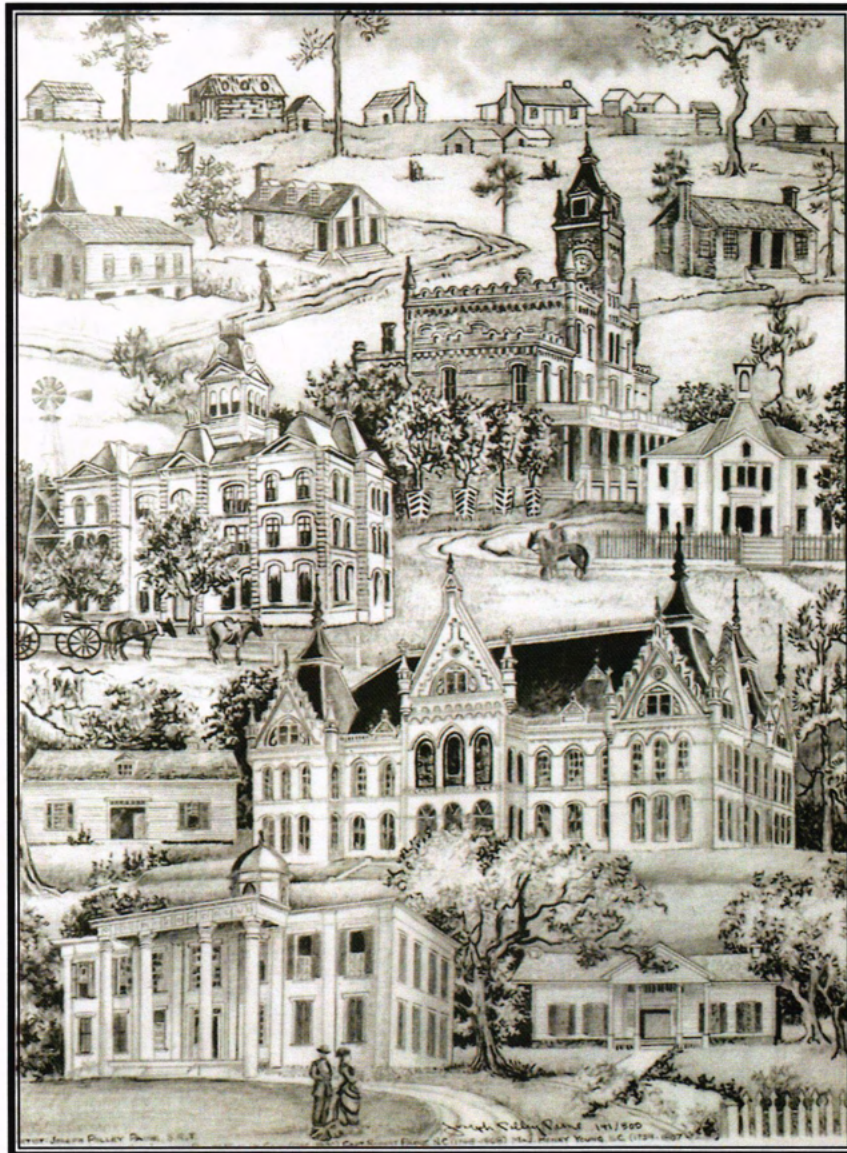


WALKER COUNTY, TEXAS



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 Deputy

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FILED FOR RECORD

At _____ o'clock _____

JUN 1 2001

KARL FRENCH COUNTY CLERK
VALUER COUNTY TREAS

BOOK _____ PAGE _____

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
MAY 1 1983

CLERK OF DISTRICT COURT
JAMES E. HARRIS
JAMES E. HARRIS
JAMES E. HARRIS

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 Daugette, Jr. | Yes |
| Commissioner Precinct 4 – Brandon Decker | No |

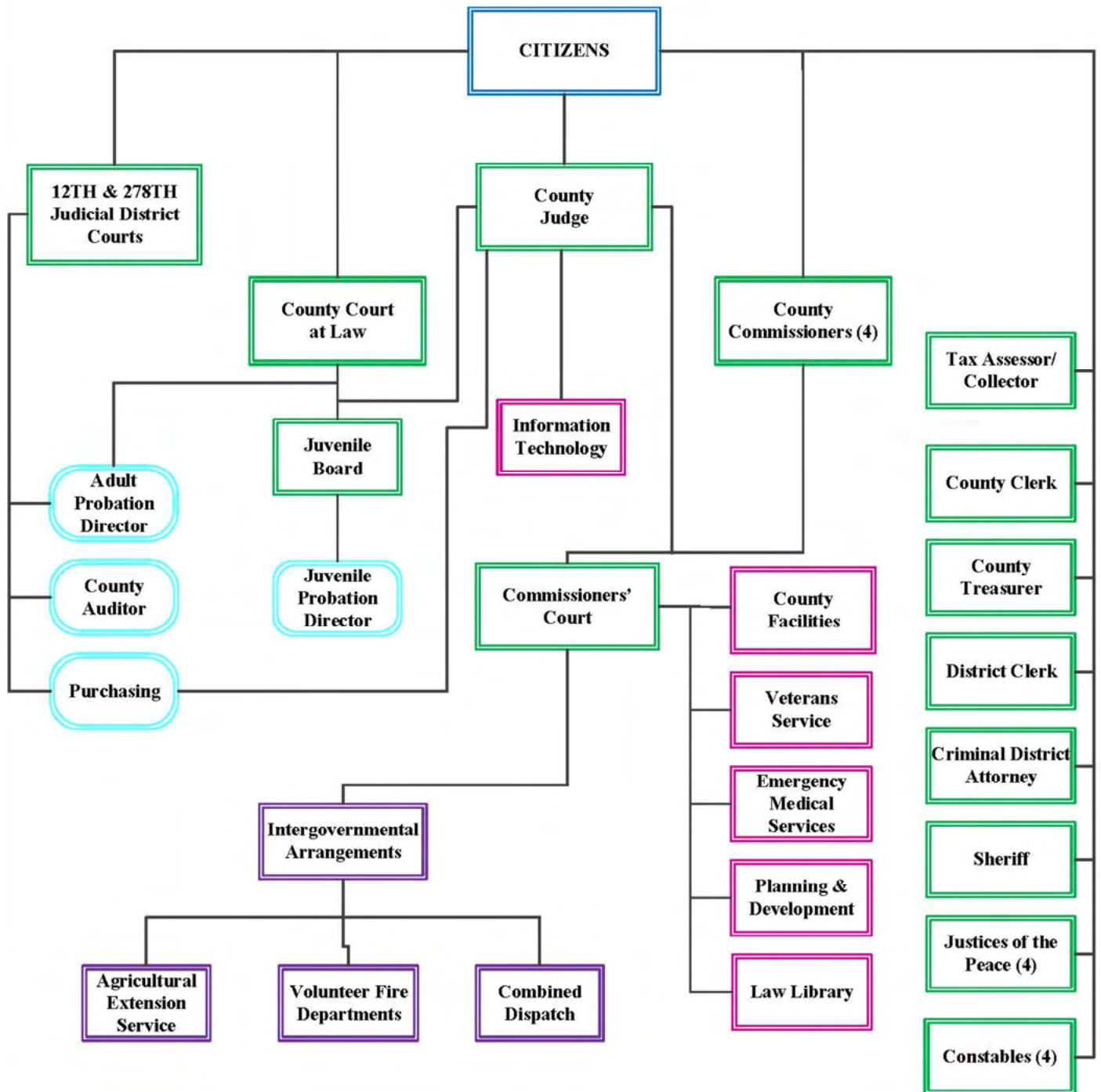
The county property tax rate for the preceding fiscal year (FY 22-23) was \$0.4490 for each \$100 taxable assessed valuation.

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





Walker County Principal Officials

Commissioner's Court

Name

Colt Christian
Danny Kuykendall
Ronnie White
Bill Daugette, Jr.
Brandon Decker

Office

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

Elected Officials

Name

David Moorman
Hal Ridley
Tracy Sorensen
Diana McRae
Amy Klawinsky
Leslie Woolley
Kari French
Clint McRae
Will Durham
Steve Fisher
John Payne
Randy Jeffcoat
Stephen Cole
John Hooks
Shane Loosier
Steve Hill
Gene Bartee

Office

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

Appointed Officials

Name

Patricia Allen
Kristin Hunter
Jill Saumell
Cheryl Cowart

Office

County Auditor
Director, Adult Probation
Director, Juvenile Probation
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.

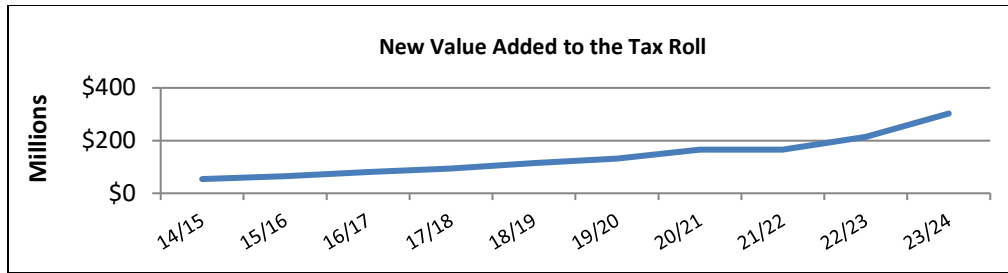
Externals factors affecting the budget this year included estimating the revenues and expenditures on historical patterns with increasing costs related to inflation, uncertainty in the economic outlook and discussions in media and other external source references, and increases in costs including fuel, 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:

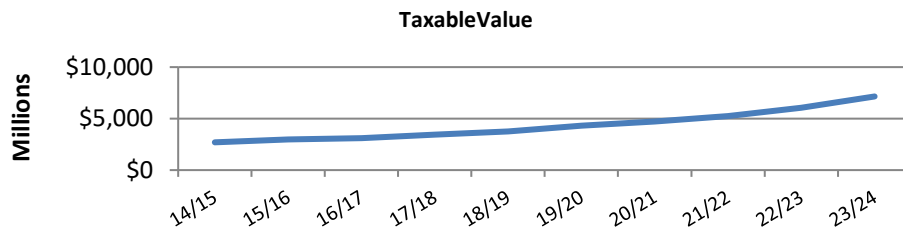
- The total proposed expenditure budget for FY 23/24, that begins October 1, 2023 is \$ 47,581,591 compared to the original expenditure budget of \$56,942,594 for the FY 22/23 year, a decrease of \$9,361,003. Included in the FY 2023 budget was a transfer of \$5,500,000 from the General Fund to a newly 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

