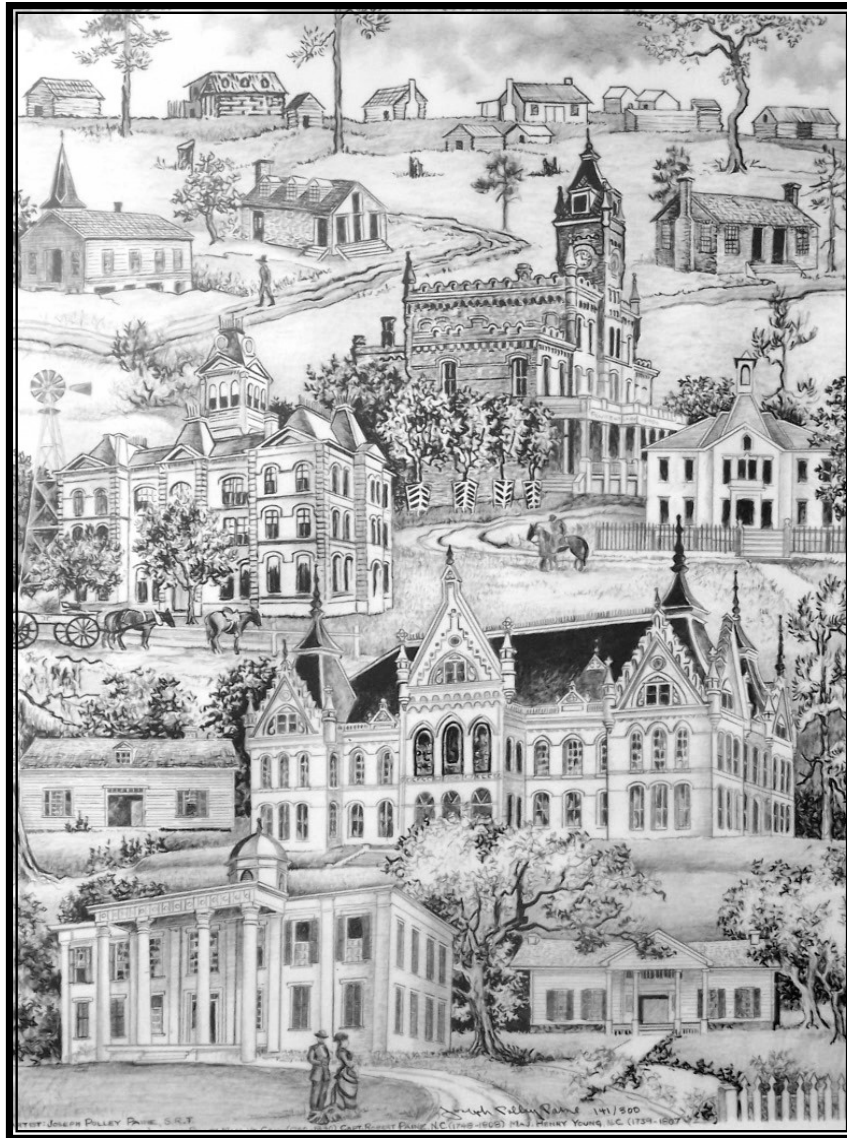


# WALKER COUNTY, TEXAS



Fiscal Year 2023-2024  
Annual Budget

**Shown on the cover and copied with permission of the artist,  
Mr. Joseph Polley Paine, is a reproduction of a lithograph  
he did for Huntsville's Bicentennial in 1976.**

JOSEPH POLLEY PAINE'S "Early Architecture of Huntsville"  
is what the artist calls "Documentary art".

Across the top is a reproduction of Bollaert's sketch of Huntsville made in December, 1843. Englishman William Bollaert came to Texas, at General Sam Houston's invitation, to study the possibility of attracting immigrants. Bollaert's diary of his visit to Huntsville read, "Three miles brought us to Huntsville, situated on a pine height. This town was commenced in 1836, but made little progress until 1842 when Mr. MacDonald gave an impetus to building. On entering the town is observed a planter's exchange, Gibbs Grocery, Huntsville Hotel... Mr. MacDonald, besides a very large and comfortable residence, has built a brick store, the upper part devoted to a Masonic Lodge. A large brick building for girls and boys schools is now building and many other improvements going on."

Next in the artwork is the Cumberland Presbyterian Church erected in 1839. The Christian congregation purchased the property in 1868.

The third structure is MacDonald's (sometimes spelled McDonald's) brick store and Masonic Hall. It was redrawn from an 1844 map of the city.

The Huntsville Academy, also from the map of 1844, is right of the tower. The structure at the left is the third building used as the Walker County Courthouse. This building in 1888, was razed by fire.

The large building facing the right portion of the drawing is the original building in the state prison system. The building, along with several others in Huntsville, was "remodeled" or "modernized" and the tower was removed. This building was revamped in 1942.

At the right is Andrews Female College, a Methodist institution built in 1852, which later became public school property in 1879 and a frame building was put on the same site.

Built in the 1840's, Henderson Yoakum's home at Shepherd's Valley was where Yoakum wrote his "History of Texas." The history was published in 1855. Dog run style houses had a hall through the center 20 feet wide. On each side of the open hall were two 20 by 20 foot rooms. The sills of the hand-hewn logs were sixty feet long and three feet thick.

Now known as Old Main, the Sam Houston Normal Institute was dedicated in 1890. (Lost to fire on February 12, 1982)

The Austin College building behind the Normal Institute was dedicated in 1851 as a Presbyterian school. The Bell Tower shown in Mr. Paine's Lithograph is now at the Austin College in Sherman, Texas and is rung at graduation there. This building was the main structure at Sam Houston Normal Institute from 1879 to 1890.

The final structure in the Bicentennial work is Sam Houston's home, "Woodlands", which was built in 1847.

Artist Paine was assisted in his research by Mrs. Josephine Bush, keeper of the books in the Thompson Room of Sam Houston State University Library.

# **WALKER COUNTY**

## **ANNUAL BUDGET**

**October 1, 2023 – September 30, 2024**

### **Commissioners Court**

**COLT CHRISTIAN, COUNTY JUDGE**

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

**Adopted by Commissioners**

**Court August 28, 2023**

*This page intentionally left blank*



# Walker County, Texas

## Walker County Adopted Budget

October 1, 2023 thru September 30, 2024

At a 100% collection rate

This budget will raise more total property taxes than last year's budget by \$2,402,745 (9.23% increase) and of that amount \$1,223,493 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 adopted tax rate included in this budget was 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.

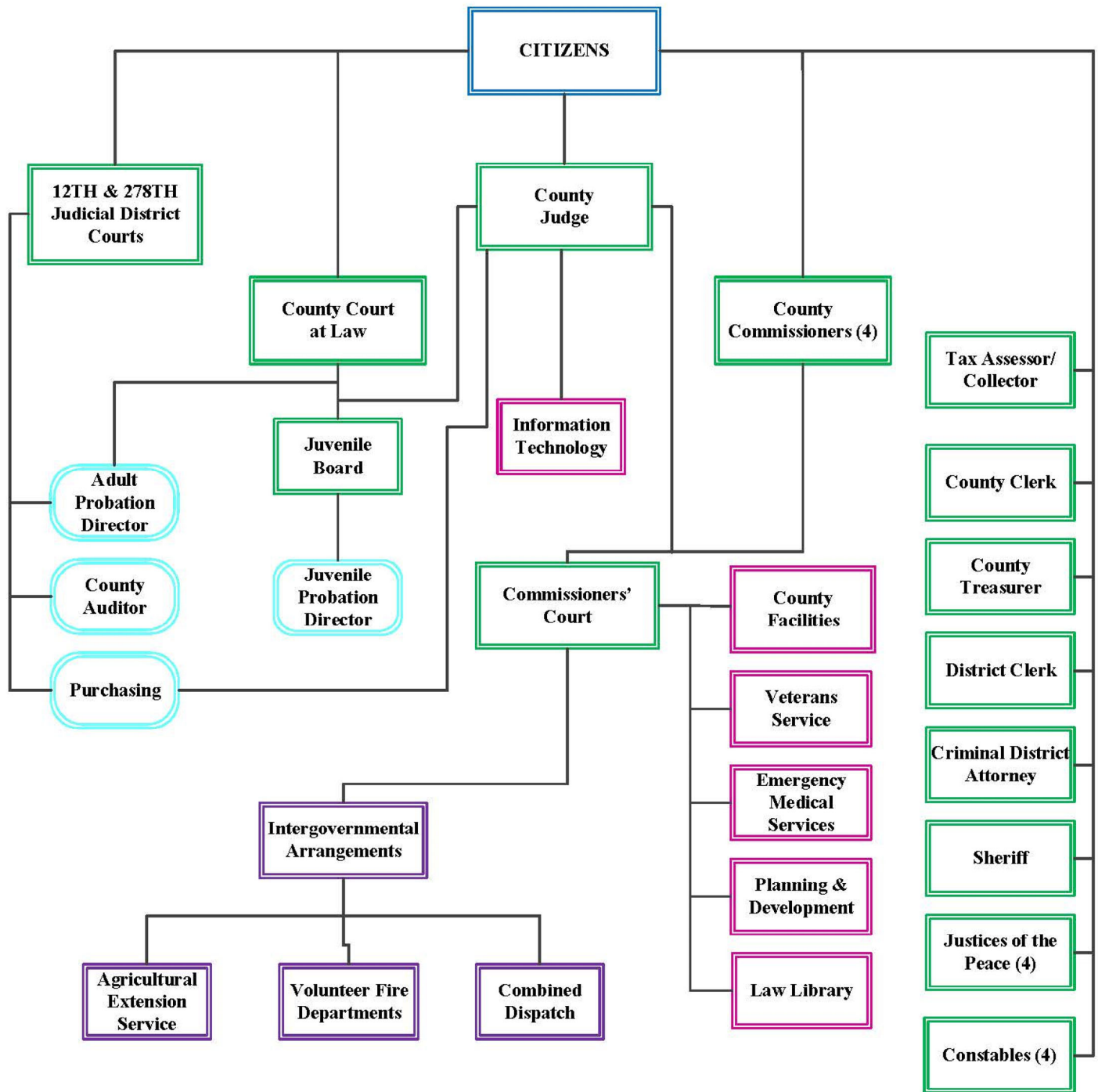
For this year's budget, the adopted tax rate is \$0.4127 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.3978. The calculated Voter-Approval-Rate is \$0.4609 per \$100 taxable assessed valuation. The calculated No-New-Revenue maintenance and operations tax rate is \$0.3826 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.

*This page intentionally left blank*

# Walker County, Texas Organization



*This page intentionally left blank*



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

---

### Appointed Officials

#### Name

Patricia Allen  
Kristin Hunter  
Jill Saumell  
Cheryl Cowart

#### Office

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

*This page intentionally left blank*

*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Table of Contents

	<u>Page</u>
Cover Page Budget .....	A-3
Required County Budget Tax Rate Notice .....	A-5
Organization Chart .....	A-7
Principal Officials .....	A-9
<b>Table of Contents</b> .....	A-11
 <b>Introduction/Information</b>	
Transmittal Letter.....	B-1
Strategic Plan .....	B-5
Personnel Changes Overview .....	B-9
History of Texas Counties .....	B-11
About Walker County/Demographics.....	B-12
 <b>Budgeting and Fund Structure</b>	
Walker County Government Structure .....	C-1
Budget and Fund Structure .....	C-1
Fund and Department Descriptions .....	C-2
Matrix of Funds, Functions and Departments .....	C-8
Basis of Budgeting .....	C-11
Budget Process .....	C-11
Budget Schedule/Calendar .....	C-13
Budgetary Controls and the Budget Amendment Process .....	C-14
 <b>Budget Summary Information</b>	
<b>Fund Summary All Funds</b>	
Budget Summary All Funds Schedules.....	D-1
Funds Summary by Fund - Source of Revenues and Uses of Funds Overview .....	D-3
Funds Summary Fund Balances Overview .....	D-3
Funds Summary All Funds – Revenue/Funding Sources Overview	
Property Taxes .....	D-5
Sales Tax .....	D-6
Charges for Services .....	D-7
Charges for Services EMS .....	D-7
Interests Earnings .....	D-8
Fines/Court Costs/Forfeitures .....	D-8
Inter-Governmental Revenues .....	D-8
Licenses and Permits .....	D-8
Transfers In .....	D-8
Funds Summary All Funds – Expenditures by Category Overview .....	D-9
Funds Summary All Funds - Detail of Changes from Prior Year Base Budget .....	D-10
Capital Purchases Included in the Budget .....	D-13
Revenue by Source Report – All Funds .....	D-14
Expenditures by Object Report – All Funds .....	D-17
Order No. 2023-112 Adopting Budget .....	D-23

**Tax Information**

Ad Valorem History Levy, Adopted Rate, Assessed Value Collection Information .....	E-1
Assessed Value and Estimated Actual Value of Taxable Property .....	E-2
Order 2023-113 Adopting Tax Rate .....	E-4

**General Fund**

General Fund Summary Overview .....	F-1
General Fund Adopted Budget Summary .....	F-9
Revenues by Department .....	F-12
Expenditures by Category .....	F-18
Revenues by Source .....	F-24
Expenditures by Object Code .....	F-27

**Detail Budget Departmental /Accomplishments/Initiatives**

County Judge .....	F-31
County Judge IT Operations, Hardware and Software .....	F-34
County Judge-IT Operations .....	F-36
County Judge-Hardware Software .....	F-37
County Clerk .....	F-38
Voter Registration .....	F-42
Elections .....	F-46
County Facilities .....	F-50
Facilities Justice Municipal Allocations .....	F-54
Centralized Costs .....	F-56
Contingency .....	F-59
County Auditor-Financial Systems .....	F-61
County Auditor .....	F-63
County Treasurer .....	F-67
County Treasurer-Collections .....	F-70
Purchasing .....	F-72
Vehicle Registration .....	F-75
Governmental/Services Contract .....	F-78
Courts-Central Costs .....	F-80
County Court at Law .....	F-82
12 <sup>th</sup> Judicial District Court .....	F-84
278 <sup>th</sup> Judicial District Court .....	F-86
Courts-Pretrial Bonds Supervision Office .....	F-88
District Clerk .....	F-90
Criminal District Attorney .....	F-94
Justice of Peace Precincts 1 - 4 .....	F-98
Justice of Peace Precinct 1 .....	F-101
Justice of Peace Precinct 2 .....	F-102
Justice of Peace Precinct 3 .....	F-103
Justice of Peace Precinct 4 .....	F-104
Juvenile Probation Support .....	F-105
Sheriff .....	F-108
Sheriff Estray .....	F-112
Courthouse Security General Fund .....	F-114
Constables Central .....	F-116
Constables Precincts 1 - 4 .....	F-119
Constable Precinct 1 .....	F-122
Constable Precinct 2 .....	F-123
Constable Precinct 3 .....	F-124
Constable Precinct 4 .....	F-126
Support Personnel-DPS.....	F-128
Weigh Station Utilities and Services .....	F-130
Office of Emergency Management .....	F-132



Public Safety-Intergovernmental Services/contracts .....	F-136
County Jail .....	F-138
County Jail-Jail Inmate Medical Cost Center .....	F-142
Adult Probation Support .....	F-145
Adult Community Service .....	F-147
Veterans Services .....	F-149
Social Services .....	F-152
Planning and Development .....	F-154
Litter Control .....	F-159
Health and Welfare Intergovernmental Service/Contracts .....	F-161
Historical Commission .....	F-163
Texas AgriLife Extension Service .....	F-165
<b>General Projects Fund</b>	
General Projects Fund Summary .....	G-1
Detail Budget .....	G-3
<b>General Capital Projects Fund</b>	
General Capital Projects Fund Summary .....	H-1
<b>Other Funds</b>	
Insurance Fund – Retiree Health Summary .....	I-1
Healthy County Initiative Fund Summary .....	I-3
Detail Budget .....	I-4
<b>Debt</b>	
Debt Service Fund Summary .....	J-1
Summary of Debt .....	J-2
Debt Service Schedule .....	J-3
<b>Road &amp; Bridge Fund</b>	
Road and Bridge Fund Overview .....	K-1
Road and Bridge Fund Summary .....	K-2
Revenues by Source .....	K-5
Expenditures by Category .....	K-7
Expenditures by Object Code .....	K-8
Detail Budget Departmental /Accomplishments/Initiatives .....	K-10
Road and Bridge General .....	K-14
Road and Bridge Precinct 1 .....	K-15
Road and Bridge Precinct 2 .....	K-17
Road and Bridge Precinct 3 .....	K-19
Road and Bridge Precinct 4 .....	K-21
Road and Bridge Weigh Station Operations .....	K-23
Road and Bridge Weigh Station Projects .....	K-24
<b>Emergency Medical Services (EMS) Fund</b>	
EMS Fund Summary /Accomplishments/Initiatives .....	L-1
Revenues by Source .....	L-7
Detail Budget by Department	
Walker County EMS Contingency .....	L-9
Walker County EMS Emergency Services .....	L-10
<b>Legislatively Designated Funds</b>	
Legislatively Designated Funds Summary All Funds .....	M-1
Revenues by Source All Legislative Funds.....	M-2
Expenditures by Object Code All Legislative Funds .....	M-4

## Legislatively Designated Fund Summaries

County Records Management and Preservation Fund .....	M-6
County Records Preservation Fund (II Digitize) .....	M-6
County Clerk Records and Preservation Fund .....	M-7
County Clerk Records Archive Account Fund .....	M-8
Court Facility Fee Fund .....	M-8
District Clerk Records Management and Preservation Fund .....	M-9
District Clerk Rider Fund .....	M-10
District Clerk Archive Fund .....	M-10
County Jury Fee Fund .....	M-11
County Jury Fund SB41 .....	M-11
Court Reporter Service Fund .....	M-12
County Law Library Fund .....	M-12
Language Access Fund .....	M-13
Courthouse Security Fund .....	M-14
Justice Courts Building Security Fund .....	M-14
Justice of Peace Truancy Prevention and Diversion Fund .....	M-15
County Specialty Court Programs .....	M-15
Justice Courts Technology Fund .....	M-16
County and District Courts Technology Fund .....	M-16
Child Abuse Prevention Fund .....	M-17
District Attorney Prosecutors Supplement Fund .....	M-17
Pretrial Intervention Program Fund .....	M-18
District Attorney Forfeiture Fund .....	M-18
District Attorney Hot Check Fee Fund .....	M-19
Sheriff Forfeiture Fund .....	M-19
Sheriff Inmate Medical Fund .....	M-20
DOJ Equitable Sharing Fund .....	M-20
Sheriff Commissary Fund .....	M-21
Elections Equipment Fund .....	M-21
Tax Assessor Elections Service Contract Fund .....	M-22
Tax Assessor Special Inventory Fee Fund .....	M-22

## Personnel

Personnel Summary .....	N-1
Personnel Allocations by Department	
General Fund .....	N-3
Road and Bridge Fund .....	N-9
EMS Fund .....	N-10
Special Revenue Funds .....	N-11
Salary Group Ranges .....	N-12

## Financial Policies

Financial and Budget Policies as Amended by Order 2023-106 .....	O-1
--	-----

## Glossary

Glossary of Terms .....	P-1
Acronyms .....	P-10

## Appendix I

Tax Rate Calculation .....	Q-1
----------------------------	-----



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 adopted budget for the 2023-2024 fiscal year is herein submitted. The budget establishes 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 Dauge, Jr. and Brandon Decker, filed this budget with the County Clerk to present to the public for their review and discussion. Following the public hearing, the budget was adopted on August 28, 2023 with no changes in the budget allocation amounts presented in the filed proposed budget.

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 service needs, assets and equipment replacement, maintaining the recently implemented salary study, implementing recommendations from a county-wide IT assessment study, maintaining roads and infrastructure, meeting needs for increased costs for indigent defense in Judicial courts, meeting requests of the department heads and elected officials in areas needed to support their functions, maintaining reserves at the 25% level, and ensuring responsible financial decisions in the current environment. Priorities for the adopted budget year and the current year focused on the Identified Plans Goals formally established in the Strategic Plan adopted July 2023. At the department level in the General Fund, and the fund level for Road and Bridge Fund and Walker County Emergency Medical Services Fund, accomplishments and initiatives are linked back to the strategic plan Identified Plan Goals.

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.

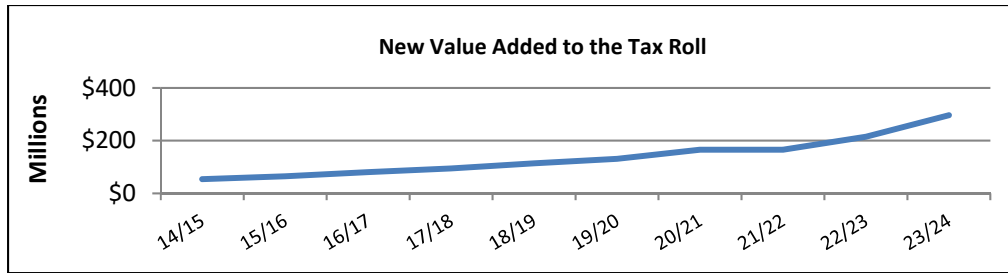
Externals factors affecting the budget this year included estimating the revenues and expenditures on historical patterns with increasing costs related to inflation, uncertainty in the economic outlook and discussions in media and other external source references, and increases in costs including fuel,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

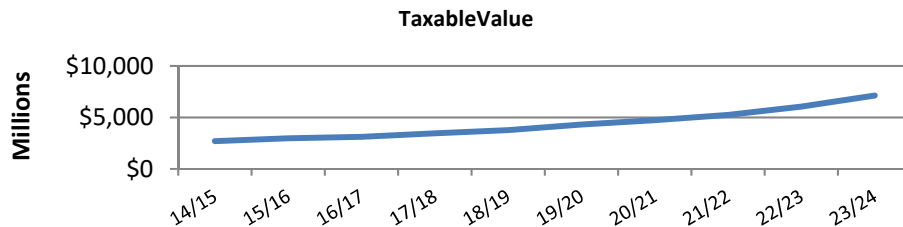
- The total expenditure budget for FY 23/24, that begins October 1, 2023 is \$ 47,581,591 compared to the original expenditure budget of \$56,942,594 for the FY 22/23 year, a decrease of \$9,361,003. Included in the FY 22/23 budget was a transfer of \$5,500,000 from the General Fund to a newly created 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 22/23 budget. When adjusting for the effect of the above, there is a net increase of \$1,638,997 from the FY 22/23 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 D-10 of this document.
- Commissioners Court approved its first formal strategic plan during the current FY22/23 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 22/23 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 from General Fund 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.
- The adopted budget included a \$150,000 increase, 29% for indigent defense costs.
- The adopted tax rate is the calculated No-New Revenue Tax Rate using certified values plus 1.49 cents. The adopted 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 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 \$2,402,745 more revenue than last year, a 9.23% increase. Of this amount, \$1,223,493 is from new growth. The budgeted collection rate for the tax levy for FY 2023-2024 is 96.8% 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 \$296,460,633 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 \$1,228,512,040 from \$1,034,986,046, an increase of 18.7%. The net gain in total taxable value of approximately \$1.08 billion is an approximate 17.86% 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 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.

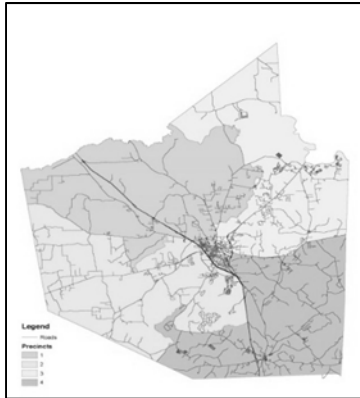
Acknowledgements: My thanks to Judge Christian and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, and the other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation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

Respectfully submitted,

*Patricia Allen*

Patricia Allen, CPA, Walker County Auditor

## Walker County



## Strategic Plan

(Adopted July 17, 2023)

### Executive Summary

The Commissioners Court of Walker County, Texas, created the first Strategic Plan in our County's history in order to provide a guidance for future efforts in a variety of strategic areas that will impact operations and administration and lead to the improved health, safety, quality of life, and prosperity of residents and guests of our community.

There were several factors driving the call for the development of the first County-wide strategic plan.

- No previous strategic plan existed; while Walker County has developed several planning documents, budgetary goals, and regulatory frameworks, no consolidated plan that includes goals and objectives had been generated.
- Walker County is experiencing unprecedented growth, and Walker County wishes to continue to provide the citizens the best possible services.
- The Commissioners Court wants to ensure that there is clear communication of its comprehensive vision for Walker County and its future.
- The Commissioners Court desires to create a planning document that can be used in concert with the budget process to plan and achieve the long-term success of Walker County's financial stability, governance, administration, and services.
- The Commissioners Court wants to ensure that elected officials, County staff, and the general public are provided with the opportunity to provide input into the plan.

The plan identified six major goals through workshops and strategic sessions, and then worked to further refine and those goals into supporting objectives. The plan can now be used to assist in:

- Providing of guidance on budget planning and capital improvements.
- Identifying, developing, or improving planning documents, codes, and policy directives.
- Conveying the Commissioners Court's visions and goals to elected officials, employees, and the public.
- Encouraging collaboration with other agencies and internal department.

The impact and progress of the plan can be monitored through the completion of future actions that support objectives identified in the plan. Moving forward the plan may be revisited and modified by the Commissioners Court to incorporate additional goals and objectives as needed. Through this process of updating plan goals and objectives to address future needs the Strategic Plan will move forward as a working document to aid Walker County and its citizens in clearly seeing where we have been and where we are going as a community.

### **Organizational Mission**

Our mission is to provide the citizens and businesses of Walker County with an efficient, effective, and responsible county government, focused on providing essential local government services to support a safe, orderly, healthy, and financially sound community.

### **Organizational Vision**

Our vision is to provide our citizens with high-value, efficient, and effective services, management, and planning while optimizing resources, accessibility, transparency, and fiscal responsibility for all operational areas.

## **Identified Plan Goals**

- A. Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations.
- B. Maintaining financial responsibility and transparency in budgeting, tax rate management, adequate reserves and contingency planning.
- C. Planning for current and future growth and development in a responsible manner.
- D. Delivering continual improvement of internal and external operations and communications in the providing of services and mandates.
- E. Managing assets, resources, and technology to support a consistent level of service and the ability of the department to meet their core services, statutory duties, and statutory mandates.
- F. Supporting the maintenance of a high quality workforce to attract and retain qualified employees through competitive work conditions, salaries, and benefit plans.

### **Goal A**

Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations.

#### **Goal A Objectives**

- 1. Maintain appropriate staffing levels to provide effective service.
- 2. Provide adequate training to enable existing staff to perform assigned duties safely, efficiently, and effectively.
- 3. Provide adequate equipment and resources for staff to perform assigned duties safely, efficiently, and effectively.

### **Goal B**

Maintaining financial responsibility and transparency in budgeting, tax rate management, adequate reserves and contingency planning.

#### **Goal B Objectives**

- 1. Ensure financial responsibility.
- 2. Ensure transparency in budgeting, reporting, and tax rate adoption.
- 3. Ensure the maintenance of adequate reserves and contingencies.



### Goal C

Planning for current and future growth and development in a responsible manner.

#### Goal C Objectives

1. Create and maintain formal short-term and long-term planning documents in needed areas.
2. Create, adopt, and update responsible regulations and policies related to development and growth.
3. Create and maintain needs assessments related to existing and anticipated service demands.

### Goal D

Delivering continual improvement of internal and external operations and communications in the providing of services and mandates.

#### Goal D Objectives

1. Review, assess, and update current internal communications and opportunities for beneficial collaboration between departments.
2. Review, assess, and update interlocal agreements between Walker County and other governmental agencies to ensure operational and budgetary efficiency.
3. Participate in and/or create Federal, State, Regional, and Local planning groups to improve training, efficiency, and communications.

### Goal E

Managing assets, resources, and technology to support a consistent level of service and the ability of the department to meet their core services, statutory duties, and statutory mandates.

#### Goal E Objectives

1. Assess and plan for Information Technologies infrastructure, software, and hardware to ensure that they are maintained and improved to meet staffing needs with a focus on continuity of services and security.
2. Review, assess, and update short-term and long-term facilities needs as relates to growth, accessibility, safety, maintenance, and new construction needs.
3. Review, assess, and update short-term and long-term vehicle, equipment and materials needs as relates to growth, accessibility, safety, efficiency, and maintenance costs.

## *Goal F*

Supporting the maintenance of a high quality workforce by attracting and retaining qualified employees through competitive work conditions, salaries, and benefit plans.

### *Goal F Objectives*

1. Evaluate, implement, and maintain compensation policies and salary plans that attract and retain highly qualified employees.
2. Evaluate and update benefit plans as necessary to competitively attract and retain highly qualified employees.
3. Evaluate and implement policies related to employee work conditions, schedules, and employee development that will attract and retain highly qualified employees.





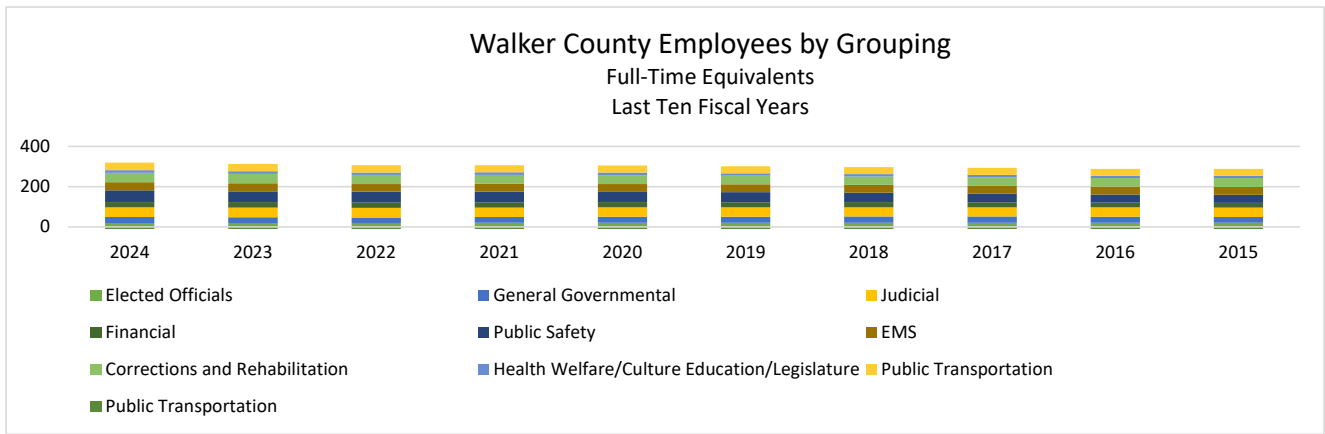
# Walker County

Adopted Budget Fiscal Year 2023-2024

## Personnel Summary

Positions added in this year's budget include four Patrol Deputies in the Sheriff Department, an additional School Resource Officer for New Waverly ISD, partially funded by the School District, and a part-time Office Assistant in the Constable Central Office. An Operator 5 was added in Road and Bridge Precinct 2 and a Deputy Clerk was added in the County Clerk Records Preservation Fund during the current fiscal year. An Assistant Purchaser position was removed from the Purchasing Department. In the past we have reported full and part time positions. Beginning with Fiscal Year 2022, counting for full-time equivalents changed due to many of the part-time employees not working the standard 20 hours a week as was done in the past. The change included the two District Judges, Criminal District Attorney and three Agri-Life Extension Agents paid supplements to their state salary no longer being included in the full-time equivalents. The Emergency Medical Services budget includes part-time monies equivalent to 1.49 full-time equivalents. The total full-time equivalents for Walker County increased from 312.10 to 318.40 between FY 2023 and FY 2024.

Function	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	29.83	28.83	28	28	29.5	29.5	30.5	30.5	30	29
Judicial										
Elected	6	6	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	48.43	47.5	47.5	46.5	46.5	46.5	45.5	46	45.5
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	23.5	24.5	24	24	24	23.5	23	23	21.5	21.5
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	51	46	45	44	43	42	39	36	33	33
Employees-Non-Certified	7.93	7.63	9.5	8.5	8.5	8	7.5	7.5	7.5	7.5
Employee-Certified/Noncertified										
Employees - EMS	40.49	40.49	38	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	41	41	40	40	40	39	39	39	39	40.5
Employees-Non-Certified	4.63	4.63	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	9.79	8.5	8	7.5	7.5	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	5	5	5	5	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	37.5	36.5	36.5	35	35	35	34.5	34.5	34.5	34.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
<b>Total County Employees</b>	<b>318.4</b>	<b>312.1</b>	<b>309</b>	<b>306</b>	<b>304</b>	<b>301</b>	<b>296.5</b>	<b>292.5</b>	<b>288</b>	<b>288</b>



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.

## *History of Texas Counties*



The origin of Texas county government can be found in "municipality," the local unit of government under Spanish and Mexican rule. The municipalities were large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas—San Antonio, Bahía (Goliad), Nacogdoches, and the Rio Grande Valley—and three areas of light settlement and ranching and four major roads. Prior to the revolution of Texas against Mexico, there was no political subdivision at the county level. In 1835, Texas was divided into departments and municipalities. Three departments were established—Bexar, Brazos and Nacogdoches—along with 23 municipalities. Under the new Republic in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the Texas State Constitution of 1845, county government varied little from that under the Republic. The only major change was one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after Reconstruction from the Civil War, the Constitution of 1876 was adopted. It is the present state constitution and contains much detail concerning the governmental organization of the County. The number of counties increased steadily until there were 254 counties in 1931.

**Walker County** - In the years prior to Texas independence, the area was governed by the Municipality of Washington, which became Washington County during the Texas Revolution. In 1837 the First Congress of the Republic of Texas included the area of present Walker County in Montgomery County when that county was carved from Washington County. In April 1846 the First Legislature of the new State of Texas established Walker County and designated Huntsville as the seat of government. The area was originally named for Robert J. Walker of Mississippi, who introduced into the United States Congress the resolution for the annexation of Texas. In 1863, because Robert J. Walker was a Unionist during the Civil War the state legislature changed the honoree to Samuel H. Walker.

Several website links including the Walker County Historical Commission and TSHA Texas State Historical Association follow and provide additional information on the history of Walker County.  
<http://walkercountyhistory.org> <https://tshaonline.org/handbook/online/articles/hcw01>

## About Walker County



Walker County is in southeast Texas. The center of the county is at 30°47' north latitude and 95°33' west longitude. Huntsville, the county seat, is near the center of the county sixty miles north of Houston and 165 miles south of Dallas/Fort Worth. Interstate 45 runs through the County. Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Piney Woods. Around 70 percent of the county is blanketed by forests of loblolly, short-leaf and long-leaf pine, and hardwoods. The County's current estimated population is 78,870. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

Elevations in the county range from 140 to 404 feet above sea level. The land is well watered, receiving forty-six inches of rain each year, and is drained by two major rivers, the Trinity River in the north and the San Jacinto River in the south. Temperatures range from an average low of 38° F in January to an average high of 95° F in July; the growing season lasts 265 days. (TSHA State Historical Association).

Walker County provides access to the highly popular Sam Houston National Forest where rich vegetation and numerous lakes allow visitors to participate in activities such as fishing, camping, and hiking. Walker County visitors and residents alike enjoy the scenery provided by the world's tallest statue of an American hero; the 67-foot high replica of Sam Houston known as "A Tribute to Courage". Indoor entertainment can be found at the Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University. The H.E.A.R.T.S Veteran's Museum of Texas is located adjacent to Interstate 45.

The county seat, Huntsville, and two other municipalities, the City of New Waverly and the City of Riverside are located within the County. Walker County has abundant wildlife and contains approximately 54,000 acres of the Sam Houston National Forest within its boundaries. Lake Livingston, a popular attraction, borders the County's eastern boundary while Lake Conroe rests on the southern boundary. The rural setting, with access to the outdoors, recreational facilities, and urban amenities, provides Walker County citizens and tourists with much enjoyment year round.

### Community Profile

Form of Government.....	County
Date of Incorporation.....	April 6, 1846
Total Square Miles.....	801.5

### Higher Education Institutions

#### Spring 2023 Enrollment

Sam Houston State University .....	19,482
------------------------------------	--------

\*Data Source: SHSU Office of Institutional Research

### Educational Attainment

High School Graduate (age 25+) .....	39.0%
Bachelor's Degree or higher (age 25+).....	20.1%

Graduate or Professional Degree (age 25+).....7.2%

\*Data Source: [www.towncharts.com](http://www.towncharts.com)

### **Labor Force**

Civilian Labor Force.....24,357

Employed .....23,119

Unemployed.....1,238

Unemployment Rate .....5.4%

\*Data Source: TexasLMI

### **Top Ten Taxpayers**

#### **2022 Taxable Value**

Entergy Texas Inc ..... \$ 93,968,140

PEP-SHSU LLC..... \$ 38,263,100

Sterling – Huntsville LLC..... \$ 37,202,560

ONEOK Arbuckle II Pipeline LLC ..... \$ 35,919,150

American Campus Community..... \$ 34,003,720

Brechenridge Group Huntsville Texas LP..... \$ 31,729,804

Grand Prix Pipeline LLC ..... \$ 31,301,420

C150 1300 Smither Drive LLC..... \$ 30,110,550

THP Ther Forum at Sam Houston LLC..... \$ 29,398,710

SZ Sam Houston Ave Apartments LLC ..... \$ 28,603,380

\*Data Source: Walker County Appraisal District

# Population Overview



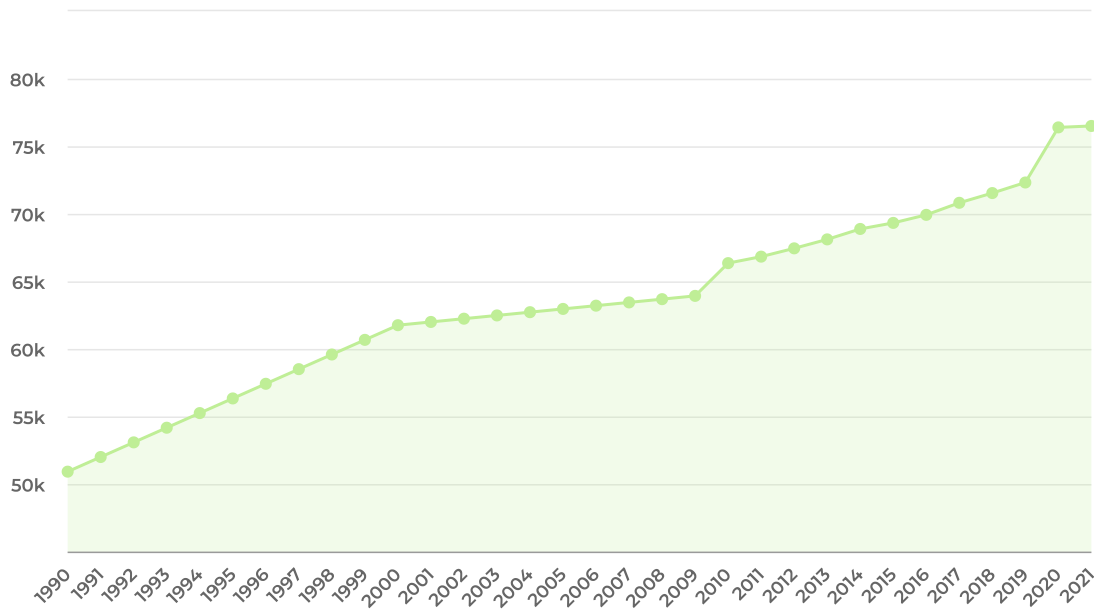
TOTAL POPULATION

76,506

▲ .1%  
vs. 2020

GROWTH RANK

122 out of 254  
Counties in Texas



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



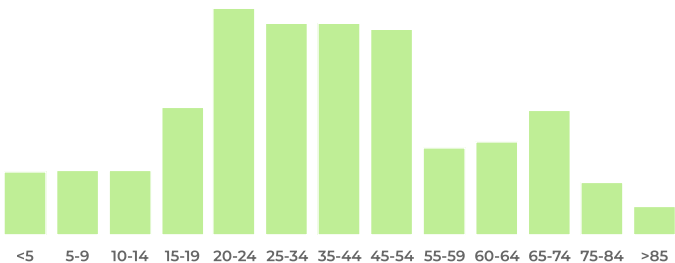
DAYTIME POPULATION

80,348

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

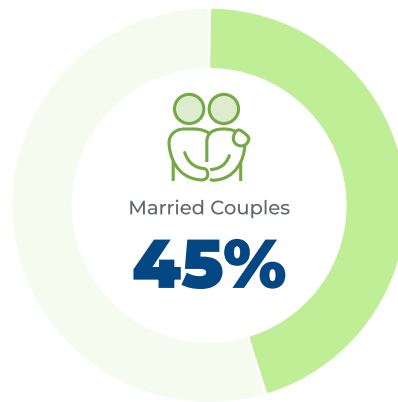
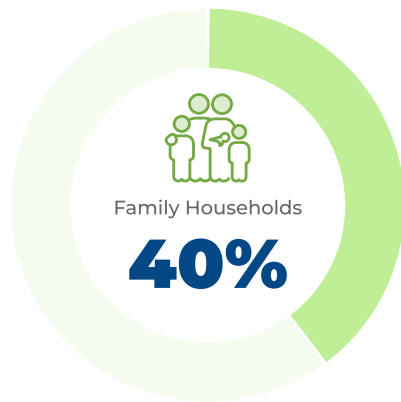


## Household Analysis

TOTAL HOUSEHOLDS

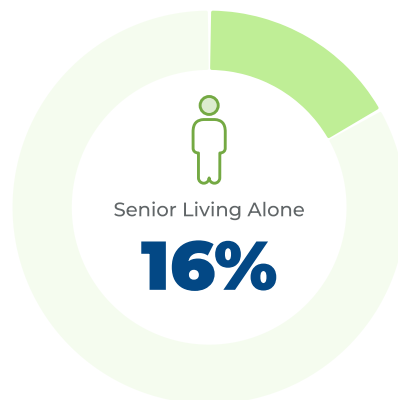
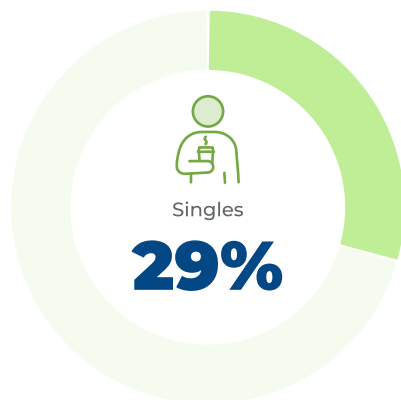
**23,780**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **10%**

lower than state average



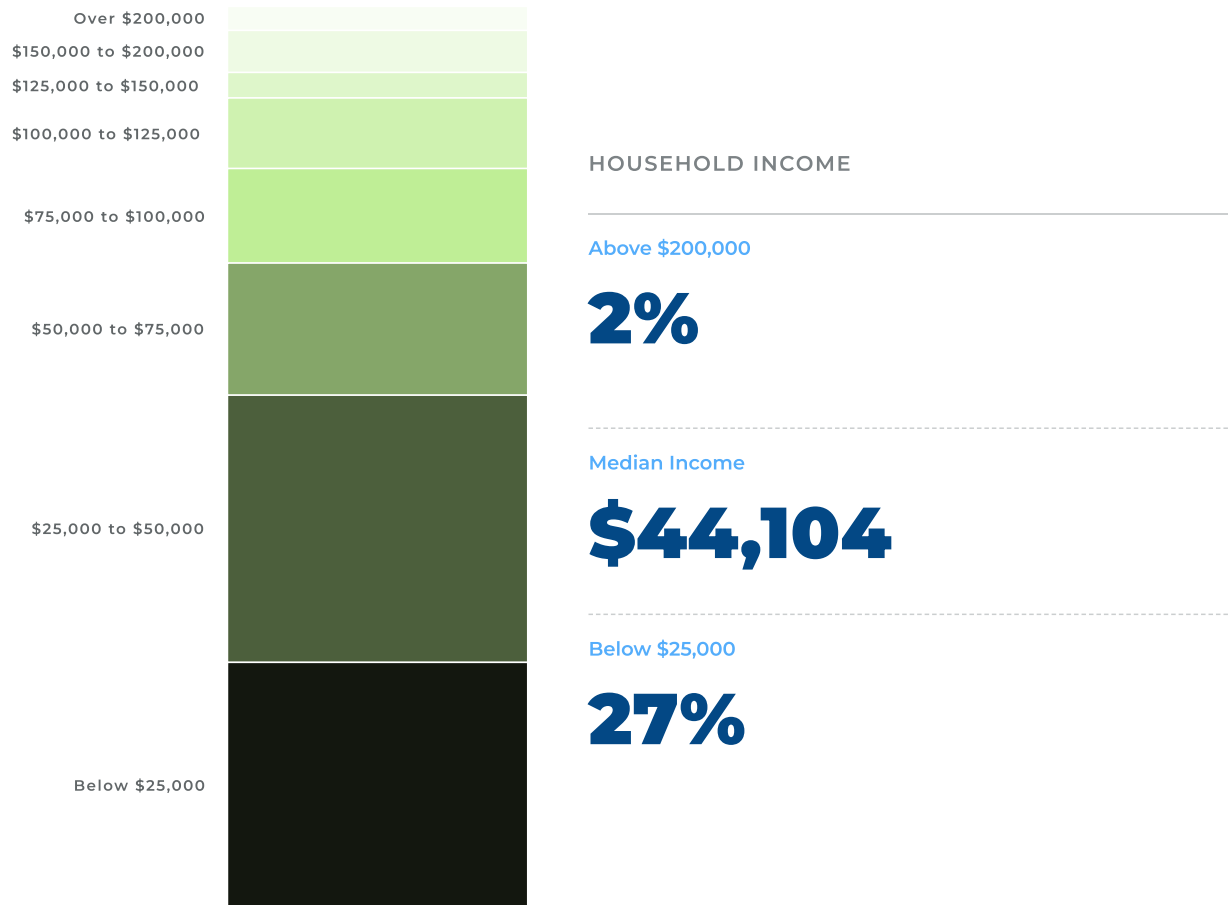
▲ **16%**

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



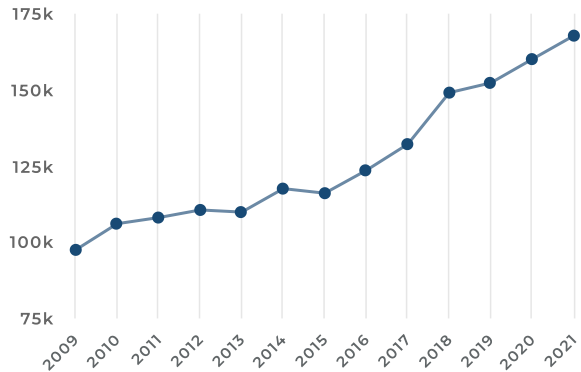
*\* Data Source: American Community Survey 5-year estimates*

# Housing Overview



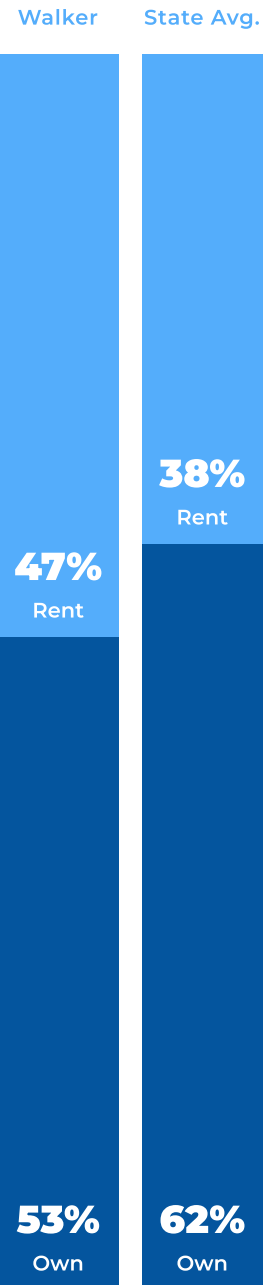
2021 MEDIAN HOME VALUE

**\$167,800**

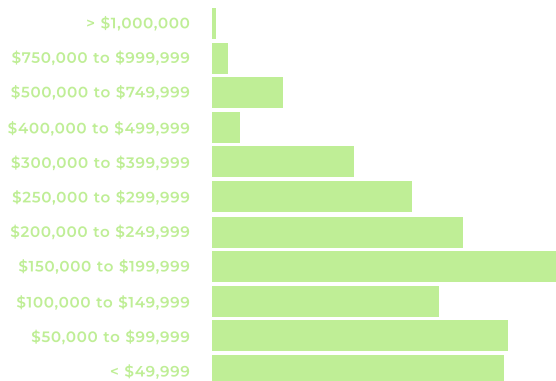


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



## HOME VALUE DISTRIBUTION

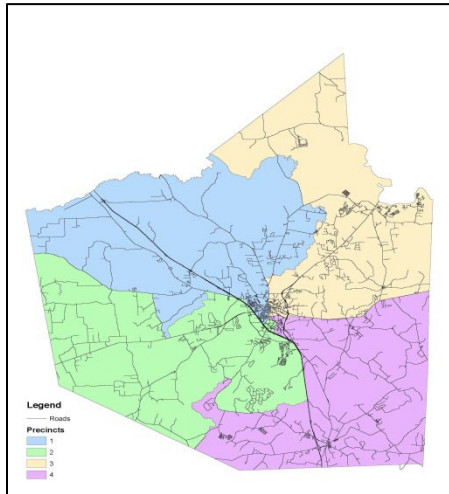


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

*This page intentionally left blank*

## WALKER COUNTY



## *Budgeting and Fund Structure*

### *Walker County Government Structure*

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. County government structure is spelled out in the Texas Constitution, which makes counties functional agents of the state. Thus, counties, unlike cities, are limited in their actions to areas of responsibility specifically spelled out in laws passed by the Legislature. At the heart of each county is the Commissioners Court. Each Texas County has four precinct commissioners and a County Judge who serve on this court. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County.

The County is empowered to levy a property tax on both real and personal property located within its boundaries. Policy and decision making authority are vested in the Commissioners' Court. The Commissioners, as well as the Judge, are elected to four-year terms with alternate elections every two years so that the court will contain senior members.

Although this body conducts the general business of the county and oversees financial matters, the Texas Constitution established a strong system of checks and balances by creating other elective offices in each county.

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 Collector. In Walker County the Commissioners Court is responsible for the oversight of the Facilities Maintenance Department, IT Department, EMS emergency operations, and the Planning and Development Department. State statute defines the roles and duties of each of the other elected officials.

### *Budget Structure/Fund Structure*

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.

The Financial Reporting Fund structure consists of the Major Funds - General Fund, Debt Service Fund, Road and Bridge Fund, Emergency Medical Services (EMS) Fund, Capital Projects Fund, Grants and Contracts and Other Governmental Funds.

The Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the State. Grants and Contract funds are not included in the annual budget process. These grants and state contract funds do not follow the County fiscal year and budgets for the funds are adopted by Commissioners Court as the grant and contract funds become available and are accepted by the County.

The Other Governmental Funds are Special Revenue Funds set up for either legislatively designated purposes or other revenues committed for a special purpose. Legislatively Designed Funds are reported separately in the financial statements. Certain other funds such as the Healthy County Initiatives Fund and General Projects Funds are created for budgeting purposes for assigned or committed monies. These funds are budgeted separately in the annual budget but are included in the General Fund for financial reporting.

A Special Revenue Fund is set up for setting aside monies to fund health benefits for retirees that meet the criteria established for eligibility for the benefit. An employee hired before October 1, 2013 and has retired with or will retire with 20 years of service is eligible for this benefit.

### ***Fund Descriptions***

*General Fund.* The General Fund is the County's primary operating fund that accounts for most of the financial resources of the county, which may be used for any lawful purpose. It is used to account for all financial transactions not accounted for in other funds. The principal source of revenues are local property taxes, sales tax, and charges for services. Expenditures include costs associated with the daily operations of the County. In addition to general administration, law enforcement, judicial, and infrastructure expenditures, Walker County funds other services. Additional services include fire protection and comprehensive 911 dispatch operations, which are provided by interlocal agreements between Walker County and the City of Huntsville. Certain areas such as Emergency Medical Services( EMS) Road and Bridge related expenditures, Debt payments, revenues designated for certain purposes are budgeted in a Special Revenue Fund set up for that purpose.

*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 for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirements for the year.

*Road and Bridge Fund.* The Road and Bridge fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. Individual commissioner oversees the day-to-day work of the road crews and the budget for their respective precinct. The Road & Bridge Departments maintain 563 linear miles of roadway and their right-of-ways, bridges and low water crossings. Many additional miles of roads in Walker County are maintained by others, including the City of Huntsville, the Texas Department of Transportation (TXDOT) or private owners. The County maintains a comprehensive list of roads that have been accepted for county maintenance. All Walker County roads outside city limits are named by the Commissioners' Court and the naming process is coordinated through the Road and Bridge Commissioners and the Planning Development Department for 911 purposes. A road must be built to current specifications and presented to Commissioners' Court for acceptance in order for it to be maintained by Walker County. Those specifications are found in the Subdivision Rules & Regulations.

*Emergency Medical Services (EMS) Fund.* The Emergency Medical Services (EMS) fund is used to account for financial transactions incurred for providing emergency medical and ambulance services to the public. User fees and a transfer from the General Fund are the main sources of revenues.

*Capital Project Fund.* Currently the County has no Capital Project Funds. When a capital project is begun, a budget is adopted for the duration of the project and is usually funded from the issue of long term debt. The last use of a Capital Project Fund by Walker County was in 2012 when a \$20,000,000 Certificate of Obligation was issued for the building of a 22,000 square foot County Jail. In addition to construction of a new jail, significant improvements were made to the Justice Center heating and cooling systems.

*Grants and Contracts Fund.* These governmental fund are used to accounts for grants and contracts the County enters into with the State of Texas and the federal government. These funds are not included at the time the annual budget is adopted but are adopted by the Commissioners Court at the time the funds are accepted and become available. These funds rarely follow the County fiscal year.

*Legislatively Designated Funds.* Walker County currently has 30 funds that the County maintains in this grouping. Many of these funds maintained by Walker County are established as required in State statutes. Others have been established to better account for expenditures and the restrictions that has been placed by legislative action on certain revenues the County receives. In the section beginning on page M-1 that shows

the individual funds maintained in this grouping a reference is provided to the state statute that places the restriction on the revenues and a description of the allowable uses of these revenues.

*Other Governmental Funds.* The County budgets for three funds in this grouping, the General Projects Fund, the General Capital Projects Fund, and the Healthy County Initiative Fund. These funds are included in the annual budget. For annual CAFR reporting, these funds are included in the General Fund. A project included in the General Projects funds budgets is a project length budget. 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. The Insurance Fund-Retiree Health is included in the grouping. No expenditures are expected from that fund this year.

### ***Department Descriptions Overview***

The department structure generally follows the County Government structure with each elected official, appointed official and department heads having a departmental budget established to account for the costs of providing the services outlined in state statute or assigned to their supervision. Certain functional areas are also assigned a department budget to further the accounting for designated costs. In addition to the County Judge and the four Precinct Commissioners, other elective offices found in Walker County include the County Clerk, District Clerk, County Treasurer, Sheriff, Constables, Tax Assessor-Collector and Justices of the Peace. Walker County has one elected County Court at Law Judge. As part of the checks and balances system, counties have a County Auditor appointed by the District Judges.

District Officials include the 12th Judicial District Judge, the 278th Judicial District Judge, and the Criminal District Attorney. These officials are paid by the State of Texas and operating costs are budgeted for these offices in the General Fund.

While many county functions are administered by elected officials, others are run by individuals employed by the Commissioners Court. In Walker County, these include the Planning and Development Director, Emergency Medical Services Director, IT Director, and Facilities Maintenance Director.

Walker County also has three positions that are appointed by boards, the Juvenile Probation Director appointed by the Juvenile Probation Board, the Adult Probation Director (CSCD) Director appointed by the Adult Probation Board, and a Purchasing Agent appointed by a board made up of the two District Judges and the County Judge.

The Commissioners Court conducts the general business of the county and consists of the County Judge and four Commissioners. The Court adopts the county's budget and tax rate, approves for payment all purchases of the county, fills vacancies in elective offices, sets all salaries and benefits as part of the budget process, has exclusive authority to authorize contracts, and provides and maintains all county buildings and facilities.

*County Judge* - The Texas Constitution vests broad judicial and administrative powers in the position of County Judge, who presides over a five-member Commissioners' Court, which has budgetary and administrative authority over county government operations. The County Judge is also head of civil defense and disaster relief, county welfare and in counties with a population of under 225,000, such as Walker County, the County Judge prepares the county budget along with the County Auditor's Office. The County Judge may have judicial responsibility for certain criminal, civil and probate matters, may perform marriages and does represents the County in many administrative functions. The County Judge is elected to serve four year terms.

*Road and Bridge Commissioners* – Commissioners represent one of four precincts in the County. As members of the Commissioners Court, they exercise broad policy-making authority. They are responsible for building and maintaining county roads and bridges within the precinct. They are also responsible for providing and

maintaining County buildings and facilities. Departments are set up in the Road and Bridge Fund for each of the four precincts. County Commissioners are elected to serve four year terms.

*County Clerk* – The office of the County Clerk is established by the Texas Constitution, whose duties, prerequisites and fees of office are prescribed by the State Legislature, (Texas Constitution Art. 5, Sec.20). The County Clerk is the Clerk for County Court at Law, County Court and Commissioners' Court and is the official recorder and custodian of public records. In court proceedings the clerk receives and files all documents, receives all exhibits and conclusions of the proceeding, issues all process and other duties as needed. The County Clerk records and preserves documents pertaining to real and personal property. Instruments are filed for recording such as deeds, agreements, liens, releases, easements, contracts, judgments, power of attorney and more. The County Clerk also records and issues birth and death records, marriage licenses, assumed names, cattle brands, dd-214s and administers other miscellaneous licensing and recording requirements. As part of the duties, the County Clerk is the custodian for the registry of the court funds. The County Clerk is elected to serve four year terms.

*District Clerk* – The District Clerk serves as clerk and custodian of court documents for the District Courts and County Court at Law and is responsible for the security of the recordings. The District Clerk provides support staff for all courts, docketing and indexing of court records, collects fines, fees and court costs, and manages funds held in litigation and money awarded to minors. The District Clerk also handles the coordination of the jury selection process and Grand Jury selection. The District Clerk is elected to serve four year terms.

*Sheriff* – The County Sheriff is a constitutionally created office with duties prescribed by the legislature (Texas Constitution Art. 5, Sec.23). By statutes, the Sheriff must be eligible to be licensed as a Texas Peace Officer under sections 1701.301 through 1701.317 of the Texas Occupation Code. The Sheriff is the Chief Law Enforcement Officer for the County, with countywide jurisdiction. The Sheriff also operates and maintains the County Jail. The Sheriff is responsible for preparing and submitting proposed budgets for three different divisions consisting of the County Jail, Sheriff Department and Emergency Management. Within the three divisions are other budgeted accounts to operate efficiently such as County Jail Medical, Sheriff Estray, Courthouse Security and Litter Control. The Sheriff is elected and serves four year terms.

*Constables* - Departments are set up in the General Fund for each of the four Constables, one elected in each precinct of the County. Constables along with their deputies have all the enforcement powers of Texas Peace Officers and performs various law enforcement functions, including issuing traffic citations. A Constable serves warrants and civil papers, such as subpoenas and temporary restraining orders, and serves as bailiff for the Justice of the Peace Court. In Walker County, the Constables also perform bailiff services for the the two District Courts. Constables are elected to serve four year terms.

*Tax Assessor-Collector* - The duty of the assessor-collector is to assess taxes on each property in the county and collect that tax. The Appraisal District, which is not a part of county government, handles the actual appraisal of property. Walker County contracts with the Walker County Appraisal District (WCAD) for collection of taxes. WCAD also calculates the effective tax rate and rollback rate for Walker County and posts the required notices. On behalf of the Texas Department of Motor Vehicles, the assessor-collector is also responsible for the registration and titling of motor vehicles owned by residents of the county, issuance of license plates such as Purple Heart and Disabled Veterans license plates, along with disabled parking placards. The tax assessor-collector also serves as the voter registrar. The voter registrar's responsibilities include accepting applications for voter registration, issuing voter certificates, maintaining voter registration lists, verifying petitions for local option elections and submitting required reports to the Secretary of State's Office. The Elections Department holds all county and state elections as well as local elections of entities wishing to contract the elections office's services. The county tax assessor-collector ensures all election workers receive training before each election. The county tax assessor-collector also oversees collections of special fees imposed by the county and state on alcoholic beverage permits. In Walker County, three departments are set



up in the General Fund for the Tax Assessor functional areas: Voter Registration, Elections and Vehicle Registration. The Office of Tax Assessor-Collector is an elected position serving four year terms and was created by the Texas Constitution.

*Justices of the Peace* - The Justice of the Peace is a constitutionally created position who serve as Judges, Magistrates, and Coroners for the county. Departments are set up in the General Fund for each of the four Justices of the Peace, one elected in each precinct of the County. Justices of the Peace serve as both Judges and Magistrates. As Judges, a Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, Small Claims, and Repair Remedy cases; where the amount in controversy does not exceed \$20,000.00, an increase from \$10,000 effective September 1, 2019. They have exclusive jurisdiction over eviction cases, including Repair and Remedy suits. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed. As magistrates, the Justices of the Peace may issue warrants for search and arrest and also conduct magistrate hearings including Juvenile hearings which include bond settings and conduct inquests. Justices of the Peace are elected to serve four year terms.

*County Court at Law Judge* - Walker County Court at Law is a general jurisdiction court created by statute in 1977. In addition to Class A and Class B Misdemeanors, the court has jurisdiction over juvenile, probate, guardianship, mental health and family law cases. The court also has jurisdiction in civil cases when the amount in controversy is \$200,000 or less. The County Court at Law Judge is elected to serve four year terms.

*District Judges 12<sup>th</sup> and 278<sup>th</sup> Judicial Districts.* Two District Judges serve Walker County. The salaries of District Judges are paid by the State of Texas. Costs associated with the running of the office and support personnel is budgeted at the County level in the General Fund. District Judges are elected to serve four year terms.

*Criminal District Attorney* – The Criminal District Attorney’s Office was statutorily created to serve a dual role representing the State of Texas and the citizens of Walker County. The main function of the office is to prosecute criminal cases in the four Justice of the Peace Courts, County Court at Law and both District Courts seated in Walker County. This includes misdemeanors, felonies, and juvenile matters. The office handles criminal prosecution throughout each stage of the process from intake and grand jury through trial and appeal. The Criminal District Attorney’s Office also handles collateral criminal proceedings such as protective orders, mental commitments, writs of habeas corpus, bond matters, extradition, and other issues related to the prosecution of criminal cases. The office also serves in the capacity of the County Attorney by advising Commissioners Court and other elected officials on legal issues and representing Walker County in legal proceedings, including civil lawsuits, when necessary. Office personnel includes the elected Criminal District Attorney along with a team of prosecutors, investigators, victim assistance coordinators, legal assistants, and support staff. The Criminal District Attorney is elected to serve four year terms.

*County Treasurer* - The office of County Treasurer was one of the foundational offices established by the Texas Constitution in 1846. The County Treasurer acts as the chief custodian of county finances and is responsible for receiving and depositing all county revenues and for disbursing funds upon order of the Commissioners’ Court. The Treasurer in Walker County is designated as the county’s investment officer and submits regular reports on county finances to Commissioners’ Court in compliance with the Public Funds Investment Act. The Treasurer in Walker County also prepares payroll, is responsible for human resources and manages the collection department which works with the courts for collection of delinquent fines and fees. The County Treasurer is elected to serve four year terms.

*County Auditor* – The County Auditor is appointed by the District Judges for two year terms. Duties include, preparing and administering the accounting records for all county funds, auditing the records and accounts of the various county departments and verifying the validity and legality of all county expenditures. The County

Auditor works with the County Judge in the budget process, and has very specific audit and reporting requirements outlined in state statutes.

*Purchasing Agent* – Walker County has adopted a centralized purchasing structure and has a Purchasing Agent appointed by a Purchasing Board consisting of the two District Judges and the County Judge. Commissioners Court has adopted a comprehensive Purchasing Policy and Procedures Manual which the Purchasing Office operates in accordance with. This office also operates in accordance with federal, state and local government legislation laws. State statute defines the role of the Purchasing Agent. Costs associated with the operations of this function are budgeted in this department. The Purchasing Agent is appointed for two year terms.

*IT Operations and IT Hardware/Software* – The IT departments is under the direction of the County Judge and is responsible for providing technology-based services, including maintenance support to individual users, in-house hardware maintenance of computer systems, managing the County's enterprise networks and connectivity among all information resources. The IT department is responsible for storage and backup of data, disaster recovery, and providing for security and the integrity of electronic data while ensuring appropriate access.

*Juvenile Probation* – This department is used to account for the County required grant match for the Juvenile Services Department. At this time a majority of the funding for Juvenile Services comes from state grants. A Juvenile Board comprised of the County Judge, County Court at Law Judge and the two District Judges oversee Juvenile Probation services in the County. Service provided through the grants include partial salaries for the Chief Juvenile Probation Officer, 4 Certified Juvenile Probation Officers, and 1 Office Staff. Also included in the grants are funds for counseling services for the youth placed on probation, detention services for the youth court ordered into detention by the Juvenile Judge, drug screenings, office supplies and equipment, utilities, and partial funding of placement services that are court ordered by the Juvenile Judge.

