

A detailed black and white illustration of a 19th-century town, likely Raleigh, North Carolina. The scene is set on a hillside. In the foreground, there is a large, ornate building with multiple gables and windows. To its left is a smaller building with a classical portico supported by columns. A path leads from the bottom left towards the center, where two figures are walking. In the middle ground, a large, multi-story building with many windows is prominent. To its right is a church with a tall, dark steeple. Further back, there are several smaller houses and buildings scattered across the hillside. A horse-drawn carriage is visible on the left side. The overall style is that of a historical engraving or illustration. At the bottom, there is a small inscription: "Raleigh, N.C. 1850" and "Engraved by J. H. Smith, N.C."

FILED FOR RECORD
At 1:06 o'clock 2 M

AUG 14 202

KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS
By Deputy

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WALKER COUNTY
PROPOSED BUDGET

October 1, 2024 – September 30, 2025

Commissioners Court

COLT CHRISTIAN, COUNTY JUDGE

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

FILED FOR RECORD

At 11:06 o'clock P.M

AUG 14 2024

KARI FRENCH, COUNTY CLERK
WALKER COUNTY, TEXAS

By mg Deputy

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Walker County, Texas

Walker County Proposed Budget October 1, 2024 thru September 30, 2025

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$2,453,726 (8.63% increase), and of that amount \$802,918 is tax revenue to be raised from new property added to the tax roll this year.

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

County Judge Colt Christian	Yes
Commissioner Precinct 1 – Danny Kuykendall	Yes
Commissioner Precinct 2 - Ronnie White	Yes
Commissioner Precinct 3 – Bill Daugette, Jr.	Yes
Commissioner Precinct 4 – Brandon Decker	Yes

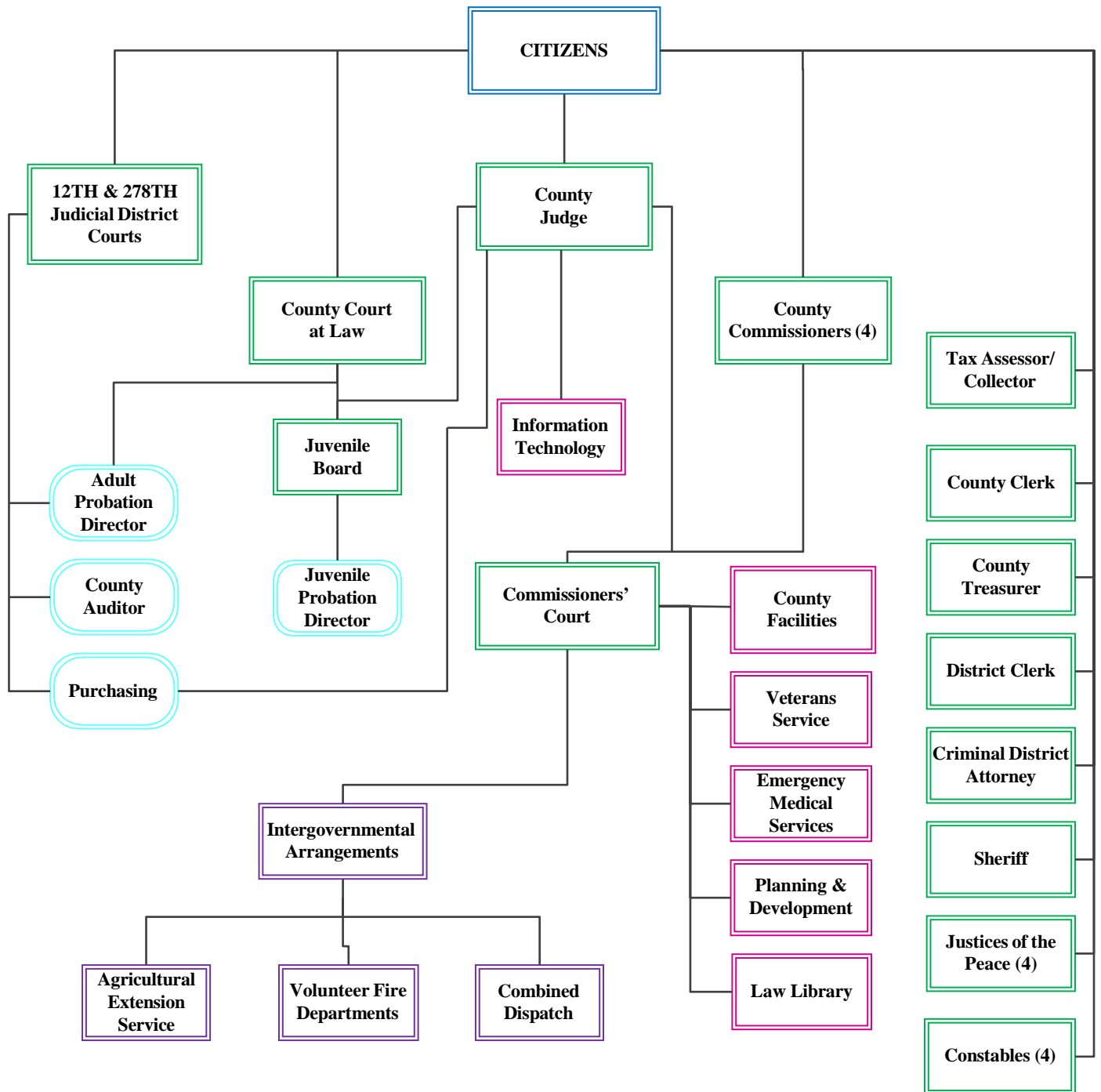
The county property tax rate for the preceding fiscal year (FY 23-24) was \$0.4127 for each \$100 taxable assessed valuation.

For the proposed year's budget, the proposed tax rate is \$0.4403 per \$100 taxable assessed valuation. The calculated No-New-Revenue tax rate is \$0.4153. The calculated Voter-Approval-Rate is \$0.4662 per \$100 taxable assessed valuation. The calculated No-New-Revenue maintenance and operations tax rate is \$0.4208 and the calculated debt rate is \$0.0195.

The total debt obligation of the county is \$ 9,460,000.

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

Walker County, Texas Organization





Walker County Principal Officials

Commissioner's Court

Name

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

Office

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

Elected Officials

Name

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

Office

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

Appointed Officials

Name

Patricia Allen
Kristin Hunter
Jill Saumell
Cheryl Cowart

Office

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

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Walker County
Proposed Budget Fiscal Year 2024-2025
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1301 Sam Houston Avenue Room 206

Huntsville, Texas 77340

(936) 436-4948

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

Ladies and Gentlemen:

As discussed and agreed upon by the Commissioners Court, the Walker County proposed budget for the 2024-2025 fiscal year is herein submitted. The proposed budget, if adopted would establish the legal spending limits for FY 2024-2025. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Colt Christian and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, filed this budget with the County Clerk to present to the public for their review and discussion. The County Judge is the budget officer for Walker County, as per Texas State Statute for counties the size of Walker County. The County Auditor worked with the County Judge in his initial preparation of the budget submitted to the Commissioners Court, and with the County Judge and Commissioners Court in finalizing the numbers that were submitted to the County Clerk.

Commissioners Court entered the budget process this year working with the strategic plan adopted last year that formalized goals of the county and planning for the future as growth in Walker County continues. The focus was on addressing public safety needs, emergency medical and other services needs, assets and equipment replacement, maintaining the recently implemented salary study, implementing recommendations from a county-wide IT assessment study, maintaining roads and infrastructure, maintaining reserves at the 25% level, and ensuring responsible financial decisions in the current environment.

The unincorporated areas of Walker County continue to experience high levels of new lot development. 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. Between July of 2023 and June of 2024, the unincorporated areas of Walker County have seen the creation of over 500 new residential lots in pre-development, and more than 500 new development permits have been applied for in that same period. 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.

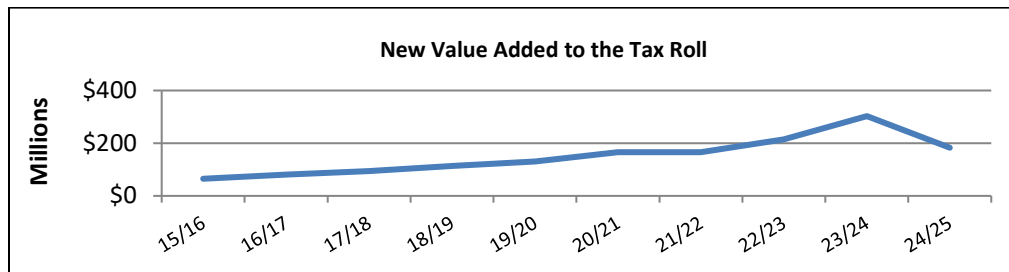
Walker County adopted a major revision to its subdivision regulations following extensive input from elected officials, staff, real estate professionals, registered professional surveyors, professional engineers, other governmental agencies, and the general public. The revised regulations went into effect June 1, 2022, and apply to the subdivision of property within the unincorporated areas of Walker County, these regulations have been updated multiple times since that date.

Externals factors affecting the budget this year included estimating the revenues and expenditures on historical patterns with increasing costs related to inflation, uncertainties in the economy, increases in costs of road materials, and price increases from vendors for materials and services. Another factor of significant impact is addressing the needs related to ambulance service, including adding an additional crew and increases in pay to retain and attract paramedics.

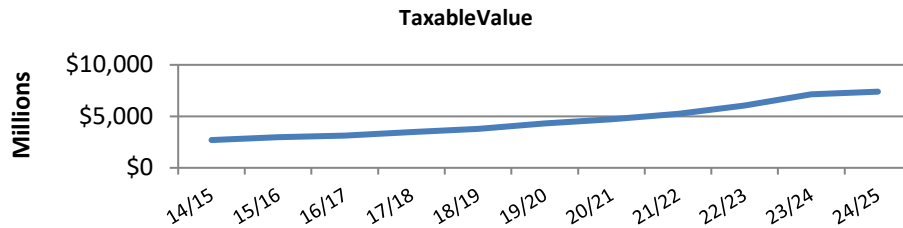
Significant items in this budget are:

- The total proposed expenditure budget for FY 24/25, that begins October 1, 2024 is \$ 50,603,436 compared to the original expenditure budget of \$47,581,591 for the FY 23/24 year, an increase of \$3,021,845, approximately a 6% increase. A detail of all changes in allocations is presented starting on page C-14 of this document.
- Funds are available in the Capital Projects Budget for implementing recommendations included in a county-wide IT assessment study
- Funds are available in the Capital Projects Budget for capital improvements and projects from a transfer from the General Fund in FY 2023 budget. This fund's allocation increased by \$260,000 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 \$494,990 in the FY 24/25 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% range, a combination of funding the 2% 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 remains in the 67% range. The County is in the final stages of closing out a \$4,445,000 road improvements grant from the Texas General Land Office. The county is currently under contract with Grant Works for administrative services and continues the application process and planning for road and drainage projects to be funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide eligibility amount of \$6,175,023 (split between the four road and bridge precincts). The County continues to research additional grants. A transfer of \$600,000 is budgeted in FY 24/25 for road improvements.
- The County has funded in the FY 24/25 budget the commitment for working 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. In the FY 24/25 budget, a six-person crew is added and funds budgeted for the operating and capital costs to enhance services in the area.
- 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 24/25, the ad valorem tax deposited in the EMS Fund is equivalent to a 10% of the tax rate.

