</u>	<u>\$ 2,910,000</u>
Interest Income					
48010 Interest	\$ 13,841	\$ 2,600	\$ 2,600	\$ 80,000	\$ 60,000
Other Revenue					
48200 Insurance Refunds/Credits	\$ 4,474	\$ -	\$ -	\$ 358	\$ -
	<u>\$ 4,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358</u>	<u>\$ -</u>
Transfers In					
49901 Transfer from General Fund	\$ 648,414	\$ 1,641,121	\$ 1,641,121	\$ 1,641,121	\$ -
49902 Transfer from General-Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
	<u>\$ 918,414</u>	<u>\$ 1,781,121</u>	<u>\$ 1,781,121</u>	<u>\$ 1,781,121</u>	<u>\$ -</u>
Fund Total	<u><u>\$ 6,239,976</u></u>	<u><u>\$ 5,248,521</u></u>	<u><u>\$ 5,319,920</u></u>	<u><u>\$ 5,336,279</u></u>	<u><u>\$ 4,966,269</u></u>

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Walker County
 Proposed Budget Fiscal Year FY 2023-2024
 Walker County EMS Fund
 Departmental Expenditures By Category

301-Walker County EMS Fund Department Expenditures by Category	Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
46099 - Walker County EMS - Contingency					
Operations	\$ -	\$ 374,960	\$ 317,095	\$ 317,095	\$ 200,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 526,752
	<u>\$ -</u>	<u>\$ 374,960</u>	<u>\$ 317,095</u>	<u>\$ 317,095</u>	<u>\$ 726,752</u>
46100 - Walker County EMS - Emergency Services					
Salaries/Other Pay/Benefits	\$ 3,530,582	\$ 4,042,934	\$ 4,042,934	\$ 3,781,398	\$ 4,289,978
Operations	\$ 906,610	\$ 832,296	\$ 919,878	\$ 919,878	\$ 932,619
Capital	\$ 341,868	\$ 140,000	\$ 182,040	\$ 182,040	\$ -
	<u>\$ 4,779,060</u>	<u>\$ 5,015,230</u>	<u>\$ 5,144,852</u>	<u>\$ 4,883,316</u>	<u>\$ 5,222,597</u>
93000 - Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ 342,804	\$ -	\$ -	\$ -	\$ -
	<u>\$ 342,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Total	<u><u>\$ 5,121,864</u></u>	<u><u>\$ 5,390,190</u></u>	<u><u>\$ 5,461,947</u></u>	<u><u>\$ 5,200,411</u></u>	<u><u>\$ 5,949,349</u></u>

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Walker County

Proposed Budget Fiscal Year 2023-2024 Emergency Medical Services (EMS) Fund Expenditures by Object Code

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Salaries/Other Pay/Benefits</u>					
51010 Head of Department	\$ 90,921	\$ 102,384	\$ 102,384	\$ 102,384	\$ 107,279
51030 Deputies and Assistants	\$ 2,329,791	\$ 2,714,308	\$ 2,714,308	\$ 2,452,918	\$ 2,881,675
51070 Part-Time	\$ 171,059	\$ 113,172	\$ 113,172	\$ 164,028	\$ 119,067
51080 Longevity	\$ -	\$ 22,270	\$ 22,270	\$ 22,270	\$ 21,930
51150 Allowances	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
52010 Social Security	\$ 192,084	\$ 218,067	\$ 218,067	\$ 218,067	\$ 230,730
52020 Group Insurance	\$ 329,787	\$ 391,014	\$ 391,014	\$ 383,065	\$ 418,743
52030 Retirement	\$ 379,224	\$ 433,432	\$ 433,432	\$ 394,112	\$ 459,523
52040 Workers Comp Insurance	\$ 35,461	\$ 39,977	\$ 39,977	\$ 39,977	\$ 42,364
52060 Unemployment Insurance	\$ 2,255	\$ 5,910	\$ 5,910	\$ 2,177	\$ 6,267
	<u>\$ 3,530,582</u>	<u>\$ 4,042,934</u>	<u>\$ 4,042,934</u>	<u>\$ 3,781,398</u>	<u>\$ 4,289,978</u>
<u>Operations</u>					
61010 Office Supplies	\$ 1,865	\$ 7,231	\$ 7,231	\$ 7,231	\$ 7,231
61030 Operating Supplies	\$ 17,476	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61100 Minor Equipment	\$ 10,826	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
61210 Janitorial Supplies	\$ 259	\$ 615	\$ 615	\$ 615	\$ 615
61220 Education Supplies	\$ 2,031	\$ 5,000	\$ 4,895	\$ 4,895	\$ 5,000
61230 Uniforms	\$ 14,613	\$ 15,000	\$ 27,142	\$ 27,142	\$ 20,000
61280 Medical Supplies	\$ 190,956	\$ 150,000	\$ 181,359	\$ 181,359	\$ 178,108
62010 Postage	\$ 925	\$ 6,108	\$ 6,108	\$ 6,108	\$ -
62110 Fuel	\$ 125,255	\$ 92,500	\$ 111,500	\$ 111,500	\$ 112,500
62120 Lubricants, Oils, Etc	\$ -	\$ 4,508	\$ 4,508	\$ 4,508	\$ 4,508
64100 Computer Software	\$ -	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759
64140 Software Maintenance/Subscriptions	\$ 50,258	\$ 34,810	\$ 34,810	\$ 34,810	\$ 58,062
67040 Professional Services	\$ 1,161	\$ 800	\$ 800	\$ 800	\$ 800
67050 Pre EmploymentPhysicals/EmployeeTest	\$ 1,440	\$ 200	\$ 1,200	\$ 1,200	\$ 200
67070 Bank Charges	\$ 1,206	\$ -	\$ -	\$ -	\$ 3,000
68010 Purchased Services	\$ 29,444	\$ 22,500	\$ 36,183	\$ 36,183	\$ 22,500
68035 Purchased Services-Emergicon	\$ 192,641	\$ 210,117	\$ 210,117	\$ 210,117	\$ 210,117
68080 Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68110 Contracts - Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 23,944
68500 Towing Services	\$ 1,050	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
69900 Project/Equipment Allocation	\$ -	\$ 6,873	\$ 6,873	\$ 6,873	\$ -
70010 Insurance and Bonds	\$ 92,176	\$ 100,657	\$ 110,997	\$ 110,997	\$ 110,657
71010 Travel and Lodging	\$ 4,163	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624
71020 Conferences/Training	\$ 10,077	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
71030 Dues and Subscriptions	\$ 4,239	\$ 7,695	\$ 7,695	\$ 7,695	\$ 7,695
73150 Rentals	\$ 198	\$ 100	\$ 100	\$ 100	\$ 100
73160 Copies/CopierMaintenance Agreements	\$ 374	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Operations</u>					
74100 Communication	\$ 2,032	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110 Data Circuits/Internet	\$ 9,543	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640
74130 Communication - Cell/Mobile Phones	\$ 2,435	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
74140 Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150 Communication-Air Cards	\$ 10,988	\$ 6,294	\$ 6,294	\$ 6,294	\$ 6,294
74200 Electricity	\$ 5,461	\$ 5,260	\$ 6,660	\$ 6,660	\$ 5,260
74300 Gas Utility	\$ 740	\$ 420	\$ 1,220	\$ 1,220	\$ 420
74400 Water/Sewer/Garbage	\$ 918	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500 Telecable	\$ 2,909	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75015 Operating-Special Contingency	\$ 11,884	\$ -	\$ -	\$ -	\$ -
75100 Repairs - Vehicles and Trucks	\$ 99,692	\$ 78,700	\$ 79,058	\$ 79,058	\$ 78,700
75200 Repairs - Equipment	\$ 1,612	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125
75300 Repairs - Buildings	\$ 5	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
75400 Repairs and Maintenance - Office Equipn	\$ -	\$ 2,275	\$ -	\$ -	\$ 2,275
75999 Contingency Operations	\$ -	\$ 374,960	\$ 317,095	\$ 317,095	\$ 200,000
78100 EMS Upfit Project Operations	\$ 2,855	\$ -	\$ -	\$ -	\$ -
78101 EMS Equipment	\$ 2,903	\$ -	\$ -	\$ -	\$ -
	<u>\$ 906,610</u>	<u>\$ 1,207,256</u>	<u>\$ 1,236,973</u>	<u>\$ 1,236,973</u>	<u>\$ 1,132,619</u>
<u>Capital</u>					
85010 Machinery and Equipment	\$ -	\$ 140,000	\$ 182,040	\$ 182,040	\$ -
85015 Capital-Special Contingency	\$ 275,242	\$ -	\$ -	\$ -	\$ -
85035 EMS Upfit Project Operations	\$ 39,392	\$ -	\$ -	\$ -	\$ -
87030 Vehicles and Trucks	\$ 27,234	\$ -	\$ -	\$ -	\$ -
	<u>\$ 341,868</u>	<u>\$ 140,000</u>	<u>\$ 182,040</u>	<u>\$ 182,040</u>	<u>\$ -</u>
<u>Contingency</u>					
92020 Contingency - Special	\$ -	\$ -	\$ -	\$ -	\$ 526,752
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,752</u>
<u>Transfers</u>					
99050 Transfer to Projects Fund	\$ 342,804	\$ -	\$ -	\$ -	\$ -
	<u>\$ 342,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total all Funds	<u>\$ 5,121,864</u>	<u>\$ 5,390,190</u>	<u>\$ 5,461,947</u>	<u>\$ 5,200,411</u>	<u>\$ 5,949,349</u>



Walker County
 Proposed Budget Fiscal Year 2023-2024
 Insurance Fund - Retiree Health

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

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 2,001,551	\$ 2,006,351	\$ 2,016,990	\$ 2,016,990	\$ 2,108,990
<u>Revenues</u>					
Charges for Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 15,439	\$ 1,500	\$ 1,500	\$ 92,000	\$ 60,000
Total Revenues	<u>\$ 15,439</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 92,000</u>	<u>\$ 60,000</u>
Total Available	\$ 2,016,990	\$ 2,007,851	\$ 2,018,490	\$ 2,108,990	\$ 2,168,990
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u>\$ 2,016,990</u>	<u>\$ 2,007,851</u>	<u>\$ 2,018,490</u>	<u>\$ 2,108,990</u>	<u>\$ 2,168,990</u>

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Walker County
 Proposed Budget Fiscal Year 2023-2024
 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 19,570	\$ 20,185	\$ 20,304	\$ 20,304	\$ 20,994
<u>Revenues</u>					
Other Revenue	\$ 1,080	\$ -	\$ -	\$ 90	\$ -
Interest	\$ 126	\$ -	\$ -	\$ 600	\$ 300
Total Revenues	<u>\$ 1,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 690</u>	<u>\$ 300</u>
Total Available	\$ 20,776	\$ 20,185	\$ 20,304	\$ 20,994	\$ 21,294
<u>Expenditures</u>					
Operations	\$ 472	\$ 3,000	\$ 3,000		\$ 3,000
Total Expenditures	<u>\$ 472</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>
<u>Available</u>	<u>\$ 20,304</u>	<u>\$ 17,185</u>	<u>\$ 17,304</u>	<u>\$ 20,994</u>	<u>\$ 18,294</u>

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Central Dispatch
Board Adopted Budget for the Fiscal Year October 1, 2023 - September 30, 2024
Adopted July 17, 2023

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	FY 2023-2024
Total Available Funds	\$ 993,566	\$ 1,597,225	\$ 1,136,993	\$ 1,136,993	\$ 1,146,252
In Capital Equipment Set-aside	\$ (156,882)	\$ (196,882)	\$ (196,882)	\$ (196,882)	\$ (236,882)
Available for Operations	\$ 836,684	\$ 1,400,343	\$ 940,111	\$ 940,111	\$ 909,370
<u>Revenues</u>					
Intra/Intergovernmental	\$ 1,403,916	\$ 1,509,254	\$ 1,509,254	\$ 1,509,254	\$ 1,509,254
Increase County	\$ -	\$ -	\$ -	\$ -	\$ 30,179
Increase City	\$ -	\$ -	\$ -	\$ -	\$ 30,179
Other Revenue	\$ 3,250	\$ -	\$ -	\$ 1,680	\$ -
Interest	\$ 5,858	\$ -	\$ -	\$ 30,000	\$ 15,000
Total Revenues	\$ 1,413,024	\$ 1,509,254	\$ 1,509,254	\$ 1,540,934	\$ 1,584,612
Total Available	\$ 2,249,708	\$ 2,909,597	\$ 2,449,365	\$ 2,481,045	\$ 2,493,982
<u>Expenditures</u>					
<u>Operating</u>					
Dispatch Salaries, Other Pay and Benefits	\$ 1,088,118	\$ 1,376,152	\$ 1,376,152	\$ 1,263,453	\$ 1,449,604
Dispatch Operations	\$ 181,479	\$ 245,343	\$ 245,343	\$ 245,343	\$ 263,127
Contingency-Special	\$ -	\$ 22,879	\$ 22,879	\$ 22,879	\$ 22,879
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Subtotal Operating	\$ 1,309,597	\$ 1,684,374	\$ 1,684,374	\$ 1,571,675	\$ 1,775,610
Available Operating	\$ 940,111	\$ 1,225,223	\$ 764,991	\$ 909,370	\$ 718,372
Available for Projects	\$ 156,882	\$ 196,882	\$ 196,882	\$ 196,882	\$ 236,882
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Projected at Year End	\$ 196,882	\$ 236,882	\$ 236,882	\$ 236,882	\$ 276,882
	1,136,993	1,462,105	1,001,873	1,146,252	995,254

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

Includes 4% adjustment to pay

Includes continuation of EMD Q+ purchased with ARP funds \$17,784

Salary to be amended to match any changes made to County salaries after the adoption date of this budget to be funded from unallocated funds.

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Walker County
Proposed Budget Fiscal Year 2023-2024
Legislatively Designated Funds Summary

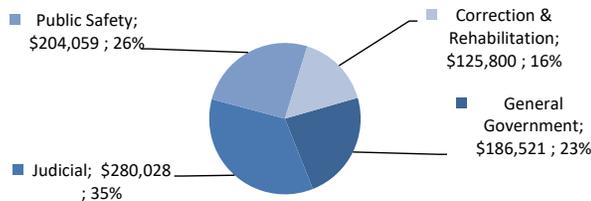
	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 2,572,746	\$ 2,453,789	\$ 2,696,949	\$ 2,696,949	\$ 3,124,750
Revenues					
Inter Governmental Revenues	78,020	77,500	95,950	95,950	149,500
Charges for Services/Fees of Office	552,812	539,450	539,450	504,860	466,350
Fines/Court Costs & Forfeitures	134,819	-	-	22,051	-
Interest Income	12,927	2,255	2,255	70,334	37,200
Other Income	61,891	70,000	70,000	64,600	63,000
Transfers In	44,741	44,741	44,741	44,741	44,741
Total Revenues	885,210	733,946	752,396	802,536	760,791
Total Available	3,457,956	3,187,735	3,449,345	3,499,485	3,885,541
Expenditures					
Salary/Other Pay/Benefits	123,293	167,007	229,300	147,040	250,963
Operations	604,163	356,141	377,364	222,695	430,445
Capital	33,551	-	-	-	-
Contingency	-	120,000	120,000	5,000	115,000
Total Expenditures	761,007	643,148	726,664	374,735	796,408
Available	\$ 2,696,949	\$ 2,544,587	\$ 2,722,681	\$ 3,124,750	\$ 3,089,133

Detail Of Fiscal Year 2023-2024 Budget

	Available Funds	Revenues	Expenditures	Available Funds
511-County Records Management and Preservation Fund	\$ 2,872	-	-	2,872
512-County Courts RecordsPresevation (Digitize)	\$ 66,018	-	25,000	41,018
515-County Clerk Records Management and Preservation Fund	\$ 357,013	110,000	104,531	362,482
516-County Clerk Records Archive Account Fund	\$ 276,734	87,000	5,000	358,734
517-County Facility Fee Fund	\$ 35,863	18,000	-	53,863
518-District Clerk Records Management and Preservation Fund	\$ 59,055	20,100	10,000	69,155
519-District Clerk Rider Fund	\$ 32,430	84,600	106,595	10,435
520-District Clerk Archive Fund	\$ 4,984	-	2,941	2,043
524-County Jury Fund SB 41	\$ 12,222	10,000	5,000	17,222
525-Court Reporter Service Fund	\$ 24,211	17,600	17,600	24,211
526-County Law Library Fund	\$ 56,463	33,000	33,435	56,028
527-Language Access Fund	\$ 10,648	5,000	1,000	14,648
536-Courthouse Security Fund	\$ 15,004	83,741	96,559	2,186
537-Justice Courts Building Security Fund	\$ 60,030	3,700	17,500	46,230
538-Justice of Peace Truancy Prevention & Diversion Fund	\$ 48,451	11,000	-	59,451
539-County Specialty Court Programs	\$ 18,804	5,500	-	24,304
550-Justice Court Technology Fund	\$ 81,557	11,900	24,701	68,756
551-County and District Court Technology Fund	\$ 1,202	1,250	1,250	1,202
552-Child Abuse Prevention Fund	\$ 2,389	500	-	2,889
560-Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561-Pretrial Intervention Fund	\$ 138,028	13,500	30,706	120,822
562-District Attorney Forfeiture Fund	\$ 213,778	-	24,000	189,778
563-Hot Check Fee Fund	\$ -	300	300	-
574-Sheriff Forfeiture Fund	\$ 560,242	10,000	40,000	530,242
576-Inmate Medical Fund	\$ 61,992	4,100	10,000	56,092
577-DOJ Equitable Sharing Fund	\$ 465,480	12,000	50,000	427,480
578-Sheriff Commissary Fund	\$ 420,122	142,000	115,800	446,322
583-Elections Equipment Fund	\$ 32,024	43,000	45,545	29,479
584-Elections Services Contract Fund	\$ 67,038	10,500	6,445	71,093
589-Tax Assessor Special Inventory Fund	\$ 96	-	-	96
Total	\$ 3,124,750	\$ 760,791	\$ 796,408	\$ 3,089,133

Walker County
Legislatively Designated Funds
Expenditures by Function
Budget FY 2023-2024

General Government	\$ 186,521
Judicial	\$ 280,028
Public Safety	\$ 204,059
Correction & Rehabilitation	\$ 125,800
Total	\$ 796,408



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Walker County
Proposed Budget Fiscal Year 2023-2024
Legislatively Designated

Fund 511 County Records Management and Preservation Fund

Statutory Reference: (Fees collected for County Clerk/District Clerk civil and probate cases filed prior to 01/01/2022). Local Government Code 118.052 (3)(G), 118.0546 and 118.0645 \$5.00 fee to be collected by clerk of County Court. 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 records and management preservation fund and Govt. Code 51.317(c)(2) \$5 to District Clerk records management and preservation fund. [Local Govt Code 118.052, 118.0546, 118.0645 and Govt. Code 51.317 was repealed by Senate Bill 41 effective 01/01/2022]

Statutory Reference: (Fees collected for County Clerk/District Clerk convicted criminal cases prior to 01/01/2022). Code of Criminal Procedure Art 102.005 (f)(1) A defendant convicted of an offense in a county court, a county court at law, or a district court shall pay a fee of \$25 for records management and preservation services performed by the county as required by Chapter 203, Local Government Code. [Code of Criminal Procedure 102.005 was repealed by Senate Bill 41 effective 01/01/2022]

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

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 946	\$ 1,560	\$ 447	\$ 447	\$ 2,872
Revenues					
County Records Fees	5,026	-	-	2,425	-
Interest	-	-	-	-	-
Total Revenues	5,026	-	-	2,425	-
Total Available	5,972	1,560	447	2,872	2,872
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,525	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	5,525	-	-	-	-
Available	\$ 447	\$ 1,560	\$ 447	\$ 2,872	\$ 2,872

Fund 512 County Records Preservation Fund (II Digitize)

Statutory Reference: (Fees collected for County Clerk/District Clerk civil cases filed prior to 01/01/2022). 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. [Govt. Code Sec. 51.708 was repealed by Senate Bill 41 effective 01/01/2022]

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 76,943	\$ 52,679	\$ 63,718	\$ 63,718	\$ 66,018
Revenues					
County Records Fees	4,266	-	-	500	-
Interest	432	-	-	1,800	-
Total Revenues	4,698	-	-	2,300	-
Total Available	81,641	52,679	63,718	66,018	66,018
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	17,923	25,000	25,000	-	25,000
Capital	-	-	-	-	-
Total Expenditures	17,923	25,000	25,000	-	25,000
Available	\$ 63,718	\$ 27,679	\$ 38,718	\$ 66,018	\$ 41,018



Walker County
Proposed Budget Fiscal Year 2023-2024
Legislatively Designated

Fund 515 County Clerk Records and Preservation Fund

Statutory Reference: (filing/recording fee-County Clerk) 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.

Statutory Reference: (criminal fee-County 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: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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. Local Govt. Code 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to county records management and preservation account 14.0845 percent and 6.7265 percent. Local Govt. Code 135.102(c) county treasurer shall allocate the fees received under 135.101(a)(2) and 135.102(a)(2) to county records management and preservation account 57.1429 percent and 6.6667 percent.

Purpose/Authorized Use: Money allocated under section 118.011(b)(2), 134.102, 135.101 or 135.102 to the county records management and preservation fund may be used by a county only to fund records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

	Actual 2021-2022	Budget 2022-2023	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 538,254	\$ 534,935	\$ 283,213	\$ 283,213	\$ 357,013
Revenues					
County Records Fees	135,283	120,000	120,000	109,000	105,000
Interest	1,332	500	500	9,800	5,000
Other	-	-	-	-	-
Total Revenues	136,615	120,500	120,500	118,800	110,000
Total Available	674,869	655,435	403,713	402,013	467,013
Expenditures					
Salaries, Other Pay and Benefits	-	26,857	91,923	40,000	99,531
Operations	391,656	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	391,656	31,857	96,923	45,000	104,531
Available	\$ 283,213	\$ 623,578	\$ 306,790	\$ 357,013	\$ 362,482



Walker County
Proposed Budget Fiscal Year 2023-2024
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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 66,903	\$ 65,323	\$ 187,234	\$ 187,234	\$ 276,734
Revenues					
County Records Fees	120,116	120,000	120,000	89,000	85,000
Interest	215	250	250	5,500	2,000
Total Revenues	120,331	120,250	120,250	94,500	87,000
Total Available	187,234	185,573	307,484	281,734	363,734
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	5,000
Contingency	-	5,000	5,000	5,000	-
Capital	-	-	-	-	-
Total Expenditures	-	5,000	5,000	5,000	5,000
Available	\$ 187,234	\$ 180,573	\$ 302,484	\$ 276,734	\$ 358,734

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ -	\$ -	\$ 15,363	\$ 15,363	\$ 35,863
Revenues					
Fees of Office/Chargesfr Service	15,363	10,000	10,000	20,500	18,000
Interest	-	-	-	-	-
Total Revenues	15,363	10,000	10,000	20,500	18,000
Total Available	15,363	10,000	25,363	35,863	53,863
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 15,363	\$ 10,000	\$ 25,363	\$ 35,863	\$ 53,863



Walker County
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Legislatively Designated

Fund 518 District Clerk Records Management and Preservation Fund

Statutory Reference: (Fees collected for District Clerk civil cases filed prior to 01/01/2022) 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 Govt. Code 51.317(c)(1) \$5 shall be deposited to county records & management preservation fund and Govt. Code 51.317(c)(2) \$5 to District Clerk record management and preservation fund. [Govt.Code sec 51.317 was repealed by Senate Bill 41 effective 01/01/2022] (criminal fee-District Clerk) 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: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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. Local Govt. Code 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to county records management and preservation account 14.0845 percent and 6.7265 percent. Local Govt. Code 135.102(c) county treasurer shall allocate the fees received under 135.101(a)(2) and 135.102(a)(2) to county records management and preservation account 57.1429 percent and 6.6667 percent.

Purpose/Authorized Use: Money allocated under section 134.101, 135.101 or 135.102 to the county records management and preservation fund may be used by a county only to fund records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

	Actual 2021-2022	Budget 2022-2023	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 16,398	\$ 13,561	\$ 34,448	\$ 34,448	\$ 59,055
Revenues					
District Clerk Records Fees	18,015	12,000	12,000	24,400	20,000
Interest	35	-	-	207	100
Total Revenues	18,050	12,000	12,000	24,607	20,100
Total Available	34,448	25,561	46,448	59,055	79,155
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 34,448	\$ 15,561	\$ 36,448	\$ 59,055	\$ 69,155

Fund 519 District Clerk Rider Fund

Statutory Reference: 87th Legislature Senate Bill 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 32,889	\$ 36,895	\$ 34,396	\$ 34,396	\$ 32,430
Revenues					
State Revenue	12,000	12,000	12,000	12,000	84,000
Interest	207	-	-	1,217	600
Transfer In - General Fund	-	-	-	-	-
Total Revenues	12,207	12,000	12,000	13,217	84,600
Total Available	45,096	48,895	46,396	47,613	117,030
Expenditures					
Salaries, Other Pay and Benefits	7,320	7,369	7,369	5,183	7,369
Operations	3,380	27,226	27,226	10,000	99,226
Capital	-	-	-	-	-
Total Expenditures	10,700	34,595	34,595	15,183	106,595
Available	\$ 34,396	\$ 14,300	\$ 11,801	\$ 32,430	\$ 10,435



Walker County
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Legislatively Designated

Fund 520-District Clerk Archive Fund

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

Statutory Reference: (Fees collected for District Clerk civil cases filed prior to 01/01/2022). 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. Govt. Code 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 5,186	\$ 5,052	\$ 5,784	\$ 5,784	\$ 4,984
Revenues					
Fees of Office/Charges for Service	598	-	-	200	-
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	598	-	-	200	-
Total Available	5,784	5,052	5,784	5,984	4,984
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	2,941	2,941	1,000	2,941
Capital	-	-	-	-	-
Total Expenditures	-	2,941	2,941	1,000	2,941
Available	\$ 5,784	\$ 2,111	\$ 2,843	\$ 4,984	\$ 2,043

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. Local Government Code 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.

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

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 6,737	\$ 3,400	\$ 56	\$ 56	\$ -
Revenues					
Charges for Services	2,932	-	-	900	-
Other Income	-	-	-	-	-
Total Revenues	2,932	-	-	900	-
Total Available	9,669	3,400	56	956	-
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	9,613	-	-	956	-
Capital	-	-	-	-	-
Total Expenditures	9,613	-	-	956	-
Available	\$ 56	\$ 3,400	\$ 56	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2023-2024
Legislatively Designated

Fund 524 County Jury Fund SB 41

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)(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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ -	\$ -	\$ 7,022	\$ 7,022	\$ 12,222
Revenues					
Fees of Office/Charges for Service	7,022	5,000	5,000	10,200	10,000
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	7,022	5,000	5,000	10,200	10,000
Total Available	7,022	5,000	12,022	17,222	22,222
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	-	5,000	5,000	5,000	5,000
Available	\$ 7,022	\$ -	\$ 7,022	\$ 12,222	\$ 17,222

Fund 525 Court Reporter Service Fund

Statutory Reference: (criminal fee-County 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.(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.

Statutory Reference: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 13,263	\$ 10,210	\$ 17,811	\$ 17,811	\$ 24,211
Revenues					
Court Costs	23,332	17,600	17,600	24,000	17,600
Interest	-	-	-	-	-
Transfer from General	-	-	-	-	-
Total Revenues	23,332	17,600	17,600	24,000	17,600
Total Available	36,595	27,810	35,411	41,811	41,811
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	18,784	17,600	17,600	17,600	17,600
Capital	-	-	-	-	-
Total Expenditures	18,784	17,600	17,600	17,600	17,600
Available	\$ 17,811	\$ 10,210	\$ 17,811	\$ 24,211	\$ 24,211



Walker County
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Legislatively Designated

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) was amended by Senate Bill 41 The commissioners court shall establish a county law library fund.