*Adult Probation Support* – This department is used to account for costs that the County must pay related to the Community Supervision and Corrections Department as outlined in State Statute. The county or counties served by a department must provide physical facilities, equipment, and utilities for a department. The Judicial District Community Supervision and Corrections Department operates under the authority and direction of the Judicial District Criminal Courts, County Courts at Law and County Courts. The Judicial District Judges and the County Court at Law Judge appoint the Director of the CSCD, who has the authority to appoint and remove CSCD personnel and is responsible for the conduct, operation and administration of CSCD affairs. Per Texas Government Code Sec. 76.0045, the CSCD's Board of Judges is responsible for the appointment of a fiscal officer and approval of the department's budget. Services provided to probationers include, substance abuse evaluations/counseling, anger management classes, psychological evaluations/counseling, urinalysis testing, a community service program, referrals to outside agencies, cognitive classes, Driving While Intoxicated class, Drug Offender Education Program, and a Victim Impact Panel.

*Adult Community Services* - This department is established to account for the cost of a providing a Community Service Program (CSR ) Coordinator, a full-time county employee, to oversee the administration and daily operations of the community service program that operates under the guidance of the CSCD director. As a sanction and service, the CSCD department operates a community service program for non-profit and tax supported agencies and organizations. The primary goal of this program is to provide the Courts with an additional sentencing alternative. This service is available to any client under supervision of the department who is Court ordered or Court approved to complete community service restitution (CSR) hours. Services provided to the County include landscape maintenance and lawn care for numerous county properties, litter pick up along county roads and support for any additional county needs where volunteer assistance may be needed.

*County Jail ,County Jail Medical* – Two departments are included in the budget for operation of the County Jail. The County Jail is under the supervision of the Sheriff. A new jail was funded by a 2012 issue of a

*Certificate of Obligation.* Walker County currently has jail beds available for use by other counties and agencies. County Jail – Medical is used to account for the costs of medical care for inmates. The County contracts with a local doctor and has two nurses on staff. Cost of medical care for indigent inmates is borne by the Walker County Hospital District, a separate taxing entity.

*Sheriff Estray* – A separate departmental budget has been created to account for costs of the County estray program under the direction of the Sheriff's department.

*Courthouse Security* – Under the direction of the County Sheriff, officers have been assigned to security at the Courthouse. Electronic monitoring equipment was added several years ago. This department is used to account for the personnel costs associated with the program.

*Litter Control* – Walker County operates a litter control program through the County Jail. Equipment for the program was purchased through a grant. A Jailer coordinates the work using inmates of the County Jail.

*Emergency Management* – This department is tasked with administering a program of Comprehensive Emergency Management designed to reduce the vulnerability of the citizens and communities of Walker County to damage, injury, and to loss of life and property by providing a system for the prevention of, mitigation of, preparedness for, response to and recovery from natural or man-made disasters. Expenditures related to the operations of a Storm Shelter building are included in this budget.

*DPS Weigh Station Utilities/Services and Weigh Station Site Support* – The Texas Department of Public Safety (DPS) operates a weigh station in Walker County. As per the contract, Walker County is responsible for maintenance of certain parts of the facility and for utilities and services. In addition the County has agreed to pay for a part-time employee at the Weigh Station.

*Department of Public Safety Support* – Walker County funds an employee that is housed at the DPS office. Costs associated with this employee is accounted for in this department.

*Facilities Maintenance* – The Walker County Maintenance Department is responsible for the maintenance & operation of all Walker County buildings, facilities and the equipment to operate those facilities.

*Veterans Service* – The County pays for a part-time employee to assist Veterans in obtaining information related to their benefits.

*Social Services* – The County has a contract with Walker County Children's Protective Services for foster children of Walker County. Under the contract the County will pay for foster childrens' clothing and allowances, and travel and babysitting costs incurred by foster parents.

*Planning and Development* - This department is responsible for the implementation, administration, and enforcement of the Walker County Commissioner's Court orders/regulations relating chiefly to public health and safety, general welfare, and new development. Areas of jurisdiction include Floodplain Management Regulations, On-site Wastewater Regulations, Subdivision Regulations, Nuisance Abatement, Environmental Investigations, Geographic Information Systems, and 911 Addressing. The Planning and Development Department also supports the Walker County Commissioner's Court on special projects and program administration needs in various areas, including but not limited to, right-of-way acquisition, disaster mitigation, grant administration, planning and policy development, driveway permitting, and committee service. The Planning Director also serves on various regional committees for the Commissioner's Court in several program areas.

*Interlocal Service Contracts* - In several of the major function categories, Financial Administration, Public Safety, and Health and Welfare, there are interlocal contracts. These departments are used to account for those costs. Contracts include the Walker County Appraisal District, City of Huntsville Fire Department, Walker

County Central Dispatch, the Senior Center of Walker County, Boys and Girls Club, Rita B Huff Humane Society, Veterans Service Contract, and Tri-County Behavioral Healthcare.

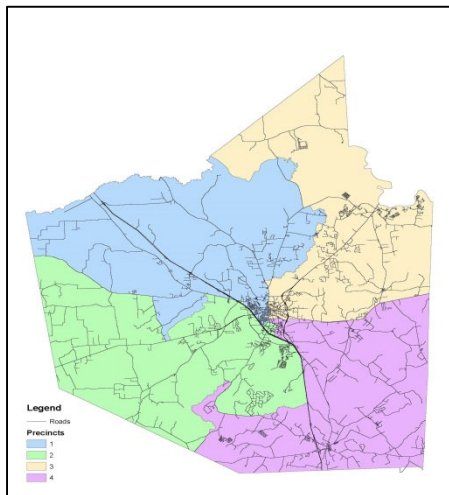
*Emergency Medical Services (EMS)* – Walker County provides Emergency Ambulance services to residents of Walker County. The principal revenues of the fund are charges for services and supplemented and ad valorem taxes.

Matrix of Funds, Functions, and Departments/Cost Centers						
Major Funds	General Fund	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Fund	Other Funds
<b>General Government</b>						
County Judge	✓					
County Judge - IT Hardware/Software	✓					
County Judge -I.T. Operations	✓					
County Clerk	✓					
Voter Registration	✓					
Elections	✓					
County Facilities	✓					
Municipal Allocation-Justice Center	✓					
Centralized/NonDepartmental Costs	✓					
Contingency Allocation	✓					
Court Facilities Fund-SB 41					✓	
Elections Equipment Fund					✓	
Tax Assessor Election Service Contract Fund					✓	
General Government Projects Fund						✓
General Government Capital Projects Fund						✓
Healthy County Initiative Fund						✓
<b>Financial Administration</b>						
County Auditor-Financial Systems	✓					
County Auditor	✓					
County Treasurer	✓					
CountyTreasurer -Collections/Compliance	✓					
Purchasing	✓					
Vehicle Registration	✓					
Financial Intergovernmental Service/Contracts	✓					
Tax Assessor Special Inventory Fee Fund					✓	
Financial Administration Projects						✓
<b>Judicial</b>						
Courts-Central Costs	✓					
County Court at Law	✓					
12th Judicial District Court	✓					
278th Judicial District Court	✓					
District Clerk	✓					
Criminal District Attorney	✓					
Justice of Peace Precinct 1	✓					
Justice of Peace Precinct 2	✓					
Justice of Peace Precinct 3	✓					
Justice of Peace Precinct 4	✓					
Juvenile Probation	✓					
County Records Management and Preservation Fund					✓	
County Records Preservation (II Digitize) Fund					✓	
County Clerk Records Management and Preservation Fund					✓	

Matrix of Funds, Functions, and Departments/Cost Centers						
Major Funds	General Fund	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Fund	Other Funds
<b>Judicial Continued</b>						
County Clerk Records Archive Account Fund					✓	
District Clerk Records Management and Preservation Fund					✓	
District Clerk Rider Fund					✓	
District Clerk Archive Fund					✓	
County Jury Fee Fund					✓	
County Jury Fund-SB 41					✓	
Court Reporter Service Fund					✓	
County Law Library Fund					✓	
Language Access Fund-SB41					✓	
JP Truancy Prevention & Diversion Fund					✓	
County Specialty Court Programs					✓	
Courthouse Security Fund					✓	
Justice Courts Building Security Fund					✓	
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					✓	
Judicial Projects						✓
<b>Public Safety</b>						
Sheriff	✓					
Sheriff Estray	✓					
Courthouse Security	✓					
Constables Central	✓					
Constable Precinct 1	✓					
Constable Precinct 2	✓					
Constable Precinct 3	✓					
Constable Precinct 4	✓					
Department Public Safety Support	✓					
DPS Weigh Station Utilities/Services	✓					
Weigh Station Site Support	✓					
Emergency Operations	✓					
Public Safety Intergovernmental Service Contracts	✓					
Emergency Medical Services				✓		
Sheriff Forfeiture Fund					✓	
Sheriff Inmate Medical Fund					✓	
DOJ Equitable Sharing Fund					✓	
Public Safety Projects						✓
<b>Corrections and Supervision</b>						
County Jail	✓					
County Jail-Inmate Medical	✓					
Adult Probation Support	✓					
Adult-Community Services	✓					
Sheriff Commissary Fund						✓
<b>Health &amp; Welfare</b>						
Veteran's Service	✓					
Social Services	✓					

Matrix of Funds, Functions, and Departments/Cost Centers						
Major Funds	General Fund	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Fund	Other Funds
<b>Health &amp; Welfare Continued</b>						
Planning & Development	✓					
Litter Control	✓					
Health and Welfare Intergovernmental/Service Contracts	✓					
Health and Safety Projects						✓
<b>Education and Culture</b>						
Historical Commission	✓					
AgriLife Extension Service	✓					
<b>Public Transportation</b>						
Road & Bridge General			✓			
Road and Bridge Precinct 1			✓			
Road and Bridge Precinct 2			✓			
Road and Bridge Precinct 3			✓			
Road and Bridge Precinct 4			✓			
Bridge and Special Projects			✓			
<b>Debt Service</b>		✓				
<b>Transfers</b>	✓					

## WALKER COUNTY



### ***Basis of Budgeting***

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including 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. Counties in Texas are required to have a balanced budget where the amounts budgeted in a fiscal year for expenditures from the various funds of the county may not exceed the balances in those funds, plus the anticipated revenue for the fiscal year. Appropriations in the project funds are made on a project basis rather than on an annual basis and are carried forward until the projects are completed; unused appropriations lapse at the end of each fiscal year.

### ***BASIS OF ACCOUNTING***

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 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 the 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 and no enterprise funds.

### ***Budget Process***

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 late August or 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.

The County Judge, budget officer of the County, presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the budget. Generally, a base budget at the No-New-Revenue tax rate is presented by the County Judge, along with recommended additions to the base budget, and the full list of supplemental requests made by the elected officials and department heads. Commissioner Court meetings are scheduled for elected officials and department heads to present their budget requests. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the No-New-Revenue rate, and discuss the tax rate that would be required to fund the recommended requests. This year the proposed budget was presented by the County Judge to the Commissioners Court at the No New Revenue Tax Rate. The Commissioners Court after hearing from the elected officials and reviewing the budget requests from the elected officials filed a budget with the County Clerk and scheduled a public hearing at the No New Revenue Tax rate plus one and a half (\$0.015) cents based on the certified estimates received from the Walker County Appraisal District. After final calculation following receipt of certified values, the adopted tax rate was the No New Revenue Tax rate plus one plus .49 (\$0.0149) cents.

The approach used by Walker County is to prepare the proposed budget 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 is 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 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.

After Commissioner Court review and consensus of what is to be included in the proposed budget, a copy of the proposed budget is filed with the County Clerk. The Commissioners Court will then discuss and propose a tax rate that will be required to fund the budget and vote on the tax rate to be proposed. Walker County filed the proposed budget on August 14, 2023. Notices are published and hearing held as appropriate. The Commissioners Court sets a date and place for a public hearing.

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard, for or against, the proposed budget plan. After the public hearing, the Commissioners Court takes action on the proposed budget. Once the budget is approved and adopted by Commissioners Court, a copy of the adopted budget is filed with the County Clerk.

After the filing of the budget, the Commissioners Court begins a series of publications and meetings related to budget adoption, and tax rate adoption, both of which run concurrently. All filings and publications must be posted on the County's website in addition to those required to be published in a newspaper of general circulation.

Prior to budget adoption, a Notice of Proposed Salaries for Elected Officials must be published in newspapers of general circulation at least 10 days prior to the adoption of the budget and a Notice of Public Hearing on the budget is also published. The Proposed budget must be filed with the County Clerk's Office before the public hearing on the fiscal year budget.

It is the policy of Walker County to fund the base budget with revenues to be generated during the budget year. One time expenditures, including capital, equipment, special projects or expenditures, are often funded from available funds. If there is any increase or decrease requested, the elected official or department head, must present a supplemental request form and justification narrative. Supplemental requests are then divided into



two categories, those that are on-going and will affect the tax rate and those that are one-time requests that could be paid from available funds.



***Budget Calendar for Fiscal Year October 1, 2023 – September 30, 2024***

1 <sup>st</sup> Week of April	Budget memo and forms provided to departments
May 8, 2023	Supplemental request due(Both One-Time and On-Going) Supplemental request due for personnel additions and changes
May 8, 2023	Schedule due that lists new contracts that will need to be budgeted –include those due to purchases related to ARP funds and Special Contingency Funds and the year the contract will need to begin (These also should have been presented on a supplemental request form <u>if</u> cost begins in FY 2024)
June 5, 2023	Revenue estimates due and any requests for rate changes
June 5, 2023	Commissioners Court receives list and copies of all supplemental requests submitted by departments
June 5-30, 2023	Commissioners Court to discuss goals and priority for funding; Department/Elected Officials Presentations to Commissioners Court
July 10, 2023	Narrative Form due that includes department description, goals, and performance measures
July 3-31, 2023	Budget Workshops: Commissioners Court receives budget workbook with County Judge recommendations and revenue estimates for the upcoming year. Commissioners Court begins selection of supplemental requests to be included in the budget that will be filed with the County Clerk.  Discussion of the tax rate to be proposed to fund the budget to be filed.  Set the Public Hearing and Tax Rate hearing date(s)
August 15, 2023	Last date to file budget with the County Clerk
After August 15 <sup>th</sup>	Discussion of changes to the filed budget.  Hold public hearing  Adoption of budget and tax rate
September 30, 2023	Last date to adopt budget

## ***Budgetary Controls and the Budget Amendment Process***

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. Reporting plays a large role in monitoring budgetary compliance. Statutes relating to County purchasing and review of invoices also enhance budget control. The accounting system gives messages and warning when budgets are being exceeded at various points of data entry. Departments have continual access to the budget versus actual reports.

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 of Salary/Other Pay and Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter Governmental Services/Contracts and Transfers within the department budget for all funds, with the exception of Grants and Contracts Funds. The legal level of control for these funds is as established by the granting or funding agency.

Example:

Fund – General Fund

Function – Public Safety

Department – Sheriff

Expenditure Category – Operations

Line Item – 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.

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. Departments are encouraged to maintain control at the line item level. No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.

**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.

**BUDGET AMENDMENTS.** With the exception of Grant and Contract Funds, Department heads or elected officials 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

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.



### Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
<b>Fiscal Year 2023-2024 Adopted Budget</b>				
*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
<b>Total</b>	<b>\$ 30,578,073</b>	<b>\$ 44,218,375</b>	<b>\$ 47,581,591</b>	<b>\$ 27,214,857</b>
<b>Fiscal Year 2022-2023 Original Budget</b>				
*Including Projects Fund				
101 General Fund	\$ 15,033,321	\$ 30,731,634	\$ 37,210,066	\$ 8,554,889
105 General Projects Funds(\$4,722,723 Previously Allocated)	\$ 4,722,723	5,000	5,000	4,722,723
115 General Capital Projects Fund	\$ -	5,505,000	5,500,000	5,000
185 Healthy County Initiative	\$ 20,185	-	3,000	17,185
192 Debt Service Fund	\$ 280,843	1,216,303	1,372,868	124,278
220 Road & Bridge Fund	\$ -	6,818,322	6,818,322	-
301 EMS Fund	\$ 2,581,087	5,248,521	5,390,190	2,439,418
511 County Records Management and Preservation Fund	\$ 1,368	-	-	1,368
512 County Courts 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
<b>Total</b>	<b>\$ 27,098,299</b>	<b>\$ 50,260,226</b>	<b>\$ 56,942,594</b>	<b>\$ 20,415,931</b>



## 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
<b>Total</b>	<b>\$</b>	<b>34,330,971</b>	<b>\$</b>	<b>54,378,521</b>	<b>\$</b>	<b>58,131,419</b>	<b>\$</b>	<b>30,578,073</b>

### 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
<b>Total</b>	<b>\$</b>	<b>28,149,522</b>	<b>\$</b>	<b>51,421,723</b>	<b>\$</b>	<b>45,240,274</b>	<b>\$</b>	<b>34,330,971</b>

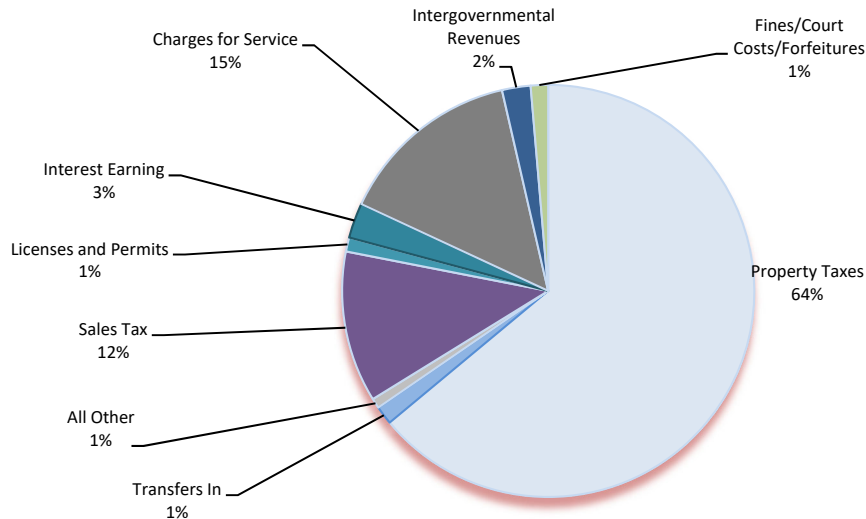
## Budget Summary



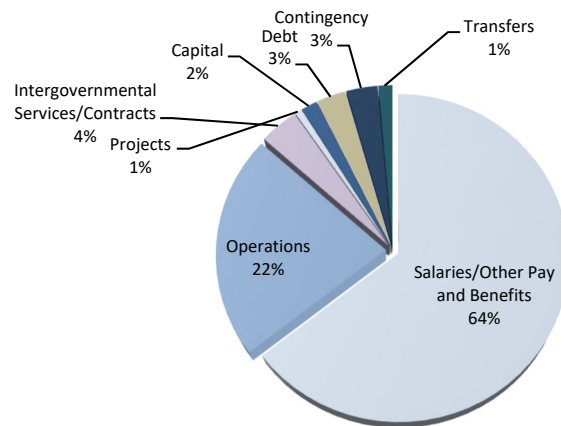
### Walker County Adopted Budget For the Fiscal Year 2023-2024 All Funds Summary

	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
<b>Beginning Balance October 1, 2023</b>	\$ 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
<b>Sources of Funds</b>										
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
<b>Total Revenues</b>	<b>\$ 29,927,033</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 60,000</b>	<b>\$ 1,218,503</b>	<b>\$ 6,535,479</b>	<b>\$ 4,966,269</b>	<b>\$ 716,050</b>	<b>\$ 43,573,634</b>
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 44,741	\$ 644,741
<b>Total Sources of Funds</b>	<b>\$ 29,927,033</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 60,000</b>	<b>\$ 1,218,503</b>	<b>\$ 7,135,479</b>	<b>\$ 4,966,269</b>	<b>\$ 760,791</b>	<b>\$ 44,218,375</b>
<b>Available Funds</b>	<b>\$ 40,821,702</b>	<b>\$ 5,608,510</b>	<b>\$ 5,748,000</b>	<b>\$ 21,294</b>	<b>\$ 2,168,990</b>	<b>\$ 1,541,276</b>	<b>\$ 7,206,479</b>	<b>\$ 7,794,656</b>	<b>\$ 3,885,541</b>	<b>\$ 74,796,448</b>
<b>Uses of Funds</b>										
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
<b>Total Operating Expenditures</b>	<b>\$ 31,025,436</b>	<b>\$ 335,010</b>	<b>\$ 248,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,373,168</b>	<b>\$ 7,206,479</b>	<b>\$ 5,949,349</b>	<b>\$ 796,408</b>	<b>\$ 46,936,850</b>
Transfers Out	\$ 644,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,741
Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Uses of Funds</b>	<b>\$ 31,670,177</b>	<b>\$ 335,010</b>	<b>\$ 248,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 1,373,168</b>	<b>\$ 7,206,479</b>	<b>\$ 5,949,349</b>	<b>\$ 796,408</b>	<b>\$ 47,581,591</b>
<b>Ending Fund Balance</b>	<b>\$ 9,151,525</b>	<b>\$ 5,273,500</b>	<b>\$ 5,500,000</b>	<b>\$ 18,294</b>	<b>\$ 2,168,990</b>	<b>\$ 168,108</b>	<b>\$ -</b>	<b>\$ 1,845,307</b>	<b>\$ 3,089,133</b>	<b>\$ 27,214,857</b>

### Revenues by Source Walker County Adopted Budget Fiscal Year 2024



**Expenditures by Category**  
**Walker County Adopted 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 2024. 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 D-10, a detail of the one-time allocations for FY 2024 is shown.

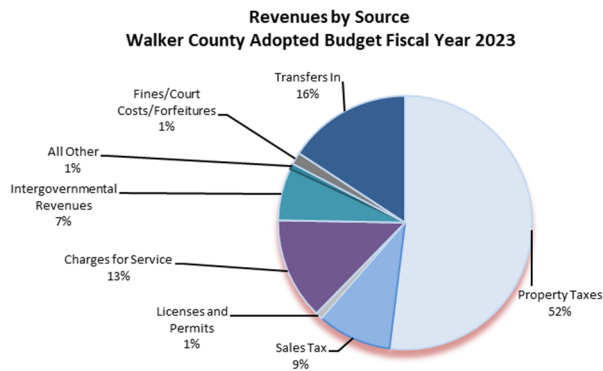
The other funds listed below do not have minimum fund balance policies and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund. The Emergency Medical Services Fund has accumulated Fund Balance as a result of the American Rescue Funds revenue loss funds allocated for salaries in this fund. In the FY 2024 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*

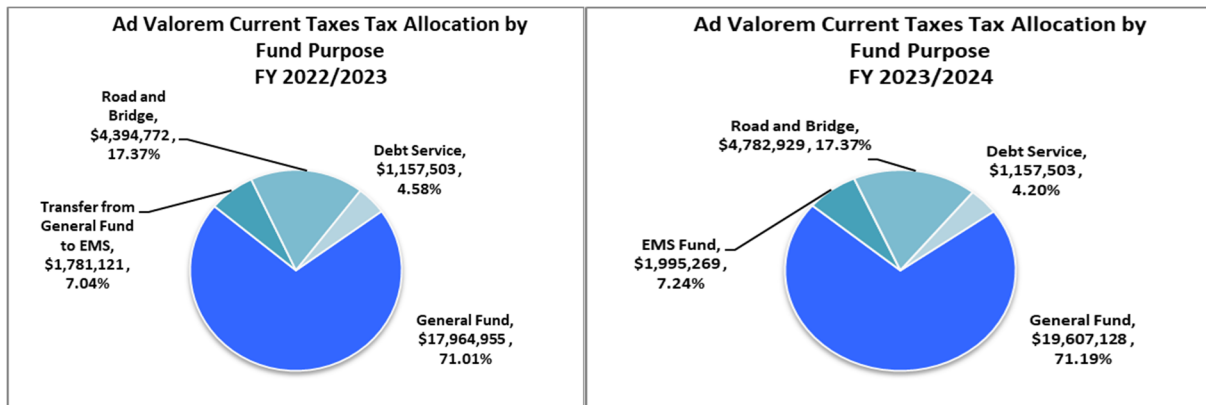
Revenues from property taxes account for 62.3% of overall County revenues, 67.9% of the General Fund revenues, 67% of the Road and Bridge Fund and 40.2% of revenues of the Emergency Medical Services (EMS) budget. Current property taxes, delinquent property taxes, and penalties and interest on delinquent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

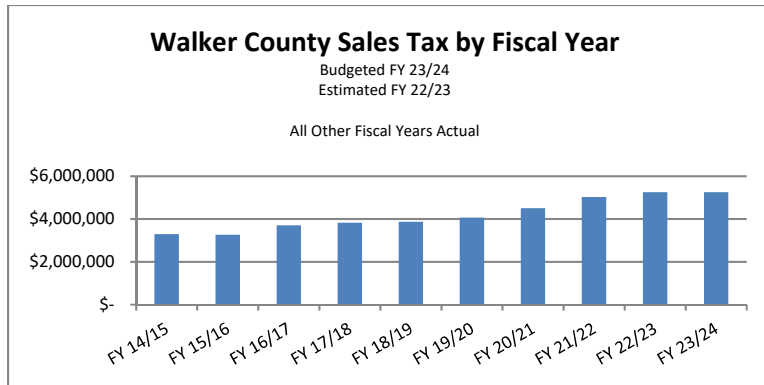
FY 2024 budget is projected based on an approximate 98% collection rate for the combined current and delinquent tax collections. In the FY 2024 budget, new growth accounted for \$1,223,493 of additional revenues from current property taxes.



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 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. 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 adopted a tax rate that is \$0.0149 (1.49 cents) greater than the calculated No-New-Revenue Rate based on certified values. This tax increase funds addition of 4 Sheriff Patrol deputies, pay increases for county employees and cover increases in costs for Emergency Medical Services(EMS) and other operating costs.

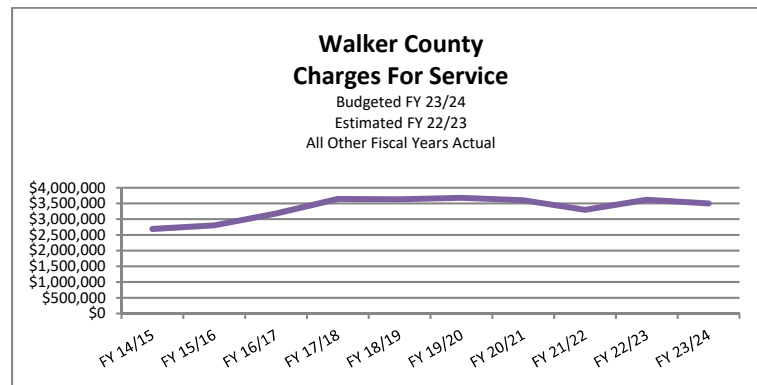
### *Sales Tax*

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 \$0.09 per \$100 assessed valuation. Sales tax accounts for approximately 11.87% of total revenues of the county 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.



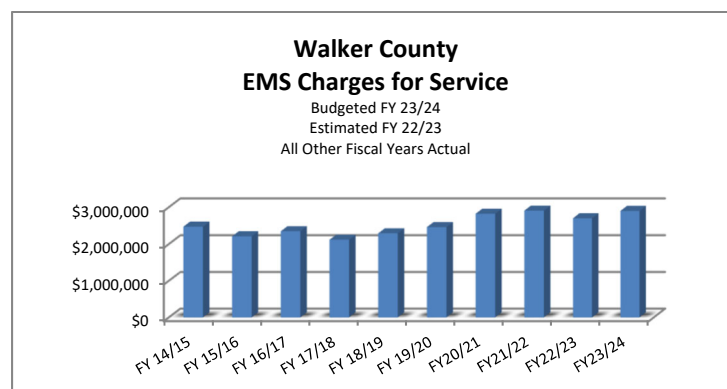
### *Charges for Service*

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 over the FY 2023 original budget, but because of the volatility of the rates, the amount budgeted for FY 2024 are below the amounts expected to be earned in FY 2023.

### *Fines/Court Cost/Forfeitures*

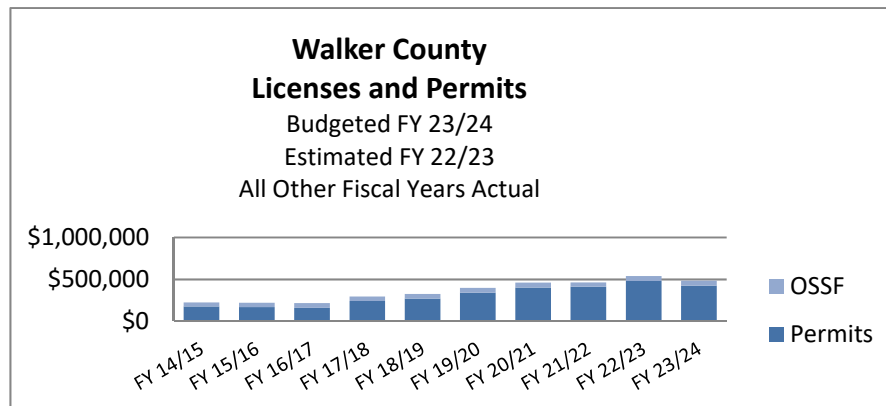
Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 1.35% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 7.4% 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 Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and elected officials 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. 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*

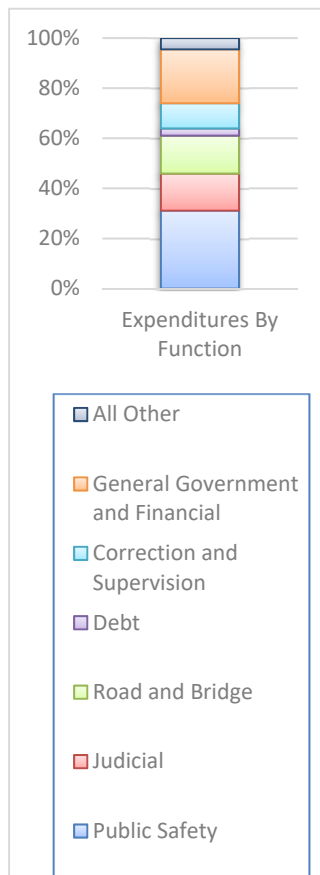
Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



### *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



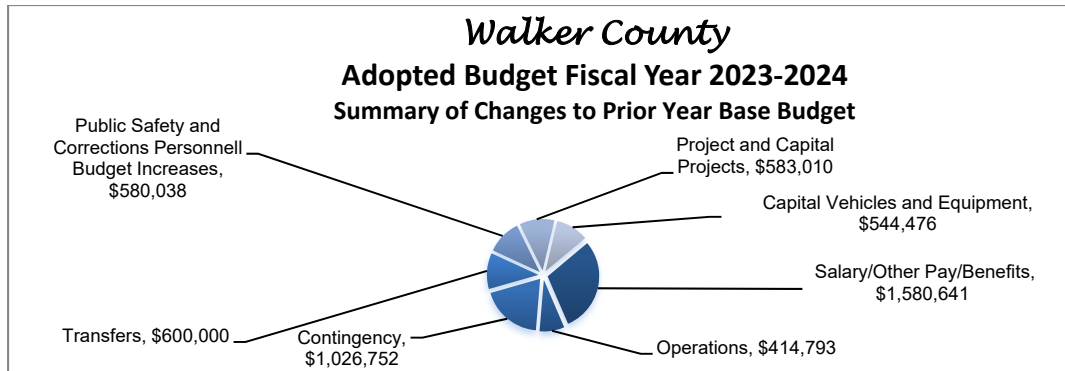
The county-wide expenditure budget for the Fiscal Year October 1, 2023 to September 30, 2024 is \$47,581,591. This compares to \$56,942,594 for the prior year, a \$9,361,003 decrease from the prior year. Included in the FY 2023 budget was a transfer of \$5,500,000 from the General Fund to a newly created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



<b>Details of Changes from Prior Year Base Budget - General Fund</b>		<b>One-Time</b>	<b>On-Going</b>
<b>County Wide</b>			
	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		7,100
	Operations-Increase Budget for Autopsies		15,000
20005-Financial Software	Operations - Decrease - transfer to IT budget		-79,833
20010-County Auditor	Operations- Increase for software 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 software subscription reduction		-17,950
30010-Central Courts Cost	Operations-Increase for appointed attorneys		150,000
	Operations-Increase of Professional Services		7,500
	Postage costs consolidated 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
<b>Total General Fund Increases</b>		<b>1,743,144</b>	<b>994,247</b>



<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
<b>Total Road and Bridge Fund Increases</b>		<b>600,000</b>	<b>388,157</b>
<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 SimMan equipment		8,713
	Operations-Protocol Software		750
	Operations-Logik Software		720
	Operations-HandTevy Software		3,880
<b>Total Emergency Services Fund Increases</b>		<b>526,752</b>	<b>354,240</b>
<i>Changes from Prior Year Base Budget - Project Funds</i>		<b>335,010</b>	
<i>Changes from Prior Year Base Budget - General Capital Project Funds</i>		<b>248,000</b>	
<i>Changes from Prior Year Base Budget -Debt Service Fund</i>			<b>300</b>
<i>Changes from Prior Year Base Budget - Legislatively Designated Funds</i>			<b>153,260</b>
<b>Totals All Funds</b>		<b>3,452,906</b>	<b>1,875,204</b>



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.

<b>Budgeted Capital Expenditures</b>		
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



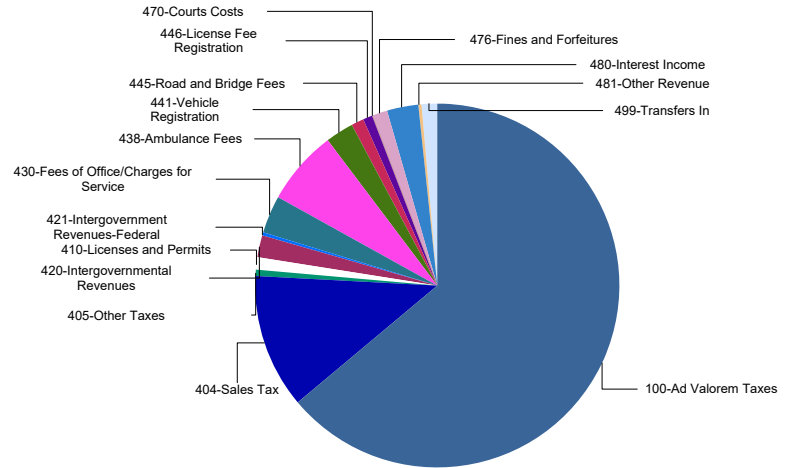
# Walker County

## Adopted Budget Fiscal Year 2023-2024

### All Funds

#### Revenues by Source

100-Ad Valorem Taxes	64.0%
404-Sales Tax	11.9%
405-Other Taxes	0.5%
410-Licenses and Permits	1.1%
420-Intergovernmental Revenues	2.0%
421-Intergovernmental Revenues-Federal	0.3%
430-Fees of Office/Charges for Service	3.5%
438-Ambulance Fees	6.6%
441-Vehicle Registration	2.4%
445-Road and Bridge Fees	1.2%
446-License Fee Registration	0.8%
470-Courts Costs	0.1%
476-Fines and Forfeitures	1.2%
480-Interest Income	2.8%
481-Other Revenue	0.3%
482-Issue of Debt	0.0%
499-Transfers In	1.5%
Total:	100.0%



#### 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 Taxes	\$ 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	\$ -

All Funds Revenues By Source		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Intergovernmental Revenues						
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	\$ -	\$ -	\$ -	\$ -
42620	Federal Funds	\$ 9,754	\$ -	\$ 304,265	\$ 304,265	\$ -
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
42710	Disaster Relief Funds	\$ 188,528	\$ -	\$ 128,500	\$ 128,500	\$ -
42919	Federal Covid Related Funds	\$ 5,572,223	\$ 2,489,388	\$ 2,489,388	\$ 1,650,555	\$ -
		<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	\$ -	\$ -	\$ -	\$ -
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
43599	Cash Short and Over	\$ (139)	\$ -	\$ -	\$ -	\$ -
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>

**All Funds  
Revenues By Source**

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
47800	Bond Forfeitures	\$ 41,763	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
47850	Forfeitures-Sheriff,DOJ EquitableSharing	\$ 134,819	\$ -	\$ -	\$ 27,051	\$ -
		<u>\$ 735,298</u>	<u>\$ 731,000</u>	<u>\$ 731,000</u>	<u>\$ 589,051</u>	<u>\$ 551,000</u>

Interest Income

48010	Interest	\$ 272,679	\$ 76,155	\$ 76,155	\$ 1,761,944	\$ 1,044,500
48011	Interest-Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ 173,200
		<u>\$ 272,679</u>	<u>\$ 76,155</u>	<u>\$ 76,155</u>	<u>\$ 1,761,944</u>	<u>\$ 1,217,700</u>

Other Revenue

48110	Other Revenue	\$ 184,533	\$ 16,000	\$ 47,249	\$ 131,839	\$ 70,000
48130	Vending Machines	\$ (1,187)	\$ -	\$ -	\$ -	\$ -
48140	Sales-Commissary	\$ 63,078	\$ 70,000	\$ 70,000	\$ 64,300	\$ 63,000
48160	Grant-NRA	\$ -	\$ -	\$ 29,280	\$ 29,280	\$ -
48170	Opioid Abatement	\$ -	\$ -	\$ -	\$ 57,957	\$ -
48200	Insurance Refunds/Credits	\$ 144,475	\$ -	\$ 43,856	\$ 56,919	\$ -
48300	Proceeds from Auction/Sale	\$ 86,500	\$ -	\$ 3,900	\$ 4,200	\$ -
		<u>\$ 477,399</u>	<u>\$ 86,000</u>	<u>\$ 194,285</u>	<u>\$ 344,495</u>	<u>\$ 133,000</u>

Issue of Debt

		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	--	-------------	-------------	-------------	-------------	-------------

Transfers In

49901	Transfer from General Fund	\$ 5,757,371	\$ 7,785,862	\$ 8,929,444	\$ 8,929,444	\$ 644,741
49902	Transfer from General-Capital	\$ 270,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
49930	Transfers from Other Funds	\$ 492,804	\$ -	\$ -	\$ -	\$ -
49940	Transfer from General Fund-Special	\$ 194,700	\$ -	\$ -	\$ -	\$ -
		<u>\$ 6,714,875</u>	<u>\$ 7,925,862</u>	<u>\$ 9,069,444</u>	<u>\$ 9,069,444</u>	<u>\$ 644,741</u>

Fund Total

		<u>\$ 51,421,723</u>	<u>\$ 50,260,226</u>	<u>\$ 53,028,655</u>	<u>\$ 54,378,521</u>	<u>\$ 44,218,375</u>
--	--	----------------------	----------------------	----------------------	----------------------	----------------------

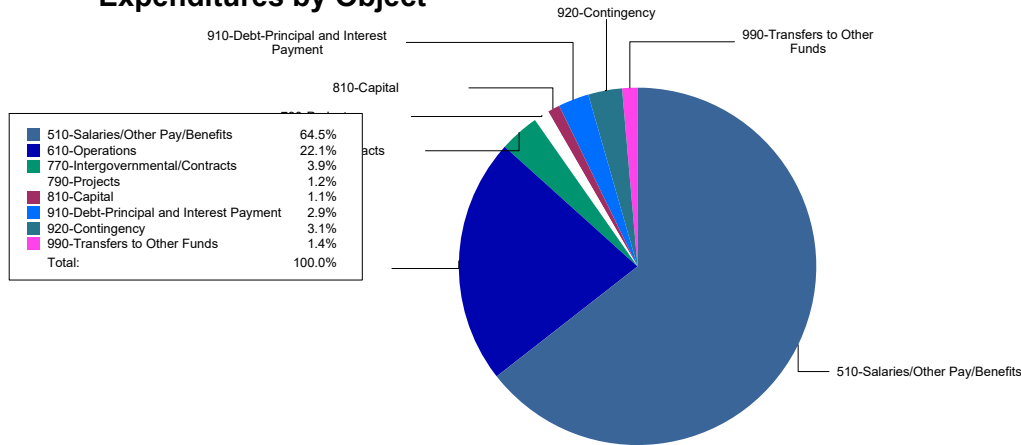


# Walker County

## Adopted Budget Fiscal Year 2023-2024

### All Funds

#### Expenditures by Object



#### All Funds Expenditures By Object

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

#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 1,914,711	\$ 2,160,778	\$ 2,174,091	\$ 2,170,456	\$ 2,285,109
51030	Deputies and Assistants	\$ 14,254,043	\$ 16,541,232	\$ 16,645,757	\$ 15,895,735	\$ 17,971,824
51070	Part-Time	\$ 371,402	\$ 403,719	\$ 428,886	\$ 387,984	\$ 426,746
51080	Longevity	\$ -	\$ 331,672	\$ 332,172	\$ 325,154	\$ 346,800
51090	Overtime	\$ 317,224	\$ 141,929	\$ 343,499	\$ 326,846	\$ 251,606
51110	Salary Supplements	\$ 154,410	\$ 181,423	\$ 181,423	\$ 156,493	\$ 187,826
51140	Other Pay Day Travel	\$ 2,235	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 31,280	\$ 84,720	\$ 85,200	\$ 86,910	\$ 85,200
52010	Social Security	\$ 1,254,218	\$ 1,505,991	\$ 1,507,621	\$ 1,499,835	\$ 1,633,765
52020	Group Insurance	\$ 2,892,018	\$ 3,744,090	\$ 3,754,116	\$ 3,311,796	\$ 4,023,945
52030	Retirement	\$ 2,472,177	\$ 2,893,392	\$ 2,896,403	\$ 2,842,838	\$ 3,149,236
52040	Workers Comp Insurance	\$ 183,757	\$ 246,443	\$ 247,495	\$ 247,252	\$ 269,404
52060	Unemployment Insurance	\$ 15,583	\$ 35,994	\$ 35,983	\$ 32,032	\$ 38,945
		<u>\$ 23,863,058</u>	<u>\$ 28,271,383</u>	<u>\$ 28,632,646</u>	<u>\$ 27,283,331</u>	<u>\$ 30,670,406</u>

#### Operations

61010	Office Supplies	\$ 96,079	\$ 160,097	\$ 157,255	\$ 132,888	\$ 164,697
61020	Budget/CAFR Supplies	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
61030	Operating Supplies	\$ 206,728	\$ 185,953	\$ 224,879	\$ 210,557	\$ 187,049
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
61280	Medical Supplies	\$ 193,500	\$ 154,978	\$ 186,337	\$ 186,337	\$ 184,586
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

All Funds Expenditures By Object		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Operations						
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
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
66010	Attorneys	\$ 558,197	\$ 525,283	\$ 693,290	\$ 693,290	\$ 675,283
66020	Attorneys-CPS Cases	\$ 35,718	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
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	\$ 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
67040	Professional Services	\$ 61,322	\$ 58,420	\$ 60,810	\$ 60,810	\$ 58,420
67050	Pre EmploymentPhysicals/EmployeeTesti	\$ 7,950	\$ 4,374	\$ 5,574	\$ 5,574	\$ 4,374
67060	Accounting Services	\$ 46,550	\$ 47,000	\$ 47,000	\$ 47,000	\$ 54,100
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 456	\$ 456	\$ 1,900

All Funds Expenditures By Object		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Operations						
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
69900	Project/Equipment Allocation	\$ -	\$ 67,778	\$ 72,446	\$ 72,446	\$ 139,443
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
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
75400	Repairs and Maintenance - Office Equipn	\$ -	\$ 7,940	\$ 1,426	\$ 1,426	\$ 7,940
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	\$ -	\$ -	\$ -	\$ -

All Funds Expenditures By Object		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Operations						
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	\$ -	\$ -
77475	Phelps SUD Water Improvements Contrac	\$ -	\$ -	\$ 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	\$ -



All Funds Expenditures By Object		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Projects</b>						
79208	Court Security System Maint/Support	\$ -	\$ -	\$ 11,610	\$ -	\$ -
79300	County Jail Projects	\$ -	\$ -	\$ 15,134	\$ 8,634	\$ -
79403	Furniture-Judicial	\$ 11,919	\$ -	\$ 4,718	\$ 4,718	\$ -
79405	Juvenile Probation Projects	\$ 1,110	\$ -	\$ -	\$ -	\$ -
79503	County Facilities Projects	\$ 45,147	\$ -	\$ 625,792	\$ 310,644	\$ -
79510	Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79515	AgriLife Extension Projects	\$ 1,672	\$ -	\$ -	\$ -	\$ -
79516	Courthouse Square Improvements	\$ -	\$ -	\$ 30,000	\$ 21,370	\$ -
79602	Nuisance Abatement Project	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79802	Elections Project	\$ -	\$ -	\$ 4,255	\$ 4,255	\$ -
79910	EMS Equipment/Other EMS Projects	\$ -	\$ -	\$ 36,909	\$ 32,273	\$ -
79911	Emergency Management Projects	\$ 10,052	\$ -	\$ 61,517	\$ 43,851	\$ -
79912	Public Safety Projects	\$ -	\$ -	\$ 2,083	\$ 570	\$ -
79914	HGAC Aerial Image	\$ 12,000	\$ -	\$ -	\$ -	\$ -
79915	County Jail Plumbing Project	\$ -	\$ -	\$ 120,000	\$ 55,000	\$ -
79990	Project Contingency	\$ -	\$ 5,000	\$ 1,031,266	\$ -	\$ 335,010
79991	Project Contingency-General Fund Specia	\$ -	\$ -	\$ 500,000	\$ -	\$ -
79999	Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80103	Project-Copier Replacement	\$ -	\$ -	\$ 145,686	\$ 14,556	\$ -
80104	Capital ExpenditureProject Fund	\$ 412,042	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 248,000
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>
<b>Capital</b>						
82010	Buildings	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -
84900	Furniture, Fixtures and Equipment Alloca	\$ 31,150	\$ -	\$ -	\$ -	\$ -
84920	Office Equipment, Furniture ,Software	\$ 9,071	\$ 89,155	\$ 89,155	\$ 89,155	\$ -
85010	Machinery and Equipment	\$ 97,225	\$ 145,500	\$ 465,822	\$ 465,822	\$ -
85013	HVAC Capital	\$ -	\$ -	\$ 59,944	\$ 59,944	\$ -
85014	Speed Trailer Construction	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -
85015	Capital-Special Contingency	\$ 378,482	\$ -	\$ -	\$ -	\$ -
85030	Capital - From Grant	\$ -	\$ -	\$ 163,053	\$ 163,053	\$ -
85035	EMS Upfit Project Operations	\$ 39,392	\$ -	\$ -	\$ -	\$ -
87030	Vehicles and Trucks	\$ 450,443	\$ 435,220	\$ 467,971	\$ 467,971	\$ 503,701
		<u>\$ 1,005,763</u>	<u>\$ 669,875</u>	<u>\$ 1,297,945</u>	<u>\$ 1,297,945</u>	<u>\$ 503,701</u>
<b>Debt-Principal and Interest Payment</b>						
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>
<b>Contingency</b>						
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	\$ -

**All Funds  
Expenditures By Object**

**Contingency**

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>\$ 45,240,274</u>	<u>\$ 56,942,594</u>	<u>\$ 70,526,903</u>	<u>\$ 58,131,419</u>	<u>\$ 47,581,591</u>



**ORDER NO. 2023-112**

**AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.**

- WHEREAS, the itemized budget shows a comparison of expenditures between the budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and
- WHEREAS, the budget contains financial information of the county that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the budget; and the estimated tax rate required to cover the budget [Texas Local Government Code § 111.004(b)]; and
- WHEREAS, the proposed budget was filed with the County Clerk and published on the county's web site on August 14, 2023 as required by Texas Local Government Code § 111.008(c); and
- WHEREAS, on August 15, 2023, and August 17, 2023 notice of a public hearing was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the budget, and included one publication not earlier than the 30th day or later than the 10<sup>th</sup> day before the date of the hearing (Texas Local Government Code § 111.0075); and
- WHEREAS, on August 17, 2023 notice of a public hearing on tax increase was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the tax increase, and included one publication not earlier than the 30th day or later than the 5<sup>th</sup> day before the date of the hearing; and
- WHEREAS, on August 28, 2023 the Commissioners Court of the County held a public hearing on the budget; and
- WHEREAS, on August 28, 2023 the Commissioners Court of the County held a public hearing on the tax rate increase; and
- WHEREAS, the budget for the year October 1, 2023 through September 30, 2024, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and
- WHEREAS, the Commissioners Court now makes changes to the budget that it considers warranted by law or in the best interest of the county taxpayers;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, that:

SECTION 1: Commissioners Court adopts the budget for Walker County Texas, now before the Commissioners Court for consideration and attached, as the budget for Walker County period of October 1, 2023, through September 30, 2024.

SECTION 2: Budgets adopted by fund for revenues, operating expenses, debt service, project and capital expenditures are as follows:



### Budget Summary


	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
<b>Fiscal Year 2023-2024 Adopted Budget</b>				
*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
<b>Total</b>	<b>\$ 30,578,073</b>	<b>\$ 44,218,375</b>	<b>\$ 47,581,591</b>	<b>\$ 27,214,857</b>

- SECTION 3: General Projects, General Capital Projects and Capital Projects, proceeds from debt issue, equipment replacements and other projects funded in prior budgets for the Project Funds remain allocated until completion of the project. Funded projects do not lapse at the September 30<sup>th</sup> fiscal year end. Projects funded from specific debt issues remain funded until the purpose of the debt issue has been met and all funds disposed of in accordance with the debt issue.
- SECTION 4: Salaries of Elected Officials, as published in the newspaper on August 17, 2023, are set by this Order and the Employee Compensation Plan is approved as attached, effective as of the first date of the 2023-2024 budget year (Exhibit A).
- SECTION 5: Employee allocations for each department, as detailed are approved as attached (Exhibit B).
- SECTION 6: The Allocation by Category for the General Fund, Road and Bridge Fund and EMS Fund as detailed are approved as attached (Exhibit C).
- SECTION 7: Sources of Funds and revenue budget all funds, and revenue budget for funds is approved as attached (Exhibit D).
- SECTION 8: Expenditures by object code budget all funds is approved as attached (Exhibit E).
- SECTION 9: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].
- SECTION 10: Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].
- SECTION 11: 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)].
- SECTION 12: 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].
- SECTION 13: Money received from intergovernmental contracts that is available for the fiscal year but 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 revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].
- SECTION 14: 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].
- SECTION 15: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 16: This order shall take effect immediately after its passage.

**Order 2023-112; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

PASSED AND APPROVED on this the 28th day of August, 2023.

WALKER COUNTY TEXAS

  
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

Approved as to form:

 ADA  
Will Durham, Walker County District Attorney



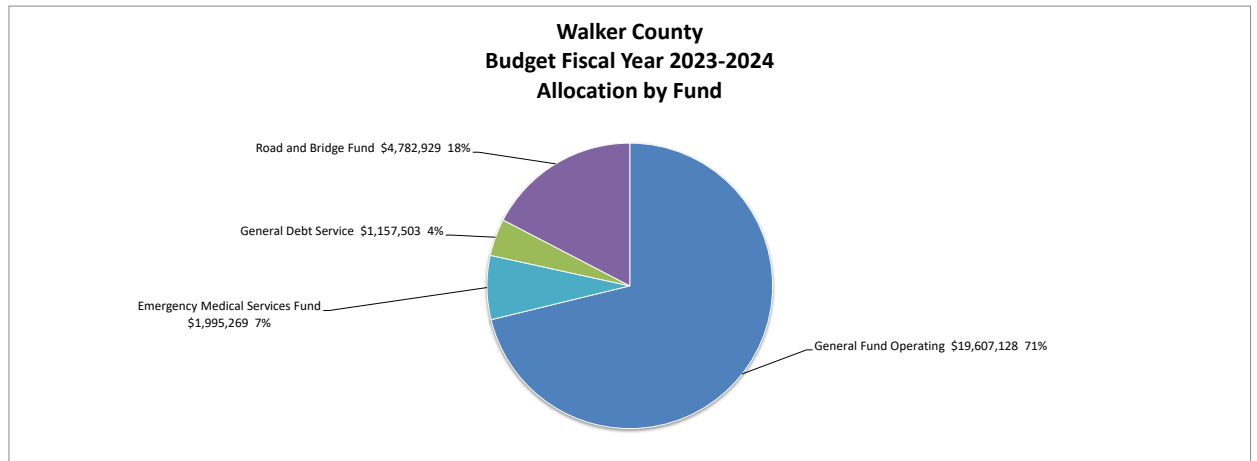


Ad Valorem History

Levy at January 1

Budget Year	Budget FY 2023-2024 2	Estimated FY 2022-2023 1	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	\$ 0.397800	\$ 0.439000	\$ 0.439000	\$ 0.449900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600	\$ 0.065890
Assessed Valuation	\$5,893,779,383	\$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	\$1,232,302,646	\$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	\$7,126,082,029	\$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	\$ 28,444,384	\$ 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	96.80%	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	98.24%	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 Values report at adopted rate for 2023 dated 08/19/2023 from Walker County Appraisal District





# WALKER COUNTY

Budget Fiscal Year 2023-24

Assessed Value and Certified 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	4,528,578,335	1,533,280,021	4,858,687,642	10,920,545,998	982,783,167
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

StateCode	Description	Grouping	FY 2024	FY 2023	FY 2022	FY 2021
A	Single Family Residence	residential	\$ 3,821,475,091	\$ 2,984,415,046	\$ 2,491,564,323	\$ 2,226,159,256
B	MultiFamily Residence	residential	707,103,244	712,037,967	646,035,264	579,536,997
C	Vacant Lot	land	529,705,659	400,890,004	355,659,576	294,371,370
D1	Qualified Ag Land	land	4,287,447,243	2,089,325,497	1,837,572,306	1,761,282,123
D2	Non Qualified Land	land	41,534,740	40,050,579	37,501,822	40,083,547
E	Farm or Ranch Improv.	commercial	716,439,549	591,694,555	501,604,942	460,449,500
F1	Commercial Real	commercial	770,068,022	691,734,475	598,719,046	551,368,068
F2	Industrial Real Property	commercial	46,772,450	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	187,814,845	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	70,661,697	73,193,798	66,765,220	59,180,341
N	Intangible Property	personal	-	-	-	90,000
O	Residential Inventory	personal	67,679,675	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	1,127,582	7,848		
			<b>\$ 11,903,329,165</b>	<b>\$ 8,347,125,437</b>	<b>\$ 7,200,776,274</b>	<b>\$ 6,576,500,604</b>

Less:

Productivity Loss (Ag and Timber Use)	(4,238,207,169)	(2,038,016,184)	(1,784,448,172)	(1,706,245,850)
Homestead Cap (10% cap on residential homesteads)	(345,170,522)	(115,754,301)	(38,089,119)	(24,283,007)
Tax Ceiling and Over 65 and disabled exemption	(165,330,467)	(123,964,655)	(108,151,197)	(96,558,915)
Other Exemptions /Deductions	(28,538,978)	(23,195,003)	(20,108,300)	(25,842,210)
Total Exemptions	<b>\$ (4,777,247,136)</b>	<b>\$ (2,300,930,143)</b>	<b>\$ (1,950,796,788)</b>	<b>\$ (1,852,929,982)</b>

Taxable Assessed Value **\$ 7,126,082,029 \$ 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-Values report dated 08/19/2023



<b>Less: Exemptions Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Direct Tax Rate</b>	<b>Value as a Percentage of Actual Value</b>
4,777,247,136	7,126,082,029	0.4127	59.87%
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%

<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>
\$ 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
-	-	-	-	-	-
<b>\$ 6,062,141,511</b>	<b>\$ 5,255,145,784</b>	<b>\$ 4,949,005,077</b>	<b>\$ 4,541,383,958</b>	<b>\$ 4,405,745,818</b>	<b>\$ 3,905,537,832</b>
(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)
<b>\$ (1,751,501,932)</b>	<b>\$ (1,486,651,213)</b>	<b>\$ (1,491,880,665)</b>	<b>\$ (1,425,658,402)</b>	<b>\$ (1,427,555,660)</b>	<b>\$ (1,208,379,124)</b>
<b>\$ 4,310,639,579</b>	<b>\$ 3,768,494,571</b>	<b>\$ 3,457,124,412</b>	<b>\$ 3,115,725,556</b>	<b>\$ 2,978,190,158</b>	<b>\$ 2,697,158,708</b>
<b>\$0.5018</b>	<b>\$0.5494</b>	<b>\$0.5815</b>	<b>\$0.6157</b>	<b>\$0.6206</b>	<b>\$0.6589</b>

**ORDER NO. 2023-113**  
**AN ORDER ADOPTING THE TAX RATE AND LEVYING TAXES FOR WALKER COUNTY,**  
**TEXAS FOR THE 2023-2024 FISCAL YEAR TAXATION IN THE COUNTY; AND PROVIDING**  
**FOR THE EFFECTIVE DATE HEREOF.**

BE IT ORDERED BY THE COMMISSIONERS COURT OF WALKER COUNTY TEXAS, that:

SECTION 1: There is levied and assessed and shall be collected for the 2023-2024 fiscal year ending September 30, 2024, an ad valorem tax of NO AND 41.27/100 (\$0.4127) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed taxable value of property located within the county limits of Walker County, Texas, on January 1, 2023, made taxable by law, which when collected, shall be apportioned among funds and departments of the county government of Walker County for these purposes:

Maintenance & Operations	\$ 0.3926
General Fund, Road & Bridge Fund, Emergency Medical Services Fund	
Debt Service for Payment of General Obligation Indebtedness	<u>0.0201</u>
	\$ 0.4127

SECTION 2: All property upon which a tax is levied shall be assessed on the basis of 100 percent of its appraised value. Property Tax Code § 26.02.

SECTION 3: If it ever should be determined by a final adjudication that this action should have been in some form other than an Order, then and that event, the above and foregoing shall be considered to have been passed, approved and adopted by the governing body of said County as an Ordinance or in whatever form is legally necessary under the Property Tax Code, or any other statute, to impose the charges above specified.


SECTION 4: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 5: THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.75 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.90.

SECTION 6: This order shall take effect from and after its passage by Commissioners Court.

PASSED AND APPROVED this 28th day of August, 2023.


WALKER COUNTY TEXAS

  
Colt Christian, County Judge

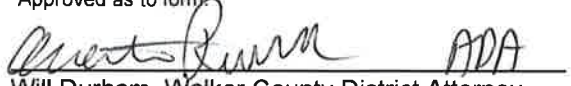
  
Danny Kuykendall, Commissioner Precinct 1

  
Ronnie White, Commissioner Precinct 2

  
Bill Daugeette, Jr., Commissioner Precinct 3

  
Brandon Decker, Commissioner Precinct 4

Approved as to form:

 ADA  
Will Durham, Walker County District Attorney

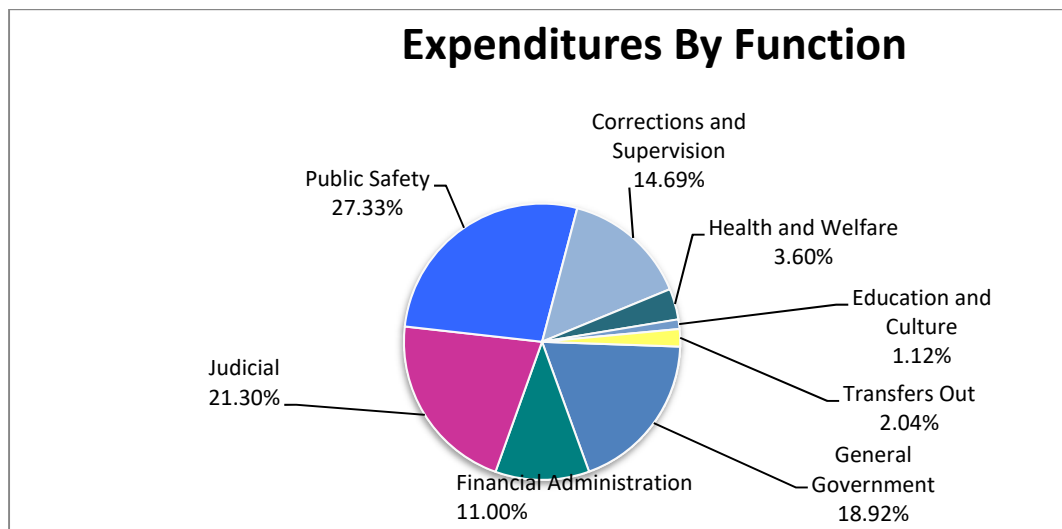




## GENERAL FUND BUDGET SUMMARY

The General Fund is a Governmental Fund and is Major Fund for financial reporting. The General Fund is the County's primary operating fund for financial resources and operations not accounted for in other funds. These funds may be used for any lawful purpose. The principal sources of revenue are local property taxes, sales tax, charges for services, and intergovernmental revenues. Expenditures include costs associated with the daily operations of the County. In addition to general administration, financial, law enforcement, public safety, judicial, infrastructure expenditures, and planning and development. Comprehensive 911 dispatch operations are provided thru an interlocal agreement between Walker County and the City of Huntsville. Certain areas such as Emergency Medical Services, Road and Bridge related expenditures, debt payments, and revenues designated for certain purposes are budgeted in Special Revenue Funds set up for that purpose. Below is a Summary of Expenditures for the General Fund by Functional area.

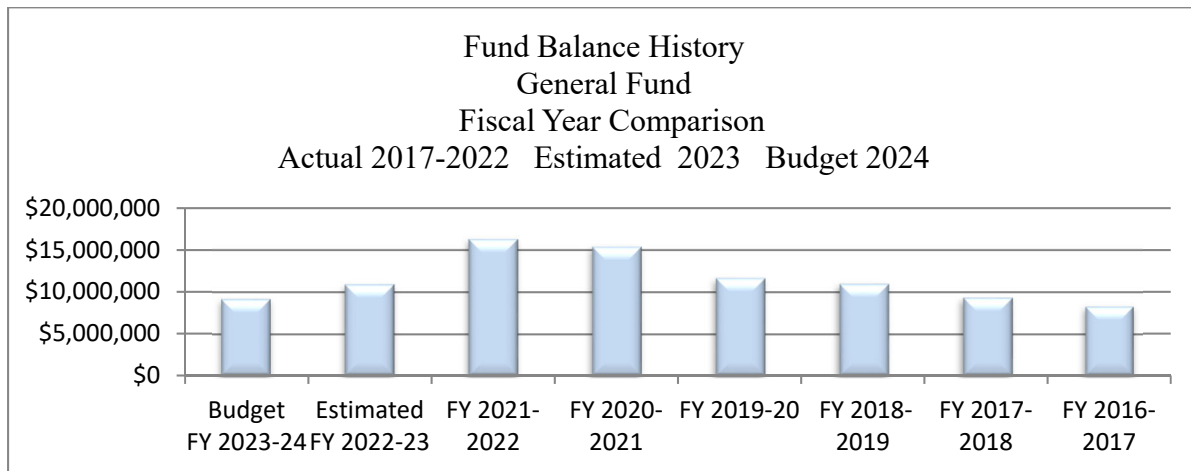
General Government	\$ 5,992,586
Financial Administration	\$ 3,483,513
Judicial	\$ 6,745,563
Public Safety	\$ 8,656,957
Corrections and Supervision	\$ 4,651,214
Health and Welfare	\$ 1,141,439
Education and Culture	\$ 354,164
Transfers Out	\$ 644,741
	\$ 31,670,177



The fund balance of the General Fund is estimated to decrease by \$1,743,144 during FY 2024. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Items included in the budget that is funded from the fund balance includes 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.

In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance. The variation of fund balance over the last several years has been significant due to the inflow of the American Rescue Fund related to Covid and the use of the revenue replacement funds to pay for salary related costs for public safety employees. Because budgeted salary monies were not spent, monies were available to transfer to a capital improvements project fund in FY 2023.

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 budget. In the expenditure section of this document, a listing of expenditure additions to the FY 2024 year budget is shown.



Budget FY 2023-24	Estimated FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-2020	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

**Beginning Balance October 1, 2023** \$ 10,894,669

**Sources of Funds**

Property Taxes-Current	\$ 19,607,128
Property Taxes-Delinquent/P&I	\$ 380,000
Property Taxes Penalties and Interest	\$ 320,000
Sales Tax	\$ 5,250,000
Other Taxes	\$ 201,300
Licenses and Permits	\$ 485,000
Intergovernmental Revenues	\$ 622,303
Charges for Services/Fees of Office	\$ 2,145,102
Fines/Court Costs and Forfeitures	\$ 73,000
Charges for services-EMS	\$ -
Other Revenues	\$ 70,000
Interest Earnings	\$ 773,200
<b>Total Revenues</b>	<b>\$ 29,927,033</b>
Transfers In	\$ -
<b>Total Sources of Funds</b>	<b>\$ 29,927,033</b>

**Available Funds** \$ 40,821,702

**Uses of Funds**

Salaries/Other Pay and Benefits	\$ 22,400,484
Operations	\$ 5,463,759
Intergovernmental Services and Contracts	\$ 1,838,992
Projects	\$ -
Capital	\$ 503,701
Debt	\$ -
Contingency	\$ 818,500
<b>Total Operating Expenditures</b>	<b>\$ 31,025,436</b>
Transfers Out	\$ 644,741
Transfer to General Capital Projects Fund	\$ -
<b>Total Uses of Funds</b>	<b>\$ 31,670,177</b>

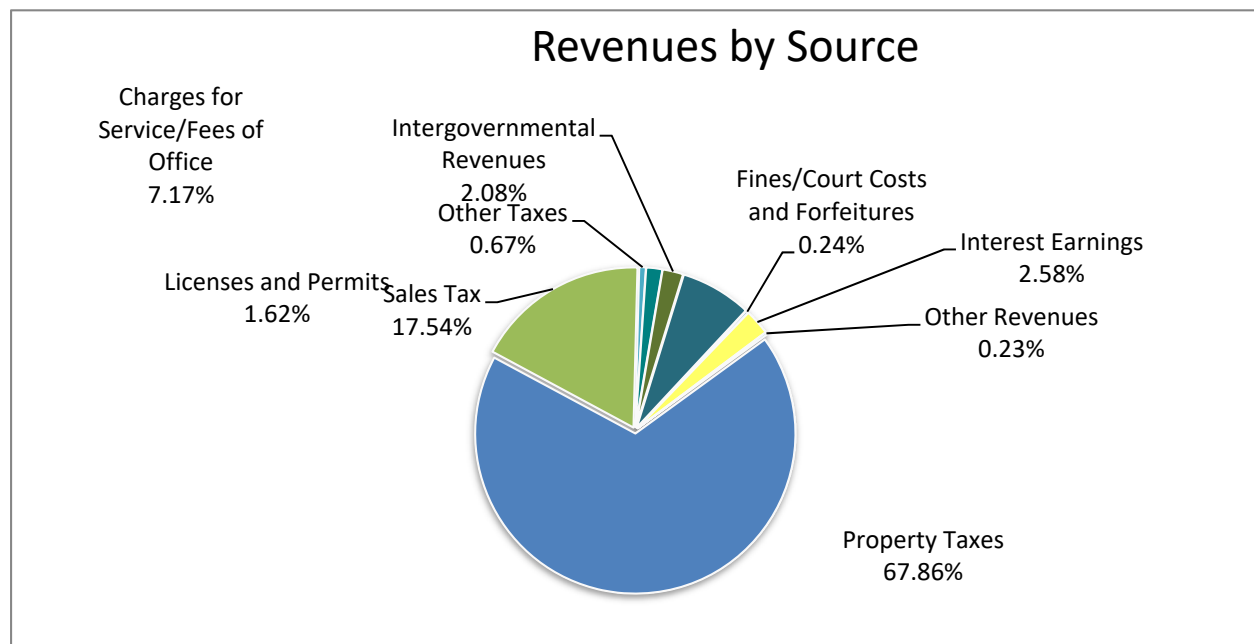
**Ending Fund Balance** \$ 9,151,525

## ***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.

## ***Walker County General Fund Summary- Revenues***

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
	<b>\$ 29,927,033</b>



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

### *Property Taxes*

Revenues from property taxes account for 66.86% of the General Fund revenues. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

When the County adopts the tax rate, it adopts two rates, one for operations and one for payment of debt. The Tax Information section provides information related to comparison of levies. 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.