- Salaries, workforce, and benefits plan for employees
 - ✓ A two (2%) adjustment + \$460 increase was made to the salary plan and includes several position updates approved during the budget process. The adopted salary plan, implemented two years ago, was to bring salaries to be competitive with other local employers and comparable jobs. The budget includes maintaining the current level of employee benefits.
 - ✓ A part-time employee is added in the Constable Precinct 2 to assist with the serving of papers.
 - ✓ A staffing allocation changes in the Emergency Medical Services budget will allow for the hiring of an additional paramedic and a supplemental pay increase over the increase for other employees was added to paramedics pay to retain and help in the recruiting of paramedics.
- This proposed budget is presented using the No-New Revenue Tax Rate plus 2.5 cents. The Commissioners Court proposed tax rate is \$0.4403 per \$100 taxable assessed value as compared to the current rate of \$0.4127 in FY 23/24. The separate components of the proposed tax rate are: operating rate \$0.4208 per \$100 taxable assessed value, and debt service rate of \$0.0195 per \$100 taxable assessed value.
- This tax rate, at 100% collection, will raise \$2,453,726 more revenue than last year, an 8.6% increase. Of this amount, \$802,918 is from new growth. The budgeted collection rate for the tax levy for FY 2024-2025 is 96.5% of the levy. Historically actual collections of current taxes are in the 97% range. The amount of the levy attributable to frozen taxes and the amount to be paid to the TIRZ continue to increase.
- Taxable new growth for Walker County totals \$182,357,029 for tax year 2024, down from \$302,773,191 in tax year 2023. The graph below depicts the deviation from the upward trend of new property values growth in Walker County.



- Properties subject to the tax ceiling also continue to increase. The tax ceiling value increased to \$1,426,294,323 from \$1,285,512,040, an increase of 10.9%. The net gain in total taxable value of \$270,100,868 is an approximate 3.8% increase from the prior year. This year, the calculated No-New-Revenue tax rate increased, rather than the historical decrease seen as a result of the increases in assessed value. In this tax year, a new exemption was put in place. 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, 2025, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance and the proposed budget projects a General Fund-fund balance as a percentage of the operating budget of 31.5% at year end. Using fund balance to fund one-time costs results in the ability to keep the needed tax rate lower than would otherwise be needed.

Acknowledgements: My thanks to Judge 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



Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2024-2025 Proposed Budget				
*Including Projects Fund				
101 General Fund	\$ 12,376,572	\$ 30,962,954	\$ 32,947,309	\$ 10,392,217
105 General Projects Funds(\$4,764,420 Previously Allocated)	\$ 4,701,538	270,000	494,990	4,476,548
115 General Capital Projects Fund(\$4,712,251 Previously Allocated)	\$ 4,712,251	260,000	260,000	4,712,251
185 Healthy County Initiative	\$ 17,114	600	3,000	14,714
192 Debt Service Fund	\$ 389,879	1,228,503	1,377,568	240,814
220 Road & Bridge Fund	\$ 148,677	7,378,479	7,527,156	-
301 EMS Fund	\$ 3,793,235	6,482,443	7,254,864	3,020,814
511 County Records Management and Preservation Fund	\$ 5,422	-	-	5,422
512 County Courts Records Preservation (Digitize)	\$ 44,656	1,000	25,000	20,656
515 County Clerk Records Management and Preservation Fund	\$ 351,674	113,000	107,718	356,956
516 County Clerk Records Archive Account Fund	\$ 363,992	93,000	5,000	451,992
517 County Facility Fee Fund	\$ 49,736	13,000	-	62,736
518 District Clerk Records Management and Preservation Fund	\$ 87,185	21,500	10,000	98,685
519 District Clerk Rider Fund	\$ 80,316	87,000	42,361	124,955
520 District Clerk Archive Fund	\$ 6,271	-	2,941	3,330
523 County Jury Fee Fund	\$ 1,369	-	-	1,369
524 County Jury Fund SB 41	\$ 14,980	6,000	5,000	15,980
525 Court Reporter Service Fund	\$ 29,600	24,200	17,600	36,200
526 County Law Library Fund	\$ 77,574	36,600	33,424	80,750
527 Language Access Fund	\$ 4,645	3,000	1,000	6,645
536 Courthouse Security Fund	\$ 19,018	83,741	99,857	2,902
537 Justice Courts Building Security Fund	\$ 60,939	4,200	17,500	47,639
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 63,231	14,100	-	77,331
539 County Specialty Court Programs	\$ 25,378	6,100	-	31,478
550 Justice Court Technology Fund	\$ 82,109	15,500	24,701	72,908
551 County and District Court Technology Fund	\$ 3,538	1,250	1,250	3,538
552 Child Abuse Prevention Fund	\$ 2,873	500	-	3,373
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 160,261	16,000	30,671	145,590
562 District Attorney Forfeiture Fund	\$ 233,880	7,000	24,000	216,880
563 Hot Check Fee Fund	\$ 242	-	242	-
574 Sheriff Forfeiture Fund	\$ 546,522	20,000	40,000	526,522
576 Inmate Medical Fund	\$ 69,047	5,600	10,000	64,647
577 DOJ Equitable Sharing Fund	\$ 491,178	12,000	50,000	453,178
578 Sheriff Commissary Fund	\$ 539,672	147,000	115,800	570,872
583 Elections Equipment Fund	\$ 47,930	43,000	45,545	45,385
584 Elections Services Contract Fund	\$ 70,220	10,500	6,439	74,281
589 Tax Assessor Special Inventory Fund	\$ 97	-	-	97
701 Insurance Fund-Retiree Health	\$ 2,230,684	\$ 80,000	\$ -	\$ 2,310,684
Total	\$ 31,903,505	\$ 47,470,270	\$ 50,603,436	\$ 28,770,339
Fiscal Year 2023-2024 Original Budget				
*Including Projects Fund				
101 General Fund	\$ 10,894,669	\$ 29,927,033	\$ 31,670,177	\$ 9,151,525
105 General Projects Funds(\$5,273,500 Previously Allocated)	\$ 5,458,510	150,000	335,010	5,273,500
115 General Capital Projects Fund(\$5,500,000 Previously Allocated)	\$ 5,748,000	-	248,000	5,500,000
185 Healthy County Initiative	\$ 20,994	300	3,000	18,294
192 Debt Service Fund	\$ 322,773	1,218,503	1,373,168	168,108
220 Road & Bridge Fund	\$ 71,000	7,135,479	7,206,479	-
301 EMS Fund	\$ 2,828,387	4,966,269	5,949,349	1,845,307
511 County Records Management and Preservation Fund	\$ 2,872	-	-	2,872
512 County Courts Records Preservation (Digitize)	\$ 66,018	-	25,000	41,018
515 County Clerk Records Management and Preservation Fund	\$ 357,013	110,000	104,531	362,482
516 County Clerk Records Archive Account Fund	\$ 276,734	87,000	5,000	358,734
517 County Facility Fee Fund	\$ 35,863	18,000	-	53,863
518 District Clerk Records Management and Preservation Fund	\$ 59,055	20,100	10,000	69,155
519 District Clerk Rider Fund	\$ 32,430	84,600	106,595	10,435
520 District Clerk Archive Fund	\$ 4,984	-	2,941	2,043
523 County Jury Fee Fund	\$ -	-	-	-
524 County Jury Fund SB 41	\$ 12,222	10,000	5,000	17,222
525 Court Reporter Service Fund	\$ 24,211	17,600	17,600	24,211
526 County Law Library Fund	\$ 56,463	33,000	33,435	56,028
527 Language Access Fund	\$ 10,648	5,000	1,000	14,648
536 Courthouse Security Fund	\$ 15,004	83,741	96,559	2,186
537 Justice Courts Building Security Fund	\$ 60,030	3,700	17,500	46,230
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 48,451	11,000	-	59,451
539 County Specialty Court Programs	\$ 18,804	5,500	-	24,304
550 Justice Court Technology Fund	\$ 81,557	11,900	24,701	68,756
551 County and District Court Technology Fund	\$ 1,202	1,250	1,250	1,202
552 Child Abuse Prevention Fund	\$ 2,389	500	-	2,889
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 138,028	13,500	30,706	120,822
562 District Attorney Forfeiture Fund	\$ 213,778	-	24,000	189,778
563 Hot Check Fee Fund	\$ -	300	300	-
574 Sheriff Forfeiture Fund	\$ 560,242	10,000	40,000	530,242
576 Inmate Medical Fund	\$ 61,992	4,100	10,000	56,092
577 DOJ Equitable Sharing Fund	\$ 465,480	12,000	50,000	427,480
578 Sheriff Commissary Fund	\$ 420,122	142,000	115,800	446,322
583 Elections Equipment Fund	\$ 32,024	43,000	45,545	29,479
584 Elections Services Contract Fund	\$ 67,038	10,500	6,445	71,093
589 Tax Assessor Special Inventory Fund	\$ 96	-	-	96
701 Insurance Fund-Retiree Health	\$ 2,108,990	\$ 60,000	\$ -	\$ 2,168,990
Total	\$ 30,578,073	\$ 44,218,375	\$ 47,581,591	\$ 27,214,857