Statutory Reference: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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)

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 24,565	\$ 24,030	\$ 42,043	\$ 42,043	\$ 56,463
Revenues					
Law Library Fees	35,500	33,000	33,000	34,000	33,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	35,500	33,000	33,000	34,000	33,000
Total Available	60,065	57,030	75,043	76,043	89,463
Expenditures					
Salaries, Other Pay and Benefits	9,167	9,580	9,580	9,580	9,580
Operations	8,855	23,855	23,855	10,000	23,855
Capital	-	-	-	-	-
Total Expenditures	18,022	33,435	33,435	19,580	33,435
Available	\$ 42,043	\$ 23,595	\$ 41,608	\$ 56,463	\$ 56,028

Fund 527 Language Access Fund

Statutory Reference: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ -	\$ -	\$ 4,848	\$ 4,848	\$ 10,648
Revenues					
Fees of Office/Charges for Servic	4,848	4,000	4,000	6,800	5,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	4,848	4,000	4,000	6,800	5,000
Total Available	4,848	4,000	8,848	11,648	15,648
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	1,000	1,000	1,000	1,000
Capital	-	-	-	-	-
Total Expenditures	-	1,000	1,000	1,000	1,000
Available	\$ 4,848	\$ 3,000	\$ 7,848	\$ 10,648	\$ 14,648



Walker County
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Legislatively Designated

Fund 536 Courthouse Security Fund

Statutory Reference: (criminal fee-Justice of the Peace/County Clerk/District Clerk) 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. Local Govt. Code 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: (civil fee-County Clerk/District Clerk) 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.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code 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. Local Govt. Code 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 9,100	\$ 4,571	\$ 12,540	\$ 12,540	\$ 15,004
Revenues					
Courthouse Security Fees	43,010	39,000	39,000	43,000	39,000
Interest	-	-	-	-	-
Transfer from General	44,741	44,741	44,741	44,741	44,741
Total Revenues	87,751	83,741	83,741	87,741	83,741
Total Available	96,851	88,312	96,281	100,281	98,745
Expenditures					
Salaries, Other Pay and Benefits	84,311	85,277	85,277	85,277	96,559
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	84,311	85,277	85,277	85,277	96,559
Available	\$ 12,540	\$ 3,035	\$ 11,004	\$ 15,004	\$ 2,186

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 52,093	\$ 47,387	\$ 54,830	\$ 54,830	\$ 60,030
Revenues					
Fees	3,469	3,200	3,200	3,400	3,200
Interest	321	-	-	1,800	500
Total Revenues	3,790	3,200	3,200	5,200	3,700
Total Available	55,883	50,587	58,030	60,030	63,730
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	1,053	17,500	17,500	-	17,500
Capital	-	-	-	-	-
Total Expenditures	1,053	17,500	17,500	-	17,500
Available	\$ 54,830	\$ 33,087	\$ 40,530	\$ 60,030	\$ 46,230



Walker County
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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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 22,937	\$ 22,543	\$ 35,301	\$ 35,301	\$ 48,451
Revenues					
Fees	12,336	11,000	11,000	13,000	11,000
Interest	28	-	-	150	-
Total Revenues	12,364	11,000	11,000	13,150	11,000
Total Available	35,301	33,543	46,301	48,451	59,451
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 35,301	\$ 33,543	\$ 46,301	\$ 48,451	\$ 59,451

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 6,199	\$ 5,037	\$ 12,174	\$ 12,174	\$ 18,804
Revenues					
Fees	5,969	5,500	5,500	6,600	5,500
Interest	6	-	-	30	-
Total Revenues	5,975	5,500	5,500	6,630	5,500
Total Available	12,174	10,537	17,674	18,804	24,304
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 12,174	\$ 10,537	\$ 17,674	\$ 18,804	\$ 24,304



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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: Code of Criminal Procedure 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 84,527	\$ 82,415	\$ 87,458	\$ 87,458	\$ 81,557
Revenues					
Fees	11,722	11,400	11,400	11,500	11,400
Interest	525	180	180	2,300	500
Other	-	-	-	-	-
Total Revenues	12,247	11,580	11,580	13,800	11,900
Total Available	96,774	93,995	99,038	101,258	93,457
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	9,316	19,701	19,701	19,701	19,701
Contingency	-	5,000	5,000	-	5,000
Total Expenditures	9,316	24,701	24,701	19,701	24,701
Available	\$ 87,458	\$ 69,294	\$ 74,337	\$ 81,557	\$ 68,756

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. Local Government Code 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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 2,025	\$ 3,302	\$ 1,072	\$ 1,072	\$ 1,202
Revenues					
County and District Court Techn	1,290	1,250	1,250	1,350	1,250
Interest	7	-	-	30	-
Other	-	-	-	-	-
Total Revenues	1,297	1,250	1,250	1,380	1,250
Total Available	3,322	4,552	2,322	2,452	2,452
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,250	1,250	1,250	1,250	1,250
Capital	-	-	-	-	-
Total Expenditures	2,250	1,250	1,250	1,250	1,250
Available	\$ 1,072	\$ 3,302	\$ 1,072	\$ 1,202	\$ 1,202



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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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 1,355	\$ 1,432	\$ -	\$ 1,889	\$ 2,389
Revenues					
Fees	534	500	500	500	500
Total Revenues	534	500	500	500	500
Total Available	1,889	1,932	500	2,389	2,889
Expenditures					
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 1,889	\$ 1,932	\$ 500	\$ 2,389	\$ 2,889

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	22,500	22,500	22,500	22,500	22,500
Total Revenues	22,500	22,500	22,500	22,500	22,500
Total Available	22,500	22,500	22,500	22,500	22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	22,500	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	22,500	22,500	22,500	22,500	22,500
Available	\$ -	\$ -	\$ -	\$ -	\$ -



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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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 115,924	\$ 108,171	\$ 124,528	\$ 124,528	\$ 138,028
Revenues					
Fees	27,945	30,000	30,000	15,000	13,000
Interest	563	-	-	2,500	500
Transfer from General Fund	-	-	-	-	-
Total Revenues	28,508	30,000	30,000	17,500	13,500
Total Available	144,432	138,171	154,528	142,028	151,528
Expenditures					
Salaries, Other Pay and Benefits	19,904	30,706	30,706	4,000	30,706
Operations	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	19,904	30,706	30,706	4,000	30,706
Available	\$ 124,528	\$ 107,465	\$ 123,822	\$ 138,028	\$ 120,822

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 191,994	\$ 186,900	\$ 213,778	\$ 213,778	\$ 213,778
Revenues					
Forfeitures	22,763	-	-	-	-
Interest	1,162	-	-	5,000	-
Other Revenue	-	-	-	-	-
Total Revenues	23,925	-	-	5,000	-
Total Available	215,919	186,900	213,778	218,778	213,778
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,141	24,000	24,000	5,000	24,000
Capital	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	2,141	24,000	24,000	5,000	24,000
Available	\$ 213,778	\$ 162,900	\$ 189,778	\$ 213,778	\$ 189,778



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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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 3,278	\$ 1,696	\$ 1,750	\$ 1,750	\$ -
Revenues					
Hot Check Fees	1,001	500	500	300	300
Other Revenues	-	-	-	-	-
Total Revenues	<u>1,001</u>	<u>500</u>	<u>500</u>	<u>300</u>	<u>300</u>
Total Available	4,279	2,196	2,250	2,050	300
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,529	2,996	2,996	2,050	300
Capital	-	-	-	-	-
Total Expenditures	<u>2,529</u>	<u>2,996</u>	<u>2,996</u>	<u>2,050</u>	<u>300</u>
Available	\$ 1,750	\$ (800)	\$ (746)	\$ -	\$ -

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 507,248	\$ 499,210	\$ 530,462	\$ 530,462	\$ 560,242
Revenues					
Forfeitures	70,514	-	-	20,480	-
Interest	3,238	-	-	14,000	10,000
Other Revenue	-	-	-	300	-
Total Revenues	<u>73,752</u>	<u>-</u>	<u>-</u>	<u>34,780</u>	<u>10,000</u>
Total Available	581,000	499,210	530,462	565,242	570,242
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	16,987	20,000	20,000	5,000	20,000
Capital	33,551	-	-	-	-
Contingency	-	20,000	20,000	-	20,000
Total Expenditures	<u>50,538</u>	<u>40,000</u>	<u>40,000</u>	<u>5,000</u>	<u>40,000</u>
Available	\$ 530,462	\$ 459,210	\$ 490,462	\$ 560,242	\$ 530,242



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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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 52,014	\$ 51,158	\$ 56,692	\$ 56,692	\$ 61,992
Revenues					
Fees	4,359	4,500	4,500	3,800	3,600
Interest	319	-	-	1,500	500
Total Revenues	4,678	4,500	4,500	5,300	4,100
Total Available	56,692	55,658	61,192	61,992	66,092
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 56,692	\$ 45,658	\$ 51,192	\$ 61,992	\$ 56,092

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 403,777	\$ 403,754	\$ 448,109	\$ 448,109	\$ 465,480
Revenues					
Forfeitures	41,542	-	-	1,571	-
Interest	2,790	825	825	15,800	12,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	44,332	825	825	17,371	12,000
Total Available	448,109	404,579	448,934	465,480	477,480
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 448,109	\$ 354,579	\$ 398,934	\$ 465,480	\$ 427,480



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Fund 578 Sheriff Commissary Fund

Statutory Reference: Local Government Code Sec. 351.0415 (a) The sheriff of a county or the sheriff's designee, including a private vendor operating a detention facility under contract with the county, may operate, or contract with another person to operate, a commissary for the use of the inmates committed to the county jail or to a detention facility operated by the private vendor, as appropriate. The commissary must be operated in accordance with rules adopted by the Commission on Jail Standards. (b) The sheriff or the sheriff's designee: (1) has exclusive control of the commissary funds; (2) shall maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; and (3) shall accept new bids to renew contracts of commissary suppliers every five years.

Purpose/Authorized Use: The sheriff or the sheriff's designee may use commissary proceeds only to: (1) fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling; (2) supply inmates with clothing, writing materials, and hygiene supplies; (3) establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts; (4) fund, staff, and equip both an educational and a law library for the educational use of inmates; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility. Commissary proceeds may be used only for the purposes described in Subsection (c). A commissioners court may not use commissary proceeds to fund the budgetary operating expenses of a county jail.

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 253,532	\$ -	\$ 336,322	\$ 336,322	\$ 420,122
Revenues					
Fees	61,834	96,000	96,000	75,000	74,000
Interest	1,495	500	500	7,500	5,000
Other Income	61,891	70,000	70,000	64,300	63,000
Total Revenues	125,220	166,500	166,500	146,800	142,000
Total Available	378,752	166,500	502,822	483,122	562,122
Expenditures					
Salaries, Other Pay and Benefits	2,591	3,000	3,000	3,000	3,000
Operations	39,839	72,800	72,800	60,000	72,800
Contingency	-	40,000	40,000	-	40,000
Capital	-	-	-	-	-
Total Expenditures	42,430	115,800	115,800	63,000	115,800
Available	\$ 336,322	\$ 50,700	\$ 387,022	\$ 420,122	\$ 446,322

Fund 583 Elections Equipment Fund

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

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

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 24,237	\$ 24,236	\$ 22,212	\$ 22,212	\$ 32,024
Revenues					
Intergovernmental	43,520	43,000	61,450	61,450	43,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	43,520	43,000	61,450	61,450	43,000
Total Available	67,757	67,236	83,662	83,662	75,024
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	45,545	45,545	63,995	51,638	45,545
Capital	-	-	-	-	-
Total Expenditures	45,545	45,545	63,995	51,638	45,545
Available	\$ 22,212	\$ 21,691	\$ 19,667	\$ 32,024	\$ 29,479



Walker County
 Proposed Budget Fiscal Year 2023-2024
 Legislatively Designated

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 60,326	\$ 56,977	\$ 61,353	\$ 61,353	\$ 67,038
Revenues					
Intergovernmental Funds	-	-	-	-	-
Fees	7,042	15,000	15,000	9,485	10,000
Interest	252	-	-	1,200	500
Total Revenues	7,294	15,000	15,000	10,685	10,500
Total Available	67,620	71,977	76,353	72,038	77,538
Expenditures					
Salaries, Other Pay and Benefits	-	4,218	1,445	-	4,218
Operations	6,267	2,227	5,000	5,000	2,227
Capital	-	-	-	-	-
Total Expenditures	6,267	6,445	6,445	5,000	6,445
Available	\$ 61,353	\$ 65,532	\$ 69,908	\$ 67,038	\$ 71,093

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 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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



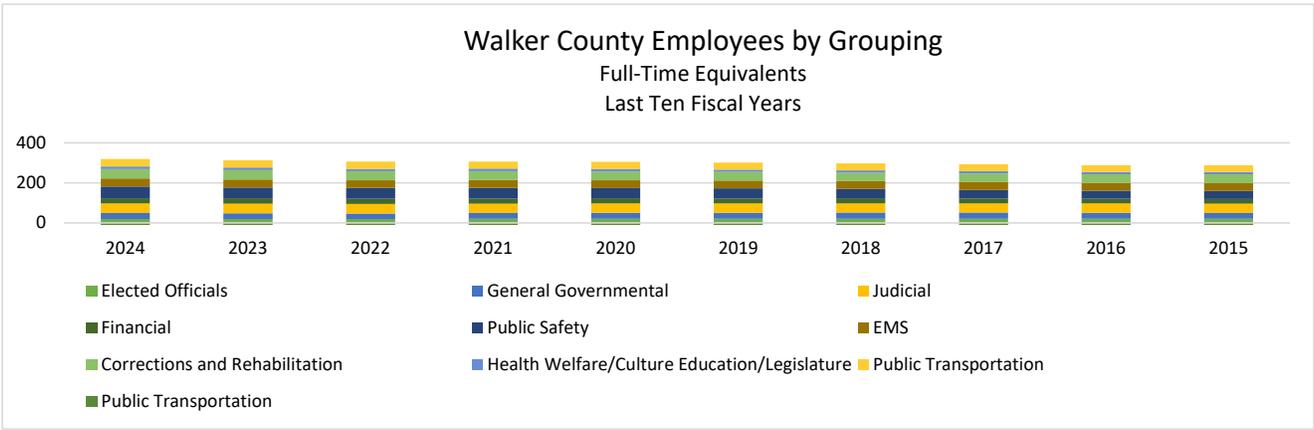
Walker County

Proposed Budget Fiscal Year 2023-2024

Personnel Summary

Positions added in this year’s budget include four Patrol Deputies in the Sheriff Department, an additional School Resource Officer for New Waverly ISD, partially funded by the School District, and a part-time Office Assistant in the Constable Central Office. An Operator 5 was added in Road and Bridge Precinct 2 and a Deputy Clerk was added in the County Clerk Records Preservation Fund during the current fiscal year. An Assistant Purchaser position was removed from the Purchasing Department. In the past we have reported full and part time positions. Beginning with Fiscal Year 2022, counting for full-time equivalents changed due to many of the part-time employees not working the standard 20 hours a week as was done in the past. The change included the two District Judges, Criminal District Attorney and three Agri-Life Extension Agents paid supplements to their state salary no longer being 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 312.10 to 318.40 between FY 2023 and FY 2024.

Function	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	29.83	28.83	28	28	29.5	29.5	30.5	30.5	30	29
Judicial										
Elected	6	6	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	48.43	47.5	47.5	46.5	46.5	46.5	45.5	46	45.5
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	23.5	24.5	24	24	24	23.5	23	23	21.5	21.5
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	51	46	45	44	43	42	39	36	33	33
Employees-Non-Certified	7.93	7.63	9.5	8.5	8.5	8	7.5	7.5	7.5	7.5
Employee-Certified/Noncertified										
Employees - EMS	40.49	40.49	38	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	41	41	40	40	40	39	39	39	39	40.5
Employees-Non-Certified	4.63	4.63	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	9.79	8.5	8	7.5	7.5	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	5	5	5	5	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	37.5	36.5	36.5	35	35	35	34.5	34.5	34.5	34.5
Legislatively Designated										
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
Total County Employees	318.4	312.1	309	306	304	301	296.5	292.5	288	288



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. The Special Prosecution Unit's criminal 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's salary group ranges were increased by 4 percent plus a flat \$800. The benefit package remained the same as the current year with an increase in the cost of health insurance and retirement contribution rates. There was no change to the County longevity policy.



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 Equivalents 2022-2023	Total Full Time Equivalents 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024
GENERAL FUND							
15010 County Judge							
County Judge		128	1.00				
Executive Administrator		114	1.00				
Office Administrator		103	1.00				
Office Administrator		107	0.00				
Local Health Authority		101	<u>1.00</u>				
Total County Judge		4.00	4.00	\$ 271,913	\$ 1,828	\$ 295,047	\$ 1,190
15020 County Judge-IT							
IT Director		120	1.00				
IT Network Administrator		116	0.00				
IT System Administrator		116	1.00				
IT Analyst		109	<u>1.00</u>				
Total County Judge-IT		3.00	3.00	\$ 231,578	\$ 3,740	\$ 243,097	\$ 4,080
15050 County Clerk							
County Clerk		119	1.00				
Chief Deputy - County Clerk		112	1.00				
Chief Deputy Clerk 1		107	1.00				
Deputy Clerk 4		109	0.00				
Deputy Clerk 3		107	3.00				
Deputy Clerk 2		105	0.00				
Deputy Clerk 1		103	<u>4.00</u>				
Total County Clerk		10.00	10.00	\$ 510,362	\$ 10,200	\$ 552,665	\$ 8,160
16010 Voter Registration							
Deputy Specialist 3		107	<u>1.00</u>				
Total Voter Registration		1.00	1.00	\$ 49,249	\$ 1,530	\$ 52,019	\$ 1,700
16020 Elections							
Elections Manager		111	1.00				
Deputy Specialist 3		107	<u>1.00</u>				
Total Elections		2.00	2.00	\$ 109,111	\$ 1,190	\$ 115,075	\$ 1,360
17010 County Facilities							
Maintenance Director		114	1.00				
Maintenance Assistant 4		107	1.00				
Maintenance Assistant 2		105	1.00				
Maintenance Assistant 1		104	1.00				
Janitorial Supervisor		103	1.00				
Janitorial Assistant 1		101	4.83				
<i>Facilities Part-time(s)</i>			<u>0.00</u>				
Total County Facilities		9.83	9.83	\$ 427,260	\$ 2,040	\$ 454,280	\$ 2,380

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

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
19010 Centralized Costs							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Centralized Costs		0.50	0.50	\$ 19,292	\$ -	\$ 20,464	\$ -
20010 County Auditor							
County Auditor		1.00	1.00				
First Assistant Auditor	119	1.00	1.00				
Assistant Auditor 4	114	2.00	2.00				
Assistant Auditor 3	111	2.00	3.00				
Assistant Auditor 2	108	3.00	2.00				
Assistant Auditor 1	105	0.50	0.50				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Auditor		9.50	9.50	\$ 655,918	\$ 10,880	\$ 709,275	\$ 12,410
<i>Note: or as per Order of District Judges</i>							
20020 County Treasurer							
Treasurer	119	1.00	1.00				
HR Specialist	113	1.00	1.00				
Payroll Administrator	113	1.00	1.00				
Deputy Treasurer 2	108	1.00	1.00				
Assistant Treasurer 1	106	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Treasurer		5.00	5.00	\$ 323,372	\$ 7,820	\$ 340,307	\$ 6,630
20030 Collections-County Treasurer							
Collections Officer	106	<u>2.00</u>	<u>2.00</u>				
Total Collections-County Treasurer (1 to be bilingual)		2.00	2.00	\$ 93,806	\$ 5,950	\$ 99,158	\$ 6,290
20040 Purchasing							
Purchasing Agent	118	1.00	1.00				
Assistant Purchaser 3	110	1.00	1.00				
Assistant Purchaser 2	105	1.00	1.00				
Assistant Purchaser 1	101	<u>1.00</u>	<u>0.00</u>				
Total Purchasing		4.00	3.00	\$ 224,163	\$ 2,720	\$ 197,249	\$ 3,060
21010 Vehicle Registration							
Tax Assessor Collector	119	1.00	1.00				
Chief Deputy Tax Assessor	112	1.00	1.00				
Deputy Specialist 4	109	0.00	1.00				
Deputy Specialist 2	105	1.00	0.00				
Deputy Specialist 1	104	<u>5.00</u>	<u>5.00</u>				
Total Vehicle Registration		8.00	8.00	\$ 410,977	\$ 10,880	\$ 441,443	\$ 11,900
<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>				
Total Courts Central		0.00	0.00	\$ 34,320	\$ -	\$ 34,320	\$ -
30020 County Court at Law							
Court at Law Judge	130	1.00	1.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total County Court-at-Law		4.00	4.00	\$ 389,832	\$ 4,930	\$ 415,082	\$ 6,630

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
30030 12th Judicial District Court							
Judge 12th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 12th Judicial District Court		3.00	3.00	\$ 201,164	\$ 1,700	\$ 205,310	\$ 1,870
30040 278th Judicial District Court							
Judge 278th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 278th Judicial District Court		3.00	3.00	\$ 204,844	\$ 6,290	\$ 216,193	\$ 6,460
30050 CSCD Pretrial Bond Supervision							
Pretrial Bond Officer	106	<u>1.00</u>	<u>1.00</u>				
Total Pretrial Bond Supervision		1.00	1.00	\$ 46,903	\$ -	\$ 49,579	\$ -
31010 District Clerk							
District Clerk	119	1.00	1.00				
Chief Deputy Clerk 2	112	1.00	1.00				
First Assistant - District Clerk	111	0.00	1.00				
Deputy Clerk 4	109	1.00	0.00				
Deputy Clerk 3	107	2.00	2.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	2.00	2.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total District Clerk		8.00	8.00	\$ 459,252	\$ 13,218	\$ 477,897	\$ 13,430
32010 Criminal District Attorney							
Criminal District Attorney (Supplement)		0.00	0.00				
First Assistant DA	124	1.00	1.00				
Senior Prosecutor	122	1.00	1.00				
Assistant DA 4	121	1.00	1.00				
Assistant DA 3	119	1.00	2.00				
Assistant DA 2	118	2.00	2.00				
Chief Investigator	118	1.00	1.00				
Assistant DA 1	116	3.00	2.00				
Investigator 2	116	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Investigator 1	114	1.00	1.00				
Coordinator Victims Assist	111	1.00	1.00				
Coordinator Hot Check	111	1.00	1.00				
Legal Assistant 2	109	1.00	1.00				
Legal Assistant 1	107	3.00	3.00				
Legal Secretary	107	3.00	3.00				
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Criminal District Attorney		22.43	22.43	\$ 1,604,698	\$ 5,270	\$ 1,701,616	\$ 6,630

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
33010 Justice of Peace - Precinct 1							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>2.00</u>	<u>2.00</u>				
Total Justice of Peace - Precinct 1		4.00	4.00	\$ 222,821	\$ 10,200	\$ 230,274	\$ 8,160
33020 Justice of Peace - Precinct 2							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 2		3.00	3.00	\$ 177,682	\$ 3,740	\$ 186,889	\$ 4,080
33030 Justice of Peace - Precinct 3							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 3		3.00	3.00	\$ 178,271	\$ 4,378	\$ 187,502	\$ 4,250
33040 Justice of Peace - Precinct 4							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	1.00	1.00				
Total Justice of Peace - Precinct 4		4.00	4.00	\$ 222,763	\$ 7,480	\$ 232,900	\$ 7,990
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>				
Total Juvenile Probation Support		0.00	0.00	\$ 89,419	\$ -	\$ 89,419	\$ -
41010 Sheriff's Office							
Sheriff	127	1.00	1.00				
Chief Deputy Sheriff	124	1.00	1.00				
Lieutenant	118	2.00	2.00				
Sergeant	116	7.00	7.00				
Detective	114	6.00	6.00				
Sheriff Deputy 3	113	3.00	3.00				
Sheriff Deputy 2	112	7.00	7.00				
Sheriff Deputy 1	111	9.00	13.00				
IT Analyst	109	1.00	1.00				
Deputy Clerk 2	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Sheriff's Office		39.00	43.00	\$ 2,778,560	\$ 51,000	\$ 3,172,645	\$ 56,440
43010 Courthouse Security General Fund							
Sheriff Deputy 2	112	1.00	1.00				
Sheriff Deputy 1	111	2.00	2.00				
Correctional Officer 3	107	<u>1.00</u>	<u>1.00</u>				
Total Courthouse Security/Bailiff		4.00	4.00	\$ 232,248	\$ 7,650	\$ 244,720	\$ 8,160
44001 Constables Central							
Deputy Clerk 3	107	1.00	1.00				
Office Assistant	107	<u>0.00</u>	<u>0.30</u>				
Total Constables Central		1.00	1.30	\$ 49,249	\$ 2,550	\$ 82,991	\$ 2,720
44010 Constable - Precinct 1							
Constable	114	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 1		1.00	1.00	\$ 69,298	\$ 3,570	\$ 72,870	\$ 3,740

Department/ Group Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
44020 Constable - Precinct 2							
Constable	114	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 2		1.00	1.00	\$ 69,298	\$ 1,530	\$ 72,870	\$ 1,530
44030 Constable - Precinct 3							
Constable	114	1.00	1.00				
Deputy Constable 1	111	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 3		2.00	2.00	\$ 129,160	\$ 2,550	\$ 135,926	\$ 2,720
44040 Constable - Precinct 4							
Constable	114	1.00	1.00				
Deputy Constable 2	112	1.00	1.00				
Deputy Constable 1	111	<u>3.00</u>	<u>4.00</u>				
Total Constable - Precinct 4		5.00	6.00	\$ 311,739	\$ 9,350	\$ 395,945	\$ 10,710
45010 Department of Public Safety Support							
Deputy Clerk 2	105	0.00	1.00				
Office Administrator	103	<u>1.00</u>	<u>0.00</u>				
Total Department of Public Safety		1.00	1.00	\$ 46,903	\$ 4,590	\$ 49,579	\$ 4,760
46010 Emergency Management							
Emergency Management Coordinator	120	0.00	1.00				
Emergency Management Coordinator	118	1.00	0.00				
Deputy EMC	114	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Clerk 1	102	0.63	0.63				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Emergency Management		3.63	3.63	\$ 249,538	\$ 11,730	\$ 271,296	\$ 12,070
50010 County Jail							
Jail Administrator	120	1.00	1.00				
Lieutenant	118	1.00	1.00				
Transport Deputy	111	2.00	2.00				
Correctional Officer - Shift	109	4.00	4.00				
Maintenance Assistant 4	107	1.00	1.00				
Correctional Officer 3	107	3.00	3.00				
Jail Mechanic	106	1.00	1.00				
Correctional Officer 1	105	26.00	26.00				
Office Administrator	103	1.00	1.00				
Data Clerk 3	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Jail		41.00	41.00	\$ 2,033,715	\$ 19,040	\$ 2,251,770	\$ 21,590
50020 County Jail - Inmate Medical							
Jail Nurse - LVN	112	2.00	2.00				
Medical Assistants Part-time(s)		0.63	0.63				
Overtime		<u>0.00</u>	<u>0.00</u>				
		2.63	2.63	\$ 151,906	\$ 1,360	\$ 160,076	\$ 1,530
50120 Community Services							
CSR Coordinator	106	<u>1.00</u>	<u>1.00</u>				
Total Probation Support		1.00	1.00	\$ 46,903	\$ 2,040	\$ 49,579	\$ 2,210
60010 Veteran's Services							
Veterans Services Director	109	<u>0.53</u>	<u>0.53</u>				
Total Veteran's Services		0.53	0.53	\$ 28,818	\$ -	\$ 30,386	\$ -

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
61020 Planning and Development Department							
Planning & Dev Director	120	1.00	1.00				
Development Program Administrator 2	114	1.00	1.00				
Environmental Enforcement Officer	112	2.00	2.00				
Development Program Administrator	112	1.00	1.00				
Development Technician 2	106	1.00	1.00				
Development Technician 1	104	<u>3.26</u>	<u>3.26</u>				
Total Utility Department		9.26	9.26	\$ 533,568	\$ 10,710	\$ 568,928	\$ 11,560
70010 Historical Commission							
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Historical Commission		0.43	0.43	\$ 16,695	\$ -	\$ 17,705	\$ -
70020 Texas Agrilife Extension							
Agrilife Extension Agents (3 Supplements)		0.00	0.00				
Program Assistant	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Clerk 1	102	<u>0.87</u>	<u>0.87</u>				
Total Texas Agrilife Extension		2.87	2.87	\$ 195,424	\$ -	\$ 207,400	\$ -
Total General Fund		<u>229.61</u>	<u>233.91</u>	<u>\$ 14,101,992</u>	<u>\$ 243,654</u>	<u>\$ 15,331,746</u>	<u>\$ 258,400</u>

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
<u>ROAD AND BRIDGE FUND</u>							
82210 Precinct 1							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	6.00	6.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 1		8.00	8.00	\$ 486,235	\$ 20,740	\$ 511,929	\$ 21,760
82220 Precinct 2							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	7.00	8.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 2		10.00	11.00	\$ 611,215	\$ 17,850	\$ 698,534	\$ 19,210
82230 Precinct 3							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	5.00	8.00				
Operator 4	106	2.00	0.00				
Operator 3	104	1.00	0.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 3		11.00	11.00	\$ 630,754	\$ 9,520	\$ 683,411	\$ 10,030
82240 Precinct 4							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	3.00	8.00				
Operator 4	106	2.00	0.00				
Operator 3	104	3.00	0.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 4		11.00	11.00	\$ 600,920	\$ 15,598	\$ 668,450	\$ 11,730
88010 Weigh Station Site Support							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Weigh Station Site Support		0.50	0.50	\$ 19,292	\$ -	\$ 20,464	\$ -
Total Road & Bridge Fund		<u>40.50</u>	<u>41.50</u>	<u>\$ 2,348,416</u>	<u>\$ 63,708</u>	<u>\$ 2,582,788</u>	<u>\$ 62,730</u>

Department/ Position	Pay Group	Total Full	Total Full	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Time Equivalents 2022-2023	Time Equivalents 2023-2024				
<u>WALKER COUNTY EMS FUND</u>							
46100 Walker County EMS-Emergency							
EMS Director	122	1.00	0.00				
EMS Chief	122	0.00	1.00				
Assistant EMS Director	118	1.00	0.00				
Assistant EMS Chief	118	0.00	1.00				
Logistics Coordinator	116	1.00	0.00				
EMS Division Chief	116	0.00	1.00				
EMS Field Supervisor	116	3.00	0.00				
EMS District Chief	116	0.00	3.00				
EMS In Charge	113	18.00	0.00				
EMS In Charge/Attendant Paramedic	113	0.00	22.00				
EMT Basic	111	12.00	0.00				
EMT Basic/Advanced EMT	111	0.00	8.00				
Administrative Assistant	108	1.00	1.00				
Office Administrator	103	1.00	1.00				
EMS Medical Director	118	1.00	1.00				
EMS Emergency Part-time(s)		1.49	1.49				
Emergency Fill Ins		0.00	0.00				
Total Walker County EMS		40.49	40.49	\$ 2,932,264	\$ 22,270	\$ 3,110,421	\$ 21,930
Total Walker County EMS		40.49	40.49	\$ 2,932,264	\$ 22,270	\$ 3,110,421	\$ 21,930