Patricia Allen, CPA, Walker County Auditor



Budget Summary

| | Available Funds | Revenues | Expenditures | Available Funds |
|---|----------------------|----------------------|----------------------|----------------------|
| | 1-Oct | | | 30-Sep |
| Fiscal Year 2023-2024 Proposed Budget | | | | |
| *Including Projects Fund | | | | |
| 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 | | | | |
| *Including Projects Fund | | | | |
| 101 General Fund | \$ 15,033,321 | \$ 30,731,634 | \$ 37,210,066 | \$ 8,554,889 |
| 105 General Projects Funds(\$4,722,723 Previously Allocated) | \$ 4,722,723 | 5,000 | 5,000 | 4,722,723 |
| 115 General Capital Projects Fund | \$ - | 5,505,000 | 5,500,000 | 5,000 |
| 185 Healthy County Initiative | \$ 20,185 | - | 3,000 | 17,185 |
| 192 Debt Service Fund | \$ 280,843 | 1,216,303 | 1,372,868 | 124,278 |
| 220 Road & Bridge Fund | \$ - | 6,818,322 | 6,818,322 | - |
| 301 EMS Fund | \$ 2,581,087 | 5,248,521 | 5,390,190 | 2,439,418 |
| 511 County Records Management and Preservation Fund | \$ 1,368 | - | - | 1,368 |
| 512 County Courts 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 |

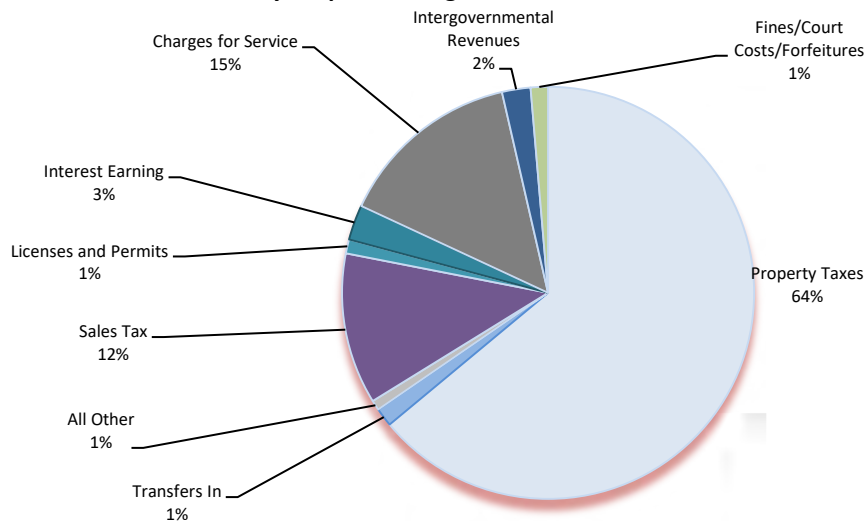
Budget Summary



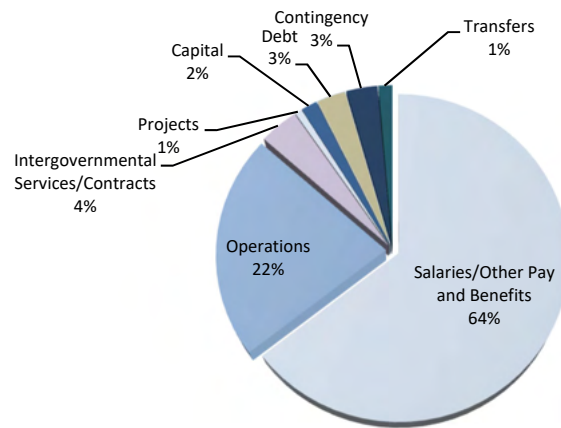
Walker County Proposed Budget For the Fiscal Year 2023-2024 All Funds Summary

| | 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.

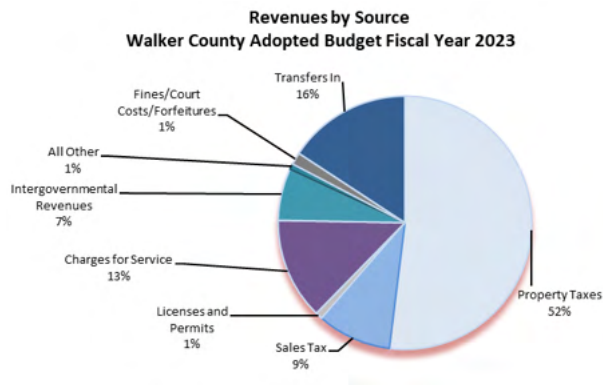
The fund balance of the General Fund is estimated to decrease by \$1,743,144 during FY 2023. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this amount is a transfer of \$600,000 to the Road and Bridge 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 policies and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund. 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

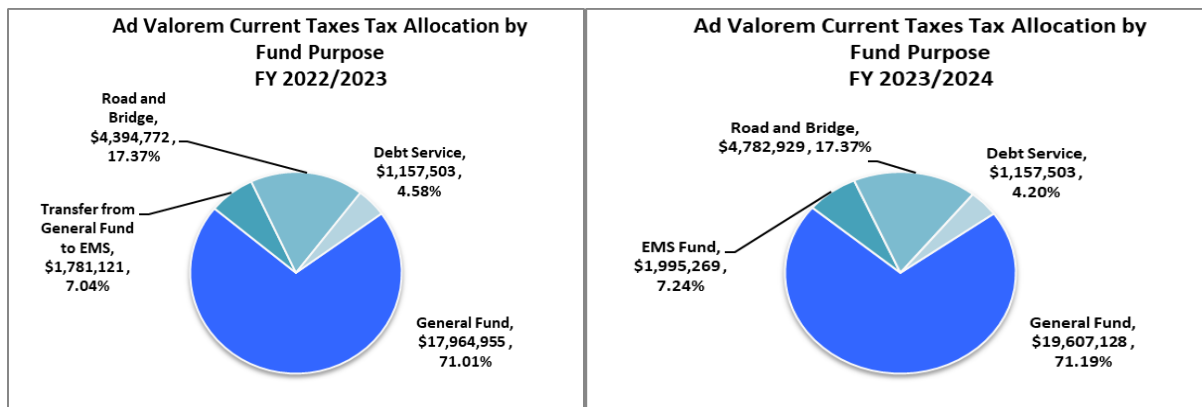
Revenues from property taxes account for 62.3% of overall County revenues, 67.9% of the General Fund revenues, 67% of the Road and Bridge Fund and 40.2% of revenues of the Emergency Medical Services ((EMS) budget. Current property taxes, delinquent property taxes, and penalties and interest on delinquent 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

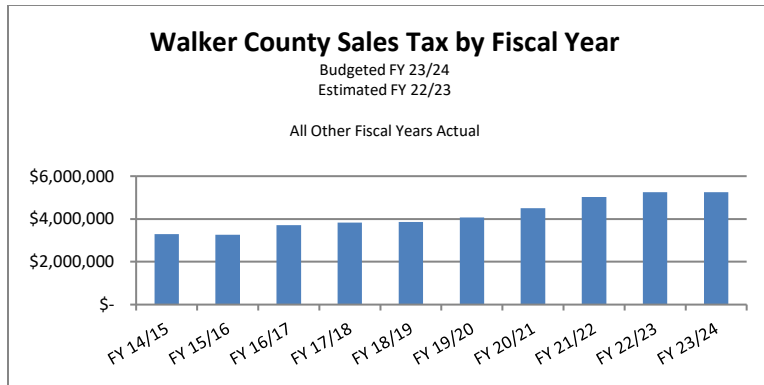
FY 2024 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2024 budget, new growth accounted for \$1,249,545 of additional revenues from current property taxes.



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.

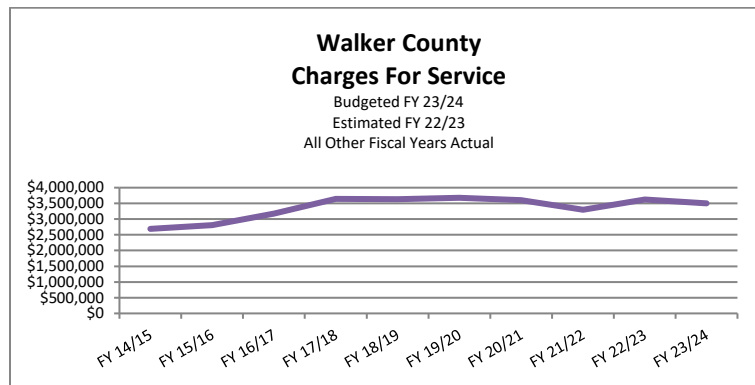
Sales Tax

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.