Budget Summary

Fiscal Year 2023-2024 Estimated

*Including Projects Fund

101 General Fund	\$	12,347,507	\$	30,293,321	\$	30,264,256	\$	12,376,572
105 Projects Fund	\$	6,022,071	\$	386,959		1,707,492		4,701,538
115 General Capital Projects Fund	\$	5,754,896		301,000		1,343,645		4,712,251
185 Healthy County Initiative	\$	17,879		2,235		3,000		17,114
192 Debt Service Fund	\$	344,830		1,418,217		1,373,168		389,879
220 Road & Bridge Fund	\$	4,142,062		7,372,469		11,365,854		148,677
301 EMS Fund	\$	4,065,731		5,404,475		5,676,971		3,793,235
511 County Records Management and Preservation Fund	\$	2,997		2,425		-		5,422
512 County Courts Records Preservation (Digitize)	\$	67,256		2,400		25,000		44,656
515 County Clerk Records Management and Preservation Fund	\$	353,805		118,000		120,131		351,674
516 County Clerk Records Archive Account Fund	\$	285,212		100,000		21,220		363,992
517 County Facility Fee Fund	\$	36,536		13,200		-		49,736
518 District Clerk Records Management and Preservation Fund	\$	61,185		26,000		-		87,185
519 District Clerk Rider Fund	\$	47,907		87,000		54,591		80,316
520 District Clerk Archive Fund	\$	6,071		200		-		6,271
523 County Jury Fee Fund	\$	1,069		300		-		1,369
524 County Jury Fund SB 41	\$	13,780		6,200		5,000		14,980
525 Court Reporter Service Fund	\$	22,800		24,400		17,600		29,600
526 County Law Library Fund	\$	59,954		37,200		19,580		77,574
527 Language Access Fund	\$	2,645		3,000		1,000		4,645
536 Courthouse Security Fund	\$	16,836		98,741		96,559		19,018
537 Justice Courts Building Security Fund	\$	60,539		5,400		5,000		60,939
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	49,031		14,200		-		63,231
539 County Specialty Court Programs	\$	18,578		6,800		-		25,378
550 Justice Court Technology Fund	\$	85,810		16,000		19,701		82,109
551 County and District Court Technology Fund	\$	2,388		1,150		-		3,538
552 Child Abuse Prevention Fund	\$	2,373		500		-		2,873
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	144,261		18,500		2,500		160,261
562 District Attorney Forfeiture Fund	\$	215,851		23,029		5,000		233,880
563 Hot Check Fee Fund	\$	42		500		300		242
574 Sheriff Forfeiture Fund	\$	531,481		77,041		62,000		546,522
576 Inmate Medical Fund	\$	63,047		6,000		-		69,047
577 DOJ Equitable Sharing Fund	\$	467,578		23,600		-		491,178
578 Sheriff Commissary Fund	\$	428,372		154,300		43,000		539,672
583 Elections Equipment Fund	\$	32,025		61,450		45,545		47,930
584 Elections Services Contract Fund	\$	68,067		11,200		9,047		70,220
589 Tax Assessor Special Inventory Fund	\$	97		-		-		97
701 Insurance Fund-Retiree Health	\$	2,113,684	\$	117,000	\$	-	\$	2,230,684
Total		\$ 37,956,253		\$ 46,256,912		\$ 52,309,660		\$ 31,903,505

Fiscal Year 2022-2023 Actual

*Including Projects Fund

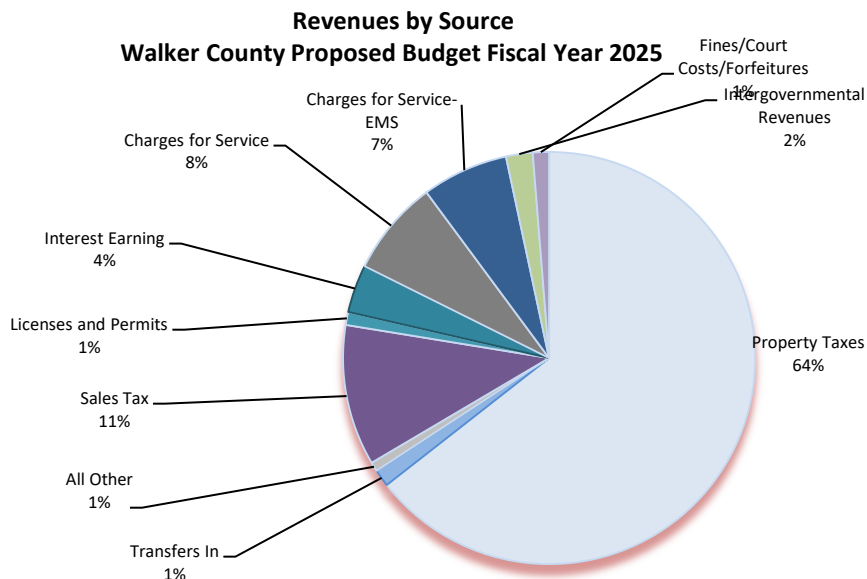
101 General Fund	\$	16,261,639	\$	32,158,925	\$	36,073,057	\$	12,347,507
105 Projects Fund	\$	6,288,070		2,240,622		2,506,621		6,022,071
115 General Capital Projects Fund	\$	-		5,754,896		-		5,754,896
185 Healthy County Initiative	\$	20,304		924		3,349		17,879
192 Debt Service Fund	\$	292,641		1,425,057		1,372,868		344,830
220 Road & Bridge Fund	\$	4,061,871		7,447,433		7,367,242		4,142,062
301 EMS Fund	\$	3,035,323		5,788,640		4,758,232		4,065,731
511 County Records Management and Preservation Fund	\$	446		2,551		-		2,997
512 County Courts Records Preservation (Digitize)	\$	63,717		3,539		-		67,256
515 County Clerk Records Management and Preservation Fund	\$	283,213		119,098		48,506		353,805
516 County Clerk Records Archive Account Fund	\$	187,234		97,978		-		285,212
517 County Facility Fee Fund	\$	15,363		21,173		-		36,536
518 District Clerk Records Management and Preservation Fund	\$	34,448		26,737		-		61,185
519 District Clerk Rider Fund	\$	34,396		20,380		6,869		47,907
520 District Clerk Archive Fund	\$	5,784		287		-		6,071
523 County Jury Fee Fund	\$	56		1,013		-		1,069
524 County Jury Fund SB 41	\$	7,021		10,569		3,810		13,780
525 Court Reporter Service Fund	\$	17,811		26,823		21,834		22,800
526 County Law Library Fund	\$	42,043		37,230		19,319		59,954
527 Language Access Fund	\$	4,849		7,354		9,558		2,645
536 Courthouse Security Fund	\$	12,539		89,573		85,276		16,836
537 Justice Courts Building Security Fund	\$	54,829		5,710		-		60,539
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	35,301		13,730		-		49,031
539 County Specialty Court Programs	\$	12,174		6,404		-		18,578
550 Justice Court Technology Fund	\$	87,458		15,427		17,075		85,810
551 County and District Court Technology Fund	\$	1,072		1,316		-		2,388
552 Child Abuse Prevention Fund	\$	1,889		484		-		2,373
560 Prosecutors Supplement Fund	\$	-		20,184		20,184		-
561 Pretrial Intervention Fund	\$	124,528		23,609		3,876		144,261
562 District Attorney Forfeiture Fund	\$	213,778		7,759		5,686		215,851
563 Hot Check Fee Fund	\$	1,752		523		2,233		42
574 Sheriff Forfeiture Fund	\$	530,461		42,319		41,299		531,481
576 Inmate Medical Fund	\$	56,693		6,354		-		63,047
577 DOJ Equitable Sharing Fund	\$	448,108		19,470		-		467,578
578 Sheriff Commissary Fund	\$	336,322		149,682		57,632		428,372
583 Elections Equipment Fund	\$	22,212		61,451		51,638		32,025
584 Elections Services Contract Fund	\$	61,354		11,276		4,563		68,067
589 Tax Assessor Special Inventory Fund	\$	97		-		-		97
701 Insurance Fund-Retiree Health	\$	2,016,990	\$	96,694	\$	-	\$	2,113,684
Total		\$ 34,673,786		\$ 55,763,194		\$ 52,480,727		\$ 37,956,253

Budget Summary

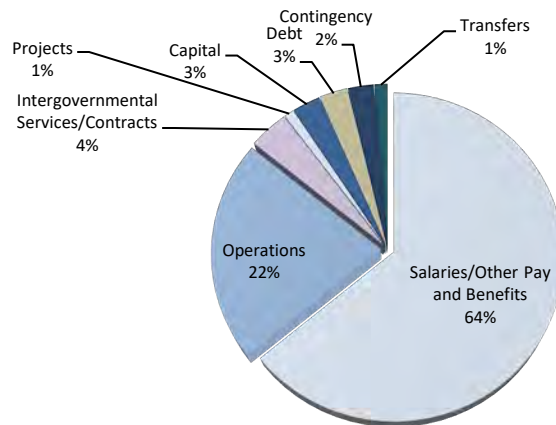


Walker County Proposed Budget For the Fiscal Year 2024-2025 All Funds Summary

	General Fund	General Projects	General Capital Projects	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service Fund	Road and Bridge Fund	Emergency Medical Services (EMS) Fund	Legislatively Designated Funds	Total
Beginning Balance October 1, 2024	\$ 12,376,572	\$ 4,701,538	\$ 4,712,251	\$ 17,114	\$ 2,230,684	\$ 389,879	\$ 148,677	\$ 3,793,235	\$ 3,533,555	\$ 31,903,505
Sources of Funds										
Property Taxes-Current	\$ 20,515,201	\$ -	\$ -	\$ -	\$ -	\$ 1,157,503	\$ 4,982,929	\$ 3,161,043	\$ -	\$ 29,816,676
Property Taxes-Delinquent/P&I	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 402,000
Property Taxes Penalties and Interest	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 369,000
Sales Tax	\$ 5,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250,000
Other Taxes	\$ 208,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,800
Licenses and Permits	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000
Intergovernmental Revenues	\$ 622,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,300	\$ -	\$ 149,500	\$ 991,103
Charges for Services/Fees of Office	\$ 2,205,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890,250	\$ 1,400	\$ 467,550	\$ 3,564,550
Fines/Court Costs and Forfeitures	\$ 76,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,000	\$ -	\$ -	\$ 602,300
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,220,000	\$ -	\$ 3,220,000
Other Revenues	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ 133,000
Interest Earnings	\$ 800,000	\$ 270,000	\$ 260,000	\$ 600	\$ 80,000	\$ 30,000	\$ 160,000	\$ 100,000	\$ 82,500	\$ 1,783,100
Total Revenues	\$ 30,962,954	\$ 270,000	\$ 260,000	\$ 600	\$ 80,000	\$ 1,228,503	\$ 6,778,479	\$ 6,482,443	\$ 762,550	\$ 46,825,529
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 44,741	\$ 644,741
Total Sources of Funds	\$ 30,962,954	\$ 270,000	\$ 260,000	\$ 600	\$ 80,000	\$ 1,228,503	\$ 7,378,479	\$ 6,482,443	\$ 807,291	\$ 47,470,270
Available Funds	\$ 43,339,526	\$ 4,971,538	\$ 4,972,251	\$ 17,714	\$ 2,310,684	\$ 1,618,382	\$ 7,527,156	\$ 10,275,678	\$ 4,340,846	\$ 79,373,775
Uses of Funds										
Salaries/Other Pay and Benefits	\$ 23,038,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,820,840	\$ 5,288,143	\$ 257,388	\$ 32,404,997
Operations	\$ 5,922,450	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,706,316	\$ 1,039,717	\$ 366,161	\$ 11,037,644
Intergovernmental Services and Contracts	\$ 1,984,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,984,267
Projects	\$ -	\$ 494,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,990
Capital	\$ 538,725	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 592,004	\$ -	\$ 1,390,729
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,377,568	\$ -	\$ -	\$ -	\$ 1,377,568
Contingency	\$ 818,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ 115,000	\$ 1,268,500
Total Operating Expenditures	\$ 32,302,568	\$ 494,990	\$ 260,000	\$ 3,000	\$ -	\$ 1,377,568	\$ 7,527,156	\$ 7,254,864	\$ 738,549	\$ 49,958,695
Transfers Out	\$ 644,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,741
Transfer to General Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 32,947,309	\$ 494,990	\$ 260,000	\$ 3,000	\$ -	\$ 1,377,568	\$ 7,527,156	\$ 7,254,864	\$ 738,549	\$ 50,603,436
Ending Fund Balance	\$ 10,392,217	\$ 4,476,548	\$ 4,712,251	\$ 14,714	\$ 2,310,684	\$ 240,814	\$ -	\$ 3,020,814	\$ 3,602,297	\$ 28,770,339