Department/ Position	Pay Group	Total Full Time Equivalents 2022-2023	Total Full Time Equivalents 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024
<u>SPECIAL REVENUE FUNDS</u>							
515-15060 County Clerk Records Preservation							
Clerk 1	102	0.50	0.50				
Deputy Clerk 2	105	0.00	1.00				
Total County Clerk Records Preservation		0.50	1.50	\$ 66,866	\$ -	\$ 70,767	\$ 1,530
519-31030 District Clerk Rider Fund							
Supplement		0.00	0.00				
Total District Clerk Rider Fund		0.00	0.00	\$ 6,000	\$ -	\$ 6,000	\$ -
526-34030 Law Library							
Supplement		0.00	0.00				
Total Law Library		0.00	0.00	\$ 7,800	\$ -	\$ 7,800	\$ -
536 -43020 Courthouse Security							
Sheriff Deputy 2	112	1.00	1.00				
Total Courthouse Security		1.00	1.00	\$ 63,275	\$ 2,040	\$ 66,889	\$ 2,210
561-34050 Pretrial Intervention Program							
Supplement		0.00	0.00				
Total Pretrial Intervention Program		0.00	0.00	\$ 25,000	\$ -	\$ 25,000	\$ -
578-50040 Sheriff Commissary Fund							
Supplement		0.00	0.00				
Total Sheriff Commissary Fund		0.00	0.00	\$ 3,000	\$ -	\$ 3,000	\$ -
584-16040 Tax Assessor Elections Service Contract Fund							
Supplement		0.00	0.00				
Total Tax Assessor Service Contract Fund		0.00	0.00	\$ 3,900	\$ -	\$ 3,900	\$ -
Total Special Revenue Funds		1.50	2.50	\$ 175,841	\$ 2,040	\$ 183,356	\$ 3,740
Total All Funds		312.10	318.40	\$ 19,558,513	\$ 331,672	\$ 21,208,311	\$ 346,800



Salary Group Ranges
Proposed Budget

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
101	AsstPur1	Assistant Purchaser 1	\$33,190	\$39,020	\$48,957
	LHeaAuth	Local Health Authority			
	JanAst1	Janitorial Assistant 1			
102	DataCk1	Clerk 1	\$34,809	\$40,932	\$51,365
103	DataCk3	Data Clerk 3	\$36,509	\$42,938	\$53,893
	DepClk1	Deputy Clerk 1			
	JanSup	Janitorial Supervisor			
104	DepSpec1	Deputy Specialist 1	\$38,295	\$45,045	\$56,551
	Maint1	Maintenance Assistant 1			
	Oper3	Operator 3			
	Tech1	Development Technician 1			
105	AsstAud1	Assistant Auditor 1	\$40,170	\$47,257	\$59,335
	AsstPur2	Assistant Purchaser 2			
	CO1	Correctional Officer 1			
	DepClk2	Deputy Clerk 2			
	DepSpec2	Deputy Specialist 2			
	Maint2	Maintenance Assistant 2			
	ProgAsst	Program Assistant			
106	AstTrea1	Assistant Treasurer 1	\$42,139	\$49,579	\$62,262
	CivClk	Civil Clerk			
	CollOff	Collections Officer			
	CO2	Correctional Officer 2			
	CSRCoord	CSR Coordinator			
	JailMech	Jail Mechanic			
	Maint3	Maintenance Assistant 3			
	Oper4	Operator 4			
	PreBOffi	Pretrial Bond Officer			
	Tech2	Development Technician 2			
	107	ChDepCk1			
CO3		Correctional Officer 3			
DepClk3		Deputy Clerk 3			
DepSpec3		Deputy Specialist 3			
LegAsst1		Legal Assistant 1			
LegSec		Legal Secretary			
Maint4		Maintenance Assistant 4			
OffAdmin		Office Administrator			
TeleComm		P S Telecommunicator			
108	AdmAsst	Administrative Assistant	\$46,376	\$54,579	\$68,562
	AsstAud2	Assistant Auditor 2			
	DepTrea2	Deputy Treasurer 2			
	JuvOff1	Juvenile Probation Officer 1			
	Oper5	Operator 5			

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
109	CommSpec COShift CtCoor1 DepClk4 DepSpec4 ITAnalyt LegAsst2 VetDir	Communications Specialist Correctional Officer - Shift Court Coordinator 1 Deputy Clerk 4 Deputy Specialist 4 IT Analyst Legal Assistant 2 Veterans Services Director	\$48,655	\$57,268	\$71,951
110	AsstPur3 JuvOff2	Assistant Purchaser 3 Juvenile Probation Officer 2	\$51,048	\$60,091	\$75,507
111	AsstAud3 CommSup Coor-HC Coor-VC CtCoor2 DepCon1 ElecMgr EMTBasic FAsstDC SODep1 TransDep	Assistant Auditor 3 Communications Supervisor Coordinator Hot Check Coordinator Victims Asst Court Coordinator 2 Deputy Constable 1 Elections Manager EMT Basic/Advanced EMT First Assistant - District Clerk Sheriff Deputy 1 Transport Deputy	\$53,559	\$63,056	\$79,243
112A	EnvOffcr	Environmental Enforcement Officer	\$56,198	\$67,152	\$83,165
112	ChDepCk2 ChiefTax Chief-CC DepCon2 EMTAdv Foreman Nurse JuvOff3 ProgAdm ProgAdmD 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 Development Program Administrator Sheriff Deputy 2 Solid Waste Enforcement	\$56,198	\$66,169	\$83,165
113A	InCharge	EMS In Charge/Attendant Paramedic	\$58,967	\$70,177	\$87,283
113	HRSpec Payroll SODep3	HR Specialist Payroll Administrator Sheriff Deputy 3	\$58,967	\$69,438	\$87,283
114A	Det	Detective	\$61,876	\$75,680	\$91,608
114	AsstAud4 AsstComm Const DepEMC ProgAdm2 ExeAdm ExCtAdm Inves1 MainDir	Assistant Auditor 4 Asst Communications Dir Constable Deputy EMC Development Program Administrator 2 Executive Administrator Executive Court Administrator Investigator 1 Maintenance Director	\$61,876	\$72,870	\$91,608

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
116A	Sgt DistChi	Sergeant EMS District Chief	\$68,136	\$84,000	\$100,916
116	AsstDA1 Inves2 ITNWAdm ITSysAdm JP DivChi	Assistant DA 1 Investigator 2 IT Network Administrator IT System Administrator Justice of the Peace EMS Division Chief	\$68,136	\$80,257	\$100,916
117	JuvDir	Juvenile Services Director	\$71,503	\$84,230	\$105,921
118A	Lt	Lieutenant	\$75,038	\$92,528	\$111,177
118	AsstDA2 AsEMSChi EMSMedir ChiefInv CommDir PurAgt	Assistant DA 2 Assistant EMS Chief EMS Medical Director Chief Investigator Communications Director Purchasing Agent	\$75,038	\$88,401	\$111,177
119	AsstDA3 CoClk DistClk FAsstAud TAC Treas	Assistant DA 3 County Clerk District Clerk First Assistant Auditor Tax Assessor Collector Treasurer	\$78,750	\$92,781	\$116,697
120	Comm EMCoord ITDir JailAdm PlanDir	County Commissioner Emergency Mgt Coordinator IT Director Jail Administrator Planning & Dev Director	\$82,648	\$97,380	\$122,490
121	AsstDA4	Assistant DA 4	\$86,739	\$102,209	\$128,575
122	EMSChf SenPros	EMS Chief Senior Prosecutor	\$91,037	\$107,279	\$134,964
124	ChiefDep FAsstDA	Chief Deputy Sheriff First Assistant DA	\$100,286	\$118,193	\$148,716
127	Sheriff	Sheriff	\$115,968	\$136,698	\$172,031
128	CoJudge	County Judge	\$121,726	\$143,493	\$180,593
130	CCL	Court at Law Judge	\$134,121	\$158,119	\$199,022



Walker County Financial and Budget Policies

As Amended by Order 2023-106

on August 14, 2023

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 Polices 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 polices 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 polices 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 Medical 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 three to seven members. 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 an 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.

PAYMENT OF FEES AND OTHER COSTS BY CREDIT CARDS AND OTHER ELECTRONIC MEANS. A County or Precinct Officer who collects fees, fines, court costs, or other charges on behalf of the county may accept payment by credit card, electronic means, the electronic processing of checks, or other electronic means and retain a reimbursement fee for processing the payment by credit card, electronic means, the electronic processing of checks, or other electronic means. LGC Chapter 132. The amount of the reimbursement fees must be within the limits established in LGC 132.003.

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 revenue sources.

Realistic and Conservative Estimates.

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 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.

PLEGGED 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 & 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 Funds. This fund is generally funded from the transfer of General Fund revenues and is reported in the financial statement in 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 and other designated projects. 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.

Road and Bridge Fund
Function: Public Transportation
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 ad valorem taxes. There is not a specific tax rate adopted for the EMS Fund, but is part of the operations tax set by

Commissioners Court. 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 was 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. 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.

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 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	Internal Service Fund	
Function: General Government	Function: General Government	
Healthy County Initiative Fund	Insurance Fund – Retiree Health	
General Projects Fund		
General Capital 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, 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.

CASH MANAGEMENT AND DISBURSEMENT

TIMELY EXPENDITURES. The County shall make timely payments to vendors and minimize the time between transferring funds from the State Treasury and disbursement of funds to vendors in compliance with the terms and conditions of the federal contract, grant, regulation, or statute.

To ensure vendor compliance, invoices/pay applications/pay estimates will be reviewed for accuracy for such items but not limited to change order approvals, outstanding lien/payments to subcontractors, labor standards, and verification of work completed as invoiced prior to disbursement or request for funds from State Agency. The County shall notify a vendor of an error in an invoice submitted for payment by the vendor.

Each invoice shall be reviewed for allowability of costs and for duplicate or unnecessary purchases under the grant and CFR guidelines.

ADVANCE PAYMENT PROCEDURES

All advanced payments using federal grant funds will be disbursed within three (3) calendar days from the date of the transfer of funds in accordance with 2 CFR 200.305(b), and in accordance with the provisions in the contract with the vendor.

Advance payments of federal grant funds will be deposited and maintained in a separate insured account. The County will maintain advance payments of federal awards in interest-bearing accounts, unless the following apply: County receives less than \$120,000 in Federal awards per year; the County is not expected to earn interest in excess of \$500 per year on Federal cash balances; or the depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources. (2 CFR 200.302(b)(6) and 200.305)

INTEREST EARNED PROCEDURES

The County will verify interest earned remains under \$500 per fiscal year by tracking interest earned on each grant deposit in the grant ledger; if interest does exceed \$500 per fiscal year the County will remit interest earned to the Department of Health and Human Services per 2 CFR 200.305. If the County determines it meets one of the exemptions and decides to maintain funds in a non-interest bearing account, it will document and routinely check to ensure it still meets that exemption requirements.

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 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 operating 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 \$800,000 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

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 ranges 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 PLAN. The hiring procedures and placement of the employee on the salary plan 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 14.7% 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, 2023
Posted Transactions as of July 25, 2023*

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru July 25, 2023 for the month ended June 30, 2023, for the fiscal year ending September 30, 2023. 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, 2023
Transactions Posted As of July 25, 2023
For the Fiscal Year Ending September 30, 2023

Ledger Balances	Fund Balance	Revenues	Expenditures	Net Transfers	Fund Balance
	Fiscal Yr Begin	To Date	To Date	Between Funds	This Date
Operating					
101 - General Fund	\$ 16,261,638.12	\$ 29,568,708.39	\$ 19,395,227.62	\$ (8,429,444.00)	\$ 18,005,674.89
192 - Debt Service Fund	\$ 292,640.72	\$ 1,386,281.91	\$ 191,433.77	\$ -	\$ 1,487,488.86
220 - Road & Bridge	\$ 4,061,871.17	\$ 6,326,160.57	\$ 5,137,585.51	\$ 679,851.00	\$ 5,930,297.23
301 - Walker County EMS Fund	\$ 2,692,519.38	\$ 2,900,296.73	\$ 3,387,932.10	\$ 1,641,121.00	\$ 3,846,005.01
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 20,303.98	\$ 677.45	\$ -	\$ -	\$ 20,981.43
	23,328,973.37	40,182,125.05	28,112,179.00	(6,108,472.00)	\$ 29,290,447.42
Projects					
105 - General Projects Fund	\$ 6,288,070.48	\$ 191,277.25	\$ 1,815,307.00	\$ 563,731.00	\$ 5,227,771.73
115 - General Capital Projects Fund	\$ -	\$ 179,418.45	\$ -	\$ 5,500,000.00	\$ 5,679,418.45
119 - ARP Funds	\$ 4,687,371.74	\$ 84,435.69	\$ 2,067,756.56	\$ (1,650,555.80)	\$ 1,053,495.07
Grants/Other Funds					
473 - SO Auto Task Force Grant	\$ -	\$ 72,745.52	\$ 72,745.52	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 48,725.48	\$ 48,725.48	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 6,453.00	\$ 6,453.00	\$ -	\$ -
488 - CDBG Grant	\$ 0.02	\$ 941,372.90	\$ 941,372.92	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation I	\$ 445.85	\$ 1,926.29	\$ -	\$ -	\$ 2,372.14
512 - County Records Preservation II Fund	\$ 63,716.79	\$ 2,522.41	\$ -	\$ -	\$ 66,239.20
515 - County Clerk Records Management and Preserv	\$ 283,213.33	\$ 88,323.58	\$ 26,535.84	\$ -	\$ 345,001.07
516 - County Clerk Records Archive Fund	\$ 187,233.79	\$ 72,305.96	\$ -	\$ -	\$ 259,539.75
517 - Court Facilities Fund	\$ 15,363.10	\$ 15,181.93	\$ -	\$ -	\$ 30,545.03
518 - District Clerk Records Preservation	\$ 34,447.81	\$ 19,362.26	\$ -	\$ -	\$ 53,810.07
519 - District Clerk Rider Fund	\$ 34,395.71	\$ 10,964.87	\$ 6,171.66	\$ -	\$ 39,188.92
520 - District Clerk Archive Fund	\$ 5,784.27	\$ 203.81	\$ -	\$ -	\$ 5,988.08
523 - County Jury Fee Fund	\$ 55.59	\$ 713.21	\$ 410.00	\$ -	\$ 358.80
524 - County Jury Fund	\$ 7,021.55	\$ 7,590.97	\$ 3,400.00	\$ -	\$ 11,212.52
525 - Court Reporter Services Fund	\$ 17,811.05	\$ 19,318.87	\$ 9,184.99	\$ -	\$ 27,944.93
526 - County Law Library Fund	\$ 42,042.92	\$ 26,799.62	\$ 14,110.99	\$ -	\$ 54,731.55
527 - Language Access Fund	\$ 4,848.47	\$ 5,461.51	\$ 9,557.95	\$ -	\$ 752.03
536 - Courthouse Security Fund	\$ 12,539.42	\$ 32,657.90	\$ 67,013.79	\$ 44,741.00	\$ 22,924.53
537 - Justice Courts Security Fund	\$ 54,829.34	\$ 4,032.16	\$ -	\$ -	\$ 58,861.50
538 - JP Truancy Prevention and Diversion	\$ 35,300.56	\$ 9,641.29	\$ -	\$ -	\$ 44,941.85
539 - County Speciality Court Programs	\$ 12,174.28	\$ 5,174.86	\$ -	\$ -	\$ 17,349.14
550 - Justice Courts Technology Fund	\$ 87,458.10	\$ 10,931.49	\$ 17,074.66	\$ -	\$ 81,314.93
551 - County and District Courts Technology Fund	\$ 1,072.07	\$ 1,069.60	\$ -	\$ -	\$ 2,141.67
552 - Child Abuse Prevention Fund	\$ 1,888.93	\$ 353.02	\$ -	\$ -	\$ 2,241.95
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 12,616.52	\$ 12,616.52	\$ -	\$ -
561 - Pretrial Intervention Program Fund	\$ 124,528.13	\$ 16,477.50	\$ 3,440.67	\$ -	\$ 137,564.96
562 - District Attorney Forfeiture Fund	\$ 213,777.85	\$ 5,423.98	\$ 3,198.67	\$ -	\$ 216,003.16
563 - District Attorney Hot Check Fee Fund	\$ 1,751.42	\$ 456.00	\$ 1,249.78	\$ -	\$ 957.64
574 - Sheriff Forfeiture Fund	\$ 530,461.43	\$ 35,892.21	\$ 3,278.00	\$ -	\$ 563,075.64
576 - Sheriff Inmate Medical Fund	\$ 56,692.87	\$ 4,007.61	\$ -	\$ -	\$ 60,700.48
577 - DOJ-Equitable Sharing Fund	\$ 448,108.47	\$ 14,091.86	\$ -	\$ -	\$ 462,200.33
578 - Sheriff Commissary Fund	\$ 336,322.23	\$ 115,247.55	\$ 48,097.89	\$ -	\$ 403,471.89
583 - Elections Equipment Fund	\$ 22,211.84	\$ 61,450.25	\$ 51,637.50	\$ -	\$ 32,024.59
584 - Tax Assessor Elections Service Contract Fund	\$ 61,354.42	\$ 10,668.49	\$ 4,563.34	\$ -	\$ 67,459.57
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.62	\$ 0.55	\$ -	\$ -	\$ 97.17
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,781,210.30	\$ 3,781,210.30	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 84,055.43	\$ 2,683.15	\$ 586.00	\$ -	\$ 86,152.58
641 - Juvenile Grant State Aid Fund	\$ -	\$ 273,513.78	\$ 273,513.78	\$ -	\$ -
645 - Juvenile HGAC Services Grant	\$ -	\$ 6,525.00	\$ 6,525.00	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 375,843.93	\$ 964,938.45	\$ 902,775.00	\$ (1,701.45)	\$ 436,305.93
616 - Adult Probation-Court Services Fund	\$ -	\$ 150,652.83	\$ 151,612.95	\$ 960.12	\$ -
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 89,563.86	\$ 89,563.86	\$ -	\$ -
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 26,802.88	\$ 27,544.21	\$ 741.33	\$ -
701 - Retiree Health Insurance Fund	\$ 2,016,990.17	\$ 68,335.56	\$ -	\$ -	\$ 2,085,325.73
802 - Walker County Public Safety Communications Center	\$ 1,136,992.89	\$ 1,233,943.42	\$ 1,112,110.83	\$ -	\$ 1,258,825.48
	6,310,830.65	8,278,334.26	7,696,281.10	44,741.00	6,937,624.81
	\$ 40,615,246.24	\$ 48,915,590.70	\$ 39,691,523.66	\$ (1,650,555.80)	\$ 48,188,757.48



Cash and Investments Report
For the Month Ended June 30, 2023
Transactions Posted as of July 25, 2023
For the Fiscal Year Ending September 30, 2023

	Other Bank					Total
	Cash	Accounts	Texpool	MBIA	Wells Fargo	
Operating						
101 - General Fund	\$ 2,772,534.50	\$ 163,856.59	\$ 8,985,646.48	\$ 1,335,273.92	\$ 6,108,267.00	\$19,365,578.49
192 - Debt Service Fund	71,474.71	-	1,408,041.15	-	-	\$ 1,479,515.86
220 - Road & Bridge	1,194,610.38	-	5,228,293.06	-	-	\$ 6,422,903.44
301 - Walker County EMS Fund	81,074.07	57,251.76	3,136,901.27	63,211.41	166,770.22	\$ 3,505,208.73
180 - Public Safety Seized Money Fund	-	-	113,758.97	-	-	\$ 113,758.97
185 - General Fund - Healthy County Initiative Fu	2,386.49	-	18,594.94	-	-	\$ 20,981.43
	<u>4,122,080.15</u>	<u>221,108.35</u>	<u>18,891,235.87</u>	<u>1,398,485.33</u>	<u>6,275,037.22</u>	<u>30,907,946.92</u>
Projects						
105 - General Projects Fund	14,065.77	-	4,385,364.94	839,816.99	336,497.27	5,575,744.97
115 - General Capital Projects Fund	-	-	5,679,418.45	-	-	5,679,418.45
119- ARP Funds	-	1,090,831.24	-	-	-	\$ 1,090,831.24
Grants/Other Funds						
473 - SO Auto Task Force Grant	(19,126.71)	-	-	-	-	\$ (19,126.71)
474 - CDAVictims Grant	(18,214.45)	-	-	-	-	\$ (18,214.45)
481 - Jag Grants	(6,453.00)	-	-	-	-	(6,453.00)
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	0.00	-	-	-	-	-
488 - CDBG Grants	(206,306.95)	-	-	-	-	(206,306.95)
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	2,372.14	-	-	-	-	2,372.14
512 - County Records Preservation II Fund	2,398.11	-	63,841.09	-	-	66,239.20
515 - County Clerk Records Management and Pr	65,989.66	-	209,782.87	69,228.54	-	345,001.07
516 - County Clerk Records Archive Fund	53,592.92	-	205,946.83	-	-	259,539.75
517 - Court Facilities Fund	30,545.03	-	-	-	-	30,545.03
518 - District Clerk Records Preservation	48,606.38	-	5,203.69	-	-	53,810.07
519 - District Clerk Rider Fund	8,646.29	-	30,542.63	-	-	39,188.92
520 - District Clerk Archive Fund	5,988.08	-	-	-	-	5,988.08
523 - County Jury Fee Fund	358.80	-	-	-	-	358.80
524 - County Jury Fund	11,212.52	-	-	-	-	11,212.52
525 - Court Reporter Services Fund	28,873.31	-	-	-	-	28,873.31
526 - County Law Library Fund	54,731.55	-	-	-	-	54,731.55
527 - Language Access Fund	752.03	-	-	-	-	752.03
536 - Courthouse Security Fund	22,924.53	-	-	-	-	22,924.53
537 - Justice Courts Security Fund	11,393.50	-	47,468.00	-	-	58,861.50
538 - JP Truancy Prevention and Diversion	40,837.65	-	4,104.20	-	-	44,941.85
539 - County Specialty Court Revenues Fund	16,522.22	-	826.92	-	-	17,349.14
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	3,678.91	-	77,636.02	-	-	81,314.93
551 - County and District Courts Technology Fun	1,286.68	-	854.99	-	-	2,141.67
552 - Child Abuse Prevention Fund	2,241.95	-	-	-	-	2,241.95
560 - District Attorney Prosecutors Supplement F	5,924.02	-	-	-	-	5,924.02
561 - Pretrial Intervention Program Fund	54,218.29	-	83,346.67	-	-	137,564.96
562 - District Attorney Forfeiture Fund	44,309.19	-	171,693.97	-	-	216,003.16
563 - District Attorney Hot Check Fee Fund	957.64	-	-	-	-	957.64
574 - Sheriff Forfeiture Fund	87,107.92	897.10	477,558.75	-	-	565,563.77
576 - Sheriff Inmate Medical Fund	13,570.20	-	47,130.28	-	-	60,700.48
577 - DOJ-Equitable Sharing Fund	67,408.31	-	369,780.39	25,011.63	-	462,200.33
578 - Sheriff Commissary Fund	165,843.25	-	220,904.48	-	-	386,747.73
583 - Elections Equipment Fund	32,024.59	-	-	-	-	32,024.59
584 - Tax Assessor Elections Service Contract Fur	30,002.96	-	37,456.61	-	-	67,459.57
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	17.01	-	-	97.17
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(734,217.81)	-	-	-	-	(734,217.81)
640 - Juvenile Grant Fund (Title IVE)	1,228.68	-	84,933.90	-	-	86,162.58
641 - Juvenile Grant State Aid Fund	32,598.07	-	-	-	-	32,598.07
645 - Juvenile Services - HGAC Grant	(3,220.00)	-	-	-	-	(3,220.00)
701 - Retiree Health Insurance Fund	0.00	-	827,297.92	1,258,027.81	-	2,085,325.73
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	229,103.91	30.00	87,950.15	120,673.83	-	437,757.89
616 - Adult Probation-Court Services Fund	23,834.88	-	-	-	-	23,834.88
617 - Adult Probation-Substance Abuse Services F	27,775.17	-	-	-	-	27,775.17
618 - Pretrial Diversion	6,023.61	-	-	-	-	6,023.61
802 - Walker County Public Safety Communicati	392,880.37	-	865,632.77	-	-	1,258,513.14
810 - Agency Fund - LEOSE Training Funds	58,143.53	-	-	-	-	58,143.53
	<u>698,448.09</u>	<u>927.10</u>	<u>3,937,264.61</u>	<u>1,472,941.81</u>	<u>0.00</u>	<u>6,109,581.61</u>
	<u>\$ 4,834,594.01</u>	<u>\$ 1,312,866.69</u>	<u>\$32,893,283.87</u>	<u>\$ 3,711,244.13</u>	<u>\$6,611,534.49</u>	<u>\$49,363,523.19</u>



Cash and Investments Report
As of June 30, 2023
 Transactions Posted as of July 25, 2023

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 868,219.45	\$ 299,152.88	\$ -	\$ 1,167,372.33
851 Agency Fund - District Clerk	\$ 611,288.89	\$ -	\$ 585,209.76	\$ 1,196,498.65
852 Agency Fund - Criminal District Attorney	\$ 2,805.25	\$ -	\$ -	\$ 2,805.25
853 Agency Fund - Tax Assessor	\$ 1,984,898.38	\$ -	\$ -	\$ 1,984,898.38
854 Agency Fund - Sheriff	\$ 80,987.36	\$ -	\$ -	\$ 80,987.36
855 Agency Fund - Juvenile	\$ 1,192.60	\$ -	\$ -	\$ 1,192.60
856 Agency Fund - County Treasurer Jury	\$ 311.09	\$ -	\$ -	\$ 311.09
857 Agency Fund - Justice of Peace Precinct 4	\$ 6,677.92	\$ -	\$ -	\$ 6,677.92
858 Agency Fund - Adult Probation	\$ 5,259.75	\$ -	\$ -	\$ 5,259.75
	\$ 3,561,640.69	\$ 299,152.88	\$ 585,209.76	\$ 4,446,003.33



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, 2023
 For the Fiscal Year Ending September 30, 2023

Posted as of July 25, 2023

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
Assets				
Cash Disbursement Accounts	2,772,534.50	\$ -	\$ 71,474.71	\$ 1,194,610.38
Cash in Bank - Other than Disbursement Accounts	163,856.59	\$ -	\$ -	\$ -
Cash Equivalent Texpool	8,985,646.48	113,758.97	1,408,041.15	5,228,293.06
Cash Equivalent MBIA	1,335,273.92	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	6,108,267.00	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,038,857.84	-	72,219.59	-
Accounts Receivable/Billings to Others	47,927.18	-	-	5,486.00
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	75,425.78	-	-	114.69
Due from Other Governments	910,288.82	-	-	(24,808.04)
Prepaid Expenditures	45,753.00	-	-	-
Total Assets	21,483,831.11	113,758.97	1,551,735.45	6,403,696.09
Liabilities				
Accounts Payable	185,970.85	-	-	357,547.16
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	108,223.11	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	89,112.28	113,758.97	-	115,851.70
Payroll, Accrued Payroll and Employee Benefits Payable	2,165,875.14	-	-	-
Deferred Revenues	928,974.84	-	64,246.59	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	3,478,156.22	113,758.97	64,246.59	473,398.86
Fund Balance Information				
Total Revenues-Fiscal Year to date	29,568,708.39	-	1,386,281.91	6,326,160.57
Total Expenses-Fiscal Year to date	(19,395,227.62)	(.00)	(191,433.77)	(5,137,585.51)
Excess (Deficit) of Revenues Over (Under) Expenditures	10,173,480.77	-	1,194,848.14	1,188,575.06
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	679,851.00
Transfers to Other Funds	(8,429,444.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	(8,429,444.00)	-	-	679,851.00
Net Change in Fund Balance-Fiscal Year to Date	1,744,036.77	-	1,194,848.14	1,868,426.06
Fund Balance at Beginning of Year	16,261,638.12	-	292,640.72	4,061,871.17
Fund Balance End of Reporting Period	18,005,674.89	-	1,487,488.86	5,930,297.23
Total Liabilities and Fund Balance	\$ 21,483,831.11	\$ 113,758.97	\$ 1,551,735.45	\$ 6,403,696.09



Posted as of July 25, 2023

	301	105	115	119
	EMS	General Projects	General Capital Projects	Covid 19 Relief Fund
Assets				
Cash Disbursement Accounts	\$ 81,074.07	\$ 14,065.77	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ 57,251.76	\$ -	\$ -	\$ 1,090,831.24
Cash Equivalent Texpool	3,136,901.27	4,385,364.94	5,679,418.45	-
Cash Equivalent MBIA	63,211.41	839,816.99	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	166,770.22	336,497.27	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	937,568.52	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	4,442,777.25	5,575,744.97	5,679,418.45	1,090,831.24
Liabilities				
Accounts Payable	48,491.19	347,973.24	-	37,336.17
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	92.05	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	548,189.00	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	596,772.24	347,973.24	-	37,336.17
Fund Balance Information				
Total Revenues-Fiscal Year to date	2,900,296.73	191,277.25	179,418.45	84,435.69
Total Expenses-Fiscal Year to date	(3,387,932.10)	(1,815,307.00)	(.00)	(2,067,756.56)
Excess (Deficit) of Revenues Over (Under) Expenditures	(487,635.37)	(1,624,029.75)	179,418.45	(1,983,320.87)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	1,641,121.00	643,582.00	5,500,000.00	-
Transfers to Other Funds	(.00)	(79,851.00)	(.00)	(1,650,555.80)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	1,641,121.00	563,731.00	5,500,000.00	(1,650,555.80)
Net Change in Fund Balance-Fiscal Year to Date	1,153,485.63	(1,060,298.75)	5,679,418.45	(3,633,876.67)
Fund Balance at Beginning of Year	2,692,519.38	6,288,070.48	-	4,687,371.74
Fund Balance End of Reporting Period	3,846,005.01	5,227,771.73	5,679,418.45	1,053,495.07
Total Liabilities and Fund Balance	\$ 4,442,777.25	\$ 5,575,744.97	\$ 5,679,418.45	\$ 1,090,831.24