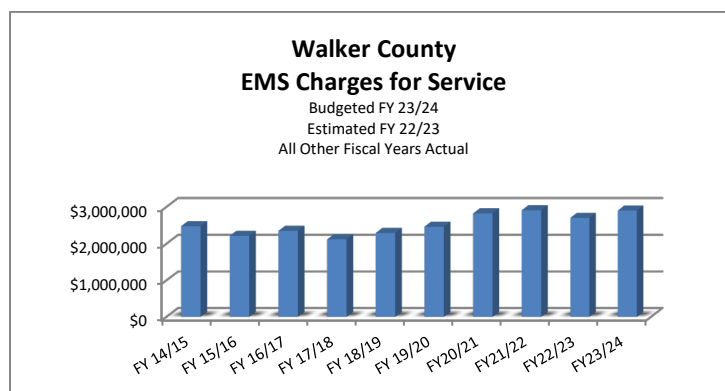
Charges for Service

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

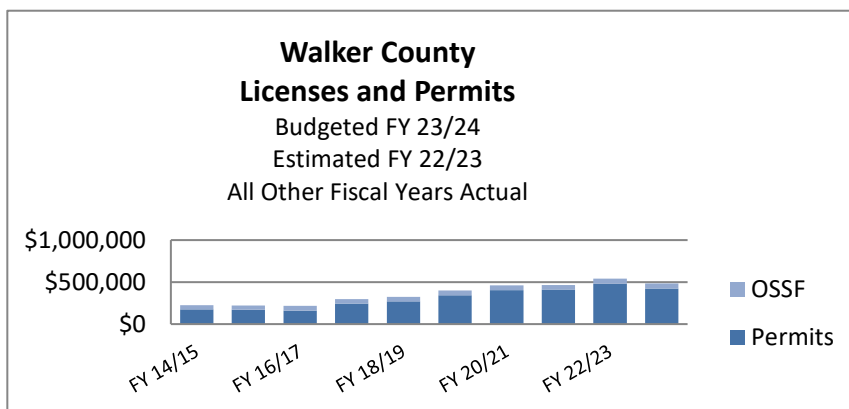
Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 1.35% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 7.4%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

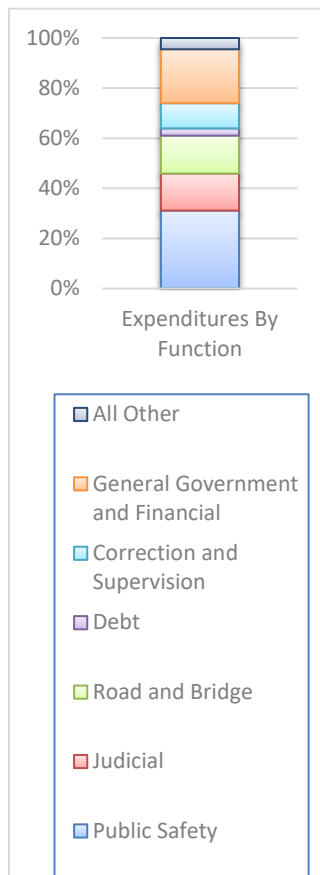
Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



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



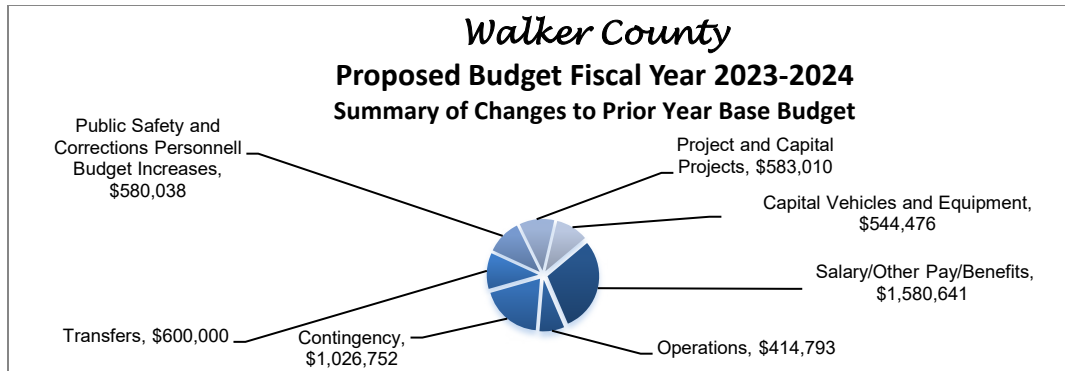
The county-wide expenditure budget for the Fiscal Year October 1, 2023 to September 30, 2024 is \$47,581,591. This compares to \$56,942,594 for the prior year, a \$9,361,003 decrease from the prior year. Included in the FY 2023 budget was a transfer of \$5,500,000 from the General Fund to a newly created 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.

| Budget - Summary of Changes in Expenditure Allocations From Last Year | | | | | | | | | |
|---|----------------|----------------------|--------------------------------|-------------|--------------|----------------------|--------------|--------------------------------|-----------------|
| | General Fund | General Project Fund | General Capital Projects Funds | Other Funds | Debt Service | Road and Bridge Fund | EMS Fund | Legislatively Designated Funds | Total |
| Last Year Budget | \$ 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 | | 158,553 |
| | Contingency- Operations | 500,000 | |
| | 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-County Judge-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 position | | -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 AgriLife 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 |
|------------------------------------|--------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 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 |
| 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 |
|------------------------------------|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 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> | <u>\$ 360,000</u> | <u>\$ 360,000</u> | <u>\$ 360,000</u> | <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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 2023-2024 |
|---------------------------------|------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| | | \$ 735,298 | \$ 731,000 | \$ 731,000 | \$ 589,051 | \$ 551,000 |
| Interest Income | | | | | | |
| 48011 | Interest-Capital Funds | \$ - | \$ - | \$ - | \$ - | \$ 173,200 |
| | | \$ 272,679 | \$ 76,155 | \$ 76,155 | \$ 1,761,944 | \$ 1,217,700 |
| 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 | \$ - |
| | | \$ 477,399 | \$ 86,000 | \$ 194,285 | \$ 344,495 | \$ 133,000 |
| Issue of Debt | | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ - | \$ - | \$ - |
| | | \$ 6,714,875 | \$ 7,925,862 | \$ 9,069,444 | \$ 9,069,444 | \$ 644,741 |
| Fund Total | | \$ 51,421,723 | \$ 50,260,226 | \$ 53,028,655 | \$ 54,378,521 | \$ 44,218,375 |

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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 |
|----------------------|---------------------------------|--------------------------------|------------------------|----------------------|
| \$ 1,914,711 | \$ 2,160,778 | \$ 2,174,091 | \$ 2,170,456 | \$ 2,285,109 |
| \$ 14,254,043 | \$ 16,541,232 | \$ 16,645,757 | \$ 15,895,735 | \$ 17,971,824 |
| \$ 371,402 | \$ 403,719 | \$ 428,886 | \$ 387,984 | \$ 426,746 |
| \$ - | \$ 331,672 | \$ 332,172 | \$ 325,154 | \$ 346,800 |
| \$ 317,224 | \$ 141,929 | \$ 343,499 | \$ 326,846 | \$ 251,606 |
| \$ 154,410 | \$ 181,423 | \$ 181,423 | \$ 156,493 | \$ 187,826 |
| \$ 31,280 | \$ 84,720 | \$ 85,200 | \$ 86,910 | \$ 85,200 |
| \$ 1,254,218 | \$ 1,505,991 | \$ 1,507,621 | \$ 1,499,835 | \$ 1,633,765 |
| \$ 2,892,018 | \$ 3,744,090 | \$ 3,754,116 | \$ 3,311,796 | \$ 4,023,945 |
| \$ 2,472,177 | \$ 2,893,392 | \$ 2,896,403 | \$ 2,842,838 | \$ 3,149,236 |
| \$ 183,757 | \$ 246,443 | \$ 247,495 | \$ 247,252 | \$ 269,404 |
| \$ 15,583 | \$ 35,994 | \$ 35,983 | \$ 32,032 | \$ 38,945 |
| \$ 23,863,058 | \$ 28,271,383 | \$ 28,632,646 | \$ 27,283,331 | \$ 30,670,406 |

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 |

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 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

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/CopierMaintenance 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 Departm | \$ | 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 Contrac | \$ | 39,467 | \$ - | \$ 40,733 | \$ 40,733 | \$ - |
| 77473 | Walker SUD Improvements Contract | \$ | - | \$ - | \$ 75,000 | \$ - | \$ - |
| 77474 | Riverside SUD Water Improvement Conti | \$ | - | \$ - | \$ 75,000 | \$ - | \$ - |

| All Funds Expenditures By Object | | Actual 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 2023-2024 |
|-------------------------------------|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| 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 Special | \$ - | \$ - | \$ 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 Allocation | \$ 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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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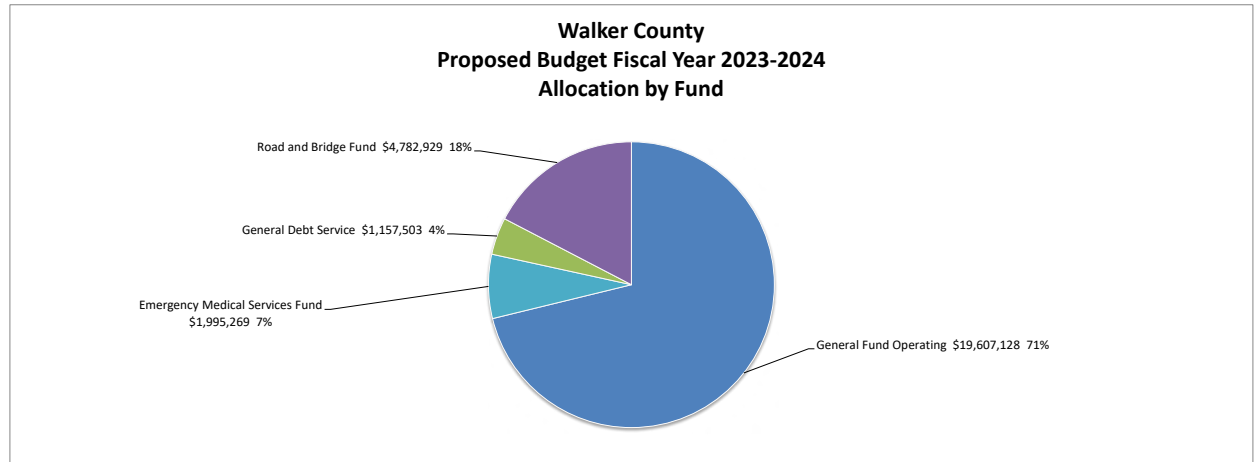
Ad Valorem History

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 | \$ 0.065890 |
| 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 | Pipelane 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) |
| Homestead Cap (10% cap on residential homesteads) | (344,671,415) | (115,754,301) | (38,089,119) |
| Tax Ceiling and Over 65 and disabled exemption | (163,002,927) | (123,964,655) | (108,151,197) |
| Other Exemptions /Deductions | (28,770,978) | (23,195,003) | (20,108,300) |
| Total Exemptions | \$ (4,772,106,168) | \$ (2,300,930,143) | \$ (1,950,796,788) |

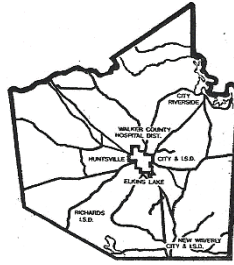
| | | | | |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Taxable Assessed Value | \$ 7,149,730,097 | \$ 6,046,195,294 | \$ 5,249,979,486 | \$ 4,723,570,622 |
|------------------------|-------------------------|-------------------------|-------------------------|--------------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

| | | | | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| 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