Expenditures by Category
Walker County Proposed Budget Fiscal Year 2024-2025



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 \$1,984,460 during FY 2025. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this amount is a transfer of \$600,000 to the Road and Bridge Fund for road improvements, a contingency of \$500,000 in the General Fund, and funding for replacement of vehicles and equipment. Beginning on page C-14, a detail of the one-time allocations for FY 2025 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 (EMS) Fund has accumulated Fund Balance as a result of the American Rescue Funds revenue loss funds allocated for salaries in this fund. In the current year, a portion of the fund balance is budgeted as contingency for funding and for equipment including an ambulance and vehicle for staff. 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 2024-2025**

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 10/01/2024	\$ 12,376,572	\$ 4,701,538	\$ 4,712,251	\$ 2,247,798	\$ 389,879	\$ 148,677	\$ 3,793,235	\$ 3,533,555	\$ 31,903,505
Revenues	30,962,954	270,000	260,000	80,600	1,228,503	6,778,479	6,482,443	762,550	\$ 46,825,529
Expenditures	32,302,568	494,990	260,000	3,000	-	7,527,156	7,254,864	738,549	\$ 48,581,127
Debt	-	-	-	-	1,377,568	-	-	-	\$ 1,377,568
Transfers In	-	-	-	-	-	600,000	-	44,741	\$ 644,741
Transfers Out	644,741	-	-	-	-	-	-	-	\$ 644,741
Ending Fund Balance 09/30/2025	\$ 10,392,217	\$ 4,476,548	\$ 4,712,251	\$ 2,325,398	\$ 240,814	\$ -	\$ 3,020,814	\$ 3,602,297	\$ 28,770,339

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

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

REVENUES/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.

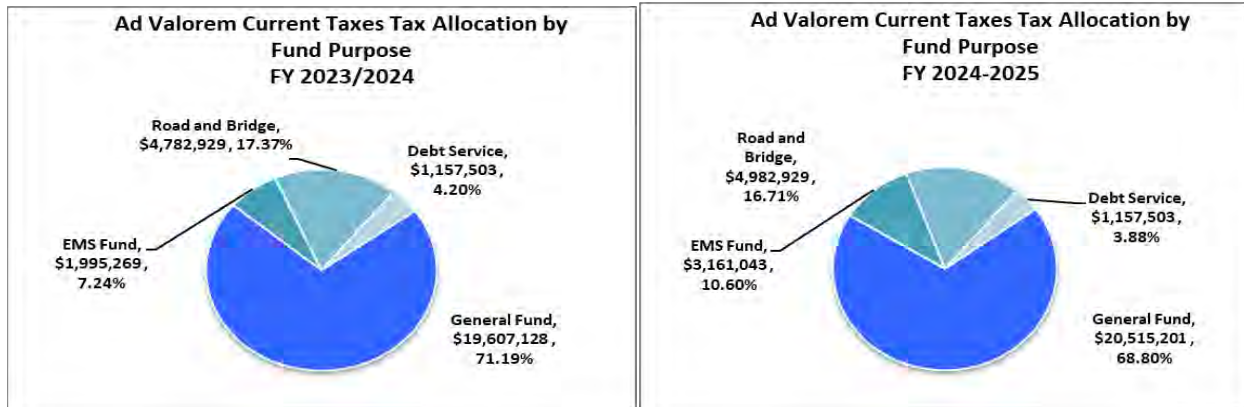
Property Taxes

Revenues from property taxes account for 64% of overall County revenues, 68.6% of the General Fund revenues, 67.5% of the Road and Bridge Fund and 48.8% of revenues of the Emergency Medical Services ((EMS) budget. Current property taxes, delinquent property taxes, and penalites 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 curent 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 accessed each year based on the property values at January 1st of each year. Current property taxes account for 62.8% of the total revenues. Delinquent taxes account for another .85% of

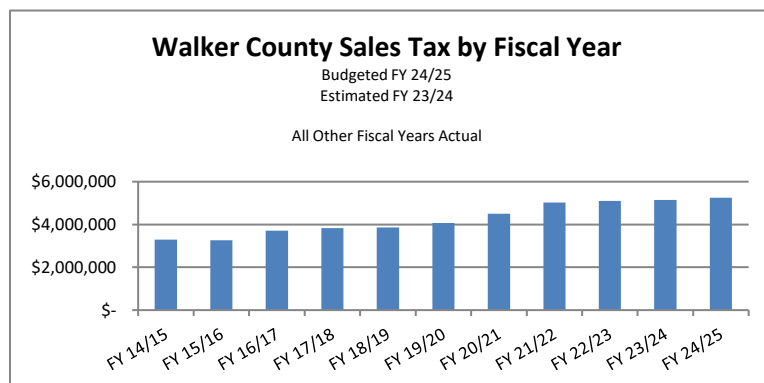
revenues, and property tax penalties and interest accounts for another .78% of revenues. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2025 budget is projected based on an approximate 97.8% collection rate for the combined current and delinquent tax collections. In the FY 2025 budget, new growth accounted for \$802,918 of additional revenues from current property taxes.



Senate Bill 2 passed by the Texas legislature establishes the process that taxing entities in Texas must follow to adopt a tax rate. With Senate Bill 2, two rates are calculated named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. In a non-disaster declared year, if the rate to be adopted is proposed to be more than 3.5%, an election is automatically required. In a year where a disaster has been declared, a taxing entity has the option to elect to use 8% as the maximum not to be exceeded. Walker County used the 3.5% not to exceed rate in its FY 25 calculation. The No-New-Revenue Rate calculation generally provides the same tax revenue to the taxing entity for property that was on the tax roll in both years. For the taxing entity, this calculated rate will decrease as appraised values on the property that was on the tax roll for both years increase. In FY 2025, Walker County proposes to adopt a tax rate that is \$0.025 (2.5 cents) greater than the calculated No-New-Revenue Rate. The purpose of this increase is to fund services to Walker County residents. Approximately 2 cents of the 2.5 rate increase is to fund increases in costs in Emergency Medical Services (EMS), adding a new crew to better serve an outlying area in Walker County, and a pay increase for retaining and recruiting paramedics. An additional purpose is to fund a pay increases for county employees and cover increases in other operating costs.

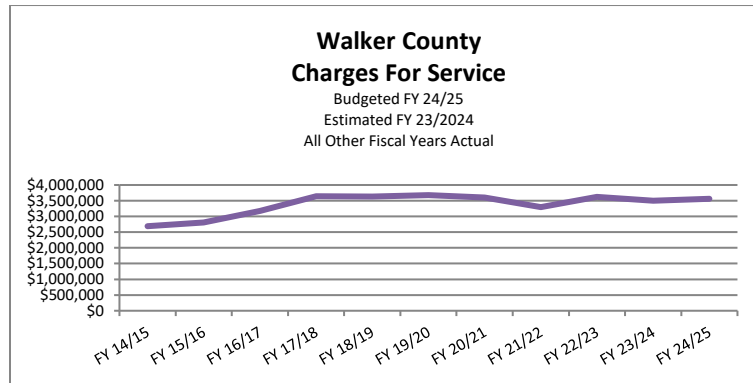
Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002, used to reduce the property tax rate. The sales tax adjustment rate, determined as part of the No-New-Revenue tax rate calculation is \$0.0882 per \$100 assessed valuation. Sales tax accounts for approximately 11.06% of total revenues and approximately 16.96% of revenues of the General Fund. Sales tax collections for FY 2025 is budgeted at the same level as the budget for the FY 2024 fiscal year. Current year collections have been slightly behind last year as the date the budget was prepared. The uncertainties result in a conservative estimate.



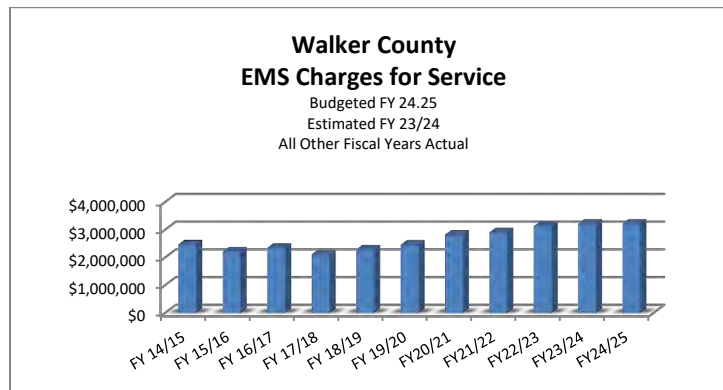
Charges for Service

Charges for Service, the third largest revenue grouping, accounts for 8% of the total revenues of the County, 7.12% of revenues of the General Fund, and 12.7% 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 Emergency Medical Service (EMS) account for 7% of the total revenues of the County and 49.4% 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 in FY 2024, there is a substantial increase in the amount of interest the county has earned in the FY 2024 fiscal year as compared to recent years. The FY 2025 budget is for less than what is expected to receive in FY 2024 as the economy tends to lean towards interest rate reductions. Because of the volatility of the rates, estimates are conservative in the amounts expected to receive from this source.