Posted as of July 25, 2023

	756 Jail Project	511 County Records	512 County Records II -Digitize	515 County Clerk Records
Assets				
Cash Disbursement Accounts	\$ -	\$ 2,372.14	\$ 2,398.11	\$ 65,989.66
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	63,841.09	209,782.87
Cash Equivalent MBIA	-	-	-	69,228.54
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	-	-	-	-
Total Assets	-	2,372.14	66,239.20	345,001.07
Liabilities				
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	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	-	1,926.29	2,522.41	88,323.58
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(26,535.84)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	1,926.29	2,522.41	61,787.74
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	1,926.29	2,522.41	61,787.74
Fund Balance at Beginning of Year	-	445.85	63,716.79	283,213.33
Fund Balance End of Reporting Period	-	2,372.14	66,239.20	345,001.07
Total Liabilities and Fund Balance	\$ -	\$ 2,372.14	\$ 66,239.20	\$ 345,001.07



Posted as of July 25, 2023

	516 County Clerk Archive Fund	517 Court Facilities Fund	518 District Clerk Records	519 District Clerk Rider Fund
Assets				
Cash Disbursement Accounts	\$ 53,592.92	\$ 30,545.03	\$ 48,606.38	\$ 8,646.29
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	205,946.83	-	5,203.69	30,542.63
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	-	-	-	-
Total Assets	259,539.75	30,545.03	53,810.07	39,188.92
Liabilities				
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	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	72,305.96	15,181.93	19,362.26	10,964.87
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(6,171.66)
Excess (Deficit) of Revenues Over (Under) Expenditures	72,305.96	15,181.93	19,362.26	4,793.21
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	72,305.96	15,181.93	19,362.26	4,793.21
Fund Balance at Beginning of Year	187,233.79	15,363.10	34,447.81	34,395.71
Fund Balance End of Reporting Period	259,539.75	30,545.03	53,810.07	39,188.92
Total Liabilities and Fund Balance	\$ 259,539.75	\$ 30,545.03	\$ 53,810.07	\$ 39,188.92



Posted as of July 25, 2023

	520 District Clerk Archive Fund	523 Jury Fund	524 Court Jury Fund	525 Court Reporter Service Fund
Assets				
Cash Disbursement Accounts	\$ 5,988.08	\$ 358.80	\$ 11,212.52	\$ 28,873.31
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	-	-	-	-
Total Assets	5,988.08	358.80	11,212.52	28,873.31
Liabilities				
Accounts Payable	-	-	-	928.38
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	-	-	-	-
Total Liabilities	-	-	-	928.38
Fund Balance Information				
Total Revenues-Fiscal Year to date	203.81	713.21	7,590.97	19,318.87
Total Expenses-Fiscal Year to date	(.00)	(410.00)	(3,400.00)	(9,184.99)
Excess (Deficit) of Revenues Over (Under) Expenditures	203.81	303.21	4,190.97	10,133.88
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	203.81	303.21	4,190.97	10,133.88
Fund Balance at Beginning of Year	5,784.27	55.59	7,021.55	17,811.05
Fund Balance End of Reporting Period	5,988.08	358.80	11,212.52	27,944.93
Total Liabilities and Fund Balance	\$ 5,988.08	\$ 358.80	\$ 11,212.52	\$ 28,873.31



Posted as of July 25, 2023

	526 Law Library	527 Language Access Fund	536 Courthouse Security	537 Justice Courts Security
Assets				
Cash Disbursement Accounts	\$ 54,731.55	\$ 752.03	\$ 22,924.53	\$ 11,393.50
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	47,468.00
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	-	-	-	-
Total Assets	54,731.55	752.03	22,924.53	58,861.50
Liabilities				
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	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	26,799.62	5,461.51	32,657.90	4,032.16
Total Expenses-Fiscal Year to date	(14,110.99)	(9,557.95)	(67,013.79)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	12,688.63	(4,096.44)	(34,355.89)	4,032.16
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	44,741.00	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	44,741.00	-
Net Change in Fund Balance-Fiscal Year to Date	12,688.63	(4,096.44)	10,385.11	4,032.16
Fund Balance at Beginning of Year	42,042.92	4,848.47	12,539.42	54,829.34
Fund Balance End of Reporting Period	54,731.55	752.03	22,924.53	58,861.50
Total Liabilities and Fund Balance	\$ 54,731.55	\$ 752.03	\$ 22,924.53	\$ 58,861.50



Posted as of July 25, 2023

	538 JP Truancy Prevention/Diversion	539 Speciality Court Programs	540 US Forest Fire Suppression	550 Justice Courts Technology
Assets				
Cash Disbursement Accounts	\$ 40,837.65	\$ 16,522.22	\$ -	\$ 3,678.91
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	4,104.20	826.92	17,354.47	77,636.02
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	44,941.85	17,349.14	17,354.47	81,314.93
Liabilities				
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	-	-	-	-
Total Liabilities	-	-	17,354.47	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	9,641.29	5,174.86	-	10,931.49
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(17,074.66)
Excess (Deficit) of Revenues Over (Under) Expenditures	9,641.29	5,174.86	-	(6,143.17)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	9,641.29	5,174.86	-	(6,143.17)
Fund Balance at Beginning of Year	35,300.56	12,174.28	-	87,458.10
Fund Balance End of Reporting Period	44,941.85	17,349.14	-	81,314.93
Total Liabilities and Fund Balance	\$ 44,941.85	\$ 17,349.14	\$ 17,354.47	\$ 81,314.93



Posted as of July 25, 2023

	551 County/District Court Technology	552 Child Abuse Prevention Fund	560 Prosecutor Supplement	561 Diversion Fund
Assets				
Cash Disbursement Accounts	\$ 1,286.68	\$ 2,241.95	\$ 5,924.02	\$ 54,218.29
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	854.99	-	-	83,346.67
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	-	-	(570.15)	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	2,141.67	2,241.95	5,353.87	137,564.96
Liabilities				
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	-	-	5,353.87	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	5,353.87	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	1,069.60	353.02	12,616.52	16,477.50
Total Expenses-Fiscal Year to date	(.00)	(.00)	(12,616.52)	(3,440.67)
Excess (Deficit) of Revenues Over (Under) Expenditures				
	1,069.60	353.02	-	13,036.83
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,069.60	353.02	-	13,036.83
Fund Balance at Beginning of Year	1,072.07	1,888.93	-	124,528.13
Fund Balance End of Reporting Period	2,141.67	2,241.95	-	137,564.96
Total Liabilities and Fund Balance	\$ 2,141.67	\$ 2,241.95	\$ 5,353.87	\$ 137,564.96



Posted as of July 25, 2023

	562 District Attorney Forfeiture	563 Hot Check	574 Sheriff Forfeiture	576 Sheriff Inmate Medical
Assets				
Cash Disbursement Accounts	\$ 44,309.19	\$ 957.64	\$ 87,107.92	\$ 13,570.20
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ 897.10	\$ -
Cash Equivalent Texpool	171,693.97	-	477,558.75	47,130.28
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	-	-	-	-
Total Assets	216,003.16	957.64	565,563.77	60,700.48
Liabilities				
Accounts Payable	-	-	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	-	-	-	-
Total Liabilities	-	-	2,488.13	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	5,423.98	456.00	35,892.21	4,007.61
Total Expenses-Fiscal Year to date	(3,198.67)	(1,249.78)	(3,278.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	2,225.31	(793.78)	32,614.21	4,007.61
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	2,225.31	(793.78)	32,614.21	4,007.61
Fund Balance at Beginning of Year	213,777.85	1,751.42	530,461.43	56,692.87
Fund Balance End of Reporting Period	216,003.16	957.64	563,075.64	60,700.48
Total Liabilities and Fund Balance	\$ 216,003.16	\$ 957.64	\$ 565,563.77	\$ 60,700.48



Posted as of July 25, 2023

	577 DOJ Equitable Sharing	578 Sheriff Commissary	583 Election Equipment	584 Election Services Fund
Assets				
Cash Disbursement Accounts	\$ 67,408.31	\$ 165,843.25	\$ 32,024.59	\$ 30,002.96
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	369,780.39	220,904.48	-	37,456.61
Cash Equivalent MBIA	25,011.63	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	16,820.00	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	462,200.33	403,567.73	32,024.59	67,459.57
Liabilities				
Accounts Payable	-	95.84	-	-
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	-	-	-	-
Total Liabilities	-	95.84	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	14,091.86	115,247.55	61,450.25	10,668.49
Total Expenses-Fiscal Year to date	(.00)	(48,097.89)	(51,637.50)	(4,563.34)
Excess (Deficit) of Revenues Over (Under) Expenditures	14,091.86	67,149.66	9,812.75	6,105.15
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	14,091.86	67,149.66	9,812.75	6,105.15
Fund Balance at Beginning of Year	448,108.47	336,322.23	22,211.84	61,354.42
Fund Balance End of Reporting Period	462,200.33	403,471.89	32,024.59	67,459.57
Total Liabilities and Fund Balance	\$ 462,200.33	\$ 403,567.73	\$ 32,024.59	\$ 67,459.57



Posted as of July 25, 2023

	589 Inventory Tax	590 ERRP Fund	185 Healthy County Initiative	471,472.482 HGAC Grants
Assets				
Cash Disbursement Accounts	\$ 80.16	\$ -	\$ 2,386.49	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	17.01	-	18,594.94	-
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	-	-	-	-
Total Assets	97.17	-	20,981.43	-
Liabilities				
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	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	0.55	-	677.45	-
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	0.55	-	677.45	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	0.55	-	677.45	-
Fund Balance at Beginning of Year	96.62	-	20,303.98	-
Fund Balance End of Reporting Period	97.17	-	20,981.43	-
Total Liabilities and Fund Balance	\$ 97.17	\$ -	\$ 20,981.43	\$ -



Posted as of July 25, 2023

	486,487.488	489	481,483,484,473.474	485
	CDBG Grants	Fire Protection Grant	Other Grants	Homeland Security Grants
Assets				
Cash Disbursement Accounts	\$ (206,306.95)	\$ -	\$ (43,794.16)	\$ -
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	436,244.30	-	43,794.16	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	229,937.35	-	-	-
Liabilities				
Accounts Payable	229,937.35	-	-	-
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	-	-	-	-
Total Liabilities	229,937.35	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	941,372.90	-	127,924.00	-
Total Expenses-Fiscal Year to date	(941,372.92)	(.00)	(127,924.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	(0.02)	-	-	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	(0.02)	-	-	-
Fund Balance at Beginning of Year	0.02	-	-	-
Fund Balance End of Reporting Period	(0.00)	-	-	-
Total Liabilities and Fund Balance	\$ 229,937.35	\$ -	\$ -	\$ -



Posted as of July 25, 2023

	601 SPU Grants Allocations	640-648 Juvenile Probation	701 Retiree Health Insurance Fund
Assets			
Cash Disbursement Accounts	\$ (734,217.81)	\$ 30,606.75	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	84,933.90	827,297.92
Cash Equivalent MBIA	-	-	1,258,027.81
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	-	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable/Billings to Others	769,256.86	-	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	1,031.92	6,760.00	-
Due from Other Governments	-	-	-
Prepaid Expenditures	-	-	-
Total Assets	36,070.97	122,300.65	2,085,325.73
Liabilities			
Accounts Payable	36,070.97	1,310.00	-
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	-
Due to Other Funds	-	-	-
Due to Others	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-
Deferred Revenues	-	34,838.07	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	36,070.97	36,148.07	-
Fund Balance Information			
Total Revenues-Fiscal Year to date	3,781,210.30	282,721.93	68,335.56
Total Expenses-Fiscal Year to date	(3,781,210.30)	(280,624.78)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	2,097.15	68,335.56
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	2,097.15	68,335.56
Fund Balance at Beginning of Year	-	84,055.43	2,016,990.17
Fund Balance End of Reporting Period	-	86,152.58	2,085,325.73
Total Liabilities and Fund Balance	\$ 36,070.97	\$ 122,300.65	\$ 2,085,325.73



Posted as of July 25, 2023

	Subtotal County Funds	615-618 Adult Probation	801 Sheriff Commissary	802 Central Dispatch
Assets				
Cash Disbursement Accounts	\$ 4,096,832.54	\$ 286,737.57	\$ -	\$ 392,880.37
Cash in Bank - Other than Disbursement Accounts	\$ 1,312,836.69	\$ 30.00	\$ -	\$ -
Cash Equivalent Texpool	\$ 31,939,700.95	87,950.15	-	865,632.77
Cash Equivalent MBIA	\$ 3,590,570.30	120,673.83	-	-
Cash Equivalent DWS	\$ -	-	-	-
Cash Equivalent - Wells Fargo	\$ 6,611,534.49	-	-	-
Cash Equivalent Deferred Revenue	\$ -	-	-	-
Certificate of Deposit	\$ -	-	-	-
Cash Other	\$ -	-	-	-
Taxes Receivable	\$ 1,111,077.43	-	-	-
Accounts Receivable/Billings to Others	\$ 1,319,528.50	-	-	360.70
Accounts Receivable - EMS Billings	\$ 937,568.52	-	-	-
Due from Other Funds	\$ -	-	-	-
Due from Others	\$ 82,762.24	-	-	-
Due from Other Governments	\$ 885,480.78	-	-	-
Prepaid Expenditures	\$ 45,753.00	-	-	-
Total Assets	51,933,645.44	495,391.55	-	1,258,873.84
Liabilities				
Accounts Payable	\$ 1,265,503.75	1,575.31	-	48.36
Retainage Payable	\$ -	-	-	-
Due to Other Governments/State Agencies	\$ 108,223.11	-	-	-
Due to Other Funds	\$ -	-	-	-
Due to Others	\$ 318,815.00	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	\$ 2,165,875.14	-	-	-
Deferred Revenues	\$ 1,581,602.37	57,510.31	-	-
Agency Accounts Due to Others	\$ -	-	-	-
Total Liabilities	5,440,019.37	59,085.62	-	48.36
Fund Balance Information				
Total Revenues-Fiscal Year to date	\$ 46,449,689.26	1,231,958.02	-	1,233,943.42
Total Expenses-Fiscal Year to date	\$ 37,407,916.81	(1,171,496.02)	(.00)	(1,112,110.83)
Excess (Deficit) of Revenues Over (Under) Expenditures	9,041,772.45	60,462.00	-	121,832.59
Other Sources (Uses) of Funds				
Transfers In From Other Funds	\$ 8,509,295.00	1,701.45	-	-
Transfers to Other Funds	\$ 10,159,850.80	(1,701.45)	(.00)	(.00)
Issue of Certificates of Obligation	\$ -	-	-	-
Total Other Financing Sources (Uses)	(1,650,555.80)	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	7,391,216.65	60,462.00	-	121,832.59
Fund Balance at Beginning of Year	\$ 39,102,409.42	375,843.93	-	1,136,992.89
Fund Balance End of Reporting Period	46,493,626.07	436,305.93	-	1,258,825.48
Total Liabilities and Fund Balance	\$ 51,933,645.44	\$ 495,391.55	\$ -	\$ 1,258,873.84



Posted as of July 25, 2023

	810 LEOSE Training	CERTZ	Total All Funds
Assets			
Cash Disbursement Accounts	\$ 58,143.53	\$ -	\$ 4,834,594.01
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ 1,312,866.69
Cash Equivalent Texpool	-	-	\$ 32,893,283.87
Cash Equivalent MBIA	-	-	\$ 3,711,244.13
Cash Equivalent DWS	-	-	\$ -
Cash Equivalent - Wells Fargo	-	-	\$ 6,611,534.49
Cash Equivalent Deferred Revenue	-	-	\$ -
Certificate of Deposit	-	-	\$ -
Cash Other	-	-	\$ -
Taxes Receivable	-	-	\$ 1,111,077.43
Accounts Receivable/Billings to Others	-	-	\$ 1,319,889.20
Accounts Receivable - EMS Billings	-	-	\$ 937,568.52
Due from Other Funds	-	-	\$ -
Due from Others	-	-	\$ 82,762.24
Due from Other Governments	-	-	\$ 885,480.78
Prepaid Expenditures	-	-	\$ 45,753.00
Total Assets	58,143.53	-	53,746,054.36
Liabilities			
Accounts Payable	-	-	\$ 1,267,127.42
Retainage Payable	-	-	\$ -
Due to Other Governments/State Agencies	-	-	\$ 108,223.11
Due to Other Funds	-	-	\$ -
Due to Others	-	-	\$ 318,815.00
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	\$ 2,165,875.14
Deferred Revenues	-	-	\$ 1,639,112.68
Agency Accounts Due to Others	58,143.53	-	\$ 58,143.53
Total Liabilities	58,143.53	-	5,557,296.88
Fund Balance Information			
Total Revenues-Fiscal Year to date	-	-	\$ 48,915,590.70
Total Expenses-Fiscal Year to date	(.00)	(.00)	\$ 39,691,523.66
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	\$ 9,224,067.04
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	\$ 8,510,996.45
Transfers to Other Funds	(.00)	(.00)	\$ 10,161,552.25
Issue of Certificates of Obligation	-	-	\$ -
Total Other Financing Sources (Uses)	-	-	(1,650,555.80)
Net Change in Fund Balance-Fiscal Year to Date	-	-	\$ 7,573,511.24
Fund Balance at Beginning of Year	-	-	\$ 40,615,246.24
Fund Balance End of Reporting Period	-	-	\$ 48,188,757.48
Total Liabilities and Fund Balance	\$ 58,143.53	\$ -	\$ 53,746,054.36



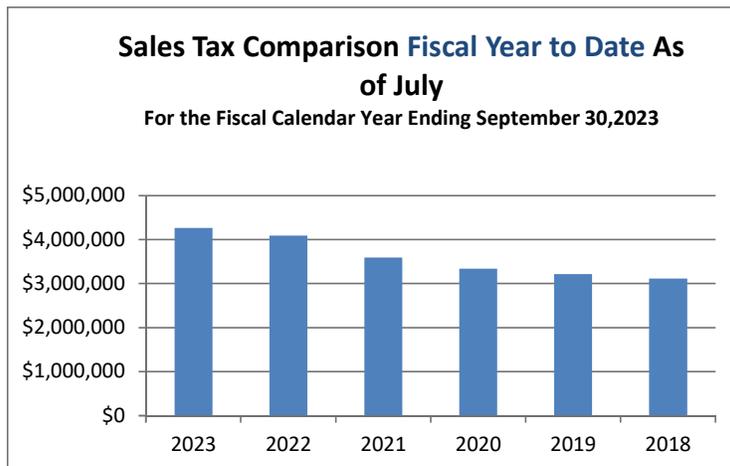
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
October	12.80%	\$ 426,935.35	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99	\$ 339,514.51	\$ 272,435.23
November	1.47%	\$ 477,305.48	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77	\$ 365,595.48	\$ 376,237.61
December	9.29%	\$ 402,702.70	\$ 368,467.73	\$ 311,632.44	\$ 282,270.19	\$ 323,873.04	\$ 285,192.78
January	2.47%	\$ 396,438.25	\$ 386,864.04	\$ 345,810.13	\$ 297,832.83	\$ 263,748.83	\$ 290,351.62
February	3.58%	\$ 506,247.91	\$ 488,772.53	\$ 402,950.76	\$ 410,854.29	\$ 377,316.70	\$ 348,471.45
March	3.41%	\$ 405,269.07	\$ 391,919.74	\$ 328,566.37	\$ 353,527.33	\$ 311,788.03	\$ 297,957.34
April	20.02%	\$ 381,310.61	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31	\$ 296,140.87	\$ 251,318.62
May	6.60%	\$ 488,946.95	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78	\$ 355,687.53	\$ 359,613.96
June	-7.65%	\$ 396,747.98	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08	\$ 302,439.53	\$ 299,690.96
July	-3.95%	\$ 386,095.96	\$ 401,984.02	\$ 349,935.05	\$ 322,571.05	\$ 285,622.64	\$ 336,926.85
August		\$ -	\$ 480,257.68	\$ 434,731.20	\$ 393,734.55	\$ 339,087.66	\$ 352,584.14
September		\$ -	\$ 398,673.98	\$ 369,724.46	\$ 328,146.29	\$ 330,366.78	\$ 296,901.19
		\$ 4,268,000.26	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46	\$ 3,891,181.60	\$ 3,767,681.75

This time last year	\$4,092,902.47
% Change	4.28%

Sales Tax Rate for Walker County is	0.5%
State Sales Tax Rate is	6.25%
<u>Municipalities Within Walker County</u>	
City of Huntsville Sales Tax Rate	1.5%
City of New Waverly Sales Tax Rate	1.5%
City of Riverside Sales Tax Rate	1.5%

Fiscal Year to Date	\$ 4,268,000.26	\$ 4,092,902.47	\$ 3,596,166.72	\$ 3,337,859.62	\$ 3,221,727.16	\$ 3,118,196.42
Budgeted this Fiscal Year	\$ 4,750,000.00	82.32%	81.72%	82.22%	82.80%	82.76%
Pct Received This FY	89.9%					





Weigh Station Revenue Comparison by Fiscal Year

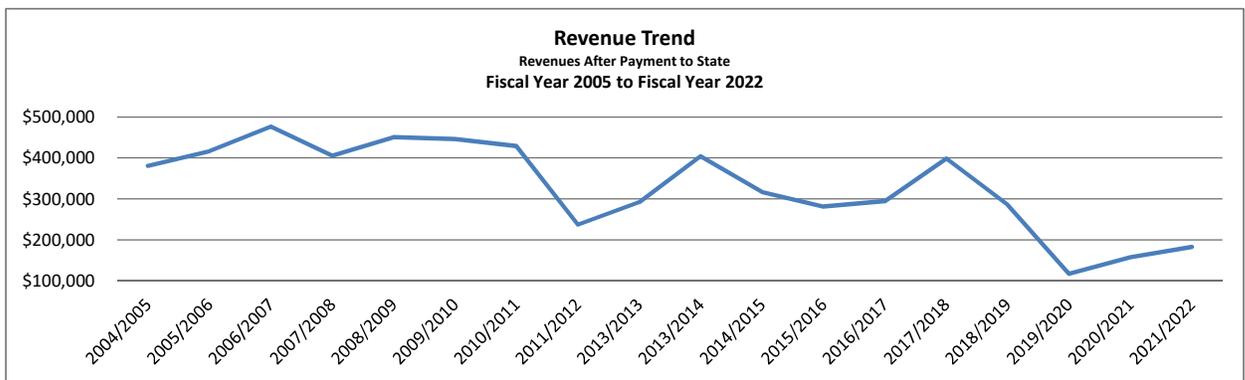
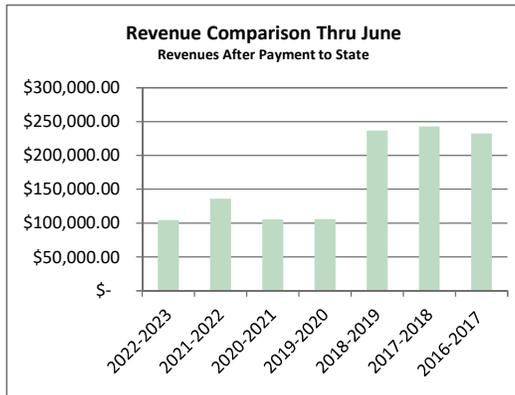
Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	Total 2022-2023	Pd to State	Fiscal Year 2022-2023	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017
October	\$ 17,736.00	\$ (3,588.00)	\$ 14,148.00	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75
November	\$ 11,572.00	\$ (1,311.00)	\$ 10,261.00	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65
December	\$ 17,848.00	\$ (3,690.00)	\$ 14,158.00	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90
January	\$ 13,817.00	\$ (2,697.00)	\$ 11,120.00	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40
February	\$ 16,917.00	\$ (3,128.50)	\$ 13,788.50	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45
March	\$ 13,117.00	\$ (600.00)	\$ 12,517.00	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62
April	\$ 6,437.00	\$ (743.50)	\$ 5,693.50	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40
May	\$ 10,607.00	\$ (1,349.00)	\$ 9,258.00	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20
June	\$ 15,595.00	\$ (1,857.00)	\$ 13,738.00	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50
July	\$ -	\$ -	\$ -	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15
August	\$ -	\$ -	\$ -	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00
September	\$ -	\$ -	\$ -	\$ 13,837.50	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15
	\$ 123,646.00	\$ (18,964.00)	\$ 104,682.00	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17

Allocated to Weigh Station Improv.	\$ -
Allocated to Road and Bridge	\$ 104,682.00

This time last year \$135,997.30
% Change -23.00%

Fiscal Year to Date \$123,646.00 \$ (18,964.00) \$ 104,682.00 \$ 135,997.30 \$ 105,447.85 \$ 105,933.60 \$ 236,559.67 \$ 242,815.25 \$ 232,315.87



Budget for FY 2022/2023

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part-Time Person
Justice of Peace Pct 4	\$ 64,889.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 23,961.00
Road and Bridge Operations	\$ -	\$ 180,000.00	\$ -
	\$ 100,076.00	\$ 180,000.00	\$ 23,961.00



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Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
101-General Fund						
11101-Revenues-General Fund						
Current Ad Valorem Taxes						
101.40110.11101-Current Ad Valorem Taxes	(19,746,076)	(19,746,076)	(19,274,475.11)	0.00	(471,600.89)	97.61 %
Total Current Ad Valorem Taxes	(19,746,076)	(19,746,076)	(19,274,475.11)	0.00	(471,600.89)	97.61 %
Delinquent Ad Valorem Taxes						
101.40120.11101-Delinquent Ad Valorem Taxes	(440,000)	(440,000)	(287,766.03)	0.00	(152,233.97)	65.40 %
Total Delinquent Ad Valorem Taxes	(440,000)	(440,000)	(287,766.03)	0.00	(152,233.97)	65.40 %
Ad Valorem Penalty and Interest						
101.40130.11101-Penalties and Interest-Ad Va	(320,000)	(320,000)	(242,340.52)	0.00	(77,659.48)	75.73 %
Total Ad Valorem Penalty and Interest	(320,000)	(320,000)	(242,340.52)	0.00	(77,659.48)	75.73 %
Sales Tax						
101.40400.11101-Sales Tax	(4,750,000)	(4,750,000)	(3,881,904.30)	0.00	(868,095.70)	81.72 %
Total Sales Tax	(4,750,000)	(4,750,000)	(3,881,904.30)	0.00	(868,095.70)	81.72 %
Other Taxes						
101.40500.11101-Payment In Lieu of Taxes	(44,800)	(44,800)	(33,794.00)	0.00	(11,006.00)	75.43 %
101.40501.11101-Property Taxes-Other(VIT)	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
101.40510.11101-Mixed Beverage Tax	(119,500)	(119,500)	(95,265.30)	0.00	(24,234.70)	79.72 %
Total Other Taxes	(189,300)	(189,300)	(129,059.30)	0.00	(60,240.70)	68.18 %
Intergovernmental Revenues						
101.42010.11101-State Funds	0	(67,322)	(66,821.51)	0.00	(500.49)	99.26 %
101.42410.11101-Intergovernmental Funds-Loca	(162,000)	(662,000)	(722,085.00)	0.00	60,085.00	109.08 %
101.42460.11101-Central Appraisal District	0	0	(17,402.64)	0.00	17,402.64	0.00 %
101.42480.11101-SETH Funds	0	(50,000)	(50,000.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	(162,000)	(779,322)	(856,309.15)	0.00	76,987.15	109.88 %
Intergovernment Revenues-Federal						
101.42628.11101-Federal Funds LATCFRevenueSh	0	(176,221)	(176,220.54)	0.00	(0.46)	100.00 %
101.42919.11101-Federal Covid Related Funds	(1,949,388)	(1,949,388)	(980,254.37)	0.00	(969,133.63)	50.29 %
Total Intergovernment Revenues-Federal	(1,949,388)	(2,125,609)	(1,156,474.91)	0.00	(969,134.09)	54.41 %
Fees of Office/Charges for Service						
101.43010.11101-Fees of Office/Charges for S	(63,000)	(63,000)	(58,515.15)	0.00	(4,484.85)	92.88 %
Total Fees of Office/Charges for Service	(63,000)	(63,000)	(58,515.15)	0.00	(4,484.85)	92.88 %
Other Revenue						
101.48110.11101-Other Revenue	(16,000)	(16,000)	(58,515.47)	0.00	42,515.47	365.72 %
101.48170.11101-Opioid Abatement	0	0	(57,957.53)	0.00	57,957.53	0.00 %
101.48200.11101-Insurance Refunds/Credits	0	(39,000)	(73,512.82)	0.00	34,512.82	188.49 %
Total Other Revenue	(16,000)	(55,000)	(189,985.82)	0.00	134,985.82	345.43 %
Department 11101 Totals	(27,635,764)	(28,468,307)	(26,076,830.29)	0.00	(2,391,476.71)	91.60 %
15010-County Judge						
Intergovernmental Revenues						
101.42010.15010-State Funds	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
Total Intergovernmental Revenues	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
Department 15010 Totals	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %