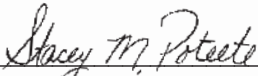
2023 Certified Estimate

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

Property Count: 40,265

WC - Walker County
Not Under ARB Review Totals

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 | (+) |
| | | | | Market Value | = 842,415,880 |
| | | | | | = 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 (Breakdown on Next Page) | (-) 4,526,885 |
| | | | | 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 | (-) 58,366,214 |
| Tax Rate | 0.4490000 | | | | | | |
| 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 | = 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

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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

Property Count: 42,303

WC - Walker County
Grand Totals

7/25/2023

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| 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 | (+) |
| | | | | Market Value | = 844,593,750 |
| | | | | | 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 |
| | | | | (Breakdown on Next Page) | |
| | | | | 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

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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

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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

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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

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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

Property Count: 40,265

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 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 APPAREL | 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 & GYMNASIUM 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 & FARMING 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
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 |
|------------|----------------------------------|-------|-------|-----------|--------------|---------------|
| 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 REMO | 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

Property Count: 40,265

WC - Walker County
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 |
|---------------|----------------------------------|-------|--------------|---------------|------------------|-----------------|
| 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 SUPPLIES, 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. COMMERCIAL | 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 CONTRACTORS (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

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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 & FARMING 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

Property Count: 42,303

WC - Walker County
Grand 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 | 12,769 | 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 APPAREL | 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 & GYMNASIUM 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 & FARMING 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

Property Count: 42,303

WC - Walker County
Grand Totals

7/25/2023

6:50:16PM

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 REMO | 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

Property Count: 42,303

WC - Walker County
Grand Totals

7/25/2023

6:50:16PM

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 SUPPLIES, 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. COMMERCIAL | 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 CONTRACTORS (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

Property Count: 42,303

WC - Walker County
Effective Rate Assumption

7/25/2023

6:50:16PM

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 TOTALSWC - 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 | (+) |
| | | | | Market Value | = 842,612,690 |
| | | | | | = 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

7/31/2023

3:04:19PM

| 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 (Breakdown on Next Page) | (-) | 4,362,885 |
| | | | 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

3:04:33PM

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

Property Count: 42,301

WC - Walker County
Grand Totals

7/31/2023

3:04:19PM

| 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

7/31/2023

3:04:33PM

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

7/31/2023 3:04:33PM

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

3:04:33PM

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

Property Count: 42,301

WC - Walker County
Grand 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 | 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 SINGLE FAMILY RESIDENTIAL | 12,045 | 15,774.4035 | \$174,631,950 | \$3,180,759,264 | \$2,811,728,271 |
| A2 SINGLE FAMILY MH-SAME OWNER A | 5,317 | 5,632.5870 | \$7,173,740 | \$329,023,241 | \$279,297,968 |
| A3 REAL PROP W/NON-HOMESITE IMP | 451 | 840.5076 | \$183,730 | \$26,871,118 | \$26,362,100 |
| A5 SINGLE FAMILY TOWNHOUSES & COI | 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 - CONVEN | 73 | 59.2713 | \$267,700 | \$217,991,028 | \$217,991,028 |
| B3 MULTIFAMILY RESIDENTIAL - STUDEN | 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 | 7,798 | 12,835.2349 | \$0 | \$452,276,478 | \$451,972,978 |
| C2 VACANT COMMERCIAL OR INDUSTR | 254 | 807.3877 | \$0 | \$41,173,126 | \$41,173,126 |
| C3 VACANT RECREATIONAL LOT | 56 | 13.1819 | \$0 | \$415,920 | \$415,920 |
| C5 VACANT COMMERCIAL TRAILER SPA | 21 | 3.9160 | \$0 | \$1,721,400 | \$1,718,713 |
| D1 TIMBERLAND | 2,079 | 146,469.9380 | \$0 | \$2,232,927,991 | \$26,083,496 |
| D10 QUALIFIED NURSERY LAND | 1 | 50.0000 | \$0 | \$544,500 | \$41,500 |
| D2 IMPROVEMENTS ON QUALIFIED AG L | 1,624 | | \$2,116,842 | \$40,059,420 | \$39,838,284 |
| D3 QUALIFIED AGRICULTURAL LAND | 4,201 | 166,583.8260 | \$23,990 | \$1,602,042,031 | \$16,781,228 |
| 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 | 419 | 24,403.1098 | \$0 | \$224,959,689 | \$3,130,076 |
| D9 BEEKEEPING | 49 | 323.6800 | \$0 | \$9,033,740 | \$110,399 |
| E | 3 | 1.9072 | \$0 | \$65,629 | \$65,629 |
| E1 NON QUALIFIED FARM & RANCH IM | 2,380 | 2,611.2574 | \$20,692,791 | \$619,207,231 | \$574,488,506 |
| E2 NON QUALIFIED FARM & RANCH IMP | 771 | 423.6762 | \$2,532,710 | \$30,384,910 | \$28,163,420 |
| E4 NON QUALIFIED LAND | 226 | 1,836.0388 | \$0 | \$20,982,088 | \$20,584,410 |
| F1 COMMERCIAL REAL PROPERTY | 1,008 | 2,522.0870 | \$18,972,140 | \$704,412,892 | \$704,325,432 |
| F2 INDUSTRIAL REAL PROPERTY | 22 | 523.7580 | \$205,160 | \$46,815,980 | \$46,815,980 |
| 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 | 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 | 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 | 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 & FARMING 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: 40,319

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 |
|--|-------|-------|-----------|--------------|---------------|
| 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

Property Count: 40,319

WC - Walker County
Not Under ARB Review Totals

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 SUPPLIES, 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

7/31/2023 3:04:33PM

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 & FARMING 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. COMMERCIAL | 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 & FARMING 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

Property Count: 42,301

WC - Walker County
Grand Totals

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

Property Count: 42,301

WC - Walker County
Grand Totals

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 SUPPLIES, 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

Property Count: 42,301

WC - Walker County
Effective Rate Assumption

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 | | 365 | \$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 TOTALSWC - 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

(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> |
| (current year) | |
| – Amount (if any) paid from funds listed in unencumbered funds | \$ <u>154,665</u> |
| – Amount (if any) 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> |
| (current year) | |
| + 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> |
| (collection rate) (current year) | |
| = 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.

(current tax year)
(name of taxing unit)
(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)
(name of taxing unit)

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 \$ _____.
(amount of increase)

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 \$ _____.
(amount of increase)

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

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

For assistance with tax calculations, please contact the tax assessor for 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

Form 50-856

Walker County

Taxing Unit Name

(936) 436-4910

Phone (area code and number)

1100 University Avenue, Huntsville, 77340

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

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. <p>A. Absolute exemptions. Use 2022 market value: \$ 4,633,530</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 10,127,025</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 14,760,555 |
| 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. <p>A. 2022 market value: \$ 19,964,150</p> <p>B. 2023 productivity or special appraised value: - \$ 438,810</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 19,525,340 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 34,285,895 |
| 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. | \$ 64,507,063 |
| 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. | \$ 21,603,258 |
| 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 | \$ 28,794 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 21,632,052 |
| 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 <p>A. Certified values: \$ 6,653,394,101</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,975,382</p> <p>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: - \$ 0</p> <p>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 - \$ 65,174,968</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p> | \$ 6,594,194,515 |

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. | Total value of properties under protest or not included on certified appraisal roll. ¹³ 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> 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> C. Total value under protest or not certified. Add A and B. | \$ <u>374,355,175</u> |
| 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. 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> 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> 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> 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> E. Add Line 30 to 31D. | \$ <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. 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> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.0000</u> /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. 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> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <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. | Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <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> | <p>\$ <u>0.0004</u>/\$100</p> |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <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> | <p>\$ <u>0.0000</u>/\$100</p> |
| 38. | 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>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> | <p>\$ <u>0.0000</u>/\$100</p> |
| 39. | Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.3823</u> /\$100 |
| 40. | 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>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> | <p>\$ <u>0.4772</u>/\$100</p> |
| 41. | 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ <u>0.4939</u> /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|--|-------------------------|
| D41. | 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ _____ /\$100 |
| 42. | 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ <u>1,373,168</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>154,665</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>61,000</u> E. Adjusted debt. Subtract B, C and D from A. | \$ <u>1,157,503</u> |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ <u>1,157,503</u> |
| 45. | 2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate. <u>97.69</u> % C. Enter the 2021 actual collection rate. <u>98.03</u> % D. Enter the 2020 actual collection rate. <u>100.42</u> % 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 | <u>100.00</u> % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ <u>1,157,503</u> |
| 47. | 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> |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ <u>0.0201</u> /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ <u>0.5140</u> /\$100 |
| D49. | 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. | \$ _____ /\$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. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 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> . - or - 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. - or - 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. | \$ _____/\$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)



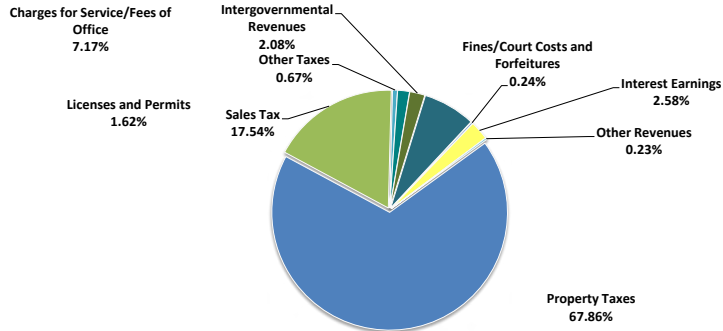
Walker County

Proposed Budget Fiscal Year 2023-2024

General Fund

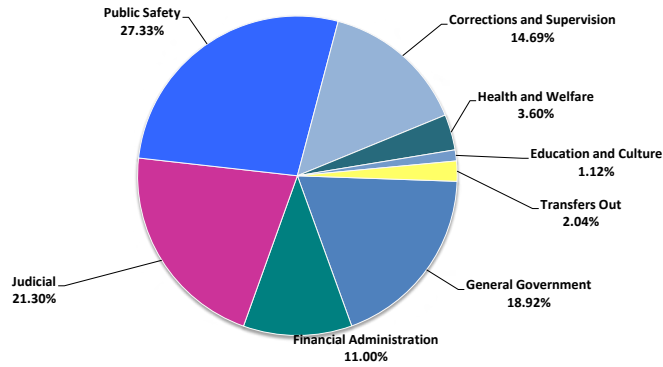
At a Glance

Revenues by Source



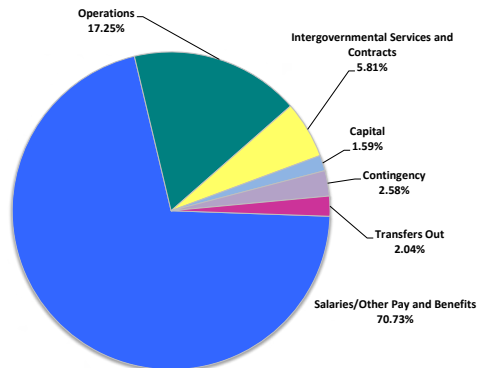
| | |
|------------------------------------|----------------------|
| Property Taxes | \$ 20,307,128 |
| Sales Tax | \$ 5,250,000 |
| Other Taxes | \$ 201,300 |
| Licenses and Permits | \$ 485,000 |
| Intergovernmental Revenues | \$ 622,303 |
| Charges for Service/Fees of Office | \$ 2,145,102 |
| Fines/Court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