Fines/Court Cost/Forfeitures

Fines, Court Costs and Forfeitures continue their downward trend as a percentage of total revenues, accounting for approximately 1.29% 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 7.1% of the Road and Bridge Fund revenues. This is a volatile revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required

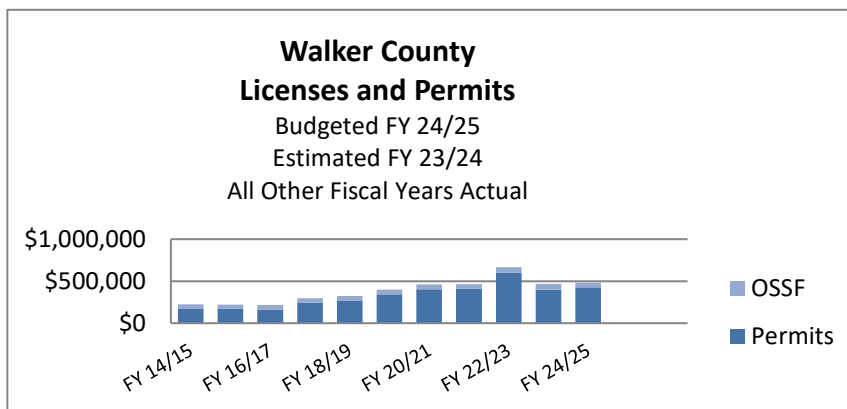
for allocation to the Road and Bridge Fund. Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure is subject to statutory spending guidelines.

Intergovernmental Revenues

For the FY 2025, revenues expected in this group total \$991,103. 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

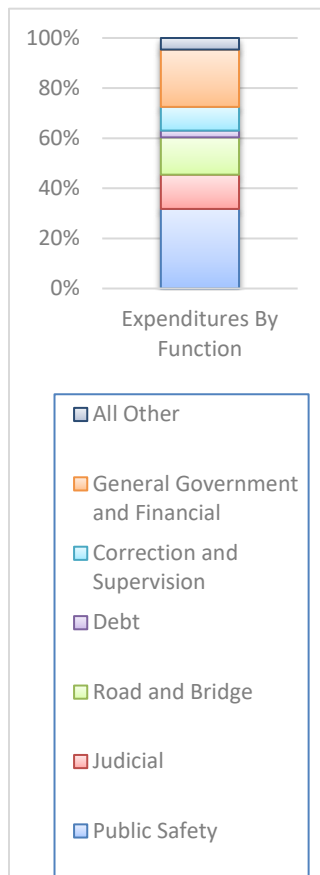
Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



Transfers In

All transfers are *from* the General Fund. Transfers to operating funds total \$ 644,741 in the FY 2025 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, 2024 to September 30, 2025 is \$50,603,436. This compares to \$47,581,591 for the prior year, a \$3,021,845 increase from the prior year.

1. 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 an Emergency Medical Service (EMS) crew supplemental increases for paramedics to help retain and recruit paramedics, a part-time Deputy Constable for serving papers and budgeting a part-time facilities maintenance person as a full-time position. Commissioners Court entered the budget process this year focused on addressing public safety needs primarily in the Emergency Medical Service (EMS) fund, maintaining services at the same level, maintaining assets and equipment replacement schedules, maintaining the salary plan, maintaining reserves at the 25% level, and working with an Emergency Service District for enhancing 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 24/25 the starting point was \$44,128,580. The proposed budget for FY 24/25 includes additions to the base budget of \$2,510,833 in on-going costs and one-time allocations of \$3,964,023 detailed on the following pages.

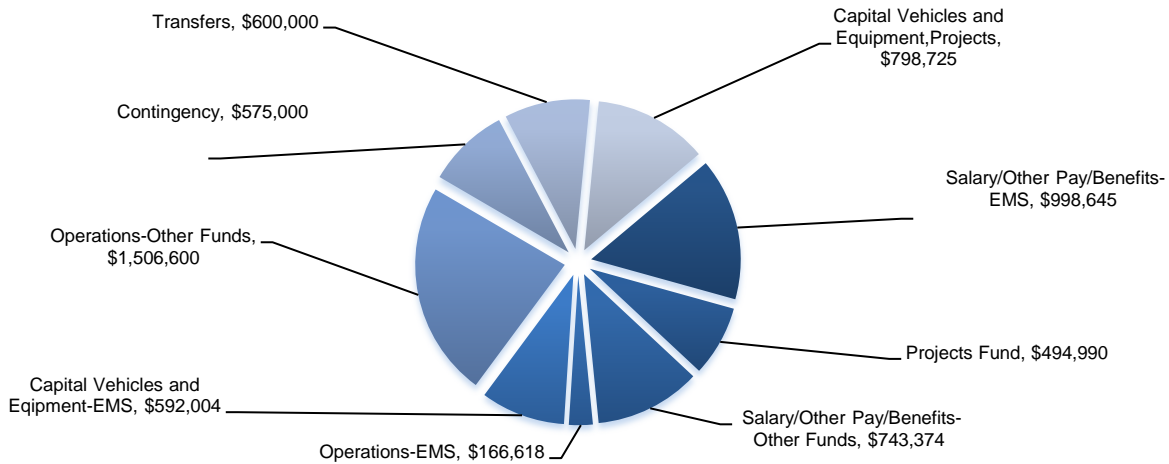
A summary listing of changes that were included in the proposed budget for Fiscal Year 2024/2025 follows.

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	\$ 31,670,177	\$ 335,010	\$ 248,000	\$ 3,000	\$ 1,373,168	\$ 7,206,479	\$ 5,949,349	\$ 796,408	\$ 47,581,591
Reduction for One-time Last Year	\$ (1,743,249)	\$ (335,010)	\$ (248,000)	\$ -	\$ -	\$ (600,000)	\$ (526,752)	\$ -	\$ (3,453,011)
On-Going Allocation net change this	\$ 1,035,921	\$ -	\$ -	\$ -	\$ 4,400	\$ 320,677	\$ 1,207,694	\$ (57,859)	\$ 2,510,833
One-Time Allocations this year	\$ 1,984,460	\$ 494,990	\$ 260,000	\$ -	\$ -	\$ 600,000	\$ 624,573	\$ -	\$ 3,964,023
Total Expenditures Budget	\$ 32,947,309	\$ 494,990	\$ 260,000	\$ 3,000	\$ 1,377,568	\$ 7,527,156	\$ 7,254,864	\$ 738,549	\$ 50,603,436

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

Walker County
Proposed Budget Fiscal Year 2024-2025
Summary of Changes to Prior Year Base Budget



Supplemental Requests
For the Fiscal Year 2024-2025

<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
County Wide			
	Maintain/Update Adopted Pay Classification System/Salary including 2% increase + \$460 flat per FTE and maintain benefit plan		521,920
	Health Insurance Increase-Current Coverage		62,645
	Contingency- Operations	500,000	
	Central Appraisal District Operations Increase		119,297
	Central Dispatch Operations Increase		17,978
	Rita B Huff Humane Center Spay/Neuter Assistance Program Increase		8,000
15030-County Judge-IT	Operations-Increase for Microsoft Volume Licensing		40,155
	Tyler Technology-Software Licenses Increase		
	Navigator/Odyssey Software		9,782
	EndPoint Security Services	100,000	
	Network Firewalls	50,000	
16020-Elections	Operations Increase - Election Costs	40,000	
15050-County Clerk	Reclassify Deputy Clerk to Administrative Assistant		3,141
17010-Maintenance	Part-Time to Full Time Maintenance I		19,243
	Operating-Increase Conference/Training Facilities	3,500	
	CDA Building-Flooding and Repairs	50,000	
	CDA Building-Re-Roof	32,560	
	Shelter Parking Light to LED	7,000	
19010-Central Costs	Operations-Increase Budget for Autopsies		20,000
	Operations Increase-Insurance and deductibles		60,000
20010-County Auditor	Increase for Auditor Assistant(s) III to IV		3,594
	Operations Increase -Training		4,500
20040-Purchasing	Reclassify Assistant Purchaser 3 from Group 110		3,637
	Operations Increase -Training		3,500
	Operations Increase -Maintenance Vehicles	6,500	

<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
21010-Vehicle Registration	Operations -Increase for Office Supplies	2,000	
30020-County Court at Law	Increase for Court Reporter Salary		2,900
30030-12th Judicial District	Increase for Court Reporter Salary		1,433
	Operations-Attorney Fees		15,000
	Operations-Professional Services		750
	Operations-Purchased Service-Shredding		400
30040-278th Judicial District	Increase for Court Reporter Salary		2,342
32010-Criminal District Attorney	Employee Victim Assistant Grant Match	18,000	
	Laptop Computers (10) Replacement	13,075	
33020-Justice of Peace 2	Operations-Air Card		460
33020-Justice of Peace 3	Operations-Chair Replacement	900	
33040-Justice of Peace 4	Operations-Travel and Lodging		300
41010-Sheriff	Operations-Increase Software License Leads		
	Online		1,220
	Operations-Increase for fleet maintenance		15,000
	Operations-Increase for fuel		40,000
	Vehicle Replacements(5)with upfits	394,955	
44010-Constable Precinct 1	Replacement-Toughbook and Docking	6,164	
44020-Constable Precinct 2	Allocation for Reserve Deputy for Paper Service		10,000
	Operations-Software Maintenance/Air Card		600
	Operations -Fuel Increase		500
44040-Constable Precinct 4	Continuing contracts with NWISD		
	Deputy Constable SRO 30% County		
	Deputy Constable SRO 30% County		
	Deputy Constable SRO 30% County		
	Deputy Constable SRO 30% County		
	Overtime Budget		7,287
	Replacement Vehicle	68,770	
	Mobile Radio Replacement (2)	10,811	
	Operations-Fleet Maintenance Increase		5,000
46010-Emergency Operations	Operations-Tower Rental Increase		187
	Operations-Mobile App Subscription Cost		8,000
50010-County Jail	Operations-Jail Food contract		21,000
61020-Planning and Develop.	Operations-Office Supplies		1,500
	Operations-Software Increase		3,000
	Operations-Purchased Services		900
	Replacement Vehicle 4 door pickup	75,000	
70020-Texas AgriLife Extension	Operations-Travel and Lodging	2,500	
	Operations-Conferences and Training	1,500	
	Operations-Software Adobe		750
	Operations-Computer Monitor Upgrades	1,225	
Transfer to Road and Bridge Fund		600,000	
Total General Fund Increases		1,984,460	1,035,921
<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 including 2% increase + \$460 flat		
	per FTE and maintain benefit plan		105,232
82210-Road and Bridge Pct 1	Operations Increase	150,000	43,145
82220-Road and Bridge Pct 2	Operations Increase	150,000	64,240
82230-Road and Bridge Pct 3	Operations Increase	150,000	54,643
82240-Road and Bridge Pct 4	Operations Increase	150,000	53,417
Total Road and Bridge Fund Increases		600,000	320,677