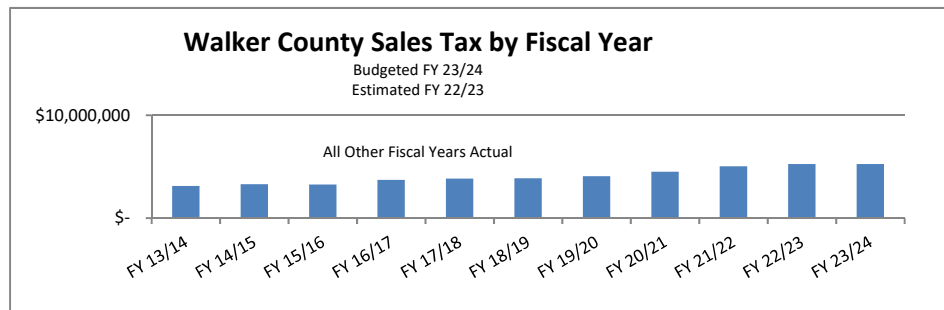
Property taxes are assessed each year based on the property values at January 1st of each year. Property tax collections remain stable in the 98% to 99% range for current and delinquent collections combined. The FY 2024 budget is projected based on an approximate 98% collection rate for the combined 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 several years ago establishes the process that taxing entities in Texas must follow to adopt a tax rate. Under Senate Bill 2, the two rates calculated are named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate and the options voters have to roll back a tax rate changed. In a non-disaster declared year, if the rate to be adopted is more than 3.5% increase, 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. The No-New-Revenue Rate 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 adopted a tax rate that is \$0.0149 (1.49 cents) greater than the calculated No-New-Revenue Rate and did not exceed the 3.5% limit for the Voter-Approved Tax Rate. The purpose for this tax increase is to fund additional public safety employees, increases for county employees and cover increases in other operating costs.

### *Sales Tax*

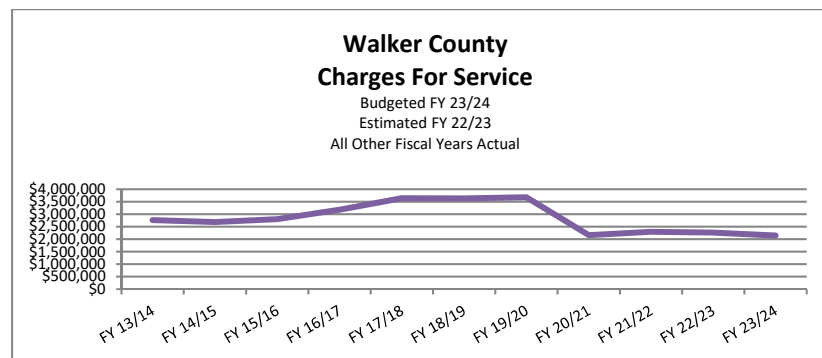
Walker County has a ½ cent tax rate, adopted by the voters in 2002. The sales tax revenue is used to reduce the property tax rate. The sales tax adjustment rate, determined as part of the No-New-Revenue tax rate calculation based on certified values is \$0.095 per \$100 assessed valuation. Sales tax accounts 17.54% of

revenues of the General Fund. Sales tax collections estimates are generally based on collection patterns in the last several years. However, the uncertainties of high inflation and recession discussions in the media and other external source references resulted in budgeting at the current years (FY 2023) estimated revenues.



### *Charges for Service*

Charges for Service, the second largest revenue grouping, accounts 7.17% of revenues of the General 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.

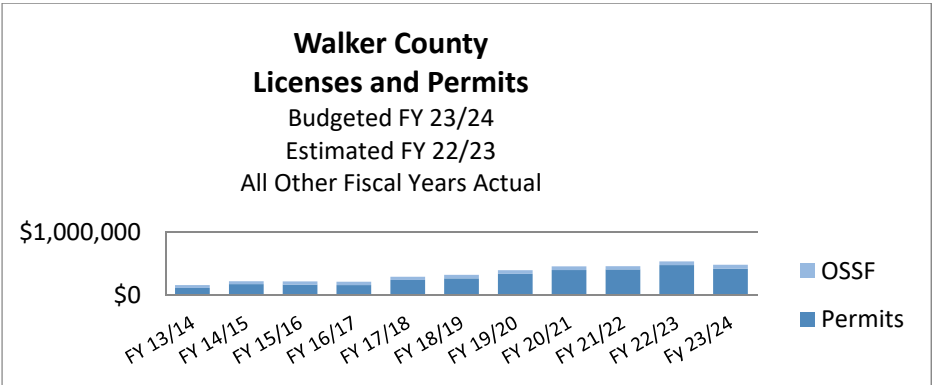


### *Intergovernmental Revenues*

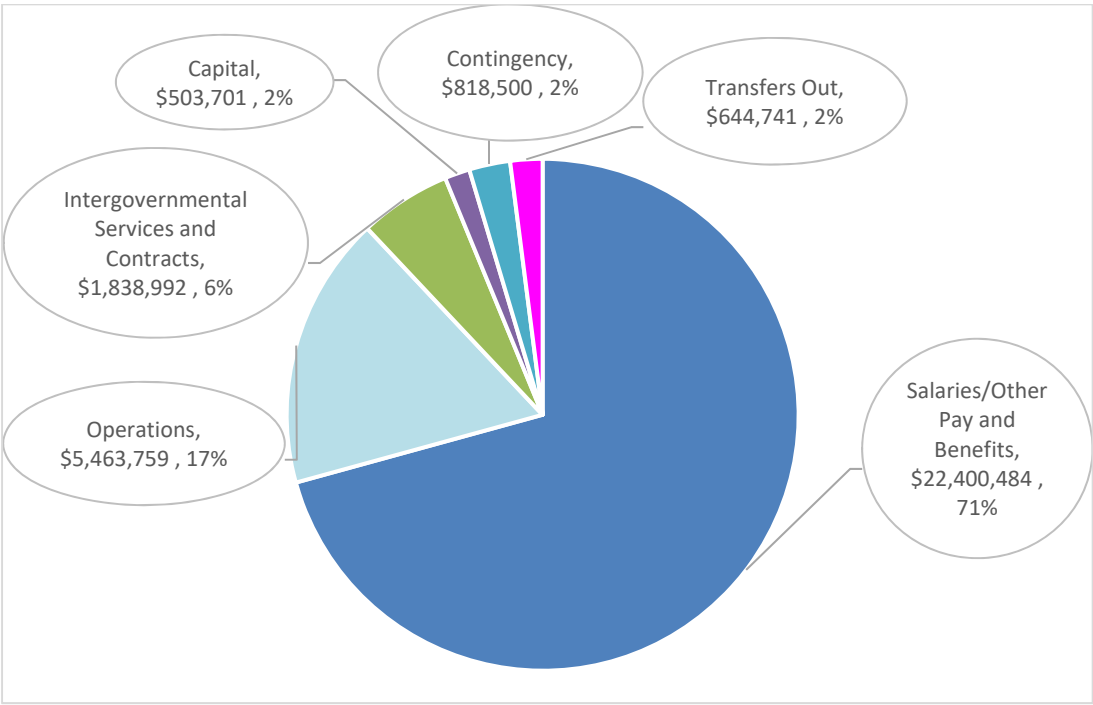
For the FY 2024, revenues expected in this group total \$622,303. Sources include monies from the State to supplement the salary of the Court at Law Judge, monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County, but also several surrounding counties. The County receives \$52,924 for indigent defense from the State, in the General Fund. The City of New Waverly and the New Waverly ISD have contracted with Walker County for many years to provide law enforcement services

### *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. The current fee schedule also includes fees for map production and solid waste permitting; however these service categories have an extremely low volume due to limited requests for service. Walker County has seen growth of revenues in permits the last several years and increased revenues are projected for this year.



**Walker County General Fund Summary- ExpendituresExpenditures by Category Fiscal Year 2024**



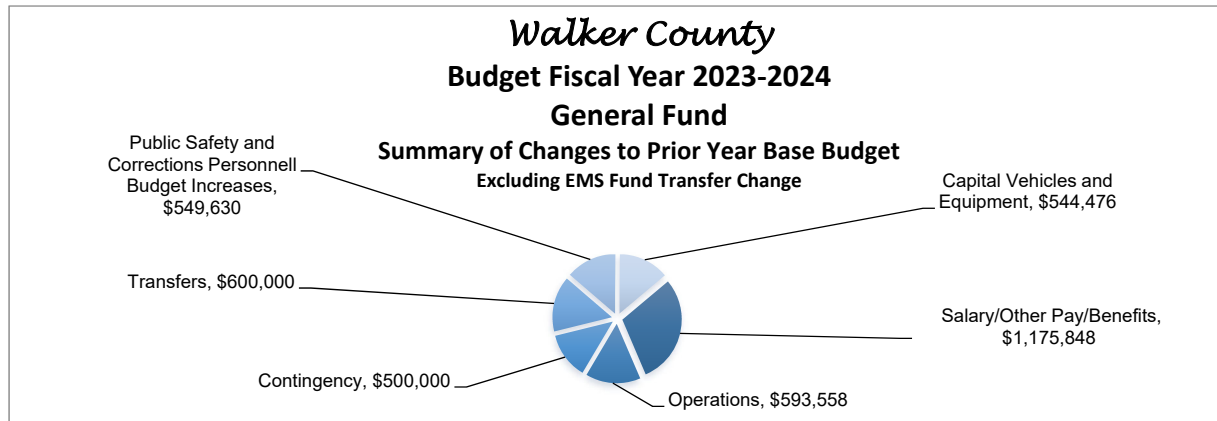
	FY 2024 Net Changes from Prior Year Budget General Fund
Last Year Budget	\$ 37,210,066
Reduction for One-time Last Year	\$ (2,762,280)
On-Going Allocation net change this year	\$ 979,247
Transfer to General Capital Projects Fund	\$ (5,500,000)
One-Time Allocations this year	\$ 1,743,144
General Capital Projects Initial Allocation	\$ -
Total Expenditures Budget	\$ 31,670,177

2024 due to the change of budgeting a portion of Ad Valorem taxes directly in the the Emergency Medical Services(EMS) Fund rather than budget the Ad Valorem taxes required by the EMS Fund in the General Fund and making a transfer to the EMS Fund. Increase in the FY 2024 budget include pay increases for employees, addition of public safety employees, and operational increases.

The General Fund expenditure budget for the Fiscal Year October 1, 2023 to September 30, 2024 is \$31,670,177. This compares to \$37,210,066 for the prior year, a \$5,539,889 change or 17.5% decrease. 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. There were both increases and decreases in the budget that results in the final adopted budget. A transfer to the Emergency Medical Services Fund not being made in the FY



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. These items are summarized in the chart above. Detail follows for the increases and decreases to the operations budget and identifies the one-time allocations for the FY 2024 budget.



<b>Details of Changes from Prior Year Base Budget - General Fund</b>		<b>One-Time</b>	<b>On-Going</b>
<b>County Wide</b>			
	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		7,100
	Operations-Increase Budget for Autopsies		15,000
20005-Financial Software	Operations - Decrease - transfer to IT budget		-79,833
20010-County Auditor	Operations- Increase for software 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 software subscription reduction		-17,950
30010-Central Courts Cost	Operations-Increase for appointed attorneys		150,000
	Operations-Increase of Professional Services		7,500
	Postage costs consolidated 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

<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
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	
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 Medical Services( EMS)Fund		-1,241,121
<b>Total General Fund Increases</b>		<b>1,743,144</b>	<b>979,247</b>



*Walker County*  
Adopted Budget 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*  
Adopted Budget Fiscal Year 2023-2024  
General Fund Summary

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

JUDICIAL

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

PUBLIC SAFETY

Sheriff	\$ 4,250,716	\$ 4,568,809	\$ 4,727,896	\$ 4,727,896	\$ 5,277,093
Sheriff Estray	\$ 866	\$ 16,000	\$ 20,668	\$ 20,668	\$ 5,900
Courthouse Security	\$ 303,708	\$ 338,058	\$ 338,058	\$ 338,058	\$ 357,026
Constables Central	\$ 57,501	\$ 79,035	\$ 79,335	\$ 77,962	\$ 124,091
Constable Precinct 1	\$ 93,057	\$ 109,122	\$ 108,822	\$ 108,822	\$ 114,549
Constable Precinct 2	\$ 100,282	\$ 107,075	\$ 112,431	\$ 112,431	\$ 113,416
Constable-Precinct 3	\$ 262,053	\$ 201,156	\$ 201,156	\$ 201,156	\$ 211,385
Constable Precinct 4	\$ 470,223	\$ 550,270	\$ 583,530	\$ 583,530	\$ 793,311
Department Public Safety Support	\$ 67,868	\$ 75,484	\$ 75,484	\$ 75,288	\$ 78,792
DPS Weigh Station Utilities/Services	\$ 32,059	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 483,921	\$ 535,890	\$ 631,621	\$ 630,969	\$ 514,904
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 701,958	\$ 754,637	\$ 754,637	\$ 754,637	\$ 784,816
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Riverside Fire Dept	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ -
Crabbs Prairie (Pine Prairie) Fire Dept	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Thomas Lake Road Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
Dodge Volunteer Fire Dept	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
	\$ 1,003,145	\$ 1,055,824	\$ 1,055,824	\$ 1,055,824	\$ 1,031,303

CORRECTION AND SUPERVISION

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

HEALTH AND WELFARE

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



*Walker County*  
Adopted Budget 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>



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

General Fund Revenues By Department		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
11101						
40110	Current Ad Valorem Taxes	\$ 18,532,292	\$ 19,746,076	\$ 19,746,076	\$ 19,746,076	19,607,128
40120	Delinquent Ad Valorem Taxes	\$ 195,541	\$ 440,000	\$ 440,000	\$ 380,000	380,000
40130	Penalties and Interest-Ad Valore	\$ 263,851	\$ 320,000	\$ 320,000	\$ 320,000	320,000
40400	Sales Tax	\$ 5,027,193	\$ 4,750,000	\$ 4,750,000	\$ 5,250,000	5,250,000
40500	Payment In Lieu of Taxes	\$ 76,916	\$ 44,800	\$ 44,800	\$ 44,800	44,800
40501	Property Taxes-Other(VIT)	\$ 29,309	\$ 25,000	\$ 25,000	\$ 25,000	25,000
40510	Mixed Beverage Tax	\$ 115,778	\$ 119,500	\$ 119,500	\$ 119,500	119,500
42010	State Funds	\$ -	\$ -	\$ 67,322	\$ 67,322	0
42410	Intergovernmental Funds-Local	\$ 158,717	\$ 162,000	\$ 662,000	\$ 722,085	314,285
42460	Central Appraisal District	\$ -	\$ -	\$ -	\$ 17,403	0
42480	SETH Funds	\$ -	\$ -	\$ 50,000	\$ 50,000	0
42620	Federal Funds	\$ -	\$ -	\$ -	\$ -	0
42628	Federal Funds LATCFRevenue	\$ -	\$ -	\$ 176,221	\$ 176,221	0
42710	Disaster Relief Funds	\$ 34,346	\$ -	\$ -	\$ -	0
42919	Federal Covid Related Funds	\$ 3,259,684	\$ 1,949,388	\$ 1,949,388	\$ 980,254	0
43010	Fees of Office/Charges for Serv	\$ 64,383	\$ 63,000	\$ 63,000	\$ 59,500	58,000
48011	Interest-Capital Funds	\$ -	\$ -	\$ -	\$ -	173,200
48110	Other Revenue	\$ 158,298	\$ 16,000	\$ 16,000	\$ 100,000	70,000
48170	Opioid Abatement	\$ -	\$ -	\$ -	\$ 57,957	0
48200	Insurance Refunds/Credits	\$ 120,196	\$ -	\$ 39,000	\$ 51,705	0
48300	Proceeds from Auction/Sale	\$ -	\$ -	\$ -	\$ -	0
49930	Transfers from Other Funds	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 28,036,504</u>	<u>\$ 27,635,764</u>	<u>\$ 28,468,307</u>	<u>\$ 28,167,823</u>	<u>\$ 26,361,913</u>
15010						
42010	State Funds	\$ 25,200	\$ 25,000	\$ 25,000	\$ -	0
43010	Fees of Office/Charges for Serv	\$ -	\$ -	\$ -	\$ -	0
		<u>\$ 25,200</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>
15020						
43010	Fees of Office/Charges for Serv	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	12,000
		<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
15050						
43010	Fees of Office/Charges for Serv	\$ 416,459	\$ 430,000	\$ 430,000	\$ 350,000	350,000
43599	Cash Short and Over	\$ -	\$ -	\$ -	\$ -	0
43700	Supplemental Guardianship Fee	\$ 7,330	\$ -	\$ -	\$ -	0
47040	TimePmt10%-Court Improvem	\$ 1,123	\$ -	\$ -	\$ -	0
48110	Other Revenue	\$ 1,973	\$ -	\$ -	\$ -	0
		<u>\$ 426,885</u>	<u>\$ 430,000</u>	<u>\$ 430,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>
16010						
42010	State Funds	\$ 1,835	\$ -	\$ -	\$ -	0
43010	Fees of Office/Charges for Serv	\$ 261	\$ 300	\$ 300	\$ -	0
		<u>\$ 2,096</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund Revenues By Department		Actual 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*  
 Adopted 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	\$ -
	\$	483,921	\$ 535,890	\$ 631,621	\$ 630,969	\$ 514,904
48818 - Homeland Security Grant 2017						
Operations	\$	-	\$ -	\$ -	\$ -	\$ -
Capital	\$	-	\$ -	\$ -	\$ -	\$ -
	\$	-	\$ -	\$ -	\$ -	\$ -
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
	\$	1,003,145	\$ 1,055,824	\$ 1,055,824	\$ 1,055,824	\$ 1,031,303
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	\$ -	\$ -	\$ -	\$ -
	\$	3,306,113	\$ 3,673,044	\$ 3,949,973	\$ 3,949,973	\$ 4,075,441
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
	\$	365,650	\$ 429,085	\$ 429,085	\$ 429,085	\$ 443,366
50110 - Adult Probation Support- General Fund						
Operations	\$	43,876	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
	\$	43,876	\$ 56,498	\$ 56,498	\$ 56,498	\$ 56,498
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	\$	-	\$ -	\$ -	\$ -	\$ -
	\$	59,771	\$ 71,663	\$ 71,663	\$ 68,709	\$ 75,909
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
	\$	27,590	\$ 37,624	\$ 40,624	\$ 39,845	\$ 39,900
60020 - Social Services						
Operations	\$	2,859	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
	\$	2,859	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
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	\$	-	\$ -	\$ -	\$ -	\$ -
	\$	730,124	\$ 942,836	\$ 948,536	\$ 838,966	\$ 983,763



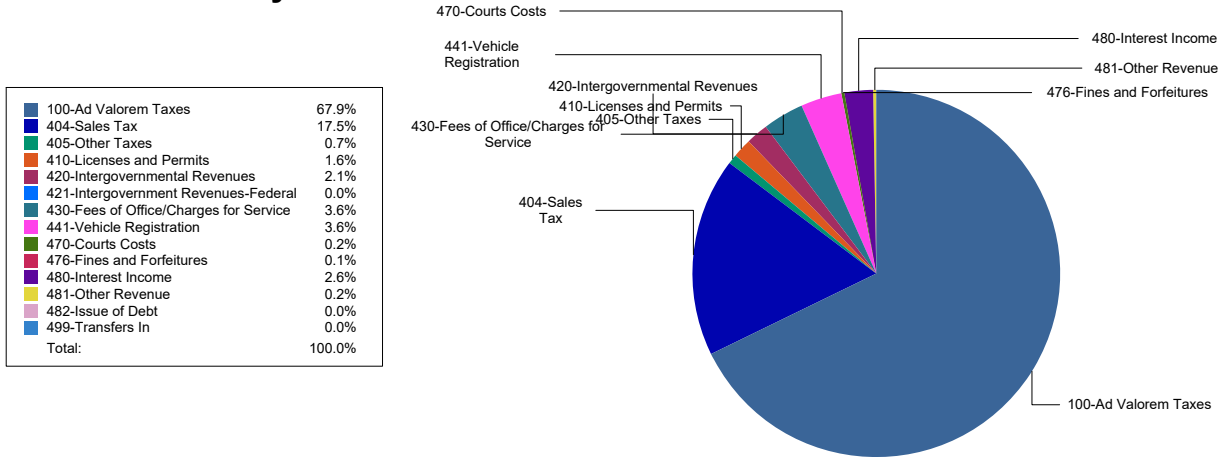
101-General Fund Department Expenditures by Category		Actual 2021-2022	Original Budget FY 2023	Revised Budget FY 2023	Estimated FY 2023	Budget FY 2023-2024
61050 - Litter Control - General Fund						
Operations	\$	19,731	\$ 44,476	\$ 48,476	\$ 48,476	\$ 14,476
Capital	\$	-	\$ -	\$ -	\$ -	\$ -
		<u>\$ 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

### Adopted 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 Tax	\$ 263,851	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000

#### Sales Tax

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

#### 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>

General Fund Revenues By Source		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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	\$ -	\$ -	\$ -	\$ -
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	\$ -

**General Fund  
Revenues By Source**

Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
\$ 304,113	\$ 16,000	\$ 89,136	\$ 244,298	\$ 70,000
Issue of Debt				
\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In				
\$ -	\$ -	\$ -	\$ -	\$ -
Fund Total	\$ 31,473,013	\$ 30,731,634	\$ 32,399,373	\$ 29,927,033



*Walker County*  
 Adopted 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
61100 Minor Equipment	\$ 41,920	\$ 19,451	\$ 29,826	\$ 29,826	\$ 19,451
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
64130 Volume Licensing	\$ 62,731	\$ 66,547	\$ 66,547	\$ 66,547	\$ 180,604
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

		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Operations</u>						
64160	Maintenance Contracts Elections Hardwa	\$ -	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
64170	IT Purchased Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180	Maint/Support Court Security/Video Eq	\$ 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
66020	Attorneys-CPS Cases	\$ 35,718	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
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
67040	Professional Services	\$ 60,161	\$ 51,920	\$ 54,310	\$ 54,310	\$ 51,920
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

			Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Operations</u>							
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
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

		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>InterGovernmental Services/Contracts</u>						
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	\$ -	\$ -	\$ -	\$ -
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	\$ -
85010	Machinery and Equipment	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
85014	Speed Trailer Construction	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -
85015	Capital-Special Contingency	\$ 103,240	\$ -	\$ -	\$ -	\$ -
85030	Capital - From Grant	\$ -	\$ -	\$ 163,053	\$ 163,053	\$ -
87030	Vehicles and Trucks	\$ 274,962	\$ 435,220	\$ 400,953	\$ 400,953	\$ 503,701
		<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

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 15010-County Judge

County Judge

Colt Christian

#### Purpose

To serve the residents of Walker County with a focus on improving the quality of life within Walker County through responsible budget management and economic development.

#### Description of Services

The Texas Constitution vests broad judicial and administrative powers in the position of County Judge, who presides over a five-member commissioner's court, which has budgetary and administrative authority over county government operations.

A County Judge may handle such widely varying matters as hearings for beer and wine license applications, hearing on admittance to state hospitals for the mentally ill and mentally retarded, juvenile work permits and temporary guardianship for special purposes. The Judge is also responsible for calling elections, posting election notices and for receiving and canvassing the election returns. The County Judge may perform marriages.

A County Judge in Texas may have judicial responsibility for certain criminal, civil and probate matters - responsibility for these functions vary from county to county. In those counties in which the Judge has judicial responsibilities, the Judge has appellate jurisdiction over matters arising from the justice courts. The County Judge is also head of civil defense and disaster relief, county welfare and in counties under 225,000 population, the Judge prepares the county budget along with the County Auditor or County Clerk.

#### Accomplishments for FY 2023

Maintaining a high quality workforce

- ✓ Implementation of a contracted county-wide salary study

Managing assets, resources and technology

- ✓ Began implementation of county-wide IT assessment study with approval for moving financial software from Commercial to Government Cloud

Planning for current and future growth and development

- ✓ Adoption of an updated Economic Development Policy
- ✓ County adopted a formal strategic plan - the first formal plan
- ✓ Updates to County's Subdivision Policy

Maintaining financial responsibility and transparency

- ✓ Received application under the updated Tax Abatement Policy

#### Initiatives for FY 2024

Planning for current and future growth and development

- First review of the recently adopted strategic plan

Maintaining a high quality workforce

- Review plan for completing projects identified in County Wide IT Assessment Study
- Staffing review for expansion of contract services in IT department with focus of filling a long time vacant position by the end of the fourth quarter of Calendar Year 2023



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Judge Executive	1	1	1	1	1
Administrator Health	1	1	1	1	1
Authority Office	0	0	0	1	1
Administrator Total	0	0	1	1	1
	2	2	3	4	4

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Court Agendas Items	1106	1139	1150	1150
Regular Sessions	25	25	25	25
Special Sessions	14	13	15	15



# Walker County

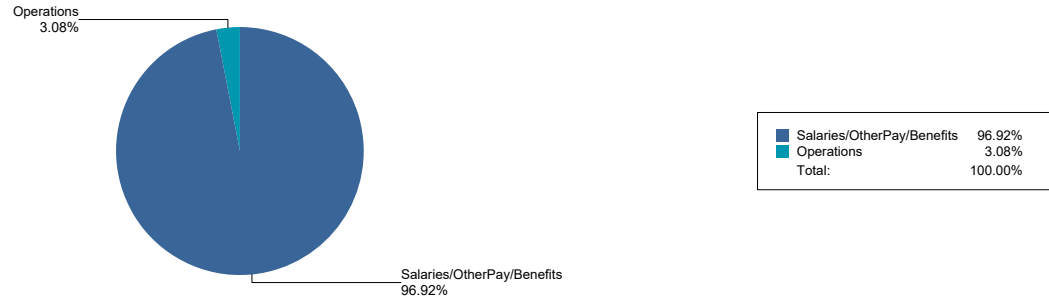
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

15010-County Judge



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 114,816	\$ 137,205	\$ 137,205	\$ 137,205	\$ 143,493
51030	Deputies and Assistants	\$ 85,903	\$ 134,108	\$ 134,108	\$ 134,098	\$ 150,954
51080	Longevity	\$ -	\$ 1,828	\$ 1,828	\$ 1,828	\$ 1,190
51150	Allowances	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
52010	Social Security	\$ 14,647	\$ 20,550	\$ 20,550	\$ 20,550	\$ 21,851
52020	Group Insurance	\$ 23,780	\$ 40,104	\$ 40,104	\$ 37,569	\$ 42,948
52030	Retirement	\$ 29,307	\$ 40,159	\$ 40,159	\$ 40,159	\$ 43,458
52040	Workers Comp Insurance	\$ 434	\$ 1,082	\$ 1,082	\$ 1,082	\$ 1,167
52060	Unemployment Insurance	\$ 73	\$ 272	\$ 272	\$ 272	\$ 305
		<u>\$ 268,960</u>	<u>\$ 375,908</u>	<u>\$ 375,908</u>	<u>\$ 373,363</u>	<u>\$ 405,966</u>

### Operations

61010	Office Supplies	\$ 624	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505
61030	Operating Supplies	\$ 131	\$ 425	\$ 425	\$ 425	\$ 425
61100	Minor Equipment	\$ 4,435	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 19	\$ 200	\$ 200	\$ 200	\$ -
64140	Software Maintenance/Subscriptions	\$ 135	\$ 250	\$ 354	\$ 354	\$ 250
69900	Project/Equipment Allocation	\$ -	\$ 4,913	\$ 4,913	\$ 4,913	\$ -
71010	Travel and Lodging	\$ 718	\$ 3,745	\$ 3,745	\$ 3,745	\$ 3,745
71020	Conferences/Training	\$ 595	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
71030	Dues and Subscriptions	\$ 615	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
73160	Copies/Copier Maintenance Agreements	\$ 879	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
74140	Long Distance	\$ -	\$ 110	\$ 106	\$ 106	\$ 110
74150	Communication-Air Cards	\$ 620	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ -	\$ -	\$ 100
		<u>\$ 8,771</u>	<u>\$ 18,028</u>	<u>\$ 18,028</u>	<u>\$ 18,028</u>	<u>\$ 12,915</u>

<b>Department Totals</b>		<u><u>\$ 277,731</u></u>	<u><u>\$ 393,936</u></u>	<u><u>\$ 393,936</u></u>	<u><u>\$ 391,391</u></u>	<u><u>\$ 418,881</u></u>
--------------------------	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### **15020 - County Judge IT Operations**

#### **15030 – County Judge IT Hardware and Software**

County Judge Judge Colt Christian

IT Director Dan Early

#### **Purpose**

Ensure IT services are provided that will ensure continuity of operations to the public and to the internal users of the software and hardware.

#### **Description of Services**

The IT department is under the direction of the County Judge and is responsible for providing technology-based services, including maintenance support to individual users, in-house hardware maintenance of computer systems, managing the County's enterprise networks and connectivity among all information resources. The IT department is responsible for storage and backup of data, disaster recovery, and providing for security and the integrity of electronic data while ensuring appropriate access. Grouping of county wide hardware, software and support services costs are grouped in the IT budget.

#### **Accomplishments for FY 2023**

Continuous improvement of internal and external operations

- ✓ Presented to Commissioners Court a plan for completing projects identified in County Wide IT Assessment Study.
- ✓ Implemented IT contract with the Evolvers Group.
- ✓ Upgraded VMWare environment from version 7.0 to 7.0.3.

Managing assets, resources and technology

- ✓ Completed the upgrade of justice and courts application from Odyssey to Navigator to include the migration to the AWS Gov. cloud – still working on minor issues due to upgrade to new software.
- ✓ Completed the Jury Package upgrade.
- ✓ Completed switching the County over to an Adobe Enterprise account.
- ✓ Replaced all EOL wireless access points and upgraded wireless controller and firmware to latest available.
- ✓ Replaced and upgraded WatchGuard server and software from EL4.3 to EL4.4.
- ✓ Completed switch replacement and network cleanup at the DA building.
- ✓ Replaced 1st backup server and storage device and extended backup retention period.

#### **Initiatives for FY 2024**

Managing assets, resources and technology

- Migrate the financial software from commercial cloud to government cloud
- Review Laserfiche usage with departments and explore options on upgrading and/or replacement.
- Complete network cleanup at Annex, Courthouse, and Justice Center.
- Upgrade VMWare iSCSI network to 10Gb Fiber.
- Upgrade network backbone from Annex to Justice Center to 10Gb Fiber.
- Implementation of replacement communications (phone system).
- Upgrade Exchange email server.
- Upgrade all VMHost server hardware.
- Plan and test the upgrade of VMWare from version 7.0.3 to 8.0.
- Explorer options of Office 365 and Exchange Online in the GCC cloud.
- Continuing testing Windows 11 operating system and deployed a few Windows 11 computers for end user testing in preparation for the EOL of Windows 10 on Oct. 14<sup>th</sup>, 2025.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
IT Director	1	1	1	1	1
IT Network Administrator	0	0	0	0	1
IT System Administrator	1	1	1	1	0
IT Analyst	1	1	1	1	1
Total	3	3	3	3	3

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Work Orders Received	2,013	2,106	2,100+	2,100+
Work Orders Completed	2,018	2,100	2,100+	2,100+

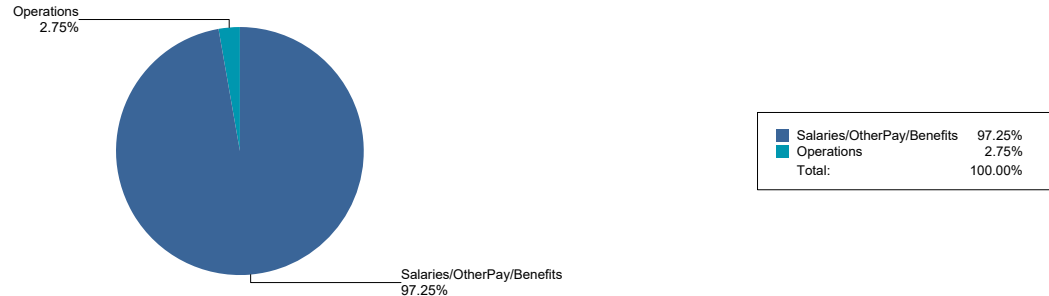


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

15020-County Judge - IT Operations



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 146,123	\$ 227,978	\$ 151,577	\$ 151,577	\$ 239,497
51080	Longevity	\$ -	\$ 3,740	\$ 2,540	\$ 3,740	\$ 4,080
51150	Allowances	\$ -	\$ 3,600	\$ 3,600	\$ 2,400	\$ 3,600
52010	Social Security	\$ 10,660	\$ 18,001	\$ 12,065	\$ 12,065	\$ 18,908
52020	Group Insurance	\$ 18,715	\$ 30,078	\$ 20,052	\$ 20,052	\$ 32,211
52030	Retirement	\$ 21,308	\$ 34,521	\$ 23,137	\$ 23,137	\$ 36,261
52040	Workers Comp Insurance	\$ 319	\$ 706	\$ 473	\$ 473	\$ 741
52060	Unemployment Insurance	\$ 127	\$ 470	\$ 315	\$ 315	\$ 495
		<u>\$ 197,252</u>	<u>\$ 319,094</u>	<u>\$ 213,759</u>	<u>\$ 213,759</u>	<u>\$ 335,793</u>

**Operations**

61010	Office Supplies	\$ -	\$ 550	\$ 550	\$ 550	\$ 550
61030	Operating Supplies	\$ 416	\$ 2,219	\$ 2,219	\$ 2,219	\$ 2,219
62010	Postage	\$ -	\$ 25	\$ 25	\$ 25	\$ -
62110	Fuel	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
69900	Project/Equipment Allocation	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
71010	Travel and Lodging	\$ -	\$ 3,924	\$ 3,924	\$ 3,924	\$ 3,924
71020	Conferences/Training	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
71030	Dues and Subscriptions	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200
74140	Long Distance	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74150	Communication-Air Cards	\$ 456	\$ 812	\$ 812	\$ 812	\$ 812
75100	Repairs - Vehicles and Trucks	\$ 15	\$ 500	\$ 500	\$ 500	\$ 500
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
		<u>\$ 1,037</u>	<u>\$ 15,030</u>	<u>\$ 15,030</u>	<u>\$ 15,030</u>	<u>\$ 9,505</u>

**Department Totals**

<u>\$ 198,289</u>	<u>\$ 334,124</u>	<u>\$ 228,789</u>	<u>\$ 228,789</u>	<u>\$ 345,298</u>
-------------------	-------------------	-------------------	-------------------	-------------------



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

15030-County Judge - IT Hardware/Software



### Operations

61030	Operating Supplies	\$ 1,290	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,587
61100	Minor Equipment	\$ -	\$ -	\$ 1,950	\$ 1,950	\$ -
64130	Volume Licensing	\$ 62,731	\$ 66,183	\$ 66,183	\$ 66,183	\$ 180,240
64140	Software Maintenance/Subscriptions	\$ 22,993	\$ 35,718	\$ 35,718	\$ 35,718	\$ 35,718
64150	Maintenance Hardware	\$ 8,018	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
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 Cost	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
64500	WebSite Annual License/Support	\$ 6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
68010	Purchased Services	\$ 2,674	\$ 34,061	\$ 32,111	\$ 32,111	\$ 34,061
69900	Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 2,000
71030	Dues and Subscriptions	\$ 190	\$ -	\$ -	\$ -	\$ -
75015	Operating-Special Contingency	\$ 15,317	\$ -	\$ -	\$ -	\$ -
		<u>\$ 304,570</u>	<u>\$ 457,731</u>	<u>\$ 457,731</u>	<u>\$ 457,731</u>	<u>\$ 583,103</u>

### Capital

84920	Office Equipment, Furniture ,Software	\$ -	\$ 89,155	\$ 89,155	\$ 89,155	\$ -
		<u>\$ -</u>	<u>\$ 89,155</u>	<u>\$ 89,155</u>	<u>\$ 89,155</u>	<u>\$ -</u>

Department Totals		<u>\$ 304,570</u>	<u>\$ 546,886</u>	<u>\$ 546,886</u>	<u>\$ 546,886</u>	<u>\$ 583,103</u>
-------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------



## *Walker County*

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### **15050 - County Clerk**

Kari French  
County Clerk

#### **Purpose**

The Walker County Clerk Office's mission is to provide the citizens, business owners and legal community with efficient and accountable service, preserving the integrity of all records the office is charged to index and secure, while managing and safeguarding the collection of fees. The County Clerk's office has been in existence in Texas since 1836 as set out in Section 20, Article 5 of the Texas Constitution. The records for Walker County date back to the late 1800's. The County Clerk's duties, prerequisites and fees for office shall be prescribed by legislation.

The County Clerk's office touches every aspect of our lives and has since 1846. We record and maintain birth certificates, marriage licenses, death certificates, deeds, assumed name certificates and other personal and business documents. Beyond recording life's major events, this office provides clerical support for Walker County Court at Law, maintaining records for criminal, civil, probate and guardianship cases. The County Clerk an Ex-Officio Officer of Commissioners Court and is the Clerk of the Court with the duty of recording the minutes of all proceedings.

The County Clerk is an administrator with expertise in the areas of strategic planning, case management, information management, records management, human resources, program evaluation, financial management and public relations. We strive to use positive values, integrity, accountability, excellence, innovation, team work and respect for others. These values define the operation of the office, which leads to a unified relationship between the County Clerk, staff, and the public.

#### **Description of Services**

##### Recording - Deed Records & Records Management:

- Process, file, and record all real and personal property records, assumed names, liens, abstracts, bonds, livestock marks and brands, County budgets, subdivision plats, and hundreds of other document types in accordance with rules of the Texas State Library and Archives Commission.

##### Vital Department:

- Registrar of Birth and Death records and issue all Marriage License for Walker County. We manage all Military discharge records (DD214s) that are kept confidential for 75 years.

This service is at no charge to our veterans.

##### Criminal Misdemeanor:

- Serves as the Clerk for Statutory courts. Duties in criminal cases are varied and include filing cases, issuing processes, collecting court costs and fines, receiving and filing all papers; issuing all processes and performing other duties imposed by law. The clerk files Class A and B misdemeanors and continues the process until the case is closed or appealed to a higher court.

##### Civil:

- Cases may be filed in County Court where the matter occurred. Some common instruments filed are: Citations, Orders, Judgments, Subpoenas, Injunctions, Affidavits, Verdicts, Motions and Dismissals. All other documents are prepared by the attorneys and filed with the Clerk.

##### Probate:

- Filing of wills for probate and wills for safekeeping along with registry of the court and guardianship are just some of the basic functions. Probate cases deal with protecting the wishes, rights, and obligations of persons regarding their property when those persons are unable to do so as a result of death or incapacitating illness, either physical or mental.





## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### Registry of the Court:

- Local Government Code - Sec. 117.052 the County Clerk is responsible for funds deposited in the Registry of the Court. This includes monies from lawsuits, cash bonds, interpleader funds, funds of minors and any other funds tendered to the clerk for deposit into the registry. The ICT account is court ordered interest bearing. A clerk shall act only in a custodial capacity.
- We have conducted an internal review from 1987 to current.

#### Accomplishments for FY 2023

Continuous improvement of internal and external operations

- ✓ Phase III is set to be complete by the end of this summer (2021) Probate Minutes, Commissioner Court Minutes, Deeds of Trust, Mechanics Liens, Cattle Brands, Judgement Records.
- ✓ Walker County Commissioner's court records are digital from 1846 to current.
- ✓ Historic Deed Record Indexing from 1846 – 1960, in progress

Maintaining a high quality workforce

- ✓ Department of State Health Services training, Death Registration & TxEVER Stakeholder Amendments; Birth Registration Certification; Fetal Deaths for Birth Registrars; Unusual Birth Scenarios; Local Registrar Basic Training; Local Registrar Advanced Training; Local Issuance.

Planning for current and future growth

- ✓ Records Management – (Vitals and Recording) had a 14.98% increase over the past period.
- ✓ Case Management – (Criminal, Probate and Civil) had a 10.60% increase over the past period.

Maintaining financial responsibility and transparency

- ✓ Personnel expense has increased approximately 7.51 % over the last period.
- ✓ Operations expense have decreased approximately -6.28 % over the past period.

#### Initiatives for FY 2024

Continuous improvement of internal and external operations

- Phase VI of the County Clerk Preservation and Digitization project is set to begin. This is the remaining books in the deed room as well as beginning preservation on vital records.
- Commissioner Court Minutes/Agenda/Audio package is being researched and look to implement a new procedure by the 2023-2024 Budget Cycle.
- Historical Document and Clerk Records review underway for Retention compliance.
- The location and return of Original Marriage Licenses to persons and or families in review.
- Registry of the Court funds to be Escheated to the State, in progress.

#### Authorized Full Time Equivalents

##### Positions By Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Clerk	1	1	1	1	1
Chief Deputy County Clerk	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 4	0	0	0	0	1
Deputy Clerk 3	3	3	3	3	2
Deputy Clerk 2	0	0	0	0	2
Deputy Clerk 1	4	4	4	4	2
Total	10	10	10	10	10



***Walker County***  
General Fund  
Adopted Budget Fiscal Year 2023-2024

Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Documents Recorded	17,309	18,174	18,000	<i>Unable due to changes in growth in Walker County and the financial increase in costs.</i>
Vitals	5,844	5,615	5,000	
Civil Cases Filed	233	217	200	
Probate Cases Filed	259	240	225	
Criminal Cases Filed	961	669	650	
Unfiled Criminal Cases	578	533	500	



# Walker County

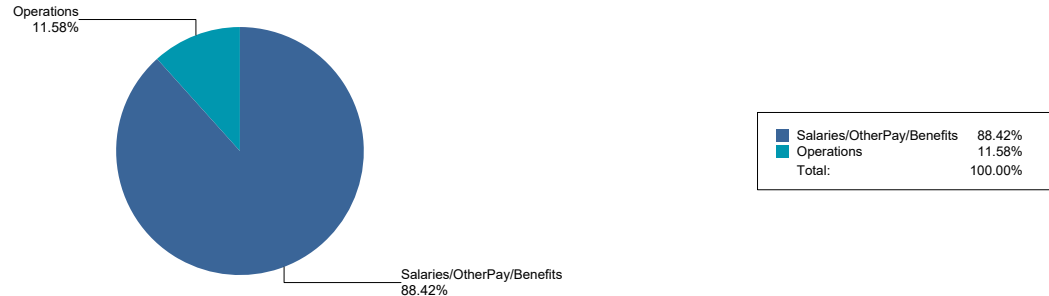
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

15050-County Clerk



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 75,015	\$ 88,443	\$ 88,443	\$ 88,443	\$ 92,781
51030	Deputies and Assistants	\$ 353,161	\$ 421,919	\$ 421,919	\$ 387,898	\$ 459,884
51080	Longevity	\$ -	\$ 10,200	\$ 10,200	\$ 8,128	\$ 8,160
52010	Social Security	\$ 31,794	\$ 39,826	\$ 39,826	\$ 39,826	\$ 42,903
52020	Group Insurance	\$ 85,734	\$ 100,260	\$ 100,260	\$ 82,306	\$ 107,370
52030	Retirement	\$ 62,412	\$ 76,366	\$ 76,366	\$ 76,366	\$ 82,274
52040	Workers Comp Insurance	\$ 937	\$ 1,562	\$ 1,562	\$ 1,562	\$ 1,683
52060	Unemployment Insurance	\$ 309	\$ 860	\$ 860	\$ 860	\$ 932
		<u>\$ 609,362</u>	<u>\$ 739,436</u>	<u>\$ 739,436</u>	<u>\$ 685,389</u>	<u>\$ 795,987</u>

### Operations

61010	Office Supplies	\$ 9,153	\$ 10,000	\$ 9,550	\$ 9,550	\$ 10,000
61030	Operating Supplies	\$ -	\$ -	\$ 250	\$ 250	\$ -
62010	Postage	\$ 2,667	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
64140	Software Maintenance/Subscriptions	\$ 860	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 984	\$ -	\$ 200	\$ 200	\$ -
68020	Microfilming Services	\$ 77,978	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68060	Contract Services - DSHS	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
71010	Travel and Lodging	\$ 289	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
71020	Conferences/Training	\$ 375	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
71030	Dues and Subscriptions	\$ 125	\$ 150	\$ 150	\$ 150	\$ 150
73160	Copies/Copier Maintenance Agreements	\$ 513	\$ 2,001	\$ 2,001	\$ 2,001	\$ 2,001
		<u>\$ 92,944</u>	<u>\$ 108,201</u>	<u>\$ 108,201</u>	<u>\$ 108,201</u>	<u>\$ 104,201</u>

Department Totals

<u>\$ 702,306</u>	<u>\$ 847,637</u>	<u>\$ 847,637</u>	<u>\$ 793,590</u>	<u>\$ 900,188</u>
-------------------	-------------------	-------------------	-------------------	-------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**16010 – Voter Registration**

Diana McRae  
Tax-Assessor Collector

**Purpose**

The Walker County Tax Assessor-Collector, Voter Registration Department, is committed to maintaining accurate voter records for all eligible voters in the county. The department works alongside the Texas Secretary of State to uphold voter registration integrity with up-to-date voter records and information. We strive to increase the total number of voters registered within Walker County.

**Description of Services**

Efficiently maintain records for approximately 36,000 registered voters by:

- Processing new voter registration applications received by mail or in person;
- Processing changes to voter registration records for voters who have moved into, from or within the county;
- Corresponding with other Texas counties to transfer voter registration records, when necessary;
- Processing voter registration applications submitted through DPS;
- Processing voter registration applications submitted through the Texas Secretary of State online portal;
- Cancelling voter registration records for deceased voters;
- Routinely investigating voter registration eligibility for citizenship and felony charges;
- Timely submitting voter registration data to the state voter registration database;
- Timely notifying voters of missing or inaccurate information provided on their voter registration application;
- Preparing and printing voter registration certificates;
- Overseeing the address confidentiality program for qualifying voters;
- Monitoring the state system for duplicate voter registration records; and
- Electronically maintaining voter registration files in accordance with federal and state retention laws.

Work to increase the number of registered voters in the county through community outreach initiatives such as Bearkat Mania at Sam Houston State University and through various community organizations.

Educate citizens on voter registration options and current voter registration laws.

Promote a strong Volunteer Deputy Registrar Program within Walker County that expands opportunities to register and educate voters.

Respond to all voter registration public information requests.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Increased voter registration totals for Walker County by 6% through voter registration drives, Volunteer Deputy Registrars, and working with various local organizations.
- ✓ Maintain a statewide online voter registration program mandated by legislation.
- ✓ Maintained digital voter records since program initiation in 2010.

Planning for current and future growth and development

- ✓ Walker County Voter Registration Department will perform a mass cancellation of old voter records to prepare for the 2024 election cycle.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Initiatives for FY 2024**

Continuous Improvement of internal and external operations

- Walker County Voter Registration Department will proactively work with the Texas Secretary of State and local legislators to improve online voter registration and DPS voter registration functions.
- Walker County Voter Registration Department to implement new legislation following the 88<sup>th</sup> Legislature Regular Session (2023).

Consistent, efficient and effective service

- Renew 35,748 expiring voter registration certificates to be effective through 2025.
- Walker County Voter Registration Department will continue to prioritize accurate voter registration records prior to and throughout the 2024 election cycle.
- Walker County Voter Registration Department will continue to explore ways to enhance electronic document management and streamline daily processes.

Maintaining a high quality workforce

- Increase in training, certifications, and management of Volunteer Deputy Registrars for Walker County.
- Walker County Voter Registration Department will continue an outreach program that promotes a strong Volunteer Deputy Registrar Program on Sam Houston State University campus.

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Specialist 3	1	1	1	1	1
Total	1	1	1	1	1

**Work Load Indicators**

	Actual Total 12/31/2022	Current Total (May 2023)	% Increased	2024 Potential
TOTAL Registered Voters	33,637	35,748	6%	37,900



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

EVAS Reported Statistics for Voter Registration functions performed in Walker County between November 2020 and November 2022 General Elections:

Agency Code	New Voter	Voter Changes	Rejected Applications	Total
Online	102	175	15	292
Mail-In	1919	556	58	2533
High School	16	0	0	16
Public Assistance	3	4	0	7
Limited Ballots	21	1	0	22
Address	17	116	3	136
Confirmation				
Statement of	61	1342	0	1403
Residence				
Libraries	7	3	1	11
Provisional Ballots	129	6	1	136
DPS Applications	4761	4223	19	9003
Federal	12	4	1	17
Applications				
Walk-In	338	113	2	453
Military	12	26	1	39
Summary	7398	6569	101	14068



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

16010-Voter Registration



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 42,536	\$ 49,249	\$ 49,249	\$ 44,162	\$ 52,019
51070	Part-Time	\$ 1,290	\$ -	\$ -	\$ -	\$ -
51080	Longevity	\$ -	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,700
51090	Overtime	\$ -	\$ -	\$ -	\$ 671	\$ -
52010	Social Security	\$ 3,294	\$ 3,885	\$ 3,885	\$ 3,885	\$ 4,110
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 6,202	\$ 7,449	\$ 7,449	\$ 7,449	\$ 7,881
52040	Workers Comp Insurance	\$ 95	\$ 152	\$ 152	\$ 152	\$ 161
52060	Unemployment Insurance	\$ 38	\$ 102	\$ 102	\$ 102	\$ 107
		<u>\$ 62,812</u>	<u>\$ 72,393</u>	<u>\$ 72,393</u>	<u>\$ 67,977</u>	<u>\$ 76,715</u>

**Operations**

61010	Office Supplies	\$ 10,748	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
61030	Operating Supplies	\$ -	\$ 500	\$ 487	\$ 487	\$ 500
61100	Minor Equipment	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62010	Postage	\$ 17,677	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 63	\$ 63	\$ -
68010	Purchased Services	\$ 226	\$ 500	\$ 500	\$ 500	\$ 500
71010	Travel and Lodging	\$ 607	\$ 500	\$ 500	\$ 500	\$ 500
71020	Conferences/Training	\$ 325	\$ 300	\$ 300	\$ 300	\$ 300
73150	Rentals	\$ 395	\$ -	\$ -	\$ -	\$ -
73160	Copies/Copier Maintenance Agreements	\$ 595	\$ 650	\$ 650	\$ 650	\$ 650
74140	Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50
74150	Communication-Air Cards	\$ 1,012	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
		<u>\$ 31,585</u>	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 8,000</u>

**Department Totals**

<u>\$ 94,397</u>	<u>\$ 97,893</u>	<u>\$ 97,893</u>	<u>\$ 93,477</u>	<u>\$ 84,715</u>
------------------	------------------	------------------	------------------	------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**16020 – Elections**

Diana McRae  
Tax-Assessor Collector

**Purpose**

The Walker County Tax Assessor Collector, Elections Department, is committed to conducting fair elections, execute procedures, and provide accurate and timely election results. We firmly believe it is our duty to treat each voter with respect and dignity. We believe in creating a safe place for voters so they can exercise their right to vote in a polling place with a non-intimidating, supportive environment. We believe in making all polling places fully accessible including the pathway to the polling place. Most importantly, we believe that all voters have the right to cast their ballot independently and in secret. We want to increase public confidence in the electoral process with the highest level of professional election standards, integrity, security, accuracy, and fairness. To that end, we pledge our continuing efforts.

**Description of Services**

- Oversee all elections in the county
- Contract with other political subdivisions (i.e. cities, school districts, hospital district, etc) to conduct and oversee their elections
- Contract with political parties to conduct and oversee their elections
- Publish and post notices required for elections
- Conduct required election worker training prior to every election to include early voting workers, poll place workers and members of the Early Voting Ballot Board
- Provide voting machines and equipment, prepare them for use in the election including logic and accuracy testing, and transport them to and from the early voting location and the election day poll places
- Arrange for all necessary election supplies, including but not limited to ballots, election forms, maps, and supplies for election judges, ballot boxes, voting booths, transfer cans, electronic poll books and accessories, etc, and instructions and other information needed to enable the election judges to conduct a proper election
- Serve as the Early Voting Clerk (presiding judge) of early voting
- Accumulate and prepare the unofficial election night returns and release returns to the political subdivisions, party chairs, media, post on the county website, and display the results in the lobby of the Annex for the public to view
- Responsible for entering election night returns electronically as required by the Texas Secretary of State's Office
- Responsible for conducting an election reconciliation on election night
- Responsible for conducting the post-election manual recount in accordance with the Texas Election Code
- Serve as the general custodian of election records, maintaining all records for the required preservation period
- Complete a thorough reconciliation after election day
- Prepare the unofficial precinct returns for canvassing by each applicable political subdivision
- Conduct official recount request
- Maintain security of all election equipment





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Accomplishments for FY 2023**

Consistent, efficient and effective service

✓ Effectively prepared for and executed the November 8, 2022 Gubernatorial Election and the November 2023 Constitutional Amendment Election. Efforts include, but are not limited to:

- Recruiting and training over 70 election workers for each election;
- Working with both political parties and seven local political subdivisions in contracting for election services;
- Working with established countywide polling locations to schedule equipment delivery, election day entry, and equipment retrieval;
- Working with ES&S to create ballots and programming for all elections;
- Testing voting systems and programming internally and publicly, including performing a new state mandated hash validation testing;
- Maintaining ballot by mail applications, including balloting material preparation and mail outs;
- Educating citizens of important election details; and
- Performing a thorough reconciliation of ballots, voters, and votes cast for each election.

✓ Promote transparency through open communication and public information fulfilment.

✓ Achieved Texas League of Women Voters' 2022 Outstanding Election Website Review acknowledgement for providing accurate, accessible, and useful voter information on a safe and secure election website.

Continuous improvement of internal and external operations

✓ Incorporated a new voting by mail law that gives voters the opportunity to correct balloting envelope defects.

This new process required the Elections Department staff to research effective means for contacting such voters and offering assistance for making corrections based on the voter's limitations and needs.

✓ Incorporated hash validation testing procedures to satisfy new legislation.

**Initiatives for FY 2024**

Consistent, efficient and effective service

- Prepare for and manage the Primary Elections, any special elections, general elections for local political subdivisions, and the Presidential Election.
- Work with local political parties to recruit election workers in advance of the 2024 election cycle.
- Work with vendors to perform critical maintenance and necessary updates to voting systems and electronic poll books throughout the 2024 election cycle.

Continuous improvement of internal and external operations

- Will aim to streamline election record retention in preparation for future forensic audits mandated by state law.
- Continue to strengthen processes that promote transparency throughout the electoral process.



**Walker County**  
 General Fund  
 Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Elections Manager	1	1	1	1	1
Deputy Specialist 3	1	1	1	1	1
Total	2	2	2	2	2

**Work Load Indicators**

**BALLOT BY MAIL TOTALS**

ELECTION TITLE	Mail Ballots Sent	Mail Ballots Received	Mail Ballots w/Carrier Defect
Nov. 2, 2021 General	81	77	N/A
Mar. 1, 2022 REP Primary	251	206	56
Mar. 1, 2022 DEM Primary	235	176	53
May 7, 2022 Special	517	360	46
May 24, 2022 REP Runoff	281	222	23
May 24, 2022 DEM Runoff	246	153	19
Nov. 8, 2022 General	788	681	61
SUMMARY	2399	1875	258



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

16020-Elections



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 92,621	\$ 109,111	\$ 109,111	\$ 93,448	\$ 115,075
51070	Part-Time	\$ 30,629	\$ -	\$ 27,940	\$ 27,932	\$ -
51080	Longevity	\$ -	\$ 1,190	\$ 1,190	\$ 1,190	\$ 1,360
51090	Overtime	\$ 354	\$ -	\$ 1,570	\$ 1,570	\$ -
52010	Social Security	\$ 8,081	\$ 8,438	\$ 8,438	\$ 8,438	\$ 8,907
52020	Group Insurance	\$ 18,715	\$ 20,052	\$ 20,052	\$ 20,052	\$ 21,474
52030	Retirement	\$ 13,554	\$ 16,181	\$ 16,181	\$ 16,181	\$ 17,081
52040	Workers Comp Insurance	\$ 269	\$ 331	\$ 331	\$ 331	\$ 349
52060	Unemployment Insurance	\$ 107	\$ 220	\$ 220	\$ 220	\$ 233
		<u>\$ 164,330</u>	<u>\$ 155,523</u>	<u>\$ 185,033</u>	<u>\$ 169,362</u>	<u>\$ 164,479</u>

**Operations**

61010	Office Supplies	\$ 483	\$ 933	\$ 933	\$ 933	\$ 933
61030	Operating Supplies	\$ 3,405	\$ 6,500	\$ 3,400	\$ 3,400	\$ 6,500
61100	Minor Equipment	\$ 1,007	\$ 1,582	\$ 4,582	\$ 4,582	\$ 1,582
61260	Election Costs	\$ 6,986	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
62010	Postage	\$ 1,304	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
64140	Software Maintenance/Subscriptions	\$ 1,295	\$ -	\$ 127	\$ 127	\$ -
64160	Maintenance Contracts Elections Hardware	\$ -	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
68010	Purchased Services	\$ 16,518	\$ 23,200	\$ 23,200	\$ 23,200	\$ 23,200
71010	Travel and Lodging	\$ 756	\$ 800	\$ 800	\$ 800	\$ 800
71020	Conferences/Training	\$ 600	\$ 300	\$ 300	\$ 300	\$ 300
71030	Dues and Subscriptions	\$ -	\$ -	\$ 100	\$ 100	\$ -
75100	Repairs - Vehicles and Trucks	\$ 26	\$ -	\$ -	\$ -	\$ -
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 200	\$ 73	\$ 73	\$ 200
		<u>\$ 32,380</u>	<u>\$ 72,878</u>	<u>\$ 72,878</u>	<u>\$ 72,878</u>	<u>\$ 71,678</u>

**Capital**

		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	--	-------------	-------------	-------------	-------------	-------------

Department Totals		<u>\$ 196,710</u>	<u>\$ 228,401</u>	<u>\$ 257,911</u>	<u>\$ 242,240</u>	<u>\$ 236,157</u>
-------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 17010 – County Facilities

Larry Whitener

Maintenance Director

#### Purpose

To maintain county facilities, provide maintenance services and maintain a safe, clean, and orderly place in which to conduct the business of the County for employees and citizens alike.

#### Description of Services

The Walker County Maintenance Department is responsible for the maintenance & operation of all Walker County buildings, facilities, grounds and the equipment to operate those facilities. Our operation covers the entire spectrum of facility maintenance, which includes HVAC/R, electrical work, plumbing issues, carpentry, painting, floor care, and custodial work along with any major or minor repair work for facilities and related issues/services. We assist other departments in the course of their work by providing manpower and equipment for special projects as may be needed.

#### Accomplishments for FY 2023

Maintaining assets, resources and technology

- ✓ Replaced main doors and windows at Annex building.
- ✓ Evaluation of property drainage at DA building
- ✓ Repairs to walls in public area of annex in progress as of 7/11/2023.
- ✓ HVAC systems at jail replaced as needed.
- ✓ Annex office areas updated.
- ✓ JP2 courtroom appearance updates with paint, trim on bench, floor care.

#### Initiatives for FY 2024

Maintaining assets, resources and technology

- ✓ Appearance update for both annex buildings.
- ✓ District Attorney Office updates...electrical, plumbing, exterior paint.
- ✓ CSCD and JP Service window upgrades.
- ✓ Annex lawn and adjacent property appearance improvements.
- ✓ Continue on going preventative maintenance program which can extend life of facilities and systems
- ✓ Changes to duct systems at main annex to match existing floor plans
- ✓ Weigh station structure planned for replacement/upgrade to accommodate longer operating hours

#### Authorized Full Time Equivalents

##### Positions By Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Maintenance Director	1	1	1	1	1
Maintenance Assistant 4	1	1	1	1	1
Maintenance Assistant 2	2	2	2	1	2
Maintenance Assistant 1	0	0	0	1	0
Janitorial Supervisor	1	1	1	1	1
Janitorial Assistant 1	5.5	5	5	4.83	4.83
Total	10.5	10	10	9.83	9.83



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

	Work Load Indicators			
	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Work Orders Received	1235	1107	1300	1350
Work Orders Completed	1211	1071	1250	1300



# Walker County

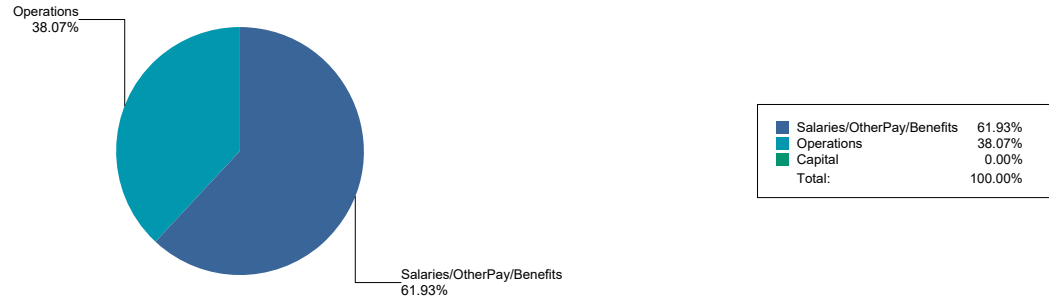
## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 17010-County Facilities



### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 306,912	\$ 393,277	\$ 393,277	\$ 379,580	\$ 418,421
51070	Part-Time	\$ 9,134	\$ 30,503	\$ 30,503	\$ 11,928	\$ 32,379
51080	Longevity	\$ -	\$ 2,040	\$ 2,040	\$ 2,040	\$ 2,380
51150	Allowances	\$ 5,640	\$ 3,480	\$ 3,480	\$ 7,040	\$ 3,480
52010	Social Security	\$ 24,240	\$ 32,839	\$ 32,839	\$ 32,839	\$ 34,934
52020	Group Insurance	\$ 76,054	\$ 90,234	\$ 90,234	\$ 90,234	\$ 96,633
52030	Retirement	\$ 46,919	\$ 62,978	\$ 62,978	\$ 62,978	\$ 66,993
52040	Workers Comp Insurance	\$ 8,151	\$ 12,021	\$ 12,021	\$ 12,021	\$ 12,788
52060	Unemployment Insurance	\$ 279	\$ 858	\$ 858	\$ 858	\$ 914
		<u>\$ 477,329</u>	<u>\$ 628,230</u>	<u>\$ 628,230</u>	<u>\$ 599,518</u>	<u>\$ 668,922</u>

### Operations

61010	Office Supplies	\$ 64	\$ 400	\$ 400	\$ 400	\$ 400
61030	Operating Supplies	\$ 14,642	\$ 6,000	\$ 8,000	\$ 8,000	\$ 6,000
61100	Minor Equipment	\$ 1,080	\$ 4,850	\$ 3,060	\$ 3,060	\$ 4,850
61210	Janitorial Supplies	\$ 20,408	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
61230	Uniforms	\$ 1,092	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61410	Inmate Food	\$ -	\$ 3,640	\$ 812	\$ 812	\$ 3,640
62010	Postage	\$ -	\$ 15	\$ 15	\$ 15	\$ -
62110	Fuel	\$ 6,687	\$ 4,000	\$ 6,100	\$ 6,100	\$ 4,000
62120	Lubricants, Oils, Etc	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
64140	Software Maintenance/Subscriptions	\$ 5,110	\$ 2,540	\$ 3,868	\$ 3,868	\$ 2,540
67040	Professional Services	\$ 6,030	\$ 12,000	\$ 10,700	\$ 10,700	\$ 12,000
68010	Purchased Services	\$ 27,779	\$ 22,500	\$ 20,596	\$ 20,596	\$ 22,500
68500	Towing Services	\$ 75	\$ -	\$ -	\$ -	\$ -
71010	Travel and Lodging	\$ -	\$ 800	\$ 800	\$ 800	\$ 1,754
71020	Conferences/Training	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
71030	Dues and Subscriptions	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
73150	Rentals	\$ 231	\$ -	\$ 1,500	\$ 1,500	\$ -
73160	Copies/CopierMaintenance Agreements	\$ 58	\$ 100	\$ 100	\$ 100	\$ 100
74140	Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50
74150	Communication-Air Cards	\$ -	\$ 960	\$ -	\$ -	\$ 960



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 17010-County Facilities



#### Operations

74200	Electricity	\$ 124,542	\$ 132,768	\$ 132,768	\$ 132,768	\$ 132,768
74300	Gas Utility	\$ 11,734	\$ 14,315	\$ 21,515	\$ 21,515	\$ 21,515
74400	Water/Sewer/Garbage	\$ 19,310	\$ 18,400	\$ 18,400	\$ 18,400	\$ 20,400
75100	Repairs - Vehicles and Trucks	\$ 2,739	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75200	Repairs - Equipment	\$ 7,820	\$ 2,650	\$ 6,354	\$ 6,354	\$ 2,650
75300	Repairs - Buildings	\$ 157,401	\$ 97,790	\$ 98,090	\$ 98,090	\$ 97,790
75600	Repairs - HVAC	\$ 29,888	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		<u>\$ 436,690</u>	<u>\$ 401,103</u>	<u>\$ 410,403</u>	<u>\$ 410,403</u>	<u>\$ 411,242</u>

#### Capital

85010	Machinery and Equipment	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
		<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ -</u>

#### Department Totals

<u>\$ 914,019</u>	<u>\$ 1,034,833</u>	<u>\$ 1,044,133</u>	<u>\$ 1,015,421</u>	<u>\$ 1,080,164</u>
-------------------	---------------------	---------------------	---------------------	---------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**17020 – Municipal Allocation Justice Center**

**Purpose**

Account of shared cost of operating the Justice Center with the City of Huntsville

**Description of Services**

Utilities and other costs



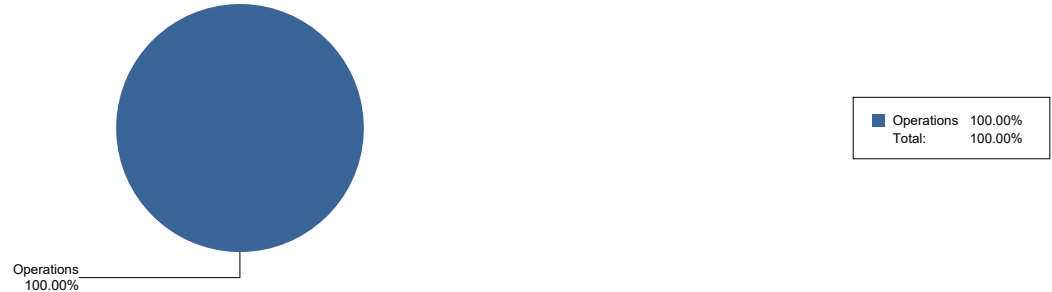


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

17020-Facilities-Justice Center Municipal Allocation



Operations

61030	Operating Supplies	\$ -	\$ 149	\$ 149	\$ 149	\$ 149
68010	Purchased Services	\$ -	\$ 1,769	\$ 1,769	\$ 1,769	\$ 1,769
70010	Insurance and Bonds	\$ 2,252	\$ 1,182	\$ 1,182	\$ 1,182	\$ 1,182
74100	Communication	\$ -	\$ 45	\$ 45	\$ 45	\$ 45
74200	Electricity	\$ 4,670	\$ 6,887	\$ 6,887	\$ 6,887	\$ 6,887
74300	Gas Utility	\$ 118	\$ 337	\$ 337	\$ 337	\$ 337
74400	Water/Sewer/Garbage	\$ 640	\$ 614	\$ 614	\$ 614	\$ 614
		<u>\$ 7,680</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
Department Totals		<u>\$ 7,680</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**19010-Centralized/Non-Departmental Costs**

**Purpose**

This cost center is used for costs not associated with a single departmental area.