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 |
| | <u>\$ 31,670,177</u> |

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 |
| | <u>\$ 31,670,177</u> |

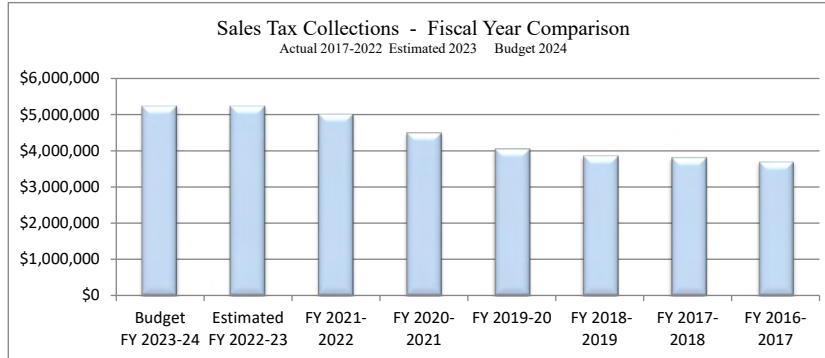


Walker County

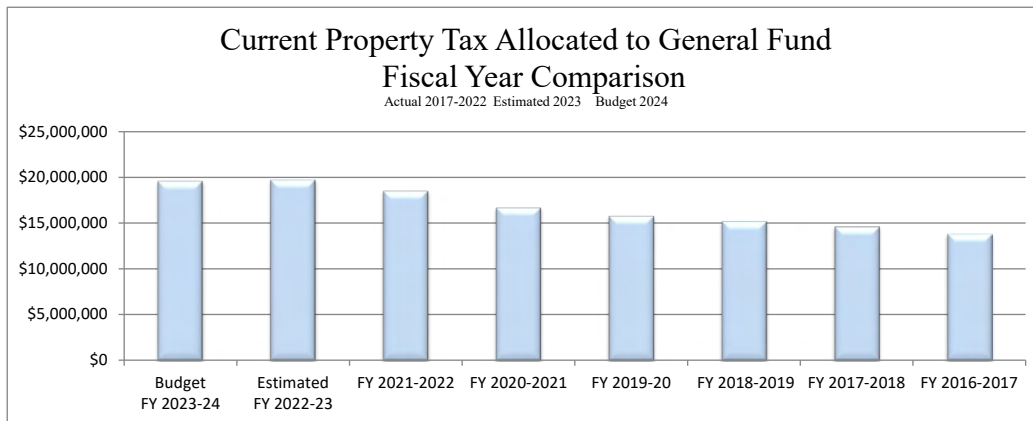
Proposed Budget Fiscal Year 2023-2024

General Fund

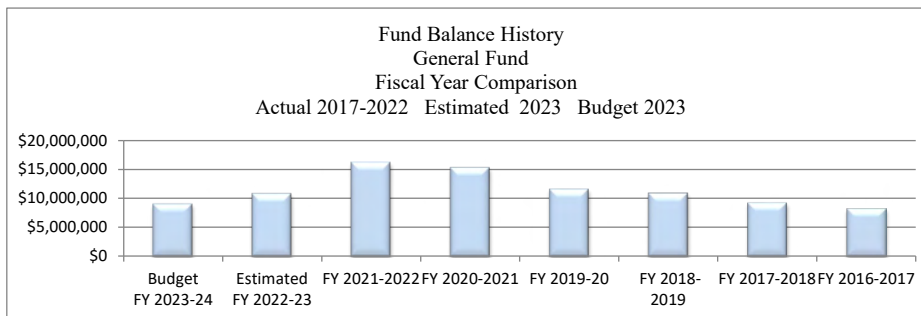
At a Glance



| 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 | \$ 31,473,013 | \$ 30,731,634 | \$ 31,793,418 | \$ 32,399,373 | \$ 29,927,033 |
| 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 |
| | \$ 611,230 | \$ 636,595 | \$ 636,595 | \$ 636,595 | \$ 728,189 |



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>JUDICIAL</u> | | | | | |
| 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 |
| <u>PUBLIC SAFETY</u> | | | | | |
| 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 |
| <u>CORRECTION AND SUPERVISION</u> | | | | | |
| 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 |
| <u>HEALTH AND WELFARE</u> | | | | | |
| 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 Valorem | \$ 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 Improvement | \$ 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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 Improveme | \$ 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 Improveme | \$ 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 Improveme | \$ 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 Improveme | \$ 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 Improveme | \$ 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <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 |
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|

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 Ta | \$ 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 |
|-------|-----------|--------------|--------------|--------------|--------------|--------------|

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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Transfers In | | | | | | |
| | | <u>\$ -</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 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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/EmployeeTesti | \$ 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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>\$ 852,322</u> | <u>\$ 5,000</u> | <u>\$ 7,436,652</u> | <u>\$ 2,163,152</u> | <u>\$ 335,010</u> |

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

| | Actual 2021-2022 | Revised Allocations To Date | Estimated 2022-2023 | Remain Allocated | Adopted 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> | | | | | |
| Capital Projects | | \$ - | | | |
| 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% |

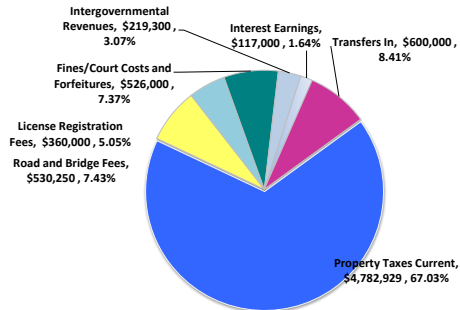
Crews & Associates, Inc.
Capital Markets Group

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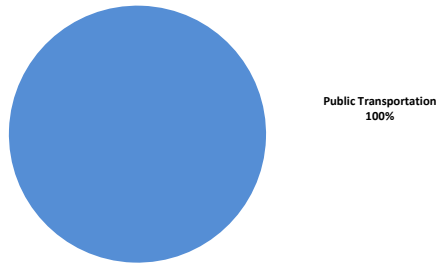
Walker County
Proposed Budget Fiscal Year 2023-2024
Road and Bridge Fund
At a Glance

Revenues by Source



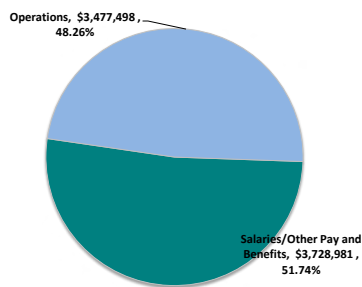
| | | |
|-----------------------------------|---------------------|----------|
| Property Taxes Current | \$ 4,782,929 | 0.670302 |
| Road and Bridge Fees | \$ 530,250 | 0.074312 |
| License Registration Fees | \$ 360,000 | 0.050452 |
| Fines/Court Costs and Forfeitures | \$ 526,000 | 0.073716 |
| Intergovernmental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

Expenditures By Function



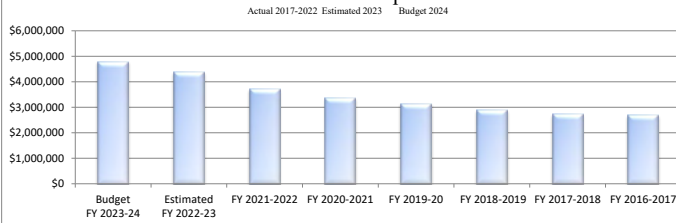
| | |
|-----------------------|---------------------|
| Public Transportation | \$ 7,206,479 |
|-----------------------|---------------------|

Expenditures By Category



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

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



| Budget | Estimated | FY 2021-2022 | FY 2020-2021 | FY 2019-20 | FY 2018-2019 | FY 2017-2018 | FY 2016-2017 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| FY 2023-24 | FY 2022-23 | | | | | | |
| \$ 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 2021-2022 | 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> | \$ 4,061,871 | \$ - | \$ 99,485 | \$ 71,000 | \$ - |
| <u>% of Budget Available</u> | 61.89% | 0.00% | 0.88% | 0.63% | 0.00% |



Road & Bridge Fund

Allocation Worksheet

For the Budget Year Beginning October 1, 2023

| | | Weigh Station | | | | | | | |
|---|--------------|---------------|------------|--------------|--------------|--------------|--------------|--------------|---------|
| | | General | Operations | Precinct 1 | Precinct 2 | Precinct 3 | Precinct 4 | | Total |
| Road Miles Per Precinct | | - | | 116.16 | 172.96 | 145.21 | 143.82 | | 578.15 |
| | | - | | 20.08% | 29.93% | 25.12% | 24.88% | | 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 | \$ 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>\$ 6,562,849</u> | <u>\$ 6,818,322</u> | <u>\$ 11,253,922</u> | <u>\$ 11,253,922</u> | <u>\$ 7,206,479</u> |