<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 calculated at 2% increase + \$460 flat per FTE		116,458
	Health Insurance Increase-Current Coverage		8,385
	New Crew - Additional In-Charge Paramedics (3)/Additional EMT EMS Attendants (3)		556,863
	Change 1 EMT Position to In-Charge Paramedics(26) and District Chiefs(3) increment calculated at \$3/hr		7,911
	Contingency Increase		308,548
	Contingency Operations-Increase to Vehicles		60,000
	Medical Supplies		55,000
	Operations-Ultrasound for EMS District Chief	4,493	420
	Operations-Increase Vehicle Maint/Repairs		15,000
	Operations-Vehicle Insurance Increase		12,140
	Contingency Operations-Operations-Increase		
	Uniforms budget		20,000
	Operations-Increase Stryker Contract		1,489
	Operations-Increase SimMan contract	7,379	
	Operations-Increase Training Budget		15,000
	Operations-Increase Billing Services Contract		30,000
	Capital-Purchase of Ambulance	332,450	
	Capital -Equipment for Ambulance	159,228	
	Capital -Tough Book	6,500	480
	Equipment-Radios and Pages	26,000	
	Vehicle and Upfitting-Command Vehicle	67,826	
	Upgrade Communications for EMS Vehicles/Ambulances	20,697	
Total Emergency Services Fund Increases		624,573	1,207,694
<i>Changes from Prior Year Base Budget - Project Funds</i>		494,990	
<i>Changes from Prior Year Base Budget - General Capital Project Funds</i>		260,000	
<i>Changes from Prior Year Base Budget -Debt Service Fund</i>			4,400
<i>Changes from Prior Year Base Budget - Legislatively Designated Funds</i>			-57,859
Totals All Funds		3,964,023	2,510,833

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 \$1,390,729 detailed below. Vehicles and office equipment that meet the capitalization criteria are included in the list presented below. Vehicle replacement generally results in lower maintenance costs, which help to offset the increasing maintenance and repair costs of the fleet as the other vehicles get older.

Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	\$394,955
44040-Constable Precinct 4	Constable Vehicle/Equipment Replacement	\$68,770
61020-Planning and Development	Vehicle (1) Replacement	\$75,000
46100-Emergency Medical Services	Ambulance(1) Replacement	\$332,450
61020-Planning and Development	Equipment for Ambulance	\$159,228
46100-Emergency Medical Services	Command Vehicle	\$67,826
46100-Emergency Medical Services	Equipment -Tough Book and Radios	\$32,500
General Capital Projects Fund	Capital Projects Allocation	\$260,000
	Total	\$1,390,729



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Revenues by Source	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Ad Valorem Taxes					
40110-Current Ad Valorem Taxes	\$ 25,293,157	\$ 27,542,829	\$ 27,542,829	\$ 27,435,168	\$ 29,816,676
	<u>\$ 25,293,157</u>	<u>\$ 27,542,829</u>	<u>\$ 27,542,829</u>	<u>\$ 27,435,168</u>	<u>\$ 29,816,676</u>
Ad Valorem Taxes					
40120-Delinquent Ad Valorem Taxes	\$ 364,415	\$ 402,000	\$ 402,000	\$ 377,000	\$ 402,000
	<u>\$ 364,415</u>	<u>\$ 402,000</u>	<u>\$ 402,000</u>	<u>\$ 377,000</u>	<u>\$ 402,000</u>
Ad Valorem Taxes					
40130-Penalties and Interest-Ad Valorem Taxes	\$ 357,933	\$ 339,000	\$ 339,000	\$ 389,000	\$ 369,000
	<u>\$ 357,933</u>	<u>\$ 339,000</u>	<u>\$ 339,000</u>	<u>\$ 389,000</u>	<u>\$ 369,000</u>
Sales Tax					
40400-Sales Tax	\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	\$ 5,150,000	\$ 5,250,000
	<u>\$ 5,104,600</u>	<u>\$ 5,250,000</u>	<u>\$ 5,250,000</u>	<u>\$ 5,150,000</u>	<u>\$ 5,250,000</u>
Other Taxes					
40500-Payment In Lieu of Taxes	\$ 40,076	\$ 44,800	\$ 44,800	\$ 40,700	\$ 44,800
40501-Property Taxes-Other(VIT)	\$ -	\$ 25,000	\$ 25,000	\$ 34,700	\$ 25,000
40510-Mixed Beverage Tax	\$ 142,341	\$ 131,500	\$ 131,500	\$ 141,700	\$ 139,000
	<u>\$ 182,417</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 217,100</u>	<u>\$ 208,800</u>
Licenses and Permits					
41020-Licenses and Permits	\$ 600,736	\$ 425,000	\$ 425,000	\$ 400,000	\$ 425,000
41030-OSSF Fees	\$ 65,055	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000
	<u>\$ 665,791</u>	<u>\$ 485,000</u>	<u>\$ 485,000</u>	<u>\$ 470,000</u>	<u>\$ 485,000</u>
Intergovernmental Revenues					
42010-State Funds	\$ 338,462	\$ 297,800	\$ 315,830	\$ 326,013	\$ 297,800
42012-Grants-State	\$ 95,731	\$ -	\$ -	\$ -	\$ -
42020-State Longevity Pay	\$ 7,140	\$ 6,155	\$ 6,155	\$ 6,915	\$ 6,155
42030-State Funds-Indigent Defense	\$ 59,766	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040-State Funds-Capital Murder	\$ 70,856	\$ -	\$ 12,796	\$ 12,796	\$ -
42229-Grant Revenue-Other	\$ 44,591	\$ -	\$ -	\$ -	\$ -
42350-HGAC Grants - State Funds	\$ 9,068	\$ -	\$ 32,000	\$ 32,000	\$ -
42410-Intergovernmental Funds-Local	\$ 924,999	\$ 514,224	\$ 514,224	\$ 536,674	\$ 514,224
42415-Intergovernmental Funds-State	\$ 16,144	\$ -	\$ -	\$ -	\$ -
42460-Central Appraisal District	\$ 17,403	\$ -	\$ -	\$ -	\$ -
42470-Inmate Housing-Other Counties	\$ 1,755	\$ -	\$ -	\$ -	\$ -
42480-SETH Funds	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,635,915</u>	<u>\$ 871,103</u>	<u>\$ 933,929</u>	<u>\$ 967,322</u>	<u>\$ 871,103</u>
Intergovernment Revenues-Fede					



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Revenues by Source	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
42360-Grants-Homeland Security-Federal thru State	\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
42619-Federal Funds Passed thru the State	\$ -	\$ -	\$ -	\$ -	\$ -
42620-Federal Funds	\$ 325,411	\$ -	\$ 134,750	\$ 148,705	\$ -
42621-Federal Funds - OCDETF	\$ -	\$ -	\$ -	\$ -	\$ -
42622-Federal Funds - HIDTA	\$ 26,053	\$ -	\$ -	\$ -	\$ -
42624-Federal Funds - FBI	\$ -	\$ -	\$ -	\$ -	\$ -
42625-US Stimulus Check	\$ 31,360	\$ -	\$ -	\$ -	\$ -
42626-Federal Fund -Covid	\$ -	\$ -	\$ -	\$ -	\$ -
42628-Federal Funds	\$ 352,441	\$ -	\$ -	\$ -	\$ -
LATCFRevenueSharing					
42630-US Forest Service	\$ 115,852	\$ 120,000	\$ 120,000	\$ 123,255	\$ 120,000
42710-Disaster Relief Funds	\$ 172,598	\$ -	\$ 1,000,000	\$ 88,265	\$ -
42919-Federal Covid Related Funds	\$ 1,650,555	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,674,270</u>	<u>\$ 120,000</u>	<u>\$ 1,314,339</u>	<u>\$ 419,814</u>	<u>\$ 120,000</u>
Fees of Office/Charges for Service					
43010-Fees of Office/Charges for Service	\$ 1,172,980	\$ 1,092,932	\$ 1,106,494	\$ 1,159,013	\$ 1,088,980
43020-Serving Papers	\$ 175,841	\$ 135,000	\$ 135,000	\$ 173,300	\$ 150,000
43030-County Specialty Court Programs	\$ 6,366	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,000
43040-CDA Prosecutor Local Court Costs	\$ 2,020	\$ 2,800	\$ 2,800	\$ 2,200	\$ 2,800
43050-Copies	\$ 136	\$ -	\$ -	\$ 280	\$ -
43060-Coin Phones	\$ 184,810	\$ 186,000	\$ 186,000	\$ 191,000	\$ 186,000
43140-Hot Check Fees	\$ 523	\$ 300	\$ 300	\$ 500	\$ -
43400-Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401-WCHD-True Up	\$ 7,712	\$ -	\$ -	\$ 36,788	\$ -
43410-In-Clinic Doctor Visits	\$ 17,220	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000
43599-Cash Short and Over	\$ 3	\$ -	\$ -	\$ -	\$ -
43700-Supplemental Guardianship Fees	\$ 7,050	\$ -	\$ -	\$ 6,800	\$ -
43705-Child Abuse Fine to Dedicated Fund	\$ 484	\$ 500	\$ 500	\$ 500	\$ 500
43710-Family Protection Fee	\$ -	\$ -	\$ -	\$ -	\$ -
43720-Jury Fee	\$ 532	\$ -	\$ -	\$ 300	\$ -
43730-Court Reporter Fee	\$ 26,501	\$ 17,600	\$ 17,600	\$ 24,000	\$ 24,000
43740-Bond Fees-General Fund	\$ 2,738	\$ 2,400	\$ 2,400	\$ 4,300	\$ 2,400
43750-Probation Fees - General Fund	\$ 8,025	\$ 5,000	\$ 5,000	\$ 3,660	\$ 5,000
43751-Juvenile Restitution Monies	\$ -	\$ -	\$ -	\$ -	\$ -
43770-Charges for Retiree Insurance-GenFund	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,682,361</u>	<u>\$ 1,532,452</u>	<u>\$ 1,546,014</u>	<u>\$ 1,688,661</u>	<u>\$ 1,550,100</u>