**Description of Services**

Costs included are health insurance for retirees, annual adjustments for workers comp, central facilities and liability insurance, utilities, and services for centrally used buildings and functions, county external audit, autopsy, transportation services by funeral homes and other centralized costs. A part-time person is budgeted for central mail services.

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5



# Walker County

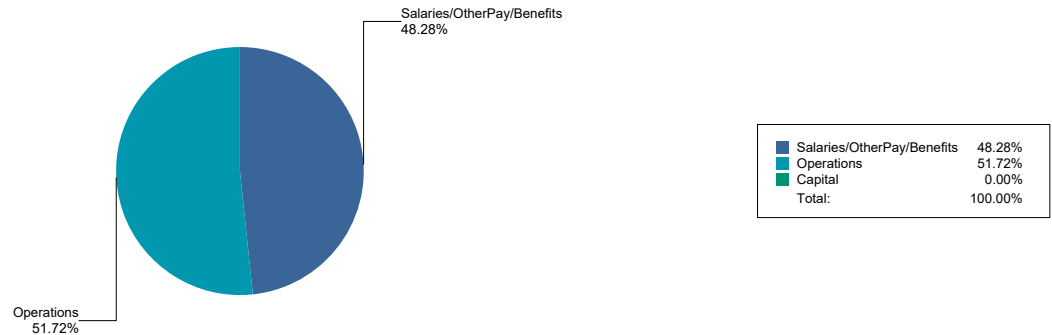
## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 19010-Centralized Costs



### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ -	\$ -	\$ 46,000	\$ 46,000	\$ -
51070	Part-Time	\$ 12,268	\$ 19,292	\$ 19,292	\$ 13,973	\$ 20,464
52010	Social Security	\$ 938	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,565
52020	Group Insurance	\$ 316,977	\$ 686,160	\$ 686,160	\$ 357,520	\$ 686,160
52030	Retirement	\$ 1,788	\$ 2,830	\$ 2,830	\$ 2,830	\$ 3,002
52040	Workers Comp Insurance	\$ 27	\$ 20,058	\$ 20,058	\$ 20,058	\$ 20,061
52060	Unemployment Insurance	\$ 2,299	\$ 39	\$ 39	\$ 39	\$ 41
		<u>\$ 334,297</u>	<u>\$ 729,855</u>	<u>\$ 775,855</u>	<u>\$ 441,896</u>	<u>\$ 731,293</u>

### Operations

61010	Office Supplies	\$ 490	\$ 2,000	\$ 2,050	\$ 2,050	\$ 2,000
61030	Operating Supplies	\$ 2,851	\$ 3,500	\$ 3,450	\$ 3,450	\$ 3,500
62010	Postage	\$ 14,764	\$ 22,059	\$ 22,059	\$ 22,059	\$ 85,000
62110	Fuel	\$ 1,112	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
64140	Software Maintenance/Subscriptions	\$ 648	\$ 1,615	\$ 1,615	\$ 1,615	\$ 1,615
67040	Professional Services	\$ 9,809	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
67050	Pre EmploymentPhysicals/EmployeeTesting	\$ 1,480	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
67060	Accounting Services	\$ 46,550	\$ 47,000	\$ 47,000	\$ 47,000	\$ 54,100
68010	Purchased Services	\$ 28,651	\$ 18,450	\$ 18,450	\$ 18,450	\$ 18,450
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	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
68500	Towing Services	\$ 75	\$ -	\$ -	\$ -	\$ -
69050	Copier Replacement	\$ -	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
70010	Insurance and Bonds	\$ 232,586	\$ 307,943	\$ 307,943	\$ 307,943	\$ 307,943
70020	Insurance Deductibles	\$ 20,953	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
71020	Conferences/Training	\$ 900	\$ -	\$ -	\$ -	\$ -
71030	Dues and Subscriptions	\$ 9,178	\$ 14,010	\$ 14,010	\$ 14,010	\$ 14,010
73150	Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74100	Communication	\$ 41,416	\$ 50,272	\$ 50,272	\$ 50,272	\$ 50,272
74110	Data Circuits/Internet	\$ 18,405	\$ 19,040	\$ 19,040	\$ 19,040	\$ 19,040

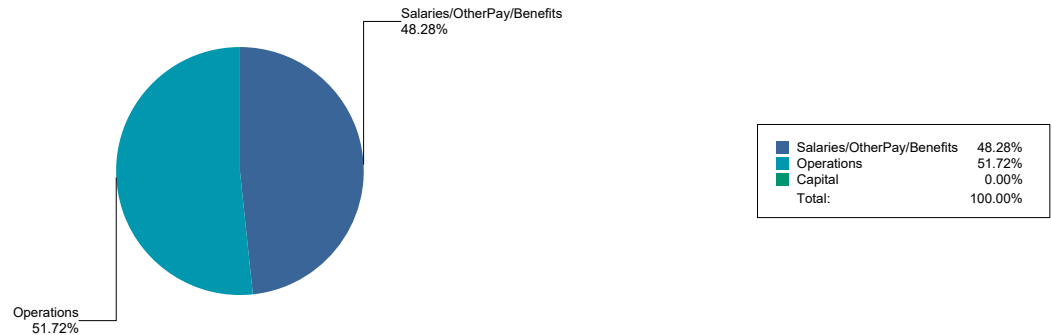


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

19010-Centralized Costs



Operations

74140	Long Distance	\$ 2,448	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74150	Communication-Air Cards	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100	Repairs - Vehicles and Trucks	\$ 97	\$ 400	\$ 630	\$ 630	\$ 400
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 400	\$ 170	\$ 170	\$ 400
		<u>\$ 638,946</u>	<u>\$ 698,263</u>	<u>\$ 698,263</u>	<u>\$ 698,263</u>	<u>\$ 783,304</u>

Capital

84920	Office Equipment, Furniture ,Software	\$ 9,071	\$ -	\$ -	\$ -	\$ -
		<u>\$ 9,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals

		<u>\$ 982,314</u>	<u>\$ 1,428,118</u>	<u>\$ 1,474,118</u>	<u>\$ 1,140,159</u>	<u>\$ 1,514,597</u>
--	--	-------------------	---------------------	---------------------	---------------------	---------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**19200-Contingency Allocations**

Commissioners Court

**Purpose**

This cost center is used to house the contingency allocations.

**Description of Services**

The county budgets contingency for meeting unexpected needs. Texas statutes are very specific about increasing the expenditure category once the budget has been adopted. Grants, unexpected funds that were not known at the time of budget adoption are a few of the exceptions as are declared emergencies. Contingency funds budgeted can be re-allocated from the contingency line item to the needed expenditure. This is extremely helpful in a year like this one, where there are so many unknowns related to inflation, increased fuel costs and cost of supplies and other expenditures. No contingency monies can be spent without specific approval of Commissioners Court as part of a formal budget amendment.



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

19200-Contingency



### Contingency

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>
Department Totals		<u>\$ -</u>	<u>\$ 1,318,500</u>	<u>\$ 842,134</u>	<u>\$ 842,134</u>	<u>\$ 818,500</u>



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**20005-County Auditor – Financial Systems**

Patricia Allen  
County Auditor

**Purpose**

The cost center is used for the accounting for software licenses and services for the financial software used by the county.

**Description of Services**

Cost center for financial software licenses and services.

**Accomplishments for FY 2023**

Continued implementing software for a digital budget book

**Initiatives for FY 2024**

Work with IT department in transition from commercial cloud to government cloud for financial software



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

20005-County Auditor-Financial Systems



Operations

64420 Financial System License/Services/Subscription	\$ 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>
Department Totals	<u><u>\$ 104,955</u></u>	<u><u>\$ 184,833</u></u>	<u><u>\$ 184,833</u></u>	<u><u>\$ 184,833</u></u>	<u><u>\$ 105,000</u></u>





## *Walker County*

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### **20010-County Auditor**

Patricia Allen  
County Auditor

#### **Purpose**

To meet statutory responsibilities and other departmental functions in a fiscally responsible and effective manner, providing transparency in financial operations, providing useful financial information that assists in decision making and the County meeting its short term and long term financial goals.

#### **Description of Services**

As required by Texas State Statutes, District Judges appoint county auditors for a two-year term and set the auditor's office budget and staffing level. In Walker County, the District Judges of the 12th and 278th State Judicial Districts appoint the County Auditor and set the budget.

In addition to duties set out in state statute, the County Auditor of Walker County also manages the Accounts Payable function and prepares/coordinates the budget under the direction of the County Judge, in a role, similar to a budget officer. The County Auditor is statutorily responsible for estimating all revenues for the budget and upon adoption of the budget is responsible for monitoring the allocation of resources and expenditures.

Duties and responsibilities of the County Auditor set out in state statute are:

- The County Auditor has general oversight of the books and records and is charged with strictly enforcing laws governing county finances.
- The County Auditor, by law, has continuous access to all books and financial records and conducts detailed reviews of all county financial operations.
- The statutes outline responsibilities for financial record-keeping, ensuring budget compliance, financial reporting and audit
- The statutorily defined audit responsibilities of the County Auditor can generally be summarized as follows:
  - to examine and approve all claims against the County
  - to audit books, accounts, reports, vouchers and records of all offices
  - to audit all reports about collections made to Commissioners Court
  - to audit the books and reports of each office quarterly
  - to audit the Treasurers monthly report to Commissioners Court and audit cancelled warrants (checks)
  - to quarterly perform unannounced audit of the Treasurers balances, funds and investments
  - to audit receipt books or computer records in criminal cases monthly
  - to audit on an unannounced basis all officials annually

Functions in the Auditor's office are segmented into general functional areas that include: desk audits; field audits; financial accounting and reporting; continuous audit for areas including cash receipts, requisitions, purchase orders and bids; payroll, and claims auditing; budget preparation assistance; budget monitoring; processing of accounts payable; and grant monitoring, accounting and reporting. Critical objectives include meeting statutory responsibilities, ensuring proper accounting for receipts and disbursements, establishing processes to safeguard and manage county assets, safeguarding the financial integrity of the county, ensuring compliance with statutes and county policies, and monitoring allocation of resources and expenditures.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Met statutory requirement for internal audits of departments
- ✓ Maintaining financial responsibility and transparency
- ✓ County received the 26th Certificate of Achievement for Excellence in Financial Reporting from the GFOA
- ✓ County received the 5th Distinguished Budget Presentation award from the GFOA
- ✓ Continuous improvement of internal and external operations
- ✓ Continued testing digital budget book software

**Initiatives for FY 2024**

Maintaining financial responsibility and transparency

- Continue timely payment of invoices and review options for improvements in accounts payable workflow
- Consistent, effective and efficient service
- Continue to meet statutory requirements for internal audits of departments
- Continue to participate in GFOA program for the Annual Comprehensive Financial Report
- Continue to review GFOA recommendations for the Annual Budget document
- Continue to alter audit plans as new state statutes are adopted in the legislative sessions

Managing assets, resources and technology

- Transfer of financial software from commercial cloud to government cloud

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Auditor	1	1	1	1	1
First Assistant Auditor	1	1	1	1	1
Auditor 4	2	2	2	2	2
Auditor 3	2	2	2	2	3
Auditor 2	2	2	2	3	2
Auditor 1	1	1	1	0.5	0.5
Total	9	9	9	9.5	9.5



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Invoice processed	13,156	13,156	12,923	12,900
Financial Information Reports Presented to Commissioners Court as required by Statute	100%	100%	100%	100%
Accounts Payable Invoices audited	100%	100%	100%	100%
Departmental Statutory Audits completed	100%	100%	100%	100%
Treasurer transactions audited	100%	100%	100%	100%



# Walker County

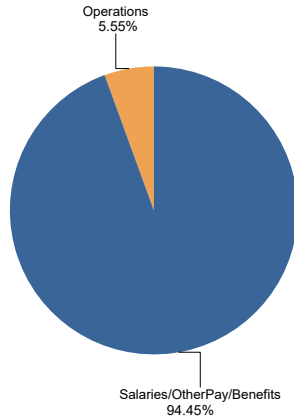
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

20010-County Auditor



Salaries/Other Pay/Benefits	982511	94.45%
Operations	57711	5.55%
<b>Total:</b>	<b>1040222</b>	<b>100.00%</b>

### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 111,557	\$ 116,687	\$ 130,000	\$ 126,365	\$ 136,000
51030	Deputies and Assistants	\$ 448,660	\$ 539,231	\$ 525,918	\$ 462,274	\$ 573,275
51080	Longevity	\$ -	\$ 10,880	\$ 10,880	\$ 10,880	\$ 12,410
52010	Social Security	\$ 41,284	\$ 51,010	\$ 51,010	\$ 51,010	\$ 54,713
52020	Group Insurance	\$ 76,765	\$ 90,234	\$ 90,234	\$ 79,782	\$ 96,633
52030	Retirement	\$ 81,707	\$ 97,820	\$ 97,820	\$ 97,820	\$ 105,872
52040	Workers Comp Insurance	\$ 1,221	\$ 2,001	\$ 2,001	\$ 2,001	\$ 2,165
52060	Unemployment Insurance	\$ 488	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,443
		<u>\$ 761,682</u>	<u>\$ 909,196</u>	<u>\$ 909,196</u>	<u>\$ 831,465</u>	<u>\$ 982,511</u>

### Operations

61010	Office Supplies	\$ 2,864	\$ 6,000	\$ 3,865	\$ 3,865	\$ 7,000
61020	Budget/CAFR Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
61030	Operating Supplies	\$ 2,885	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,696
61100	Minor Equipment	\$ 3,111	\$ 3,000	\$ 4,935	\$ 4,935	\$ 3,000
62010	Postage	\$ 33	\$ 500	\$ 500	\$ 500	\$ -
64100	Computer Software	\$ 816	\$ 2,560	\$ 2,560	\$ 2,560	\$ -
64140	Software Maintenance/Subscriptions	\$ 10,682	\$ -	\$ -	\$ -	\$ -
64700	Software Improvements/Licenses/Training	\$ -	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
68010	Purchased Services	\$ 170	\$ -	\$ 200	\$ 200	\$ -
69900	Project/Equipment Allocation	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000
71010	Travel and Lodging	\$ -	\$ 5,800	\$ 5,800	\$ 5,800	\$ 3,000
71020	Conferences/Training	\$ 1,172	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,000
71030	Dues and Subscriptions	\$ 1,195	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
73150	Rentals	\$ 312	\$ 350	\$ 350	\$ 350	\$ 350
73160	Copies/Copier Maintenance Agreements	\$ 2,417	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74150	Communication-Air Cards	\$ 1,368	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
		<u>\$ 27,025</u>	<u>\$ 61,275</u>	<u>\$ 61,275</u>	<u>\$ 61,275</u>	<u>\$ 57,711</u>

Department Totals

<u>\$ 788,707</u>	<u>\$ 970,471</u>	<u>\$ 970,471</u>	<u>\$ 892,740</u>	<u>\$ 1,040,222</u>
-------------------	-------------------	-------------------	-------------------	---------------------



## *Walker County*

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### **20020-County Treasurer**

Amy Klawinsky  
County Treasurer

#### **Purpose**

The Walker County Treasurer is the custodian of all funds for the county. The Treasurer and staff are committed to ensuring the public's trust in the demonstration of fiscal accountability and effective management of Walker County resources.

#### **Description of Services**

Service provided by the County Treasurer department includes

- Banker for Walker County:
  - Work with departments and the public for receiving and disbursing funds
  - General payments of County expenditures, Vendor payments, Jury Duty, Election Workers, County Payroll
- Chief Investment Officer for Walker County funds:
  - Working with County Investment Committee, external brokers and banking institutions for safest and highest investment returns of County funds
  - Ensure proper collateral for County investments and funds
  - Implement and oversee Walker County Investment Policy, in compliance with the Public Funds Investment Act of Texas.
- Payroll Maintenance, Preparer and Disburser:
  - Facilitate all payroll related payments, reports, and related expenditures
  - Reporting and disbursing federal tax withholding
  - Reporting and disbursing deferred program participation and payments to: Texas County and District Retirement
  - Maintain and disburse the Employee Payroll Direct Deposit Program
  - Prepare and distribute W-2's
  - Ensure all related federal mandated regulations for disbursements are followed
- Administrator for payment of Walker County Bonded Indebtedness
- Payments for required monthly, quarterly, and annual State of Texas reports
- Bank reconciliations for Walker County bank accounts
  - Ensure accurate and complete recording of bank transactions by working with depositor institution, county departments and internal/external auditors
- Reporting of Unclaimed Property
- Manages a court collection program using guidelines established by the Texas State office of Court Administration

#### **Accomplishments for FY 2023**

Continuous improvement of internal and external operations

- ✓ Process improvement for entering of departmental cash transactions
- ✓ Implementation of positive pay for payment transactions



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Process all cash transactions submitted by departments within 3 business days of receipt
- Process all direct deposit ach and wire deposits within three days of deposit at bank
- Complete end of month transactions and bank reconciliations within 10 working days

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Treasurer	1	1	1	1	1
HR Specialist	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Deputy Treasurer 2	1	1	1	1	1
Assistant Treasurer 1	1	1	1	1	1
Total	5	5	5	5	5

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Number of cash receipts processed thru Treasurer Cashiering System	4,109	4,328	4,450	4,750
Number of check/ach payments processed	5,343	5,320	5,300	5,300
Number of payroll/ach payment processed	10,239	10,400	10,400	10,400
Percent of time deposits were covered at bank by pledged securities	100%	100%	100%	100%



# Walker County

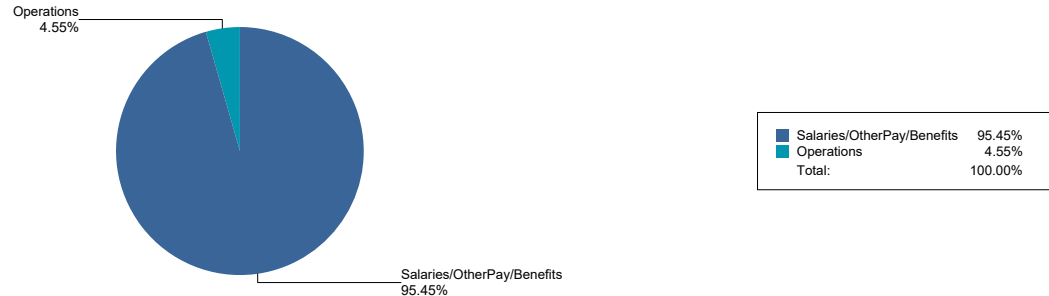
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

20020-County Treasurer



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 75,015	\$ 88,443	\$ 88,443	\$ 88,443	\$ 92,781
51030	Deputies and Assistants	\$ 189,835	\$ 230,610	\$ 230,610	\$ 213,425	\$ 243,034
51080	Longevity	\$ -	\$ 7,820	\$ 7,820	\$ 6,120	\$ 6,630
51090	Overtime	\$ 662	\$ 4,319	\$ 4,319	\$ 1,001	\$ 4,492
52010	Social Security	\$ 19,072	\$ 25,336	\$ 25,336	\$ 25,336	\$ 26,541
52020	Group Insurance	\$ 46,009	\$ 50,130	\$ 50,130	\$ 50,130	\$ 53,685
52030	Retirement	\$ 38,660	\$ 48,586	\$ 48,586	\$ 48,586	\$ 50,896
52040	Workers Comp Insurance	\$ 581	\$ 994	\$ 994	\$ 994	\$ 1,041
52060	Unemployment Insurance	\$ 167	\$ 478	\$ 478	\$ 478	\$ 501
		<u>\$ 370,001</u>	<u>\$ 456,716</u>	<u>\$ 456,716</u>	<u>\$ 434,513</u>	<u>\$ 479,601</u>

### Operations

61010	Office Supplies	\$ 3,784	\$ 4,947	\$ 3,937	\$ 3,937	\$ 5,447
61030	Operating Supplies	\$ 694	\$ 125	\$ 1,248	\$ 1,248	\$ 125
61100	Minor Equipment	\$ -	\$ -	\$ 865	\$ 865	\$ -
62010	Postage	\$ 2,604	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
67070	Bank Charges	\$ 5,794	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010	Purchased Services	\$ 786	\$ -	\$ 804	\$ 804	\$ 1,800
71010	Travel and Lodging	\$ 1,668	\$ 3,835	\$ 3,405	\$ 3,405	\$ 3,835
71020	Conferences/Training	\$ 1,244	\$ 1,235	\$ 1,235	\$ 1,235	\$ 1,235
71030	Dues and Subscriptions	\$ 195	\$ 1,159	\$ 659	\$ 659	\$ 1,159
73150	Rentals	\$ 198	\$ 76	\$ 76	\$ 76	\$ 76
73160	Copies/Copier Maintenance Agreements	\$ 1,145	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
74140	Long Distance	\$ -	\$ 252	\$ -	\$ -	\$ 252
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 600	\$ -	\$ -	\$ 600
		<u>\$ 18,112</u>	<u>\$ 23,579</u>	<u>\$ 23,579</u>	<u>\$ 23,579</u>	<u>\$ 22,879</u>

<b>Department Totals</b>		<u><u>\$ 388,113</u></u>	<u><u>\$ 480,295</u></u>	<u><u>\$ 480,295</u></u>	<u><u>\$ 458,092</u></u>	<u><u>\$ 502,480</u></u>
--------------------------	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 20030-County Treasurer Collections

Amy Klawinsky  
County Treasurer

#### Purpose

Assist with collection of payment arrangements made by the Judicial Courts under their official authority using guidelines established by the Texas State office of Court Administration.

#### Description of Services

Service provided by the County Treasurer Collections department includes managing a court collection program using the guidelines established by the Texas State office of Court Administration.

#### Accomplishments for FY 2023

Consistent, efficient and effective service

- ✓ Started sending County Court at Law cases to 3<sup>rd</sup> party collections

#### Initiatives for FY 2024

Continuous improvement of internal and external operations

- Access to OMNI for Justice of Peace, Precinct 1 and 2 to correct amounts on old cases and keep current on recent cases that are sent to 3rd party collections
- Work with Perdue to have the letters and payment plans in bilingual format

#### Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Collections Officer	2	2	2	2	2
Total	2	2	2	2	2

#### Work Load Indicators

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Number of receipts processed thru Treasurer Collections System	1,772	1,468	1,600	1600
Number of cases sent to 3rd party collections	941	508	700	500





# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 20030-County Treasurer - Collections



#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 88,061	\$ 93,806	\$ 93,806	\$ 89,998	\$ 99,158
51080	Longevity	\$ -	\$ 5,950	\$ 5,950	\$ 5,950	\$ 6,290
52010	Social Security	\$ 5,942	\$ 7,631	\$ 7,631	\$ 7,631	\$ 8,067
52020	Group Insurance	\$ 18,715	\$ 20,052	\$ 20,052	\$ 20,052	\$ 21,474
52030	Retirement	\$ 12,838	\$ 14,634	\$ 14,634	\$ 14,634	\$ 15,469
52040	Workers Comp Insurance	\$ 193	\$ 299	\$ 299	\$ 299	\$ 316
52060	Unemployment Insurance	\$ 77	\$ 199	\$ 199	\$ 199	\$ 211
		<u>\$ 125,826</u>	<u>\$ 142,571</u>	<u>\$ 142,571</u>	<u>\$ 138,763</u>	<u>\$ 150,985</u>

#### Operations

61010	Office Supplies	\$ 1,302	\$ 2,230	\$ 2,230	\$ 2,230	\$ 2,230
61030	Operating Supplies	\$ 216	\$ 500	\$ 500	\$ 500	\$ 500
62010	Postage	\$ 3,283	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
64140	Software Maintenance/Subscriptions	\$ 36	\$ 70	\$ 70	\$ 70	\$ 70
64600	Collections Software Annual License/Support	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
68010	Purchased Services	\$ 1,749	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71010	Travel and Lodging	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ -	\$ 700	\$ 700	\$ 700	\$ 700
71030	Dues and Subscriptions	\$ 100	\$ 220	\$ 220	\$ 220	\$ 220
73160	Copies/Copier Maintenance Agreements	\$ 207	\$ 900	\$ 900	\$ 900	\$ 900
74140	Long Distance	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
		<u>\$ 10,493</u>	<u>\$ 21,820</u>	<u>\$ 21,820</u>	<u>\$ 21,820</u>	<u>\$ 14,820</u>

#### Department Totals

<u>\$ 136,319</u>	<u>\$ 164,391</u>	<u>\$ 164,391</u>	<u>\$ 160,583</u>	<u>\$ 165,805</u>
-------------------	-------------------	-------------------	-------------------	-------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**20040- Purchasing**

Purchasing Agent

**Purpose**

The purpose of the Walker County Purchasing Office is to protect the interests of the Walker County taxpayers in all expenditures, as well as provide the best service possible for all county departments in a fair and equitable manner. We make every effort to ensure an atmosphere of equality for all vendors without regard to undue influence or political pressures.

**Description of Services**

In Walker County, the District Judges of the 12th and 278th State Judicial Districts and the County Judge appoint the County Purchasing Agent for a two-year term. The statutory responsibility of the Purchasing Agent is to purchase all supplies, materials and equipment; to contract for all repairs required or used by the County and to supervise all purchases made on a competitive bid. The Purchasing Agent is also responsible for County property and inventory and must annually file with the County Auditor and each member of the Purchasing Board, an inventory of all property on hand and belonging to the County and each subdivision, officer or employee.

**GOALS OF PUBLIC PURCHASING**

- Purchase quality goods and services
- Get the best possible price for goods and services
- Delivery of goods and services when needed
- Assure a continuing supply of needed goods and services
- Guard against misappropriation of any assets procured

**Accomplishments for FY 2023**

Continuous improvement of internal and external operations

✓ Software Automation that includes solicitation development and drafts, published solicitations, notifications, evaluations, scoring, award, online solicitation submissions

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- County Wide Online Library for Dynamics 365 Mini Training Tutorials (video plus printable training materials). Available to all current and new county employees with anytime access.
- Evaluate the Bonfire Portal, whether or not it is beneficial for the county in receiving and uploading Bids, RFPs and other solicitations.
- Improve Current Asset Management Process not only for purchasing, but also for all departments. Also to designate a separate room/holding area for all assets that are pending IT assistance, but still in possession of the Purchasing Office.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Purchasing Agent	1	1	1	1	1
Assistant Purchaser 3	1	1	1	1	1
Assistant Purchaser 2	1	1	1	1	1
Assistant Purchaser 1	1	1	1	1	0
Total	4	4	4	4	3

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Request for Proposals	NA	5	6	TBD
Invitation to Bid	NA	7	10	6
Request for qualifications	NA	2	1	TBD
Solicitations Renewals	NA	35	40	TBD
Contract Renewals	NA	43	50	20



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 20040-Purchasing



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 71,236	\$ 84,232	\$ 84,232	\$ 84,232	\$ 88,401
51030	Deputies and Assistants	\$ 122,165	\$ 138,431	\$ 138,431	\$ 109,350	\$ 107,348
51080	Longevity	\$ -	\$ 2,720	\$ 2,720	\$ 2,720	\$ 3,060
51090	Overtime	\$ 2,719	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500
52010	Social Security	\$ 14,624	\$ 17,356	\$ 17,356	\$ 17,356	\$ 15,324
52020	Group Insurance	\$ 31,960	\$ 40,104	\$ 40,104	\$ 29,245	\$ 32,211
52030	Retirement	\$ 28,585	\$ 33,284	\$ 33,284	\$ 33,284	\$ 29,386
52040	Workers Comp Insurance	\$ 434	\$ 455	\$ 455	\$ 455	\$ 601
52060	Unemployment Insurance	\$ 173	\$ 681	\$ 681	\$ 681	\$ 401
		<u>\$ 271,896</u>	<u>\$ 318,763</u>	<u>\$ 318,763</u>	<u>\$ 278,523</u>	<u>\$ 278,232</u>

#### Operations

61010	Office Supplies	\$ 3,033	\$ 1,801	\$ 1,801	\$ 1,801	\$ 1,801
61030	Operating Supplies	\$ 4,026	\$ 575	\$ 575	\$ 575	\$ 575
61100	Minor Equipment	\$ 1,982	\$ 650	\$ 650	\$ 650	\$ 650
62010	Postage	\$ 90	\$ 234	\$ 234	\$ 234	\$ -
64100	Computer Software	\$ 3,467	\$ 17,950	\$ 17,450	\$ 17,450	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 501	\$ 501	\$ -
68010	Purchased Services	\$ 174	\$ 324	\$ 324	\$ 324	\$ 324
69900	Project/Equipment Allocation	\$ -	\$ 5,422	\$ 5,422	\$ 5,422	\$ -
71010	Travel and Lodging	\$ -	\$ 2,925	\$ 2,425	\$ 2,425	\$ 2,925
71020	Conferences/Training	\$ 547	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
71030	Dues and Subscriptions	\$ 340	\$ 600	\$ 1,100	\$ 1,100	\$ 600
73160	Copies/Copier Maintenance Agreements	\$ 1,739	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74140	Long Distance	\$ -	\$ 390	\$ 390	\$ 390	\$ 390
74150	Communication-Air Cards	\$ 1,788	\$ 1,368	\$ 1,368	\$ 1,368	\$ 1,368
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 50	\$ 49	\$ 49	\$ 50
		<u>\$ 17,186</u>	<u>\$ 36,389</u>	<u>\$ 36,389</u>	<u>\$ 36,389</u>	<u>\$ 12,783</u>

<b>Department Totals</b>		<u><u>\$ 289,082</u></u>	<u><u>\$ 355,152</u></u>	<u><u>\$ 355,152</u></u>	<u><u>\$ 314,912</u></u>	<u><u>\$ 291,015</u></u>
--------------------------	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**21010- Vehicle Registration**

Diana McRae

Tax Assessor-Collector

**Our Purpose**

The Walker County Tax Assessor-Collector, Vehicle Registration Department, is committed to providing excellent customer service while providing assistance and knowledge to our citizens.

**Description of Services**

- Agent for the Texas Department of Motor Vehicles (TxDMV)
- Register and/or title vehicles and trailers
- Issue replacement license plates
- Issue disabled parking permits (placards)
- Process all dealers, banks, loan companies and credit unions' transactions
- Process all motor vehicle transactions via the internet and by mail
- Collect all taxes and fees related to registration and titling (TxDMV)
- Collect all sales and use tax for the Texas Comptroller of Public Accounts (TxCPA)
- Process all bonded tiles, mechanic liens and storage liens within the county
- Collect fees and surcharges for liquor and beverage permits and renewals on behalf of the county and Texas Alcoholic Beverage Commission (TABC)
- Collect all taxes and fees for the county and multiple state agencies
- Receipt and distribute all collections to applicable county and state agencies

**Accomplishments for FY 2023**

Continuous improvement of internal and external operations

✓ Working with Texas Department of Motor Vehicles (TxDMV) to reduce fraudulent use of temporary tags and establishing a maximum number of temporary tags; identify fraudulent titles and stolen vehicles/trailers and reporting to the TxDMV immediately for handling

Planning for current and future growth and development

✓ Continued to meet the needs of increased population and demands of a growing county

Maintaining a high quality workforce

✓ Ensure TxDMV mandated training program is completed annually for all employees

**Initiatives for FY 2024**

Planning for current and future growth and development

- Continue to meet the needs of increased population and demands of a growing county
- Continuous improvement of internal and external operations
- Review possible options to expand our services throughout the county



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Tax Assessor Collector	1	1	1	1	1
Chief Deputy Tax Assessor	1	1	1	1	1
Deputy Specialist 4	0	0	0	0	1
Deputy Specialist 2	1	1	1	1	0
Deputy Specialist 1	5	5	5	5	5
Total	8	8	8	8	8

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Registered Vehicles in Walker County	56,371	56,956	58,500	60,000
Vehicle Titles Processed in Walker County	15,595	15,714	16,600	18,500



# Walker County

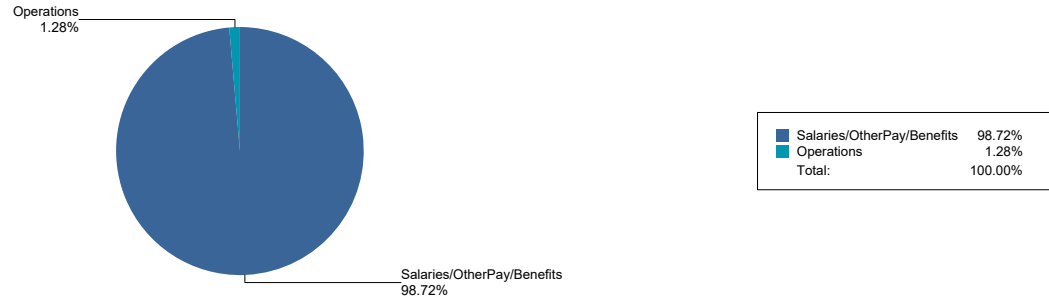
## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 21010-Vehicle Registration



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 75,015	\$ 88,443	\$ 88,443	\$ 88,443	\$ 92,781
51030	Deputies and Assistants	\$ 264,438	\$ 322,534	\$ 322,534	\$ 293,267	\$ 348,662
51080	Longevity	\$ -	\$ 10,880	\$ 10,880	\$ 10,880	\$ 11,900
52010	Social Security	\$ 24,424	\$ 32,275	\$ 32,275	\$ 32,275	\$ 34,681
52020	Group Insurance	\$ 67,056	\$ 80,208	\$ 80,208	\$ 71,853	\$ 85,896
52030	Retirement	\$ 49,513	\$ 61,888	\$ 61,888	\$ 61,888	\$ 66,506
52040	Workers Comp Insurance	\$ 739	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,359
52060	Unemployment Insurance	\$ 229	\$ 663	\$ 663	\$ 663	\$ 715
		<u>\$ 481,414</u>	<u>\$ 598,158</u>	<u>\$ 598,158</u>	<u>\$ 560,536</u>	<u>\$ 642,500</u>

### Operations

61010	Office Supplies	\$ 2,539	\$ 4,000	\$ 3,064	\$ 3,064	\$ 4,000
61030	Operating Supplies	\$ -	\$ 300	\$ 1,443	\$ 1,443	\$ 300
61100	Minor Equipment	\$ -	\$ 200	\$ 593	\$ 593	\$ 200
62010	Postage	\$ 2,699	\$ 6,100	\$ 6,100	\$ 6,100	\$ -
68010	Purchased Services	\$ -	\$ 515	\$ -	\$ -	\$ 515
71010	Travel and Lodging	\$ 1,371	\$ 857	\$ 857	\$ 857	\$ 857
71020	Conferences/Training	\$ 275	\$ 650	\$ 650	\$ 650	\$ 650
71030	Dues and Subscriptions	\$ 770	\$ 700	\$ 795	\$ 795	\$ 700
73160	Copies/Copier Maintenance Agreements	\$ 1,244	\$ 900	\$ 900	\$ 900	\$ 900
74140	Long Distance	\$ -	\$ 180	\$ -	\$ -	\$ 180
		<u>\$ 8,898</u>	<u>\$ 14,402</u>	<u>\$ 14,402</u>	<u>\$ 14,402</u>	<u>\$ 8,302</u>

### Department Totals

<u>\$ 490,312</u>	<u>\$ 612,560</u>	<u>\$ 612,560</u>	<u>\$ 574,938</u>	<u>\$ 650,802</u>
-------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**29940-Governmental-Services/Contracts**  
Commissioners Court

**Purpose**

This cost center is used for tracking government services and contracts classified in the governmental functional area.

**Description of Services**

The services provided by the Central Appraisal District as required by Texas state statute is shared by a mandated formula of the jurisdictions served by the Appraisal District. Both appraisal services and collections services are provided by the Appraisal District.





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

29940-Governmental/Services Contracts



Intergovernmental/Contracts

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
		<u>\$ 611,230</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 728,189</u>
	Department Totals	<u>\$ 611,230</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 636,595</u>	<u>\$ 728,189</u>



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**30010—Courts Central Costs**

**Purpose**

This cost center is used to account for costs central to the Court at Law, 12th Judicial District, and the 278th Judicial Court.

**Description of Services**

Included in this budget is the costs central to these three courts. Attorney fees spent by the courts vary on a year to year basis. Rather than try to guess which court in which year will have the most costs, a central budget line is budgeted in addition to the court departmental budgets and then transferred as the costs in the individual budgets are spent and additional funds needed. Costs of CPS court cases and the public defender contract are budgeted here.

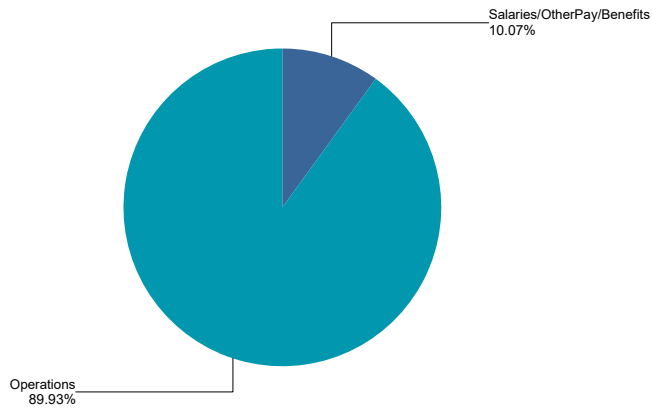


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

30010-Courts-Central Costs



Salaries/Other Pay/Benefits	42556	10.07%
Operations	380165	89.93%
Total:	422721	100.00%

Salaries/Other Pay/Benefits

51110 Salary Supplements	\$ 34,320	\$ 34,320	\$ 34,320	\$ 34,320	\$ 34,320
52010 Social Security	\$ 2,404	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624
52030 Retirement	\$ 5,001	\$ 5,036	\$ 5,036	\$ 5,036	\$ 5,036
52040 Workers Comp Insurance	\$ 560	\$ 576	\$ 576	\$ 576	\$ 576
52060 Unemployment Insurance	\$ -	\$ 68	\$ 68	\$ -	\$ -
	<u>\$ 42,285</u>	<u>\$ 42,624</u>	<u>\$ 42,624</u>	<u>\$ 42,556</u>	<u>\$ 42,556</u>

Operations

61100 Minor Equipment	\$ 2,530	\$ -	\$ -	\$ -	\$ -
66010 Attorneys	\$ 810	\$ 130,000	\$ 98,007	\$ 98,007	\$ 280,000
66020 Attorneys-CPS Cases	\$ 35,718	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050 Trial Costs - Capital	\$ 15,996	\$ -	\$ 70,856	\$ 70,856	\$ -
66070 Bill of Costs -Other Counties	\$ 11,525	\$ -	\$ 9,000	\$ 9,000	\$ -
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
66810 Appeals Court Allocation	\$ 1,774	\$ 12,665	\$ 1,943	\$ 1,943	\$ 12,665
66900 Public Defender Contract	\$ 16,925	\$ 21,000	\$ 16,925	\$ 16,925	\$ 21,000
68010 Purchased Services	\$ 1,074	\$ -	\$ -	\$ -	\$ -
	<u>\$ 99,820</u>	<u>\$ 222,665</u>	<u>\$ 262,831</u>	<u>\$ 262,831</u>	<u>\$ 380,165</u>

Department Totals

	<u>\$ 142,105</u>	<u>\$ 265,289</u>	<u>\$ 305,455</u>	<u>\$ 305,387</u>	<u>\$ 422,721</u>
--	-------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**30020—County Court at Law**

**Purpose**

Cost center created for reporting of costs associated with the County Court at Law Court

**Description of Services**

The Walker County Court at Law was created in 1977 as a Statutory County Court by the legislature under the Texas Constitution. County Court at Law functions are determined by Texas State Statute and the Texas State Constitution. Types of cases heard are subject to change by the legislature, but generally speaking, the jurisdiction includes misdemeanor criminal cases, family law cases, class C appeals, civil matters, juvenile matters, mental health cases and probate matters for Walker County.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023
Court at Law Judge	1	1	1	1	1
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	4	4	4	4	4



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 30020-County Court at Law



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 171,658	\$ 171,000	\$ 171,000	\$ 171,000	\$ 185,000
51030	Deputies and Assistants	\$ 203,431	\$ 218,832	\$ 218,832	\$ 218,832	\$ 230,082
51080	Longevity	\$ -	\$ 4,930	\$ 4,930	\$ 5,950	\$ 6,630
52010	Social Security	\$ 25,722	\$ 27,194	\$ 27,194	\$ 27,194	\$ 28,172
52020	Group Insurance	\$ 37,430	\$ 40,104	\$ 40,104	\$ 40,104	\$ 42,948
52030	Retirement	\$ 54,695	\$ 57,912	\$ 57,912	\$ 57,912	\$ 61,865
52040	Workers Comp Insurance	\$ 820	\$ 1,184	\$ 1,184	\$ 1,184	\$ 1,265
52060	Unemployment Insurance	\$ 177	\$ 445	\$ 445	\$ 445	\$ 471
		<u>\$ 493,933</u>	<u>\$ 521,601</u>	<u>\$ 521,601</u>	<u>\$ 522,621</u>	<u>\$ 556,433</u>

#### Operations

61010	Office Supplies	\$ 1,999	\$ 3,044	\$ 2,894	\$ 2,894	\$ 3,044
61030	Operating Supplies	\$ 985	\$ -	\$ 150	\$ 150	\$ -
61100	Minor Equipment	\$ 1,642	\$ -	\$ -	\$ -	\$ -
61200	Jurors Supplies	\$ 235	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
62010	Postage	\$ 88	\$ 600	\$ 600	\$ 600	\$ -
66010	Attorneys	\$ 236,637	\$ 155,283	\$ 235,283	\$ 235,283	\$ 155,283
66600	Jurors	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
67040	Professional Services	\$ 8,974	\$ 14,300	\$ 14,300	\$ 14,300	\$ 14,300
68010	Purchased Services	\$ 2,041	\$ 543	\$ 543	\$ 543	\$ 543
71010	Travel and Lodging	\$ 2,255	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71020	Conferences/Training	\$ (119)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
71030	Dues and Subscriptions	\$ 340	\$ 768	\$ 768	\$ 768	\$ 768
73160	Copies/Copier Maintenance Agreements	\$ 377	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
74150	Communication-Air Cards	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456
		<u>\$ 255,910</u>	<u>\$ 183,544</u>	<u>\$ 263,544</u>	<u>\$ 263,544</u>	<u>\$ 182,944</u>

#### Department Totals

<u>\$ 749,843</u>	<u>\$ 705,145</u>	<u>\$ 785,145</u>	<u>\$ 786,165</u>	<u>\$ 739,377</u>
-------------------	-------------------	-------------------	-------------------	-------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**30030—12<sup>th</sup> Judicial District Court**

**Purpose**

Cost center created for reporting of costs associated with the 12<sup>th</sup> Judicial District Court.

**Description of Services**

The Texas Constitution requires that the state be divided into judicial district with each district having one or more Judges. Each district judge is elected by the qualified voters at a General Election. Per the Texas Constitution, District Court jurisdiction consists of exclusive, appellate, and original jurisdiction of all actions, proceedings, and remedies, except in cases where exclusive, appellate, or original jurisdiction may be conferred by the Constitution or other law on some other court, tribunal, or administrative body. District Court judges shall have the power to issue writs necessary to enforce their jurisdiction. Per the Texas Constitution, the District Court shall have appellate jurisdiction and general supervisory control over the County Commissioners Court, with such exceptions and under such regulations as may be prescribed by law.

Section 24.113 of the Texas Government Code establishes the 12<sup>th</sup> Judicial District to include Walker County, Grimes County and Madison County.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
District Judge - Supplement	0.5	0.5	0.5	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3.5	3	3



# Walker County

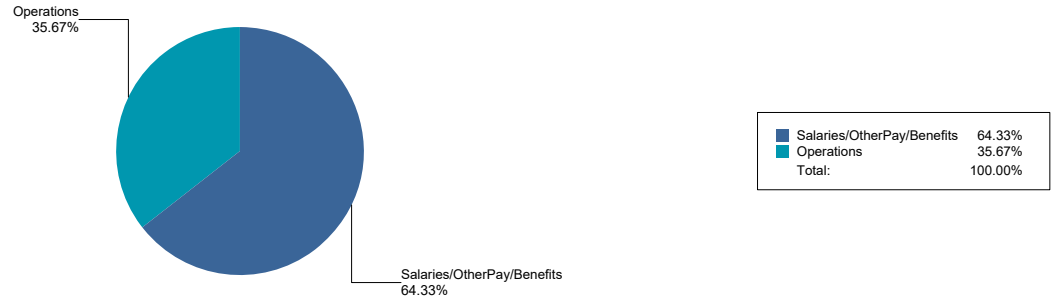
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

30030-12th Judicial District Court



### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 180,047	\$ 192,015	\$ 192,015	\$ 186,672	\$ 196,161
51080	Longevity	\$ -	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,870
51110	Salary Supplements	\$ 9,184	\$ 9,149	\$ 9,149	\$ 9,149	\$ 9,149
52010	Social Security	\$ 13,172	\$ 15,518	\$ 15,518	\$ 15,518	\$ 15,850
52020	Group Insurance	\$ 26,127	\$ 30,078	\$ 30,078	\$ 30,078	\$ 32,211
52030	Retirement	\$ 27,611	\$ 29,760	\$ 29,760	\$ 29,760	\$ 30,393
52040	Workers Comp Insurance	\$ 391	\$ 582	\$ 582	\$ 582	\$ 595
52060	Unemployment Insurance	\$ 156	\$ 388	\$ 388	\$ 388	\$ 396
		<u>\$ 256,688</u>	<u>\$ 279,190</u>	<u>\$ 279,190</u>	<u>\$ 273,847</u>	<u>\$ 286,625</u>

### Operations

61010	Office Supplies	\$ 1,476	\$ 2,871	\$ 2,871	\$ 2,871	\$ 5,871
61030	Operating Supplies	\$ 1,424	\$ 250	\$ 250	\$ 250	\$ 250
61100	Minor Equipment	\$ 1,548	\$ -	\$ 982	\$ 982	\$ -
62010	Postage	\$ 516	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
64140	Software Maintenance/Subscriptions	\$ 150	\$ 3,255	\$ 3,255	\$ 3,255	\$ 3,255
66010	Attorneys	\$ 163,139	\$ 120,000	\$ 180,000	\$ 180,000	\$ 120,000
66500	Court Reporters	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
66600	Jurors	\$ 330	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
66820	Second Administrative Judicial Fee	\$ 4,720	\$ 5,300	\$ 5,645	\$ 5,645	\$ 5,300
67040	Professional Services	\$ 19,372	\$ 6,085	\$ 6,085	\$ 6,085	\$ 6,085
68010	Purchased Services	\$ 200	\$ 300	\$ 392	\$ 392	\$ 300
71010	Travel and Lodging	\$ 289	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 790	\$ 750	\$ 750	\$ 750	\$ 750
71030	Dues and Subscriptions	\$ -	\$ 3,500	\$ 2,921	\$ 2,921	\$ 3,500
73160	Copies/Copier Maintenance Agreements	\$ 294	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150	Communication-Air Cards	\$ 912	\$ 950	\$ 950	\$ 950	\$ 950
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 375	\$ -	\$ -	\$ 375
		<u>\$ 195,160</u>	<u>\$ 158,456</u>	<u>\$ 218,801</u>	<u>\$ 218,801</u>	<u>\$ 158,956</u>

Department Totals

<u>\$ 451,848</u>	<u>\$ 437,646</u>	<u>\$ 497,991</u>	<u>\$ 492,648</u>	<u>\$ 445,581</u>
-------------------	-------------------	-------------------	-------------------	-------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**30040—278<sup>th</sup> Judicial District Court**

**Purpose**

Cost center created for reporting of costs associated with the 278th Judicial District Court.

**Description of Services**

The Texas Constitution requires that the state be divided into judicial district with each district having one or more Judges. Each district judge is elected by the qualified voters at a General Election. Per the Texas Constitution, District Court jurisdiction consists of exclusive, appellate, and original jurisdiction of all actions, proceedings, and remedies, except in cases where exclusive, appellate, or original jurisdiction may be conferred by the Constitution or other law on some other court, tribunal, or administrative body. District Court judges shall have the power to issue writs necessary to enforce their jurisdiction. Per the Texas Constitution, the District Court shall have appellate jurisdiction and general supervisory control over the County Commissioners Court, with such exceptions and under such regulations as may be prescribed by law.

Section 24.445 of the Texas Government Code establishes the 278<sup>th</sup> Judicial District to include Walker County, Leon County and Madison County.

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
District Judge - Supplement	0.5	0.5	0.5	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3.5	3	3





# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 30040-278th Judicial District Court



#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 174,998	\$ 194,053	\$ 194,053	\$ 194,053	\$ 204,218
51080	Longevity	\$ -	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,460
51110	Salary Supplements	\$ 10,833	\$ 10,791	\$ 10,791	\$ 10,791	\$ 11,975
52010	Social Security	\$ 13,983	\$ 16,152	\$ 16,152	\$ 16,152	\$ 17,033
52020	Group Insurance	\$ 28,072	\$ 30,078	\$ 30,078	\$ 30,078	\$ 32,211
52030	Retirement	\$ 27,103	\$ 30,974	\$ 30,974	\$ 30,974	\$ 32,663
52040	Workers Comp Insurance	\$ 382	\$ 601	\$ 601	\$ 601	\$ 632
52060	Unemployment Insurance	\$ 152	\$ 401	\$ 401	\$ 401	\$ 421
		<u>\$ 255,523</u>	<u>\$ 289,340</u>	<u>\$ 289,340</u>	<u>\$ 289,340</u>	<u>\$ 305,613</u>

#### Operations

61010	Office Supplies	\$ 2,126	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
61030	Operating Supplies	\$ 234	\$ 250	\$ 4,954	\$ 4,954	\$ 250
61100	Minor Equipment	\$ 5,373	\$ 573	\$ 573	\$ 573	\$ 573
62010	Postage	\$ 268	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
64100	Computer Software	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
64140	Software Maintenance/Subscriptions	\$ -	\$ 495	\$ 495	\$ 495	\$ 495
66010	Attorneys	\$ 157,611	\$ 120,000	\$ 180,000	\$ 180,000	\$ 120,000
66500	Court Reporters	\$ -	\$ 5,000	\$ 3,000	\$ 3,000	\$ 5,000
66600	Jurors	\$ 3,007	\$ 4,000	\$ 3,000	\$ 3,000	\$ 4,000
66820	Second Administrative Judicial Fee	\$ 4,720	\$ 5,300	\$ 5,645	\$ 5,645	\$ 5,300
67040	Professional Services	\$ 15,976	\$ 5,335	\$ 8,735	\$ 8,735	\$ 5,335
71010	Travel and Lodging	\$ 798	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 225	\$ 750	\$ 750	\$ 750	\$ 750
71030	Dues and Subscriptions	\$ 60	\$ 3,000	\$ 2,266	\$ 2,266	\$ 3,000
73160	Copies/Copier Maintenance Agreements	\$ 320	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 250	\$ -	\$ -	\$ 250
		<u>\$ 190,718</u>	<u>\$ 154,623</u>	<u>\$ 218,968</u>	<u>\$ 218,968</u>	<u>\$ 151,623</u>

#### Department Totals

<u>\$ 446,241</u>	<u>\$ 443,963</u>	<u>\$ 508,308</u>	<u>\$ 508,308</u>	<u>\$ 457,236</u>
-------------------	-------------------	-------------------	-------------------	-------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**30050—Courts-Pretrial Bond Supervision**

Kristin Hunter  
CSCD Director

**Purpose**

The purpose of the Pretrial Bond Supervision office is to guarantee an offender's appearance at all required court matters while preserving victim and public safety.

**Description of Services**

The Pretrial Bond Supervision Officer conducts intake interviews and supervises all defendants placed on ancillary conditions of a personal recognizance bond. This can include weekly and/or monthly office visits as ordered by the court, in addition to random urinalysis testing. Field visits to the defendant's home or place of employment may be warranted to ensure compliance. Some defendants may require referrals to special services at appropriate agencies and monitoring their progress is a necessary component of their supervision. The courts may assess a \$20 personal bond reimbursement fee (or three percent of the amount of bail fixed for the accused) which is collected by the Pretrial Bond Office.

Investigations, evaluations and recommendations are prepared and submitted to the court concerning alleged bond supervision violations. The Pretrial Bond Supervision Officer will appear in court to provide testimony regarding the defendant's status and related information as needed. When a defendant violates the conditions of their bond, an Order Setting Aside Bond is prepared and law enforcement is contacted to facilitate an arrest once there is an active warrant.

The Pretrial Bond Supervision Office is responsible for maintaining accurate case records and keeping current on legal issues and the laws regarding bond supervision. In addition, an annual report is prepared and provided to the Walker County Commissioners' Court no later than April 1 of each year which contains specific data as listed in CCP Art. 17.42.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Pretrial Bond Officer	0	1	1	1	1
Total	0	1	1	1	1



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

30050-Courts-Pretrial Bond Supervision



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 41,123	\$ 46,903	\$ 46,903	\$ 42,230	\$ 49,579
52010	Social Security	\$ 3,115	\$ 3,588	\$ 3,588	\$ 3,588	\$ 3,793
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 5,997	\$ 6,881	\$ 6,881	\$ 6,881	\$ 7,273
52040	Workers Comp Insurance	\$ 90	\$ 277	\$ 277	\$ 277	\$ 293
52060	Unemployment Insurance	\$ 36	\$ 94	\$ 94	\$ 94	\$ 99
		<u>\$ 59,718</u>	<u>\$ 67,769</u>	<u>\$ 67,769</u>	<u>\$ 63,096</u>	<u>\$ 71,774</u>

**Operations**

61010	Office Supplies	\$ 73	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
61030	Operating Supplies	\$ -	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
71010	Travel and Lodging	\$ 1,049	\$ 500	\$ 500	\$ 500	\$ 500
71020	Conferences/Training	\$ 308	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,430</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>

**Department Totals**

<u>\$ 61,148</u>	<u>\$ 75,069</u>	<u>\$ 75,069</u>	<u>\$ 70,396</u>	<u>\$ 79,074</u>
------------------	------------------	------------------	------------------	------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**31010-District Clerk**

Leslie Woolley  
District Clerk

**Purpose**

The District Clerk's office provides support to the 12th and 278th District courts and County Court at Law court in Walker County. The District Clerk is the custodian of all court documents and is responsible for the security of these records. According to statutory requirements, the District Clerk's office gathers data and reports to many state and local agencies. This extensive reporting assists the County, State and the Texas Legislature to determine the proper operations of the courts, the effectiveness of the statutes and the need for changes.

**Description of Services**

The District Clerk's office maintains the official court records and receives for filing all documents in felony criminal, civil, family, juvenile, delinquent tax cases and attends all dockets, hearings and trials for these cases. This office performs duties from the time a case is filled through disposition, appeal and ancillary proceedings that may occur for many years after judgment.

This office is often directed by court order or requested by an attorney to issue certain documents for legal action to include citations to notify a party that a case has been filed, a capias to have someone arrested, a protective order to keep someone from harm, a writ to garnish wages or a bank account, or an order to sell property.

The District Clerk's office is responsible for managing all court records so they are easily accessible for court use or public information. As custodian of permanent records, the Clerk must assure that these records are preserved and archived according to State Library rules and regulations. Modern methods and the use of technology are used to facilitate an ever-expanding office.

As financial officer, the District Clerk collects court costs and fines set by statutes which are deposited in the general fund of the County. Other fees are collected and allocated to the State for the benefit of State agencies. During litigation, money or items of value are often placed in the registry of the court under the care of the District Clerk. The District Clerk is often ordered to invest monies in interest-bearing accounts for minor children until they reach their majority or until final judgment.

This office assists the Attorney General of Texas's offices with filing new suits, preparing citations, capias and modifications/enforcement orders, as well as setting up child support orders with the Texas Child Support Disbursement Unit by providing wage withholding, medical support and spousal support orders issued by the courts.

The District Clerk is in charge of the jury selection process for civil and felony cases for both district courts as well as County Court at Law on family and juvenile cases. This includes the summoning, arrangement of the juries, the selection of the panels and the reports needed for payment of jurors.

The District Clerk is also responsible for the process of grand jury selection and files and maintains all felony indictments handed down by the grand jury. Once indicted, this office is responsible for all filings and records pertaining to felony criminal cases. We assist attorneys and the public with any questions relating to felony criminal matters.

This office is responsible for filing and maintaining all civil litigation such as personal injury, property disputes, suits on bad debts and other types of civil cases to include all delinquent tax lawsuits.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Accomplishments for FY 2023**

Consistent, efficient and effective services

✓ The transition of a new District Clerk started in January and all previous employees returned and were sworn in.

Continuous improvement of internal and external operations

✓ The new jury summons software was tested and implemented in January and accelerates the jury selection process and appears to be effective.

Managing assets, resources and technology

✓ Thru collaboration with Sam Houston State University successfully received a donation of six computer tablets for Providing potential jurors access to the new online jury system and the ability to complete the online juror application. The goal is to have the online application completed prior to arriving to court.

✓ Worked closely with State Representative Kyle Kacal and the LBB to complete an addendum to increase the HB1 Rider funds. This was approved and will go into effect 9/1/2023.

Maintaining a high quality workforce

✓ Petitioned Commissioner's Court for a pay increase and title change for one employee, which was approved.

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Research out sourcing scanning companies and digital storage
- Continue with retention project
- Implementation from the 88<sup>th</sup> Legislation

Managing assets, resources and technology

- Explore grant funding opportunities

Maintaining a high quality workforce

- Training opportunities

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
District Clerk	1	1	1	1	1
Chief Deputy Clerk 2	1	1	1	1	1
First Assistant - District Clerk	0	0	0	0	1
Deputy Clerk 4	1	1	1	1	0
Deputy Clerk 3	2	2	2	2	2
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	2	2	2	2	2
Total	8	8	8	8	8



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Civil Cases Filed	427	441	598	TBD
Criminal Cases Filed	611	676	711	TBD
Family Cases Filed	668	577	574	TBD
Number of Cases Disposed	1,575	1,665	1,936	TBD



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 31010-District Clerk



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 75,015	\$ 88,443	\$ 88,443	\$ 88,443	\$ 92,781
51030	Deputies and Assistants	\$ 310,120	\$ 352,809	\$ 352,809	\$ 346,352	\$ 366,396
51080	Longevity	\$ -	\$ 13,218	\$ 13,218	\$ 9,792	\$ 13,430
51090	Overtime	\$ 336	\$ 18,000	\$ 18,000	\$ 3,994	\$ 18,720
52010	Social Security	\$ 29,182	\$ 36,145	\$ 36,145	\$ 36,145	\$ 37,587
52020	Group Insurance	\$ 71,361	\$ 80,208	\$ 80,208	\$ 77,284	\$ 85,896
52030	Retirement	\$ 56,408	\$ 69,312	\$ 69,312	\$ 69,312	\$ 72,077
52040	Workers Comp Insurance	\$ 845	\$ 1,419	\$ 1,419	\$ 1,419	\$ 1,474
52060	Unemployment Insurance	\$ 272	\$ 766	\$ 766	\$ 766	\$ 797
		<u>\$ 543,539</u>	<u>\$ 660,320</u>	<u>\$ 660,320</u>	<u>\$ 633,507</u>	<u>\$ 689,158</u>

#### Operations

61010	Office Supplies	\$ 10,032	\$ 9,518	\$ 8,365	\$ 8,365	\$ 9,518
61030	Operating Supplies	\$ 140	\$ 507	\$ 507	\$ 507	\$ 507
61100	Minor Equipment	\$ 899	\$ 300	\$ -	\$ -	\$ 300
61200	Jurors Supplies	\$ 4,654	\$ 3,327	\$ 3,327	\$ 3,327	\$ 3,327
62010	Postage	\$ 7,552	\$ 10,621	\$ 10,621	\$ 10,621	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 2,103	\$ 2,103	\$ 1,440
68010	Purchased Services	\$ 990	\$ 1,138	\$ 1,138	\$ 1,138	\$ 1,138
71010	Travel and Lodging	\$ 2,074	\$ 4,356	\$ 4,356	\$ 4,356	\$ 4,356
71020	Conferences/Training	\$ 512	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
71030	Dues and Subscriptions	\$ 176	\$ 200	\$ 200	\$ 200	\$ 200
73160	Copies/Copier Maintenance Agreements	\$ 2,004	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
74140	Long Distance	\$ -	\$ 250	\$ -	\$ -	\$ 250
74150	Communication-Air Cards	\$ 456	\$ 460	\$ 460	\$ 460	\$ 460
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 400	\$ -	\$ -	\$ 400
		<u>\$ 29,489</u>	<u>\$ 34,527</u>	<u>\$ 34,527</u>	<u>\$ 34,527</u>	<u>\$ 25,346</u>

#### Department Totals

<u>\$ 573,028</u>	<u>\$ 694,847</u>	<u>\$ 694,847</u>	<u>\$ 668,034</u>	<u>\$ 714,504</u>
-------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**32010-Criminal District Attorney**

Will Durham

Criminal District Attorney

**Purpose**

The Criminal District Attorney is responsible for criminal prosecutions within the County as well as representing the County in civil matters.

**Description of Services**

The Walker County Criminal District Attorney's Office is one of the statutory prosecuting authorities in the State of Texas. The primary prosecuting officers are: The County Attorney which generally prosecutes misdemeanor crimes and advises the county on all civil matters; a District Attorney who prosecutes felonies only, and; a Criminal District Attorney which combines the offices of County and District Attorney. Walker County has a Criminal District Attorney with the responsibility of prosecuting all misdemeanors and felonies while advising and representing the county in civil matters. The authority of the Criminal District Attorney is extremely broad. Within his/her jurisdiction, in this case Walker County, the Criminal District Attorney has sole discretion as to whether or not a case is prosecuted. A prosecutor can dismiss a charge or refuse to accept a charge on his own volition and there is no appeal.

The District Attorney's Office handles civil matters in addition to its criminal responsibilities. In Walker County the Criminal District Attorney's Office advises the county on civil issues and represents the county in some civil matters. Some civil litigation is handled by private firms. The Criminal District Attorney handles mental commitments, protective orders, extraditions, renders legal opinions to all elected officials in the county and reviews all contracts entered into by the county. This office also has the responsibility of representing the state in matters involving child abuse and neglect and all juvenile matters before the court.

The criminal responsibilities of the Criminal District Attorney's Office are to prepare arrest warrants and search warrants; accept or reject all criminal cases Class "B" and above. This office prepares warrants and presents felony cases to the grand jury at its discretion. Class "C" misdemeanors, which are punishable by fine only, are the only criminal cases that are filed directly with the Justices of the Peace or the Municipal Court without the involvement of the District Attorney's Office. However, this office does represent the State in prosecution of those Class "C" cases which are filed in the Justice of the Peace courts. Class "B" and Class "A" misdemeanors are filed by the District Attorney's Office. It is the policy of the District Attorney's Office that all arrest warrants will be prepared and issued through this office. Felony cases (state jail, 3rd, 2nd, 1st degree) and capital cases are all prosecuted by this office.