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15020-County Judge - IT Operations						
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 %
15050-County Clerk						
Fees of Office/Charges for Service						
101.43010.15050-Fees of Office/Charges for S	(430,000)	(430,000)	(255,041.12)	0.00	(174,958.88)	59.31 %
101.43599.15050-Cash Short and Over	0	0	(3.00)	0.00	3.00	0.00 %
101.43700.15050-Supplemental Guardianship Fe	0	0	(5,400.00)	0.00	5,400.00	0.00 %
Total Fees of Office/Charges for Service	(430,000)	(430,000)	(260,444.12)	0.00	(169,555.88)	60.57 %
Courts Costs						
101.47040.15050-TimePmt10%-Court Improvement	0	0	(678.19)	0.00	678.19	0.00 %
Total Courts Costs	0	0	(678.19)	0.00	678.19	-∞
Other Revenue						
101.48110.15050-Other Revenue	0	0	1,555.00	0.00	(1,555.00)	0.00 %
Total Other Revenue	0	0	1,555.00	0.00	(1,555.00)	∞
Department 15050 Totals	(430,000)	(430,000)	(259,567.31)	0.00	(170,432.69)	60.36 %
16010-Voter Registration						
Fees of Office/Charges for Service						
101.43010.16010-Fees of Office/Charges for S	(300)	(300)	(56.00)	0.00	(244.00)	18.67 %
Total Fees of Office/Charges for Service	(300)	(300)	(56.00)	0.00	(244.00)	18.67 %
Department 16010 Totals	(300)	(300)	(56.00)	0.00	(244.00)	18.67 %
16020-Elections						
Intergovernmental Revenues						
101.42410.16020-Intergovernmental Funds-Loca	(30,000)	(30,000)	(3,765.16)	0.00	(26,234.84)	12.55 %
101.42415.16020-Intergovernmental Funds-Stat	0	0	(15,374.29)	0.00	15,374.29	0.00 %
Total Intergovernmental Revenues	(30,000)	(30,000)	(19,139.45)	0.00	(10,860.55)	63.80 %
Department 16020 Totals	(30,000)	(30,000)	(19,139.45)	0.00	(10,860.55)	63.80 %
17010-County Facilities						
Building Use Charges and Rentals						
101.46040.17010-WCHA Utilities Reimbursement	(6,000)	(6,000)	(4,500.00)	0.00	(1,500.00)	75.00 %
101.46050.17010-DPS Annex Buildings Use	0	0	(1,495.29)	0.00	1,495.29	0.00 %
Total Building Use Charges and Rentals	(6,000)	(6,000)	(5,995.29)	0.00	(4.71)	99.92 %
Other Revenue						
101.48110.17010-Other Revenue	0	0	(102.00)	0.00	102.00	0.00 %
Total Other Revenue	0	0	(102.00)	0.00	102.00	-∞
Department 17010 Totals	(6,000)	(6,000)	(6,097.29)	0.00	97.29	101.62 %
17020-Facilities-Justice Center Municipal Allocation						
Intergovernmental Revenues						
101.42410.17020-Intergovernmental Funds-Loca	(10,983)	(10,983)	(6,110.43)	0.00	(4,872.57)	55.64 %
Total Intergovernmental Revenues	(10,983)	(10,983)	(6,110.43)	0.00	(4,872.57)	55.64 %
Department 17020 Totals	(10,983)	(10,983)	(6,110.43)	0.00	(4,872.57)	55.64 %



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20010-County Auditor						
Fees of Office/Charges for Service						
101.43010.20010-Fees of Office/Charges for S	(42,152)	(42,152)	(40,974.06)	0.00	(1,177.94)	97.21 %
Total Fees of Office/Charges for Service	(42,152)	(42,152)	(40,974.06)	0.00	(1,177.94)	97.21 %
Department 20010 Totals	(42,152)	(42,152)	(40,974.06)	0.00	(1,177.94)	97.21 %
20020-County Treasurer						
Fees of Office/Charges for Service						
101.43010.20020-Fees of Office/Charges for S	0	0	(0.10)	0.00	0.10	0.00 %
Total Fees of Office/Charges for Service	0	0	(0.10)	0.00	0.10	-∞
Interest Income						
101.48010.20020-Interest	(50,000)	(50,000)	(709,816.55)	0.00	659,816.55	1419.63 %
Total Interest Income	(50,000)	(50,000)	(709,816.55)	0.00	659,816.55	1419.63 %
Other Revenue						
101.48110.20020-Other Revenue	0	0	(295.55)	0.00	295.55	0.00 %
Total Other Revenue	0	0	(295.55)	0.00	295.55	-∞
Department 20020 Totals	(50,000)	(50,000)	(710,112.20)	0.00	660,112.20	1420.22 %
20030-County Treasurer - Collections						
Fees of Office/Charges for Service						
101.43010.20030-Fees of Office/Charges for S	(3,500)	(3,500)	(1,977.46)	0.00	(1,522.54)	56.50 %
101.43599.20030-Cash Short and Over	0	0	(663.00)	0.00	663.00	0.00 %
Total Fees of Office/Charges for Service	(3,500)	(3,500)	(2,640.46)	0.00	(859.54)	75.44 %
Department 20030 Totals	(3,500)	(3,500)	(2,640.46)	0.00	(859.54)	75.44 %
21010-Vehicle Registration						
Other Taxes						
101.40510.21010-Mixed Beverage Tax	(12,000)	(12,000)	(10,140.00)	0.00	(1,860.00)	84.50 %
Total Other Taxes	(12,000)	(12,000)	(10,140.00)	0.00	(1,860.00)	84.50 %
Fees of Office/Charges for Service						
101.43010.21010-Fees of Office/Charges for S	(500)	(500)	(426.90)	0.00	(73.10)	85.38 %
Total Fees of Office/Charges for Service	(500)	(500)	(426.90)	0.00	(73.10)	85.38 %
Vehicle Registration						
101.44100.21010-Vehicle Registration Commiss	(900,000)	(900,000)	(1,012,264.40)	0.00	112,264.40	112.47 %
101.44210.21010-Certificates of Title	(77,000)	(77,000)	(53,350.00)	0.00	(23,650.00)	69.29 %
Total Vehicle Registration	(977,000)	(977,000)	(1,065,614.40)	0.00	88,614.40	109.07 %
Department 21010 Totals	(989,500)	(989,500)	(1,076,181.30)	0.00	86,681.30	108.76 %
30010-Courts-Central Costs						
Intergovernmental Revenues						
101.42010.30010-State Funds	(8,000)	(8,000)	(9,248.00)	0.00	1,248.00	115.60 %
101.42030.30010-State Funds-Indigent Defense	(52,924)	(52,924)	(22,734.50)	0.00	(30,189.50)	42.96 %
101.42040.30010-State Funds-Capital Murder	0	(70,856)	(54,711.77)	0.00	(16,144.23)	77.22 %
Total Intergovernmental Revenues	(60,924)	(131,780)	(86,694.27)	0.00	(45,085.73)	65.79 %
Fees of Office/Charges for Service						
101.43010.30010-Fees of Office/Charges for S	0	0	(24.14)	0.00	24.14	0.00 %
101.43740.30010-Bond Fees-General Fund	0	0	(500.00)	0.00	500.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(524.14)	0.00	524.14	-∞



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Courts Costs						
101.47041.30010-JudicialSupportFee .60 Distr	0	0	(9.36)	0.00	9.36	0.00 %
101.47042.30010-JudicialSupportFee .60 Court	0	0	(0.86)	0.00	0.86	0.00 %
101.47050.30010-JudicialSupportFee .60 Justi	0	0	(114.14)	0.00	114.14	0.00 %
Total Courts Costs	0	0	(124.36)	0.00	124.36	-∞
Department 30010 Totals	(60,924)	(131,780)	(87,342.77)	0.00	(44,437.23)	66.28 %
30020-County Court at Law						
Intergovernmental Revenues						
101.42010.30020-State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Fees of Office/Charges for Service						
101.43010.30020-Fees of Office/Charges for S	(25,000)	(25,000)	(16,338.46)	0.00	(8,661.54)	65.35 %
Total Fees of Office/Charges for Service	(25,000)	(25,000)	(16,338.46)	0.00	(8,661.54)	65.35 %
Courts Costs						
101.47020.30020-Court Costs	(8,000)	(8,000)	(3,938.45)	0.00	(4,061.55)	49.23 %
101.47030.30020-Court Costs - Attorney Fees	(17,000)	(17,000)	(18,006.26)	0.00	1,006.26	105.92 %
101.47040.30020-TimePmt10%-Court Improvement	0	0	(881.60)	0.00	881.60	0.00 %
Total Courts Costs	(25,000)	(25,000)	(22,826.31)	0.00	(2,173.69)	91.31 %
Fines and Forfeitures						
101.47800.30020-Bond Forfeitures	(25,000)	(25,000)	(3,000.00)	0.00	(22,000.00)	12.00 %
Total Fines and Forfeitures	(25,000)	(25,000)	(3,000.00)	0.00	(22,000.00)	12.00 %
Department 30020 Totals	(159,000)	(159,000)	(105,164.77)	0.00	(53,835.23)	66.14 %
30030-12th Judicial District Court						
Intergovernmental Revenues						
101.42410.30030-Intergovernmental Funds-Loca	(69,609)	(69,609)	(50,240.90)	0.00	(19,368.10)	72.18 %
Total Intergovernmental Revenues	(69,609)	(69,609)	(50,240.90)	0.00	(19,368.10)	72.18 %
Fees of Office/Charges for Service						
101.43010.30030-Fees of Office/Charges for S	(1,800)	(1,800)	(1,174.52)	0.00	(625.48)	65.25 %
Total Fees of Office/Charges for Service	(1,800)	(1,800)	(1,174.52)	0.00	(625.48)	65.25 %
Courts Costs						
101.47020.30030-Court Costs	(2,100)	(2,100)	(3,381.42)	0.00	1,281.42	161.02 %
101.47030.30030-Court Costs - Attorney Fees	(10,000)	(10,000)	(8,808.31)	0.00	(1,191.69)	88.08 %
101.47040.30030-TimePmt10%-Court Improvement	0	0	(660.00)	0.00	660.00	0.00 %
Total Courts Costs	(12,100)	(12,100)	(12,849.73)	0.00	749.73	106.20 %
Department 30030 Totals	(83,509)	(83,509)	(64,265.15)	0.00	(19,243.85)	76.96 %
30040-278th Judicial District Court						
Intergovernmental Revenues						
101.42410.30040-Intergovernmental Funds-Loca	(56,347)	(56,347)	(39,986.99)	0.00	(16,360.01)	70.97 %
Total Intergovernmental Revenues	(56,347)	(56,347)	(39,986.99)	0.00	(16,360.01)	70.97 %
Fees of Office/Charges for Service						
101.43010.30040-Fees of Office/Charges for S	(1,500)	(1,500)	(814.30)	0.00	(685.70)	54.29 %
Total Fees of Office/Charges for Service	(1,500)	(1,500)	(814.30)	0.00	(685.70)	54.29 %
Courts Costs						
101.47020.30040-Court Costs	(2,000)	(2,000)	(2,250.20)	0.00	250.20	112.51 %



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101.47030.30040-Court Costs - Attorney Fees	(9,000)	(9,000)	(11,011.25)	0.00	2,011.25	122.35 %
101.47040.30040-TimePmt10%-Court Improvement	0	0	(526.75)	0.00	526.75	0.00 %
Total Courts Costs	(11,000)	(11,000)	(13,788.20)	0.00	2,788.20	125.35 %
Department 30040 Totals	(68,847)	(68,847)	(54,589.49)	0.00	(14,257.51)	79.29 %
30050-Courts-Pretrial Bond Supervision						
Fees of Office/Charges for Service						
101.43010.30050-Fees of Office/Charges for S	(1,000)	(1,000)	(563.00)	0.00	(437.00)	56.30 %
Total Fees of Office/Charges for Service	(1,000)	(1,000)	(563.00)	0.00	(437.00)	56.30 %
Department 30050 Totals	(1,000)	(1,000)	(563.00)	0.00	(437.00)	56.30 %
31010-District Clerk						
Fees of Office/Charges for Service						
101.43010.31010-Fees of Office/Charges for S	(97,000)	(97,000)	(69,662.15)	0.00	(27,337.85)	71.82 %
Total Fees of Office/Charges for Service	(97,000)	(97,000)	(69,662.15)	0.00	(27,337.85)	71.82 %
Courts Costs						
101.47040.31010-TimePmt10%-Court Improvement	0	0	(34.52)	0.00	34.52	0.00 %
Total Courts Costs	0	0	(34.52)	0.00	34.52	-∞
Department 31010 Totals	(97,000)	(97,000)	(69,696.67)	0.00	(27,303.33)	71.85 %
32010-Criminal District Attorney						
Intergovernmental Revenues						
101.42010.32010-State Funds	0	(17,506)	(13,400.68)	0.00	(4,105.32)	76.55 %
101.42020.32010-State Longevity Pay	(6,155)	(6,155)	(5,015.00)	0.00	(1,140.00)	81.48 %
Total Intergovernmental Revenues	(6,155)	(23,661)	(18,415.68)	0.00	(5,245.32)	77.83 %
Fees of Office/Charges for Service						
101.43010.32010-Fees of Office/Charges for S	(388)	(388)	(5.00)	0.00	(383.00)	1.29 %
101.43040.32010-CDA Prosecutor Local Court C	(2,800)	(2,800)	(1,524.16)	0.00	(1,275.84)	54.43 %
Total Fees of Office/Charges for Service	(3,188)	(3,188)	(1,529.16)	0.00	(1,658.84)	47.97 %
Department 32010 Totals	(9,343)	(26,849)	(19,944.84)	0.00	(6,904.16)	74.29 %
33010-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
101.43010.33010-Fees of Office/Charges for S	(70,000)	(70,000)	(27,799.60)	0.00	(42,200.40)	39.71 %
Total Fees of Office/Charges for Service	(70,000)	(70,000)	(27,799.60)	0.00	(42,200.40)	39.71 %
Courts Costs						
101.47040.33010-TimePmt10%-Court Improvement	0	0	(1,473.16)	0.00	1,473.16	0.00 %
Total Courts Costs	0	0	(1,473.16)	0.00	1,473.16	-∞
Department 33010 Totals	(70,000)	(70,000)	(29,272.76)	0.00	(40,727.24)	41.82 %
33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
101.43010.33020-Fees of Office/Charges for S	(16,000)	(16,000)	(11,800.09)	0.00	(4,199.91)	73.75 %
Total Fees of Office/Charges for Service	(16,000)	(16,000)	(11,800.09)	0.00	(4,199.91)	73.75 %
Courts Costs						
101.47040.33020-TimePmt10%-Court Improvement	0	0	(325.00)	0.00	325.00	0.00 %
Total Courts Costs	0	0	(325.00)	0.00	325.00	-∞
Department 33020 Totals	(16,000)	(16,000)	(12,125.09)	0.00	(3,874.91)	75.78 %



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33030-Justice of Peace Precinct 3						
<i>Fees of Office/Charges for Service</i>						
101.43010.33030-Fees of Office/Charges for S	(19,000)	(19,000)	(11,688.94)	0.00	(7,311.06)	61.52 %
101.43599.33030-Cash Short and Over	0	0	(169.00)	0.00	169.00	0.00 %
Total Fees of Office/Charges for Service	(19,000)	(19,000)	(11,857.94)	0.00	(7,142.06)	62.41 %
<i>Courts Costs</i>						
101.47040.33030-TimePmt10%-Court Improvement	0	0	(647.60)	0.00	647.60	0.00 %
Total Courts Costs	0	0	(647.60)	0.00	647.60	-∞
Department 33030 Totals	(19,000)	(19,000)	(12,505.54)	0.00	(6,494.46)	65.82 %
33040-Justice of Peace Precinct 4						
<i>Fees of Office/Charges for Service</i>						
101.43010.33040-Fees of Office/Charges for S	(70,000)	(70,000)	(43,939.51)	0.00	(26,060.49)	62.77 %
Total Fees of Office/Charges for Service	(70,000)	(70,000)	(43,939.51)	0.00	(26,060.49)	62.77 %
<i>Courts Costs</i>						
101.47040.33040-TimePmt10%-Court Improvement	0	0	(1,198.27)	0.00	1,198.27	0.00 %
Total Courts Costs	0	0	(1,198.27)	0.00	1,198.27	-∞
Department 33040 Totals	(70,000)	(70,000)	(45,137.78)	0.00	(24,862.22)	64.48 %
36010-Juvenile Probation Support - General Fund						
<i>Fees of Office/Charges for Service</i>						
101.43750.36010-Probation Fees - General Fun	(5,000)	(5,000)	(6,174.83)	0.00	1,174.83	123.50 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	(6,174.83)	0.00	1,174.83	123.50 %
Department 36010 Totals	(5,000)	(5,000)	(6,174.83)	0.00	1,174.83	123.50 %
41010-Sheriff						
<i>Intergovernment Revenues-Federal</i>						
101.42622.41010-Federal Funds - HIDTA	0	(11,012)	(11,012.80)	0.00	0.80	100.01 %
Total Intergovernment Revenues-Federal	0	(11,012)	(11,012.80)	0.00	0.80	100.01 %
<i>Fees of Office/Charges for Service</i>						
101.43010.41010-Fees of Office/Charges for S	(10,000)	(10,000)	(10,044.00)	0.00	44.00	100.44 %
101.43050.41010-Copies	0	0	(108.00)	0.00	108.00	0.00 %
101.43599.41010-Cash Short and Over	0	0	2.00	0.00	(2.00)	0.00 %
101.43740.41010-Bond Fees-General Fund	(2,400)	(2,400)	(1,579.50)	0.00	(820.50)	65.81 %
Total Fees of Office/Charges for Service	(12,400)	(12,400)	(11,729.50)	0.00	(670.50)	94.59 %
Department 41010 Totals	(12,400)	(23,412)	(22,742.30)	0.00	(669.70)	97.14 %
41030-Sheriff Estray						
<i>Fees of Office/Charges for Service</i>						
101.43010.41030-Fees of Office/Charges for S	(2,830)	(2,830)	(2,642.80)	0.00	(187.20)	93.39 %
Total Fees of Office/Charges for Service	(2,830)	(2,830)	(2,642.80)	0.00	(187.20)	93.39 %
Department 41030 Totals	(2,830)	(2,830)	(2,642.80)	0.00	(187.20)	93.39 %
44001-Constables Central						
<i>Fees of Office/Charges for Service</i>						
101.43020.44001-Serving Papers	(135,000)	(135,000)	(110,398.99)	0.00	(24,601.01)	81.78 %
Total Fees of Office/Charges for Service	(135,000)	(135,000)	(110,398.99)	0.00	(24,601.01)	81.78 %
Department 44001 Totals	(135,000)	(135,000)	(110,398.99)	0.00	(24,601.01)	81.78 %



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44010-Constable Precinct 1						
Fees of Office/Charges for Service						
101.43020.44010-Serving Papers	0	0	(2,700.00)	0.00	2,700.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,700.00)	0.00	2,700.00	-∞
Department 44010 Totals	0	0	(2,700.00)	0.00	2,700.00	-∞
44020-Constable Precinct 2						
Fees of Office/Charges for Service						
101.43020.44020-Serving Papers	0	0	(4,200.00)	0.00	4,200.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(4,200.00)	0.00	4,200.00	-∞
Other Revenue						
101.48200.44020-Insurance Refunds/Credits	0	(4,856)	(4,856.54)	0.00	0.54	100.01 %
Total Other Revenue	0	(4,856)	(4,856.54)	0.00	0.54	100.01 %
Department 44020 Totals	0	(4,856)	(9,056.54)	0.00	4,200.54	186.50 %
44030-Constable Precinct 3						
Fees of Office/Charges for Service						
101.43010.44030-Fees of Office/Charges for S	0	0	(25.00)	0.00	25.00	0.00 %
101.43020.44030-Serving Papers	0	0	(3,400.00)	0.00	3,400.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(3,425.00)	0.00	3,425.00	-∞
Department 44030 Totals	0	0	(3,425.00)	0.00	3,425.00	-∞
44040-Constable Precinct 4						
Fees of Office/Charges for Service						
101.43010.44040-Fees of Office/Charges for S	0	0	(2,782.02)	0.00	2,782.02	0.00 %
101.43020.44040-Serving Papers	0	0	(7,600.00)	0.00	7,600.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(10,382.02)	0.00	10,382.02	-∞
Other Revenue						
101.48160.44040-Grant-NRA	0	(29,280)	(4,424.00)	0.00	(24,856.00)	15.11 %
Total Other Revenue	0	(29,280)	(4,424.00)	0.00	(24,856.00)	15.11 %
Department 44040 Totals	0	(29,280)	(14,806.02)	0.00	(14,473.98)	50.57 %
46010-Emergency Operations						
Intergovernmental Revenues						
101.42012.46010-Grants-State	0	(95,731)	(95,730.69)	0.00	(0.31)	100.00 %
Total Intergovernmental Revenues	0	(95,731)	(95,730.69)	0.00	(0.31)	100.00 %
Building Use Charges and Rentals						
101.46020.46010-Rent of Shelter	0	0	(4,200.00)	0.00	4,200.00	0.00 %
Total Building Use Charges and Rentals	0	0	(4,200.00)	0.00	4,200.00	-∞
Department 46010 Totals	0	(95,731)	(99,930.69)	0.00	4,199.69	104.39 %
50010-County Jail						
Intergovernmental Revenues						
101.42010.50010-State Funds	0	0	(72.00)	0.00	72.00	0.00 %
101.42470.50010-Inmate Housing-Other Countie	(40,000)	(40,000)	(1,755.00)	0.00	(38,245.00)	4.39 %
Total Intergovernmental Revenues	(40,000)	(40,000)	(1,827.00)	0.00	(38,173.00)	4.57 %
Intergovernment Revenues-Federal						
101.42620.50010-Federal Funds	0	0	(9,906.00)	0.00	9,906.00	0.00 %
Total Intergovernment Revenues-Federal	0	0	(9,906.00)	0.00	9,906.00	-∞



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Fees of Office/Charges for Service						
101.43010.50010-Fees of Office/Charges for S	0	0	(65.00)	0.00	65.00	0.00 %
101.43060.50010-Coin Phones	(112,000)	(112,000)	(80,195.93)	0.00	(31,804.07)	71.60 %
Total Fees of Office/Charges for Service	(112,000)	(112,000)	(80,260.93)	0.00	(31,739.07)	71.66 %
Other Revenue						
101.48110.50010-Other Revenue	0	0	(4,525.80)	0.00	4,525.80	0.00 %
Total Other Revenue	0	0	(4,525.80)	0.00	4,525.80	-∞
Department 50010 Totals	(152,000)	(152,000)	(96,519.73)	0.00	(55,480.27)	63.50 %
50020-County Jail Inmate Medical Cost Center						
Fees of Office/Charges for Service						
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	(7,711.57)	0.00	7,711.57	0.00 %
101.43410.50020-In-Clinic Doctor Visits	(13,000)	(13,000)	(9,900.00)	0.00	(3,100.00)	76.15 %
Total Fees of Office/Charges for Service	(82,420)	(82,420)	(69,676.57)	0.00	(12,743.43)	84.54 %
Department 50020 Totals	(82,420)	(82,420)	(69,676.57)	0.00	(12,743.43)	84.54 %
50110-Adult Probation Support- General Fund						
Fees of Office/Charges for Service						
101.43010.50110-Fees of Office/Charges for S	0	0	(20,060.75)	0.00	20,060.75	0.00 %
Total Fees of Office/Charges for Service	0	0	(20,060.75)	0.00	20,060.75	-∞
Department 50110 Totals	0	0	(20,060.75)	0.00	20,060.75	-∞
61020-Planning and Development						
Licenses and Permits						
101.41020.61020-Licenses and Permits	(402,162)	(402,162)	(351,380.53)	0.00	(50,781.47)	87.37 %
101.41030.61020-OSSF Fees	(50,000)	(50,000)	(48,675.00)	0.00	(1,325.00)	97.35 %
Total Licenses and Permits	(452,162)	(452,162)	(400,055.53)	0.00	(52,106.47)	88.48 %
Fees of Office/Charges for Service						
101.43010.61020-Fees of Office/Charges for S	0	0	(201.99)	0.00	201.99	0.00 %
Total Fees of Office/Charges for Service	0	0	(201.99)	0.00	201.99	-∞
Department 61020 Totals	(452,162)	(452,162)	(400,257.52)	0.00	(51,904.48)	88.52 %
Fund 101 Totals	(30,731,634)	(31,793,418)	(29,568,708.39)	0.00	(2,224,709.61)	93.00 %
105-General Projects Fund						
11105-Revenues-General Projects Fund						
Interest Income						
105.48010.11105-Interest	(5,000)	(5,000)	(191,277.25)	0.00	186,277.25	3825.55 %
Total Interest Income	(5,000)	(5,000)	(191,277.25)	0.00	186,277.25	3825.55 %
Tranfers In						
105.49901.11105-Transfer from General Fund	0	(643,582)	(643,582.00)	0.00	0.00	100.00 %
Total Tranfers In	0	(643,582)	(643,582.00)	0.00	0.00	100.00 %
Department 11105 Totals	(5,000)	(648,582)	(834,859.25)	0.00	186,277.25	128.72 %
Fund 105 Totals	(5,000)	(648,582)	(834,859.25)	0.00	186,277.25	128.72 %



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115-General Capital Projects Fund						
11115-General Capital Projects Revenues						
Interest Income						
115.48010.11115-Interest	(5,000)	(5,000)	(179,418.45)	0.00	174,418.45	3588.37 %
Total Interest Income	(5,000)	(5,000)	(179,418.45)	0.00	174,418.45	3588.37 %
Tranfers In						
115.49901.11115-Transfer from General Fund	(5,500,000)	(5,500,000)	(5,500,000.00)	0.00	0.00	100.00 %
Total Tranfers In	(5,500,000)	(5,500,000)	(5,500,000.00)	0.00	0.00	100.00 %
Department 11115 Totals	(5,505,000)	(5,505,000)	(5,679,418.45)	0.00	174,418.45	103.17 %
Fund 115 Totals	(5,505,000)	(5,505,000)	(5,679,418.45)	0.00	174,418.45	103.17 %
119-ARP Relief/Recovery Fund						
11119-Revenues-Recovery Fund						
Interest Income						
119.48010.11119-Interest	0	0	(84,435.69)	0.00	84,435.69	0.00 %
Total Interest Income	0	0	(84,435.69)	0.00	84,435.69	-∞
Department 11119 Totals	0	0	(84,435.69)	0.00	84,435.69	-∞
185-Healthy County Initiative Fund						
11185-Revenues-Healthy County Initiative						
Interest Income						
185.48010.11185-Interest	0	0	(587.45)	0.00	587.45	0.00 %
Total Interest Income	0	0	(587.45)	0.00	587.45	-∞
Other Revenue						
185.48110.11185-Other Revenue	0	0	(90.00)	0.00	90.00	0.00 %
Total Other Revenue	0	0	(90.00)	0.00	90.00	-∞
Department 11185 Totals	0	0	(677.45)	0.00	677.45	-∞
Fund 185 Totals	0	0	(677.45)	0.00	677.45	-∞
192-Debt Service Fund						
11192-Revenues-Debt Service Fund						
Current Ad Valorem Taxes						
192.40110.11192-Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,321,247.55)	0.00	163,744.55	114.15 %
Total Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,321,247.55)	0.00	163,744.55	114.15 %
Delinquent Ad Valorem Taxes						
192.40120.11192-Delinquent Ad Valorem Taxes	(32,000)	(32,000)	(19,948.25)	0.00	(12,051.75)	62.34 %
Total Delinquent Ad Valorem Taxes	(32,000)	(32,000)	(19,948.25)	0.00	(12,051.75)	62.34 %
Ad Valorem Penalty and Interest						
192.40130.11192-Penalties and Interest-Ad Va	(25,000)	(25,000)	(15,872.38)	0.00	(9,127.62)	63.49 %
Total Ad Valorem Penalty and Interest	(25,000)	(25,000)	(15,872.38)	0.00	(9,127.62)	63.49 %
Interest Income						
192.48010.11192-Interest	(1,800)	(1,800)	(29,213.73)	0.00	27,413.73	1622.99 %
Total Interest Income	(1,800)	(1,800)	(29,213.73)	0.00	27,413.73	1622.99 %
Department 11192 Totals	(1,216,303)	(1,216,303)	(1,386,281.91)	0.00	169,978.91	113.98 %
Fund 192 Totals	(1,216,303)	(1,216,303)	(1,386,281.91)	0.00	169,978.91	113.98 %