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Revenues by Source	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Ambulance Fees					
43800-Ambulance Emergency Fees	\$ 2,765,330	\$ 2,900,000	\$ 2,900,000	\$ 3,200,000	\$ 3,200,000
43801-Ambulance Transfer Fees	\$ -	\$ -	\$ -	\$ -	\$ -
43804-Emergicon Billed Writeoff fromCollection Agency	\$ 21,261	\$ -	\$ -	\$ -	\$ -
43996-Refund	\$ -	\$ -	\$ -	\$ -	\$ -
43997-WriteOffs Collected	\$ 5,901	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000
43998-Revenue Adjustment at Year End	\$ 340,861	\$ -	\$ -	\$ -	\$ -
	<u>\$ 3,133,353</u>	<u>\$ 2,910,000</u>	<u>\$ 2,910,000</u>	<u>\$ 3,220,000</u>	<u>\$ 3,220,000</u>
Vehicle Registration					
44100-Vehicle Registration Commissions	\$ 1,054,438	\$ 1,000,000	\$ 1,000,000	\$ 1,072,061	\$ 1,050,000
44210-Certificates of Title	\$ 73,125	\$ 74,000	\$ 74,000	\$ 59,000	\$ 66,000
	<u>\$ 1,127,563</u>	<u>\$ 1,074,000</u>	<u>\$ 1,074,000</u>	<u>\$ 1,131,061</u>	<u>\$ 1,116,000</u>
Road and Bridge Fees					
44510-Road and Bridge Fees	\$ 559,010	\$ 530,250	\$ 530,250	\$ 500,000	\$ 530,250
	<u>\$ 559,010</u>	<u>\$ 530,250</u>	<u>\$ 530,250</u>	<u>\$ 500,000</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>
Building Use Charges and Rent					
46020-Rent of Shelter	\$ 4,200	\$ -	\$ -	\$ -	\$ -
46040-WCHA Utilities	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Reimbursement					
46050-DPS Annex Buildings Use	\$ 2,655	\$ -	\$ -	\$ 2,200	\$ 2,200
	<u>\$ 12,855</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>
Courts Costs					
47020-Court Costs	\$ 11,935	\$ 12,000	\$ 12,000	\$ 8,300	\$ 10,300
47030-Court Costs - Attorney Fees	\$ 48,542	\$ 36,000	\$ 36,000	\$ 53,000	\$ 41,000
47040-TimePmt10%-Court Improvement	\$ 7,680	\$ -	\$ -	\$ 6,931	\$ -
47041-JudicialSupportFee .60	\$ 11	\$ -	\$ -	\$ 8	\$ -
District Courts					
47042-JudicialSupportFee .60 Court at Law	\$ 1	\$ -	\$ -	\$ 1	\$ -
47050-JudicialSupportFee .60 Justice Courts	\$ 145	\$ -	\$ -	\$ 136	\$ -
	<u>\$ 68,314</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 68,376</u>	<u>\$ 51,300</u>
Fines and Forfeitures					
47601-JP #1 Fines	\$ 93,474	\$ 90,000	\$ 90,000	\$ 103,000	\$ 90,000
47602-JP #2 Fines	\$ 36,157	\$ 30,000	\$ 30,000	\$ 40,000	\$ 30,000
47603-JP #3 Fines	\$ 34,462	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
47604-JP #4 Fines	\$ 85,737	\$ 75,000	\$ 75,000	\$ 79,000	\$ 75,000



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Revenues by Source	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
47606-License and Weight Fines	\$ 145,421	\$ 150,000	\$ 150,000	\$ 155,000	\$ 150,000
47610-County Court at Law Fines	\$ 69,605	\$ 75,000	\$ 75,000	\$ 53,000	\$ 75,000
47622-District Courts Fines	\$ 80,416	\$ 75,000	\$ 75,000	\$ 100,000	\$ 75,000
47800-Bond Forfeitures	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
47850-Forfeitures-Sheriff,DOJ	\$ 22,051	\$ -	\$ -	\$ 66,670	\$ -
EquitableSharing, District Attorney					
	<u>\$ 591,323</u>	<u>\$ 551,000</u>	<u>\$ 551,000</u>	<u>\$ 652,670</u>	<u>\$ 551,000</u>
Interest Income					
48010-Interest	\$ 2,017,229	\$ 1,044,500	\$ 1,044,500	\$ 2,306,125	\$ 1,783,100
48011-Interest-Capital Projects	\$ -	\$ 173,200	\$ 173,200	\$ -	\$ -
	<u>\$ 2,017,229</u>	<u>\$ 1,217,700</u>	<u>\$ 1,217,700</u>	<u>\$ 2,306,125</u>	<u>\$ 1,783,100</u>
Other Revenue					
48110-Other Revenue	\$ 121,713	\$ 70,000	\$ 78,919	\$ 80,651	\$ 70,000
48130-Vending Machines	\$ -	\$ -	\$ -	\$ -	\$ -
48140-Sales-Commissary	\$ 73,742	\$ 63,000	\$ 63,000	\$ 64,300	\$ 63,000
48150-NCIC Technology Grant	\$ -	\$ -	\$ -	\$ -	\$ -
48160-Grant-NRA	\$ 29,280	\$ -	\$ -	\$ 3,597	\$ -
48170-Opioid Abatement	\$ 57,958	\$ -	\$ -	\$ 11,275	\$ -
48200-Insurance Refunds/Credits	\$ 92,939	\$ -	\$ 57,117	\$ 76,851	\$ -
48300-Proceeds from Auction/Sale	\$ 4,200	\$ -	\$ -	\$ -	\$ -
	<u>\$ 379,832</u>	<u>\$ 133,000</u>	<u>\$ 199,036</u>	<u>\$ 236,674</u>	<u>\$ 133,000</u>
Issue of Debt					
48815-Financing for Voter Eq	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Tranfers In					
49901-Transfer from General Fund	\$ 9,351,197	\$ 644,741	\$ 659,741	\$ 659,741	\$ 644,741
49902-Transfer from General-Capital	\$ 121,808	\$ -	\$ -	\$ -	\$ -
49930-Transfers from Other Funds	\$ 79,851	\$ -	\$ -	\$ -	\$ -
49940-Transfer from General	\$ -	\$ -	\$ -	\$ -	\$ -
Fund-Special					
	<u>\$ 9,552,856</u>	<u>\$ 644,741</u>	<u>\$ 659,741</u>	<u>\$ 659,741</u>	<u>\$ 644,741</u>
Total	55,763,194	44,218,375	45,570,138	46,256,912	47,470,270



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Expenditures By Object	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Salaries/Other Pay/Benefits					
51010-Head of Department	\$ 2,182,214	\$ 2,285,109	\$ 2,295,109	\$ 2,276,769	\$ 2,340,289
51030-Deputies and Assistants	\$ 15,453,378	\$ 17,971,824	\$ 18,078,840	\$ 17,227,326	\$ 19,179,939
51070-Part-Time	\$ 386,639	\$ 426,746	\$ 426,746	\$ 420,062	\$ 417,280
51080-Longevity	\$ 316,157	\$ 346,800	\$ 346,800	\$ 320,975	\$ 349,690
51090-Overtime	\$ 463,299	\$ 251,606	\$ 251,606	\$ 344,471	\$ 272,911
51110-Salary Supplements	\$ 155,659	\$ 187,826	\$ 187,826	\$ 165,326	\$ 192,678
51140-Other Pay Day Travel	\$ 2,830	\$ -	\$ -	\$ -	\$ -
51150-Allowances	\$ 88,632	\$ 85,200	\$ 85,200	\$ 85,750	\$ 87,120
52010-Social Security	\$ 1,399,246	\$ 1,633,765	\$ 1,641,955	\$ 1,643,275	\$ 1,730,845
52020-Group Insurance	\$ 3,182,156	\$ 4,023,945	\$ 4,029,315	\$ 3,646,172	\$ 4,180,884
52030-Retirement	\$ 2,740,464	\$ 3,149,236	\$ 3,164,944	\$ 3,157,406	\$ 3,336,818
52040-Workers Comp Insurance	\$ 202,851	\$ 269,404	\$ 271,315	\$ 272,606	\$ 275,141
52060-Unemployment Insurance	\$ 14,585	\$ 38,945	\$ 39,155	\$ 35,193	\$ 41,402
52990-Payroll Related Rounding	\$ 18	\$ -	\$ -	\$ -	\$ -
	<u>\$ 26,588,128</u>	<u>\$ 30,670,406</u>	<u>\$ 30,818,811</u>	<u>\$ 29,595,331</u>	<u>\$ 32,404,997</u>
Operations					
61010-Office Supplies	\$ 84,133	\$ 164,697	\$ 174,700	\$ 177,979	\$ 153,913
61030-Operating Supplies	\$ 187,093	\$ 187,049	\$ 202,772	\$ 183,227	\$ 187,049
61100-Minor Equipment	\$ 111,211	\$ 84,697	\$ 155,204	\$ 177,796	\$ 84,697
61200-Jurors Supplies	\$ 1,340	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210-Janitorial Supplies	\$ 52,873	\$ 68,269	\$ 68,269	\$ 68,269	\$ 68,269
61220-Education Supplies	\$ 871	\$ 5,000	\$ 4,900	\$ 4,900	\$ 5,000
61230-Uniforms	\$ 72,984	\$ 58,037	\$ 68,379	\$ 68,379	\$ 58,037
61240-Jury Summons Tyler Contract	\$ 6,706	\$ -	\$ -	\$ -	\$ -
61260-Election Costs	\$ 31,585	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61300-Estray Supplies	\$ 313	\$ 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	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61400-Inmate Clothing/Linens	\$ 7,827	\$ 6,200	\$ 6,600	\$ 6,600	\$ 6,200
61410-Inmate Food	\$ -	\$ 3,640	\$ (1,325)	\$ (1,325)	\$ 3,640
61450-Inmate Prescriptions	\$ 60,961	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470-Inmate Supplies	\$ 46,149	\$ 60,000	\$ 60,000	\$ 40,000	\$ 60,000
61480-VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500
61600-Foster Care Clothing	\$ 479	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010-Postage	\$ 59,068	\$ 85,881	\$ 85,025	\$ 85,025	\$ 85,881
62110-Fuel	\$ 682,083	\$ 672,944	\$ 673,028	\$ 673,028	\$ 713,444
62120-Lubricants, Oils, Etc	\$ 29,044	\$ 36,024	\$ 38,524	\$ 38,524	\$ 36,024
63210-Road Materials	\$ 612,270	\$ 1,097,462	\$ 1,367,282	\$ 1,367,282	\$ 1,097,462
63220-Road Materials-Paving	\$ 266,294	\$ 302,046	\$ 634,246	\$ 634,246	\$ 500,668
63230-Roads-Special Allocation	\$ 1,335,867	\$ 600,000	\$ 1,278,465	\$ 1,278,465	\$ 600,000
63240-Contract Hauling	\$ 84,182	\$ 30,266	\$ 78,266	\$ 78,266	\$ 30,266
63250-Culverts and Signs	\$ 115,871	\$ 89,282	\$ 188,282	\$ 188,282	\$ 89,282
63260-Fencing-Labor and Materials	\$ 14,935	\$ 55,815	\$ 64,415	\$ 64,415	\$ 55,815
63299-RB Fund -Specials Projects	\$ -	\$ -	\$ 856,378	\$ 856,378	\$ -