**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Criminal District Attorney - Supplement	0.5	0.5	0.5	0	0
First Assistant DA	1	1	1	1	1
Senior Prosecutor	1	1	1	1	1
Assistant DA 4	1	1	1	1	1
Assistant DA 3	1	1	1	1	2
Chief Investigator	1	1	1	1	1
Assistant DA 2	2	2	2	2	2
Assistant DA 1	2	2	2	3	2
Investigator 2	1	1	1	1	1
Investigator 1	1	1	1	1	1
Executive Administrator	1	1	1	1	1
Coordinator Victim Assistance	1	1	1	1	1
Coordinator Hot Check	1	1	1	1	1
Legal Assistant 2	1	1	1	1	1
Legal Assistant 1	3	3	3	3	3
Legal Secretary	3	3	3	3	3
Clerk 1	0.5	0.5	0.5	0.43	0.43
Total	22	22	22	22.43	22.43



## Walker County

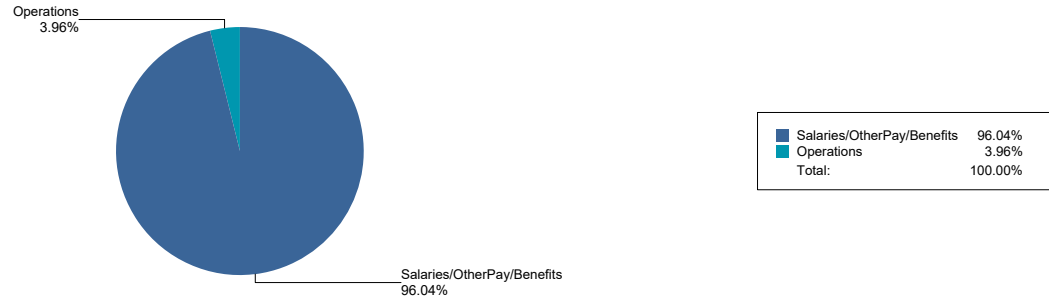
### General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

#### 32010-Criminal District Attorney



#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 1,307,602	\$ 1,564,845	\$ 1,564,845	\$ 1,422,137	\$ 1,660,451
51070	Part-Time	\$ 10,758	\$ 16,695	\$ 16,695	\$ 14,220	\$ 17,705
51080	Longevity	\$ -	\$ 5,270	\$ 5,270	\$ 5,270	\$ 6,630
51110	Salary Supplements	\$ 17,753	\$ 17,698	\$ 17,698	\$ 17,698	\$ 18,000
51140	Other Pay Day Travel	\$ 60	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 5,460	\$ 5,460	\$ 5,110	\$ 5,460
52010	Social Security	\$ 101,086	\$ 123,166	\$ 123,166	\$ 123,166	\$ 130,680
52020	Group Insurance	\$ 177,040	\$ 220,572	\$ 220,572	\$ 202,609	\$ 236,214
52030	Retirement	\$ 194,653	\$ 236,183	\$ 236,183	\$ 236,183	\$ 250,598
52040	Workers Comp Insurance	\$ 5,907	\$ 9,029	\$ 9,029	\$ 9,029	\$ 9,704
52060	Unemployment Insurance	\$ 1,149	\$ 3,183	\$ 3,183	\$ 3,183	\$ 3,379
		<u>\$ 1,816,008</u>	<u>\$ 2,202,101</u>	<u>\$ 2,202,101</u>	<u>\$ 2,038,605</u>	<u>\$ 2,338,821</u>

#### Operations

61010	Office Supplies	\$ 9,968	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61030	Operating Supplies	\$ 2,020	\$ 2,000	\$ 1,002	\$ 1,002	\$ 2,000
61100	Minor Equipment	\$ 2,372	\$ -	\$ -	\$ -	\$ -
61230	Uniforms	\$ 400	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 979	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
64140	Software Maintenance/Subscriptions	\$ 283	\$ -	\$ 937	\$ 937	\$ 26,136
66050	Trial Costs - Capital	\$ -	\$ -	\$ 211	\$ 211	\$ -
66700	Expert Witnesses	\$ 9,188	\$ 5,024	\$ 20,024	\$ 20,024	\$ 5,024
68010	Purchased Services	\$ 2,420	\$ -	\$ -	\$ -	\$ -
69900	Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 17,000
71010	Travel and Lodging	\$ 6,605	\$ -	\$ -	\$ -	\$ -
71020	Conferences/Training	\$ 4,200	\$ -	\$ -	\$ -	\$ -
71030	Dues and Subscriptions	\$ 10,184	\$ 13,255	\$ 13,255	\$ 13,255	\$ 13,255
72030	Grant Expenditures	\$ 18,592	\$ -	\$ 17,506	\$ 17,506	\$ -
73160	Copies/Copier Maintenance Agreements	\$ 2,380	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
74140	Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74200	Electricity	\$ 12,807	\$ 13,990	\$ 13,990	\$ 13,990	\$ 13,990
74400	Water/Sewer/Garbage	\$ 858	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

32010-Criminal District Attorney



### Operations

75015 Operating-Special Contingency

\$ 20,291	\$ -	\$ -	\$ -	\$ -
<u>\$ 103,547</u>	<u>\$ 57,219</u>	<u>\$ 89,725</u>	<u>\$ 89,725</u>	<u>\$ 96,355</u>
<u><u>\$ 1,919,555</u></u>	<u><u>\$ 2,259,320</u></u>	<u><u>\$ 2,291,826</u></u>	<u><u>\$ 2,128,330</u></u>	<u><u>\$ 2,435,176</u></u>

Department Totals



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**33010-33040 Justices of the Peace, Precinct 1 thru Precinct 4**

Judge Steve Fisher	Judge Marcus Payne	Judge Randy Jeffcoat	Judge Stephen Cole
Justice of the Peace Precinct 1	Justice of the Peace Precinct 2	Justice of the Peace Precinct 3	Justice of the Peace Precinct 4

**Purpose**

The duty of the Justice of the Peace Courts is to hear cases filed in a court of under the jurisdiction of a Justice of Peace. Rules of Judicial Ethic prohibits the court from giving legal advice, telling either party how to present their case or expressing opinions of law. The Judge and Court clerks can answer questions of general nature and about court procedures.

**Description of Services**

The Justice of the Peace is a constitutionally created position who serve as Judges, Magistrates, and Coroners for the county. Departments are set up in the General Fund for each of the four Justices of the Peace, one elected in each precinct of the County. Justices of the Peace serve as both Judges and Magistrates. As Judges, a Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over civil cases, including Debt Claims, Eviction, Small Claims, and Repair Remedy cases; where the amount in controversy does not exceed \$20,000.00. They have exclusive jurisdiction over eviction cases, including Repair and Remedy suits. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed. As magistrates, the Justices of the Peace may issue arrest warrants and also conduct magistrate hearings which include emergency protective orders, bond settings and juvenile hearings. Our justice of the peace conduct inquests and are the acting coroners for Walker County. JP's are responsible for administrative hearings including but not limited to: tow, DL, handgun, seized property, destruction of evidence, animal, and dangerous dog hearings. Justices of the Peace are elected to serve four-year terms.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ The Justice of the Peace has continually upheld the statutes that pertain to our jurisdiction along with handling both civil and criminal hearings quickly and judiciously as possible

Continuous improvement of internal and external operations

- ✓ Implemented new Jury software
- ✓ Went Live on new Case Management Software (Navigator)

**Initiatives for FY 2024**

Consistent, efficient and effective service

- Keep current on Legislation

Continuous improvement of internal and external operations

- Implement Odyssey workflow queue for County issued tickets versus handwritten



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Justice of the Peace (Precinct 1)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	2	2	2	2
Total	3	4	4	4	4

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Justice of the Peace (Precinct 2)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Justice of the Peace (Precinct 3)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Justice of the Peace (Precinct 4)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	4	4	4	4	4



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Traffic/Non Traffic Misdemeanor Cases Filed	3,955	3,761	3,813	TBD
Civil Cases Filed	1,268	1,269	1,481	TBD
Total Criminal Cases Disposed	4,731	3,552	3,608	TBD



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

33010-Justice of Peace Precinct 1



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,177	\$ 76,401	\$ 76,401	\$ 76,401	\$ 80,257
51030	Deputies and Assistants	\$ 131,004	\$ 138,920	\$ 138,920	\$ 132,690	\$ 142,517
51080	Longevity	\$ -	\$ 10,200	\$ 10,200	\$ 7,990	\$ 8,160
51150	Allowances	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010	Social Security	\$ 15,069	\$ 17,827	\$ 17,827	\$ 17,827	\$ 18,241
52020	Group Insurance	\$ 36,234	\$ 40,104	\$ 40,104	\$ 38,015	\$ 42,948
52030	Retirement	\$ 29,766	\$ 34,184	\$ 34,184	\$ 34,184	\$ 34,978
52040	Workers Comp Insurance	\$ 447	\$ 700	\$ 700	\$ 700	\$ 716
52060	Unemployment Insurance	\$ 115	\$ 288	\$ 288	\$ 288	\$ 291
		<u>\$ 285,812</u>	<u>\$ 326,124</u>	<u>\$ 326,124</u>	<u>\$ 315,595</u>	<u>\$ 335,608</u>

### Operations

61010	Office Supplies	\$ 1,552	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
61030	Operating Supplies	\$ 103	\$ 300	\$ 300	\$ 300	\$ 300
62010	Postage	\$ 1,129	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
66600	Jurors	\$ 186	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
68010	Purchased Services	\$ 157	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
71010	Travel and Lodging	\$ 733	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020	Conferences/Training	\$ 400	\$ 600	\$ 600	\$ 600	\$ 600
71030	Dues and Subscriptions	\$ 174	\$ 200	\$ 200	\$ 200	\$ 200
73150	Rentals	\$ -	\$ 40	\$ 40	\$ 40	\$ 40
73160	Copies/Copier Maintenance Agreements	\$ 64	\$ 750	\$ 750	\$ 750	\$ 750
74140	Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 634	\$ 634	\$ 634	\$ 634
		<u>\$ 4,498</u>	<u>\$ 13,574</u>	<u>\$ 13,574</u>	<u>\$ 13,574</u>	<u>\$ 10,074</u>

### Department Totals

<u>\$ 290,310</u>	<u>\$ 339,698</u>	<u>\$ 339,698</u>	<u>\$ 329,169</u>	<u>\$ 345,682</u>
-------------------	-------------------	-------------------	-------------------	-------------------



# Walker County

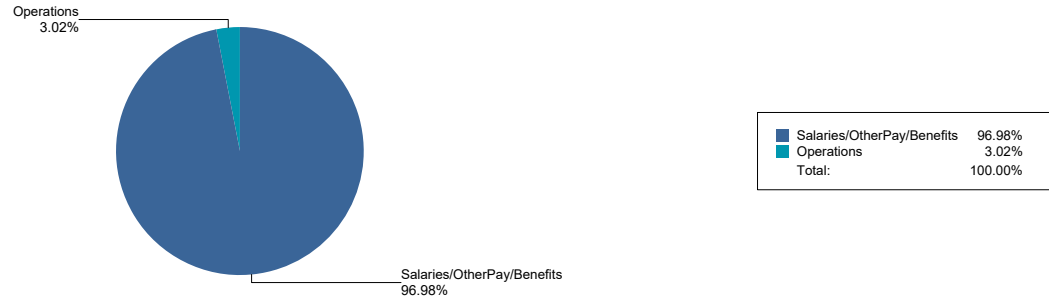
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

33020-Justice of Peace Precinct 2



### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,177	\$ 76,401	\$ 76,401	\$ 76,401	\$ 80,257
51030	Deputies and Assistants	\$ 90,263	\$ 93,781	\$ 93,781	\$ 93,781	\$ 99,132
51080	Longevity	\$ -	\$ 3,740	\$ 3,740	\$ 3,740	\$ 4,080
51150	Allowances	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010	Social Security	\$ 11,402	\$ 13,879	\$ 13,879	\$ 13,879	\$ 14,609
52020	Group Insurance	\$ 28,072	\$ 30,078	\$ 30,078	\$ 30,078	\$ 32,211
52030	Retirement	\$ 23,829	\$ 26,614	\$ 26,614	\$ 26,614	\$ 28,016
52040	Workers Comp Insurance	\$ 357	\$ 544	\$ 544	\$ 544	\$ 572
52060	Unemployment Insurance	\$ 79	\$ 195	\$ 195	\$ 195	\$ 206
		<u>\$ 227,179</u>	<u>\$ 252,732</u>	<u>\$ 252,732</u>	<u>\$ 252,732</u>	<u>\$ 266,583</u>

### Operations

61010	Office Supplies	\$ 1,318	\$ 2,000	\$ 1,800	\$ 1,800	\$ 2,000
61030	Operating Supplies	\$ 500	\$ 700	\$ 300	\$ 300	\$ 700
61100	Minor Equipment	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
62010	Postage	\$ 1,480	\$ 1,999	\$ 1,999	\$ 1,999	\$ -
66600	Jurors	\$ 126	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
67040	Professional Services	\$ -	\$ -	\$ 290	\$ 290	\$ -
68010	Purchased Services	\$ -	\$ -	\$ 300	\$ 300	\$ -
71010	Travel and Lodging	\$ 1,259	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020	Conferences/Training	\$ 300	\$ 900	\$ 900	\$ 900	\$ 900
71030	Dues and Subscriptions	\$ 60	\$ 200	\$ 200	\$ 200	\$ 200
73160	Copies/Copier Maintenance Agreements	\$ 76	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140	Long Distance	\$ -	\$ 100	\$ -	\$ -	\$ 100
74150	Communication-Air Cards	\$ 456	\$ -	\$ 456	\$ 456	\$ -
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 346	\$ -	\$ -	\$ 346
		<u>\$ 5,575</u>	<u>\$ 10,295</u>	<u>\$ 10,295</u>	<u>\$ 10,295</u>	<u>\$ 8,296</u>

### Department Totals

<u>\$ 232,754</u>	<u>\$ 263,027</u>	<u>\$ 263,027</u>	<u>\$ 263,027</u>	<u>\$ 274,879</u>
-------------------	-------------------	-------------------	-------------------	-------------------



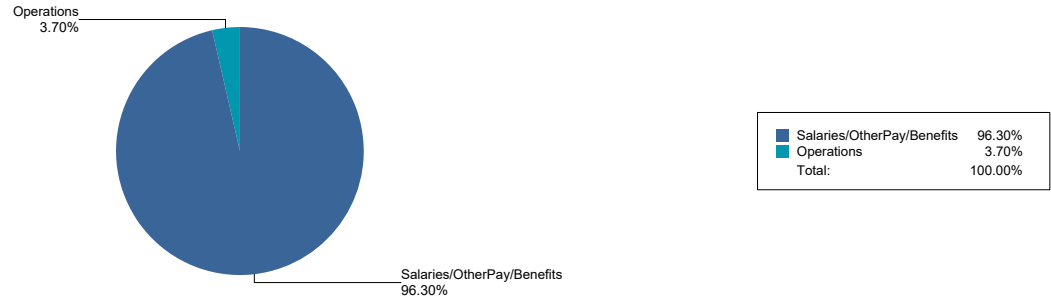


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

33030-Justice of Peace Precinct 3



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 68,177	\$ 76,401	\$ 76,401	\$ 76,401	\$ 80,257
51030	Deputies and Assistants	\$ 94,819	\$ 94,370	\$ 94,370	\$ 94,370	\$ 99,745
51080	Longevity	\$ -	\$ 4,378	\$ 4,378	\$ 4,548	\$ 4,250
51150	Allowances	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010	Social Security	\$ 11,486	\$ 13,973	\$ 13,973	\$ 13,973	\$ 14,669
52020	Group Insurance	\$ 27,683	\$ 30,078	\$ 30,078	\$ 27,154	\$ 32,211
52030	Retirement	\$ 24,502	\$ 26,795	\$ 26,795	\$ 26,795	\$ 28,130
52040	Workers Comp Insurance	\$ 366	\$ 548	\$ 548	\$ 548	\$ 575
52060	Unemployment Insurance	\$ 82	\$ 197	\$ 197	\$ 197	\$ 208
		<u>\$ 232,115</u>	<u>\$ 254,240</u>	<u>\$ 254,240</u>	<u>\$ 251,486</u>	<u>\$ 267,545</u>

**Operations**

61010	Office Supplies	\$ 233	\$ 1,075	\$ 1,654	\$ 1,654	\$ 1,075
61030	Operating Supplies	\$ 656	\$ 400	\$ 221	\$ 221	\$ 400
61200	Jurors Supplies	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
62010	Postage	\$ 1,028	\$ 1,629	\$ 1,629	\$ 1,629	\$ -
66600	Jurors	\$ 570	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
68010	Purchased Services	\$ 39	\$ 348	\$ 348	\$ 348	\$ 348
69900	Project/Equipment Allocation	\$ -	\$ 2,635	\$ 2,635	\$ 2,635	\$ -
71010	Travel and Lodging	\$ 1,725	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020	Conferences/Training	\$ 450	\$ 900	\$ 900	\$ 900	\$ 900
71030	Dues and Subscriptions	\$ 374	\$ 388	\$ 388	\$ 388	\$ 388
73160	Copies/Copier Maintenance Agreements	\$ 89	\$ 700	\$ 700	\$ 700	\$ 700
74140	Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74200	Electricity	\$ 2,526	\$ 3,000	\$ 2,743	\$ 2,743	\$ 3,000
74400	Water/Sewer/Garbage	\$ 284	\$ 264	\$ 371	\$ 371	\$ 264
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ -	\$ -	\$ 100
		<u>\$ 7,974</u>	<u>\$ 14,539</u>	<u>\$ 14,539</u>	<u>\$ 14,539</u>	<u>\$ 10,275</u>

<b>Department Totals</b>		<u><u>\$ 240,089</u></u>	<u><u>\$ 268,779</u></u>	<u><u>\$ 268,779</u></u>	<u><u>\$ 266,025</u></u>	<u><u>\$ 277,820</u></u>
--------------------------	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

#### 33040-Justice of Peace Precinct 4



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 68,177	\$ 76,401	\$ 76,401	\$ 76,401	\$ 80,257
51030	Deputies and Assistants	\$ 111,362	\$ 138,862	\$ 138,862	\$ 135,993	\$ 145,143
51080	Longevity	\$ -	\$ 7,480	\$ 7,480	\$ 7,480	\$ 7,990
51150	Allowances	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010	Social Security	\$ 12,755	\$ 17,614	\$ 17,614	\$ 17,614	\$ 18,429
52020	Group Insurance	\$ 30,045	\$ 40,104	\$ 40,104	\$ 40,104	\$ 42,948
52030	Retirement	\$ 26,934	\$ 33,777	\$ 33,777	\$ 33,777	\$ 35,339
52040	Workers Comp Insurance	\$ 399	\$ 690	\$ 690	\$ 690	\$ 722
52060	Unemployment Insurance	\$ 96	\$ 286	\$ 286	\$ 286	\$ 300
		<u>\$ 254,768</u>	<u>\$ 322,714</u>	<u>\$ 322,714</u>	<u>\$ 319,845</u>	<u>\$ 338,628</u>

#### Operations

61010	Office Supplies	\$ 1,864	\$ 2,117	\$ 2,117	\$ 2,117	\$ 2,117
61030	Operating Supplies	\$ 391	\$ 410	\$ 410	\$ 410	\$ 410
62010	Postage	\$ 1,403	\$ 3,026	\$ 3,026	\$ 3,026	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 288	\$ 288	\$ -
66600	Jurors	\$ 72	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
68010	Purchased Services	\$ 39	\$ 200	\$ 200	\$ 200	\$ 200
71010	Travel and Lodging	\$ 1,265	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
71020	Conferences/Training	\$ 450	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
71030	Dues and Subscriptions	\$ 130	\$ 201	\$ 205	\$ 205	\$ 201
73150	Rentals	\$ -	\$ 28	\$ 28	\$ 28	\$ 28
73160	Copies/Copier Maintenance Agreements	\$ 116	\$ 800	\$ 800	\$ 800	\$ 800
74140	Long Distance	\$ -	\$ 150	\$ 8	\$ 8	\$ 150
74200	Electricity	\$ 2,973	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
74300	Gas Utility	\$ 403	\$ 400	\$ 400	\$ 400	\$ 400
74400	Water/Sewer/Garbage	\$ 1,200	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 150	\$ -	\$ -	\$ 150
		<u>\$ 10,306</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>	<u>\$ 14,211</u>
<b>Department Totals</b>		<u><u>\$ 265,074</u></u>	<u><u>\$ 339,951</u></u>	<u><u>\$ 339,951</u></u>	<u><u>\$ 337,082</u></u>	<u><u>\$ 352,839</u></u>



## *Walker County*

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### **36010-Juvenile Probation Support –General Fund**

Jill Saumell

Chief Juvenile Probation Officer

#### **Purpose**

Walker County Juvenile Services Department is an extension of the Walker County Juvenile Board which shares the same purpose and goals of the Juvenile Justice Code as outlined in Title 3 of the Texas Family Code, specifically:

To provide for the protection of the public and public safety, including:

- Appropriate punishment for criminal acts committed by juveniles to remove, where appropriate, the taint of criminality from children committing certain unlawful acts;
- To provide for the care, protection and wholesome moral, mental, and physical development of children coming under its provisions
- To protect the welfare of the community and to control the commission of unlawful acts by children
- To achieve the foregoing purposes within the scope of keeping a child in their home and family environment whenever possible, removing the child from their home only when necessary for the child's and the community's best interest and welfare; and
- To provide a simple judicial procedure through which the provisions of the Juvenile Justice Code are executed and enforced.

#### **Description of Services**

##### Diversionary Classes

We currently offer first-time offenders with low level offenses an opportunity to attend Diversionary Classes instead of being placed on probation. These classes will teach the juveniles and their parents about the Juvenile Justice System and the possible consequences should the juvenile reoffend in addition to focusing on why the juveniles were referred to the class. We offer four types of classes: Assault, Drug, Theft, and a General Offender class.

##### Healthy Sexuality

These classes are offered during the summer months and focus on sexual responsibility, diseases, and human anatomy. These classes are offered during the summer months and focus on sexual responsibility, diseases, and human anatomy.

##### Community Service

Our department offers community service opportunities to help juveniles fulfill their requirements regarding probation.

##### Counseling Services

We offer free counseling for children who are currently under our supervision. Counseling sessions are typically bi-monthly with licensed counselors.

##### Drug Education Course

We offer a drug education course. This course is taught by a licensed counselor. It offers insights into the dangers of drug use.



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

Tutoring

We provide tutors for the youth in our community. Youth do not have to be on probation to participate. Tutors are available Tuesday, Wednesday, and Thursday after school during the school year.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Placed more juveniles in counseling
- ✓ Added electronic monitoring

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Increase services provided to the youth of our community and work closely with other local agencies

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Juveniles Supervised	69	96	79	TBD
Juveniles Placed on Probation	43	78	51	TBD



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 36010-Juvenile Probation Support - General Fund



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 6,521	\$ 17,706	\$ 17,706	\$ 17,706	\$ 17,706
51030	Deputies and Assistants	\$ 45,235	\$ 71,713	\$ 71,713	\$ 44,520	\$ 71,713
52010	Social Security	\$ 3,775	\$ 6,841	\$ 6,841	\$ 6,841	\$ 6,841
52020	Group Insurance	\$ 16,324	\$ 20,052	\$ 20,052	\$ 10,444	\$ 20,052
52030	Retirement	\$ 7,554	\$ 13,180	\$ 13,180	\$ 13,180	\$ 13,180
52040	Workers Comp Insurance	\$ 203	\$ 387	\$ 387	\$ 387	\$ 387
52060	Unemployment Insurance	\$ 43	\$ 89	\$ 89	\$ 89	\$ 89
		<u>\$ 79,655</u>	<u>\$ 129,968</u>	<u>\$ 129,968</u>	<u>\$ 93,167</u>	<u>\$ 129,968</u>

#### Operations

61010	Office Supplies	\$ 1,321	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
61030	Operating Supplies	\$ 191	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ 350	\$ 700	\$ 700	\$ 700	\$ -
64130	Volume Licensing	\$ -	\$ 364	\$ 364	\$ 364	\$ 364
67061	Audit Services	\$ 2,500	\$ 1,900	\$ 456	\$ 456	\$ 1,900
68010	Purchased Services	\$ 120	\$ -	\$ -	\$ -	\$ -
68070	Contract Services - Juvenile	\$ 16,814	\$ 48,147	\$ 48,147	\$ 48,147	\$ 48,147
70010	Insurance and Bonds	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71010	Travel and Lodging	\$ 3,071	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
71020	Conferences/Training	\$ 1,705	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71030	Dues and Subscriptions	\$ 240	\$ 300	\$ 300	\$ 300	\$ 300
73150	Rentals	\$ 198	\$ 375	\$ 375	\$ 375	\$ 375
73160	Copies/Copier Maintenance Agreements	\$ 334	\$ 320	\$ 320	\$ 320	\$ 320
74100	Communication	\$ 987	\$ 800	\$ 800	\$ 800	\$ 800
74200	Electricity	\$ 4,737	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
74300	Gas Utility	\$ 1,185	\$ 1,040	\$ 1,664	\$ 1,664	\$ 1,040
74400	Water/Sewer/Garbage	\$ 2,932	\$ 2,260	\$ 3,080	\$ 3,080	\$ 2,260
		<u>\$ 36,685</u>	<u>\$ 71,406</u>	<u>\$ 71,406</u>	<u>\$ 71,406</u>	<u>\$ 70,706</u>

<b>Department Totals</b>		<u>\$ 116,340</u>	<u>\$ 201,374</u>	<u>\$ 201,374</u>	<u>\$ 164,573</u>	<u>\$ 200,674</u>
--------------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**41010-Sheriff Department**

Clint McRae  
Sheriff

**Purpose**

We are committed to being responsive to our community through quality service. We strive for excellence in the delivery of law enforcement services by employing and utilizing professional personnel who respond pro-actively to public safety problems through teamwork and community involvement.

**Description of Services**

The County Sheriff is a constitutionally created office with duties prescribed by the legislature (Texas Constitution Art. 5, Sec.23). By statutes, the Sheriff must be eligible to be licensed as a Texas Peace Officer under sections 1701.301 through 1701.317 of the Texas Occupation Code. The Sheriff is the Chief Law Enforcement Officer for the County, with countywide jurisdiction. The Sheriff also operates and maintains the County Jail. The Sheriff is responsible for preparing and submitting proposed budgets for two different divisions consisting of the County Jail and Sheriff Department. Within the two divisions are other budgeted accounts to operate efficiently such as County Jail Medical, Sheriff Estray, Courthouse Security and Litter Control. The Sheriff is elected and serves four year terms.

The Texas Constitution mandates that one Sheriff exist for each of the 254 Texas counties. Each Sheriff has countywide jurisdiction and may appoint deputies and jailers to assist in performing of their duties. By statute, sheriffs' duties include, serves as a licensed Peace Officer and is responsible for enforcing the criminal laws of the State. Manages and operates the county jail, provides security for the courts, serves warrants and as a Bail Bondsmen Board member.

The Sheriff of Walker County or his representative serve on numerous Executive or Director Board levels seats to include partnerships with Local, State and Federal organizations.

Some are mandated by State Statues such as Huntsville Independent School District, New Waverly Independent School District and Gulf Coast Trade Center, District School Safety Committees.

Others can be appointed or designated by partnerships, Walker County has been designated by the United States Congress as a High Intensity Drug Trafficking Area (HIDTA) with oversight by The White House, Office of National Drug Control Policy. Walker County law enforcement makes an important contribution to the Houston region's successful drug interdiction operations with funding from HIDTA.

To include partnerships with the United States Drug Enforcement Administration (DEA) and Montgomery County Narcotics Enforcement Team (MOCONET) with the mission to measurably reduce Drug Trafficking Organizations (DTO) and Money Laundering Organizations (MLO) by disrupting, dismantling and successfully prosecuting narcotics trafficking organizations. Members consisting of U.S. Customs and Border Protection Office Air and Marine Unit, Office of Homeland Security Investigations, Texas Department of Public Safety, Criminal Investigations and Montgomery County Sheriff's Office.

Executive Board member of the Federal Bureau of Investigation, Joint Terrorism Task Forces (FBI-JTTF) which is the nation's front line of defense against terrorism, both international and domestic. They are groups of highly trained, locally based committed investigators, analysts, linguists, and other specialists from dozens of U.S. law enforcement and intelligence agencies. The task forces coordinate their efforts largely through the interagency National Joint Terrorism Task Force, working out of the FBI Headquarters which makes sure that information and intelligence flows freely among the local JTTF's and beyond.



## Walker County

### General Fund

#### Adopted Budget Fiscal Year 2023-2024

Montgomery County Auto Theft Task Force (ATTF) operational responsibility covering nine (9) counties. The mission of the Auto Theft Task Force to investigate and recover stolen items including both motorized and non-motorized vehicles and trailers which were stolen in the Task Forces operational area or found in the area after being stolen. Counties in the area of responsibility are Angelina, Grimes, Madison, Montgomery, Polk, San Jacinto, Liberty and Walker.

As well as the following board membership, Criminal Justice Board member with the Houston-Galveston Area Council (HGAC), Texas Sheriff's Association, Sheriff's Regional Alliance, Texas Police Association, Texas Jail Association, Harris County Regional Communications Network, Walker County Public Safety Communications Center Board, Sex Assault Response Team (SART), Tri-County Behavioral Healthcare Law Enforcement representative and Walker County Mental Health Response Board.

#### Accomplishments for FY 2023

Consistent, efficient and effective service

- ✓ Walker County Sheriff's Office has participated in the voluntary National Uniform Crime Reporting (UCR) and the agency has been reporting to the National Incident Based Reporting System (NIBRS) along with the Texas mandated reporting system.

Managing assets, resources and technology

- ✓ Through grant funding received electronic citation/warning equipment and software
- ✓ Receive swift water safety equipment

#### Initiatives for FY 2024

Planning for current and future growth and development

- Increase the number of Patrol Deputies with additional Certified Peace Officers to reduce response times to call for service as well as increase officer safety
- Add Sheriff Canine working member

#### Authorized Full Time Equivalents

##### Positions By Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Sheriff	1	1	1	1	1
Emergency Management Coordinator	1	1	0	0	0
Chief Deputy Sheriff	1	1	1	1	1
Lieutenant	2	2	2	2	2
Sergeant	6	7	7	7	7
Detective	6	6	6	6	6
Sheriff Deputy 3	3	3	3	3	3
Sheriff Deputy 2	6	6	7	7	7
Sheriff Deputy 1	8	8	8	9	13
IT Analyst	1	1	1	1	1
Deputy Clerk 2	3	3	3	1	1
Office Administrator	1	1	1	1	1
Total	39	40	40	39	43



## Walker County

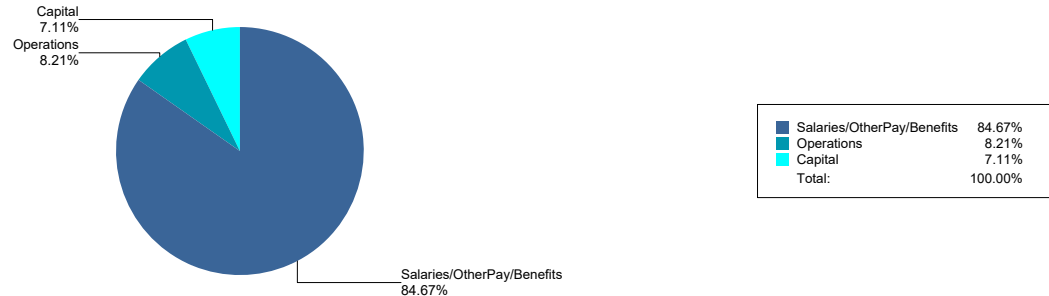
### General Fund

Adopted Budget Fiscal Year 2023-2024

#### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

#### 41010-Sheriff



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 113,380	\$ 130,671	\$ 130,671	\$ 130,671	\$ 136,698
51030	Deputies and Assistants	\$ 2,377,094	\$ 2,603,599	\$ 2,603,599	\$ 2,603,599	\$ 2,990,361
51080	Longevity	\$ -	\$ 51,000	\$ 51,000	\$ 51,000	\$ 56,440
51090	Overtime	\$ 80,343	\$ 32,410	\$ 32,410	\$ 32,410	\$ 33,706
51140	Other Pay Day Travel	\$ 420	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 11,880	\$ 11,880	\$ 11,880	\$ 11,880
52010	Social Security	\$ 188,893	\$ 216,232	\$ 216,232	\$ 216,232	\$ 246,347
52020	Group Insurance	\$ 332,979	\$ 391,014	\$ 391,014	\$ 391,014	\$ 461,691
52030	Retirement	\$ 375,697	\$ 415,098	\$ 415,098	\$ 415,098	\$ 473,706
52040	Workers Comp Insurance	\$ 41,421	\$ 44,620	\$ 44,620	\$ 44,620	\$ 51,187
52060	Unemployment Insurance	\$ 2,147	\$ 5,394	\$ 5,394	\$ 5,394	\$ 6,172
		<u>\$ 3,512,374</u>	<u>\$ 3,901,918</u>	<u>\$ 3,901,918</u>	<u>\$ 3,901,918</u>	<u>\$ 4,468,188</u>

#### Operations

61010	Office Supplies	\$ 5,808	\$ 9,548	\$ 9,548	\$ 9,548	\$ 9,548
61020	Budget/CAFR Supplies	\$ 17	\$ -	\$ -	\$ -	\$ -
61030	Operating Supplies	\$ 7,654	\$ 6,000	\$ 8,000	\$ 8,000	\$ 6,000
61100	Minor Equipment	\$ 1,863	\$ 4,100	\$ 2,100	\$ 2,100	\$ 4,100
61210	Janitorial Supplies	\$ -	\$ 1,509	\$ 1,509	\$ 1,509	\$ 1,509
61230	Uniforms	\$ 9,415	\$ 9,056	\$ 9,056	\$ 9,056	\$ 9,056
61310	Canine Supplies and Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61480	VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62010	Postage	\$ 5,149	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
62110	Fuel	\$ 223,484	\$ 132,958	\$ 212,958	\$ 212,958	\$ 163,262
62120	Lubricants, Oils, Etc	\$ 3,054	\$ 5,115	\$ 5,115	\$ 5,115	\$ 5,115
64100	Computer Software	\$ -	\$ 1,774	\$ 1,774	\$ 1,774	\$ 1,774
64140	Software Maintenance/Subscriptions	\$ 21,141	\$ 56,248	\$ 56,248	\$ 56,248	\$ 101,904
67050	Pre EmploymentPhysicals/EmployeeTesting	\$ 1,120	\$ 285	\$ 285	\$ 285	\$ 285
68010	Purchased Services	\$ 1,736	\$ 1,697	\$ 1,697	\$ 1,697	\$ 1,697
68025	Lab Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68500	Towing Services	\$ 759	\$ 925	\$ 925	\$ 925	\$ 925
69900	Project/Equipment Allocation	\$ -	\$ 9,605	\$ 9,605	\$ 9,605	\$ 36,234



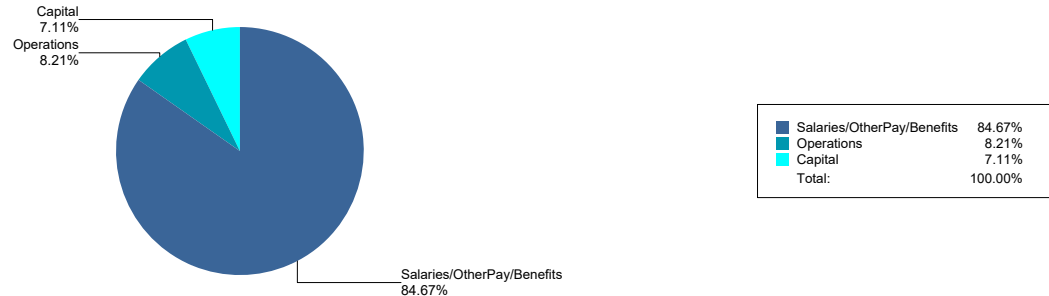


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

41010-Sheriff



**Operations**

70010	Insurance and Bonds	\$ 101	\$ -	\$ -	\$ -	\$ -
71010	Travel and Lodging	\$ 5,732	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
71020	Conferences/Training	\$ 5,243	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
71030	Dues and Subscriptions	\$ 6,092	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
72030	Grant Expenditures	\$ 15,335	\$ -	\$ 11,012	\$ 11,012	\$ -
73150	Rentals	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
73160	Copies/Copier Maintenance Agreements	\$ 632	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74100	Communication	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
74110	Data Circuits/Internet	\$ 1,079	\$ 1,671	\$ 1,671	\$ 1,671	\$ 1,671
74130	Communication - Cell/Mobile Phones	\$ 1,362	\$ 452	\$ 1,338	\$ 1,338	\$ 452
74140	Long Distance	\$ -	\$ 1,500	\$ 614	\$ 614	\$ 1,500
74150	Communication-Air Cards	\$ 17,004	\$ 20,445	\$ 20,445	\$ 20,445	\$ 20,445
74500	Telecable	\$ 1,019	\$ 1,416	\$ 1,416	\$ 1,416	\$ 1,416
75015	Operating-Special Contingency	\$ 100,735	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 53,504	\$ 36,460	\$ 36,460	\$ 36,460	\$ 36,460
75200	Repairs - Equipment	\$ 504	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
75300	Repairs - Buildings	\$ 305	\$ 4,355	\$ 4,355	\$ 4,355	\$ 4,355
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
		<u>\$ 490,447</u>	<u>\$ 338,069</u>	<u>\$ 429,081</u>	<u>\$ 429,081</u>	<u>\$ 433,458</u>

**Capital**

85014	Speed Trailer Construction	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -
85015	Capital-Special Contingency	\$ 84,746	\$ -	\$ -	\$ -	\$ -
85030	Capital - From Grant	\$ -	\$ -	\$ 67,322	\$ 67,322	\$ -
87030	Vehicles and Trucks	\$ 163,149	\$ 328,822	\$ 290,575	\$ 290,575	\$ 375,447
		<u>\$ 247,895</u>	<u>\$ 328,822</u>	<u>\$ 396,897</u>	<u>\$ 396,897</u>	<u>\$ 375,447</u>

<b>Department Totals</b>		<u><u>\$ 4,250,716</u></u>	<u><u>\$ 4,568,809</u></u>	<u><u>\$ 4,727,896</u></u>	<u><u>\$ 4,727,896</u></u>	<u><u>\$ 5,277,093</u></u>
--------------------------	--	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 41030-Sheriff Estray

Clint McRae

Sheriff

#### Purpose

Defined by Texas Statute an “estrays”, or stray animal, not wild, found wandering from its owner. Each Sheriff’s Office in Texas is responsible for providing a means to locate, capture or return livestock wandering loose or away from its owner.

#### Description of Services

Walker County Sheriff’s Office, has one designated full time certified Texas Peace Officer whose duties are to respond to calls of loose livestock, and either return the stock to its owner or impound the animals until they can be reclaimed by their owner.

If an estray is found roaming on public land, a public right of way, or on private property -- without the consent of the property owner or person in control - The Estray deputy will investigate the call, and first attempt to determine who the owner of the livestock is, and if they can recover the stock themselves.

If the owner cannot be found, or the owner cannot recover their stock in a reasonable time, the Estray deputy will impound the livestock. Likewise, if the livestock represents a hazard to the public or traffic, the deputy will impound the animals if the owner cannot respond immediately or cannot be determined. Livestock that is impounded is held for the payment of fees, and ultimately sold at auction if not claimed.

#### Accomplishments for FY 2023

Continuous improvement of internal and external operations

- ✓ Successfully started networking with residences as well as the agricultural business/land owners
- ✓ Continue the Livestock Registration program for the public to register their information with the Sheriff Department which allows for sign placement at their gate with contact information in the event of loose livestock
- ✓ Upgraded Estray Pens

#### Initiatives for FY 2024

Continuous improvement of internal and external operations

- Additional equipment such as portable pens that could be deployed by one person

Maintaining a high quality workforce

- Additional training

#### Work Load Indicators

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Estray Calls	Unavailable	312	800	TBD
Animal Issue Calls	Unavailable	130	650	TBD



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

41030-Sheriff Estray



### Operations

61300	Estray Supplies	\$ 172	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
62010	Postage	\$ -	\$ 100	\$ 100	\$ 100	\$ -
68010	Purchased Services	\$ 694	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
68400	Legal/Public Notices	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
69900	Project/Equipment Allocation	\$ -	\$ 10,000	\$ 14,668	\$ 14,668	\$ -
		<u>\$ 866</u>	<u>\$ 16,000</u>	<u>\$ 20,668</u>	<u>\$ 20,668</u>	<u>\$ 5,900</u>
Department Totals		<u>\$ 866</u>	<u>\$ 16,000</u>	<u>\$ 20,668</u>	<u>\$ 20,668</u>	<u>\$ 5,900</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**43010-Courthouse Security-General Fund**

Clint McRae  
Sheriff

**Purpose**

The Texas Legislature passed Senate Bill 42 during the 85<sup>th</sup> Legislative Session known as the “Judge Julie Kocurek Judicial and Courthouse Security Act of 2017,” the bill makes changes to the law that are designed to improve the security of judges at all levels, both in their courthouses and at their homes. Changes included requiring local administrative judges to establish a court security committee, requirements related to certification of court security personnel and many more.

The Courthouse Security Division primary objective is to provide security for the Courts, Jury, Public and other employees within the Courthouse.

**Description of Services**

Under the direction of the County Sheriff, officers have been assigned to security at the Courthouse.

Walker County Security Deputies consist of three certified Texas Peace Officers and one civilian position and are certified by Texas Commission on Law Enforcement (TCOLE) approved training as Court Security Officers.

Courthouse Security Division oversees the duties of bailiff and provides screening of all visitors who enter the building.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Promote confidence of security for the courts, public, and employees of the courthouse

Managing assets, resources and technology

- ✓ Upgrade current security equipment

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Increase staffing of certified Texas Peace Officers to include the Annex as well
- Upgrade current security equipment and increase training for the security members

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2 023	FY 2024
Sheriff Deputy 2	1	1	1	1	1
Sheriff Deputy 1	2	2	2	2	2
Correctional Officer 3	1	1	1	1	1
Total	4	4	4	4	4



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

43010-Courthouse Security General Fund



### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 215,670	\$ 231,828	\$ 231,828	\$ 231,828	\$ 244,300
51080	Longevity	\$ -	\$ 7,650	\$ 7,650	\$ 7,650	\$ 8,160
51150	Allowances	\$ -	\$ 420	\$ 420	\$ 420	\$ 420
52010	Social Security	\$ 15,345	\$ 18,352	\$ 18,352	\$ 18,352	\$ 19,346
52020	Group Insurance	\$ 37,430	\$ 40,104	\$ 40,104	\$ 40,104	\$ 42,948
52030	Retirement	\$ 31,446	\$ 35,193	\$ 35,193	\$ 35,193	\$ 37,097
52040	Workers Comp Insurance	\$ 3,629	\$ 4,031	\$ 4,031	\$ 4,031	\$ 4,249
52060	Unemployment Insurance	\$ 188	\$ 480	\$ 480	\$ 480	\$ 506
		<u>\$ 303,708</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 357,026</u>
Department Totals		<u>\$ 303,708</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 338,058</u>	<u>\$ 357,026</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**44001-Constable Central**

Phyllis Morrison

Walker County Constables Deputy Clerk

**Purpose**

Administrative support to all four Constables including receipt and entry of papers to be served in the software program, answering calls, the purchase of supplies and other duties as needed.

**Description of Services**

Constable Central is the administrative office for the four Constables serving Walker County. Amounts received in its daily operations generally result from payments received for service fees. The majority of the fees for services are from civil cases. Citations, notices, precepts, subpoenas, and summons are the most frequent instruments served. The service request can come from individuals, attorneys, legal aid, protective services, or the offices of district clerk, county clerk, district attorney and treasurer.

Payments for the \$100.00 service fee are received by mail, a constable, or an individual. Payment is in the form of a cashier's check, money order, check, and cash on rare occasions. No fees are charged for service papers for state-ordered subpoenas and summons or those who qualify as indigent. Amounts received are entered into the Odyssey software system. Numbered receipts are generated and kept with the daily report prepared by the Constable Central clerk. Amounts received are deposited into a bank account maintained by the County Treasurer's Office.

The Constables provide service on in-county and out-of-county citations, notices, and other documents. Documents from the Attorney General's Office are assessed and receipted by the Constable Central Office and disbursed to the Constables to serve. The clerk invoices the Attorney General's office for service provided by Walker County Constables. Constable Central also assists with tax suit sales conducted by the Constable through the District Clerk's office by attending the sale, collecting and depositing the funds from the property sales with the Treasurer, providing copies to all parties involved and issuing check requests for the distribution of monies.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Entered all papers in the software program
- ✓ Answered calls and assisted with inquiries
- ✓ Secured the operational supplies needed for the four Constables

Continuous improvement of internal and external operations

- ✓ Implemented the new software program that went into effect in 2023

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Fully implement the new software

Consistent, efficient and effective service

- Continue to serve the Constables and the public

Planning for current and future growth and development

- Train new part time employee



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Clerk 3	1	1	1	1	1
Office Assistant	0	0	0	0	0.3
Total	1	1	1	1	1.3

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Papers entered for service	1,344	1,363	1,600	TBD
Attorney General Invoices Prepared	12	12	12	12
Tax Sales	3	2	2	3



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

44001-Constables Central



### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 38,258	\$ 49,249	\$ 49,249	\$ 47,876	\$ 82,991
51080	Longevity	\$ -	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,720
52010	Social Security	\$ 2,870	\$ 3,963	\$ 3,963	\$ 3,963	\$ 6,557
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 5,573	\$ 7,599	\$ 7,599	\$ 7,599	\$ 12,574
52040	Workers Comp Insurance	\$ 84	\$ 155	\$ 155	\$ 155	\$ 257
52060	Unemployment Insurance	\$ 34	\$ 74	\$ 74	\$ 74	\$ 136
		<u>\$ 56,176</u>	<u>\$ 73,616</u>	<u>\$ 73,616</u>	<u>\$ 72,243</u>	<u>\$ 115,972</u>

### Operations

61010	Office Supplies	\$ 303	\$ 1,095	\$ 1,095	\$ 1,095	\$ 1,095
61030	Operating Supplies	\$ 414	\$ 1,664	\$ 1,364	\$ 1,364	\$ 1,664
62010	Postage	\$ 473	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
64100	Computer Software	\$ -	\$ 260	\$ 260	\$ 260	\$ 260
69900	Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 4,200
71010	Travel and Lodging	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71020	Conferences/Training	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
73160	Copies/CopierMaintenance Agreements	\$ 98	\$ 600	\$ 600	\$ 600	\$ 600
75100	Repairs - Vehicles and Trucks	\$ 37	\$ -	\$ 600	\$ 600	\$ -
		<u>\$ 1,325</u>	<u>\$ 5,419</u>	<u>\$ 5,719</u>	<u>\$ 5,719</u>	<u>\$ 8,119</u>

Department Totals

<u>\$ 57,501</u>	<u>\$ 79,035</u>	<u>\$ 79,335</u>	<u>\$ 77,962</u>	<u>\$ 124,091</u>
------------------	------------------	------------------	------------------	-------------------





**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**44010-44040 Constables, Precinct 1 – Precinct 4**

John Hooks  
Constable Precinct 1

Shane Loosier  
Constable Precinct 2

Steve Hill  
Constable Precinct 3

Gene Bartee  
Constable Precinct 4

**Purpose**

The purpose of the Constable's Department is to serve and protect the citizens. A Constable is a licensed peace officer and performs various law enforcement functions. They also serve legal documents and perform other duties.

**Description of Services**

The constable is elected to a constitutionally created office (Tex. Const. Art. V, Sec. 18) for four years within each justice precinct. The constable is an authorized peace officer and is the chief process server of the justice court. The constable has statewide jurisdiction to execute any criminal process, and countywide jurisdiction to execute any civil process. The constable may also execute processes issued by some state agencies. The constable also has duties related to keeping accounts of the financial transactions of the office and is responsible for property seized or money collected by court order.

In November 1983, voters approved a constitutional amendment authorizing fewer constable precincts in certain counties. The number of justice of the peace and constable precincts in each county is to be determined by the population according to the most recent federal census. The amendment of Article V, Section 18 of the Texas Constitution took effect January 1, 1984.

A county constable in Texas has the following duties:

- Serves as a licensed peace officer and performs various law enforcement functions, including issuing traffic citations
- Serves warrants and civil papers such as subpoenas and temporary restraining orders
- Serves as bailiff for Justice of the Peace Court
- Precinct 4 has 3 Deputy Constables assigned to New Waverly ISD as School Resource Officers whose duties range from traffic control, security of the campuses, criminal issues around and on campus, to responding to other emergencies in Pct. 4. A fourth Deputy Constable and the Constable aid and assist the SRO's when needed while tending to the service of civil papers as well as fielding calls to the Constable's office, relating to civil matters.
- The Pct. 4 Constable preforms all the Tax Sales for Walker County which includes the signing of the sale notices, order of sales, holding the public auction, deeds after sale and the returns of sale. With this duty, the Constable receives numerous calls about properties that have been listed for sale and the procedure for purchasing properties.
- Pct. 4 has an incorporated city without a police department, so all parades and most public events that are held inside the city, the Constable's Department performs traffic control and or crowd control with the assistance of the Walker County Sheriff's Department.
- Constable Departments assists the Sheriff's Department in Criminal Emergencies when needed and The Texas Department of Public Safety with the investigations of minor vehicle crashes.



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### Accomplishments for FY 2023

Consistent, efficient and effective service

- ✓ Serving papers in a timely manner
  - ✓ Precinct 4 constables and deputies provide alert active shooter training to school staff and employees as well as local churches that have asked to have the training with our certified instructors
  - ✓ Precinct 2 is current and has served all process for Precinct 2 Justice Court and Constable Central process in a timely manner.
  - ✓ Precinct 2 is current in executing all Writs without delay from all Walker County Courts and out of county and out of State courts.
  - ✓ Precinct 2 handles Security and Bailiff Duties of Precinct 2 Justice Court as well as two Walker County district courts (12<sup>th</sup> and 278<sup>th</sup>) on a shared rotation schedule with the other Constable offices.
  - ✓ Precinct 2 attended and completed current Texas Constable continuing education course at SHSU Lemit Campus. Precinct 2 attended and completed Tcole Civil Process 1415 for Texas Constables through Texas Justice Court Training Center.
  - ✓ Precinct 2 has attended and completed Tcole Patrol Rifle Instructor Course 3323 to add proficiency to current Firearms Instructor Certification.
- Maintaining a high quality workforce
- ✓ In Precinct 4, all current deputy constables have in excess of 20 years' experience and a well-rounded knowledge of law enforcement
  - ✓ Precinct 2 consists of only one Constable that is a Master Peace Officer that has over 30 years of experience dealing with Criminal and Civil Matters. Bachelor of Science Criminal Justice SHSU. Graduate of SHSU Lemit Texas Constable Leadership College (TCLC). US Army Veteran.

Managing assets, resources and technology

- ✓ Precinct 4 Received an NRA Grant to help cover cost of some training ammunition
- ✓ Precinct 4 Received a Federal Grant and purchased 5 Rifle Resistant Ballistic Shields to aid in the security of our schools and safety of the SROS.
- ✓ Constables along with the Sheriff's Department through a federal grant received Electronic Citation/Warning handheld equipment.

#### Initiatives for FY 2024

Consistent, efficient and effective service

- Continue to stay current on ever changing laws and procedures to be able to serve the community
- Perform our duties in the safest, most efficient manner to the best of our abilities including a staff safety meeting on a bi-weekly basis

Managing assets, resources and technology

- Receive NRA Grant for second year
- Constable Pct. 4 has started preparing to start the grant process on more federal funding for intruder alert equipment for NWISD in the coming year.

Planning for current and future growth and development

- Continue to work with the school and county to add another School Resource Officer (SRO) to our staff which will help to better cover the needs of the school as well as help with traffic control within the city on a daily basis
- Constable Pct. 4 is currently in the budget process to add a Fourth Deputy Constable SRO that will be assigned to a NWISD Campus. A joint effort between Walker County and NWISD.

Continuous improvement of internal and external operations

- Continue to improve on the timely service of the papers by picking them up as soon as possible from Central and making attempts on the same day if possible, if not the same week. We are now using door hangers with our name and contact information on it to leave at the door when there is no answer to try and make contact with the defendant we are trying to serve.



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Constable (Precinct 1)	1	1	1	1	1
Total	1	1	1	1	1

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Constable (Precinct 2)	1	1	1	1	1
Total	1	1	1	1	1

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Constable (Precinct 3)	1	1	1	1	1
Deputy Constable 1	1	1	1	1	1
Total	2	2	2	2	2

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Constable (Precinct 4)	1	1	1	1	1
Deputy Constable 2	1	1	1	1	1
Deputy Constable 1	3	3	3	3	4
Total	5	5	5	5	6



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 44010-Constable Precinct 1



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 61,464	\$ 69,298	\$ 69,298	\$ 69,298	\$ 72,870
51080	Longevity	\$ -	\$ 3,570	\$ 3,570	\$ 3,570	\$ 3,740
52010	Social Security	\$ 4,343	\$ 5,574	\$ 5,574	\$ 5,574	\$ 5,861
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 8,963	\$ 10,690	\$ 10,690	\$ 10,690	\$ 11,239
52040	Workers Comp Insurance	\$ 1,034	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,287
		<u>\$ 85,161</u>	<u>\$ 100,382</u>	<u>\$ 100,382</u>	<u>\$ 100,382</u>	<u>\$ 105,734</u>

#### Operations

61010	Office Supplies	\$ 96	\$ 358	\$ 58	\$ 58	\$ 358
61030	Operating Supplies	\$ 1,948	\$ 1,221	\$ 1,221	\$ 1,221	\$ 1,221
61230	Uniforms	\$ 245	\$ 300	\$ 300	\$ 300	\$ 300
62010	Postage	\$ -	\$ 125	\$ 125	\$ 125	\$ -
62110	Fuel	\$ 2,213	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
64140	Software Maintenance/Subscriptions	\$ 236	\$ 288	\$ 288	\$ 288	\$ 288
68010	Purchased Services	\$ 108	\$ 102	\$ 102	\$ 102	\$ 102
71010	Travel and Lodging	\$ -	\$ 100	\$ 100	\$ 100	\$ 300
71030	Dues and Subscriptions	\$ -	\$ 145	\$ 145	\$ 145	\$ 145
74150	Communication-Air Cards	\$ 456	\$ 600	\$ 600	\$ 600	\$ 600
75015	Operating-Special Contingency	\$ 1,895	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 699	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
75200	Repairs - Equipment	\$ -	\$ 401	\$ 401	\$ 401	\$ 401
		<u>\$ 7,896</u>	<u>\$ 8,740</u>	<u>\$ 8,440</u>	<u>\$ 8,440</u>	<u>\$ 8,815</u>

#### Capital

\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------

#### Department Totals

<u>\$ 93,057</u>	<u>\$ 109,122</u>	<u>\$ 108,822</u>	<u>\$ 108,822</u>	<u>\$ 114,549</u>
------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

44020-Constable Precinct 2



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 61,464	\$ 69,298	\$ 69,298	\$ 69,298	\$ 72,870
51080	Longevity	\$ -	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530
52010	Social Security	\$ 3,909	\$ 5,418	\$ 5,418	\$ 5,418	\$ 5,692
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 8,963	\$ 10,390	\$ 10,390	\$ 10,390	\$ 10,914
52040	Workers Comp Insurance	\$ 1,034	\$ 1,190	\$ 1,190	\$ 1,190	\$ 1,250
		<u>\$ 84,727</u>	<u>\$ 97,852</u>	<u>\$ 97,852</u>	<u>\$ 97,852</u>	<u>\$ 102,993</u>

**Operations**

61010	Office Supplies	\$ -	\$ 219	\$ 181	\$ 181	\$ 219
61030	Operating Supplies	\$ 3,528	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
61230	Uniforms	\$ 464	\$ 300	\$ 811	\$ 811	\$ 500
62110	Fuel	\$ 3,273	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,300
64140	Software Maintenance/Subscriptions	\$ 236	\$ 288	\$ 288	\$ 288	\$ 288
68010	Purchased Services	\$ 108	\$ -	\$ -	\$ -	\$ -
71010	Travel and Lodging	\$ -	\$ 100	\$ -	\$ -	\$ 100
71020	Conferences/Training	\$ -	\$ 100	\$ 27	\$ 27	\$ 300
71030	Dues and Subscriptions	\$ 60	\$ 216	\$ 216	\$ 216	\$ 216
74150	Communication-Air Cards	\$ 456	\$ 600	\$ 600	\$ 600	\$ 600
75015	Operating-Special Contingency	\$ 7,219	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 211	\$ 3,500	\$ 8,356	\$ 8,356	\$ 3,500
75200	Repairs - Equipment	\$ -	\$ 300	\$ -	\$ -	\$ 300
		<u>\$ 15,555</u>	<u>\$ 9,223</u>	<u>\$ 14,579</u>	<u>\$ 14,579</u>	<u>\$ 10,423</u>

**Capital**

	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------

Department Totals

<u>\$ 100,282</u>	<u>\$ 107,075</u>	<u>\$ 112,431</u>	<u>\$ 112,431</u>	<u>\$ 113,416</u>
-------------------	-------------------	-------------------	-------------------	-------------------



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 44030-Constable Precinct 3



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 61,464	\$ 69,298	\$ 69,298	\$ 69,298	\$ 72,870
51030	Deputies and Assistants	\$ 57,016	\$ 59,862	\$ 59,862	\$ 59,862	\$ 63,056
51080	Longevity	\$ -	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,720
52010	Social Security	\$ 8,803	\$ 10,075	\$ 10,075	\$ 10,075	\$ 10,607
52020	Group Insurance	\$ 18,715	\$ 20,052	\$ 20,052	\$ 20,052	\$ 21,474
52030	Retirement	\$ 17,276	\$ 19,322	\$ 19,322	\$ 19,322	\$ 20,339
52040	Workers Comp Insurance	\$ 1,989	\$ 2,213	\$ 2,213	\$ 2,213	\$ 2,329
52060	Unemployment Insurance	\$ 49	\$ 120	\$ 120	\$ 120	\$ 126
		<u>\$ 165,312</u>	<u>\$ 183,492</u>	<u>\$ 183,492</u>	<u>\$ 183,492</u>	<u>\$ 193,521</u>

#### Operations

61010	Office Supplies	\$ 60	\$ 1,062	\$ 1,062	\$ 1,062	\$ 1,062
61030	Operating Supplies	\$ 882	\$ 535	\$ 535	\$ 535	\$ 535
61100	Minor Equipment	\$ 4,920	\$ -	\$ -	\$ -	\$ -
61230	Uniforms	\$ 825	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516
62110	Fuel	\$ 7,991	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
62120	Lubricants, Oils, Etc	\$ -	\$ 401	\$ 401	\$ 401	\$ 401
64100	Computer Software	\$ -	\$ 334	\$ 334	\$ 334	\$ 334
64140	Software Maintenance/Subscriptions	\$ 317	\$ 759	\$ 759	\$ 759	\$ 759
68010	Purchased Services	\$ -	\$ 80	\$ 80	\$ 80	\$ 80
68500	Towing Services	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
71010	Travel and Lodging	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
71020	Conferences/Training	\$ -	\$ 50	\$ 50	\$ 50	\$ 250
71030	Dues and Subscriptions	\$ 222	\$ 222	\$ 222	\$ 222	\$ 222
74140	Long Distance	\$ -	\$ 10	\$ 10	\$ 10	\$ 10
74150	Communication-Air Cards	\$ 912	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020
75015	Operating-Special Contingency	\$ 14,438	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 1,483	\$ 4,721	\$ 4,721	\$ 4,721	\$ 4,721
75200	Repairs - Equipment	\$ -	\$ 279	\$ 279	\$ 279	\$ 279
		<u>\$ 32,050</u>	<u>\$ 17,664</u>	<u>\$ 17,664</u>	<u>\$ 17,664</u>	<u>\$ 17,864</u>

#### Capital

87030	Vehicles and Trucks	\$ 64,691	\$ -	\$ -	\$ -	\$ -
-------	---------------------	-----------	------	------	------	------



# Walker County

## General Fund

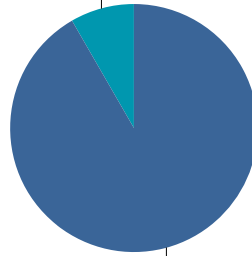
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

44030-Constable Precinct 3

Operations  
8.45%



Salaries/OtherPay/Benefits  
91.55%

Salaries/OtherPay/Benefits	91.55%
Operations	8.45%
Capital	0.00%
Total:	100.00%

Department Totals

\$ 64,691	\$ -	\$ -	\$ -	\$ -
\$ 262,053	\$ 201,156	\$ 201,156	\$ 201,156	\$ 211,385



# Walker County

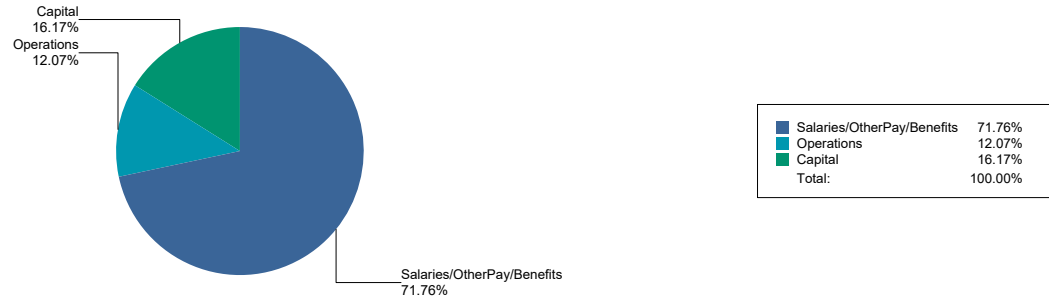
## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 44040-Constable Precinct 4



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 61,464	\$ 69,298	\$ 69,298	\$ 69,298	\$ 72,870
51030	Deputies and Assistants	\$ 229,233	\$ 242,441	\$ 242,441	\$ 242,441	\$ 323,075
51080	Longevity	\$ -	\$ 9,350	\$ 9,350	\$ 9,350	\$ 10,710
51090	Overtime	\$ 41	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 21,176	\$ 24,562	\$ 24,562	\$ 24,562	\$ 31,110
52020	Group Insurance	\$ 46,787	\$ 50,130	\$ 50,130	\$ 50,130	\$ 64,422
52030	Retirement	\$ 42,394	\$ 47,104	\$ 47,104	\$ 47,104	\$ 59,657
52040	Workers Comp Insurance	\$ 4,876	\$ 5,395	\$ 5,395	\$ 5,395	\$ 6,832
52060	Unemployment Insurance	\$ 199	\$ 435	\$ 435	\$ 435	\$ 591
		<u>\$ 406,170</u>	<u>\$ 448,715</u>	<u>\$ 448,715</u>	<u>\$ 448,715</u>	<u>\$ 569,267</u>

#### Operations

61010	Office Supplies	\$ 675	\$ 450	\$ 450	\$ 450	\$ 450
61030	Operating Supplies	\$ 1,172	\$ 2,278	\$ 1,378	\$ 1,378	\$ 2,278
61230	Uniforms	\$ 1,154	\$ 2,990	\$ 2,990	\$ 2,990	\$ 3,588
62010	Postage	\$ 58	\$ 80	\$ 80	\$ 80	\$ -
62110	Fuel	\$ 27,893	\$ 22,730	\$ 22,730	\$ 22,730	\$ 27,276
64140	Software Maintenance/Subscriptions	\$ 871	\$ 2,532	\$ 2,532	\$ 2,532	\$ 3,039
68010	Purchased Services	\$ 900	\$ 405	\$ 900	\$ 900	\$ 405
68500	Towing Services	\$ -	\$ -	\$ 150	\$ 150	\$ -
69900	Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 40,775
71010	Travel and Lodging	\$ 669	\$ 600	\$ 600	\$ 600	\$ 600
71020	Conferences/Training	\$ 690	\$ 387	\$ 387	\$ 387	\$ 587
71030	Dues and Subscriptions	\$ 420	\$ 330	\$ 330	\$ 330	\$ 330
72030	Grant Expenditures	\$ -	\$ -	\$ 29,280	\$ 29,280	\$ -
74110	Data Circuits/Internet	\$ -	\$ 720	\$ 75	\$ 75	\$ 720
74140	Long Distance	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
74150	Communication-Air Cards	\$ 2,736	\$ 2,740	\$ 2,740	\$ 2,740	\$ 3,288
75015	Operating-Special Contingency	\$ 17,615	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 9,100	\$ 9,422	\$ 10,822	\$ 10,822	\$ 11,306
75200	Repairs - Equipment	\$ 100	\$ 1,098	\$ 598	\$ 598	\$ 1,098
		<u>\$ 64,053</u>	<u>\$ 46,812</u>	<u>\$ 76,092</u>	<u>\$ 76,092</u>	<u>\$ 95,790</u>



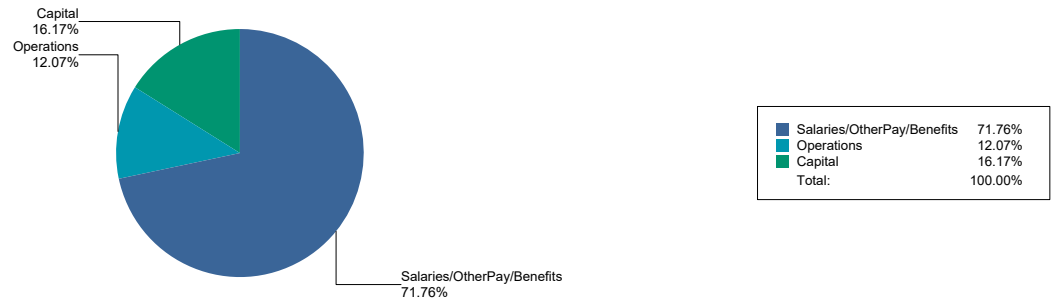


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

44040-Constable Precinct 4



Capital

87030 Vehicles and Trucks

\$ -	\$ 54,743	\$ 58,723	\$ 58,723	\$ 128,254
\$ -	\$ 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>

Department Totals



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 45010-Support Personnel-DPS

Clint Weekley

Sergeant

#### Purpose

Walker County funds an employee that is housed at the DPS office. Costs associated with this employee is accounted for in this department.