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220-Road and Bridge Fund						
11220-Revenues-Road and Bridge Fund						
Current Ad Valorem Taxes						
220.40110.11220-Current Ad Valorem Taxes	(4,394,772)	(4,394,772)	(4,320,674.16)	0.00	(74,097.84)	98.31 %
Total Current Ad Valorem Taxes	(4,394,772)	(4,394,772)	(4,320,674.16)	0.00	(74,097.84)	98.31 %
Intergovernmental Revenues						
220.42010.11220-State Funds	(99,300)	(99,300)	(102,109.16)	0.00	2,809.16	102.83 %
Total Intergovernmental Revenues	(99,300)	(99,300)	(102,109.16)	0.00	2,809.16	102.83 %
Intergovernment Revenues-Federal						
220.42620.11220-Federal Funds	0	(304,265)	(304,265.33)	0.00	0.33	100.00 %
220.42630.11220-US Forest Service	(120,000)	(120,000)	(115,851.71)	0.00	(4,148.29)	96.54 %
Total Intergovernment Revenues-Federal	(120,000)	(424,265)	(420,117.04)	0.00	(4,147.96)	99.02 %
Road and Bridge Fees						
220.44510.11220-Road and Bridge Fees	(530,250)	(530,250)	(408,130.00)	0.00	(122,120.00)	76.97 %
Total Road and Bridge Fees	(530,250)	(530,250)	(408,130.00)	0.00	(122,120.00)	76.97 %
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)	(67,559.68)	0.00	(132,440.32)	33.78 %
220.47602.11220-JP #2 Fines	(40,000)	(40,000)	(23,303.90)	0.00	(16,696.10)	58.26 %
220.47603.11220-JP #3 Fines	(31,000)	(31,000)	(27,937.34)	0.00	(3,062.66)	90.12 %
220.47604.11220-JP #4 Fines	(75,000)	(75,000)	(63,601.14)	0.00	(11,398.86)	84.80 %
220.47606.11220-License and Weight Fines	(180,000)	(180,000)	(104,682.00)	0.00	(75,318.00)	58.16 %
220.47610.11220-County Court at Law Fines	(85,000)	(85,000)	(58,496.40)	0.00	(26,503.60)	68.82 %
220.47622.11220-District Courts Fines	(95,000)	(95,000)	(54,445.52)	0.00	(40,554.48)	57.31 %
Total Fines and Forfeitures	(706,000)	(706,000)	(400,025.98)	0.00	(305,974.02)	56.66 %
Interest Income						
220.48010.11220-Interest	(8,000)	(8,000)	(134,446.26)	0.00	126,446.26	1680.58 %
Total Interest Income	(8,000)	(8,000)	(134,446.26)	0.00	126,446.26	1680.58 %
Tranfers In						
220.49901.11220-Transfer from General Fund	(600,000)	(600,000)	(600,000.00)	0.00	0.00	100.00 %
220.49930.11220-Transfers from Other Funds	0	0	(79,851.00)	0.00	79,851.00	0.00 %
Total Tranfers In	(600,000)	(600,000)	(679,851.00)	0.00	79,851.00	113.31 %
Department 11220 Totals	(6,818,322)	(7,122,587)	(6,825,353.60)	0.00	(297,233.40)	95.83 %
82200-Road and Bridge General						
Intergovernmental Revenues						
220.42229.82200-Grant Revenue-Other	0	(5,300)	(2,900.00)	0.00	(2,400.00)	54.72 %
220.42350.82200-HGAC Grants - State Funds	0	0	(9,068.20)	0.00	9,068.20	0.00 %
Total Intergovernmental Revenues	0	(5,300)	(11,968.20)	0.00	6,668.20	225.82 %
Department 82200 Totals	0	(5,300)	(11,968.20)	0.00	6,668.20	225.82 %



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82210-Road and Bridge Precinct 1						
Other Revenue						
220.48300.82210-Proceeds from Auction/Sale	0	(400)	(400.00)	0.00	0.00	100.00 %
Total Other Revenue	0	(400)	(400.00)	0.00	0.00	100.00 %
Department 82210 Totals	0	(400)	(400.00)	0.00	0.00	100.00 %
82220-Road and Bridge Precinct 2						
Other Revenue						
220.48110.82220-Other Revenue	0	(1,219)	(1,219.46)	0.00	0.46	100.04 %
Total Other Revenue	0	(1,219)	(1,219.46)	0.00	0.46	100.04 %
Department 82220 Totals	0	(1,219)	(1,219.46)	0.00	0.46	100.04 %
82230-Road and Bridge Precinct 3						
Intergovernment Revenues-Federal						
220.42710.82230-Disaster Relief Funds	0	(128,500)	(128,500.21)	0.00	0.21	100.00 %
Total Intergovernment Revenues-Federal	0	(128,500)	(128,500.21)	0.00	0.21	100.00 %
Other Revenue						
220.48110.82230-Other Revenue	0	(30,030)	(35,070.10)	0.00	5,040.10	116.78 %
220.48300.82230-Proceeds from Auction/Sale	0	(1,500)	(1,500.00)	0.00	0.00	100.00 %
Total Other Revenue	0	(31,530)	(36,570.10)	0.00	5,040.10	115.99 %
Department 82230 Totals	0	(160,030)	(165,070.31)	0.00	5,040.31	103.15 %
82240-Road and Bridge Precinct 4						
Other Revenue						
220.48300.82240-Proceeds from Auction/Sale	0	(2,000)	(2,000.00)	0.00	0.00	100.00 %
Total Other Revenue	0	(2,000)	(2,000.00)	0.00	0.00	100.00 %
Department 82240 Totals	0	(2,000)	(2,000.00)	0.00	0.00	100.00 %
Fund 220 Totals	(6,818,322)	(7,291,536)	(7,006,011.57)	0.00	(285,524.43)	96.08 %
301-Walker County EMS Fund						
11301-Revenues-Walker County EMS Fund						
Intergovernmental Revenues						
301.42010.11301-State Funds	(13,800)	(13,800)	0.00	0.00	(13,800.00)	0.00 %
301.42229.11301-Grant Revenue-Other	0	(40,040)	(40,040.75)	0.00	0.75	100.00 %
Total Intergovernmental Revenues	(13,800)	(53,840)	(40,040.75)	0.00	(13,799.25)	74.37 %
Intergovernment Revenues-Federal						
301.42625.11301-US Stimulus Check	0	(31,359)	(31,359.52)	0.00	0.52	100.00 %
301.42919.11301-Federal Covid Related Funds	(540,000)	(540,000)	(670,301.43)	0.00	130,301.43	124.13 %
Total Intergovernment Revenues-Federal	(540,000)	(571,359)	(701,660.95)	0.00	130,301.95	122.81 %
Fees of Office/Charges for Service						
301.43010.11301-Fees of Office/Charges for S	(1,000)	(1,000)	(1,966.00)	0.00	966.00	196.60 %
Total Fees of Office/Charges for Service	(1,000)	(1,000)	(1,966.00)	0.00	966.00	196.60 %
Ambulance Fees						
301.43800.11301-Ambulance Emergency Fees	(2,900,000)	(2,900,000)	(2,069,746.95)	0.00	(830,253.05)	71.37 %
301.43804.11301-Emergicon Billed Writeoff fr	0	0	(17,754.59)	0.00	17,754.59	0.00 %
301.43997.11301-WriteOffs Collected	(10,000)	(10,000)	(4,143.27)	0.00	(5,856.73)	41.43 %
Total Ambulance Fees	(2,910,000)	(2,910,000)	(2,091,644.81)	0.00	(818,355.19)	71.88 %



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Interest Income						
301.48010.11301-Interest	(2,600)	(2,600)	(64,625.94)	0.00	62,025.94	2485.61 %
Total Interest Income	(2,600)	(2,600)	(64,625.94)	0.00	62,025.94	2485.61 %
Other Revenue						
301.48200.11301-Insurance Refunds/Credits	0	(358)	(358.28)	0.00	0.28	100.08 %
Total Other Revenue	0	(358)	(358.28)	0.00	0.28	100.08 %
Tranfers In						
301.49901.11301-Transfer from General Fund	(1,641,121)	(1,641,121)	(1,641,121.00)	0.00	0.00	100.00 %
301.49902.11301-Transfer from General-Capita	(140,000)	(140,000)	0.00	0.00	(140,000.00)	0.00 %
Total Tranfers In	(1,781,121)	(1,781,121)	(1,641,121.00)	0.00	(140,000.00)	92.14 %
Department 11301 Totals	(5,248,521)	(5,320,278)	(4,541,417.73)	0.00	(778,860.27)	85.36 %
Fund 301 Totals	(5,248,521)	(5,320,278)	(4,541,417.73)	0.00	(778,860.27)	85.36 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Intergovernmental Revenues						
473.42010.42080-State Funds	(98,629)	(98,629)	(72,745.52)	0.00	(25,883.48)	73.76 %
Total Intergovernmental Revenues	(98,629)	(98,629)	(72,745.52)	0.00	(25,883.48)	73.76 %
Department 42080 Totals	(98,629)	(98,629)	(72,745.52)	0.00	(25,883.48)	73.76 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Intergovernment Revenues-Federal						
474.42619.32091-Federal Funds Passed thru th	(69,850)	(69,850)	(48,725.48)	0.00	(21,124.52)	69.76 %
Total Intergovernment Revenues-Federal	(69,850)	(69,850)	(48,725.48)	0.00	(21,124.52)	69.76 %
Department 32091 Totals	(69,850)	(69,850)	(48,725.48)	0.00	(21,124.52)	69.76 %
481-Grant-Jag						
48859-JAG Grant - 2022						
Intergovernment Revenues-Federal						
481.42620.48859-Federal Funds	(6,453)	(6,453)	(6,453.00)	0.00	0.00	100.00 %
Total Intergovernment Revenues-Federal	(6,453)	(6,453)	(6,453.00)	0.00	0.00	100.00 %
Department 48859 Totals	(6,453)	(6,453)	(6,453.00)	0.00	0.00	100.00 %
483-Grants-HAVA Fund						
16051-HAVA-Elections Security						
Intergovernmental Revenues						
483.42340.16051-HAVA Grants-State Funds	0	0	(12,461.87)	0.00	12,461.87	0.00 %
483.42399.16051-Grant Return Adjustment	0	0	12,461.87	0.00	(12,461.87)	0.00 %
Total Intergovernmental Revenues	0	0	0.00	0.00	0.00	NaN
Department 16051 Totals	0	0	0.00	0.00	0.00	NaN
Fund 483 Totals	0	0	0.00	0.00	0.00	NaN



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488-CDBG Grants						
62010-CDBG-GLO-Harvey						
Intergovernment Revenues-Federal						
488.42230.62010-Grant Revenue-Federal thru S	(694,207)	(694,207)	(711,435.55)	0.00	17,228.55	102.48 %
Total Intergovernment Revenues-Federal	(694,207)	(694,207)	(711,435.55)	0.00	17,228.55	102.48 %
Department 62010 Totals	(694,207)	(694,207)	(711,435.55)	0.00	17,228.55	102.48 %
62021-CDBG-WC SUD						
Intergovernment Revenues-Federal						
488.42230.62021-Grant Revenue-Federal thru S	0	0	(229,937.35)	0.00	229,937.35	0.00 %
Total Intergovernment Revenues-Federal	0	0	(229,937.35)	0.00	229,937.35	-∞
Department 62021 Totals	0	0	(229,937.35)	0.00	229,937.35	-∞
Fund 488 Totals	(694,207)	(694,207)	(941,372.90)	0.00	247,165.90	135.60 %
490-WC SUD Grants						
62021-CDBG-WC SUD						
Intergovernment Revenues-Federal						
490.42230.62021-Grant Revenue-Federal thru S	(319,180)	(319,180)	0.00	0.00	(319,180.00)	0.00 %
Total Intergovernment Revenues-Federal	(319,180)	(319,180)	0.00	0.00	(319,180.00)	0.00 %
Department 62021 Totals	(319,180)	(319,180)	0.00	0.00	(319,180.00)	0.00 %
511-County Records Management and Preservation Fund						
11511-Revenues-County Records Management and Preservation Fund						
Fees of Office/Charges for Service						
511.43010.11511-Fees of Office/Charges for S	0	0	(1,926.29)	0.00	1,926.29	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,926.29)	0.00	1,926.29	-∞
Department 11511 Totals	0	0	(1,926.29)	0.00	1,926.29	-∞
512-County Records Preservation II Fund						
11512-Revenues-County Records Preservation II Fund						
Fees of Office/Charges for Service						
512.43010.11512-Fees of Office/Charges for S	0	0	(505.60)	0.00	505.60	0.00 %
Total Fees of Office/Charges for Service	0	0	(505.60)	0.00	505.60	-∞
Interest Income						
512.48010.11512-Interest	0	0	(2,016.81)	0.00	2,016.81	0.00 %
Total Interest Income	0	0	(2,016.81)	0.00	2,016.81	-∞
Department 11512 Totals	0	0	(2,522.41)	0.00	2,522.41	-∞
Fund 512 Totals	0	0	(2,522.41)	0.00	2,522.41	-∞
515-County Clerk Records Management and Preservation Fund						
11515-Revenues-County Clerk Records Management and Preservation Fun						
Fees of Office/Charges for Service						
515.43010.11515-Fees of Office/Charges for S	(120,000)	(120,000)	(80,150.77)	0.00	(39,849.23)	66.79 %
Total Fees of Office/Charges for Service	(120,000)	(120,000)	(80,150.77)	0.00	(39,849.23)	66.79 %



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Interest Income						
515.48010.11515-Interest	(500)	(500)	(8,172.81)	0.00	7,672.81	1634.56 %
Total Interest Income	(500)	(500)	(8,172.81)	0.00	7,672.81	1634.56 %
Department 11515 Totals	(120,500)	(120,500)	(88,323.58)	0.00	(32,176.42)	73.30 %
Fund 515 Totals	(120,500)	(120,500)	(88,323.58)	0.00	(32,176.42)	73.30 %
516-County Clerk Records Archive Fund						
11516-Revenues-County Clerk Records Archive Fund						
Fees of Office/Charges for Service						
516.43010.11516-Fees of Office/Charges for S	(120,000)	(120,000)	(67,120.25)	0.00	(52,879.75)	55.93 %
Total Fees of Office/Charges for Service	(120,000)	(120,000)	(67,120.25)	0.00	(52,879.75)	55.93 %
Interest Income						
516.48010.11516-Interest	(250)	(250)	(5,185.71)	0.00	4,935.71	2074.28 %
Total Interest Income	(250)	(250)	(5,185.71)	0.00	4,935.71	2074.28 %
Department 11516 Totals	(120,250)	(120,250)	(72,305.96)	0.00	(47,944.04)	60.13 %
Fund 516 Totals	(120,250)	(120,250)	(72,305.96)	0.00	(47,944.04)	60.13 %
517-Court Facilities Fund-SB41						
11517-Revenues-Court Facilities Fund-SB41						
Fees of Office/Charges for Service						
517.43010.11517-Fees of Office/Charges for S	(10,000)	(10,000)	0.00	0.00	(10,000.00)	0.00 %
Total Fees of Office/Charges for Service	(10,000)	(10,000)	0.00	0.00	(10,000.00)	0.00 %
Department 11517 Totals	(10,000)	(10,000)	0.00	0.00	(10,000.00)	0.00 %
15050-County Clerk						
Fees of Office/Charges for Service						
517.43010.15050-Fees of Office/Charges for S	0	0	(5,760.00)	0.00	5,760.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,760.00)	0.00	5,760.00	-∞
Department 15050 Totals	0	0	(5,760.00)	0.00	5,760.00	-∞
31010-District Clerk						
Fees of Office/Charges for Service						
517.43010.31010-Fees of Office/Charges for S	0	0	(9,421.93)	0.00	9,421.93	0.00 %
Total Fees of Office/Charges for Service	0	0	(9,421.93)	0.00	9,421.93	-∞
Department 31010 Totals	0	0	(9,421.93)	0.00	9,421.93	-∞
Fund 517 Totals	(10,000)	(10,000)	(15,181.93)	0.00	5,181.93	151.82 %
518-District Clerk Records Management and Preservation Fund						
11518-Revenues-District Clerk Records Management and Preservation						
Fees of Office/Charges for Service						
518.43010.11518-Fees of Office/Charges for S	(12,000)	(12,000)	(19,197.86)	0.00	7,197.86	159.98 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	(19,197.86)	0.00	7,197.86	159.98 %



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Interest Income						
518.48010.11518-Interest	0	0	(164.40)	0.00	164.40	0.00 %
Total Interest Income	0	0	(164.40)	0.00	164.40	-∞
Department 11518 Totals	(12,000)	(12,000)	(19,362.26)	0.00	7,362.26	161.35 %
Fund 518 Totals	(12,000)	(12,000)	(19,362.26)	0.00	7,362.26	161.35 %
519-District Clerk Rider Fund						
11519-Revenues-District Clerk Rider Fund						
Intergovernmental Revenues						
519.42010.11519-State Funds	(12,000)	(12,000)	(10,000.00)	0.00	(2,000.00)	83.33 %
Total Intergovernmental Revenues	(12,000)	(12,000)	(10,000.00)	0.00	(2,000.00)	83.33 %
Interest Income						
519.48010.11519-Interest	0	0	(964.87)	0.00	964.87	0.00 %
Total Interest Income	0	0	(964.87)	0.00	964.87	-∞
Department 11519 Totals	(12,000)	(12,000)	(10,964.87)	0.00	(1,035.13)	91.37 %
Fund 519 Totals	(12,000)	(12,000)	(10,964.87)	0.00	(1,035.13)	91.37 %
520-District Clerk Archive Fund						
11520-District Clerk Archive						
Fees of Office/Charges for Service						
520.43010.11520-Fees of Office/Charges for S	0	0	(203.81)	0.00	203.81	0.00 %
Total Fees of Office/Charges for Service	0	0	(203.81)	0.00	203.81	-∞
Department 11520 Totals	0	0	(203.81)	0.00	203.81	-∞
523-County Jury Fee Fund						
11523-Revenues-County Jury Fee Fund						
Fees of Office/Charges for Service						
523.43010.11523-Fees of Office/Charges for S	0	0	(360.63)	0.00	360.63	0.00 %
523.43720.11523-Jury Fee	0	0	(352.58)	0.00	352.58	0.00 %
Total Fees of Office/Charges for Service	0	0	(713.21)	0.00	713.21	-∞
Department 11523 Totals	0	0	(713.21)	0.00	713.21	-∞
Fund 523 Totals	0	0	(713.21)	0.00	713.21	-∞
524-County Jury Fund-SB41						
11524-Revenues-County Jury Fund-SB41						
Fees of Office/Charges for Service						
524.43010.11524-Fees of Office/Charges for S	(5,000)	(5,000)	(1,640.00)	0.00	(3,360.00)	32.80 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	(1,640.00)	0.00	(3,360.00)	32.80 %
Department 11524 Totals	(5,000)	(5,000)	(1,640.00)	0.00	(3,360.00)	32.80 %
15050-County Clerk						
Fees of Office/Charges for Service						
524.43010.15050-Fees of Office/Charges for S	0	0	(1,240.00)	0.00	1,240.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,240.00)	0.00	1,240.00	-∞
Department 15050 Totals	0	0	(1,240.00)	0.00	1,240.00	-∞



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31010-District Clerk						
<i>Fees of Office/Charges for Service</i>						
524.43010.31010-Fees of Office/Charges for S	0	0	(4,710.97)	0.00	4,710.97	0.00 %
<i>Total Fees of Office/Charges for Service</i>	<u>0</u>	<u>0</u>	<u>(4,710.97)</u>	<u>0.00</u>	<u>4,710.97</u>	<u>-∞</u>
Department 31010 Totals	0	0	(4,710.97)	0.00	4,710.97	-∞
Fund 524 Totals	(5,000)	(5,000)	(7,590.97)	0.00	2,590.97	151.82 %
525-Court Reporter Service Fund						
11525-Revenues-Court Reporter Service Fund						
<i>Fees of Office/Charges for Service</i>						
525.43010.11525-Fees of Office/Charges for S	0	0	(242.41)	0.00	242.41	0.00 %
525.43730.11525-Court Reporter Fee	(17,600)	(17,600)	(19,076.46)	0.00	1,476.46	108.39 %
<i>Total Fees of Office/Charges for Service</i>	<u>(17,600)</u>	<u>(17,600)</u>	<u>(19,318.87)</u>	<u>0.00</u>	<u>1,718.87</u>	<u>109.77 %</u>
Department 11525 Totals	(17,600)	(17,600)	(19,318.87)	0.00	1,718.87	109.77 %
Fund 525 Totals	(17,600)	(17,600)	(19,318.87)	0.00	1,718.87	109.77 %
526-County Law Library Fund						
11526-Revenues-County Law Library Fund						
<i>Fees of Office/Charges for Service</i>						
526.43010.11526-Fees of Office/Charges for S	(33,000)	(33,000)	(26,799.62)	0.00	(6,200.38)	81.21 %
<i>Total Fees of Office/Charges for Service</i>	<u>(33,000)</u>	<u>(33,000)</u>	<u>(26,799.62)</u>	<u>0.00</u>	<u>(6,200.38)</u>	<u>81.21 %</u>
Department 11526 Totals	(33,000)	(33,000)	(26,799.62)	0.00	(6,200.38)	81.21 %
527-Language Access Fund-SB41						
11527-Revenues-Language Access Fund-SB41						
<i>Fees of Office/Charges for Service</i>						
527.43010.11527-Fees of Office/Charges for S	(4,000)	(4,000)	0.00	0.00	(4,000.00)	0.00 %
<i>Total Fees of Office/Charges for Service</i>	<u>(4,000)</u>	<u>(4,000)</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,000.00)</u>	<u>0.00 %</u>
Department 11527 Totals	(4,000)	(4,000)	0.00	0.00	(4,000.00)	0.00 %
15050-County Clerk						
<i>Fees of Office/Charges for Service</i>						
527.43010.15050-Fees of Office/Charges for S	0	0	(864.00)	0.00	864.00	0.00 %
<i>Total Fees of Office/Charges for Service</i>	<u>0</u>	<u>0</u>	<u>(864.00)</u>	<u>0.00</u>	<u>864.00</u>	<u>-∞</u>
Department 15050 Totals	0	0	(864.00)	0.00	864.00	-∞
31010-District Clerk						
<i>Fees of Office/Charges for Service</i>						
527.43010.31010-Fees of Office/Charges for S	0	0	(1,413.29)	0.00	1,413.29	0.00 %
<i>Total Fees of Office/Charges for Service</i>	<u>0</u>	<u>0</u>	<u>(1,413.29)</u>	<u>0.00</u>	<u>1,413.29</u>	<u>-∞</u>
Department 31010 Totals	0	0	(1,413.29)	0.00	1,413.29	-∞
33010-Justice of Peace Precinct 1						
<i>Fees of Office/Charges for Service</i>						
527.43010.33010-Fees of Office/Charges for S	0	0	(927.00)	0.00	927.00	0.00 %
<i>Total Fees of Office/Charges for Service</i>	<u>0</u>	<u>0</u>	<u>(927.00)</u>	<u>0.00</u>	<u>927.00</u>	<u>-∞</u>
Department 33010 Totals	0	0	(927.00)	0.00	927.00	-∞



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33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
527.43010.33020-Fees of Office/Charges for S	0	0	(579.00)	0.00	579.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(579.00)	0.00	579.00	-∞
Department 33020 Totals	0	0	(579.00)	0.00	579.00	-∞
33030-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
527.43010.33030-Fees of Office/Charges for S	0	0	(670.22)	0.00	670.22	0.00 %
Total Fees of Office/Charges for Service	0	0	(670.22)	0.00	670.22	-∞
Department 33030 Totals	0	0	(670.22)	0.00	670.22	-∞
33040-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
527.43010.33040-Fees of Office/Charges for S	0	0	(1,008.00)	0.00	1,008.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,008.00)	0.00	1,008.00	-∞
Department 33040 Totals	0	0	(1,008.00)	0.00	1,008.00	-∞
Fund 527 Totals	(4,000)	(4,000)	(5,461.51)	0.00	1,461.51	136.54 %
536-Courthouse Security Fund						
11536-Revenues-Courthouse Security Fund						
Fees of Office/Charges for Service						
536.43010.11536-Fees of Office/Charges for S	(39,000)	(39,000)	(32,657.90)	0.00	(6,342.10)	83.74 %
Total Fees of Office/Charges for Service	(39,000)	(39,000)	(32,657.90)	0.00	(6,342.10)	83.74 %
Tranfers In						
536.49901.11536-Transfer from General Fund	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Total Tranfers In	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Department 11536 Totals	(83,741)	(83,741)	(77,398.90)	0.00	(6,342.10)	92.43 %
Fund 536 Totals	(83,741)	(83,741)	(77,398.90)	0.00	(6,342.10)	92.43 %
537-Justice Courts Building Security Fund						
11537-Revenues-Justice Courts Building Security Fund						
Fees of Office/Charges for Service						
537.43010.11537-Fees of Office/Charges for S	(3,200)	(3,200)	(2,532.60)	0.00	(667.40)	79.14 %
Total Fees of Office/Charges for Service	(3,200)	(3,200)	(2,532.60)	0.00	(667.40)	79.14 %
Interest Income						
537.48010.11537-Interest	0	0	(1,499.56)	0.00	1,499.56	0.00 %
Total Interest Income	0	0	(1,499.56)	0.00	1,499.56	-∞
Department 11537 Totals	(3,200)	(3,200)	(4,032.16)	0.00	832.16	126.01 %
Fund 537 Totals	(3,200)	(3,200)	(4,032.16)	0.00	832.16	126.01 %
538-JP TruancyPrev and Diversion Fund						
11538-JP Truancy Prevention and Diversion						
Fees of Office/Charges for Service						
538.43010.11538-Fees of Office/Charges for S	(11,000)	(11,000)	(9,511.63)	0.00	(1,488.37)	86.47 %
Total Fees of Office/Charges for Service	(11,000)	(11,000)	(9,511.63)	0.00	(1,488.37)	86.47 %



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Interest Income						
538.48010.11538-Interest	0	0	(129.66)	0.00	129.66	0.00 %
Total Interest Income	0	0	(129.66)	0.00	129.66	-∞
Department 11538 Totals	(11,000)	(11,000)	(9,641.29)	0.00	(1,358.71)	87.65 %
Fund 538 Totals	(11,000)	(11,000)	(9,641.29)	0.00	(1,358.71)	87.65 %
539-County Speciality Court Programs						
11539-County Specialty Court Programs						
Fees of Office/Charges for Service						
539.43030.11539-County Specialty Court Progr	(5,500)	(5,500)	(5,148.74)	0.00	(351.26)	93.61 %
Total Fees of Office/Charges for Service	(5,500)	(5,500)	(5,148.74)	0.00	(351.26)	93.61 %
Interest Income						
539.48010.11539-Interest	0	0	(26.12)	0.00	26.12	0.00 %
Total Interest Income	0	0	(26.12)	0.00	26.12	-∞
Department 11539 Totals	(5,500)	(5,500)	(5,174.86)	0.00	(325.14)	94.09 %
Fund 539 Totals	(5,500)	(5,500)	(5,174.86)	0.00	(325.14)	94.09 %
550-Justice Courts Technology Fund						
11550-Revenues-Justice Courts Technology Fund						
Fees of Office/Charges for Service						
550.43010.11550-Fees of Office/Charges for S	(11,400)	(11,400)	(8,478.89)	0.00	(2,921.11)	74.38 %
Total Fees of Office/Charges for Service	(11,400)	(11,400)	(8,478.89)	0.00	(2,921.11)	74.38 %
Interest Income						
550.48010.11550-Interest	(180)	(180)	(2,452.60)	0.00	2,272.60	1362.56 %
Total Interest Income	(180)	(180)	(2,452.60)	0.00	2,272.60	1362.56 %
Department 11550 Totals	(11,580)	(11,580)	(10,931.49)	0.00	(648.51)	94.40 %
Fund 550 Totals	(11,580)	(11,580)	(10,931.49)	0.00	(648.51)	94.40 %
551-County and District Courts Technology Fund						
11551-Revenues-County and District Courts Technology Fund						
Fees of Office/Charges for Service						
551.43010.11551-Fees of Office/Charges for S	(1,250)	(1,250)	(1,042.61)	0.00	(207.39)	83.41 %
Total Fees of Office/Charges for Service	(1,250)	(1,250)	(1,042.61)	0.00	(207.39)	83.41 %
Interest Income						
551.48010.11551-Interest	0	0	(26.99)	0.00	26.99	0.00 %
Total Interest Income	0	0	(26.99)	0.00	26.99	-∞
Department 11551 Totals	(1,250)	(1,250)	(1,069.60)	0.00	(180.40)	85.57 %
Fund 551 Totals	(1,250)	(1,250)	(1,069.60)	0.00	(180.40)	85.57 %