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

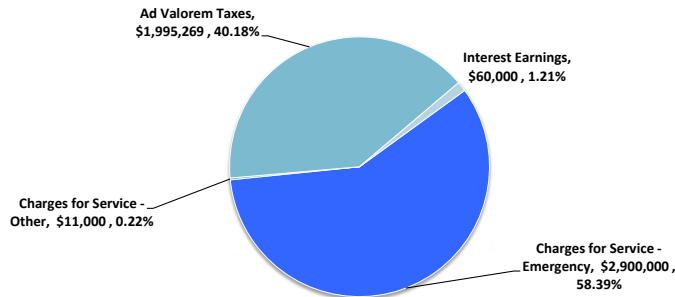
| | Actual 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 2023-2024 |
|--|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| <u>Salaries/Other Pay/Benefits</u> | | | | | |
| 51010 Head of Department | \$ 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 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 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>\$ 6,562,849</u> | <u>\$ 6,818,322</u> | <u>\$ 11,253,922</u> | <u>\$ 11,253,922</u> | <u>\$ 7,206,479</u> |



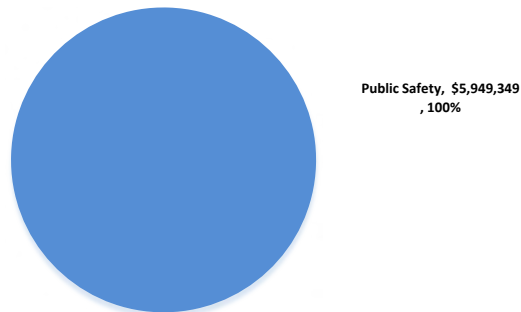
Walker County
Proposed Budget Fiscal Year 2023-2024
EMS Fund
At a Glance

Revenues by Source



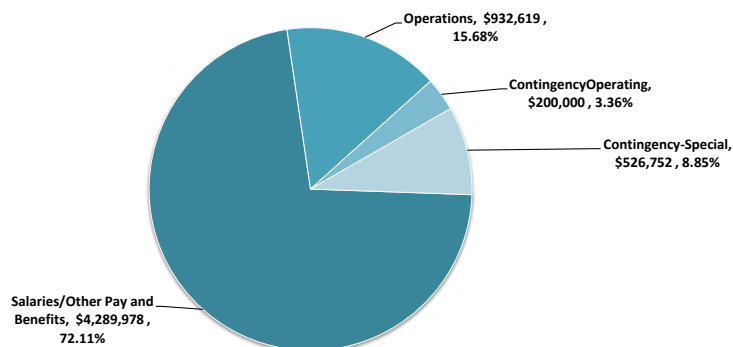
| | |
|---------------------------------|---------------------|
| Charges for Service - Emergency | \$ 2,900,000 |
| Charges for Service - Other | \$ 11,000 |
| Ad Valorem Taxes | \$ 1,995,269 |
| Interest Earnings | \$ 60,000 |
| | <u>\$ 4,966,269</u> |

Expenditures By Function



| | |
|---------------|--------------|
| Public Safety | \$ 5,949,349 |
|---------------|--------------|

Expenditures By Category



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

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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>\$ 6,239,976</u> | <u>\$ 5,248,521</u> | <u>\$ 5,319,920</u> | <u>\$ 5,336,279</u> | <u>\$ 4,966,269</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>\$ 5,121,864</u> | <u>\$ 5,390,190</u> | <u>\$ 5,461,947</u> | <u>\$ 5,200,411</u> | <u>\$ 5,949,349</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 began 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

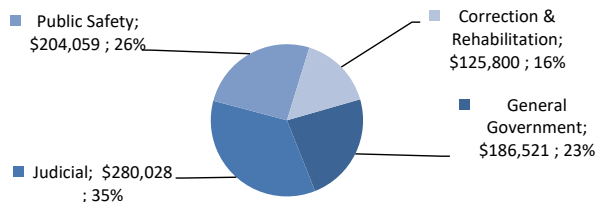
| | Actual 2021-2022 | Original Budget 2022-2023 | Revised Budget 2022-2023 | Estimated 2022-2023 | Budget 2023-2024 |
|-------------------------------------|---------------------|---------------------------------|--------------------------------|------------------------|---------------------|
| Available 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 |
| | \$ 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 |
| | \$ 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
Proposed Budget Fiscal Year 2023-2024
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
Proposed Budget Fiscal Year 2023-2024
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 Service | 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
Proposed Budget Fiscal Year 2023-2024
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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Legislatively Designated

Fund 538 Justice of Peace Truancy Prevention and Diversion Fund

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

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

| | Actual 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 Specialty Court Programs

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

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

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

| | Actual 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 |



Walker County
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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 | 1,001 | 500 | 500 | 300 | 300 |
| 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 | 2,529 | 2,996 | 2,996 | 2,050 | 300 |
| 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 | 73,752 | - | - | 34,780 | 10,000 |
| 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 | 50,538 | 40,000 | 40,000 | 5,000 | 40,000 |
| 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 |



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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 |



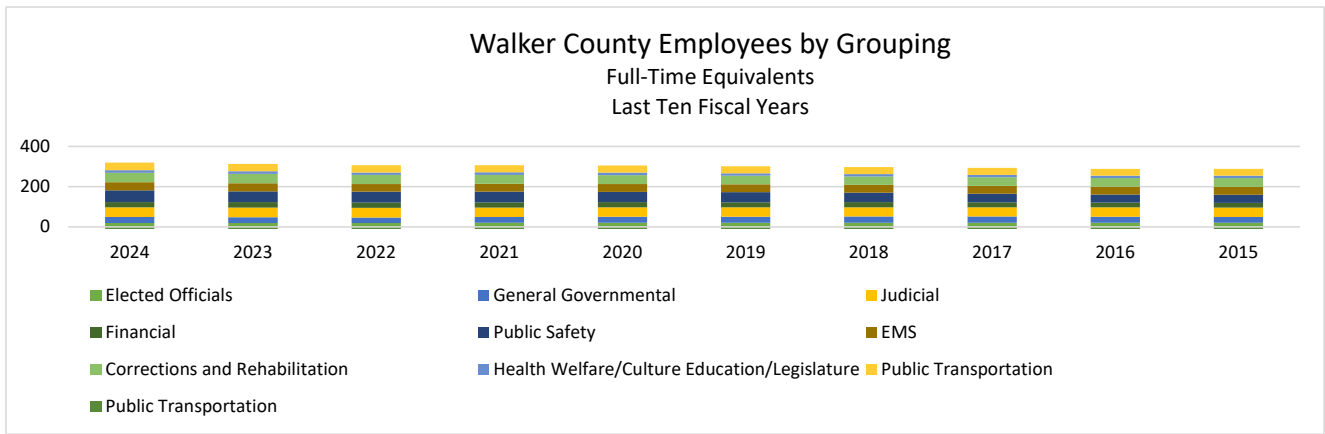
Walker County

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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 | 1.00 | | | | |
| Executive Administrator | 114 | 1.00 | 1.00 | | | | |
| Office Administrator | 103 | 1.00 | 0.00 | | | | |
| Office Administrator | 107 | 0.00 | 1.00 | | | | |
| Local Health Authority | 101 | <u>1.00</u> | <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 | 1.00 | | | | |
| IT Network Administrator | 116 | 0.00 | 1.00 | | | | |
| IT System Administrator | 116 | 1.00 | 0.00 | | | | |
| IT Analyst | 109 | <u>1.00</u> | <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 | 1.00 | | | | |
| Chief Deputy - County Clerk | 112 | 1.00 | 1.00 | | | | |
| Chief Deputy Clerk 1 | 107 | 1.00 | 1.00 | | | | |
| Deputy Clerk 4 | 109 | 0.00 | 1.00 | | | | |
| Deputy Clerk 3 | 107 | 3.00 | 2.00 | | | | |
| Deputy Clerk 2 | 105 | 0.00 | 2.00 | | | | |
| Deputy Clerk 1 | 103 | <u>4.00</u> | <u>2.00</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> | <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 | 1.00 | | | | |
| Deputy Specialist 3 | 107 | <u>1.00</u> | <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 | 1.00 | | | | |
| Maintenance Assistant 4 | 107 | 1.00 | 1.00 | | | | |
| Maintenance Assistant 2 | 105 | 1.00 | 2.00 | | | | |
| Maintenance Assistant 1 | 104 | 1.00 | 0.00 | | | | |
| Janitorial Supervisor | 103 | 1.00 | 1.00 | | | | |
| Janitorial Assistant 1 | 101 | 4.83 | 4.83 | | | | |
| Facilities Part-time(s) | | <u>0.00</u> | <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 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 |
|--|--------------|--|--|-------------------------------------|---|-------------------------------------|---|
| 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 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 |
|--|--------------|--|--|-------------------------------------|---|-------------------------------------|---|
| 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 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 |
|--|--------------|--|--|-------------------------------------|---|-------------------------------------|---|
| 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 | <u>1.00</u> | <u>1.00</u> | | | | |
| 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/ 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 |
|---|--------------|--|--|-------------------------------------|---|-------------------------------------|---|
| 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 | Time | | | | |
| | | Equivalents | Equivalents | | | | |
| | | 2022-2023 | 2023-2024 | 2022-2023 | 2022-2023 | 2023-2024 | 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 | 3.26 | 3.26 | | | | |
| Total Utility Department | | 9.26 | 9.26 | \$ 533,568 | \$ 10,710 | \$ 568,928 | \$ 11,560 |
| 70010 Historical Commission | | | | | | | |
| Clerk 1 | 102 | 0.43 | 0.43 | | | | |
| 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 | 0.87 | 0.87 | | | | |
| Total Texas Agrilife Extension | | 2.87 | 2.87 | \$ 195,424 | \$ - | \$ 207,400 | \$ - |
| Total General Fund | | 229.61 | 233.91 | \$ 14,101,992 | \$ 243,654 | \$ 15,331,746 | \$ 258,400 |

| 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>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 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>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 | | <u>40.49</u> | <u>40.49</u> | <u>\$ 2,932,264</u> | <u>\$ 22,270</u> | <u>\$ 3,110,421</u> | <u>\$ 21,930</u> |
| Total Walker County EMS | | <u>40.49</u> | <u>40.49</u> | <u>\$ 2,932,264</u> | <u>\$ 22,270</u> | <u>\$ 3,110,421</u> | <u>\$ 21,930</u> |