#### Description of Services

Executes secretarial assignments and administration support work. Prepares reports, forms, memoranda, etc. Performs data entry and generates statistical summaries. Answers correspondence and telephone calls and procedural and general information questions. Responsible for receiving, collecting, and responding to Public Information Requests (Open Records) for DPS in Walker County. Maintains flow of both misdemeanor and felony case reports. Co-manages physical evidence. Bi-weekly manual input of DPS Statistics for every Walker County Trooper into Excel workbooks to track all cases and arrests.

#### Authorized Full Time Equivalents

##### Positions By Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Deputy Clerk 2	0	0	0	0	1
Office Administrator	1	1	1	1	0
Total	1	1	1	1	1



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

45010-Support Personnel -DPS



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 48,069	\$ 46,903	\$ 46,903	\$ 46,707	\$ 49,579
51080	Longevity	\$ -	\$ 4,590	\$ 4,590	\$ 4,590	\$ 4,760
52010	Social Security	\$ 2,706	\$ 3,939	\$ 3,939	\$ 3,939	\$ 4,157
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 7,009	\$ 7,554	\$ 7,554	\$ 7,554	\$ 7,972
52040	Workers Comp Insurance	\$ 105	\$ 154	\$ 154	\$ 154	\$ 163
52060	Unemployment Insurance	\$ 42	\$ 103	\$ 103	\$ 103	\$ 109
		<u>\$ 67,288</u>	<u>\$ 73,269</u>	<u>\$ 73,269</u>	<u>\$ 73,073</u>	<u>\$ 77,477</u>

**Operations**

61010	Office Supplies	\$ -	\$ 515	\$ 513	\$ 513	\$ 515
61100	Minor Equipment	\$ -	\$ -	\$ 1,604	\$ 1,604	\$ -
62010	Postage	\$ 580	\$ 900	\$ -	\$ -	\$ -
70010	Insurance and Bonds	\$ -	\$ -	\$ 98	\$ 98	\$ -
75200	Repairs - Equipment	\$ -	\$ 800	\$ -	\$ -	\$ 800
		<u>\$ 580</u>	<u>\$ 2,215</u>	<u>\$ 2,215</u>	<u>\$ 2,215</u>	<u>\$ 1,315</u>

**Department Totals**

<u>\$ 67,868</u>	<u>\$ 75,484</u>	<u>\$ 75,484</u>	<u>\$ 75,288</u>	<u>\$ 78,792</u>
------------------	------------------	------------------	------------------	------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**45020-Weigh Station Utilities and Services**

**Purpose**

This cost center is used to account for utilities and services for the DPS Weigh Station located on I45 near New Waverly, Texas.

**Description of Services**

The Texas Department of Public Safety (DPS) operates a weigh station in Walker County. As per the contract, Walker County is responsible for maintenance of certain parts of the facility and for utilities and services. In addition the County has agreed to pay for a part-time employee at the Weigh Station.



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

45020-Weigh Station Utilites and Services



### Operations

68010	Purchased Services	\$ 7,324	\$ 9,192	\$ 9,192	\$ 9,192	\$ 9,192
73150	Rentals	\$ 960	\$ 780	\$ 780	\$ 780	\$ 780
74100	Communication	\$ 4,292	\$ 3,540	\$ 3,540	\$ 3,540	\$ 3,540
74140	Long Distance	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
74200	Electricity	\$ 9,138	\$ 9,551	\$ 9,551	\$ 9,551	\$ 9,551
74400	Water/Sewer/Garbage	\$ 1,537	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540
74500	Telecable	\$ 563	\$ 384	\$ 384	\$ 384	\$ 384
75500	Repairs and Maintenance - Weigh Station	\$ 8,245	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		<u>\$ 32,059</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>
Department Totals		<u>\$ 32,059</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>



## Walker County

### General Fund

Adopted Budget Fiscal Year 2023-2024

#### 46010-Office of Emergency Management

Butch Davis

Emergency Management Coordinator

##### Purpose

Emergency Management is the managerial function charged with creating the framework within which communities reduce vulnerability to hazards and cope with disasters. Government Code Chapter 418 governs the responsibilities and requirements for emergency management.

##### Description of Services

The Walker County Office of Emergency Management protects our communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

#### Accomplishments for FY 2023

Consistent, efficient and effective service

- ✓ Completed documentation for DR4485 (COVID19)
- ✓ Completed documentation for DR4586 (Winter Storm 2020)
- ✓ Continued testing county employees for COVID19

Planning for current and future growth and development

- ✓ Submitted Five (5) Year Plan to County Judge
- ✓ Updated six (6) of twenty two (22) Annexes to Emergency Operations Plan

Managing assets, resources and technology

- ✓ Received TCEQ Grant to purchase an air monitor for each fire department
- ✓ Submitted two (2) separate Hazard Mitigation Grants to purchase generators at critical facilities

Continuous improvement of internal and external operations

- ✓ Participated in State of Texas Hurricane Exercise for Region 2
- ✓ Participated in the Electric Grid Fragility Summit
- ✓ Volunteered to participate in the Texas Critical Infrastructure Prioritization Pilot Study
- ✓ Hosted G200 Public Officials Workshop
- ✓ Hosted ICS 300/400 Workshop
- ✓ Participated in SHSU Active Shooter Exercise

Maintaining a high quality workforce

- ✓ Attended TDEM Conference

#### Initiatives for FY 2024

Consistent, efficient and effective service

- Continue testing county employees for COVID19
- Create a Youth Educational Program geared for 4<sup>th</sup> graders

Continuous improvement of internal and external operations

- Continue participating in TDEM & FEMA Drills
- Continue hosting training exercises in Walker County
- Continue to build and train CERT

Managing assets, resources and technology

- Requested funding for upgraded equipment and tools



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Emergency Mgt. Coordinator	0	0	1	1	1
Executive Administrator	0	0	1	1	1
Deputy EMC	1	1	1	1	1
Clerk 1	0.5	0.5	0.5	0.63	0.63
Total	1.5	1.5	3.5	3.63	3.63

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
CERT Program Meetings	130 hrs	2,784 hrs	3,000 hrs	3,000 hrs
CERT Program Training or Real World Events	2,962 hrs	1,548 hrs	3,000 hrs	3,000 hrs



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 46010-Emergency Operations



#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 205,406	\$ 222,828	\$ 222,828	\$ 223,146	\$ 243,120
51070	Part-Time	\$ 20,355	\$ 24,310	\$ 24,310	\$ 23,356	\$ 25,776
51080	Longevity	\$ -	\$ 11,730	\$ 11,730	\$ 11,730	\$ 12,070
51090	Overtime	\$ 377	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
52010	Social Security	\$ 17,028	\$ 19,987	\$ 19,987	\$ 19,987	\$ 21,678
52020	Group Insurance	\$ 27,660	\$ 30,078	\$ 30,078	\$ 30,062	\$ 32,211
52030	Retirement	\$ 32,846	\$ 38,328	\$ 38,328	\$ 38,328	\$ 41,570
52040	Workers Comp Insurance	\$ 1,914	\$ 3,108	\$ 3,108	\$ 3,108	\$ 3,412
52060	Unemployment Insurance	\$ 191	\$ 523	\$ 523	\$ 523	\$ 567
		<u>\$ 305,777</u>	<u>\$ 353,292</u>	<u>\$ 353,292</u>	<u>\$ 352,640</u>	<u>\$ 382,804</u>

#### Operations

61010	Office Supplies	\$ 1,323	\$ 600	\$ 600	\$ 600	\$ 600
61030	Operating Supplies	\$ 7,081	\$ 6,975	\$ 6,359	\$ 6,359	\$ 6,975
61100	Minor Equipment	\$ 1,628	\$ -	\$ 871	\$ 871	\$ -
61210	Janitorial Supplies	\$ 1,955	\$ 3,120	\$ 3,120	\$ 3,120	\$ 3,120
61230	Uniforms	\$ 362	\$ 250	\$ 250	\$ 250	\$ 250
62010	Postage	\$ 55	\$ 25	\$ 25	\$ 25	\$ -
62110	Fuel	\$ 6,024	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,500
62120	Lubricants, Oils, Etc	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
64140	Software Maintenance/Subscriptions	\$ 5,190	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
67040	Professional Services	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68010	Purchased Services	\$ 24,000	\$ 34,860	\$ 34,860	\$ 34,860	\$ 35,042
71010	Travel and Lodging	\$ 2,261	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220
71020	Conferences/Training	\$ 900	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652
71030	Dues and Subscriptions	\$ 73	\$ 462	\$ 462	\$ 462	\$ 462
73150	Rentals	\$ 5,871	\$ 6,076	\$ 6,076	\$ 6,076	\$ 6,076
73160	Copies/Copier Maintenance Agreements	\$ 1,304	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74100	Communication	\$ 5,699	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
74110	Data Circuits/Internet	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320
74130	Communication - Cell/Mobile Phones	\$ 885	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

46010-Emergency Operations



**Operations**

74140	Long Distance	\$ -	\$ 105	\$ -	\$ -	\$ 105
74150	Communication-Air Cards	\$ 2,521	\$ 2,757	\$ 2,757	\$ 2,757	\$ 2,757
74200	Electricity	\$ 30,851	\$ 36,381	\$ 36,381	\$ 36,381	\$ 36,381
74300	Gas Utility	\$ -	\$ 560	\$ 560	\$ 560	\$ 560
74400	Water/Sewer/Garbage	\$ 2,032	\$ 4,580	\$ 4,580	\$ 4,580	\$ 4,580
74500	Telecable	\$ 1,976	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75015	Operating-Special Contingency	\$ 10,569	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 3,200	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75200	Repairs - Equipment	\$ 264	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
75300	Repairs - Buildings	\$ -	\$ 500	\$ 350	\$ 350	\$ 500
75803	DR 4485 COVID 19	\$ 14,930	\$ -	\$ -	\$ -	\$ -
75804	DR 4586 Winter Storm 2021	\$ 68	\$ -	\$ -	\$ -	\$ -
		<u>\$ 131,022</u>	<u>\$ 130,943</u>	<u>\$ 130,943</u>	<u>\$ 130,943</u>	<u>\$ 132,100</u>

**Capital**

85030	Capital - From Grant	\$ -	\$ -	\$ 95,731	\$ 95,731	\$ -
87030	Vehicles and Trucks	\$ 47,122	\$ 51,655	\$ 51,655	\$ 51,655	\$ -
		<u>\$ 47,122</u>	<u>\$ 51,655</u>	<u>\$ 147,386</u>	<u>\$ 147,386</u>	<u>\$ -</u>

<b>Department Totals</b>		<u><u>\$ 483,921</u></u>	<u><u>\$ 535,890</u></u>	<u><u>\$ 631,621</u></u>	<u><u>\$ 630,969</u></u>	<u><u>\$ 514,904</u></u>
--------------------------	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**49940-Public Safety-Governmental Services/Contracts**

Commissioners Court

**Purpose**

This cost center is used for tracking services and contracts classified in the Public Safety functional area.

**Description of Services**

The services provided for Central Dispatch service and other fire/emergency districts in included in the category.



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

49940-Public Safety Governmental/Services Contracts



### Salaries/Other Pay/Benefits

\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------

### Intergovernmental/Contracts

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 Department	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
77150	Dodge Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
77160	Thomas Lake Volunteer Fire Department	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
		<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>
	Department Totals	<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>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**50010-County Jail**

Jennifer Lewman  
Jail Administrator

**Purpose**

Provide a safe, secure, legal, and respectful environment for our officers, staff, inmates, professional personnel, and the community working within the guidelines of The Texas Commission on Jail Standards.

**Description of Services**

Operating the only jail facility in Walker County servicing 5 local law enforcement departments by developing and maintaining a professional staff, maintaining effective custody and control of inmates, properly caring for all inmates, assisting the judicial system, and providing inmates with access to programs that facilitate their opportunities to re-enter society as self-sufficient, contributing members.

**Accomplishments for FY 2023**

Maintaining assets, resources and technology

- ✓ Receipt of SCAAP Grant Award for over 10 years

Consistent, efficient and effective services

- ✓ Maintained compliance with the state-mandated Texas Commission on Jail Standards.

Continuous improvement of internal and external operations

- ✓ Obtained additional safety and security equipment for the rise in Out of County and Out of State Transports by purchasing the G.L.O.V.E and E-Band products from Compliant Technologies.

Maintaining a high quality workforce

- ✓ Continue to update and educate staff according to established policies, regulations, and procedures all while maintaining a safe environment for inmates and staff.
- ✓ Maintained TCOLE mandated training as well as additional trainings such as 287g program, medical staff training, support staff/administrative training, and leadership programs.
- ✓ There was a 30.77% decrease in staff loss compared to the prior fiscal year.

**Initiatives for FY 2024**

Maintaining assets, resources and technology

- Continue SCAAP Grant Awards

Maintaining a high quality workforce

- We will continue to improve staff retention and workplace morale.
- Continue to incorporate safety and security training and equipment for the staff and facility.

Planning for current and future growth and development

- Increasing revenue is a priority for our jail facility. We currently hold open contracts (MOU) with surrounding jail facilities and will continue these current contracts and have the desire to obtain new contracts throughout the fiscal year.

Consistent, efficient and effective service

- Incorporate additional inmate education trainings for inmate work crews.



**Walker County**  
 General Fund  
 Adopted Budget Fiscal Year 2023-2024

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Jail Administrator	1	1	1	1	1
Lieutenant	1	1	1	1	1
Transport Deputy	2	2	2	2	2
Correctional Officer - Shift	3	3	4	4	4
Correctional Officer 3	4	4	3	3	3
Maintenance Assistant 4	1	1	1	1	1
Jail Mechanic	1	1	1	1	1
Correctional Officer 1	26	26	26	26	26
Office Administrator	1	1	1	1	1
Data Clerk 3	0	0	0	1	1
<b>Total</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>41</b>	<b>41</b>

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Bookings at Jail	2,442	2,932	2,879	TBD
Average Daily Jail Population	188	200	203	TBD
Highest Daily Jail Counts	217	221	229	TBD



# Walker County

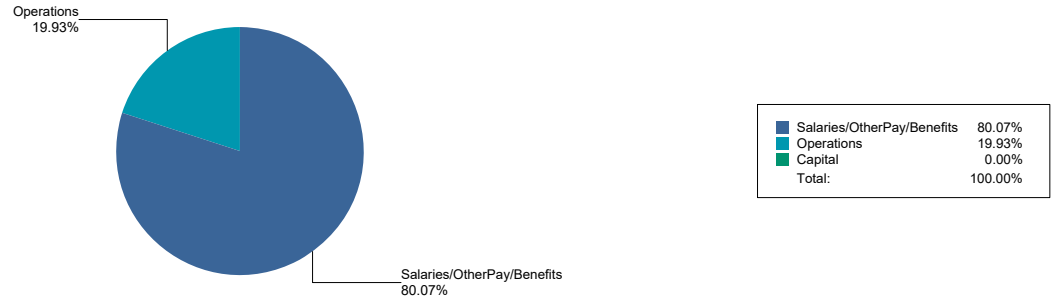
## General Fund

Adopted Budget Fiscal Year 2023-2024

### General Fund Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 50010-County Jail



#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 1,647,464	\$ 2,017,053	\$ 2,017,053	\$ 2,017,053	\$ 2,130,540
51080	Longevity	\$ -	\$ 19,040	\$ 19,040	\$ 19,040	\$ 21,590
51090	Overtime	\$ 145,694	\$ 14,202	\$ 214,202	\$ 214,202	\$ 118,770
51140	Other Pay Day Travel	\$ 1,235	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 2,460	\$ 2,460	\$ 2,460	\$ 2,460
52010	Social Security	\$ 133,892	\$ 157,032	\$ 157,032	\$ 157,032	\$ 173,907
52020	Group Insurance	\$ 323,592	\$ 411,066	\$ 411,066	\$ 411,066	\$ 440,217
52030	Retirement	\$ 262,132	\$ 301,138	\$ 301,138	\$ 301,138	\$ 333,511
52040	Workers Comp Insurance	\$ 29,686	\$ 33,847	\$ 33,847	\$ 33,847	\$ 37,528
52060	Unemployment Insurance	\$ 1,573	\$ 4,097	\$ 4,097	\$ 4,097	\$ 4,559
		<u>\$ 2,545,268</u>	<u>\$ 2,959,935</u>	<u>\$ 3,159,935</u>	<u>\$ 3,159,935</u>	<u>\$ 3,263,082</u>

#### Operations

61010	Office Supplies	\$ 7,359	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
61030	Operating Supplies	\$ 26,554	\$ 23,604	\$ 23,604	\$ 23,604	\$ 23,604
61100	Minor Equipment	\$ 4,656	\$ 396	\$ 396	\$ 396	\$ 396
61210	Janitorial Supplies	\$ 35,575	\$ 21,000	\$ 36,000	\$ 36,000	\$ 41,000
61230	Uniforms	\$ 6,390	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61400	Inmate Clothing/Linens	\$ 3,091	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
62010	Postage	\$ -	\$ 50	\$ 50	\$ 50	\$ -
62110	Fuel	\$ 26,078	\$ 17,500	\$ 24,900	\$ 24,900	\$ 17,500
62120	Lubricants, Oils, Etc	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
64140	Software Maintenance/Subscriptions	\$ 3,502	\$ 4,578	\$ 4,466	\$ 4,466	\$ 4,578
67050	Pre EmploymentPhysicals/EmployeeTesting	\$ 3,370	\$ 1,789	\$ 1,789	\$ 1,789	\$ 1,789
68010	Purchased Services	\$ 16,622	\$ 21,535	\$ 21,535	\$ 21,535	\$ 28,035
68090	Jail Food Services Contract	\$ 340,176	\$ 381,646	\$ 416,646	\$ 416,646	\$ 421,646
68400	Legal/Public Notices	\$ -	\$ 211	\$ 211	\$ 211	\$ 211
68500	Towing Services	\$ -	\$ -	\$ 200	\$ 200	\$ -
71010	Travel and Lodging	\$ 20,388	\$ 15,000	\$ 20,700	\$ 20,700	\$ 15,000
71020	Conferences/Training	\$ 4,401	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71030	Dues and Subscriptions	\$ 373	\$ 500	\$ 500	\$ 500	\$ 500
73150	Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

50010-County Jail



**Operations**

73160	Copies/CopierMaintenance Agreements	\$ 3,302	\$ 1,000	\$ 3,800	\$ 3,800	\$ 3,800
74140	Long Distance	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
74150	Communication-Air Cards	\$ 912	\$ -	\$ 912	\$ 912	\$ -
74200	Electricity	\$ 124,468	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
74300	Gas Utility	\$ 23,344	\$ 20,000	\$ 31,029	\$ 31,029	\$ 30,000
75015	Operating-Special Contingency	\$ 17,832	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 10,799	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
75200	Repairs - Equipment	\$ 19,651	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
75300	Repairs - Buildings	\$ 43,508	\$ 44,000	\$ 44,000	\$ 44,000	\$ 64,000
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
		<u>\$ 742,351</u>	<u>\$ 713,109</u>	<u>\$ 790,038</u>	<u>\$ 790,038</u>	<u>\$ 812,359</u>

**Capital**

85015	Capital-Special Contingency	\$ 18,494	\$ -	\$ -	\$ -	\$ -
		<u>\$ 18,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Department Totals</b>		<u><u>\$ 3,306,113</u></u>	<u><u>\$ 3,673,044</u></u>	<u><u>\$ 3,949,973</u></u>	<u><u>\$ 3,949,973</u></u>	<u><u>\$ 4,075,441</u></u>
--------------------------	--	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**50020-County Jail-Inmate Medical**

Jennifer Lewman  
Jail Administrator

**Purpose**

To provide medical care to the inmates of the Walker County Jail.

**Description of Services**

County Jail – Medical department is used to account for the costs of medical care for inmates. The County contracts with a local doctor and has two nurses on staff. Cost of medical care for indigent inmates is borne by the Walker County Hospital District, a separate taxing entity.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Maintained Supplies for cleanliness and sanitization for the facility
- ✓ No recordable communicable sicknesses or transfers of sicknesses thru facility.

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Will maintain and continue to seek proper medical care and supplies for facility.

Managing assets, resources and technology

- Facility improvements including replacement HVAC equipment, HVAC system has been updated by a few new units in order to comply with TCJS. All units new and retained have been serviced and clean on a regular schedule and plumbing structure has been reviewed and sent to purchasing and was approved for a scheduled Engineer to review.
- Research for grant for medical equipment. i.e Mobile X-ray.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Jail Nurse-LVN	2	2	2	2	2
Part Time	0.5	0.5	0.5	0.63	0.63
Total	2.5	2.5	2.5	2.63	2.63





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Number of Inmates seen by Jail Medical Staff	593	510	550	TBD
Invoices to Hospital District for Indigent Inmates	12	12	12	TBD



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

50020-County Jail Inmate Medical Cost Center



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 92,059	\$ 125,710	\$ 125,710	\$ 125,710	\$ 132,338
51070	Part-Time	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 23,374
51080	Longevity	\$ -	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,530
51090	Overtime	\$ 27,478	\$ 4,196	\$ 4,196	\$ 4,196	\$ 4,364
52010	Social Security	\$ 9,131	\$ 11,724	\$ 11,724	\$ 11,724	\$ 12,363
52020	Group Insurance	\$ 13,662	\$ 20,052	\$ 20,052	\$ 20,052	\$ 21,474
52030	Retirement	\$ 17,503	\$ 22,484	\$ 22,484	\$ 22,484	\$ 23,707
52040	Workers Comp Insurance	\$ 2,022	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,715
52060	Unemployment Insurance	\$ 104	\$ 306	\$ 306	\$ 306	\$ 323
		<u>\$ 161,959</u>	<u>\$ 210,407</u>	<u>\$ 210,407</u>	<u>\$ 210,407</u>	<u>\$ 222,188</u>

**Operations**

61010	Office Supplies	\$ -	\$ 500	\$ 217	\$ 217	\$ 500
61030	Operating Supplies	\$ 680	\$ 500	\$ 783	\$ 783	\$ 1,500
61280	Medical Supplies	\$ 2,544	\$ 4,978	\$ 4,978	\$ 4,978	\$ 6,478
61450	Inmate Prescriptions	\$ 96,580	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
67020	Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
67050	Pre Employment Physicals/Employee Testing	\$ 90	\$ -	\$ -	\$ -	\$ -
68030	Purchased Services - Medical	\$ 1,797	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
		<u>\$ 203,691</u>	<u>\$ 218,678</u>	<u>\$ 218,678</u>	<u>\$ 218,678</u>	<u>\$ 221,178</u>

**Department Totals**

<u>\$ 365,650</u>	<u>\$ 429,085</u>	<u>\$ 429,085</u>	<u>\$ 429,085</u>	<u>\$ 443,366</u>
-------------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

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

**Purpose**

Cost center for recording costs related to Community Supervision and Corrections Department that is not funded by State grants.

**Description of Services**

This department is used to account for costs that the County must pay related to the Community Supervision and Corrections Department as outlined in State Statute. The county or counties served by a department must provide physical facilities, equipment, and utilities for a department. The Judicial District Community Supervision and Corrections Department operates under the authority and direction of the Judicial District Criminal Courts, County Courts at Law and County Courts. The District Judges and the County Court at Law Judge appoint the Director of the CSCD, who has the authority to appoint and remove CSCD personnel and is responsible for the conduct, operation and administration of CSCD affairs. Per Texas Government Code Sec. 76.0045, the CSCD's Board of Judges is responsible for the appointment of a fiscal officer and approval of the department's budget. Services provided to probationers include, substance abuse evaluations/counseling, anger management classes, psychological evaluations/counseling, urinalysis testing, a community service program, referrals to outside agencies, cognitive classes, Driving While Intoxicated class, Drug Offender Education Program, and a Victim Impact Panel.



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

50110-Adult Probation Support- General Fund



**Operations**

61030	Operating Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
61100	Minor Equipment	\$ 1,850	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64100	Computer Software	\$ -	\$ 245	\$ 245	\$ 245	\$ 245
64120	Computer Services	\$ 26,820	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
68010	Purchased Services	\$ -	\$ 180	\$ 180	\$ 180	\$ 180
73160	Copies/CopierMaintenance Agreements	\$ 1,908	\$ 3,228	\$ 3,228	\$ 3,228	\$ 3,228
74200	Electricity	\$ 9,878	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74300	Gas Utility	\$ 1,069	\$ 1,152	\$ 1,654	\$ 1,654	\$ 1,152
74400	Water/Sewer/Garbage	\$ 2,351	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
75100	Repairs - Vehicles and Trucks	\$ -	\$ 220	\$ 220	\$ 220	\$ 220
75200	Repairs - Equipment	\$ -	\$ 116	\$ 116	\$ 116	\$ 116
75300	Repairs - Buildings	\$ -	\$ 224	\$ 182	\$ 182	\$ 224
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 460	\$ -	\$ -	\$ 460
		<u>\$ 43,876</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>
Department Totals		<u>\$ 43,876</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>	<u>\$ 56,498</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**50120 Adult Probation -Community Services**

**Purpose**

Cost center created for reporting of costs associated with Community Service Program (CSR ).

**Description of Services**

This department is established to account for the cost of a providing a Community Service Program (CSR ) Coordinator, a full-time county employee, to oversee the administration and daily operations of the community service program that operates under the guidance of the CSCD director. As a sanction and service, the CSCD department operates a community service program for non-profit and tax supported agencies and organizations. The primary goal of this program is to provide the Courts with an additional sentencing alternative. This service is available to any client under supervision of the department who is Court ordered or Court approved to complete community service restitution (CSR) hours. Services provided to the County include landscape maintenance and lawn care for numerous county properties, litter pick up along county roads and support for any additional county needs where volunteer assistance may be needed.

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
CSR Coordinator	1	1	1	1	1
Total	1	1	1	1	1

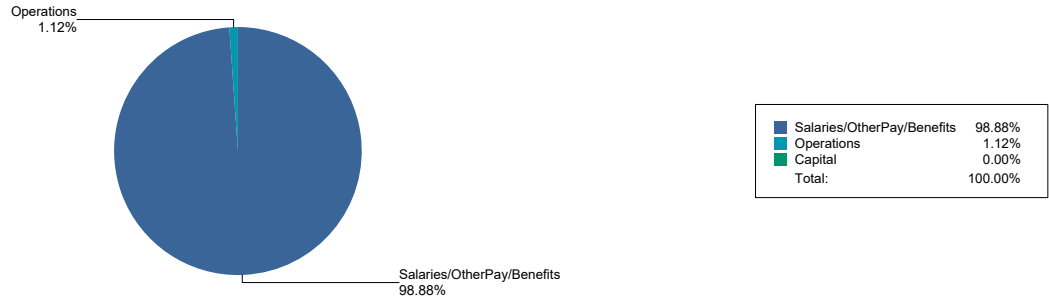


*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

50120-Adult Probation -Community Services- General



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 40,910	\$ 46,903	\$ 46,903	\$ 43,949	\$ 49,579
51080	Longevity	\$ -	\$ 2,040	\$ 2,040	\$ 2,040	\$ 2,210
52010	Social Security	\$ 2,818	\$ 3,744	\$ 3,744	\$ 3,744	\$ 3,962
52020	Group Insurance	\$ 8,580	\$ 10,026	\$ 10,026	\$ 10,026	\$ 10,737
52030	Retirement	\$ 5,964	\$ 7,180	\$ 7,180	\$ 7,180	\$ 7,597
52040	Workers Comp Insurance	\$ 659	\$ 822	\$ 822	\$ 822	\$ 870
52060	Unemployment Insurance	\$ 36	\$ 98	\$ 98	\$ 98	\$ 104
		<u>\$ 58,967</u>	<u>\$ 70,813</u>	<u>\$ 70,813</u>	<u>\$ 67,859</u>	<u>\$ 75,059</u>

**Operations**

61030	Operating Supplies	\$ 170	\$ 435	\$ 435	\$ 435	\$ 435
61100	Minor Equipment	\$ 634	\$ 400	\$ 400	\$ 400	\$ 400
75200	Repairs - Equipment	\$ -	\$ 15	\$ 15	\$ 15	\$ 15
		<u>\$ 804</u>	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 850</u>

**Capital**

		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	--	-------------	-------------	-------------	-------------	-------------

**Department Totals**

		<u>\$ 59,771</u>	<u>\$ 71,663</u>	<u>\$ 71,663</u>	<u>\$ 68,709</u>	<u>\$ 75,909</u>
--	--	------------------	------------------	------------------	------------------	------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**60010-Veteran's Services**

Bob Kane

Veteran's Services Officer

**Purpose**

To assist Veterans and surviving spouses of Walker County with the processing of forms required by the Department of Veterans Affairs for benefits earned for service to our country.

**Description of Services**

All paperwork is electronically submitted to the VA In-processing Center or to the National Archives (DD-214 Requests)

**\*\*Except for the Application for Health Benefits. This will be filled out but the Veteran must take it to the VA Outpatient Clinic or VA Medical Center for it to be processed and get the VA ID Card.**

1. Veterans can request their DD-214.
2. Veterans can file for their Service Connected Disabilities Claims.
3. Surviving Spouses can file for surviving spouse benefits.
4. Resources for financial aid.
5. Information on Home loans through the Veterans Land Board and the VA.
6. Information on Education Benefits and Hazelwood Act.
7. VA Death Benefits.

**Accomplishments for FY 2023**

Consistent, efficient and effective service

- ✓ Able to assist Veteran's that are unable to travel to office
- ✓ Electronic filing of forms reducing the amount of paperwork required to be sent in

Maintaining a high quality workforce

- ✓ Completed online training through the Texas Veterans Commission to become accredited with the Department of Veterans Affairs to act as a Representative for the Veterans and Spouses of the County when dealing with VA issues.

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

- Reach out to more Veteran's
- Educate Veteran's on additional programs available to them

**Authorized Full Time Equivalents**

Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Veterans Services Director	0.5	0.5	0.5	0.53	0.53
Total	0.5	0.5	0.5	0.53	0.53



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Work Load Indicators**

	Actual FY	Actual FY 2022	Estimated FY 2023	Projected FY
Veteran's and Surviving Spouses	Unavailable	186	325	TBD
Number of Veterans in Walker	4,561	4,561	4,693	TBD





# Walker County

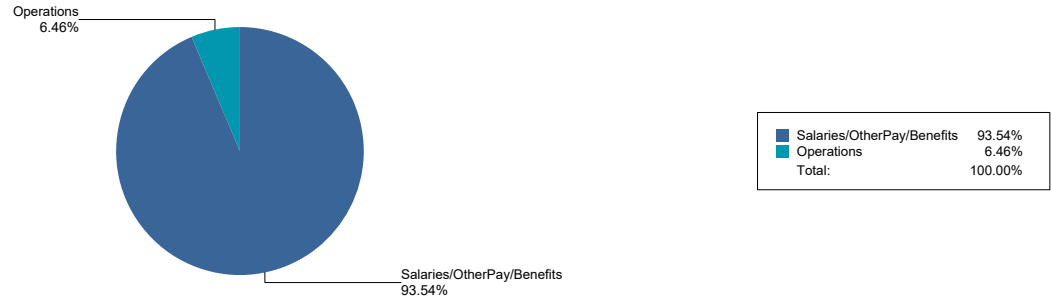
## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

### 60010-Veterans Services



#### Salaries/Other Pay/Benefits

51070	Part-Time	\$ 22,009	\$ 28,818	\$ 28,818	\$ 28,039	\$ 30,386
52010	Social Security	\$ 1,684	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,325
52030	Retirement	\$ 3,240	\$ 4,228	\$ 4,228	\$ 4,228	\$ 4,458
52040	Workers Comp Insurance	\$ 47	\$ 86	\$ 86	\$ 86	\$ 91
52060	Unemployment Insurance	\$ 19	\$ 58	\$ 58	\$ 58	\$ 61
		<u>\$ 26,999</u>	<u>\$ 35,395</u>	<u>\$ 35,395</u>	<u>\$ 34,616</u>	<u>\$ 37,321</u>

#### Operations

61010	Office Supplies	\$ 200	\$ 285	\$ 440	\$ 440	\$ 285
61030	Operating Supplies	\$ 121	\$ -	\$ -	\$ -	\$ -
61100	Minor Equipment	\$ 270	\$ -	\$ 2,865	\$ 2,865	\$ -
62010	Postage	\$ -	\$ 100	\$ 100	\$ 100	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 450
71010	Travel and Lodging	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
73150	Rentals	\$ -	\$ 44	\$ 44	\$ 44	\$ 44
73160	Copies/Copier Maintenance Agreements	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
74140	Long Distance	\$ -	\$ 20	\$ -	\$ -	\$ 20
74150	Communication-Air Cards	\$ -	\$ 480	\$ 480	\$ 480	\$ 480
		<u>\$ 591</u>	<u>\$ 2,229</u>	<u>\$ 5,229</u>	<u>\$ 5,229</u>	<u>\$ 2,579</u>

#### Department Totals

<u>\$ 27,590</u>	<u>\$ 37,624</u>	<u>\$ 40,624</u>	<u>\$ 39,845</u>	<u>\$ 39,900</u>
------------------	------------------	------------------	------------------	------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**60020-Social Services**

**Purpose**

This is the cost center for services provided under a contract with The Children's Protective Services Board of Walker County that is appointed by the Commissioners Court with the mission of supporting local protective services activity for the care and protection of Walker County children. Boards aim is to lead the community in the awareness of child abuse and neglect, promote prevention of such abuse, so that all children may live in a loving, nurturing and safe environment. Board members serve on a totally voluntary basis. Therefore they receive no pay.

**Description of Services**

The County has a contract with Walker County Children's Protective Services for foster children of Walker County. Under the contract, the County will pay for foster children's' clothing and allowances, and travel and babysitting costs incurred by foster parents.



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

60020-Social Services



### Operations

61600 Foster Care Clothing	\$ 259	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
68010 Purchased Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71010 Travel and Lodging	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
73180 Foster Child Allowances	\$ 2,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
	<u>\$ 2,859</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>
Department Totals	<u>\$ 2,859</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**61020-Planning and Development Department**

Andrew Isbell

Director

**Purpose**

The Walker County Department of Planning and Development is committed to serving the citizens of Walker County by improving the quality of life for all residents and visitors through the administration of various programs and regulations related to health, safety, general welfare, and development. The Department exists for the purpose of effectively administering existing policy, while planning for the future and existing needs of Walker County, and is committed to providing excellence in customer service and consistent policy advice that impacts the positive, healthy growth of the County. Through effective communication and sound administration, the Department looks to continue to assist, serve, and support the Commissioners Court in its goals for current and future Walker County citizens.

**Description of Services**

The Department of Planning and Development provides efficient and effective planning and development services by integrating many areas of administration, regulation, and compliance into a single department. This allows the Department to actively manage most areas of the development process as well as provide information, support, and planning for a wide range of program and governmental needs.

This Department is responsible for the implementation, administration, and enforcement of the Walker County Commissioner's Court orders/regulations relating chiefly to public health and safety, general welfare, and new development. Areas of jurisdiction include, but are not limited to: Floodplain Management Regulations, Access Policy, On-site Wastewater Regulations, Subdivision Regulations, Nuisance Abatement, Environmental Investigations, Geographic Information Systems, and 911 Addressing. The Planning and Development Department also supports the Walker County Commissioner's Court on special projects and program administration needs in various areas, including but not limited to, transportation planning, hazard mitigation, governmental regulatory compliance, right-of-way acquisition, disaster mitigation, grant administration, planning and policy development, and committee service. The Planning Director also serves on various local, regional and State committees for the Commissioner's Court in multiple program areas.

**Accomplishments for FY 2023**

Planning for current and future growth and development

- ✓ Completed two amendments to the Walker County Subdivision Regulations.
- ✓ Worked with the Texas Water Development Board Flood Planning Group for the Trinity River, and completed Flood Plan for the Trinity Basin.
- ✓ Assisted in creating a Draft Walker County Strategic Development Plan
- ✓ Worked with Federal Emergency Management Agency toward the completion of Compliance Assistance Visit.

Maintaining a high quality workforce

- ✓ Re-appointed to the Texas On-Site Sewage Facility Research Grant Program



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Initiatives for FY 2024**

Consistent, efficient and effective services

- Review existing Floodplain Regulations and work with the Commissioners Court to consider updates to improve the effectiveness and administration and to incorporate any CAV findings.
- Continue to review existing Manufactured Housing Community Regulations and work with the Commissioners Court to consider updates to improve the effectiveness and administration.
- Continue to improve and implement amendments as necessary the procedure and the Walker County Subdivision Regulations for the improved effectiveness and administration, including but not limited to the review of regulated infrastructure.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Planning & Dev Director	1	1	1	1	1
Development Program Administrator 2	0	0	0	1	1
Program Administrator	1	1	1	1	1
Environmental Enforcement Officer	0	0	0	2	2
Solid Waste Enforcement	2	2	2	0	0
Technician 2	1	1	1	1	1
Technician 1	2	2.5	3	3.26	3.26
Total	7	7.5	8	9.26	9.26



***Walker County***  
General Fund  
Adopted Budget Fiscal Year 2023-2024

Work Load Indicators				
New Applications	Actual FY 2021	Actual FY 2022	Estimated FY 2023 through June	Projected FY 2024
Major Plats	6 (407 lots)	5 (336 lots)	5 (375 lots)	TBD
Minor Plats	22 (53 lots)	14 (28 lots)	13 (28 lots)	TBD
Major Replats	2 (17 lots)	4 (35 lots)	0	TBD
Minor Replats	41 (63 lots)	34 (50 lots)	30 (39 lots)	TBD
Exceptions	63 (123 lots)	39 (45 lots)	23 (28 lots)	TBD
Development Permits	752	790	408	TBD
Res. OSSF Permits	454	506	237	TBD
Com. OSSF Permits	33	49	23	TBD
911 Addresses Issued	642	999	259	TBD
RV Parks/MH Parks	NA (25 RVs not in park)	3 (113 spaces)	1 (24 spaces)	TBD
Total County Road Miles	549.52	563.98	577.01	577.01



## Walker County

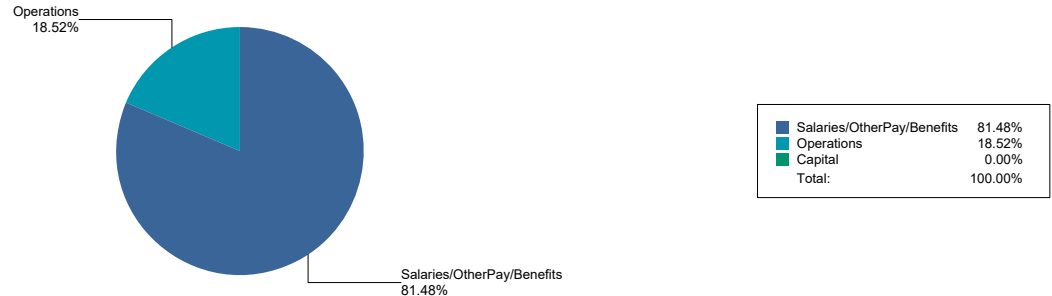
### General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

#### 61020-Planning and Development



#### Salaries/Other Pay/Benefits

51010	Head of Department	\$ 85,385	\$ 92,865	\$ 92,865	\$ 92,865	\$ 97,380
51030	Deputies and Assistants	\$ 278,988	\$ 385,299	\$ 385,299	\$ 321,261	\$ 413,012
51070	Part-Time	\$ 18,709	\$ 53,604	\$ 53,604	\$ 18,098	\$ 56,736
51080	Longevity	\$ -	\$ 10,710	\$ 10,710	\$ 10,710	\$ 11,560
51090	Overtime	\$ 4,999	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
52010	Social Security	\$ 27,943	\$ 41,637	\$ 41,637	\$ 41,637	\$ 44,408
52020	Group Insurance	\$ 58,894	\$ 80,208	\$ 80,208	\$ 70,182	\$ 85,896
52030	Retirement	\$ 56,613	\$ 79,846	\$ 79,846	\$ 79,846	\$ 85,158
52040	Workers Comp Insurance	\$ 2,831	\$ 4,253	\$ 4,253	\$ 4,253	\$ 4,464
52060	Unemployment Insurance	\$ 336	\$ 1,089	\$ 1,089	\$ 1,089	\$ 1,162
		<u>\$ 534,698</u>	<u>\$ 751,311</u>	<u>\$ 751,311</u>	<u>\$ 641,741</u>	<u>\$ 801,576</u>

#### Operations

61010	Office Supplies	\$ 1,989	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
61030	Operating Supplies	\$ 2,020	\$ 1,600	\$ 1,141	\$ 1,141	\$ 1,600
61100	Minor Equipment	\$ 120	\$ -	\$ -	\$ -	\$ -
61230	Uniforms	\$ 354	\$ 551	\$ 551	\$ 551	\$ 551
62010	Postage	\$ 2,163	\$ 6,506	\$ 6,506	\$ 6,506	\$ -
62110	Fuel	\$ 11,553	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
64140	Software Maintenance/Subscriptions	\$ 8,187	\$ 11,639	\$ 11,639	\$ 11,639	\$ 12,139
67010	Engineering Services Contracts	\$ 136,763	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
68010	Purchased Services	\$ 18,900	\$ 18,890	\$ 18,890	\$ 18,890	\$ 18,890
68500	Towing Services	\$ 150	\$ -	\$ 200	\$ 200	\$ -
68600	Other Services	\$ -	\$ 750	\$ -	\$ -	\$ 750
69900	Project/Equipment Allocation	\$ -	\$ 6,300	\$ 6,300	\$ 6,300	\$ -
71010	Travel and Lodging	\$ 1,170	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020	Conferences/Training	\$ 536	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71030	Dues and Subscriptions	\$ 100	\$ 1,770	\$ 1,770	\$ 1,770	\$ 1,770
73160	Copies/Copier Maintenance Agreements	\$ 3,031	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,700
74140	Long Distance	\$ -	\$ 250	\$ -	\$ -	\$ 250
74150	Communication-Air Cards	\$ 1,173	\$ 600	\$ 2,028	\$ 2,028	\$ 1,368



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

61020-Planning and Development



Operations

75015	Operating-Special Contingency	\$ 5,592	\$ -	\$ -	\$ -	\$ -
75100	Repairs - Vehicles and Trucks	\$ 1,625	\$ 4,000	\$ 9,700	\$ 9,700	\$ 5,000
75200	Repairs - Equipment	\$ -	\$ 69	\$ -	\$ -	\$ 69
75400	Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ -	\$ -	\$ 100
		<u>\$ 195,426</u>	<u>\$ 191,525</u>	<u>\$ 197,225</u>	<u>\$ 197,225</u>	<u>\$ 182,187</u>

Capital

		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	--	-------------	-------------	-------------	-------------	-------------

Department Totals

		<u><u>\$ 730,124</u></u>	<u><u>\$ 942,836</u></u>	<u><u>\$ 948,536</u></u>	<u><u>\$ 838,966</u></u>	<u><u>\$ 983,763</u></u>
--	--	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**61050-Litter Control**

Jennifer Lewman  
Jail Administrator

**Purpose**

Remove litter from the County roadways.

**Description of Services**

The department was established to account for the operating cost of the litter control program which is overseen by the County Jail. A jailer coordinates the work using inmates from the County Jail.

**Accomplishments for FY 2023**

Consistent, efficient and effective services

- ✓ Keep County roads clear of litter
- ✓ Maintained clear roads and correspondence with non-profit organizations for continued Community engagement

**Initiatives for FY 2024**

Consistent, efficient and effective services

- Continue to clean up litter in the County
- Will continue correspondence with Environmental Services and non-profit organizations/events to continue to strive for Beautification of Community



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

61050-Litter Control - General Fund



**Operations**

61030	Operating Supplies	\$ 228	\$ 1,476	\$ 1,419	\$ 1,419	\$ 1,476
62110	Fuel	\$ 7,796	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
62120	Lubricants, Oils, Etc	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
68010	Purchased Services	\$ 6,267	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
72029	Trash Bash	\$ 4,223	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
75100	Repairs - Vehicles and Trucks	\$ 804	\$ 300	\$ 4,300	\$ 4,300	\$ 300
75200	Repairs - Equipment	\$ 413	\$ 1,000	\$ 1,057	\$ 1,057	\$ 1,000
		<u>\$ 19,731</u>	<u>\$ 44,476</u>	<u>\$ 48,476</u>	<u>\$ 48,476</u>	<u>\$ 14,476</u>

**Capital**

\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------

Department Totals

<u>\$ 19,731</u>	<u>\$ 44,476</u>	<u>\$ 48,476</u>	<u>\$ 48,476</u>	<u>\$ 14,476</u>
------------------	------------------	------------------	------------------	------------------



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**69940-Health and Human Services - Governmental/Services Contracts**

Commissioners Court

**Purpose**

This cost center is used for tracking government services and contracts classified in the Health and Human Services functional area.

**Description of Services**

The services provided in this area include animal control, youth organizations, senior center, and the veteran center.



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

69940-Health and Human Services - Governmental/Se



**Intergovernmental/Contracts**

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	\$ -	\$ -	\$ -	\$ -
77470	Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471	Veterans Center Contract-Special	\$ 10,799	\$ -	\$ -	\$ -	\$ -
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>\$ 152,305</u>	<u>\$ 78,500</u>	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>\$ 79,500</u>
Department Totals		<u>\$ 152,305</u>	<u>\$ 78,500</u>	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>\$ 79,500</u>



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**70010-Historical Commission**

Scott Collier  
Commission Chairman

**Purpose**

The Walker County Historical Commission (WCHC) is a constituted organization of Walker County government composed of citizen members who are appointed by the County Commissioners and serve for two year terms. The Commission reports to the County Judge and County Commissioner's Court. It was organized in 1963 for the purpose of preservation of the county's historical and cultural artifacts. Each county of Texas is required by State law to have a historical commission.

The organization works in various fields, including archeology, architecture, history, economic development and heritage tourism for the benefit of present and future generations. The agency helps identify and preserve historic sites and helps to preserve the heritage of Walker County. Historic preservation is a vital part of a promising future within our community.

Commission members have initiated the research, writing documentation, and preparation of over 89 historical markers in Walker County.

**Description of Services**

CHCs are responsible for reviewing all applications for state historical markers before they come to the THC. They also serve as advisors to their commissioner's court on matters of historic preservation. In addition, they often operate county history museums, develop archival collections, promote local history celebrations and heritage tourism, publish books and brochures dealing with the county's history and historic sites, undertake surveys of cultural and historic resources, conduct oral history projects and all other manner of preservation programs.

**Authorized Full Time Equivalents**

**Positions By Classification**

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Clerk 1	0.5	0.5	0.5	0.43	0.43
Total	0.5	0.5	0.5	0.43	0.43



# Walker County

## General Fund

Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

70010-Historical Commission



### Salaries/Other Pay/Benefits

51070 Part-Time	\$ 13,430	\$ 16,695	\$ 16,695	\$ 16,682	\$ 17,705
52010 Social Security	\$ 1,027	\$ 1,277	\$ 1,277	\$ 1,277	\$ 1,354
52030 Retirement	\$ 1,958	\$ 2,449	\$ 2,449	\$ 2,449	\$ 2,597
52040 Workers Comp Insurance	\$ 29	\$ 50	\$ 50	\$ 50	\$ 53
52060 Unemployment Insurance	\$ 12	\$ 33	\$ 33	\$ 33	\$ 35
	<u>\$ 16,456</u>	<u>\$ 20,504</u>	<u>\$ 20,504</u>	<u>\$ 20,491</u>	<u>\$ 21,744</u>

### Operations

61010 Office Supplies	\$ 227	\$ 404	\$ 404	\$ 404	\$ 404
61030 Operating Supplies	\$ 35	\$ 370	\$ 370	\$ 370	\$ 370
62010 Postage	\$ 125	\$ 200	\$ 200	\$ 200	\$ -
68010 Purchased Services	\$ 591	\$ 700	\$ 700	\$ 700	\$ 700
71010 Travel and Lodging	\$ -	\$ 350	\$ 350	\$ 350	\$ 350
71020 Conferences/Training	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71030 Dues and Subscriptions	\$ 98	\$ 100	\$ 100	\$ 100	\$ 100
73150 Rentals	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
73160 Copies/CopierMaintenance Agreements	\$ 34	\$ 680	\$ 680	\$ 680	\$ 680
74140 Long Distance	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
74200 Electricity	\$ 2,424	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
	<u>\$ 3,534</u>	<u>\$ 5,780</u>	<u>\$ 5,780</u>	<u>\$ 5,780</u>	<u>\$ 5,580</u>

### Department Totals

	<u>\$ 19,990</u>	<u>\$ 26,284</u>	<u>\$ 26,284</u>	<u>\$ 26,271</u>	<u>\$ 27,324</u>
--	------------------	------------------	------------------	------------------	------------------



**Walker County**  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**70020-Texas AgriLife Extension Service**

Meredith Henry  
County Coordinator

**Purpose**

Texas A&M AgriLife Extension Service works daily to make Texas better by providing innovative solutions at the intersection of agriculture, natural resources, youth and health, thereby improving the well-being of individuals, families, businesses and communities through education and service.

**Description of Services**

Texas A&M AgriLife Service will be the leader in providing science-based information and solutions in agriculture and health to every Texan. Walker County AgriLife Extension Services works through both formal and informal, educational programming such as workshops, trainings, meetings, newsletters, and one on one contacts to disseminate research-based information to all cross-sections of Walker County residents.

**Accomplishments for FY 2023**

Maintaining a high quality workforce

✓ Recruited and hired new Ag and Natural Resources Extension Agent

Continuous improvement of internal and external operations

✓ Increased number (+3) of unpaid master's degree dietetic interns to perform educational programming

Consistent, efficient and effective service

✓ Increased Walker County 4-H enrollment by 60 members

✓ 2 graduating 4-Hers received opportunity scholarships totaling \$ 28,000

✓ 2 Sam Houston State University students work study funded by Sam Houston State University worked a total of 1,248 hours with a value of \$14,976.

**Initiatives for FY 2024**

Continuous improvement of internal and external operations

• Increase Walker County 4-H participation in Texas Major Shows and Walker County Fair

• Increase efficiency and space by digitizing archive agency files

Consistent, efficient and effective service

• Recruit and hire additional Sam Houston State University students through the work study program funded by SHSU

**Authorized Full Time Equivalents**

**Positions By Classification**

	FY	FY	FY	FY	FY
Classification	2020	2021	2022	2023	2024
Ag Extension Agent - Supplement	1.5	1.5	1.5	0	0
Program Assistant	1	1	1	1	1
Office Administrator	1	1	1	1	1
Clerk 1	1	1	1	0.87	0.87
Total	4.5	4.5	4.5	2.87	2.87



*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

**Work Load Indicators**

	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
Total Educational Events	7,742	4,850	5,670	6,237
Total Contacts	83,722	62,295	62,713	64,755
Total Educational Hours	16,702	16,702	23,546	28,575
Newsletter Contacts	15,053	24,904	26,771	29,435
Ag Newsletters Released	12/637	12/691	13/785	12/783
4-H Newsletters Released	9/609	9/653	8/746	9/758
FCH Newsletters Release	-	22/577	14/757	12/1028
Web Contacts	12,000+	12,000+	24,000+	27,000+
Social Media Followers	2,483	2,455	2,979	3,073
4-H Clubs	23	23	23	23
4-H Members	415	350	331	391
4-H Leaders	65	65	66	56
School Enrichment Youth	498	653	1,875	780
Master Gardeners Trained	470	368	392	411
TEEA Volunteers	25	17	26	22
Extension Volunteers	630	624	817	670
Volunteer Hours Contributed	15,000	20,009	22,902	21,757
Value of Volunteers	\$408,000	\$544,245	\$685,915	\$652,710





*Walker County*  
General Fund  
Adopted Budget Fiscal Year 2023-2024

General Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

70020-Texas AgriLife Extension Service



**Salaries/Other Pay/Benefits**

51030	Deputies and Assistants	\$ 78,186	\$ 85,187	\$ 85,187	\$ 77,551	\$ 90,195
51070	Part-Time	\$ 20,435	\$ 33,572	\$ 33,572	\$ 28,436	\$ 35,623
51110	Salary Supplements	\$ 74,799	\$ 76,665	\$ 76,665	\$ 72,735	\$ 81,582
51140	Other Pay Day Travel	\$ 445	\$ -	\$ -	\$ -	\$ -
52010	Social Security	\$ 13,026	\$ 14,950	\$ 14,950	\$ 14,950	\$ 15,865
52020	Group Insurance	\$ 18,715	\$ 20,052	\$ 20,052	\$ 20,052	\$ 21,474
52030	Retirement	\$ 14,388	\$ 17,422	\$ 17,422	\$ 17,422	\$ 18,458
52040	Workers Comp Insurance	\$ 379	\$ 588	\$ 588	\$ 588	\$ 624
52060	Unemployment Insurance	\$ 86	\$ 390	\$ 390	\$ 390	\$ 415
		<u>\$ 220,459</u>	<u>\$ 248,826</u>	<u>\$ 248,826</u>	<u>\$ 232,124</u>	<u>\$ 264,236</u>

**Operations**

61010	Office Supplies	\$ 1,437	\$ 2,000	\$ 1,581	\$ 1,581	\$ 2,000
61030	Operating Supplies	\$ 2,022	\$ 1,400	\$ 1,523	\$ 1,523	\$ 1,400
62010	Postage	\$ 7	\$ -	\$ 5	\$ 5	\$ -
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 563	\$ 563	\$ 1,578
69900	Project/Equipment Allocation	\$ -	\$ 6,530	\$ 6,530	\$ 6,530	\$ 25,234
71010	Travel and Lodging	\$ 12,752	\$ 13,502	\$ 13,502	\$ 13,502	\$ 15,502
71020	Conferences/Training	\$ 2,256	\$ 900	\$ 840	\$ 840	\$ 900
71030	Dues and Subscriptions	\$ 840	\$ 700	\$ 760	\$ 760	\$ 900
73160	Copies/Copier Maintenance Agreements	\$ 613	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140	Long Distance	\$ -	\$ 280	\$ -	\$ -	\$ 280
74150	Communication-Air Cards	\$ 912	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,260
74200	Electricity	\$ 7,488	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
74400	Water/Sewer/Garbage	\$ 1,841	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
75100	Repairs - Vehicles and Trucks	\$ 8	\$ -	\$ 8	\$ 8	\$ -
		<u>\$ 30,176</u>	<u>\$ 39,942</u>	<u>\$ 39,942</u>	<u>\$ 39,942</u>	<u>\$ 62,604</u>

**Department Totals**

<u>\$ 250,635</u>	<u>\$ 288,768</u>	<u>\$ 288,768</u>	<u>\$ 272,066</u>	<u>\$ 326,840</u>
-------------------	-------------------	-------------------	-------------------	-------------------

*This page intentionally left blank*



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
General Projects Fund

The General Projects Fund is created for budgeting purposes for assigned or committed monies for designated projects. Projects are often multi-year projects and the budgets for these projects do not lapse at fiscal year end. These funds are budgeted separately in the annual budget but are included in the General Fund (Major Fund) for financial reporting.

	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	\$ -
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	\$ -

	Actual 2021-2022	Revised Allocations To Date	Estimated 2022-2023	Prior Years Remain Allocated	Projects Allocated 2023-2024
<u>Public Safety Projects Continued</u>					
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*  
 Adopted 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	\$ 3,554,441	\$ 417,236	\$ 335,010
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<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	\$ -	\$ -	\$ 137,398	\$ 65,898	\$ -
Capital	\$ -	\$ -	\$ 59,944	\$ 59,944	\$ -
	<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>

*This page intentionally left blank*



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

The General Capital Projects Fund was created in FY 2023 from a \$5,500,000 transfer from the General Fund for budgeting purposes for assigned or committed monies for designated projects. Projects are often multi-year projects and the budgets for these projects do not lapse at fiscal year end. These funds are budgeted separately in the annual budget but are included in the General Fund (Major Fund) for financial reporting.

	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

*This page intentionally left blank*





*Walker County*  
 Adopted 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>

*This page intentionally left blank*



*Walker County*  
Adopted 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>



*Walker County*  
 Healthy County Initiative Fund  
 Adopted Budget Fiscal Year 2023-2024

Healthy County Initiative Fund  
 Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

15110-Healthy County Initiative



Operations

73170 Healthy County Initiative

\$ 472	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
<u>\$ 472</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>
<u><u>\$ 472</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,000</u></u>

Department Totals



## Walker County

Adopted 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

Assessed value	\$ 7,126,082,029
Add back: exempt real property	4,777,247,136
Total assessed value	\$ 11,903,329,165
Total Assessed Value of Real Property	10,920,545,998
Debt limit (25% of total assessed real property value)	\$ 2,730,136,500
Debt applicable to limit:	
General obligation debt	\$ 10,480,000
Total net debt applicable to limit	\$ 10,480,000
Legal debt margin	\$ 2,719,656,500

### Debt Service Fund Adopted Budget 2023-2034

	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



*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**

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

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

**\$20,000,000**

Walker County, Texas  
Certificates of Obligation  
Series 2012

**Debt Service Schedule**

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

**Yield  
Statistics**

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



Final

**\$20,000,000**

Walker County, Texas

Certificates of Obligation

Series 2012

## Debt Service Schedule

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

## Yield

### Statistics

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

**\$20,000,000**

Walker County, Texas  
Certificates of Obligation  
Series 2012

## Pricing Summary

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

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

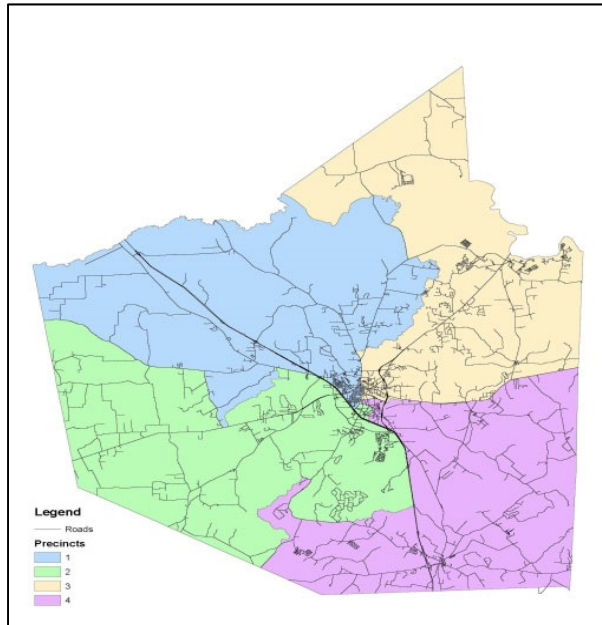
### Bid Information

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

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

## Road and Bridge Fund

### WALKER COUNTY



The Road and Bridge Fund is a Governmental Fund and is a major fund for financial reporting. This fund is used to account for the costs of maintaining and improving the county-owned roads in Walker County. The County is divided into four precincts and each precinct has its own departmental budget. The head of the department is the Commissioner of the precinct. The Commissioner of a County Precinct is an elected official who serves as manager of all the roads, road easements, and rights of way within their precinct and also sits on the Commissioners Court, the governing body of Walker County.

The unincorporated areas of Walker County are experiencing some of the highest levels of new lot development in over two decades. Walker County has seen substantial increases in public infrastructure installation and maintenance needs, with the road mileage of County maintained roads increasing by over 8% during the last five years.

The percentage of the tax rate allocated to the Road and Bridge Fund increases from 17.37% to 18%. 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. In FY 2023, the county has received several large grants for road improvement totaling over \$4,000,000 from the General Land Office. The County is currently preparing a project list for a \$6,000,000 grant application that is expected to be approved in fiscal year 2024. A yearly transfer of \$600,000 from the General Fund for road projects continues to be budgeted in FY 23/24. All monies budgeted in the Road and Bridge that is not spent in budget year remains committed for road improvement and is accounted for in the financial statements as committed fund balance in the Road and Bridge Fund.

### Walker County Adopted Budget for the Fiscal Year 2024 Allocation by Precinct

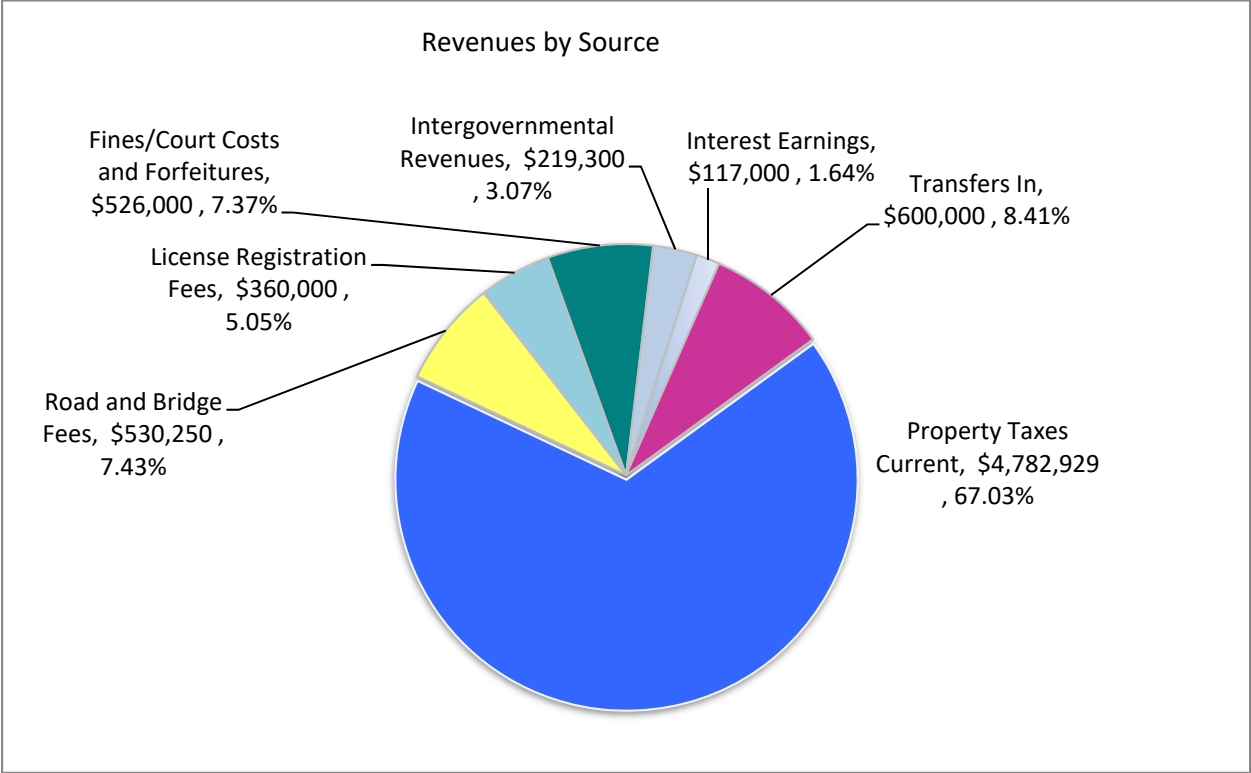
	<u>General</u>		<u>Station</u>						
				Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total	
Road Miles Per Precinct				116.16	172.96	145.21	143.82	578.15	
				20.08%	29.93%	25.12%	24.88%	100.00%	
Previous Year Allocation at current mileage %	\$ 6,218,322	\$ 70,000	\$ 58,742	\$ 1,224,937	\$ 1,806,301	\$ 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	



Walker County  
Adopted Budget Fiscal Year 2023-2024  
Road and Bridge Fund Summary

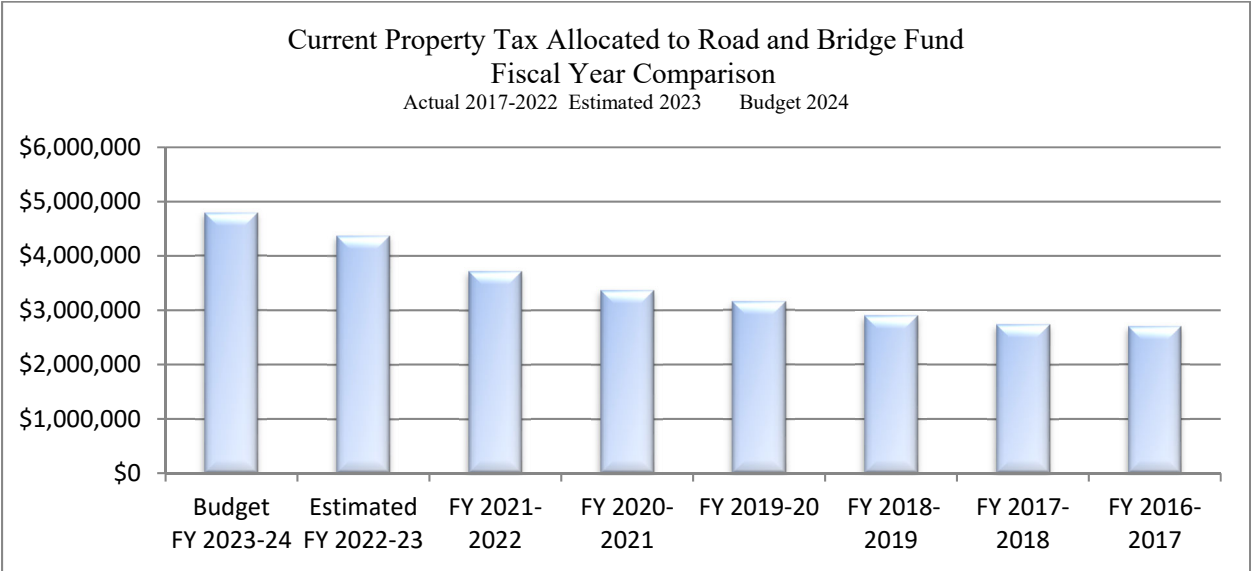
	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 3,375,581	\$ -	4,061,871	4,061,871	\$ 71,000
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 3,715,757	\$ 4,394,772	\$ 4,394,772	\$ 4,368,537	\$ 4,782,929
Federal Funds/Disaster	\$ 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	\$ -	\$ -	\$ -	\$ -
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 Op	\$ 22,106	\$ 58,742	\$ 168,270	\$ 168,270	\$ 59,700
88020-Road and Bridge Weigh Station Pr	\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
Transfer to Other Funds	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,562,849	\$ 6,818,322	\$ 11,253,922	\$ 11,253,922	\$ 7,206,479
Available	\$ 4,061,871	\$ -	\$ 99,485	\$ 71,000	\$ -
% of Budget Available	61.89%	0.00%	0.88%	0.63%	0.00%

# Walker County Adopted Budget Fiscal Year 2023-2024



## Property Taxes

The Road and Bridge Fund has four primary revenue sources, with Ad Valorem Taxes being the primary source of revenue. Revenues from the Ad Valorem property taxes, the largest revenue source for the Road and Bridge Fund accounts for 67.03% of the Road and Bridge Fund revenues.