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552-Child Abuse Prevention Fund						
11552-Child Abuse Prevention Abuse Fund						
Fees of Office/Charges for Service						
552.43705.11552-Child Abuse Fine to Dedicat	(500)	(500)	(353.02)	0.00	(146.98)	70.60 %
Total Fees of Office/Charges for Service	(500)	(500)	(353.02)	0.00	(146.98)	70.60 %
Department 11552 Totals	(500)	(500)	(353.02)	0.00	(146.98)	70.60 %
560-District Attorney Prosecutors Supplement Fund						
11560-Revenues-District Attorney Prosecutors Fund						
Intergovernmental Revenues						
560.42010.11560-State Funds	(22,500)	(22,500)	(12,616.52)	0.00	(9,883.48)	56.07 %
Total Intergovernmental Revenues	(22,500)	(22,500)	(12,616.52)	0.00	(9,883.48)	56.07 %
Department 11560 Totals	(22,500)	(22,500)	(12,616.52)	0.00	(9,883.48)	56.07 %
561-Pretrial Intervention Program Fund						
11561-Revenues-Pretrial Intervention Program Fund						
Fees of Office/Charges for Service						
561.43010.11561-Fees of Office/Charges for S	(30,000)	(30,000)	(13,844.50)	0.00	(16,155.50)	46.15 %
Total Fees of Office/Charges for Service	(30,000)	(30,000)	(13,844.50)	0.00	(16,155.50)	46.15 %
Interest Income						
561.48010.11561-Interest	0	0	(2,633.00)	0.00	2,633.00	0.00 %
Total Interest Income	0	0	(2,633.00)	0.00	2,633.00	-∞
Department 11561 Totals	(30,000)	(30,000)	(16,477.50)	0.00	(13,522.50)	54.93 %
Fund 561 Totals	(30,000)	(30,000)	(16,477.50)	0.00	(13,522.50)	54.93 %
562-District Attorney Forfeiture Fund						
11562-Revenues-District Attorney Forfeiture Fund						
Interest Income						
562.48010.11562-Interest	0	0	(5,423.98)	0.00	5,423.98	0.00 %
Total Interest Income	0	0	(5,423.98)	0.00	5,423.98	-∞
Department 11562 Totals	0	0	(5,423.98)	0.00	5,423.98	-∞
563-District Attorney Hot Check Fee Fund						
11563-Revenues-District Attorney Hot Check Fee Fund						
Fees of Office/Charges for Service						
563.43140.11563-Hot Check Fees	(500)	(500)	(456.00)	0.00	(44.00)	91.20 %
Total Fees of Office/Charges for Service	(500)	(500)	(456.00)	0.00	(44.00)	91.20 %
Department 11563 Totals	(500)	(500)	(456.00)	0.00	(44.00)	91.20 %
574-Sheriff Forfeiture Fund						
11574-Revenues-Sheriff Forfeiture Fund						
Fines and Forfeitures						
574.47850.11574-Forfeitures-Sheriff,DOJ Equi	0	0	(20,480.17)	0.00	20,480.17	0.00 %
Total Fines and Forfeitures	0	0	(20,480.17)	0.00	20,480.17	-∞
Interest Income						
574.48010.11574-Interest	0	0	(15,112.04)	0.00	15,112.04	0.00 %
Total Interest Income	0	0	(15,112.04)	0.00	15,112.04	-∞



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Other Revenue						
574.48300.11574-Proceeds from Auction/Sale	0	0	(300.00)	0.00	300.00	0.00 %
Total Other Revenue	0	0	(300.00)	0.00	300.00	-∞
Department 11574 Totals	0	0	(35,892.21)	0.00	35,892.21	-∞
Fund 574 Totals	0	0	(35,892.21)	0.00	35,892.21	-∞
576-Sheriff Inmate Medical Fund						
11576-Revenues-Sheriff Inmate Medical Fund						
Fees of Office/Charges for Service						
576.43010.11576-Fees of Office/Charges for S	(4,500)	(4,500)	(2,518.72)	0.00	(1,981.28)	55.97 %
Total Fees of Office/Charges for Service	(4,500)	(4,500)	(2,518.72)	0.00	(1,981.28)	55.97 %
Interest Income						
576.48010.11576-Interest	0	0	(1,488.89)	0.00	1,488.89	0.00 %
Total Interest Income	0	0	(1,488.89)	0.00	1,488.89	-∞
Department 11576 Totals	(4,500)	(4,500)	(4,007.61)	0.00	(492.39)	89.06 %
Fund 576 Totals	(4,500)	(4,500)	(4,007.61)	0.00	(492.39)	89.06 %
577-DOJ Equitable Sharing Fund						
11577-Revenues-Equitable Sharing Fund						
Fines and Forfeitures						
577.47850.11577-Forfeitures-Sheriff,DOJ Equi	0	0	(1,571.11)	0.00	1,571.11	0.00 %
Total Fines and Forfeitures	0	0	(1,571.11)	0.00	1,571.11	-∞
Interest Income						
577.48010.11577-Interest	(825)	(825)	(12,520.75)	0.00	11,695.75	1517.67 %
Total Interest Income	(825)	(825)	(12,520.75)	0.00	11,695.75	1517.67 %
Department 11577 Totals	(825)	(825)	(14,091.86)	0.00	13,266.86	1708.10 %
Fund 577 Totals	(825)	(825)	(14,091.86)	0.00	13,266.86	1708.10 %
578-Sheriff Commissary Fund						
11578-Revenues-Sheriff Commissary Fund						
Fees of Office/Charges for Service						
578.43060.11578-Coin Phones	(96,000)	(96,000)	(55,141.08)	0.00	(40,858.92)	57.44 %
Total Fees of Office/Charges for Service	(96,000)	(96,000)	(55,141.08)	0.00	(40,858.92)	57.44 %
Interest Income						
578.48010.11578-Interest	(500)	(500)	(6,978.59)	0.00	6,478.59	1395.72 %
Total Interest Income	(500)	(500)	(6,978.59)	0.00	6,478.59	1395.72 %
Other Revenue						
578.48130.11578-Vending Machines	0	0	1,961.63	0.00	(1,961.63)	0.00 %
578.48140.11578-Sales-Commissary	(70,000)	(70,000)	(55,089.51)	0.00	(14,910.49)	78.70 %
Total Other Revenue	(70,000)	(70,000)	(53,127.88)	0.00	(16,872.12)	75.90 %
Department 11578 Totals	(166,500)	(166,500)	(115,247.55)	0.00	(51,252.45)	69.22 %
Fund 578 Totals	(166,500)	(166,500)	(115,247.55)	0.00	(51,252.45)	69.22 %



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583-Elections Equipment Fund						
11583-Revenues-Elections Equipment Fund						
Intergovernmental Revenues						
583.42410.11583-Intergovernmental Funds-Local	(43,000)	(60,680)	(60,680.25)	0.00	0.25	100.00 %
583.42415.11583-Intergovernmental Funds-Stat	0	(770)	(770.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	(43,000)	(61,450)	(61,450.25)	0.00	0.25	100.00 %
Department 11583 Totals	(43,000)	(61,450)	(61,450.25)	0.00	0.25	100.00 %
Fund 583 Totals	(43,000)	(61,450)	(61,450.25)	0.00	0.25	100.00 %
584-Tax Assessor Elections Service Contract Fund						
11584-Revenues-Tax Assessor Election Service Contract Fund						
Fees of Office/Charges for Service						
584.43010.11584-Fees of Office/Charges for S	(15,000)	(15,000)	(9,485.19)	0.00	(5,514.81)	63.23 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(9,485.19)	0.00	(5,514.81)	63.23 %
Interest Income						
584.48010.11584-Interest	0	0	(1,183.30)	0.00	1,183.30	0.00 %
Total Interest Income	0	0	(1,183.30)	0.00	1,183.30	-∞
Department 11584 Totals	(15,000)	(15,000)	(10,668.49)	0.00	(4,331.51)	71.12 %
Fund 584 Totals	(15,000)	(15,000)	(10,668.49)	0.00	(4,331.51)	71.12 %
589-Tax Assessor Special Inventory Fee Fund						
11589-Revenues-Tax Assessor Special Inventory Fee Fund						
Interest Income						
589.48010.11589-Interest	0	0	(0.55)	0.00	0.55	0.00 %
Total Interest Income	0	0	(0.55)	0.00	0.55	-∞
Department 11589 Totals	0	0	(0.55)	0.00	0.55	-∞
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Intergovernmental Revenues						
601.42010.35020-State Funds	(1,520,542)	(1,520,542)	(1,077,393.71)	0.00	(443,148.29)	70.86 %
601.42020.35020-State Longevity Pay	0	0	(24,263.98)	0.00	24,263.98	0.00 %
Total Intergovernmental Revenues	(1,520,542)	(1,520,542)	(1,101,657.69)	0.00	(418,884.31)	72.45 %
Department 35020 Totals	(1,520,542)	(1,520,542)	(1,101,657.69)	0.00	(418,884.31)	72.45 %
35030-SPU - State General Allocation						
Intergovernmental Revenues						
601.42010.35030-State Funds	(424,147)	(424,147)	(251,859.82)	0.00	(172,287.18)	59.38 %
Total Intergovernmental Revenues	(424,147)	(424,147)	(251,859.82)	0.00	(172,287.18)	59.38 %
Other Revenue						
601.48200.35030-Insurance Refunds/Credits	0	0	(9,763.96)	0.00	9,763.96	0.00 %
601.48300.35030-Proceeds from Auction/Sale	0	0	(5,850.00)	0.00	5,850.00	0.00 %
Total Other Revenue	0	0	(15,613.96)	0.00	15,613.96	-∞
Department 35030 Totals	(424,147)	(424,147)	(267,473.78)	0.00	(156,673.22)	63.06 %
35040-SPU Civil Division						
Intergovernmental Revenues						
601.42010.35040-State Funds	(2,494,401)	(2,494,401)	(1,740,607.13)	0.00	(753,793.87)	69.78 %



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601.42020.35040-State Longevity Pay	0	0	(11,300.00)	0.00	11,300.00	0.00 %
Total Intergovernmental Revenues	(2,494,401)	(2,494,401)	(1,751,907.13)	0.00	(742,493.87)	70.23 %
Other Revenue						
601.48200.35040-Insurance Refunds/Credits	0	0	(1,809.20)	0.00	1,809.20	0.00 %
Total Other Revenue	0	0	(1,809.20)	0.00	1,809.20	-∞
Department 35040 Totals	(2,494,401)	(2,494,401)	(1,753,716.33)	0.00	(740,684.67)	70.31 %
35050-SPU Juvenile Division						
Intergovernmental Revenues						
601.42010.35050-State Funds	(971,810)	(971,810)	(654,583.70)	0.00	(317,226.30)	67.36 %
601.42020.35050-State Longevity Pay	0	0	(3,105.00)	0.00	3,105.00	0.00 %
Total Intergovernmental Revenues	(971,810)	(971,810)	(657,688.70)	0.00	(314,121.30)	67.68 %
Other Revenue						
601.48200.35050-Insurance Refunds/Credits	0	0	(673.80)	0.00	673.80	0.00 %
Total Other Revenue	0	0	(673.80)	0.00	673.80	-∞
Department 35050 Totals	(971,810)	(971,810)	(658,362.50)	0.00	(313,447.50)	67.75 %
Fund 601 Totals	(5,410,900)	(5,410,900)	(3,781,210.30)	0.00	(1,629,689.70)	69.88 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Intergovernmental Revenues						
615.42010.50130-State Funds	(321,132)	(332,988)	(295,723.00)	0.00	(37,265.00)	88.81 %
615.42390.50130-SAFPF Grant Funds-State Fund	(18,000)	(18,000)	(1,897.00)	0.00	(16,103.00)	10.54 %
Total Intergovernmental Revenues	(339,132)	(350,988)	(297,620.00)	0.00	(53,368.00)	84.79 %
Adult Supervision Fees (CSCD)						
615.44710.50130-CSCD Probation Fees	(800,000)	(740,000)	(575,501.34)	0.00	(164,498.66)	77.77 %
615.44720.50130-CSCD Alcohol Evaluation Fees	(14,000)	(14,000)	(8,907.48)	0.00	(5,092.52)	63.62 %
615.44730.50130-CSCD U/A Evaluation Fee	(20,000)	(20,000)	(18,389.36)	0.00	(1,610.64)	91.95 %
615.44740.50130-CSCD DWI Evaluation Fee	(5,500)	(2,000)	(1,825.00)	0.00	(175.00)	91.25 %
615.44750.50130-CSCD Drug Offender Program F	(6,500)	(2,500)	(1,215.00)	0.00	(1,285.00)	48.60 %
615.44770.50130-CSCD Insurance Fees	(1,800)	(1,800)	(700.00)	0.00	(1,100.00)	38.89 %
615.44820.50130-CSCD Carry Forward Funds	(240,000)	(305,467)	0.00	0.00	(305,467.00)	0.00 %
615.44830.50130-CSCD Transaction Fees	(20,000)	(20,000)	(16,416.00)	0.00	(3,584.00)	82.08 %
615.44840.50130-CSCD Anger Mgmt Fees	(1,000)	(1,000)	(1,249.02)	0.00	249.02	124.90 %
615.44850.50130-CSCD Psych Evaluation	0	0	(343.00)	0.00	343.00	0.00 %
615.44860.50130-One-time Restitution Fee \$6	0	0	(36.00)	0.00	36.00	0.00 %
615.44870.50130-CSCD Pre-Trial Diversion Fee	(50,000)	(60,000)	(29,170.60)	0.00	(30,829.40)	48.62 %
Total Adult Supervision Fees (CSCD)	(1,158,800)	(1,166,767)	(653,752.80)	0.00	(513,014.20)	56.03 %
Interest Income						
615.48010.50130-Interest	(1,000)	(8,000)	(12,901.64)	0.00	4,901.64	161.27 %
Total Interest Income	(1,000)	(8,000)	(12,901.64)	0.00	4,901.64	161.27 %



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Other Revenue						
615.48110.50130-Other Revenue	0	0	(664.01)	0.00	664.01	0.00 %
Total Other Revenue	0	0	(664.01)	0.00	664.01	-∞
Department 50130 Totals	(1,498,932)	(1,525,755)	(964,938.45)	0.00	(560,816.55)	63.24 %
Fund 615 Totals	(1,498,932)	(1,525,755)	(964,938.45)	0.00	(560,816.55)	63.24 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Intergovernmental Revenues						
616.42010.50150-State Funds	(187,609)	(187,423)	(150,652.83)	0.00	(36,770.17)	80.38 %
Total Intergovernmental Revenues	(187,609)	(187,423)	(150,652.83)	0.00	(36,770.17)	80.38 %
Tranfers In						
616.49930.50150-Transfers from Other Funds	0	0	(960.12)	0.00	960.12	0.00 %
Total Tranfers In	0	0	(960.12)	0.00	960.12	-∞
Department 50150 Totals	(187,609)	(187,423)	(151,612.95)	0.00	(35,810.05)	80.89 %
Fund 616 Totals	(187,609)	(187,423)	(151,612.95)	0.00	(35,810.05)	80.89 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Intergovernmental Revenues						
617.42010.50170-State Funds	(116,686)	(116,686)	(79,787.40)	0.00	(36,898.60)	68.38 %
Total Intergovernmental Revenues	(116,686)	(116,686)	(79,787.40)	0.00	(36,898.60)	68.38 %
Adult Supervision Fees (CSCD)						
617.44820.50170-CSCD Carry Forward Funds	0	(9,776)	(9,776.46)	0.00	0.46	100.00 %
Total Adult Supervision Fees (CSCD)	0	(9,776)	(9,776.46)	0.00	0.46	100.00 %
Department 50170 Totals	(116,686)	(126,462)	(89,563.86)	0.00	(36,898.14)	70.82 %
Fund 617 Totals	(116,686)	(126,462)	(89,563.86)	0.00	(36,898.14)	70.82 %
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Intergovernmental Revenues						
618.42010.50190-State Funds	(35,950)	(35,950)	(26,802.88)	0.00	(9,147.12)	74.56 %
Total Intergovernmental Revenues	(35,950)	(35,950)	(26,802.88)	0.00	(9,147.12)	74.56 %
Tranfers In						
618.49930.50190-Transfers from Other Funds	0	(2,385)	(741.33)	0.00	(1,643.67)	31.08 %
Total Tranfers In	0	(2,385)	(741.33)	0.00	(1,643.67)	31.08 %
Department 50190 Totals	(35,950)	(38,335)	(27,544.21)	0.00	(10,790.79)	71.85 %
Fund 618 Totals	(35,950)	(38,335)	(27,544.21)	0.00	(10,790.79)	71.85 %



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640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Interest Income						
640.48010.36030-Interest	0	0	(2,683.15)	0.00	2,683.15	0.00 %
Total Interest Income	0	0	(2,683.15)	0.00	2,683.15	-∞
Department 36030 Totals	0	0	(2,683.15)	0.00	2,683.15	-∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Intergovernmental Revenues						
641.42010.36040-State Funds	(396,687)	(396,687)	(273,513.78)	0.00	(123,173.22)	68.95 %
Total Intergovernmental Revenues	(396,687)	(396,687)	(273,513.78)	0.00	(123,173.22)	68.95 %
Department 36040 Totals	(396,687)	(396,687)	(273,513.78)	0.00	(123,173.22)	68.95 %
645-Juvenile HGAC Services Grant						
11645-Revenues-Juvenile HGAC Services Grant						
Intergovernmental Revenues						
645.42350.11645-HGAC Grants - State Funds	0	(10,000)	(8,765.00)	0.00	(1,235.00)	87.65 %
Total Intergovernmental Revenues	0	(10,000)	(8,765.00)	0.00	(1,235.00)	87.65 %
Department 11645 Totals	0	(10,000)	(8,765.00)	0.00	(1,235.00)	87.65 %
36070-Juvenile HGAC Services Grant						
Intergovernmental Revenues						
645.42010.36070-State Funds	0	0	2,240.00	0.00	(2,240.00)	0.00 %
Total Intergovernmental Revenues	0	0	2,240.00	0.00	(2,240.00)	∞
Department 36070 Totals	0	0	2,240.00	0.00	(2,240.00)	∞
Fund 645 Totals	0	(10,000)	(6,525.00)	0.00	(3,475.00)	65.25 %
701-Retiree Health Insurance Fund						
11701-Retiree Health Insurance Fund						
Interest Income						
701.48010.11701-Interest	(1,500)	(1,500)	(68,335.56)	0.00	66,835.56	4555.70 %
Total Interest Income	(1,500)	(1,500)	(68,335.56)	0.00	66,835.56	4555.70 %
Department 11701 Totals	(1,500)	(1,500)	(68,335.56)	0.00	66,835.56	4555.70 %
802-Walker County Public Safety Communications Center						
11802-Revenues-Central Dispatch						
Intergovernmental Revenues						
802.42420.11802-Walker County	(754,627)	(754,627)	(570,750.03)	0.00	(183,876.97)	75.63 %
802.42450.11802-City of Huntsville	(754,627)	(754,627)	(634,166.70)	0.00	(120,460.30)	84.04 %
Total Intergovernmental Revenues	(1,509,254)	(1,509,254)	(1,204,916.73)	0.00	(304,337.27)	79.84 %
Interest Income						
802.48010.11802-Interest	0	0	(27,346.20)	0.00	27,346.20	0.00 %
Total Interest Income	0	0	(27,346.20)	0.00	27,346.20	-∞



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Other Revenue						
802.48110.11802-Other Revenue	0	0	(1,680.49)	0.00	1,680.49	0.00 %
Total Other Revenue	0	0	(1,680.49)	0.00	1,680.49	-∞
Department 11802 Totals	(1,509,254)	(1,509,254)	(1,233,943.42)	0.00	(275,310.58)	81.76 %
Fund 802 Totals	(1,509,254)	(1,509,254)	(1,233,943.42)	0.00	(275,310.58)	81.76 %
Report Totals	(60,604,563)	(62,922,148)	(57,426,587.15)	0.00	(5,495,560.85)	91.27 %



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101-General Fund						
15010-County Judge						
Salaries/Other Pay/Benefits	375,908	375,908	272,625.16	0.00	103,282.84	72.52 %
Operations	18,028	18,028	4,760.00	232.95	13,035.05	27.70 %
Department 15010 Totals	393,936	393,936	277,385.16	232.95	116,317.89	70.47 %
15020-County Judge - IT Operations						
Salaries/Other Pay/Benefits	319,094	213,759	155,747.61	0.00	58,011.39	72.86 %
Operations	15,030	15,030	4,838.77	0.00	10,191.23	32.19 %
Department 15020 Totals	334,124	228,789	160,586.38	0.00	68,202.62	70.19 %
15030-County Judge - IT Hardware/Software						
Operations	457,731	489,163	294,830.99	0.00	194,332.01	60.27 %
Capital	89,155	89,155	24,998.81	0.00	64,156.19	28.04 %
Department 15030 Totals	546,886	578,318	319,829.80	0.00	258,488.20	55.30 %
15050-County Clerk						
Salaries/Other Pay/Benefits	739,436	739,436	480,536.22	0.00	258,899.78	64.99 %
Operations	108,201	108,201	49,895.62	0.00	58,305.38	46.11 %
Department 15050 Totals	847,637	847,637	530,431.84	0.00	317,205.16	62.58 %
16010-Voter Registration						
Salaries/Other Pay/Benefits	72,393	72,393	48,926.54	0.00	23,466.46	67.58 %
Operations	25,500	25,500	9,428.87	2,500.00	13,571.13	46.78 %
Department 16010 Totals	97,893	97,893	58,355.41	2,500.00	37,037.59	62.17 %
16020-Elections						
Salaries/Other Pay/Benefits	155,523	185,033	132,837.51	0.00	52,195.49	71.79 %
Operations	72,878	72,878	37,341.13	2,540.93	32,995.94	54.72 %
Department 16020 Totals	228,401	257,911	170,178.64	2,540.93	85,191.43	66.97 %
17010-County Facilities						
Salaries/Other Pay/Benefits	628,230	628,230	429,755.64	0.00	198,474.36	68.41 %
Operations	401,103	410,403	275,569.33	34,076.02	100,757.65	75.45 %
Capital	5,500	5,500	0.00	6,716.79	(1,216.79)	122.12 %
Department 17010 Totals	1,034,833	1,044,133	705,324.97	40,792.81	298,015.22	71.46 %
17020-Facilities-Justice Center Municipal Allocation						
Operations	10,983	10,983	6,110.43	0.00	4,872.57	55.64 %
Department 17020 Totals	10,983	10,983	6,110.43	0.00	4,872.57	55.64 %
19010-Centralized Costs						
Salaries/Other Pay/Benefits	729,855	775,855	274,863.81	0.00	500,991.19	35.43 %
Operations	698,263	698,263	507,168.83	869.26	190,224.91	72.76 %
Capital	0	0	0.00	10,223.70	(10,223.70)	∞
Department 19010 Totals	1,428,118	1,474,118	782,032.64	11,092.96	680,992.40	53.80 %
19200-Contingency						
Contingency	1,318,500	807,735	0.00	0.00	807,735.00	0.00 %
Department 19200 Totals	1,318,500	807,735	0.00	0.00	807,735.00	0.00 %



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20005-County Auditor-Financial Systems						
Operations	184,833	184,833	68,215.74	7,812.40	108,804.86	41.13 %
Department 20005 Totals	184,833	184,833	68,215.74	7,812.40	108,804.86	41.13 %
20010-County Auditor						
Salaries/Other Pay/Benefits	909,196	909,196	590,993.87	0.00	318,202.13	65.00 %
Operations	61,275	61,275	19,546.84	160.00	41,568.16	32.16 %
Department 20010 Totals	970,471	970,471	610,540.71	160.00	359,770.29	62.93 %
20020-County Treasurer						
Salaries/Other Pay/Benefits	456,716	456,716	313,240.54	0.00	143,475.46	68.59 %
Operations	23,579	23,579	17,801.78	0.00	5,777.22	75.50 %
Department 20020 Totals	480,295	480,295	331,042.32	0.00	149,252.68	68.92 %
20030-County Treasurer - Collections						
Salaries/Other Pay/Benefits	142,571	142,571	100,188.43	0.00	42,382.57	70.27 %
Operations	21,820	21,820	8,364.59	0.00	13,455.41	38.33 %
Department 20030 Totals	164,391	164,391	108,553.02	0.00	55,837.98	66.03 %
20040-Purchasing						
Salaries/Other Pay/Benefits	318,763	318,763	197,293.85	0.00	121,469.15	61.89 %
Operations	36,389	36,389	30,475.57	347.07	5,566.36	84.70 %
Department 20040 Totals	355,152	355,152	227,769.42	347.07	127,035.51	64.23 %
21010-Vehicle Registration						
Salaries/Other Pay/Benefits	598,158	598,158	391,141.02	0.00	207,016.98	65.39 %
Operations	14,402	14,402	8,534.64	0.00	5,867.36	59.26 %
Department 21010 Totals	612,560	612,560	399,675.66	0.00	212,884.34	65.25 %
29940-Governmental/Services Contracts						
Intergovernmental/Contracts	636,595	636,595	477,446.25	0.00	159,148.75	75.00 %
Department 29940 Totals	636,595	636,595	477,446.25	0.00	159,148.75	75.00 %
30010-Courts-Central Costs						
Salaries/Other Pay/Benefits	42,624	42,624	31,739.29	0.00	10,884.71	74.46 %
Operations	222,665	262,831	126,688.66	0.00	136,142.34	48.20 %
Department 30010 Totals	265,289	305,455	158,427.95	0.00	147,027.05	51.87 %
30020-County Court at Law						
Salaries/Other Pay/Benefits	521,601	521,601	381,561.60	0.00	140,039.40	73.15 %
Operations	183,544	263,544	232,100.82	1,800.68	29,642.50	88.75 %
Department 30020 Totals	705,145	785,145	613,662.42	1,800.68	169,681.90	78.39 %
30030-12th Judicial District Court						
Salaries/Other Pay/Benefits	279,190	279,190	197,901.32	0.00	81,288.68	70.88 %
Operations	158,456	218,801	168,638.78	1,031.75	49,130.47	77.55 %
Department 30030 Totals	437,646	497,991	366,540.10	1,031.75	130,419.15	73.81 %
30040-278th Judicial District Court						
Salaries/Other Pay/Benefits	289,340	289,340	211,202.57	0.00	78,137.43	72.99 %



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Operations	154,623	218,968	152,135.57	0.00	66,832.43	69.48 %
Department 30040 Totals	443,963	508,308	363,338.14	0.00	144,969.86	71.48 %
30050-Courts-Pretrial Bond Supervision						
Salaries/Other Pay/Benefits	67,769	67,769	45,268.79	0.00	22,500.21	66.80 %
Operations	7,300	7,300	4,169.30	1,323.75	1,806.95	75.25 %
Department 30050 Totals	75,069	75,069	49,438.09	1,323.75	24,307.16	67.62 %
31010-District Clerk						
Salaries/Other Pay/Benefits	660,320	663,287	455,457.11	0.00	207,829.89	68.67 %
Operations	34,527	34,527	22,396.14	100.00	12,030.86	65.16 %
Department 31010 Totals	694,847	697,814	477,853.25	100.00	219,860.75	68.49 %
32010-Criminal District Attorney						
Salaries/Other Pay/Benefits	2,202,101	2,202,101	1,437,594.53	0.00	764,506.47	65.28 %
Operations	57,219	89,725	49,207.72	0.00	40,517.28	54.84 %
Department 32010 Totals	2,259,320	2,291,826	1,486,802.25	0.00	805,023.75	64.87 %
33010-Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	326,124	326,124	228,759.18	0.00	97,364.82	70.14 %
Operations	13,574	13,574	4,496.26	0.00	9,077.74	33.12 %
Department 33010 Totals	339,698	339,698	233,255.44	0.00	106,442.56	68.67 %
33020-Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	252,732	252,732	184,139.14	0.00	68,592.86	72.86 %
Operations	10,295	10,295	3,034.08	493.70	6,767.22	34.27 %
Department 33020 Totals	263,027	263,027	187,173.22	493.70	75,360.08	71.35 %
33030-Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	254,240	254,240	183,030.51	0.00	71,209.49	71.99 %
Operations	14,539	14,539	9,634.87	324.17	4,579.96	68.50 %
Department 33030 Totals	268,779	268,779	192,665.38	324.17	75,789.45	71.80 %
33040-Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	322,714	322,714	232,460.89	0.00	90,253.11	72.03 %
Operations	17,237	17,237	6,601.35	0.00	10,635.65	38.30 %
Department 33040 Totals	339,951	339,951	239,062.24	0.00	100,888.76	70.32 %
36010-Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	129,968	129,968	62,796.09	0.00	67,171.91	48.32 %
Operations	71,406	71,406	21,006.53	0.00	50,399.47	29.42 %
Department 36010 Totals	201,374	201,374	83,802.62	0.00	117,571.38	41.62 %
41010-Sheriff						
Salaries/Other Pay/Benefits	3,901,918	3,901,918	2,853,228.76	0.00	1,048,689.24	73.12 %
Operations	338,069	429,081	275,953.81	9,378.16	143,749.03	66.50 %
Capital	328,822	396,897	204,384.61	182,450.00	10,062.39	97.46 %
Department 41010 Totals	4,568,809	4,727,896	3,333,567.18	191,828.16	1,202,500.66	74.57 %