| 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 LHeaAuth JanAst1 | Assistant Purchaser 1 Local Health Authority Janitorial Assistant 1 | \$33,190 | \$39,020 | \$48,957 |
| 102 | DataCk1 | Clerk 1 | \$34,809 | \$40,932 | \$51,365 |
| 103 | DataCk3 DepClk1 JanSup | Data Clerk 3 Deputy Clerk 1 Janitorial Supervisor | \$36,509 | \$42,938 | \$53,893 |
| 104 | DepSpec1 Maint1 Oper3 Tech1 | Deputy Specialist 1 Maintenance Assistant 1 Operator 3 Development Technician 1 | \$38,295 | \$45,045 | \$56,551 |
| 105 | AsstAud1 AsstPur2 CO1 DepClk2 DepSpec2 Maint2 ProgAsst | Assistant Auditor 1 Assistant Purchaser 2 Correctional Officer 1 Deputy Clerk 2 Deputy Specialist 2 Maintenance Assistant 2 Program Assistant | \$40,170 | \$47,257 | \$59,335 |
| 106 | AstTrea1 CivClk CollOff CO2 CSRCoord JailMech Maint3 Oper4 PreBOffi Tech2 | Assistant Treasurer 1 Civil Clerk Collections Officer Correctional Officer 2 CSR Coordinator Jail Mechanic Maintenance Assistant 3 Operator 4 Pretrial Bond Officer Development Technician 2 | \$42,139 | \$49,579 | \$62,262 |
| 107 | ChDepCk1 CO3 DepClk3 DepSpec3 LegAsst1 LegSec Maint4 OffAdmin TeleComm | Chief Deputy Clerk 1 Correctional Officer 3 Deputy Clerk 3 Deputy Specialist 3 Legal Assistant 1 Legal Secretary Maintenance Assistant 4 Office Administrator P S Telecommunicator | \$44,205 | \$52,019 | \$65,335 |
| 108 | AdmAsst AsstAud2 DepTrea2 JuvOff1 Oper5 | Administrative Assistant Assistant Auditor 2 Deputy Treasurer 2 Juvenile Probation Officer 1 Operator 5 | \$46,376 | \$54,579 | \$68,562 |

| Pay Group | Job Code | Job Titles | Minimum Salary | Market Salary | Maximum Salary |
|-----------|---|--|----------------|---------------|----------------|
| 109 | CommSpec COShift CtCoor1 DepClk4 DepSpec4 ITAnalyst 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 Policies is to identify and present an overview of policies dictated by state law, policies adopted by orders of the courts, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies set forth the basic framework for the overall fiscal management of the County. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, budget amendments, revenue management, cash and investment management, expenditure control, the budget amendment process, asset management and debt management. A substantial portion of the policies and procedures of Walker County are defined by State Law. To document some of the non-statutory policies, the first version of the financial policies was adopted on September 13, 2004, by the then sitting Commissioners Court for the purpose of documenting, formalizing and communicating the policies to the elected officials, department heads, and citizens. Goals included setting up policies for guiding financial planning and maintaining adequate fund balances, enhancing budgetary controls, and enhancing transparency in the financial operations of the County. The Commissioners Court began the process of addressing and formalizing other policies and, over time, has put together a comprehensive set of financial policies that guide and regulate County business and transactions. While subject to change, these policies and procedures have not changed in the core philosophies that were behind the original policies. Modifications to the policies are generally minor and generally include additions to the documentation of the policies and addressing changes in reporting.

PERSONNEL POLICY MANUAL, PURCHASING POLICIES AND PROCEDURES AND OTHER POLICIES. In addition to the Financial and Budget Policies, the County has developed a comprehensive set of other policies and procedures that guide and regulate its activities. The Commissioners Court has been actively involved in the formalizing of these policies, many of which have been incorporated into the Personnel Policy Manual. The last major rewrite of the Personnel Policy Manual was in June 2015 with several modifications having been made since then. Formal purchasing policies were first adopted in 2006, followed by a major rewrite and adoption of the Purchasing Policy and Procedures Manual in February 2017. Investment Policies are reviewed each year as part of the budget process. All departmental operations must adhere to the policies adopted by Commissioners Court.

GENERAL GOVERNMENT FUNCTIONS. The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large, and serves as the presiding officer and four County Commissioners elected by the voters of their individual precincts. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court and other County officers relating to financial management. The Commissioners Court develops and adopts the County budget, establishes the tax rate and develops policies for County operations. Major responsibilities of County government include public safety, maintaining roads, maintaining jails, funding judicial systems, maintaining public records, assessing property taxes, issuing vehicle registrations, registering voters, conducting elections, and oversight of development within the County.

STRUCTURE OF COUNTY GOVERNMENT. Counties are agents of the state, and their structure is defined in the Texas Constitution. Counties, unlike cities, are limited in their actions to areas of responsibility specifically described in laws passed by the Texas Legislature and signed by the Governor. In Texas, Commissioners Court conducts the general business and oversees financial matters of the County. To ensure Fiduciary responsibility, the Texas Constitution has established a strong system of financial checks and balances by creating, the position of County Auditor, who is appointed by the District Judges and a Purchasing Agent appointed by the County Judge and the District Judges.

ELECTED OFFICIALS. In addition to the County Judge and County Commissioners, other elected officials include the District and County Clerks, County Treasurer, Sheriff, Constables, Justices of the Peace, County Court at Law Judge, two District Judges, a Criminal District Attorney, and the County Tax Assessor. In Walker County the Commissioners Court is responsible for the oversight of the Facilities Maintenance Department, the IT Department, the EMS (Emergency 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.

PLEDGED SECURITIES. The County's funds are required to be deposited under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved securities in an amount sufficient to protect County funds on a day-to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit (FDIC) Insurance.

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

INVESTMENT COMMITTEE. There shall be an investment committee consisting of the County Investment Officer and at least two other members appointed by the Commissioners Court. The Investment Committee shall meet at least once quarterly.

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

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

FUNDS HELD IN CERTAIN TRUST ACCOUNTS AND COURT REGISTRY ACCOUNTS. The County Clerk and District Clerk hold money in separate bank accounts not managed by the County Treasurer. Chapter 117 of the Texas Local Government Code defines the law for establishing of a depository, and duties of the custodian of these funds. The County Treasurer is not the custodian of these accounts. Reconciliation and monthly reporting of these accounts is required to be sent to the County Auditor and balances of these accounts are reported to Commissioners Court.

RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS. The County Treasurer shall handle original reconciliation of Walker County Bank Accounts with the Depository Bank.

FUND AND ACCOUNT GROUPS

ORGANIZATION OF ACCOUNTS. The County's accounts are maintained on the basis of fund and accounts groups that segregate funds according to their intended purpose. Each fund is a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The accounts within a fund are grouped by a functional category. Within the department, the expenditures are grouped by expenditure types.

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

MAJOR FUNDS

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

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

| General Fund | | | |
|---|----------------------------------|---|--|
| <u>Function: General Government</u> | <u>Function: Judicial</u> | <u>Function: Public Safety</u> | <u>Function: Corrections and Supervision</u> |
| County Judge | Courts-Central Costs | Sheriff | County Jail |
| County Judge-IT Hardware/Software | Courts-Pretrial Bond Supervision | Sheriff Estray | County Jail-Inmate Medical |
| County Judge -IT Operations | County Court at Law | Courthouse Security | Adult Probation Support |
| Commissioner's Court | 12th Judicial District Court | Constables Central | Adult-Community Services |
| County Clerk | 278th District Court | Constable Precinct 1 | |
| Voter Registration | District Clerk | Constable Precinct 2 | <u>Function: Health & 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 a generally a planning document that over time is funded with debt, grants, fund balance or a combination of sources. Included would be infrastructure improvements or additions, buildings and major software replacements. County's plan is to look in to a formal plan as part of the strategic planning initiative.

ANNUAL BUDGET. During the annual budget process, items that would typically be included as part of a Capital Improvements Plan or capital budget are reviewed. The items are most often presented as supplemental requests and generally have been part of Commissioners Court discussions over a period of time.

OTHER FINANCING PROGRAMS. As the first alternative, the County shall research alternative financing sources including Hazard Mitigation Grants, State and Federal Funds and other grants or funds available for the identified project.

USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT. After researching sources of external sources of fund, the approach Walker County has used is to next look to fund balance over the minimum fund balance required by policy and committed funds, followed by looking to debt. Projects are often planned over a multi-year period by committing funds to a project each year until sufficient funds are available for the project.

ROAD AND BRIDGE INFRASTRUCTURE. Historically the approach has been to budget a \$600,000 transfer from the General Fund each year to the Road and Bridge Fund from the General Fund as fund balance exceeds the minimum required.

SOFTWARE. Software Improvements and replacements are funded by transfers from the fund balance of the General Fund over the required minimum reserves. Prior to purchasing new major software, cloud based alternatives and software as a service options shall be reviewed.

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

PROJECT LENGTH BUDGET. A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget shall move forward to the new budget year until the project is completed.

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

REPORTING. Status reports shall be provided to the Commissioners Court on a capital project by the project manager and financial reporting shall be made available to the Commissioners Court on a regular basis.

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

BUDGET POLICIES

OVERVIEW OF BUDGET AND BUDGET SCHEDULE. The budget is a financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided the citizens of Walker County. An annual budget is prepared for each fiscal year and, as described in Local Government Code 111.010, Commissioners Court may only levy taxes in accordance with the budget. For a county the size of Walker County, the County Judge serves as the budget officer of the County. The County Auditor assists the Judge in the budget process. Walker County's budget process begins in April of each year with the County Auditor's office coordinating with the County Judge for the upcoming budget preparation and results with the adoption of the budget and tax rate usually sometime in September. Worksheets are distributed to elected officials and department heads in early May; elected officials and departments prepare their base budgets and supplemental requests in May; in June, the County Auditor prepares the budget work book and revenue estimates and assists the County Judge in preparing the budget he will submit to Commissioner Court for discussion; the Commissioners Court receives the budget the first of July; followed by elected officials and department heads presenting their supplemental requests during budget work sessions; extensive budget work sessions follow continuing throughout July with filing of a proposed budget for public review by August 15th. Following required notices and public hearings a budget and tax rate is adopted.

COUNTY JUDGE AS BUDGET OFFICER. By state statute, the County Judge serves as the budget officer of the County. The County Judge presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the proposed budget. Generally, a base budget at the No-New-Revenue Tax Rate is presented by the County Judge, with recommended additions to the base budget, and the full list of supplemental requests made by the elected officials and department heads. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the No-New-Revenue Tax Rate, and discuss the tax rate that would be required to fund the recommended requests.