### ***Charges for Service***

Charges for Service, Licenses Registration and Road and Bridge Fees, the second largest revenue grouping, accounts for 12.48% of revenues of the Road and Bridge Fund.

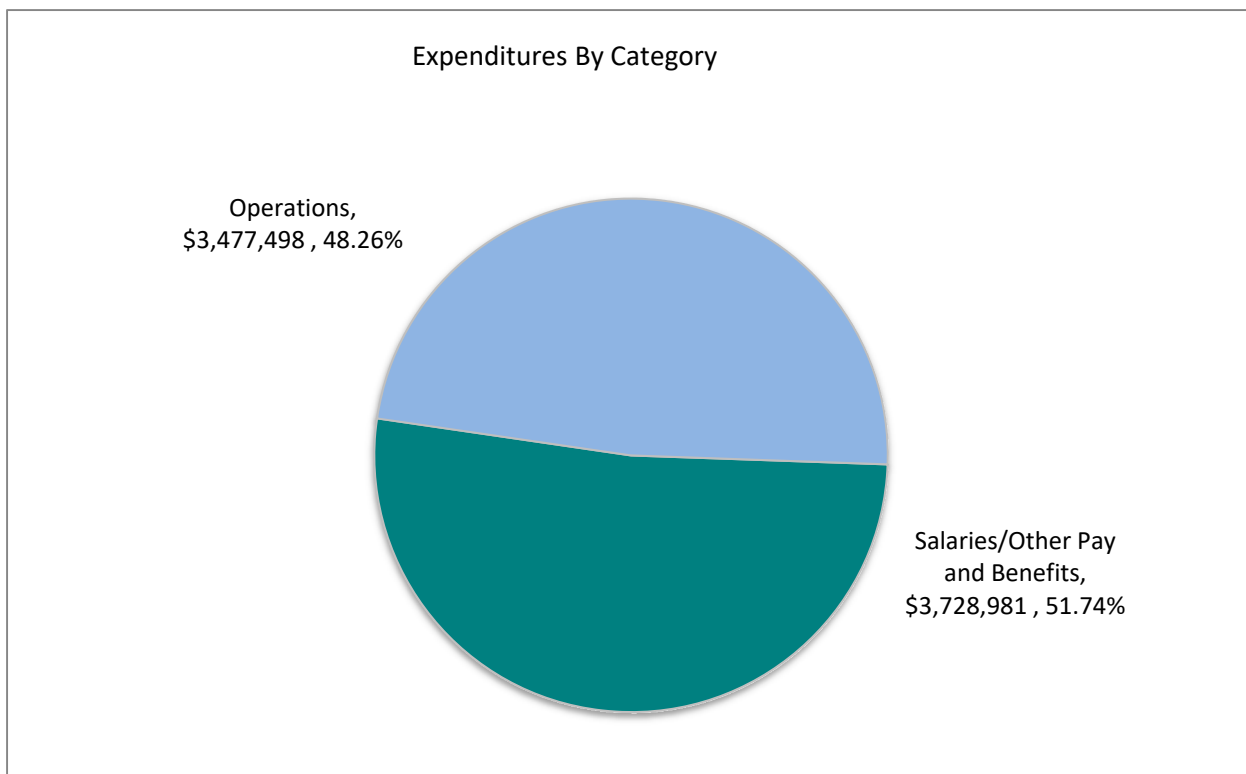
### ***Fines***

Fines continue their downward trend as a percentage of total revenues and account for approximately 7.37% of the Road and Bridge Fund revenues. This is a highly volatile revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund.

***Transfer from General Fund.*** A transfer from the General Fund of \$600,000 is made each year for special road projects.

### **Expenditures**

Budgeted expenditures for FY 2024 increased by \$388,157, a 5.7% increase. The Salaries/Other Pay/Benefits category increased, the result of a county-wide pay increases, the cost of maintaining the same level of benefits for employees and internal transfers from the operations category to the salaries and benefits category.

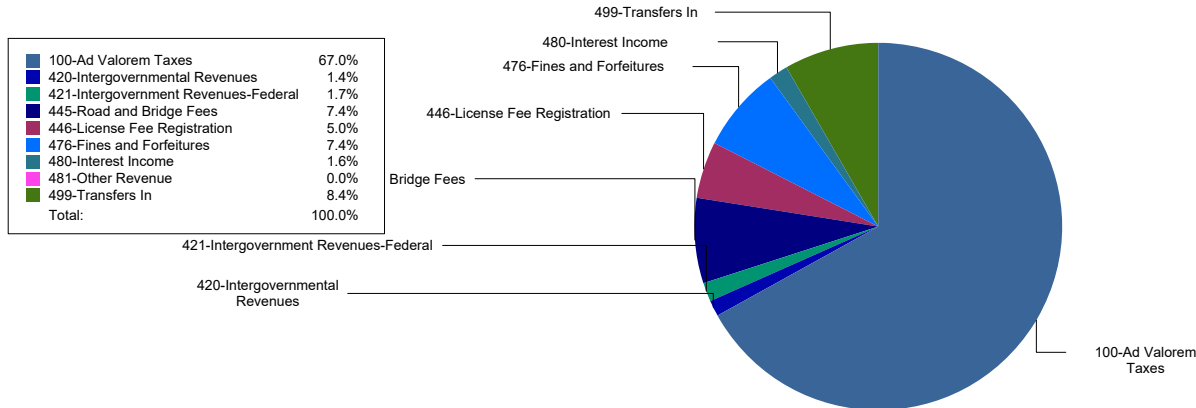




## Walker County

### Adopted 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

**Road and Bridge Fund  
Revenues By Source**

		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Fines and Forfeitures						
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>





*Walker County*  
 Adopted 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>



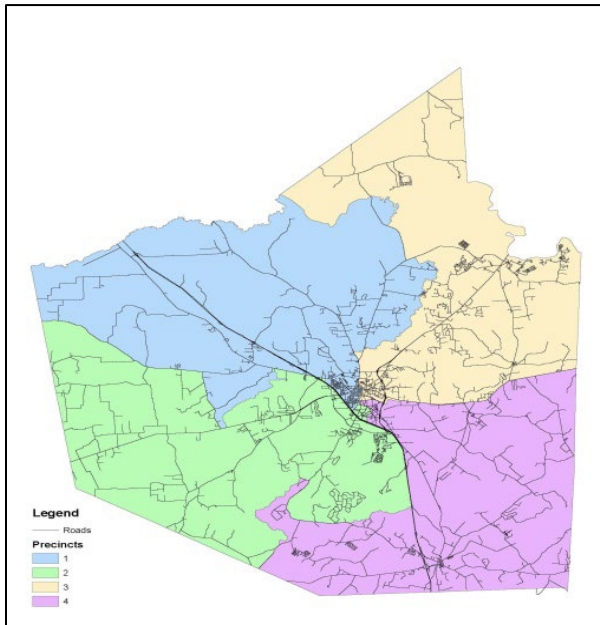
*Walker County*  
 Adopted Budget Fiscal Year 2023-2024  
 Road and Bridge Fund  
 Expenditures by Object Code

	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
51140 Other Pay Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
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
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	\$ -	\$ 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

		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<u>Operations</u>						
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
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	\$ -
85010	Machinery and Equipment	\$ 97,225	\$ -	\$ 278,282	\$ 278,282	\$ -
87030	Vehicles and Trucks	\$ 145,847	\$ -	\$ 67,018	\$ 67,018	\$ -
		<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>

## Road and Bridge Fund – Departmental Budgets

### WALKER COUNTY



The five major departments included in the Road and Bridge Fund are Road and Bridge General and a departmental budget for each of the four precincts. The Commissioner of each precinct is the head of the department and is responsible for his own budget and the four Commissioners collaborate on the management and oversight of the budget for Road and Bridge General. The Commissioner of a County Precinct is an elected official who serves as manager of all the roads, road easements, and rights of way within their precinct and also sits on the Commissioners Court, the governing body of Walker County. County commissioners have a broad range of duties. From their positions on the county's policymaking body to their responsibility for maintaining county roads and bridges, county commissioners are very visible representatives in

county government.

**Road and Bridge General**—This is a cost center for shared costs of the four precincts. Several large pieces of equipment are for shared use by the precincts and costs such as a recycling, litter control, or programs such as a trash bash or a specialty grant may be budgeted in this cost center.

### Road and Bridge Precincts 1 - 4 Departmental Budgets

#### Purpose

The Commissioner of the County Precinct is an elected official who serves a dual role, one as manager of all roads in the precinct and, is one of five that serve on the commissioner court, the governing body of a county government.

#### Description of Services

The county commissioner's court serves as the governing body in each of Texas' 254 counties. This administrative body was established by the Texas Constitution of 1876 and is comprised of a county judge and at least four, but not more than eight commissioners. The major duties of the commissioner's court involves overseeing the budgetary and policy making functions of county government. In addition, in many counties, commissioners have extensive responsibilities related to the building and maintenance of county roads.

Walker County is divided into four precincts with one commissioner being directly elected by the voters of each precinct to a four-year term. The four commissioners plus the County Judge make up the commissioners court. Commissioners are elected on staggered terms with two precincts voting for the office of commissioner in each general election. Precincts two and four of every county elect commissioners the same year the Texas gubernatorial election takes place, while precincts one and three elect their commissioners in presidential election years. To be eligible to run for a county commissioner seat, an individual must be a qualified voter, a resident of that precinct and have never been convicted of a felony. Commissioners are required to earn sixteen classroom hours of continuing education credits annually from an accredited public institution of higher education.

As the commissioner's court meets to fulfill its budgetary and administrative responsibilities, each commissioner, along with the county judge, participates in all the decisions and work of the court, including the creation and adoption of county budget, which is often a major undertaking. During the budget process, commissioners approve the employment level of the county and consider the levels of funding necessary for the county offices to carry out their duties and responsibilities. In addition to approving the county budget, commissioner's courts has other financial responsibilities. The court sets the county's property tax rate and has the authority to grant tax abatements for economic development and authorize contracts in the name of the county

Beyond their budget duties, commissioners have the responsibility of providing oversight of the county's infrastructure. They are responsible for overseeing the construction, maintenance and improvement of county roads and bridges, establishing long-range thoroughfare, and acquiring property for rights-of-way or other uses determined to be in the public's best interest. Commissioners also serve as the road and bridge administrator in their precinct. Other responsibilities include reviewing and approving subdivision platting and wastewater treatment for rural areas. In Walker County, the commissioners are also responsible for providing ambulance services to the entire county by overseeing the operation of the Walker County Emergency Medical Services Department.

Additional personnel and operating responsibilities fall under the job duties of a county commissioner. Some of these duties include financial and law enforcement/jail needs planning, establishing commissioners and justice of the peace precinct boundaries, and setting employment and benefit policies for the county. Commissioners court may also call, conduct and certify elections, including bond elections, and appoint non-elected department heads and standing committees.

Finally, as a member of the commissioner's court, a county commissioner may be called upon to fill vacancies in elective and appointive positions in the county and supervise and control the county courthouse, county buildings and other county facilities.

<b>Accomplishments FY 2023</b>
Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations
✓Managed transportation needs by maintaining roads in the best possible conditions within the available funds
Managing assets, resources, and technology to support a consistent level of service
✓Completed projects funded in the CDBG Disaster Recovery Program Infrastructure Projects Non-Research & Development Harvey Round 1 Funding –Total Walker County grant amount of \$4,445,805 (split between the four road and bridge precincts)
✓Offset rapidly rising maintenance, operating and road materials cost, continue to look for cost-share programs, grants available, and external funding
✓Machinery purchased for road repairs
✓As Court Commissioner, managed American Rescue Fund allocation
Planning for current and future growth and development in a responsible manner
✓Continued application process and plan 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)
✓Adopted the first formal county-wide strategic plan development
Delivering continual improvement of internal and external operations and communications in the providing of services
✓Community cleanup, litter control and trash programs in Precincts 3 and 4
✓Enhanced communication and in the formal process of completing forms to identify the road projects to be considered by the US Forest Service for maintenance agreement of their roads

<b>Initiatives for FY 2024</b>	
Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations	
•Manage transportation needs by maintaining roads in the best possible conditions within the available funds	
Managing assets, resources, and technology to support a consistent level of service	
•Help offset rapidly rising maintenance, operating and road materials cost, look for cost-share programs, grants, and external funding	
•Plan for additional paving of roads as funds become available	
•Implement a new work order systems and enhance statistical data	
Planning for current and future growth and development in a responsible manner	
•Finalize application and begin improvements funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide allocated amount of \$6,175,023 (split between the four road and bridge precincts)	
Delivering continual improvement of internal and external operations and communications in the providing of services	
•Continue community cleanup, litter control and trash programs in Precincts 3 and 4	
•US Forest Service Roads program implementation for roads that are either county roads on federal land, Forest Service roads used by constituents, and/or co-operatively maintained roads with the Forest Service	
•Traffic Improvements in Precinct 4 to improve traffic flow especially during peak school times by working with the City of New Waverly, Constable Precinct 4, TXDOT, HGAC, and New Waverly Independent School District	
•Road and Bridge Precinct 4 projects include working with TXDOT to install red lights in New Waverly, stripe passing lane on FM 2296 north of Winters Bayou Bridge, remove Passing Lane on FM 1375W in front of Dana Drive and Bridge replacement on Four Notch Rd over Boswell Creek – TXDOT	

<b>Authorized Full Time Equivalents</b>					
Classification	<b>Positions By Classification</b>				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Commissioner (Precinct 1)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	6	6	6	6
Total	8	8	8	8	8

<b>Authorized Full Time Equivalents</b>					
Classification	<b>Positions By Classification</b>				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Commissioner (Precinct 2)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	6	7	7	8
Office Administrator	1	1	1	1	1
Total	9	9	10	10	11

Authorized Full Time Equivalents					
Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Commissioner (Precinct 3)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	5	5	5	5	8
Operator 4	2	2	2	2	0
Operator 3	1	1	1	1	0
Office Administrator	1	1	1	1	1
Total	11	11	11	11	11

Authorized Full Time Equivalents					
Classification	Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
County Commissioner (Precinct 4)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	3	3	3	3	8
Operator 4	0	0	2	2	0
Operator 3	4	4	3	3	0
Office Administrator	1	1	1	1	1
Total	10	10	11	11	11

Authorized Full Time Equivalents					
Classification	Weigh Station Operations Positions By Classification				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5



*Walker County*  
 Road and Bridge Fund  
 Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
 Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82200-Road and Bridge General



Operations

61030	Operating Supplies	\$ 774	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
61100	Minor Equipment	\$ -	\$ 270	\$ 270	\$ 270	\$ 270
62120	Lubricants, Oils, Etc	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
63220	Road Materials-Paving	\$ 16,529	\$ -	\$ -	\$ -	\$ -
63250	Culverts and Signs	\$ 1,216	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130
67040	Professional Services	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68010	Purchased Services	\$ 65	\$ -	\$ 5,000	\$ 5,000	\$ -
68500	Towing Services	\$ 2,953	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70010	Insurance and Bonds	\$ 7,701	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71030	Dues and Subscriptions	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
72029	Trash Bash	\$ -	\$ -	\$ 5,300	\$ 5,300	\$ -
72030	Grant Expenditures	\$ 8,103	\$ -	\$ 11,897	\$ 11,897	\$ -
73150	Rentals	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74200	Electricity	\$ 5,128	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100	Repairs - Vehicles and Trucks	\$ 7,991	\$ 8,500	\$ 24,500	\$ 24,500	\$ 8,500
75200	Repairs - Equipment	\$ 10,842	\$ 33,000	\$ 49,000	\$ 49,000	\$ 33,000
75999	Contingency Operations	\$ -	\$ -	\$ 86,149	\$ 86,149	\$ -
		<u>\$ 61,302</u>	<u>\$ 70,000</u>	<u>\$ 210,346</u>	<u>\$ 210,346</u>	<u>\$ 70,000</u>

Capital

85010	Machinery and Equipment	\$ -	\$ -	\$ 87,400	\$ 87,400	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,400</u>	<u>\$ 87,400</u>	<u>\$ -</u>

Department Totals

<u>\$ 61,302</u>	<u>\$ 70,000</u>	<u>\$ 297,746</u>	<u>\$ 297,746</u>	<u>\$ 70,000</u>
------------------	------------------	-------------------	-------------------	------------------



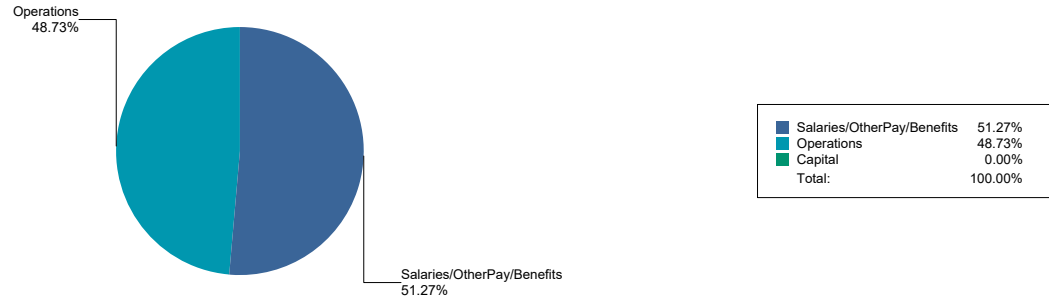


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82210-Road and Bridge Precinct 1



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 84,321	\$ 92,865	\$ 92,865	\$ 92,865	\$ 97,380
51030	Deputies and Assistants	\$ 368,263	\$ 381,433	\$ 381,433	\$ 381,433	\$ 402,288
51080	Longevity	\$ -	\$ 20,740	\$ 20,740	\$ 20,740	\$ 21,760
51090	Overtime	\$ 4,016	\$ 8,097	\$ 8,097	\$ 8,097	\$ 8,421
51150	Allowances	\$ -	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
52010	Social Security	\$ 33,958	\$ 38,784	\$ 38,784	\$ 38,784	\$ 40,827
52020	Group Insurance	\$ 74,859	\$ 80,208	\$ 80,208	\$ 80,208	\$ 85,896
52030	Retirement	\$ 66,599	\$ 74,373	\$ 74,373	\$ 74,373	\$ 78,292
52040	Workers Comp Insurance	\$ 7,129	\$ 9,492	\$ 9,492	\$ 9,492	\$ 10,003
52060	Unemployment Insurance	\$ 312	\$ 819	\$ 819	\$ 819	\$ 865
		<u>\$ 639,457</u>	<u>\$ 710,651</u>	<u>\$ 710,651</u>	<u>\$ 710,651</u>	<u>\$ 749,572</u>

**Operations**

61010	Office Supplies	\$ 238	\$ 522	\$ 522	\$ 522	\$ 522
61030	Operating Supplies	\$ 9,776	\$ 11,793	\$ 11,793	\$ 11,793	\$ 11,793
61100	Minor Equipment	\$ 329	\$ 415	\$ 415	\$ 415	\$ 415
61230	Uniforms	\$ 1,332	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
62010	Postage	\$ -	\$ 38	\$ 38	\$ 38	\$ -
62110	Fuel	\$ 57,365	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
62120	Lubricants, Oils, Etc	\$ 920	\$ 3,500	\$ 8,000	\$ 8,000	\$ 3,500
63210	Road Materials	\$ 238,489	\$ 238,235	\$ 238,235	\$ 238,235	\$ 238,273
63220	Road Materials-Paving	\$ 46,877	\$ 64,114	\$ 64,114	\$ 64,114	\$ 64,114
63230	Roads-Special Allocation	\$ -	\$ 150,000	\$ 97,830	\$ 97,830	\$ 150,000
63240	Contract Hauling	\$ 47,945	\$ 4,850	\$ 5,000	\$ 5,000	\$ 4,850
63250	Culverts and Signs	\$ 2,344	\$ 13,758	\$ 13,758	\$ 13,758	\$ 13,758
63260	Fencing-Labor and Materials	\$ 24,233	\$ 4,421	\$ 7,935	\$ 7,935	\$ 4,421
63299	RB Fund -Specials Projects	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
64100	Computer Software	\$ -	\$ 950	\$ 4,750	\$ 4,750	\$ 950
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 450	\$ 450	\$ -
68010	Purchased Services	\$ 5,250	\$ 4,945	\$ 4,945	\$ 4,945	\$ 4,945
68500	Towing Services	\$ 420	\$ 4,890	\$ 4,890	\$ 4,890	\$ 4,890
70010	Insurance and Bonds	\$ 7,944	\$ 7,928	\$ 7,928	\$ 7,928	\$ 7,928



*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82210-Road and Bridge Precinct 1



**Operations**

70020 Insurance Deductibles	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71010 Travel and Lodging	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
71020 Conferences/Training	\$ 500	\$ 600	\$ 600	\$ 600	\$ 600
71030 Dues and Subscriptions	\$ 240	\$ 163	\$ 2,063	\$ 2,063	\$ 163
73150 Rentals	\$ 2,190	\$ 12,820	\$ 12,820	\$ 12,820	\$ 12,820
74100 Communication	\$ -	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,275
74140 Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150 Communication-Air Cards	\$ 266	\$ 400	\$ 400	\$ 400	\$ 400
74200 Electricity	\$ 3,896	\$ 2,338	\$ 3,198	\$ 3,198	\$ 2,338
74300 Gas Utility	\$ 951	\$ 617	\$ 1,291	\$ 1,291	\$ 617
74400 Water/Sewer/Garbage	\$ 2,470	\$ 1,500	\$ 2,822	\$ 2,822	\$ 1,500
75100 Repairs - Vehicles and Trucks	\$ 13,013	\$ 12,000	\$ 32,000	\$ 32,000	\$ 12,000
75200 Repairs - Equipment	\$ 28,550	\$ 22,672	\$ 37,672	\$ 37,672	\$ 22,672
75300 Repairs - Buildings	\$ (116)	\$ 925	\$ 925	\$ 925	\$ 925
75999 Contingency Operations	\$ -	\$ 13,092	\$ 590,921	\$ 590,921	\$ 61,134
	<u>\$ 495,422</u>	<u>\$ 664,286</u>	<u>\$ 1,742,115</u>	<u>\$ 1,742,115</u>	<u>\$ 712,328</u>

**Capital**

	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------

<b>Department Totals</b>	<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>
--------------------------	---------------------	---------------------	---------------------	---------------------	---------------------

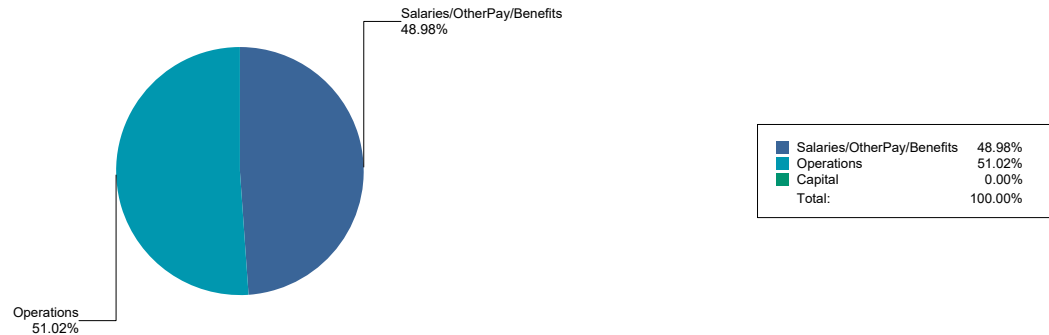


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82220-Road and Bridge Precinct 2



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 81,253	\$ 92,865	\$ 92,865	\$ 92,865	\$ 97,380
51030	Deputies and Assistants	\$ 416,865	\$ 479,924	\$ 531,635	\$ 531,635	\$ 560,898
51080	Longevity	\$ -	\$ 17,850	\$ 19,550	\$ 19,550	\$ 19,210
51090	Overtime	\$ 14,314	\$ 33,746	\$ 33,746	\$ 33,746	\$ 35,096
51140	Other Pay Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 2,820	\$ 4,680	\$ 5,160	\$ 5,160	\$ 5,160
52010	Social Security	\$ 37,835	\$ 48,126	\$ 52,249	\$ 52,249	\$ 54,907
52020	Group Insurance	\$ 86,929	\$ 100,260	\$ 110,286	\$ 110,286	\$ 118,107
52030	Retirement	\$ 75,108	\$ 92,284	\$ 100,190	\$ 100,190	\$ 105,293
52040	Workers Comp Insurance	\$ 7,379	\$ 11,231	\$ 12,444	\$ 12,444	\$ 13,076
52060	Unemployment Insurance	\$ 364	\$ 1,067	\$ 1,175	\$ 1,175	\$ 1,235
		<u>\$ 722,942</u>	<u>\$ 882,033</u>	<u>\$ 959,300</u>	<u>\$ 959,300</u>	<u>\$ 1,010,362</u>

**Operations**

61010	Office Supplies	\$ 1,181	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
61030	Operating Supplies	\$ 9,418	\$ 14,354	\$ 18,354	\$ 18,354	\$ 14,354
61100	Minor Equipment	\$ 889	\$ 8,839	\$ 8,839	\$ 8,839	\$ 8,839
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ -	\$ 5,092	\$ 5,092	\$ 5,092	\$ 5,092
62010	Postage	\$ -	\$ 50	\$ 50	\$ 50	\$ -
62110	Fuel	\$ 67,585	\$ 78,151	\$ 78,151	\$ 78,151	\$ 78,151
62120	Lubricants, Oils, Etc	\$ 11,951	\$ 10,000	\$ 12,700	\$ 12,700	\$ 10,000
63210	Road Materials	\$ -	\$ 416,985	\$ 110,186	\$ 110,186	\$ 417,035
63220	Road Materials-Paving	\$ 32,033	\$ 65,531	\$ 65,531	\$ 65,531	\$ 65,531
63230	Roads-Special Allocation	\$ 445,065	\$ 150,000	\$ 528,992	\$ 528,992	\$ 150,000
63240	Contract Hauling	\$ 86,951	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
63250	Culverts and Signs	\$ 60,725	\$ 15,094	\$ 42,494	\$ 42,494	\$ 15,094
63260	Fencing-Labor and Materials	\$ 20,921	\$ 14,119	\$ 14,119	\$ 14,119	\$ 14,119
64140	Software Maintenance/Subscriptions	\$ -	\$ 6,000	\$ 6,309	\$ 6,309	\$ 6,000
67010	Engineering Services Contracts	\$ 7,200	\$ -	\$ -	\$ -	\$ -
68010	Purchased Services	\$ 5,100	\$ 13,814	\$ 13,814	\$ 13,814	\$ 13,814
68500	Towing Services	\$ 3,854	\$ 3,000	\$ 4,000	\$ 4,000	\$ 3,000

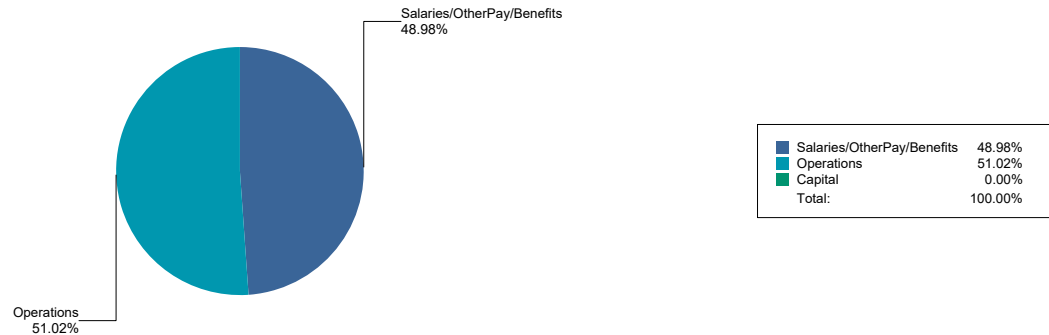


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82220-Road and Bridge Precinct 2



**Operations**

70010 Insurance and Bonds	\$ 10,032	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
71010 Travel and Lodging	\$ 195	\$ 700	\$ 700	\$ 700	\$ 700
71020 Conferences/Training	\$ 500	\$ 700	\$ 700	\$ 700	\$ 700
71030 Dues and Subscriptions	\$ -	\$ 132	\$ 132	\$ 132	\$ 132
73150 Rentals	\$ 20,269	\$ 5,159	\$ 8,259	\$ 8,259	\$ 5,159
73160 Copies/CopierMaintenance Agreements	\$ 376	\$ 700	\$ 700	\$ 700	\$ 700
74100 Communication	\$ -	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304
74110 Data Circuits/Internet	\$ -	\$ 3,128	\$ 3,128	\$ 3,128	\$ 3,128
74140 Long Distance	\$ -	\$ 112	\$ 112	\$ 112	\$ 112
74150 Communication-Air Cards	\$ 723	\$ 360	\$ 384	\$ 384	\$ 360
74200 Electricity	\$ 3,290	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74400 Water/Sewer/Garbage	\$ 1,746	\$ 1,943	\$ 1,943	\$ 1,943	\$ 1,943
75100 Repairs - Vehicles and Trucks	\$ 56,946	\$ 29,516	\$ 36,516	\$ 36,516	\$ 29,516
75200 Repairs - Equipment	\$ 61,641	\$ 31,320	\$ 68,938	\$ 68,938	\$ 31,320
75300 Repairs - Buildings	\$ 234	\$ 245	\$ 325	\$ 325	\$ 245
75999 Contingency Operations	\$ -	\$ 168,695	\$ 1,070,764	\$ 1,070,764	\$ 147,016
	<u>\$ 908,825</u>	<u>\$ 1,074,268</u>	<u>\$ 2,131,761</u>	<u>\$ 2,131,761</u>	<u>\$ 1,052,589</u>

**Capital**

87030 Vehicles and Trucks	\$ -	\$ -	\$ 28,500	\$ 28,500	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,500</u>	<u>\$ 28,500</u>	<u>\$ -</u>

<b>Department Totals</b>	<u><u>\$ 1,631,767</u></u>	<u><u>\$ 1,956,301</u></u>	<u><u>\$ 3,119,561</u></u>	<u><u>\$ 3,119,561</u></u>	<u><u>\$ 2,062,951</u></u>
--------------------------	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

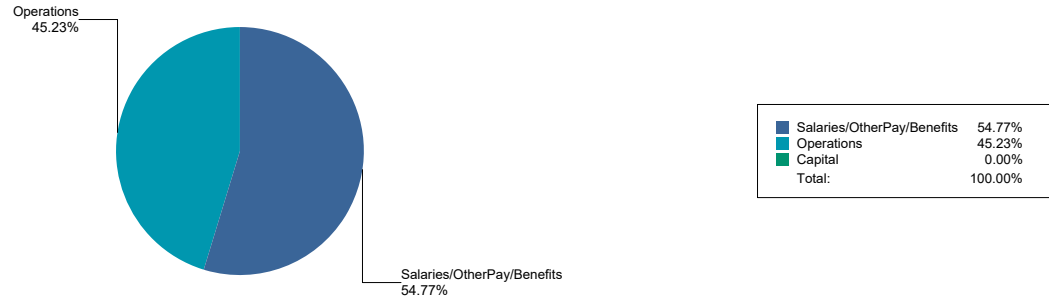


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82230-Road and Bridge Precinct 3



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 84,321	\$ 92,865	\$ 92,865	\$ 92,865	\$ 97,380
51030	Deputies and Assistants	\$ 485,082	\$ 512,259	\$ 529,572	\$ 529,572	\$ 559,573
51070	Part-Time	\$ 2,648	\$ -	\$ -	\$ -	\$ -
51080	Longevity	\$ -	\$ 9,520	\$ 9,520	\$ 9,520	\$ 10,030
51090	Overtime	\$ 11,636	\$ 20,710	\$ 20,710	\$ 20,710	\$ 21,538
51150	Allowances	\$ 2,820	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920
52010	Social Security	\$ 43,529	\$ 48,982	\$ 48,982	\$ 48,982	\$ 53,049
52020	Group Insurance	\$ 98,209	\$ 110,286	\$ 110,286	\$ 110,286	\$ 118,107
52030	Retirement	\$ 85,136	\$ 93,928	\$ 93,928	\$ 93,928	\$ 101,729
52040	Workers Comp Insurance	\$ 8,691	\$ 11,560	\$ 11,560	\$ 11,560	\$ 12,610
52060	Unemployment Insurance	\$ 421	\$ 1,091	\$ 1,091	\$ 1,091	\$ 1,189
		<u>\$ 822,493</u>	<u>\$ 906,121</u>	<u>\$ 923,434</u>	<u>\$ 923,434</u>	<u>\$ 980,125</u>

**Operations**

61010	Office Supplies	\$ 802	\$ 1,200	\$ 2,700	\$ 2,700	\$ 1,200
61030	Operating Supplies	\$ 42,738	\$ 15,058	\$ 45,058	\$ 45,058	\$ 15,058
61100	Minor Equipment	\$ 6,988	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
61230	Uniforms	\$ 8,223	\$ 3,200	\$ 10,200	\$ 10,200	\$ 3,200
61390	Oil Recycling Supplies	\$ 170	\$ 500	\$ 500	\$ 500	\$ 500
62110	Fuel	\$ 73,730	\$ 60,000	\$ 120,000	\$ 120,000	\$ 60,000
62120	Lubricants, Oils, Etc	\$ 4,277	\$ 5,000	\$ 10,000	\$ 10,000	\$ 5,000
63210	Road Materials	\$ 114,357	\$ 275,005	\$ 269,765	\$ 269,765	\$ 275,005
63220	Road Materials-Paving	\$ 72,060	\$ 96,044	\$ 89,744	\$ 89,744	\$ 96,044
63230	Roads-Special Allocation	\$ 144,147	\$ 150,000	\$ 567,499	\$ 567,499	\$ 150,000
63240	Contract Hauling	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
63250	Culverts and Signs	\$ 34,209	\$ 25,000	\$ 75,000	\$ 75,000	\$ 25,000
63260	Fencing-Labor and Materials	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
64140	Software Maintenance/Subscriptions	\$ 180	\$ -	\$ 8,280	\$ 8,280	\$ -
67050	Pre EmploymentPhysicals/EmployeeTesting	\$ 270	\$ -	\$ 200	\$ 200	\$ -
68010	Purchased Services	\$ 108,261	\$ 20,500	\$ 40,500	\$ 40,500	\$ 20,500
68500	Towing Services	\$ 5,720	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
70010	Insurance and Bonds	\$ 9,331	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800

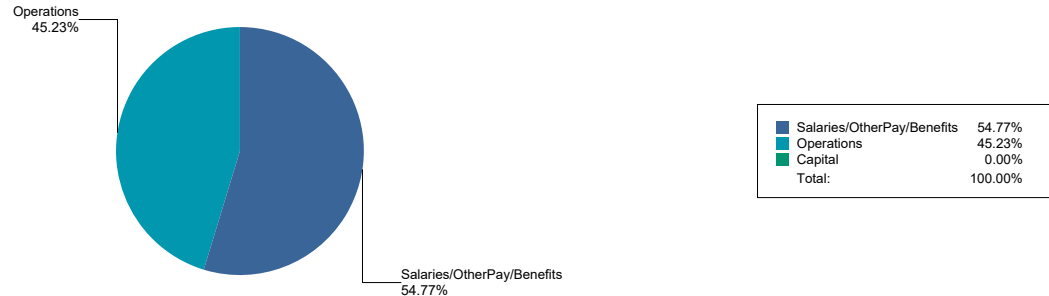


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82230-Road and Bridge Precinct 3



**Operations**

70020 Insurance Deductibles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71010 Travel and Lodging	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020 Conferences/Training	\$ 799	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
73150 Rentals	\$ 10,859	\$ 1,000	\$ 21,000	\$ 21,000	\$ 1,000
74140 Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150 Communication-Air Cards	\$ 240	\$ -	\$ 240	\$ 240	\$ -
74200 Electricity	\$ 3,664	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74300 Gas Utility	\$ 975	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
74400 Water/Sewer/Garbage	\$ 1,667	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100 Repairs - Vehicles and Trucks	\$ 54,519	\$ 24,200	\$ 54,200	\$ 54,200	\$ 24,200
75200 Repairs - Equipment	\$ 124,640	\$ 30,000	\$ 100,000	\$ 100,000	\$ 30,000
75300 Repairs - Buildings	\$ 8,595	\$ 300	\$ 300	\$ 300	\$ 300
75804 DR 4586 Winter Storm 2021	\$ 14,209	\$ -	\$ -	\$ -	\$ -
75999 Contingency Operations	\$ -	\$ 31,150	\$ 226,781	\$ 226,781	\$ 54,180
	<u>\$ 845,630</u>	<u>\$ 786,282</u>	<u>\$ 1,690,092</u>	<u>\$ 1,690,092</u>	<u>\$ 809,312</u>

**Capital**

82010 Buildings	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -
85010 Machinery and Equipment	\$ 8,245	\$ -	\$ 108,920	\$ 108,920	\$ -
87030 Vehicles and Trucks	\$ 145,847	\$ -	\$ 38,518	\$ 38,518	\$ -
	<u>\$ 154,092</u>	<u>\$ -</u>	<u>\$ 160,438</u>	<u>\$ 160,438</u>	<u>\$ -</u>

<b>Department Totals</b>	<u><u>\$ 1,822,215</u></u>	<u><u>\$ 1,692,403</u></u>	<u><u>\$ 2,773,964</u></u>	<u><u>\$ 2,773,964</u></u>	<u><u>\$ 1,789,437</u></u>
--------------------------	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------



*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82240-Road and Bridge Precinct 4



**Salaries/Other Pay/Benefits**

51010	Head of Department	\$ 80,718	\$ 92,865	\$ 92,865	\$ 92,865	\$ 97,380
51030	Deputies and Assistants	\$ 430,578	\$ 496,814	\$ 531,029	\$ 531,029	\$ 559,591
51070	Part-Time	\$ 20,632	\$ -	\$ -	\$ -	\$ -
51080	Longevity	\$ -	\$ 15,598	\$ 15,598	\$ 15,598	\$ 11,730
51090	Overtime	\$ 24,169	\$ 5,961	\$ 5,961	\$ 5,961	\$ 6,199
51150	Allowances	\$ -	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280
52010	Social Security	\$ 41,737	\$ 47,166	\$ 47,166	\$ 47,166	\$ 52,033
52020	Group Insurance	\$ 90,853	\$ 110,286	\$ 110,286	\$ 110,286	\$ 118,107
52030	Retirement	\$ 81,162	\$ 90,443	\$ 90,443	\$ 90,443	\$ 99,781
52040	Workers Comp Insurance	\$ 8,057	\$ 10,871	\$ 10,871	\$ 10,871	\$ 12,247
52060	Unemployment Insurance	\$ 397	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,158
		<u>\$ 778,303</u>	<u>\$ 876,325</u>	<u>\$ 910,540</u>	<u>\$ 910,540</u>	<u>\$ 963,506</u>

**Operations**

61010	Office Supplies	\$ 934	\$ 500	\$ 2,450	\$ 2,450	\$ 500
61030	Operating Supplies	\$ 14,087	\$ 22,174	\$ 22,174	\$ 22,174	\$ 22,174
61100	Minor Equipment	\$ 16,526	\$ 8,171	\$ 8,171	\$ 8,171	\$ 8,171
61230	Uniforms	\$ 8,526	\$ 4,984	\$ 11,634	\$ 11,634	\$ 4,984
61390	Oil Recycling Supplies	\$ 340	\$ -	\$ -	\$ -	\$ -
62010	Postage	\$ -	\$ -	\$ 50	\$ 50	\$ -
62110	Fuel	\$ 80,523	\$ 95,455	\$ 95,455	\$ 95,455	\$ 95,455
62120	Lubricants, Oils, Etc	\$ 800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
63210	Road Materials	\$ 20,227	\$ 209,026	\$ 209,026	\$ 209,026	\$ 167,149
63220	Road Materials-Paving	\$ -	\$ 76,357	\$ 76,357	\$ 76,357	\$ 76,357
63230	Roads-Special Allocation	\$ 426,829	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
63240	Contract Hauling	\$ -	\$ 416	\$ 416	\$ 416	\$ 416
63250	Culverts and Signs	\$ 45,579	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300
63260	Fencing-Labor and Materials	\$ 32,257	\$ 29,275	\$ 29,275	\$ 29,275	\$ 29,275
64100	Computer Software	\$ -	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
64140	Software Maintenance/Subscriptions	\$ -	\$ -	\$ 351	\$ 351	\$ -
67040	Professional Services	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
67050	Pre EmploymentPhysicals/EmployeeTesting	\$ 180	\$ 100	\$ 100	\$ 100	\$ 100

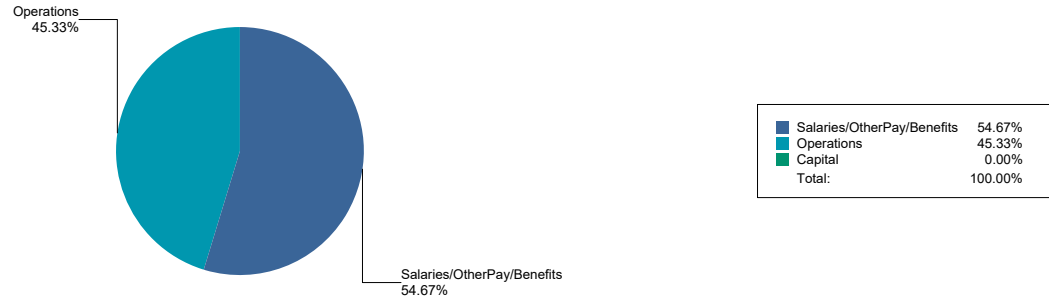


*Walker County*  
Road and Bridge Fund  
Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

82240-Road and Bridge Precinct 4



**Operations**

68010	Purchased Services	\$ 16,708	\$ 7,340	\$ 67,340	\$ 67,340	\$ 7,340
68500	Towing Services	\$ 444	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
70010	Insurance and Bonds	\$ 12,543	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250
71010	Travel and Lodging	\$ 715	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ 505	\$ 800	\$ 5,800	\$ 5,800	\$ 800
73150	Rentals	\$ 300	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
74100	Communication	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74110	Data Circuits/Internet	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
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	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150	Communication-Air Cards	\$ 456	\$ 460	\$ 460	\$ 460	\$ 460
74200	Electricity	\$ 3,563	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
74300	Gas Utility	\$ 1,513	\$ 1,510	\$ 1,710	\$ 1,710	\$ 1,510
74400	Water/Sewer/Garbage	\$ 5,358	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
75100	Repairs - Vehicles and Trucks	\$ 55,990	\$ 37,673	\$ 67,673	\$ 67,673	\$ 37,673
75200	Repairs - Equipment	\$ 85,935	\$ 73,298	\$ 93,298	\$ 93,298	\$ 73,298
75300	Repairs - Buildings	\$ 3,600	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75804	DR 4586 Winter Storm 2021	\$ 37,987	\$ -	\$ -	\$ -	\$ -
75999	Contingency Operations	\$ -	\$ -	\$ 478,920	\$ 478,920	\$ 51,248
		<u>\$ 873,297</u>	<u>\$ 789,614</u>	<u>\$ 1,392,735</u>	<u>\$ 1,392,735</u>	<u>\$ 798,985</u>

**Capital**

85010	Machinery and Equipment	\$ 88,980	\$ -	\$ 81,962	\$ 81,962	\$ -
		<u>\$ 88,980</u>	<u>\$ -</u>	<u>\$ 81,962</u>	<u>\$ 81,962</u>	<u>\$ -</u>

<b>Department Totals</b>		<u><u>\$ 1,740,580</u></u>	<u><u>\$ 1,665,939</u></u>	<u><u>\$ 2,385,237</u></u>	<u><u>\$ 2,385,237</u></u>	<u><u>\$ 1,762,491</u></u>
--------------------------	--	----------------------------	----------------------------	----------------------------	----------------------------	----------------------------



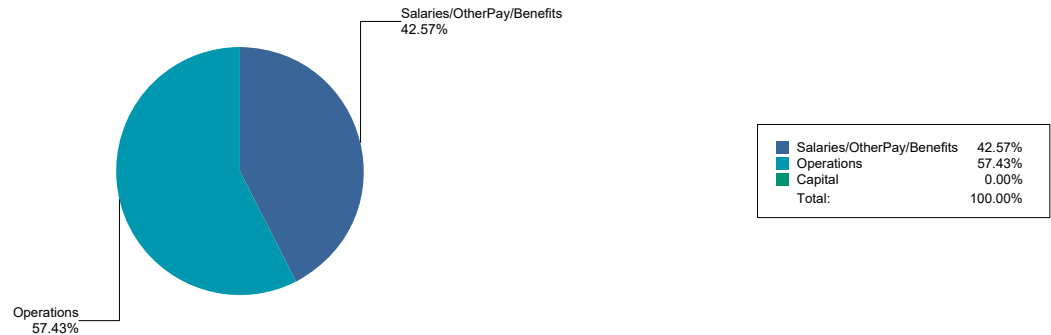


*Walker County*  
 Road and Bridge Fund  
 Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
 Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

88010-Road and Bridge Weigh Station Operations



**Salaries/Other Pay/Benefits**

51070	Part-Time	\$ 18,046	\$ 19,292	\$ 19,292	\$ 19,292	\$ 20,464
52010	Social Security	\$ 1,381	\$ 1,476	\$ 1,476	\$ 1,476	\$ 1,565
52030	Retirement	\$ 2,627	\$ 2,830	\$ 2,830	\$ 2,830	\$ 3,002
52040	Workers Comp Insurance	\$ 38	\$ 324	\$ 324	\$ 324	\$ 344
52060	Unemployment Insurance	\$ 14	\$ 39	\$ 39	\$ 39	\$ 41
		<u>\$ 22,106</u>	<u>\$ 23,961</u>	<u>\$ 23,961</u>	<u>\$ 23,961</u>	<u>\$ 25,416</u>

**Operations**

75500	Repairs and Maintenance - Weigh Station	\$ -	\$ 34,781	\$ 34,781	\$ 34,781	\$ 34,284
75999	Contingency Operations	\$ -	\$ -	\$ 109,528	\$ 109,528	\$ -
		<u>\$ -</u>	<u>\$ 34,781</u>	<u>\$ 144,309</u>	<u>\$ 144,309</u>	<u>\$ 34,284</u>

**Capital**

		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	--	-------------	-------------	-------------	-------------	-------------

<b>Department Totals</b>		<u><u>\$ 22,106</u></u>	<u><u>\$ 58,742</u></u>	<u><u>\$ 168,270</u></u>	<u><u>\$ 168,270</u></u>	<u><u>\$ 59,700</u></u>
--------------------------	--	-------------------------	-------------------------	--------------------------	--------------------------	-------------------------



*Walker County*  
 Road and Bridge Fund  
 Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
 Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

88900-Road and Bridge Revenues Weigh Station Proj

■ Operations	0.00%
■ Capital	0.00%
Total:	100.00%

Operations

63299 RB Fund -Specials Projects

\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -

Capital

\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------

Department Totals

\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
------	------	-----------	-----------	------



*Walker County*  
 Road and Bridge Fund  
 Adopted Budget Fiscal Year 2023-2024

Road and Bridge Fund  
 Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

93010-Transfers Out from Road and Bridge Fund

■ Transfers Out	0.00%
Total:	100.00%

Transfers to Other Funds

99050 Transfer to Projects Fund

\$ 150,000	\$ -	\$ -	\$ -	\$ -
<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u><u>\$ 150,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Department Totals

*This page intentionally left blank*

## Emergency Medical Services (EMS) Fund



The Emergency Medical Services Fund is a Governmental Fund and is a Major fund for financial reporting. This fund is used to account for the costs of providing ambulance service in Walker County. An EMS Chief reports directly to the Commissioner Court. The area served is approximately 802 square miles. The system is designed to balance the competing demands of population based call volume and geographic coverage. This requires a mixed deployment that places ambulances in centralized, as well as, outlying areas.

### *Walker County*

Adopted 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>

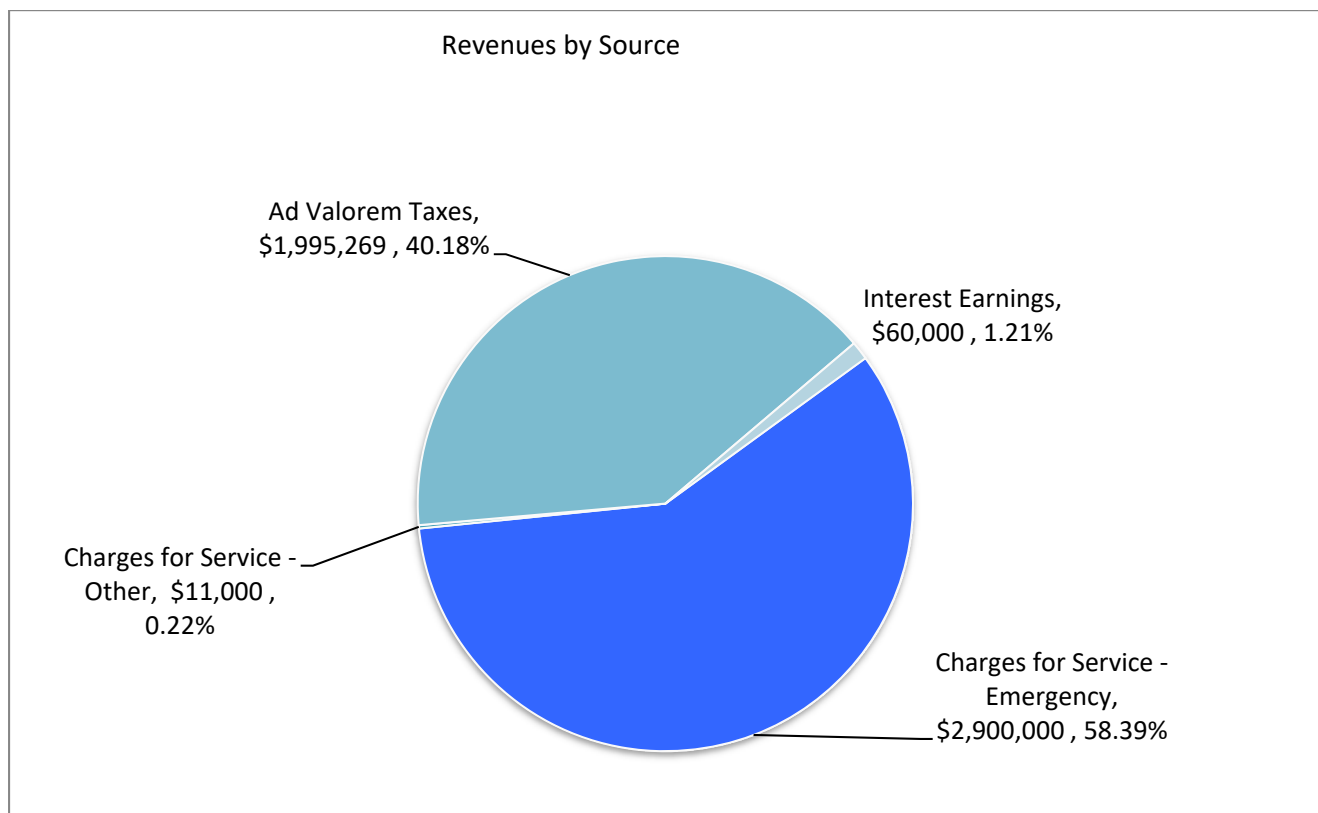
Numerous capital and equipment purchases, operational improvements, staffing additions and scheduling changes, and funds for additional training opportunities have been funded over the last several years.

The two primary sources of revenues in this budget is Charges and Services and Ad Valorem taxes. Historically, rather than a direct allocation of the Ad Valorem taxes to the EMS Fund, the taxes were deposited in to the General Fund and a transfer was made to the EMS Fund. Beginning with this budget, ad valorem taxes will be directly deposited to the fund. With the federal funds available thru the American Rescue Plan, intergovernmental revenues were also a source of funding in the last several years. The American Rescue Funds were used for replacement ambulances, updated and additional equipment, and communication and technology upgrades.

### ***Charges for Service***

Charges for Emergency Medical Services, the largest revenue grouping, accounts for 58.39% of budgeted revenues for the Emergency Medical Services Fund.

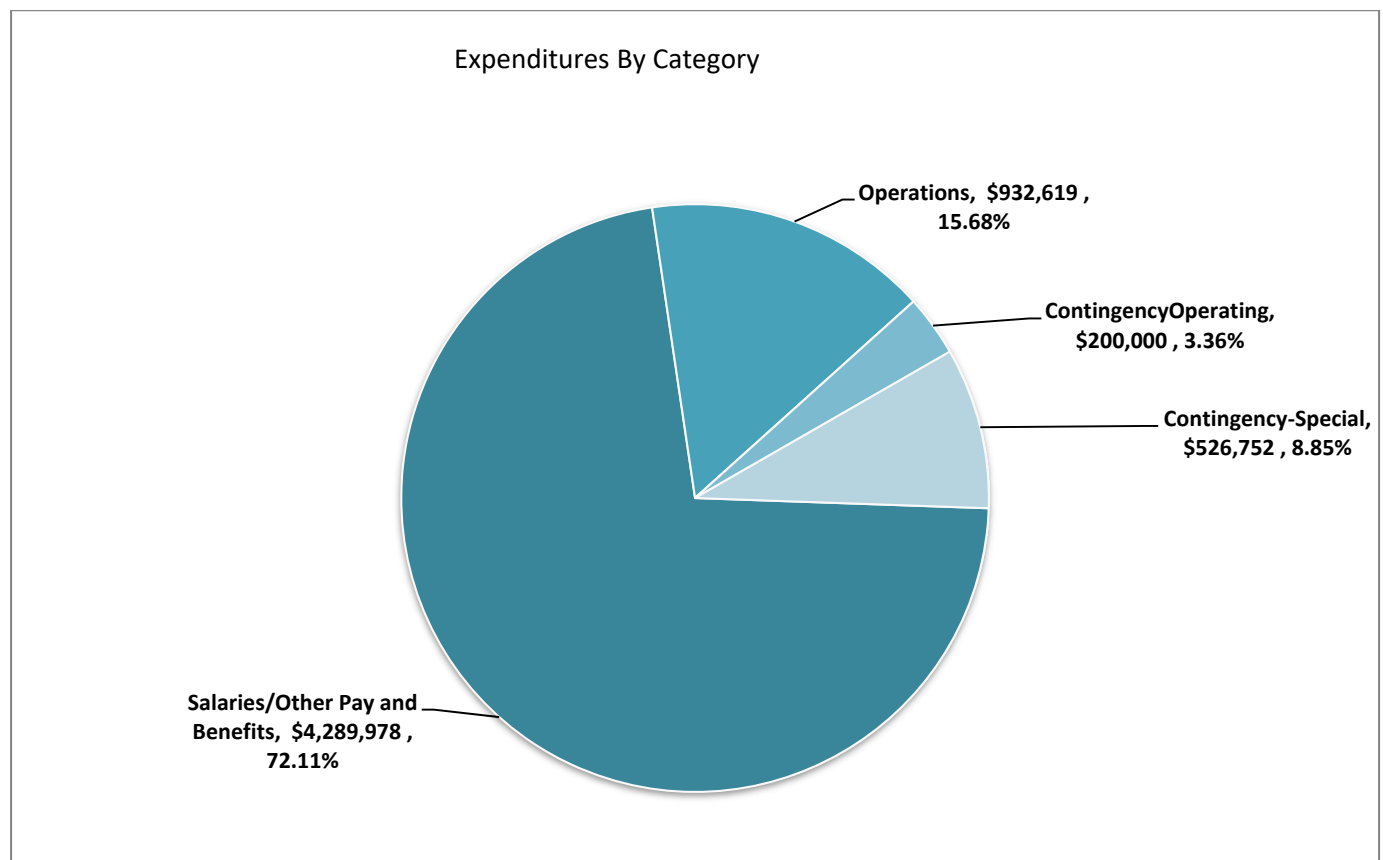
***Ad Valorem Tax Revenues.*** Ad Valorem tax revenue accounts for another 40.18% of the budgeted revenues.



## Expenditures

Budgeted expenditures for FY 2024 total \$5,949,349 up from \$5,390,190, an increase of \$559,159, a 10.4% increase. The Salaries/Other Pay/Benefits category increased by 6.1%. This increase included a county-wide 4% increase plus a flat \$800 increase per FTE (full time equivalent) to keep the pay plan in line with market in the area, a change in the staffing allocation for paramedics, and maintaining the same level of benefits for employees. In the Operations category, the operations contingency amount was budgeted at \$200,000 down from \$374,960 and increases were budgeted for insurance, fuel, purchased services, supplies and subscription costs. Capital purchases this year are being purchased with the LATCRF( Local Assistance and Tribal Consistency Fund established by the American Rescue Plan Act of 2021 general revenue enhancement program from the Federal Government. Equipment to be purchased from these funds includes an ambulance, a staff vehicle and small equipment.

A special contingency of \$526,752 is included in the budget for this year. One of the Emergency Service Districts (ESD) has requested that an ambulance and staffing be placed in the Riverside area. The ESD will participate in the project and provide the building. It is expected that the timing of this is not immediate, but could occur during the latter part of this fiscal year. It is anticipated that a future tax increase will most likely be needed to fund the new crew and capital needs for this change in service level.



## Departmental Information

All costs are reported under one department, the Walker County EMS-Emergency Services with the contingency allocation being reported at the fund level. As the contingency money is allocated by the Commissioners Court, a budget amendment is required to move the contingency allocation to the departmental budget.

### Authorized Full Time Equivalents

Positions By Classification					
Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
EMS Chief	0	0	0	0	1
EMS Director	1	1	1	1	0
Assistant EMS Chief	0	0	0	0	1
Assistant EMS Director	1	1	1	1	0
EMS District Chief	0	0	0	0	3
EMS Field Supervisor	3	3	3	3	0
EMS Division Chief	0	0	0	0	1
Logistics Coordinator	0	0	0	1	0
EMS In Charge/Attendant Paramedic	0	0	0	0	22
EMS In Charge	18	18	18	18	0
EMT Basic/Advanced EMT	0	0	0	0	8
EMT Basic	12	12	12	12	0
EMT Part-time(s)	0	0	0	1.49	1.49
Office Administrator	3	3	2	2	2
EMS Medical Director	1	1	1	1	1
Emergency - Fill In	0	0	0	0	0
<b>Total</b>	<b>39</b>	<b>39</b>	<b>38</b>	<b>40.49</b>	<b>40.49</b>

### Description

Covering 802 square miles, with a wide variety of population density creates a number of challenges. The system is designed to balance the competing demands of population based call volume and geographic coverage. This requires a mixed deployment that places ambulances in centralized, as well as, outlying areas to cover all geographical areas of the county adequately. All EMS crew members, aside from Support and Command Staff, are required to work 24 hour shifts in order to provide continuous coverage to our community.

Command Staff is comprised of the EMS Medical Director, EMS Director and Assistant EMS Director. Together, command staff ensures that all pre-hospital care providers are maintaining a consistent level of training and continuing education, performs medical audits, review, and critique of the performance of EMS personnel, and makes updates and relevant changes to the protocols and functions of the department to adequately address the needs of the community.

Support staff includes the Logistics Coordinator, Administrative Assistants. All support staff bring unique strengths to the team, and assist in other duties as assigned, as well as being capable of covering field EMS shifts.

Field Supervisors are responsible for the direct clinical and operational oversight of the system. They provide on-line medical consultation for the EMS crews on a daily basis. They support the system through internal and external coordination, special project work, scheduling oversight and management, and operation within the incident command system.

Walker County EMS operates as a BLS with MICU Capability 911 EMS service. Each ambulance is staffed with two certified personnel. The lead position on the ambulance is known as the "In Charge" Paramedic. These individuals have completed a credentialing process designed to verify abilities and competencies necessary to oversee the clinical and operational aspects of the job duties.

Ambulance operations could not be successful without the support from the "Attendant" position on the unit. Attendant staff are charged with the responsibility of the safe operation of the ambulance and the provision of medical



care alongside the In Charge. The majority of our Attendant staff are EMT-Basic's, although there are three Advanced EMT's within the organization. Attendants receive the same professional development as the In Charge staff and ample patient care opportunities in an attempt to groom them for promoting their professional development.

Although each crew member has primary responsibility over certain duties, the In Charge and Attendants are encouraged to share operational and patient care duties.

### **Accomplishments**

Managing assets, resources and technology

- ✓ Fleet management was made a priority and concerns addressed more quickly resulting with units spending less time out of service; Increased documenting and tracking of maintenance and repairs by the Logistics Coordinator

Maintaining a high quality workforce

- ✓ Implemented Departmental Walker County EMS Core Values:
  - Honor: We demonstrate uncompromising ethical conduct and moral behavior in all of our actions. We are loyal and accountable to the public trust, of which we will not betray.
  - Integrity: We practice a consistent and unwavering adherence to the principles of honesty, truthfulness and accuracy in our actions. We do and say nothing that deceives others. We must be true to ourselves, our family, our leadership and co-workers, and anyone who places trust in us.
  - Respect: Recognizing the dignity and worth of all people, treating them with compassion, and allowing them to persevere, engage, remain resilient and courageously strive in the world.

Continuous improvement of internal and external operations

- ✓ Streamlined communication within the department by implementing an official pass-down report, keeping all Supervisors and Command Staff abreast of any significant issues within the department.
- ✓ Began process of implementing a rank structure within the EMS department that allows for more ride and personal growth within the department. This overhaul will be complete October 1, 2023 and will provide structure and stability within the separation of divisions, while providing clear roles and responsibilities. This will also allow for uniformity and recognition when interacting with other departments such as Fire and Law Enforcement.

Consistent, efficient and effective service

- ✓ Systematically reviewed and revised policies, procedures, and clinical guidelines to provide residents and visitors in Walker County with advanced, timely, professional prehospital emergency care for the purpose of treating, stabilizing and transporting patients to the most appropriate medical facility. Following medical director approved protocols, internal policies and procedures along with standard operating guidelines, crew members were well-directed, trained and prepared to perform at the highest standards possible.
- ✓ Built and implemented a Public Relations team and expanding on presence in the community working towards hosting health fairs and partnering with other businesses and medical groups to make a meaningful impact on community health.

### **Initiatives**

Continuous improvement of internal and external operations

- To communicate the EMS Department's programs, activities, call volumes by area, and service data in a monthly report to Commissioner's Court
- To communicate the EMS Department's programs, activities, call volumes by area and services to EMS stakeholders and the public via active presence on social media

Consistent, efficient and effective service

- To continue to review, revise and improve multi-casualty incident (MCI) and medical disaster capabilities. WCEMS will integrate planning, training, policy development, and simulated training exercise efforts with other internal and external departments, on an annual basis, to facilitate effective casualty care during crisis.