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41030-Sheriff Estray						
Operations	16,000	20,668	17,652.30	715.70	2,300.00	88.87 %
Department 41030 Totals	16,000	20,668	17,652.30	715.70	2,300.00	88.87 %
43010-Courthouse Security General Fund						
Salaries/Other Pay/Benefits	338,058	338,058	247,893.44	0.00	90,164.56	73.33 %
Department 43010 Totals	338,058	338,058	247,893.44	0.00	90,164.56	73.33 %
44001-Constables Central						
Salaries/Other Pay/Benefits	73,616	73,616	50,591.38	0.00	23,024.62	68.72 %
Operations	5,419	5,719	603.93	600.00	4,515.07	21.05 %
Department 44001 Totals	79,035	79,335	51,195.31	600.00	27,539.69	65.29 %
44010-Constable Precinct 1						
Salaries/Other Pay/Benefits	100,382	100,382	73,191.26	0.00	27,190.74	72.91 %
Operations	8,740	8,440	1,811.81	0.00	6,628.19	21.47 %
Department 44010 Totals	109,122	108,822	75,003.07	0.00	33,818.93	68.92 %
44020-Constable Precinct 2						
Salaries/Other Pay/Benefits	97,852	97,852	70,980.08	0.00	26,871.92	72.54 %
Operations	9,223	14,579	9,330.58	1,154.29	4,094.13	71.92 %
Department 44020 Totals	107,075	112,431	80,310.66	1,154.29	30,966.05	72.46 %
44030-Constable Precinct 3						
Salaries/Other Pay/Benefits	183,492	183,492	136,004.48	0.00	47,487.52	74.12 %
Operations	17,664	17,664	7,497.57	0.00	10,166.43	42.45 %
Department 44030 Totals	201,156	201,156	143,502.05	0.00	57,653.95	71.34 %
44040-Constable Precinct 4						
Salaries/Other Pay/Benefits	448,715	448,715	330,704.16	0.00	118,010.84	73.70 %
Operations	46,812	76,092	34,845.60	31,883.49	9,362.91	87.70 %
Capital	54,743	58,723	0.00	58,723.00	0.00	100.00 %
Department 44040 Totals	550,270	583,530	365,549.76	90,606.49	127,373.75	78.17 %
45010-Support Personnel -DPS						
Salaries/Other Pay/Benefits	73,269	73,269	52,603.40	0.00	20,665.60	71.79 %
Operations	2,215	2,215	1,821.64	0.00	393.36	82.24 %
Department 45010 Totals	75,484	75,484	54,425.04	0.00	21,058.96	72.10 %
45020-Weigh Station Utilites and Services						
Operations	35,187	35,187	16,912.67	0.00	18,274.33	48.07 %
Department 45020 Totals	35,187	35,187	16,912.67	0.00	18,274.33	48.07 %
46010-Emergency Operations						
Salaries/Other Pay/Benefits	353,292	353,292	256,071.09	0.00	97,220.91	72.48 %
Operations	130,943	130,943	72,532.83	728.99	57,681.18	55.95 %
Capital	51,655	147,386	95,730.69	51,255.00	400.31	99.73 %
Department 46010 Totals	535,890	631,621	424,334.61	51,983.99	155,302.40	75.41 %



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49940-Public Safety Governmental/Services Contracts						
Intergovernmental/Contracts	1,055,824	1,055,824	796,650.03	0.00	259,173.97	75.45 %
Department 49940 Totals	1,055,824	1,055,824	796,650.03	0.00	259,173.97	75.45 %
50010-County Jail						
Salaries/Other Pay/Benefits	2,959,935	3,159,935	2,293,501.13	0.00	866,433.87	72.58 %
Operations	713,109	790,038	564,392.75	118,408.21	107,237.04	86.43 %
Department 50010 Totals	3,673,044	3,949,973	2,857,893.88	118,408.21	973,670.91	75.35 %
50020-County Jail Inmate Medical Cost Center						
Salaries/Other Pay/Benefits	210,407	210,407	141,944.44	0.00	68,462.56	67.46 %
Operations	218,678	218,678	130,564.35	963.96	87,149.69	60.15 %
Department 50020 Totals	429,085	429,085	272,508.79	963.96	155,612.25	63.73 %
50110-Adult Probation Support- General Fund						
Operations	56,498	56,498	29,993.73	0.00	26,504.27	53.09 %
Department 50110 Totals	56,498	56,498	29,993.73	0.00	26,504.27	53.09 %
50120-Adult Probation -Community Services- General Fund						
Salaries/Other Pay/Benefits	70,813	70,813	48,768.92	0.00	22,044.08	68.87 %
Operations	850	850	783.88	0.00	66.12	92.22 %
Department 50120 Totals	71,663	71,663	49,552.80	0.00	22,110.20	69.15 %
60010-Veterans Services						
Salaries/Other Pay/Benefits	35,395	35,395	23,701.93	0.00	11,693.07	66.96 %
Operations	2,229	5,229	3,904.50	0.00	1,324.50	74.67 %
Department 60010 Totals	37,624	40,624	27,606.43	0.00	13,017.57	67.96 %
60020-Social Services						
Operations	23,800	23,800	1,247.83	0.00	22,552.17	5.24 %
Department 60020 Totals	23,800	23,800	1,247.83	0.00	22,552.17	5.24 %
61020-Planning and Development						
Salaries/Other Pay/Benefits	751,311	751,311	443,764.82	0.00	307,546.18	59.07 %
Operations	191,525	197,225	136,294.59	6,343.55	54,586.86	72.32 %
Department 61020 Totals	942,836	948,536	580,059.41	6,343.55	362,133.04	61.82 %
61050-Litter Control - General Fund						
Operations	44,476	48,476	14,899.36	6,600.37	26,976.27	44.35 %
Department 61050 Totals	44,476	48,476	14,899.36	6,600.37	26,976.27	44.35 %
69940-Health and Human Services - Governmental/Services Contracts						
Intergovernmental/Contracts	78,500	128,500	59,630.00	0.00	68,870.00	46.40 %
Department 69940 Totals	78,500	128,500	59,630.00	0.00	68,870.00	46.40 %
70010-Historical Commission						
Salaries/Other Pay/Benefits	20,504	20,504	14,868.95	0.00	5,635.05	72.52 %
Operations	5,780	5,780	2,174.33	216.08	3,389.59	41.36 %
Department 70010 Totals	26,284	26,284	17,043.28	216.08	9,024.64	65.66 %
70020-Texas AgriLife Extension Service						
Salaries/Other Pay/Benefits	248,826	248,826	164,482.08	0.00	84,343.92	66.10 %



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Operations	39,942	39,942	27,814.42	0.00	12,127.58	69.64 %
Department 70020 Totals	288,768	288,768	192,296.50	0.00	96,471.50	66.59 %
93000-Transfers Out /General Fund, Projects						
Transfers to Other Funds	7,925,862	8,569,444	8,429,444.00	0.00	140,000.00	98.37 %
Department 93000 Totals	7,925,862	8,569,444	8,429,444.00	0.00	140,000.00	98.37 %
Fund 101 Totals	37,210,066	38,271,850	27,824,671.62	539,973.97	9,907,204.41	74.11 %
105-General Projects Fund						
19990-General Government Projects						
Intergovernmental/Contracts	0	50,000	0.00	0.00	50,000.00	0.00 %
Projects	5,000	2,736,556	386,339.97	30,896.31	2,319,319.72	15.25 %
Capital	0	400,000	0.00	0.00	400,000.00	0.00 %
Department 19990 Totals	5,000	3,186,556	386,339.97	30,896.31	2,769,319.72	13.09 %
29990-Financial Projects						
Projects	0	303,275	1,350.00	0.00	301,925.00	0.45 %
Department 29990 Totals	0	303,275	1,350.00	0.00	301,925.00	0.45 %
39990-Judicial Projects						
Projects	0	4,718	4,717.00	0.00	1.00	99.98 %
Department 39990 Totals	0	4,718	4,717.00	0.00	1.00	99.98 %
49990-Public Safety Projects						
Intergovernmental/Contracts	0	1,402,363	352,085.00	8,100.00	1,042,178.00	25.68 %
Projects	0	810,542	387,496.07	123,852.02	299,193.91	63.09 %
Department 49990 Totals	0	2,212,905	739,581.07	131,952.02	1,341,371.91	39.38 %
59990-Corrections and Rehabilitation Projects						
Projects	0	135,134	52,634.00	0.00	82,500.00	38.95 %
Capital	0	59,944	62,207.78	0.00	(2,263.78)	103.78 %
Department 59990 Totals	0	195,078	114,841.78	0.00	80,236.22	58.87 %
69990-Health and Human Services Projects						
Intergovernmental/Contracts	0	970,171	527,744.18	0.00	442,426.82	54.40 %
Projects	0	23,216	0.00	0.00	23,216.00	0.00 %
Department 69990 Totals	0	993,387	527,744.18	0.00	465,642.82	53.13 %
79990-Education and Culture Projects						
Intergovernmental/Contracts	0	40,733	40,733.00	0.00	0.00	100.00 %
Department 79990 Totals	0	40,733	40,733.00	0.00	0.00	100.00 %
93010-Transfers Out from Road and Bridge Fund						
Transfers to Other Funds	0	0	79,851.00	0.00	(79,851.00)	∞
Department 93010 Totals	0	0	79,851.00	0.00	(79,851.00)	∞
Fund 105 Totals	5,000	6,936,652	1,895,158.00	162,848.33	4,878,645.67	29.67 %



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115-General Capital Projects Fund						
19990-General Government Projects						
Projects	5,500,000	5,500,000	0.00	0.00	5,500,000.00	0.00 %
Department 19990 Totals	5,500,000	5,500,000	0.00	0.00	5,500,000.00	0.00 %
Fund 115 Totals	5,500,000	5,500,000	0.00	0.00	5,500,000.00	0.00 %
119-ARP Relief/Recovery Fund						
18119-ARP-General Government						
ARP Funds	0	177,395	133,568.00	0.00	43,827.00	75.29 %
Department 18119 Totals	0	177,395	133,568.00	0.00	43,827.00	75.29 %
19990-General Government Projects						
Capital	0	52,408	43,522.96	8,884.94	0.10	100.00 %
Department 19990 Totals	0	52,408	43,522.96	8,884.94	0.10	100.00 %
48119-ARP-Public Safety						
ARP Funds	0	2,671,113	515,965.87	489,407.00	1,665,740.13	37.64 %
Capital	0	1,069,747	1,069,747.00	5,000.00	(5,000.00)	100.47 %
Department 48119 Totals	0	3,740,860	1,585,712.87	494,407.00	1,660,740.13	55.61 %
69940-Health and Human Services - Governmental/Services Contracts						
Intergovernmental/Contracts	0	686,190	304,952.73	0.00	381,237.27	44.44 %
Department 69940 Totals	0	686,190	304,952.73	0.00	381,237.27	44.44 %
93000-Transfers Out /General Fund, Projects						
Transfers to Other Funds	0	0	1,650,555.80	0.00	(1,650,555.80)	∞
Department 93000 Totals	0	0	1,650,555.80	0.00	(1,650,555.80)	∞
Fund 119 Totals	0	4,656,853	3,718,312.36	503,291.94	435,248.70	90.65 %
185-Healthy County Initiative Fund						
15110-Healthy County Initiative						
Operations	3,000	3,000	0.00	0.00	3,000.00	0.00 %
Department 15110 Totals	3,000	3,000	0.00	0.00	3,000.00	0.00 %
192-Debt Service Fund						
92000-Debt Service						
Debt-Principal and Interest Payment	1,372,868	1,372,868	191,433.77	0.00	1,181,434.23	13.94 %
Department 92000 Totals	1,372,868	1,372,868	191,433.77	0.00	1,181,434.23	13.94 %
Fund 192 Totals	1,372,868	1,372,868	191,433.77	0.00	1,181,434.23	13.94 %
220-Road and Bridge Fund						
82200-Road and Bridge General						
Operations	70,000	210,346	56,344.79	16,719.96	137,281.25	34.74 %
Capital	0	87,400	88,258.09	0.00	(858.09)	100.98 %
Department 82200 Totals	70,000	297,746	144,602.88	16,719.96	136,423.16	54.18 %
82210-Road and Bridge Precinct 1						
Salaries/Other Pay/Benefits	710,651	710,651	499,739.03	0.00	210,911.97	70.32 %
Operations	664,286	1,742,115	358,896.42	151,843.51	1,231,375.07	29.32 %
Department 82210 Totals	1,374,937	2,452,766	858,635.45	151,843.51	1,442,287.04	41.20 %
82220-Road and Bridge Precinct 2						
Salaries/Other Pay/Benefits	882,033	959,300	598,518.89	0.00	360,781.11	62.39 %



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Operations	1,074,268	2,131,761	814,513.46	216,276.95	1,100,970.59	48.35 %
Capital	0	28,500	28,500.00	0.00	0.00	100.00 %
Department 82220 Totals	1,956,301	3,119,561	1,441,532.35	216,276.95	1,461,751.70	53.14 %
82230-Road and Bridge Precinct 3						
Salaries/Other Pay/Benefits	906,121	923,434	603,966.74	0.00	319,467.26	65.40 %
Operations	786,282	1,690,092	740,937.95	400,395.76	548,758.29	67.53 %
Capital	0	160,438	159,655.72	0.00	782.28	99.51 %
Department 82230 Totals	1,692,403	2,773,964	1,504,560.41	400,395.76	869,007.83	68.67 %
82240-Road and Bridge Precinct 4						
Salaries/Other Pay/Benefits	876,325	910,540	641,251.69	0.00	269,288.31	70.43 %
Operations	789,614	1,392,735	448,466.34	194,951.38	749,317.28	46.20 %
Capital	0	81,962	81,961.35	0.00	0.65	100.00 %
Department 82240 Totals	1,665,939	2,385,237	1,171,679.38	194,951.38	1,018,606.24	57.30 %
88010-Road and Bridge Weigh Station Operations						
Salaries/Other Pay/Benefits	23,961	23,961	16,575.04	0.00	7,385.96	69.18 %
Operations	34,781	144,309	0.00	0.00	144,309.00	0.00 %
Department 88010 Totals	58,742	168,270	16,575.04	0.00	151,694.96	9.85 %
88900-Road and Bridge Revenues Weigh Station Projects						
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 %
Fund 220 Totals	6,818,322	11,253,922	5,137,585.51	980,187.56	5,136,148.93	54.36 %
301-Walker County EMS Fund						
46099-Walker County EMS - Contingency						
Operations	374,960	317,095	0.00	0.00	317,095.00	0.00 %
Department 46099 Totals	374,960	317,095	0.00	0.00	317,095.00	0.00 %
46100-Walker County EMS - Emergency Services						
Salaries/Other Pay/Benefits	4,042,934	4,042,934	2,732,224.46	0.00	1,310,709.54	67.58 %
Operations	832,296	919,878	655,707.64	68,258.58	195,911.78	78.70 %
Capital	140,000	182,040	0.00	163,223.01	18,816.99	89.66 %
Department 46100 Totals	5,015,230	5,144,852	3,387,932.10	231,481.59	1,525,438.31	70.35 %
Fund 301 Totals	5,390,190	5,461,947	3,387,932.10	231,481.59	1,842,533.31	66.27 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Salaries/Other Pay/Benefits	98,629	98,629	72,745.52	0.00	25,883.48	73.76 %
Department 42080 Totals	98,629	98,629	72,745.52	0.00	25,883.48	73.76 %
Fund 473 Totals	98,629	98,629	72,745.52	0.00	25,883.48	73.76 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Salaries/Other Pay/Benefits	66,770	66,770	47,206.36	0.00	19,563.64	70.70 %
Operations	3,080	3,080	1,519.12	0.00	1,560.88	49.32 %
Department 32091 Totals	69,850	69,850	48,725.48	0.00	21,124.52	69.76 %
Fund 474 Totals	69,850	69,850	48,725.48	0.00	21,124.52	69.76 %



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481-Grant-Jag						
48859-JAG Grant - 2022						
Operations	6,453	6,453	6,453.00	0.00	0.00	100.00 %
Department 48859 Totals	6,453	6,453	6,453.00	0.00	0.00	100.00 %
483-Grants-HAVA Fund						
16051-HAVA-Elections Security						
Operations	14,954	14,954	0.00	0.00	14,954.00	0.00 %
Department 16051 Totals	14,954	14,954	0.00	0.00	14,954.00	0.00 %
488-CDBG Grants						
46010-Emergency Operations						
Projects	0	0	0.00	10,000.00	(10,000.00)	∞
Department 46010 Totals	0	0	0.00	10,000.00	(10,000.00)	∞
62010-CDBG-GLO-Harvey						
Operations	0	0	40,751.10	0.00	(40,751.10)	∞
Department 62010 Totals	0	0	40,751.10	0.00	(40,751.10)	∞
62021-CDBG-WC SUD						
Operations	0	0	229,937.35	0.00	(229,937.35)	∞
Department 62021 Totals	0	0	229,937.35	0.00	(229,937.35)	∞
82230-Road and Bridge Precinct 3						
Operations	318,354	318,354	302,387.54	0.00	15,966.46	94.98 %
Department 82230 Totals	318,354	318,354	302,387.54	0.00	15,966.46	94.98 %
82240-Road and Bridge Precinct 4						
Operations	375,853	375,853	368,296.93	34,471.58	(26,915.51)	107.16 %
Department 82240 Totals	375,853	375,853	368,296.93	34,471.58	(26,915.51)	107.16 %
Fund 488 Totals	694,207	694,207	941,372.92	44,471.58	(291,637.50)	142.01 %
490-WC SUD Grants						
62021-CDBG-WC SUD						
Operations	319,180	319,180	0.00	0.00	319,180.00	0.00 %
Department 62021 Totals	319,180	319,180	0.00	0.00	319,180.00	0.00 %
512-County Records Preservation II Fund						
15090-County Records II Digitize						
Operations	25,000	25,000	0.00	0.00	25,000.00	0.00 %
Department 15090 Totals	25,000	25,000	0.00	0.00	25,000.00	0.00 %
515-County Clerk Records Management and Preservation Fund						
15060-County Clerk Records Preservation						
Salaries/Other Pay/Benefits	26,857	91,923	22,751.84	0.00	69,171.16	24.75 %
Operations	5,000	5,000	3,784.00	1,216.00	0.00	100.00 %
Department 15060 Totals	31,857	96,923	26,535.84	1,216.00	69,171.16	28.63 %
Fund 515 Totals	31,857	96,923	26,535.84	1,216.00	69,171.16	28.63 %



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516-County Clerk Records Archive Fund						
15070-County Clerk Archive						
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 15070 Totals	5,000	5,000	0.00	0.00	5,000.00	0.00 %
518-District Clerk Records Management and Preservation Fund						
31020-District Clerk Records Preservation						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 31020 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
519-District Clerk Rider Fund						
31030-District Clerk Rider for Prosecution						
Salaries/Other Pay/Benefits	7,369	7,369	3,581.66	0.00	3,787.34	48.60 %
Operations	27,226	27,226	2,590.00	0.00	24,636.00	9.51 %
Department 31030 Totals	34,595	34,595	6,171.66	0.00	28,423.34	17.84 %
Fund 519 Totals	34,595	34,595	6,171.66	0.00	28,423.34	17.84 %
520-District Clerk Archive Fund						
31040-District Clerk Archive						
Operations	2,941	2,941	0.00	0.00	2,941.00	0.00 %
Department 31040 Totals	2,941	2,941	0.00	0.00	2,941.00	0.00 %
523-County Jury Fee Fund						
34040-County Jury						
Operations	0	0	410.00	0.00	(410.00)	∞
Department 34040 Totals	0	0	410.00	0.00	(410.00)	∞
524-County Jury Fund-SB41						
34040-County Jury						
Operations	5,000	5,000	3,400.00	0.00	1,600.00	68.00 %
Department 34040 Totals	5,000	5,000	3,400.00	0.00	1,600.00	68.00 %
525-Court Reporter Service Fund						
34020-Court Reporter Fees						
Operations	17,600	17,600	9,184.99	0.00	8,415.01	52.19 %
Department 34020 Totals	17,600	17,600	9,184.99	0.00	8,415.01	52.19 %
526-County Law Library Fund						
34030-Law Library						
Salaries/Other Pay/Benefits	9,580	9,580	7,140.21	0.00	2,439.79	74.53 %
Operations	23,855	23,855	6,970.78	0.00	16,884.22	29.22 %
Department 34030 Totals	33,435	33,435	14,110.99	0.00	19,324.01	42.20 %
Fund 526 Totals	33,435	33,435	14,110.99	0.00	19,324.01	42.20 %
527-Language Access Fund-SB41						
30010-Courts-Central Costs						
Operations	1,000	1,000	9,557.95	0.00	(8,557.95)	955.80 %
Department 30010 Totals	1,000	1,000	9,557.95	0.00	(8,557.95)	955.80 %



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536-Courthouse Security Fund						
43020-Courthouse Security Fund-Fund 536						
Salaries/Other Pay/Benefits	85,277	85,277	67,013.79	0.00	18,263.21	78.58 %
Department 43020 Totals	85,277	85,277	67,013.79	0.00	18,263.21	78.58 %
Fund 536 Totals	85,277	85,277	67,013.79	0.00	18,263.21	78.58 %
537-Justice Courts Building Security Fund						
43030-Justice Courts Building Security						
Operations	17,500	17,500	0.00	0.00	17,500.00	0.00 %
Department 43030 Totals	17,500	17,500	0.00	0.00	17,500.00	0.00 %
550-Justice Courts Technology Fund						
34010-Justice Court Technology						
Operations	19,701	19,701	17,074.66	3,021.06	(394.72)	102.00 %
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 34010 Totals	24,701	24,701	17,074.66	3,021.06	4,605.28	81.36 %
Fund 550 Totals	24,701	24,701	17,074.66	3,021.06	4,605.28	81.36 %
551-County and District Courts Technology Fund						
34060-County and District Courts Technology						
Operations	1,250	1,250	0.00	0.00	1,250.00	0.00 %
Department 34060 Totals	1,250	1,250	0.00	0.00	1,250.00	0.00 %
560-District Attorney Prosecutors Supplement Fund						
32040-District Attorney Supplement						
Operations	22,500	22,500	12,616.52	1,200.00	8,683.48	61.41 %
Department 32040 Totals	22,500	22,500	12,616.52	1,200.00	8,683.48	61.41 %
Fund 560 Totals	22,500	22,500	12,616.52	1,200.00	8,683.48	61.41 %
561-Pretrial Intervention Program Fund						
34050-Pretrial Invention						
Salaries/Other Pay/Benefits	30,706	30,706	3,440.67	0.00	27,265.33	11.21 %
Department 34050 Totals	30,706	30,706	3,440.67	0.00	27,265.33	11.21 %
Fund 561 Totals	30,706	30,706	3,440.67	0.00	27,265.33	11.21 %
562-District Attorney Forfeiture Fund						
32020-District Attorney Forfeiture						
Operations	24,000	24,000	3,198.67	0.00	20,801.33	13.33 %
Department 32020 Totals	24,000	24,000	3,198.67	0.00	20,801.33	13.33 %
Fund 562 Totals	24,000	24,000	3,198.67	0.00	20,801.33	13.33 %
563-District Attorney Hot Check Fee Fund						
32030-District Attorney Hot Check Fees						
Operations	2,996	2,996	1,249.78	0.00	1,746.22	41.71 %
Department 32030 Totals	2,996	2,996	1,249.78	0.00	1,746.22	41.71 %
Fund 563 Totals	2,996	2,996	1,249.78	0.00	1,746.22	41.71 %
574-Sheriff Forfeiture Fund						
41020-Sheriff Forfeiture						
Operations	20,000	20,000	3,278.00	0.00	16,722.00	16.39 %



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Contingency	20,000	20,000	0.00	0.00	20,000.00	0.00 %
Department 41020 Totals	40,000	40,000	3,278.00	0.00	36,722.00	8.20 %
Fund 574 Totals	40,000	40,000	3,278.00	0.00	36,722.00	8.20 %
576-Sheriff Inmate Medical Fund						
50030-Sheriff Inmate Medical						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 50030 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
577-DOJ Equitable Sharing Fund						
42570-DOJ Equitable Sharing						
Contingency	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Department 42570 Totals	50,000	50,000	0.00	0.00	50,000.00	0.00 %
578-Sheriff Commissary Fund						
50040-Sheriff Commissary Operations						
Salaries/Other Pay/Benefits	3,000	3,000	1,936.24	0.00	1,063.76	64.54 %
Operations	72,800	72,800	46,161.65	2,752.76	23,885.59	67.19 %
Contingency	40,000	40,000	0.00	0.00	40,000.00	0.00 %
Department 50040 Totals	115,800	115,800	48,097.89	2,752.76	64,949.35	43.91 %
Fund 578 Totals	115,800	115,800	48,097.89	2,752.76	64,949.35	43.91 %
583-Elections Equipment Fund						
16030-Elections Equipment						
Operations	45,545	63,995	51,637.50	0.00	12,357.50	80.69 %
Department 16030 Totals	45,545	63,995	51,637.50	0.00	12,357.50	80.69 %
584-Tax Assessor Elections Service Contract Fund						
16040-Elections Services/Contracts						
Salaries/Other Pay/Benefits	4,218	1,445	0.00	0.00	1,445.00	0.00 %
Operations	2,227	5,000	4,563.34	986.66	(550.00)	111.00 %
Department 16040 Totals	6,445	6,445	4,563.34	986.66	895.00	86.11 %
Fund 584 Totals	6,445	6,445	4,563.34	986.66	895.00	86.11 %
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Salaries/Other Pay/Benefits	1,520,542	1,520,542	1,101,657.69	0.00	418,884.31	72.45 %
Department 35020 Totals	1,520,542	1,520,542	1,101,657.69	0.00	418,884.31	72.45 %
35030-SPU - State General Allocation						
Salaries/Other Pay/Benefits	200,487	200,487	128,896.48	0.00	71,590.52	64.29 %
Operations	223,660	223,660	138,577.30	0.00	85,082.70	61.96 %
Department 35030 Totals	424,147	424,147	267,473.78	0.00	156,673.22	63.06 %
35040-SPU Civil Division						
Salaries/Other Pay/Benefits	1,610,549	1,610,549	1,175,541.16	0.00	435,007.84	72.99 %
Operations	883,852	883,852	578,175.17	0.00	305,676.83	65.42 %
Department 35040 Totals	2,494,401	2,494,401	1,753,716.33	0.00	740,684.67	70.31 %



Walker County Budget vs Actual Report
 As of the Month Ended 6/30/2023
 For the Fiscal Year Ending September 30, 2023
 Transactions Posted as of 2:15 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
35050-SPU Juvenile Division						
Salaries/Other Pay/Benefits	840,933	840,933	594,101.17	0.00	246,831.83	70.65 %
Operations	130,877	130,877	64,261.33	0.00	66,615.67	49.10 %
Department 35050 Totals	971,810	971,810	658,362.50	0.00	313,447.50	67.75 %
Fund 601 Totals	5,410,900	5,410,900	3,781,210.30	0.00	1,629,689.70	69.88 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Salaries/Other Pay/Benefits	1,269,835	1,303,903	820,522.34	0.00	483,380.66	62.93 %
Operations	142,098	142,188	82,252.66	2,090.69	57,844.65	59.32 %
Capital	86,999	77,279	0.00	0.00	77,279.00	0.00 %
Transfers to Other Funds	0	2,385	1,701.45	0.00	683.55	71.34 %
Department 50130 Totals	1,498,932	1,525,755	904,476.45	2,090.69	619,187.86	59.42 %
Fund 615 Totals	1,498,932	1,525,755	904,476.45	2,090.69	619,187.86	59.42 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Salaries/Other Pay/Benefits	170,851	169,936	139,425.02	0.00	30,510.98	82.05 %
Operations	16,758	17,487	12,187.93	0.00	5,299.07	69.70 %
Department 50150 Totals	187,609	187,423	151,612.95	0.00	35,810.05	80.89 %
Fund 616 Totals	187,609	187,423	151,612.95	0.00	35,810.05	80.89 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Salaries/Other Pay/Benefits	62,153	65,514	46,575.71	0.00	18,938.29	71.09 %
Operations	54,533	60,948	42,988.15	0.00	17,959.85	70.53 %
Department 50170 Totals	116,686	126,462	89,563.86	0.00	36,898.14	70.82 %
Fund 617 Totals	116,686	126,462	89,563.86	0.00	36,898.14	70.82 %
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Salaries/Other Pay/Benefits	34,780	37,165	26,611.71	0.00	10,553.29	71.60 %
Operations	1,170	1,170	932.50	0.00	237.50	79.70 %
Department 50190 Totals	35,950	38,335	27,544.21	0.00	10,790.79	71.85 %
Fund 618 Totals	35,950	38,335	27,544.21	0.00	10,790.79	71.85 %
640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Operations	0	0	586.00	0.00	(586.00)	∞
Department 36030 Totals	0	0	586.00	0.00	(586.00)	∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Salaries/Other Pay/Benefits	363,661	363,661	244,193.78	0.00	119,467.22	67.15 %
Operations	33,026	33,026	29,320.00	0.00	3,706.00	88.78 %
Department 36040 Totals	396,687	396,687	273,513.78	0.00	123,173.22	68.95 %
Fund 641 Totals	396,687	396,687	273,513.78	0.00	123,173.22	68.95 %



Walker County Budget vs Actual Report
 As of the Month Ended 6/30/2023
 For the Fiscal Year Ending September 30, 2023
 Transactions Posted as of 2:15 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
645-Juvenile HGAC Services Grant						
36070-Juvenile HGAC Services Grant						
Operations	0	10,000	6,525.00	0.00	3,475.00	65.25 %
Department 36070 Totals	0	10,000	6,525.00	0.00	3,475.00	65.25 %
802-Walker County Public Safety Communications Center						
46500-Walker County Central Dispatch Services						
Salaries/Other Pay/Benefits	1,376,152	1,376,152	915,462.48	0.00	460,689.52	66.52 %
Operations	245,343	245,343	196,648.35	0.00	48,694.65	80.15 %
Intergovernmental/Contracts	0	0	0.00	1,672.00	(1,672.00)	∞
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department 46500 Totals	1,684,374	1,684,374	1,112,110.83	1,672.00	570,591.17	66.12 %
Fund 802 Totals	1,684,374	1,684,374	1,112,110.83	1,672.00	570,591.17	66.12 %
Report Totals	67,477,005	84,766,965	49,853,075.91	2,475,194.14	32,438,694.95	61.73 %

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

Sources & Uses

Dated 06/01/ 2012 Delivered 06/21/2012

Sources of Funds

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

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
Total Uses	\$20,163,638.59

Debt Service Schedule

Part 1 of 2

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

Final
\$20,000,000
Walker County, Texas
Certificates of Obligation
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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
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60	-

**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
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60

**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
Total	-	-	-	\$20,000,000.00	-	\$20,130,840.40

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%