BASIS OF BUDGET. Annual operating budgets shall be adopted on a basis consistent with generally accepted accounting principles as promulgated by the Government Accounting Standards Board with exceptions that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Governmental Fund Types are budgeted on a modified accrual basis, with exception noted above. Revenues are included in the year they are expected to become measureable and available. Expenditures are included in the budget when they are measurable, a liability has been incurred, and the liability will be liquidated with resources in the budget.

Proprietary fund types are budgeted generally on an accrual basis with the exceptions noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is to be on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.

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

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

Grants and Contracts are not included in the annual budget. Since all 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 Fiscal Yr Begin | Revenues To Date | Expenditures To Date | Net Transfers Between Funds | Fund Balance This Date |
|---|---|-----------------------------|---------------------------------|--|-----------------------------------|
| <u>Operating</u> | | | | | |
| 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 |
| <u>Projects</u> | | | | | |
| 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 |
| <u>Grants/Other Funds</u> | | | | | |
| 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 | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|
| | Cash | Accounts | Texpool | MBIA | Wells Fargo | Total |
| 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 |
| | 4,122,080.15 | 221,108.35 | 18,891,235.87 | 1,398,485.33 | 6,275,037.22 | 30,907,946.92 |
| 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 - CDA Victims 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 Pre | 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/Allocation | (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 Communicatio | 392,880.37 | - | 865,632.77 | - | - | 1,258,513.14 |
| 810 - Agency Fund - LEOSE Training Funds | 58,143.53 | - | - | - | - | 58,143.53 |
| | 698,448.09 | 927.10 | 3,937,264.61 | 1,472,941.81 | 0.00 | 6,109,581.61 |
| | \$ 4,834,594.01 | \$ 1,312,866.69 | \$32,893,283.87 | \$ 3,711,244.13 | \$6,611,534.49 | \$49,363,523.19 |



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 |
| | <u>\$ 3,561,640.69</u> | <u>\$ 299,152.88</u> | <u>\$ 585,209.76</u> | <u>\$ 4,446,003.33</u> |



Walker County, Texas
Financial Information-Ledger Balances
Balance Sheet Accounts
and Changes in Fund Balance
Unadjusted and Unaudited Information
As of the Month Ended June 30, 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 |



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| | 538 | 539 | 540 | 550 |
|---|----------------------|---------------------|---------------------|---------------------|
| | JP Truancy | Speciality Court | US Forest | Justice Courts |
| | Prevention/Diversion | Programs | Fire Suppression | 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 |



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| | 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 |



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| | 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 |



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| | 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 |



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| | 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 | \$ - |



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| | 486.487.488 CDBG Grants | 489 Fire ProtectionGrant | 481.483.484.473.474 Other Grants | 485 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 | \$ - | \$ - | \$ - |



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| | 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 |



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| | 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 |



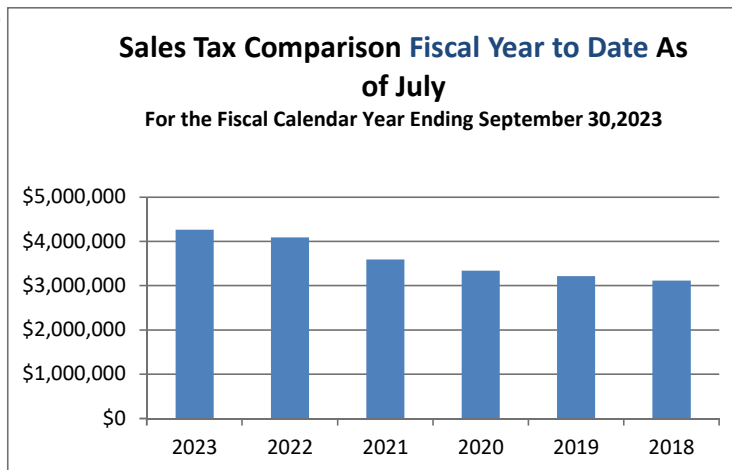
Sales Tax Revenue Comparison by Fiscal Year

| | | 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

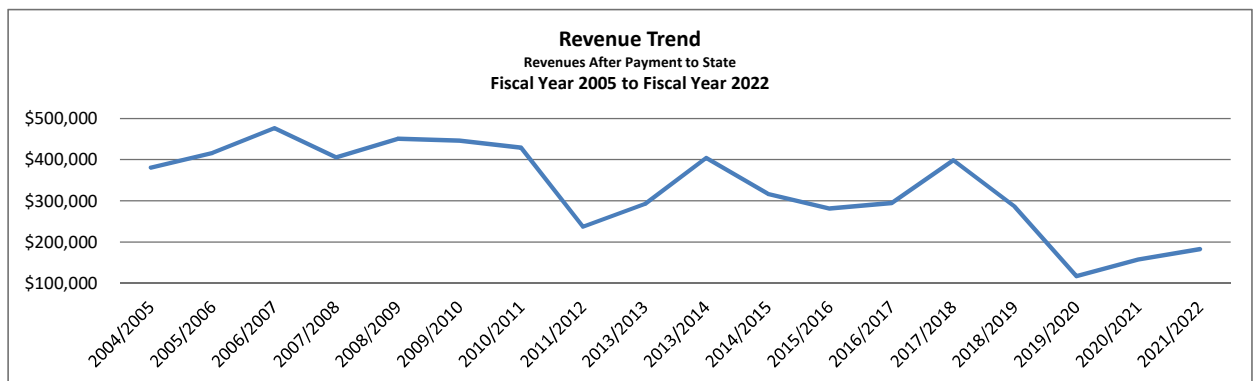
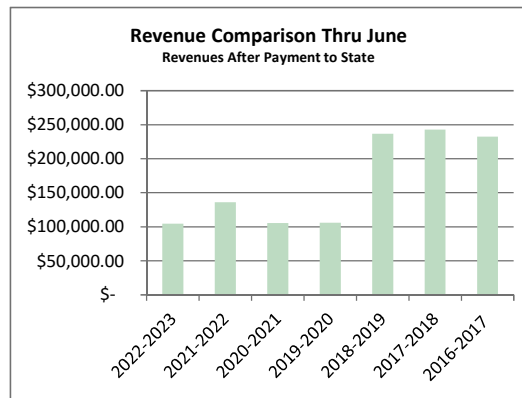
This time last year

\$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 |



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2023
For the Fiscal Year Ending September 30, 2023
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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 % |



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2023
For the Fiscal Year Ending September 30, 2023
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| Account | Original Budget | Revised Budget | Actual | Encumbrances | Variance | Pct to Date |
|---|------------------|------------------|---------------------|--------------|---------------------|-----------------|
| 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 % |



Walker County Budget vs Actual Report
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| Account | Original Budget | Revised Budget | Actual | Encumbrances | Variance | Pct to Date |
|--|-----------------|----------------|----------------|--------------|-------------|-------------|
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 % |
| Courts Costs | | | | | | |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 % |
| Courts Costs | | | | | | |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 | | | | | | |
| Intergovernment Revenues-Federal | | | | | | |
| 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 % |
| Fees of Office/Charges for Service | | | | | | |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 | Q-29 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 Managment 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 524.43010.31010-Fees of Office/Charges for S | 0 | 0 | (4,710.97) | 0.00 | 4,710.97 | 0.00 % |
| Total Fees of Office/Charges for Service | 0 | 0 | (4,710.97) | 0.00 | 4,710.97 | -∞ |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 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 % |
| Total Fees of Office/Charges for Service | (17,600) | (17,600) | (19,318.87) | 0.00 | 1,718.87 | 109.77 % |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 526.43010.11526-Fees of Office/Charges for S | (33,000) | (33,000) | (26,799.62) | 0.00 | (6,200.38) | 81.21 % |
| Total Fees of Office/Charges for Service | (33,000) | (33,000) | (26,799.62) | 0.00 | (6,200.38) | 81.21 % |
| 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 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 527.43010.11527-Fees of Office/Charges for S | (4,000) | (4,000) | 0.00 | 0.00 | (4,000.00) | 0.00 % |
| Total Fees of Office/Charges for Service | (4,000) | (4,000) | 0.00 | 0.00 | (4,000.00) | 0.00 % |
| Department 11527 Totals | (4,000) | (4,000) | 0.00 | 0.00 | (4,000.00) | 0.00 % |
| 15050-County Clerk | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 527.43010.15050-Fees of Office/Charges for S | 0 | 0 | (864.00) | 0.00 | 864.00 | 0.00 % |
| Total Fees of Office/Charges for Service | 0 | 0 | (864.00) | 0.00 | 864.00 | -∞ |
| Department 15050 Totals | 0 | 0 | (864.00) | 0.00 | 864.00 | -∞ |
| 31010-District Clerk | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 527.43010.31010-Fees of Office/Charges for S | 0 | 0 | (1,413.29) | 0.00 | 1,413.29 | 0.00 % |
| Total Fees of Office/Charges for Service | 0 | 0 | (1,413.29) | 0.00 | 1,413.29 | -∞ |
| Department 31010 Totals | 0 | 0 | (1,413.29) | 0.00 | 1,413.29 | -∞ |
| 33010-Justice of Peace Precinct 1 | | | | | | |
| Fees of Office/Charges for Service | | | | | | |
| 527.43010.33010-Fees of Office/Charges for S | 0 | 0 | (927.00) | 0.00 | 927.00 | 0.00 % |
| Total Fees of Office/Charges for Service | 0 | 0 | (927.00) | 0.00 | 927.00 | -∞ |
| 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-Loca | (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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| Account | Original Budget | Revised Budget | Actual | Encumbrances | Variance | Pct to Date |
|---|-----------------|----------------|------------|--------------|-------------|-------------|
| 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 Utilities 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 Intervention | | | | | | |
| 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 % |



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

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| Account | Original Budget | Revised Budget | Actual | Encumbrances | Variance | Pct to Date |
|---|-----------------|----------------|--------------|--------------|------------|-------------|
| 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

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7/25/2023
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| 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

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| 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 |

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

Debt Service Schedule

Part 1 of 2

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

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

Debt Service Schedule

Part 2 of 2

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

Crews & Associates, Inc.

Capital Markets Group

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