Planning for current and future growth and development

- Collect and analyze data to implement a 5 year strategic plan for Walker County EMS

Work Load Indicators					
	Actual FY 2021	Actual FY 2022	Actual FY 2023 Thru June	Estimated FY 2023	Projected FY 2024
Service Calls	6,153	6,046	4,642	6,192	6,200
Monthly Average Calls	513	504	516	516	516
Percent Advanced Life Support	65.07%	59.16%	61.5%	62.3%	62.0%
Ground Mileage Billed	68,967	60,605	47,179	62,900	62,900

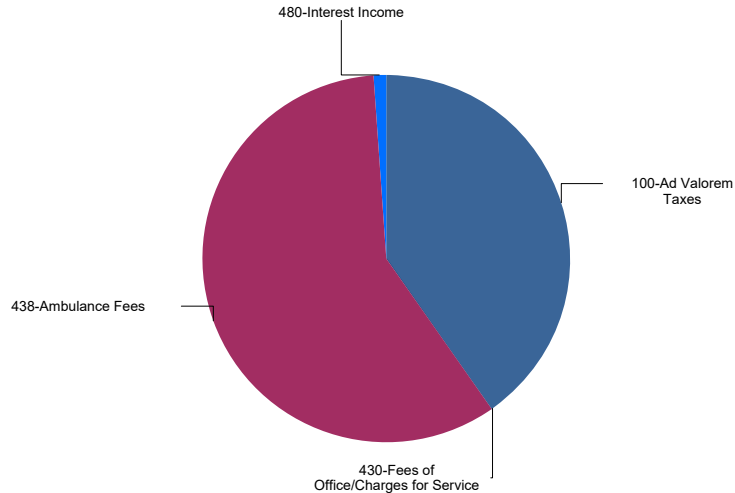


## Walker County

### Adopted Budget Fiscal Year 2023-2024 Emergency Medical Services (EMS) Fund

#### Revenues by Source

100-Ad Valorem Taxes	40.2%
420-Intergovernmental Revenues	0.0%
421-Intergovernmental Revenues-Federal	0.0%
430-Fees of Office/Charges for Service	0.0%
438-Ambulance Fees	58.6%
480-Interest Income	1.2%
481-Other Revenue	0.0%
499-Transfers In	0.0%
Total:	100.0%



#### Emergency Medical Services Fund

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>

Emergency Medical Services Fund		Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
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>

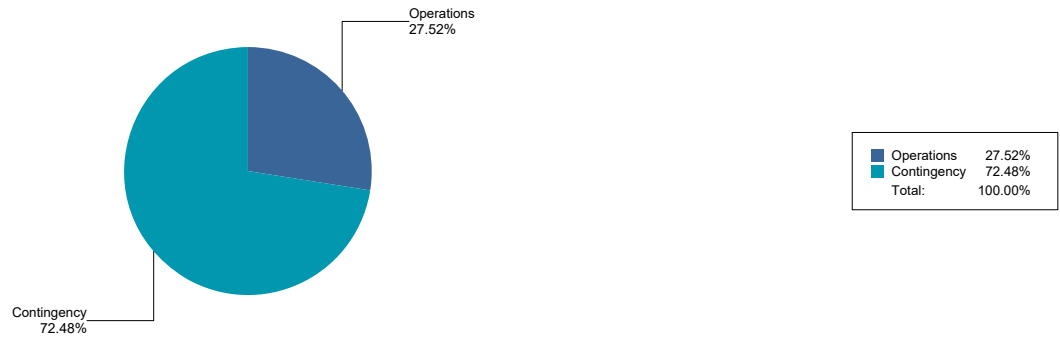


*Walker County*  
Walker County EMS Fund  
Adopted Budget Fiscal Year 2023-2024

Walker County EMS Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

46099-Walker County EMS - Contingency



**Operations**

75999 Contingency Operations

\$ -	\$ 374,960	\$ 317,095	\$ 317,095	\$ 200,000
<u>\$ -</u>	<u>\$ 374,960</u>	<u>\$ 317,095</u>	<u>\$ 317,095</u>	<u>\$ 200,000</u>

**Contingency**

92020 Contingency - Special

\$ -	\$ -	\$ -	\$ -	\$ 526,752
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,752</u>

Department Totals

<u>\$ -</u>	<u>\$ 374,960</u>	<u>\$ 317,095</u>	<u>\$ 317,095</u>	<u>\$ 726,752</u>
-------------	-------------------	-------------------	-------------------	-------------------



*Walker County*  
Walker County EMS Fund  
Adopted Budget Fiscal Year 2023-2024

Walker County EMS Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

46100-Walker County EMS - Emergency Services



**Salaries/Other Pay/Benefits**

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>

**Operations**

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/EmployeeTesting	\$ 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

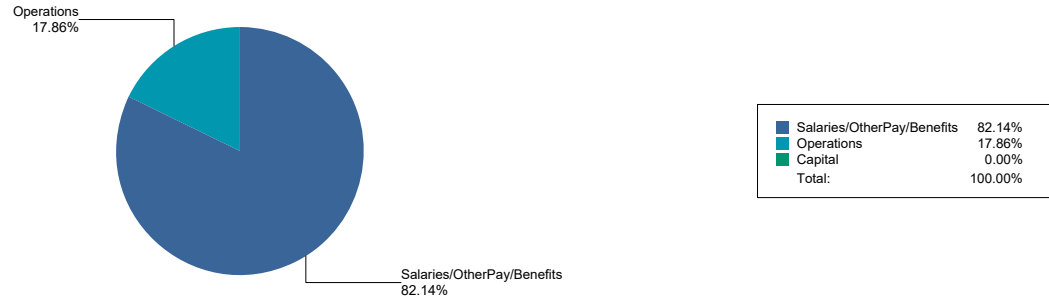


*Walker County*  
Walker County EMS Fund  
Adopted Budget Fiscal Year 2023-2024

Walker County EMS Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

46100-Walker County EMS - Emergency Services



**Operations**

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/Copier Maintenance Agreements	\$ 374	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
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 Equipment	\$ -	\$ 2,275	\$ -	\$ -	\$ 2,275
78100	EMS Upfit Project Operations	\$ 2,855	\$ -	\$ -	\$ -	\$ -
78101	EMS Equipment	\$ 2,903	\$ -	\$ -	\$ -	\$ -
		<u>\$ 906,610</u>	<u>\$ 832,296</u>	<u>\$ 919,878</u>	<u>\$ 919,878</u>	<u>\$ 932,619</u>

**Capital**

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>



*Walker County*  
Walker County EMS Fund  
Adopted Budget Fiscal Year 2023-2024

Walker County EMS Fund  
Detail Budget

	Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
Department Totals	\$ 4,779,060	\$ 5,015,230	\$ 5,144,852	\$ 4,883,316	\$ 5,222,597





*Walker County*  
Walker County EMS Fund  
Adopted Budget Fiscal Year 2023-2024

Walker County EMS Fund  
Detail Budget

Actual 2021-2022	FY 2023 Budget Original	FY 2023 Revised Budget	FY 2023 Estimated To Spend	Budget 2023-2024
---------------------	-------------------------------	------------------------------	----------------------------------	---------------------

93000-Transfers Out /General Fund, Projects

■ Transfers Out	0.00%
Total:	100.00%

Transfers to Other Funds

99050 Transfer to Projects Fund

\$ 342,804	\$ -	\$ -	\$ -	\$ -
<u>\$ 342,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u><u>\$ 342,804</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Department Totals

*This page intentionally left blank*



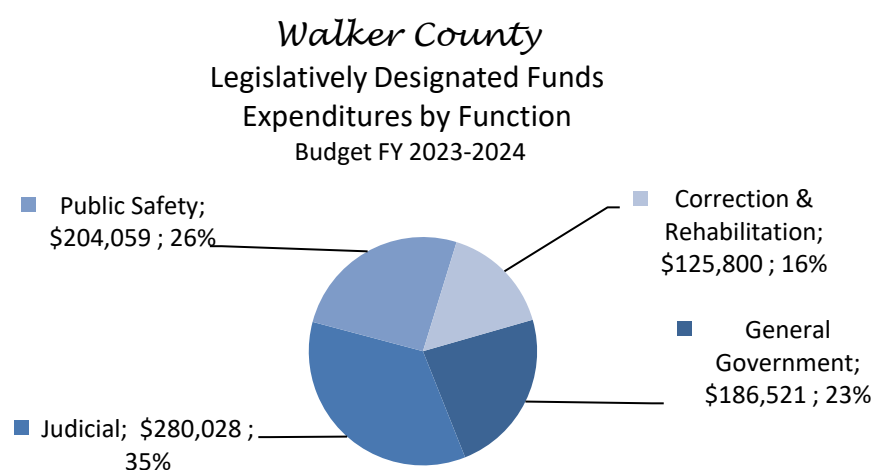
Walker County  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated Funds Summary

	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

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



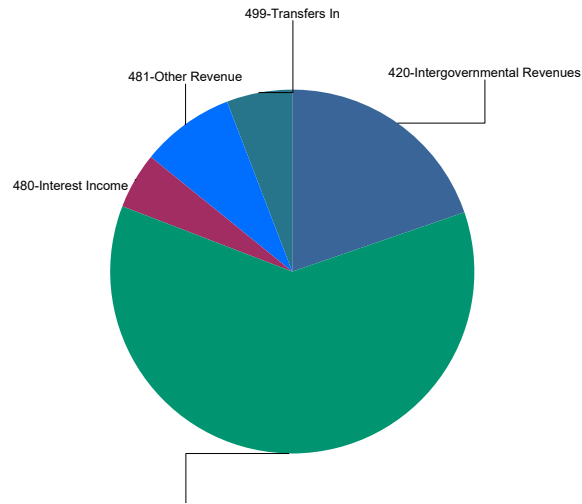


## Walker County

### Adopted Budget Fiscal Year 2023-2024 Legislatively Designated Funds

#### Revenues by Source

420-Intergovernmental Revenues	19.7%
421-Intergovernment Revenues-Federal	0.0%
430-Fees of Office/Charges for Service	61.3%
476-Fines and Forfeitures	0.0%
480-Interest Income	4.9%
481-Other Revenue	8.3%
499-Transfers In	5.9%
Total:	100.0%



#### Revenues By Source

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

#### Intergovernmental Revenues

42010 State Funds	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 106,500
42410 Intergovernmental Funds-Local	\$ 43,820	\$ 43,000	\$ 60,680	\$ 60,680	\$ 43,000
42415 Intergovernmental Funds-State	\$ -	\$ -	\$ 770	\$ 770	\$ -
	<u>\$ 78,320</u>	<u>\$ 77,500</u>	<u>\$ 95,950</u>	<u>\$ 95,950</u>	<u>\$ 149,500</u>

#### Intergovernmental Revenues-Federal

	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
--	-------------	-------------	-------------	-------------	-------------

#### Fees of Office/Charges for Service

43010 Fees of Office/Charges for Service	\$ 457,796	\$ 419,350	\$ 419,350	\$ 397,560	\$ 368,450
43030 County Specialty Court Programs	\$ 5,969	\$ 5,500	\$ 5,500	\$ 6,600	\$ 5,500
43060 Coin Phones	\$ 61,834	\$ 96,000	\$ 96,000	\$ 75,000	\$ 74,000
43140 Hot Check Fees	\$ 1,001	\$ 500	\$ 500	\$ 300	\$ 300
43705 Child Abuse Fine to Dedicated Fund	\$ 534	\$ 500	\$ 500	\$ 500	\$ 500
43720 Jury Fee	\$ 2,482	\$ -	\$ -	\$ 900	\$ -
43730 Court Reporter Fee	\$ 22,896	\$ 17,600	\$ 17,600	\$ 24,000	\$ 17,600
	<u>\$ 552,512</u>	<u>\$ 539,450</u>	<u>\$ 539,450</u>	<u>\$ 504,860</u>	<u>\$ 466,350</u>

#### Fines and Forfeitures

47850 Forfeitures-Sheriff,DOJ EquitableSharing	\$ 134,819	\$ -	\$ -	\$ 27,051	\$ -
	<u>\$ 134,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,051</u>	<u>\$ -</u>

#### Interest Income

48010 Interest	\$ 12,927	\$ 2,255	\$ 2,255	\$ 65,334	\$ 37,200
----------------	-----------	----------	----------	-----------	-----------

#### Other Revenue

48130 Vending Machines	\$ (1,187)	\$ -	\$ -	\$ -	\$ -
48140 Sales-Commissary	\$ 63,078	\$ 70,000	\$ 70,000	\$ 64,300	\$ 63,000

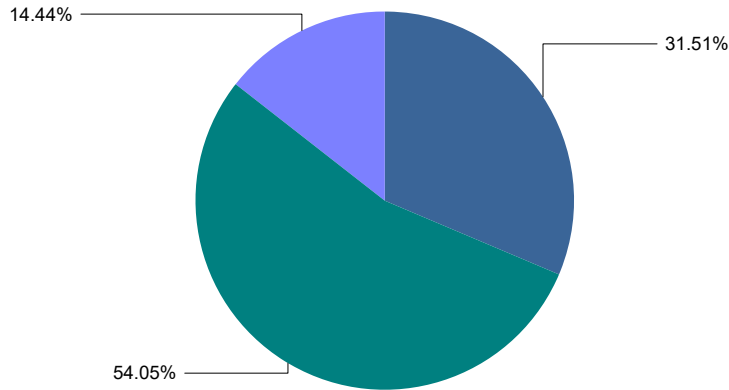
Revenues By Source	Actual	Original	Revised	Estimated	Budget
	2021-2022	Budget 2022-2023	Budget 2022-2023	2022-2023	2023-2024
	\$ 61,891	\$ 70,000	\$ 70,000	\$ 64,600	\$ 63,000
Transfers In	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741
Fund Total	\$ 885,210	\$ 733,946	\$ 752,396	\$ 802,536	\$ 760,791



# Walker County

## Adopted Budget Fiscal Year 2023-2024 Legislatively Designated Funds Expenditures By Object

Salaries/OtherPay/Benefits	31.51%
Operations	54.05%
Capital	0.00%
Contingency	14.44%
Total:	100.00%



### Legislatively Designated Expenditures By Object

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

#### Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 84,692	\$ 72,275	\$ 117,275	\$ 111,458	\$ 123,189
51070	Part-Time	\$ -	\$ 25,766	\$ 22,993	\$ -	\$ 27,067
51080	Longevity	\$ -	\$ 2,040	\$ 2,040	\$ 2,040	\$ 3,740
51110	Salary Supplements	\$ 7,521	\$ 32,800	\$ 32,800	\$ 11,800	\$ 32,800
52010	Social Security	\$ 6,949	\$ 9,575	\$ 13,018	\$ 5,232	\$ 14,083
52020	Group Insurance	\$ 9,357	\$ 10,026	\$ 20,052	\$ 10,026	\$ 21,474
52030	Retirement	\$ 13,510	\$ 12,773	\$ 19,262	\$ 5,017	\$ 26,435
52040	Workers Comp Insurance	\$ 1,096	\$ 1,212	\$ 1,284	\$ 1,041	\$ 1,506
52060	Unemployment Insurance	\$ 81	\$ 252	\$ 288	\$ 138	\$ 369
		<u>\$ 123,292</u>	<u>\$ 167,007</u>	<u>\$ 229,300</u>	<u>\$ 147,040</u>	<u>\$ 250,963</u>

#### Operations

61010	Office Supplies	\$ 4,536	\$ 35,367	\$ 35,367	\$ 11,000	\$ 35,467
61030	Operating Supplies	\$ 20,750	\$ 22,119	\$ 22,341	\$ 8,019	\$ 22,419
61100	Minor Equipment	\$ 11,347	\$ 38,751	\$ 38,751	\$ 29,751	\$ 38,751
61400	Inmate Clothing/Linens	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
61470	Inmate Supplies	\$ 30,930	\$ 60,000	\$ 57,000	\$ 57,000	\$ 60,000
62010	Postage	\$ 155	\$ 1,181	\$ 1,181	\$ 881	\$ 881
64130	Volume Licensing	\$ 23,448	\$ -	\$ -	\$ -	\$ -
64160	Maintenance Contracts Elections Hardwa	\$ 45,545	\$ 45,545	\$ 63,995	\$ 51,638	\$ 45,545
64600	Collections Software Annual License/Sup	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
66500	Court Reporters	\$ 18,784	\$ 17,600	\$ 17,600	\$ 17,600	\$ 17,600
66600	Jurors	\$ 9,613	\$ 5,000	\$ 5,000	\$ 5,956	\$ 5,000
68010	Purchased Services	\$ 398,369	\$ 28,727	\$ 31,500	\$ 6,500	\$ 28,727
68030	Purchased Services - Medical	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
69010	Security-Justice Center	\$ 1,053	\$ -	\$ -	\$ -	\$ -
71010	Travel and Lodging	\$ 10,844	\$ 20,396	\$ 18,896	\$ 8,350	\$ 18,300
71020	Conferences/Training	\$ 5,350	\$ 8,700	\$ 9,903	\$ 8,000	\$ 8,000

**Legislatively Designated  
Expenditures By Object**

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Operations</b>					
71030 Dues and Subscriptions	\$ 13,648	\$ 30,355	\$ 30,430	\$ 15,500	\$ 30,355
74500 Telecable	\$ 5,268	\$ 7,800	\$ 7,800	\$ 300	\$ 7,800
75100 Repairs - Vehicles and Trucks	\$ 4,525	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75999 Contingency Operations	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 89,500
	<u>\$ 604,165</u>	<u>\$ 361,141</u>	<u>\$ 382,364</u>	<u>\$ 227,695</u>	<u>\$ 430,445</u>
<b>Capital</b>					
84900 Furniture, Fixtures and Equipment Alloca	\$ 31,150	\$ -	\$ -	\$ -	\$ -
	<u>\$ 33,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Contingency</b>					
92040 Contingency - Operations	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
	<u>\$ -</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>
<b>Fund Total</b>	<u><u>\$ 761,007</u></u>	<u><u>\$ 643,148</u></u>	<u><u>\$ 726,664</u></u>	<u><u>\$ 374,735</u></u>	<u><u>\$ 796,408</u></u>



**Walker County**  
Adopted 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*  
Adopted 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*  
Adopted 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/Charges for 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*  
Adopted 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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**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

**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



**Walker County**  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**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	\$ -	\$ -

**Fund 524 County Jury Fund SB 41**

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

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

	Actual 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



**Walker County**  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**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

**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) the

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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**Fund 527 Language Access 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; 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**  
Adopted 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**  
Adopted Budget Fiscal Year 2023-2024  
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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**Fund 550 Justice Courts Technology Fund**

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

Purpose/Authorized Use: 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*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**Fund 552 Child Abuse Prevention Fund**

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

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

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

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

	Actual 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	\$ -	\$ -	\$ -	\$ -	\$ -



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**Fund 561 Pretrial Intervention Program Fund**

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

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

	Actual 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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**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



**Walker County**  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

**Fund 578 Sheriff Commissary Fund**

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

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

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

**Fund 583 Elections Equipment Fund**

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

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

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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Legislatively Designated

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

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

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

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

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

Statutory Reference: Tax Code Sec. 23.122

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

	Actual 2021-2022	Original Budget 2022-2023	Revised Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
Available Funds	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
Revenues					
Fees	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Available	96	96	96	96	96
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96





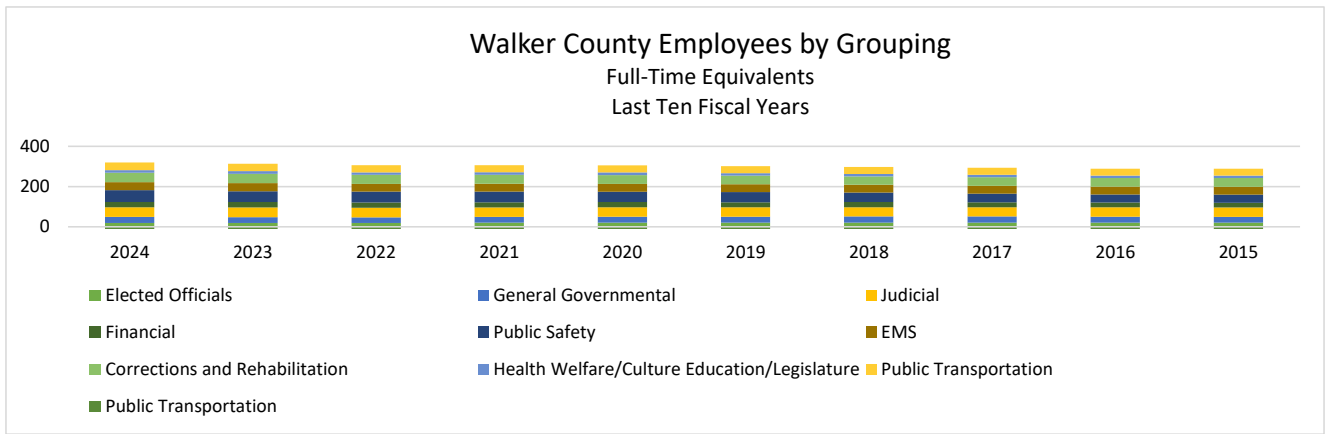
# Walker County

Adopted Budget Fiscal Year 2023-2024

## Personnel Summary

Positions added in this year's budget include four Patrol Deputies in the Sheriff Department, an additional School Resource Officer for New Waverly ISD, partially funded by the School District, and a part-time Office Assistant in the Constable Central Office. An Operator 5 was added in Road and Bridge Precinct 2 and a Deputy Clerk was added in the County Clerk Records Preservation Fund during the current fiscal year. An Assistant Purchaser position was removed from the Purchasing Department. In the past we have reported full and part time positions. Beginning with Fiscal Year 2022, counting for full-time equivalents changed due to many of the part-time employees not working the standard 20 hours a week as was done in the past. The change included the two District Judges, Criminal District Attorney and three Agri-Life Extension Agents paid supplements to their state salary no longer being included in the full-time equivalents. The Emergency Medical Services budget includes part-time monies equivalent to 1.49 full-time equivalents. The total full-time equivalents for Walker County increased from 312.10 to 318.40 between FY 2023 and FY 2024.

Function	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	29.83	28.83	28	28	29.5	29.5	30.5	30.5	30	29
Judicial										
Elected	6	6	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	48.43	47.5	47.5	46.5	46.5	46.5	45.5	46	45.5
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	23.5	24.5	24	24	24	23.5	23	23	21.5	21.5
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	51	46	45	44	43	42	39	36	33	33
Employees-Non-Certified	7.93	7.63	9.5	8.5	8.5	8	7.5	7.5	7.5	7.5
Employee-Certified/Noncertified										
Employees - EMS	40.49	40.49	38	39	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	41	41	40	40	40	39	39	39	39	40.5
Employees-Non-Certified	4.63	4.63	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	9.79	8.5	8	7.5	7.5	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	5	5	5	5	4	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	37.5	36.5	36.5	35	35	35	34.5	34.5	34.5	34.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
<b>Total County Employees</b>	<b>318.4</b>	<b>312.1</b>	<b>309</b>	<b>306</b>	<b>304</b>	<b>301</b>	<b>296.5</b>	<b>292.5</b>	<b>288</b>	<b>288</b>



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.



### Personnel Allocations by Department

Note: Department Position Names and Pay Groups are updated to reflect the Salary Implementation Plan of FY 2023  
Effective with adoption of 2023-2024 Budget  
As Amended October 23, 2023 Order 2024-08

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024
<b>GENERAL FUND</b>							
15010 County Judge							
County Judge	128	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Office Administrator	103	1.00	0.00				
County Judge Office Administrator	107	0.00	1.00				
Local Health Authority	101	<u>1.00</u>	<u>1.00</u>				
<b>Total County Judge</b>		<b>4.00</b>	<b>4.00</b>	<b>\$ 271,913</b>	<b>\$ 1,828</b>	<b>\$ 295,047</b>	<b>\$ 1,190</b>
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>				
<b>Total County Judge-IT</b>		<b>3.00</b>	<b>3.00</b>	<b>\$ 231,578</b>	<b>\$ 3,740</b>	<b>\$ 243,097</b>	<b>\$ 4,080</b>
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	4.00	2.00				
<b>Total County Clerk</b>		<b>10.00</b>	<b>10.00</b>	<b>\$ 510,362</b>	<b>\$ 10,200</b>	<b>\$ 552,665</b>	<b>\$ 8,160</b>
16010 Voter Registration							
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
<b>Total Voter Registration</b>		<b>1.00</b>	<b>1.00</b>	<b>\$ 49,249</b>	<b>\$ 1,530</b>	<b>\$ 52,019</b>	<b>\$ 1,700</b>
16020 Elections							
Elections Manager	111	1.00	1.00				
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
<b>Total Elections</b>		<b>2.00</b>	<b>2.00</b>	<b>\$ 109,111</b>	<b>\$ 1,190</b>	<b>\$ 115,075</b>	<b>\$ 1,360</b>
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>				
<b>Total County Facilities</b>		<b>9.83</b>	<b>9.83</b>	<b>\$ 427,260</b>	<b>\$ 2,040</b>	<b>\$ 454,280</b>	<b>\$ 2,380</b>

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

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 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>				
<b>Total Centralized Costs</b>		<b>0.50</b>	<b>0.50</b>	<b>\$ 19,292</b>	<b>\$ -</b>	<b>\$ 20,464</b>	<b>\$ -</b>
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>				
<b>Total County Auditor</b>		<b>9.50</b>	<b>9.50</b>	<b>\$ 655,918</b>	<b>\$ 10,880</b>	<b>\$ 709,275</b>	<b>\$ 12,410</b>
<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>				
<b>Total County Treasurer</b>		<b>5.00</b>	<b>5.00</b>	<b>\$ 323,372</b>	<b>\$ 7,820</b>	<b>\$ 340,307</b>	<b>\$ 6,630</b>
20030 Collections-County Treasurer							
Collections Officer	106	<u>2.00</u>	<u>2.00</u>				
<b>Total Collections-County Treasurer</b> (1 to be bilingual)		<b>2.00</b>	<b>2.00</b>	<b>\$ 93,806</b>	<b>\$ 5,950</b>	<b>\$ 99,158</b>	<b>\$ 6,290</b>
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>				
<b>Total Purchasing</b>		<b>4.00</b>	<b>3.00</b>	<b>\$ 224,163</b>	<b>\$ 2,720</b>	<b>\$ 197,249</b>	<b>\$ 3,060</b>
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>				
<b>Total Vehicle Registration</b>		<b>8.00</b>	<b>8.00</b>	<b>\$ 410,977</b>	<b>\$ 10,880</b>	<b>\$ 441,443</b>	<b>\$ 11,900</b>
<i>Full time may be filled with part-time(s)</i>							
30010 Courts Central							
Salary Supplement-Constables		<u>0.00</u>	<u>0.00</u>				
<b>Total Courts Central</b>		<b>0.00</b>	<b>0.00</b>	<b>\$ 34,320</b>	<b>\$ -</b>	<b>\$ 34,320</b>	<b>\$ -</b>
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>				
<b>Total County Court-at-Law</b>		<b>4.00</b>	<b>4.00</b>	<b>\$ 389,832</b>	<b>\$ 4,930</b>	<b>\$ 415,082</b>	<b>\$ 6,630</b>

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 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>				
<b>Total 12th Judicial District Court</b>		<b>3.00</b>	<b>3.00</b>	<b>\$ 201,164</b>	<b>\$ 1,700</b>	<b>\$ 205,310</b>	<b>\$ 1,870</b>
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>				
<b>Total 278th Judicial District Court</b>		<b>3.00</b>	<b>3.00</b>	<b>\$ 204,844</b>	<b>\$ 6,290</b>	<b>\$ 216,193</b>	<b>\$ 6,460</b>
30050 CSCD Pretrial Bond Supervision							
Pretrial Bond Officer	106	<u>1.00</u>	<u>1.00</u>				
<b>Total Pretrial Bond Supervision</b>		<b>1.00</b>	<b>1.00</b>	<b>\$ 46,903</b>	<b>\$ -</b>	<b>\$ 49,579</b>	<b>\$ -</b>
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>				
<b>Total District Clerk</b>		<b>8.00</b>	<b>8.00</b>	<b>\$ 459,252</b>	<b>\$ 13,218</b>	<b>\$ 477,897</b>	<b>\$ 13,430</b>
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>				
<b>Total Criminal District Attorney</b>		<b>22.43</b>	<b>22.43</b>	<b>\$ 1,604,698</b>	<b>\$ 5,270</b>	<b>\$ 1,701,616</b>	<b>\$ 6,630</b>

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 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>				
<b>Total Justice of Peace - Precinct 1</b>		<b>4.00</b>	<b>4.00</b>	<b>\$ 222,821</b>	<b>\$ 10,200</b>	<b>\$ 230,274</b>	<b>\$ 8,160</b>
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>				
<b>Total Justice of Peace - Precinct 2</b>		<b>3.00</b>	<b>3.00</b>	<b>\$ 177,682</b>	<b>\$ 3,740</b>	<b>\$ 186,889</b>	<b>\$ 4,080</b>
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>				
<b>Total Justice of Peace - Precinct 3</b>		<b>3.00</b>	<b>3.00</b>	<b>\$ 178,271</b>	<b>\$ 4,378</b>	<b>\$ 187,502</b>	<b>\$ 4,250</b>
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>				
<b>Total Justice of Peace - Precinct 4</b>		<b>4.00</b>	<b>4.00</b>	<b>\$ 222,763</b>	<b>\$ 7,480</b>	<b>\$ 232,900</b>	<b>\$ 7,990</b>
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>				
<b>Total Juvenile Probation Support</b>		<b>0.00</b>	<b>0.00</b>	<b>\$ 89,419</b>	<b>\$ -</b>	<b>\$ 89,419</b>	<b>\$ -</b>
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>				
<b>Total Sheriff's Office</b>		<b>39.00</b>	<b>43.00</b>	<b>\$ 2,778,560</b>	<b>\$ 51,000</b>	<b>\$ 3,172,645</b>	<b>\$ 56,440</b>
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>				
<b>Total Courthouse Security/Bailiff</b>		<b>4.00</b>	<b>4.00</b>	<b>\$ 232,248</b>	<b>\$ 7,650</b>	<b>\$ 244,720</b>	<b>\$ 8,160</b>
44001 Constables Central							
Deputy Clerk 3	107	1.00	1.00				
Office Assistant	107	<u>0.00</u>	<u>0.30</u>				
<b>Total Constables Central</b>		<b>1.00</b>	<b>1.30</b>	<b>\$ 49,249</b>	<b>\$ 2,550</b>	<b>\$ 82,991</b>	<b>\$ 2,720</b>
44010 Constable - Precinct 1							
Constable	114	<u>1.00</u>	<u>1.00</u>				
<b>Total Constable - Precinct 1</b>		<b>1.00</b>	<b>1.00</b>	<b>\$ 69,298</b>	<b>\$ 3,570</b>	<b>\$ 72,870</b>	<b>\$ 3,740</b>

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

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 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				
<b>Total Utility Department</b>		<b>9.26</b>	<b>9.26</b>	<b>\$ 533,568</b>	<b>\$ 10,710</b>	<b>\$ 568,928</b>	<b>\$ 11,560</b>
70010 Historical Commission							
Clerk 1	102	0.43	0.43				
<b>Total Historical Commission</b>		<b>0.43</b>	<b>0.43</b>	<b>\$ 16,695</b>	<b>\$ -</b>	<b>\$ 17,705</b>	<b>\$ -</b>
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				
<b>Total Texas Agrilife Extension</b>		<b>2.87</b>	<b>2.87</b>	<b>\$ 195,424</b>	<b>\$ -</b>	<b>\$ 207,400</b>	<b>\$ -</b>
<b>Total General Fund</b>		<b><u>229.61</u></b>	<b><u>233.91</u></b>	<b><u>\$ 14,101,992</u></b>	<b><u>\$ 243,654</u></b>	<b><u>\$ 15,331,746</u></b>	<b><u>\$ 258,400</u></b>



Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024
<b><u>ROAD AND BRIDGE FUND</u></b>							
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>				
<b>Total R&amp;B Precinct 1</b>		<b>8.00</b>	<b>8.00</b>	<b>\$ 486,235</b>	<b>\$ 20,740</b>	<b>\$ 511,929</b>	<b>\$ 21,760</b>
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>				
<b>Total R&amp;B Precinct 2</b>		<b>10.00</b>	<b>11.00</b>	<b>\$ 611,215</b>	<b>\$ 17,850</b>	<b>\$ 698,534</b>	<b>\$ 19,210</b>
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>				
<b>Total R&amp;B Precinct 3</b>		<b>11.00</b>	<b>11.00</b>	<b>\$ 630,754</b>	<b>\$ 9,520</b>	<b>\$ 683,411</b>	<b>\$ 10,030</b>
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>				
<b>Total R&amp;B Precinct 4</b>		<b>11.00</b>	<b>11.00</b>	<b>\$ 600,920</b>	<b>\$ 15,598</b>	<b>\$ 668,450</b>	<b>\$ 11,730</b>
88010 Weigh Station Site Support							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
<b>Total Weigh Station Site Support</b>		<b>0.50</b>	<b>0.50</b>	<b>\$ 19,292</b>	<b>\$ -</b>	<b>\$ 20,464</b>	<b>\$ -</b>
<b>Total Road &amp; Bridge Fund</b>		<b><u>40.50</u></b>	<b><u>41.50</u></b>	<b><u>\$ 2,348,416</u></b>	<b><u>\$ 63,708</u></b>	<b><u>\$ 2,582,788</u></b>	<b><u>\$ 62,730</u></b>

Department/ Position	Pay Group	Time Equivalent s 2022-2023	Time Equivalent s 2023-2024	Total Salary Budget 2022-2023	Total Longevity Budget 2022-2023	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024
<b><u>WALKER COUNTY EMS FUND</u></b>							
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	21.00				
EMS In Charge/Attendant Paramedic	113A	0.00	1.00				
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				
<b>Total Walker County EMS</b>		<b>40.49</b>	<b>40.49</b>	<b>\$ 2,932,264</b>	<b>\$ 22,270</b>	<b>\$ 3,110,421</b>	<b>\$ 21,930</b>
<b>Total Walker County EMS</b>		<b><u>40.49</u></b>	<b><u>40.49</u></b>	<b><u>\$ 2,932,264</u></b>	<b><u>\$ 22,270</u></b>	<b><u>\$ 3,110,421</u></b>	<b><u>\$ 21,930</u></b>

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



### Salary Group Ranges

Effective with adoption of 2023-2024 Budget

As Amended October 23, 2023 Order 2024-08

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
101	AsstPur1	Assistant Purchaser 1	\$33,190	\$39,020	\$48,957
	LHeaAuth	Local Health Authority			
	JanAst1	Janitorial Assistant 1			
102	DataCk1	Clerk 1	\$34,809	\$40,932	\$51,365
103	DataCk3	Data Clerk 3	\$36,509	\$42,938	\$53,893
	DepClk1	Deputy Clerk 1			
	JanSup	Janitorial Supervisor			
	OffAdmin	Office Administrator			
104	DepSpec1	Deputy Specialist 1	\$38,295	\$45,045	\$56,551
	Maint1	Maintenance Assistant 1			
	Oper3	Operator 3			
	Tech1	Development Technician 1			
105	AsstAud1	Assistant Auditor 1	\$40,170	\$47,257	\$59,335
	AsstPur2	Assistant Purchaser 2			
	CO1	Correctional Officer 1			
	DepClk2	Deputy Clerk 2			
	DepSpec2	Deputy Specialist 2			
	Maint2	Maintenance Assistant 2			
	ProgAsst	Program Assistant			
106	AsstTrea1	Assistant Treasurer 1	\$42,139	\$49,579	\$62,262
	CivClk	Civil Clerk			
	CollOff	Collections Officer			
	CO2	Correctional Officer 2			
	CSRCoord	CSR Coordinator			
	JailMech	Jail Mechanic			
	Maint3	Maintenance Assistant 3			
	Oper4	Operator 4			
	PreBOffi	Pretrial Bond Officer			
	Tech2	Development Technician 2			
107	ChDepCk1	Chief Deputy Clerk 1	\$44,205	\$52,019	\$65,335
	CO3	Correctional Officer 3			
	DepClk3	Deputy Clerk 3			
	DepSpec3	Deputy Specialist 3			
	LegAsst1	Legal Assistant 1			
	LegSec	Legal Secretary			
	Maint4	Maintenance Assistant 4			
	CJOffAdmin	County Judge Office Administrator			
	TeleComm	P S Telecommunicator			
108	AdmAsst	Administrative Assistant	\$46,376	\$54,579	\$68,562
	AsstAud2	Assistant Auditor 2			
	DepTrea2	Deputy Treasurer 2			
	JuvOff1	Juvenile Probation Officer 1			
	Oper5	Operator 5			

As Amended October 23, 2023 Order 2024-08

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
109	CommSpec	Communications Specialist	\$48,655	\$57,268	\$71,951
	COShift	Correctional Officer - Shift			
	CtCoor1	Court Coordinator 1			
	DepClk4	Deputy Clerk 4			
	DepSpec4	Deputy Specialist 4			
	ITAnlyt	IT Analyst			
	LegAsst2	Legal Assistant 2			
	VetDir	Veterans Services Director			
110	AsstPur3	Assistant Purchaser 3	\$51,048	\$60,091	\$75,507
	JuvOff2	Juvenile Probation Officer 2			
111	AsstAud3	Assistant Auditor 3	\$53,559	\$63,056	\$79,243
	CommSup	Communications Supervisor			
	Coor-HC	Coordinator Hot Check			
	Coor-VC	Coordinator Victims Asst			
	CtCoor2	Court Coordinator 2			
	DepCon1	Deputy Constable 1			
	ElecMgr	Elections Manager			
	EMTBasic	EMT Basic/Advanced EMT			
	FAsstDC	First Assistant - District Clerk			
	SODep1	Sheriff Deputy 1			
	TransDep	Transport Deputy			
112A	EnvOffcr	Environmental Enforcement Officer	\$56,198	\$67,152	\$83,165
112	ChDepCk2	Chief Deputy Clerk 2	\$56,198	\$66,169	\$83,165
	ChiefTax	Chief Deputy Tax Assessor			
	Chief-CC	Chief Deputy-County Clerk			
	DepCon2	Deputy Constable 2			
	EMTAdv	EMT-Advanced			
	Foreman	Foreman			
	Nurse	Jail Nurse-LVN			
	JuvOff3	Juvenile Probation Officer 3			
	ProgAdm	Program Administrator			
	ProgAdmD	Development Program Administrator			
	SODep2	Sheriff Deputy 2			
	SolidWas	Solid Waste Enforcement			
113A	InCharge	EMS In Charge/Attendant Paramedic	\$58,967	\$70,177	\$87,283
113	HRSpec	HR Specialist	\$58,967	\$69,438	\$87,283
	InCharge	EMS In Charge/Attendant Paramedic			
	Payroll	Payroll Administrator			
	SODep3	Sheriff Deputy 3			
114A	Det	Detective	\$61,876	\$75,680	\$91,608
114	AsstAud4	Assistant Auditor 4	\$61,876	\$72,870	\$91,608
	AsstComm	Asst Communications Dir			
	Const	Constable			
	DepEMC	Deputy EMC			
	ProgAdm2	Development Program Administrator 2			
	ExeAdm	Executive Administrator			
	ExCtAdm	Executive Court Administrator			
	Inves1	Investigator 1			
	MainDir	Maintenance Director			

As Amended October 23, 2023 Order 2024-08

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

### Contents

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



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

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

FUND BALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR .....	21
MINIMUM FUND BALANCE.....	21
FUND BALANCE CLASSIFICATION .....	21
<b>GRANT MANAGEMENT .....</b>	<b>22</b>
GRANT APPLICATIONS AND ACCEPTANCE OF GRANTS .....	22
GRANT COMPLIANCE AND PERFORMANCE REPORTS .....	22
EXPENDITURES AND FISCAL REPORTING REQUIREMENTS .....	23
GRANT BUDGETS.....	23
<b>GRANT MANAGEMENT AND DISBURSEMENT.....</b>	<b>23</b>
TIMELY EXPENDITURES .....	23
ADVANCE PAYMENT PROCEDURES.....	23
INTEREST EARNED PROCEDURES .....	23
<b>CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET .....</b>	<b>24</b>
CAPITAL IMPROVEMENT PLAN .....	24
ANNUAL BUDGET .....	24
OTHER FINANCING PROGRAMS.....	24
USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT .....	24
ROAD AND BRIDGE INFRASTRUCTURE.....	24
SOFTWARE .....	24
BUILDINGS.....	24
PROJECT LENGTH BUDGET .....	24
PROJECT MANAGEMENT.....	24
REPORTING .....	24
<b>BUDGET POLICIES .....</b>	<b>25</b>
OVERVIEW OF BUDGET AND BUDGET SCHEDULE .....	25
COUNTY JUDGE AS BUDGET OFFICER .....	25
BASIS OF BUDGET .....	25
BALANCED BUDGET FOR EACH BUDGETED FUND .....	26
STATUTES AFFECTING THE BUDGET PROCESS.....	26
AD VALOREM TAXES .....	26
EXPENDITURES OF FUNDS UNDER BUDGET .....	26
WALKER COUNTY APPROACH TO BUDGETING .....	26
CONTINGENCY .....	27

PERSONNEL BUDGET.....	27
NUMBER OF PERSONNEL .....	27
HIRING PROCEDURES AND PLACEMENT OF THE POSITION ON THE SALARY SCALE .....	27
AMENDING THE PERSONNEL ALLOCATION .....	27
EMPLOYEE BENEFITS.....	27
Pension Plan.....	27
Health Plan.....	28
Workers Compensation Insurance.....	28
Social Security/Medicare .....	28
Pay and Pay Classification System .....	28
STATUTORY RESTRICTIONS ON AMENDING THE BUDGET.....	29
LEGAL LEVEL OF CONTROL.....	29
BUDGETARY CONTROLS.....	30
Compliance with Texas State Law and County Policies .....	30
Line Item Level Control .....	30
Capital Purchases.....	30
Encumbrance accounting.....	30
BUDGET AMENDMENTS.....	30
Salaries/Other Pay/Benefits Category .....	30
Operations Category .....	30
Capital .....	31
Centralized Costs/Non-departmental Costs .....	31
One-Time Allocations.....	31
Intergovernmental Services/Contracts.....	31
Transfers .....	31
Projects .....	31
Debt.....	31
Capital Projects Budget.....	31
Unplanned Revenues .....	31
Contingency .....	32
State Law.....	32
County Auditor Review of Budget Amendments.....	32

## FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

### FINANCIAL POLICIES

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

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

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

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

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

**CHARACTERISTICS OF THE REVENUE SYSTEM.** The County strives for the following in its revenue system:

Simplicity in naming and grouping. The County shall strive to keep its revenue classifications system simple to promote understanding of revenue sources.

Realistic and Conservative Estimates.

Reporting. Reports showing actual revenues vs. budgeted revenues shall be presented in detail at least monthly and the Commissioners Court shall be advised of potential shortfall of revenues that could have an adverse effect on the budget.

Monitoring of fee offices timely submittal of revenues to the County Treasurer. As part of the internal audit process, revenue reporting offices shall be carefully monitored.

Aggressive collection policy. Elected officials are encouraged to implement aggressive collection policies and practices. The County shall have in place contracts for collections of past due court and ad valorem revenues

**NON-RECURRING REVENUES.** One-time or non-recurring revenues shall generally not be used to finance current on-going operations. Non-recurring revenues shall generally be used for one- time expenditures.

**PROPERTY TAX REVENUES.** As per state statute, all real and personal property located within the County is valued at 100% of the fair market value based on the appraised value supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Walker County Appraisal District. Property tax shall be maintained at a rate determined by Commissioners Court to fund the budget they establish annually. The County contracts with the Walker County Appraisal District for the collection of current and delinquent taxes. In addition, a third party attorney is hired to collect delinquent taxes. The tax rate is set as part of the annual budget in accordance with the Texas Local Government Code and the Texas Tax Code and in accordance with the Texas Truth in Taxation Guidelines.

**INTEREST INCOME.** Interest is earned from investment of available monies. The County Treasurer is the investment officer and invests monies in accordance with the Commissioners Court approved investment policy. Monthly reports are presented to the Commissioner Court as required by statute. Interest earning shall be deposited in the fund that was the source of the funds invested (interest follows source).

**USER-BASED FEES.** Many fees, including court related fees and vehicle registration fees, are established by state statute. Chapter 118 of the Texas Local Government Code outlines many of the fees that are allowable or required to be charged by Walker County. Other fees such as EMS fees are established by the County. When possible, the County strives to collect fees from the users of the services to recover costs. Fees shall be reviewed each year either under the time line defined by statute or part of the annual budget process.

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

**INTERGOVERNMENTAL REVENUES.** Monies received from other governments shall be matched with the fund or department where the costs or expenses associated with the services are budgeted.

**GRANT AND SPECIAL REVENUES.** Grant and other special revenues received shall be deposited into the fund or department established for this purpose and spent for their intended purpose.

**FEMA/DISASTER REVENUES.** These monies will be matched with their expenditures. Monitoring of costs vs revenues received shall be maintained by the fund or departments receiving the funds. Refunds due to the provider shall be charged back against the department receiving the funds.

## **PURCHASING**

**CENTRALIZED PURCHASING.** Walker County has adopted a centralized purchasing structure and has an appointed Purchasing Agent. A Purchasing Board comprised of the County Judge and District Judges of the 12th and 278th Judicial Districts appoints the Purchasing Agent. Statutory duties of purchasing agents are defined by Texas State Statute. The Purchasing Agent is appointed for two year terms.

**PURCHASING AGENT.** Local Government Code 262.01 defines the role of the purchasing agent. The purchasing agent shall purchase all supplies, materials, and equipment required or used, and contract for all repairs to property used by the county, except purchases and contracts required by law to be made on competitive bid. A person other than the Purchasing Agent may not make the purchase of the supplies, materials or equipment or make the contract for repairs. The Commissioners Court has adopted a Purchasing Policies and Procedures Manual that defines the guidelines for making purchases.

**REQUISITIONS/PURCHASE ORDERS.** Local Government Code 113.901 requires a requisition be signed by the county officer ordering the materials or supplies and unless the requirement is waived by Commissioners Court, the requisition must be signed by the County Judge. Walker County has waived the requirement for the County Judge's signature on the requisition.

**CONTRACTS.** A purchase order defines the terms of an agreement to purchase an item. Contracts that define the terms of the agreement must be approved by the Commissioners Court and requires the signature of the County Judge.

## PERIODIC REPORTING

**STATE STATUTE REQUIRED REPORTING.** State Statute sets the minimum periodic reporting requirements for County Government. The reports are to be presented at Commissioners Court meetings in a timely manner.

- Local Government Code 114.024 requires that a report showing a listing of the county's receipts and disbursements and the accounts of the county be presented at each regular meeting of Commissioner Court.
- Local Government Code 114.025 requires that the County Auditor make monthly and annual reports to the Commissioners Court and to the District Judges of the County. The report is to include: Aggregate amounts received and disbursed, condition of each account on the books, the amount of county and district funds on deposit in the county's depository, the amount of county bonded indebtedness and other indebtedness, and any other facts of interest and information that the County Auditor considers proper or the Court or District Judges request.
- Local Government Code 111.091 requires periodic reports on the budget. The County Auditor includes these reports as part of the monthly reporting process.
- County Treasurer Reporting. Statute places numerous reporting requirements on the County Treasurer related to funds on hand and investment reports.
- Other Elected Officials. Statute places reporting requirements on other elected officials including the County Clerk, District Clerk and Justices of the Peace.

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

## DEBT MANAGEMENT

**ISSUE OF DEBT.** The County shall issue debt only when specifically approved by Commissioners Court and all monies shall be spent for only their designated purpose.

**LONG-TERM DEBT.** The county will use long-term debt only for the purpose of funding capital projects which cannot feasibly be financed with current revenues or available funds and when future citizens will receive the benefit of the improvement. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.

**SHORT-TERM DEBT.** The County will issue short term debt only in instances where funds are not available through current revenues or available for allocation in the budget process from funds in excess of the county's required minimum fund balances as set by policy. In the past this type of debt has been used to issue certificates of obligation to finance equipment. In recent years, the County has been able to finance its equipment through the use of fund balance in excess of the minimum required amount.

**METHOD OF SALE.** The County shall use a competitive bidding process in the sale of bonds or certificates of obligation unless there is specific action of Commissioners Court to vary from the competitive process.

**FINANCIAL ADVISOR.** The Commissioners Court shall review the need and approve the hiring of a Financial Advisor for long term and short-term debt issues as appropriate.

**ANALYSIS OF FINANCING ALTERNATIVES.** Alternatives to the issue of debt including grants, use of reserves, and use of current revenues shall be explored prior to the issue of debt.

**DISCLOSURE.** Full disclosure shall be made available to rating agencies, holders of the debt and other users of financial information. The County shall prepare necessary materials to provide for presentations and the production of the Offering Statement.

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

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

**BIDDING PARAMETERS.** The County will work with the Financial Advisor to construct the notice of sales to ensure the best bid for the County, in light of the existing market condition and other prevailing factors including parameters such as coupon requirements relative to the yield curve, use of bond insurance, call provisions, method of the underwriters compensation, discount or premium coupons.

## **INVESTMENT AND CASH MANAGEMENT**

**STATE STATUTES.** As with other functions in Texas county government, there are statutes governing county investments and cash management. The county is required by Government Code 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of authorized investments in which the county's funds may be invested; and include the maximum allowable stated maturity of any individual investment owned by the County. Texas statute also defines very specific reporting requirements for County Treasurers.

**COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS.** Texas Local Government Code Chapter 113 establishes the role of the County Treasurer as the chief custodian of county funds. It further requires that monies be kept in a designated depository and defines the responsibility of the County Treasurer to account for all money belonging to the County. Statute identifies three classes of funds (1) jury fees, (2) money received under the provisions of road and bridge law, including fines and (3) other money received by the Treasurer's office that is not otherwise appropriated. With the exception of delinquent ad valorem taxes, the County Treasurer is to direct prosecution for the recovery of any debt owed to the county, as provided by law and shall supervise the collection of the debt.

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

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

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

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

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

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

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

## **FUND AND ACCOUNT GROUPS**

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

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

### **MAJOR FUNDS**

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

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

General Fund			
<u>Function: General Government</u>	<u>Function: Judicial</u>	<u>Function: Public Safety</u>	<u>Function: Corrections and Supervision</u>
County Judge	Courts-Central Costs	Sheriff	County Jail
CountyJudge-ITHardware/Software	Courts-Pretrial Bond Supervision	Sheriff Estray	County Jail-Inmate Medical
County Judge -IT Operations	County Court at Law	Courthouse Security	Adult Probation Support
Commissioner's Court	12th Judicial District Court	Constables Central	Adult-Community Services
County Clerk	278th District Court	Constable Precinct 1	
Voter Registration	District Clerk	Constable Precinct 2	<u>Function: Health &amp; Welfare</u>
Elections	Criminal District Attorney	Constable Precinct 3	Veteran's Service
County Facilities	Justice of Peace Precinct 1	Constable Precinct 4	Social Services
Municipal Allocation-Justice Center	Justice of Peace Precinct 2	Department Public Safety Support	Planning & Development
Centralized/Non-Departmental Costs	Justice of Peace Precinct 3	DPS Weigh Station Utilities/Services	Litter Control
Contingency Allocation	Justice of Peace Precinct 4	Weigh Station Site Support	Health and Welfare Intergovernmental/Service Contracts
<u>Function: Financial Administration</u>	Juvenile Probation	Emergency Operations	<u>Function: Education and Culture</u>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<u>Function: Transfers</u>
County Treasurer - Collections/Compliance			
Purchasing			
Vehicle Registration			
Financial Intergovernmental Service/Contracts			

Figure 1: General Fund Groupings

**General Projects 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.

<b>Road and Bridge Fund</b>
<b>Function: Public Transportation</b>
General Road & Bridge
Road and Bridge Precinct 1
Road and Bridge Precinct 2
Road and Bridge Precinct 3
Road and Bridge Precinct 4
Bridge and Special Projects
Weigh Station Operations
Weigh Stations Projects
Transfers

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



*Walker County*  
Adopted Budget Fiscal Year 2023-2024  
Glossary of Terms

**Account:** Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

**Accounting System:** The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual:** The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**Accrual Basis of Accounting:** The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

**Adopted Budget:** The budget amounts as originally approved by the Walker County Commissioners' Court.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property in proportion to the value of the property according to the property's valuation set by the Appraisal District and the tax rate set by the County. *Ad valorem* is a Latin term meaning "according to value."

**Allocation:** A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

**Amended Budget:** A budget that includes changes to the adopted budget that has been approved by the Commissioners' Court.

**Appropriation:** An appropriation is a legal authorization to incur obligations and to make expenditures for specific purposes

**Assessed Valuation:** An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

**Assets:** Property owned by the County that has monetary value.

**Audit:** An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Walker County contracts for an audit to be performed each year.

**Authorized Positions:** All positions authorized by the Commissioners Court for each office and department. This includes both full time and part time positions.

**Available Fund Balance:** The cash remaining from the prior year, which is available for appropriation and expenditure in the current year.

**Balanced Budget:** According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

**Base Budget:** Ongoing expense for personnel and maintenance and operations required to maintain service levels previously authorized by the Commissioners Court. In Walker County the budget less one-time appropriations (such as capital items or equipment purchases) is referred to as the base budget.

**Bond:** Bonds are used as long term debt instruments to pay for capital expenditures. A bond is a debt investment, with which the investor loans money to an entity (the County) with written promise to pay a specified sum of money (principal) at a specific future date (maturity data), as well as periodic interest paid at a specified percentage of the principal (interest rate).

**Bond Rating:** The credit worthiness of a government as evaluated by independent agencies.

**Budget (Operating):** A comprehensive financial plan of operations, which attempts to allocate limited revenues among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the County and its offices and departments operate.

**Budget Amendment:** A budget amendment changes the authorized level of funding for an organization or line item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court Approval.

**Budget Calendar:** The schedule of key or target dates, which the County follows in the preparation and adoption of the budget.

**Budget Categories:** The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In the Walker County budget, the categories are:

- Salaries/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Inter-Governmental Services/Contracts
- Transfers

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Budget Document:** The instrument used by the Budget Officer to present a comprehensive financial program to Commissioners Court.



**Budget Message:** The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

**Budgetary Trends:** Revenues and expenditure growth trends based on past experience.

**Capital Assets (Fixed Assets):** Assets of significant value, which have a useful life of over one year, and by policy cost \$5000 or more.

**Capital:** The expenditure group used to fund capital outlay purchases such as furniture, computers, vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the County.

**Capital Expenditures:** The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges. A capital expenditure is incurred the expense adds value to an existing fixed asset with a useful life extending beyond the taxable year.

**Capital Improvements Program (CIP):** The comprehensive presentation of capital project expenditure estimates, finding requirements, capital budget requests, and program data for the construction of public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

**Capital Outlays:** Expenditures for the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

**Capital Project:** Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities construction, and the initial furnishings and equipment required to make facility operational.

**Capital Project Fund:** One or more funds used to account for the financial resources designated for major capital acquisitions and construction of major capital improvements, and/or acquisition of major equipment. Separate funds are required for each capital project per GAAP.

**Carry Forward Balance:** The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

**Cash Management:** The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

**Certificate of Obligation:** An alternative form of financing to bonds. Interest rates for Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to jail construction, etc.

**Chapter 59 Forfeiture:** Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

**Compensation:** Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Cost of Living Adjustment (COLA):** An “across the board” increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the Commissioners Court.

**Current Taxes:** Property taxes that are levied and due within one year.

**Debt Limit:** The statutory or constitutional maximum debt that the County can legally incur.

**Debt Service:** The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Delinquent Taxes:** Property taxes, which are unpaid after the due date, in which a penalty is assessed for non-payment.

**Department:** A major administrative division of the County, which indicates overall management responsibility for the operation of a group of related functions, such as sheriff or county clerk. In county government, most department heads are elected.

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset, which is charged as an expense during a particular accounting period.

**Effective Tax Rate:** That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

**Employee Benefits:** For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments that are reserved in specified appropriations. The commitment of appropriated funds to purchase an item or service. Encumbrances cease to exist when paid or when an actual liability is established. Encumbrances lapse at fiscal year-end.

**Enterprise Fund:** Account used to properly record activities which provide primarily to the public on a charge basis.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure Group:** A grouping of like expenditures used to exercise budgetary control. For example, the Salary/Other Pay/Benefits category group includes salaries, social security and Medicare, retirement, group health insurance, worker's comp insurance and unemployment. An office or department can over run an individual line item as long as the expenditure group remains within the budget.

**Expenditures:** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expenditures by Function:**

**General Government** – Activities associated with the general operations of the county including the oversight, operating systems, records management, elections, and county facility maintenance. Examples include County Judge, Commissioners Court, County Clerk, and Information Technology.

**Financial Administration** – Activities associated with finances, collections/compliance, purchasing, human resources, and vehicle registrations. Examples include County Auditor, County Treasurer, Purchasing, and Vehicle Registration.

**Judicial** – Activities associated with providing judicial court services. Examples include County Court at Law, District Clerk, Justice Courts, District Courts, Criminal District Attorney, and Juvenile Probation.

**Public Safety** – Activities associated with the protection of persons and property, emergency operations, and serving judicial documents. Examples include Sheriff's Office, Courthouse Security, Emergency Operations, and Constables.

**Corrections and Supervision** – Activities associated with providing incarceration services and probation services. Examples include Jail Operations and Adult Probation.

**Health and Welfare** – Activities associated with providing welfare related services and litter control. Also includes activities for active senior adults, and health services for children. Examples include Veteran Services, CPS, and contracts including the Senior Center, Boys and Girls Club, YMCA etc.

**Education and Culture** – Activities associated with providing education in areas of agriculture, adult life skills, and history of the County. Other activities include providing limited-resource families with knowledge, skills and behaviors to maximize their quality of life. Examples include Agriculture Extension and Historical Commission.

**Roads, Bridges, and Transportation** – Activities associated with providing a road and bridge system to the county. Examples include Road and Bridge.

**Debt Service** – Activities associated with the repayment of principal and interest on debt. Examples include debt service payments.

**Capital Outlay** – Activities associated with the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Unclassified – Activities associated with multiple functional areas or not associated to a functional area. Examples include General Fund Transfers Out.

Fee (Fees of Office): Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fiduciary: A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

Fiduciary Fund: Contain resources held by a government but belonging to individuals or other entities other than the government, such as a trust fund.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

Fiscal Year (FY): The time period designated by the County signifying the beginning and the ending periods for recording financial transactions. Walker County has designated October 1 to September 30 as its fiscal year.

FTE: Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, judicial)

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: An excess of an entity's revenues over expenditures and encumbrances over a period of time.

GASB 34: Statement 34, issued in June 1999 by the Governmental Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB 34 was developed to make annual reports more comprehensive and easier to read.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. General Fund revenues include property taxes, charges of services, fines and forfeitures, inter-governmental revenue and other miscellaneous types of revenue. The General Fund includes most of the basic operating services, such as the Sheriff's Office, Jail, Judicial System, Information Technology, Constables, and Justices of the Peace.

**General Obligation Bond:** General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the County pledges its full faith and credit to the repayment of the issued bonds.

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Governmental Accounting Standards Board (GASB):** The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

**Governmental Fund:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government wide financial statements.

**Grant:** A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

**Homestead:** A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

**Homestead Exemption:** Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if was worth only \$35,000.

**Incremental Funding:** The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

**Indigent Population:** All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

**Infrastructure:** Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

**Interest and Sinking Rate (I&S):** The amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Intergovernmental Grant:** A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

**Internal Service Fund:** Funds utilized to account for the financing of goods and services provided by one department or office to other departments or offices within a government.

**Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

**Line Item:** A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

**Long Term Debt:** Debt with maturity of more than one year after the date of issuance.

**Longevity:** A benefit provided to reward employees for continued and uninterrupted employment with the County. The benefit is awarded after completing 5 or more years of full-time service and maxes out after 20 years of service.

**Operations:** The expenditure group that includes all payments for commodities and low value assets. Examples of line items in this group include office supplies, small tools, software, and uniforms.

**Major Fund:** Funds used to account for the governments' financial activities. In a budget document, a fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than ten (10) percent of revenues or expenditures of the appropriated budget. This definition differs from GAAP external reporting purposes, where in the comprehensive annual financial report (CAFR) major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten (10) percent of corresponding totals for all governmental or enterprise funds and at least five (5) percent of the aggregate amount for the same item.

**Maturities:** The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed.

**Mission:** The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: "to provide safe, reliable, and cost-efficient public transportation to the residents of the county."

**Modified Accrual Basis Accounting:** This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements are shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

**Operating Funds:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay as you go" capital projects.

**Per Capita Debt:** The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

**Personnel Costs:** Expenditures made for salaries, wages, and benefits payable to county employees.

**Policy:** A course of action designed to set parameters for decisions and actions.

**Principal:** The face value of a bond, payable on stated dates of maturity.

**Proprietary Fund:** Fund that is used to report activities financed primarily by revenues generated by the activities themselves, and thus referred to as business-like activities of the county.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Reserve:** An account used to indicate that parts of a fund's assets are reserved for a specific purpose.

**Resources:** Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**Revenue:** The funds collected by a government.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss.

**ROW:** Right of Way

**Special Revenue Funds:** The funds used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Supplemental Requests:** Requests submitted by departments during the budget preparation period to change the level of service. Generally, these requests are for additional resources including personnel.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

## ACRONYMS

AC	Air Condition
ACFR	Annual Comprehensive Financial Report
Alloc	Allocation
ARP	American Rescue Plan
CAFR	Comprehensive Annual Financial Report
CDA	Criminal District Attorney
CDBG	Community Development Block Grant
CDBG-MIT	Community Development Block Grant – Mitigation
MOD	Method of Distribution
CERT	Citizen Emergency Response Team
CGFM	Certified Government Financial Manager
Chg	Charges
CO	Certificate of Obligation
CP	Crabbs Prairie
CPA	Certified Public Accountant
CPS	Child Protective Services
CRF	Coronavirus Relief Fund
CSCD	Community Supervision and Corrections Department
CSR	Community Supervision Resource
DA	District Attorney
DEA	Drug Enforcement Administration
Dept	Department
DOJ	Department of Justice
DPS	Department of Public Safety
DSHS	Department of State Health Services
DTO	Drug Trafficking Organizations
EMS	Emergency Medical Services
EOL	End of Life
Eq	Equipment
ESD	Emergency Special District
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GCC	Government Community Cloud
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLO	General Land Office
HB	House Bill
HGAC	Houston-Galveston Area Council
HIDTA	High Intensity Drug Traffic Area



HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
I.T.	Information Technology Department
ISD	Independent School District
JAG	Justice Assistance Grant
JP	Justice of Peace
LATCF	Local Assistance and Tribal Consistency Fund
LBB	Legislative Budget Board
LEOSE	Law Enforcement Officers Standards and Education
LVN	Licensed Vocational Nurse
Maint	Maintenance
MHMR	Mental Health and Mental Retardation
MOCONET	Montgomery County Narcotics Enforcement Team
NWISD	New Waverly Independent School District
OCDETF	Organized Crime Drug Enforcement Task Force
OEM	Office of Emergency Management
OSSF	On-Site Septic Facilities
P&I	Penalty and Interest
RB	Road and Bridge
ROW	Right of Way
SAA	State Administrative Agency
SAN	Security Assistance Network
SB	Senate Bill
SCAAP	State Criminal Alien Assistance Program
SPU	Special Prosecution Unit
SRO	School Resource Officer
SUD	Special Utility District
TABC	Texas Alcoholic and Beverage Commission
TAC	Texas Association of Counties
TCDRS	Texas County and District Retirement System
TCJS	Texas Commission Jail Standards
TCOLE	Texas Commission on Law Enforcement
TDCJ	Texas Department of Criminal Justice
TDEM	Texas Division of Emergency Management
TIRZ	Tax Increment Reinvestment Zone
TRZ	Tax Reinvestment Zone
TSHA	Texas State Historical Association
TxCPA	Texas Comptroller of Public Accounts
TxDMV	Texas Department of Motor Vehicles
TXDOT	Texas Department of Transportation
U.S.	United States
VFD	Volunteer Fire Department
VIPS	Volunteers in Police Service

VIT	Vehicle Inventory Tax
WCAD	Walker County Appraisal District
WCHA	Walker County Housing Authority
WCPSCC	Walker County Public Safety Communication Center
WS	Weigh Station
YMCA	Young Men's Christian Association

# 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.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 5,527,392,242
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 1,049,452,089
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,477,940,153
4.	<b>2022 total adopted tax rate.</b>	\$ 0.4490 /\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	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. <sup>3</sup>	\$ 4,192,889
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 475,640,188
	B. 2022 disputed value: .....	- \$ 47,564,019
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 428,076,169
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 432,269,058

<sup>1</sup> Tex. Tax Code § 26.012(14)<sup>2</sup> Tex. Tax Code § 26.012(14)<sup>3</sup> Tex. Tax Code § 26.012(13)<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 4,910,209,211
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>4,633,530</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>10,127,025</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 14,760,555
11.	<b>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.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p><b>A. 2022 market value:</b> ..... \$ <u>19,964,150</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>438,810</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 19,525,340
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 34,285,895
13.	<b>2022 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 64,507,063
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 4,811,416,253
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 21,603,258
16.	<b>Taxes refunded for years preceding tax year 2022.</b> 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. <sup>9</sup>	\$ 28,794
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 21,632,052
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <p><b>A. Certified values:</b> ..... \$ <u>6,653,394,101</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>5,975,382</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ <u>65,174,968</u></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 6,594,194,515

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>374,355,175</u> <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>374,355,175</u>	
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ <u>1,226,411,211</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>5,742,138,479</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>303,161,009</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>303,161,009</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>5,438,977,470</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.3977</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.4255</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,910,209,211</u>

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

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

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

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

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>20,892,940</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>27,020</u> <b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>144,818</u> <b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u> <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>-117,798</u> <b>E. Add Line 30 to 31D.</b>	\$ <u>20,775,142</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,438,977,470</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.3819</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>125,523</u> <b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>123,935</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u> <b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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>B. 2022 indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0038</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0004</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0.0004</u>/\$100</p>
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0.0000</u>/\$100</p>
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.0000</u>/\$100</p>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.3823</u> /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.0949</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ <u>0.4772</u>/\$100</p>
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.4939</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
<b>42.</b>	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ <u>1,373,168</u> <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>154,665</u> <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u> <b>D. Subtract amount paid</b> from other resources ..... - \$ <u>61,000</u> <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ <u>1,157,503</u>
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>1,157,503</u>
<b>45.</b>	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> % <b>B.</b> Enter the 2022 actual collection rate. .... <u>97.69</u> % <b>C.</b> Enter the 2021 actual collection rate. .... <u>98.03</u> % <b>D.</b> Enter the 2020 actual collection rate. .... <u>100.42</u> % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	<u>100.00</u> %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>1,157,503</u>
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,742,138,479</u>
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0201</u> /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.5140</u> /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 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.	<b>Taxable Sales.</b> 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. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>5,162,819</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,742,138,479</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0899</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3977</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.5140</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

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

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

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

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

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

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

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	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
<b>64. Year 2 component.</b>	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
<b>65. Year 1 component.</b>	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
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ <u>0.0366</u> /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.4607</u> /\$100

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

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

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

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

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

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

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

**SECTION 6: De Minimis Rate**

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.3823</u> /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,742,138,479</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0087</u> /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0201</u> /\$100
72.	<b>De minimis rate.</b> 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.<sup>46</sup>

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 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> . <b>- or -</b> 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. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____/\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____/\$100

<sup>46</sup> Tex. Tax Code §26.042(b)<sup>47</sup> Tex. Tax Code §26.042(f)<sup>48</sup> Tex. Tax Code §26.042(c)<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 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.<sup>50</sup>

**print here** ▶ Stacey M. Poteete

Printed Name of Taxing Unit Representative

**sign here** ▶ 

Taxing Unit Representative

8-2-23

Date

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