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Expenditures By Object	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Operations					
64100-Computer Software	\$ 23,724	\$ 7,622	\$ 8,479	\$ 8,479	\$ 7,622
64120-Computer Services	\$ 27,047	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130-Volume Licensing	\$ 84,498	\$ 180,604	\$ 100,771	\$ 100,771	\$ 140,926
64140-Software Maintenance/Subscriptions	\$ 138,329	\$ 273,504	\$ 304,732	\$ 296,832	\$ 287,374
64150-Maintenance Hardware	\$ 11,466	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160-Maintenance Contracts Elections	\$ 51,638	\$ 58,995	\$ 58,995	\$ 58,995	\$ 58,995
64170-IT Purchased Consulting Services	\$ 950	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180-Maint/Support Court Security/Video	\$ 4,990	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
Eq					
64400-Tyler Special Services	\$ -	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
64410-Tyler/Odyssey Annual	\$ 186,296	\$ 195,611	\$ 195,611	\$ 195,611	\$ 205,393
License/Services					
64411-Jury Package Software	\$ -	\$ 38,200	\$ 38,200	\$ 38,200	\$ 38,200
64412-Sage Payroll Software Annual Cost	\$ 10,902	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
64413-Laserfiche Software Annual Cost	\$ 24,709	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
64415-Treasurer Receipting Software Annual	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Cost					
64420-Financial System	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
License/Services/Subscriptions					
64430-Financial Volume	\$ -	\$ -	\$ 79,833	\$ 79,833	\$ 79,833
Licenses/Azure/Subscriptions					
64500-WebSite Annual License/Support	\$ 6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
64600-Collections Software Annual	\$ 3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
License/Support					
64700-Software	\$ 4,445	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
Improvements/Licenses/Training					
66010-Attorneys	\$ 709,770	\$ 675,283	\$ 660,283	\$ 660,283	\$ 690,283
66050-Trial Costs - Capital	\$ 71,066	\$ -	\$ 12,796	\$ 12,796	\$ -
66070-Bill of Costs -Other Counties	\$ 12,470	\$ -	\$ 10,000	\$ 10,000	\$ -
66080-Legal Post Conviction Writ	\$ -	\$ -	\$ 47,013	\$ 47,013	\$ -
66500-Court Reporters	\$ 21,834	\$ 27,600	\$ 27,424	\$ 27,424	\$ 27,600
66600-Jurors	\$ 13,210	\$ 21,250	\$ 21,250	\$ 21,250	\$ 21,250
66610-Juror Pay Increase	\$ 14,950	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620-Professional Services-Courts	\$ 14,974	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
66700-Expert Witnesses	\$ 15,081	\$ 5,024	\$ 7,524	\$ 7,524	\$ 5,024
66810-Appeals Court Allocation	\$ 1,942	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820-Second Administrative Judicial Fee	\$ 11,288	\$ 10,600	\$ 10,877	\$ 10,877	\$ 10,600
66900-Public Defender Contract	\$ 16,925	\$ 21,000	\$ 25,895	\$ 25,895	\$ 21,000
67010-Engineering Services Contracts	\$ 186,792	\$ 120,000	\$ 150,000	\$ 150,000	\$ 120,000
67020-Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
67050-Pre	\$ 5,600	\$ 4,374	\$ 6,524	\$ 6,524	\$ 4,374
EmploymentPhysicals/EmployeeTesting					
67060-Accounting Services	\$ 56,000	\$ 54,100	\$ 54,100	\$ 54,100	\$ 54,100
67061-Audit Services	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070-Bank Charges	\$ 5,204	\$ 9,750	\$ 9,750	\$ 9,750	\$ 9,750



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Expenditures By Object	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Operations					
68010-Purchased Services	\$ 373,739	\$ 313,997	\$ 425,928	\$ 429,348	\$ 316,786
68020-Microfilming Services	\$ 65,350	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025-Lab Services	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
68030-Purchased Services - Medical	\$ 2,733	\$ 18,600	\$ 18,600	\$ 8,600	\$ 18,600
68035-Purchased Services-Emergicon	\$ 188,462	\$ 210,117	\$ 210,117	\$ 210,117	\$ 240,117
68050-Contracted Services - Probation	\$ 980	\$ -	\$ -	\$ -	\$ -
68060-Contract Services - DSHS	\$ 9	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070-Contract Services - Juvenile	\$ 28,914	\$ 48,147	\$ 47,167	\$ 47,167	\$ 48,147
68080-Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68090-Jail Food Services Contract	\$ 397,274	\$ 421,646	\$ 421,646	\$ 421,646	\$ 442,646
68100-Autopsies	\$ 128,250	\$ 91,500	\$ 131,500	\$ 131,500	\$ 111,500
68110-Contracts - Equipment Maintenance	\$ -	\$ 23,944	\$ -	\$ -	\$ 23,944
68200-Ambulance Services	\$ 37,191	\$ 40,000	\$ 55,000	\$ 55,000	\$ 40,000
68310-Parking Lot Contract	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400-Legal/Public Notices	\$ 17,302	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500-Towing Services	\$ 23,647	\$ 18,840	\$ 29,065	\$ 29,065	\$ 18,840
68600-Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69010-Security-Justice Center	\$ -	\$ -	\$ 320	\$ -	\$ -
69050-Copier Replacement	\$ 2,209	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900-Project/Equipment Allocation	\$ 51,796	\$ 139,443	\$ 153,005	\$ 151,005	\$ 378,304
70010-Insurance and Bonds	\$ 428,122	\$ 467,760	\$ 476,309	\$ 476,309	\$ 529,900
70020-Insurance Deductibles	\$ 17,000	\$ 13,000	\$ 28,000	\$ 28,000	\$ 23,000
71010-Travel and Lodging	\$ 102,578	\$ 124,842	\$ 138,924	\$ 131,924	\$ 125,142
71020-Conferences/Training	\$ 46,970	\$ 61,674	\$ 62,883	\$ 60,383	\$ 84,674
71030-Dues and Subscriptions	\$ 49,020	\$ 90,416	\$ 91,651	\$ 76,646	\$ 90,416
72029-Trash Bash	\$ 7,091	\$ -	\$ -	\$ -	\$ -
72030-Grant Expenditures	\$ 74,197	\$ -	\$ 50,030	\$ 50,030	\$ -
72050-Homeland Grant Expenditures	\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
73150-Rentals	\$ 54,792	\$ 34,449	\$ 44,811	\$ 44,811	\$ 34,636
73160-Copies/CopierMaintenance	\$ 25,430	\$ 37,024	\$ 37,024	\$ 37,024	\$ 37,024
Agreements					
73170-Healthy County Initiative	\$ 3,349	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
73180-Foster Child Allowances	\$ 2,360	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100-Communication	\$ 54,813	\$ 68,116	\$ 69,384	\$ 69,384	\$ 68,116
74110-Data Circuits/Internet	\$ 27,737	\$ 34,519	\$ 34,519	\$ 34,519	\$ 34,519
74120-Communication-Pagers and Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130-Communication - Cell/Mobile Phones	\$ 5,208	\$ 8,117	\$ 8,907	\$ 8,907	\$ 8,012
74140-Long Distance	\$ 2,490	\$ 11,264	\$ 6,439	\$ 6,439	\$ 11,264
74150-Communication-Air Cards	\$ 48,814	\$ 51,198	\$ 51,256	\$ 51,256	\$ 52,258
74200-Electricity	\$ 368,462	\$ 382,275	\$ 380,275	\$ 380,275	\$ 382,275
74300-Gas Utility	\$ 59,379	\$ 61,051	\$ 61,591	\$ 61,591	\$ 61,051
74400-Water/Sewer/Garbage	\$ 46,033	\$ 47,006	\$ 48,221	\$ 48,221	\$ 47,006
74500-Telecable	\$ 12,289	\$ 14,980	\$ 15,301	\$ 7,801	\$ 14,980
75100-Repairs - Vehicles and Trucks	\$ 445,212	\$ 268,096	\$ 511,551	\$ 511,551	\$ 303,096
75200-Repairs - Equipment	\$ 309,824	\$ 210,143	\$ 458,528	\$ 458,028	\$ 210,143



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Expenditures By Object	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Operations					
75300-Repairs - Buildings	\$ 126,824	\$ 171,839	\$ 172,488	\$ 173,488	\$ 171,839
75400-Repairs and Maintenance - Office Equipment	\$ 152	\$ 7,940	\$ 3,359	\$ 3,359	\$ 7,940
75500-Repairs and Maintenance - Weigh Station	\$ 738	\$ 44,284	\$ 44,284	\$ 44,284	\$ 44,284
75600-Repairs - HVAC	\$ 45,728	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
75999-Contingency Operations	\$ -	\$ 403,078	\$ 1,365,249	\$ 1,281,069	\$ 381,274
	<u>\$ 9,725,355</u>	<u>\$ 10,307,321</u>	<u>\$ 14,637,168</u>	<u>\$ 14,491,009</u>	<u>\$ 11,037,644</u>
Intergovernmental/Contracts					
77090-Walker County Dispatch	\$ 1,009,832	\$ 784,816	\$ 1,529,611	\$ 1,351,095	\$ 802,794
77100-City of Huntsville Fire Contract	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77111-ESD # 2 (NW)	\$ 234,056	\$ -	\$ 2,668	\$ -	\$ -
77112-ESD #3 (CP)	\$ 35,161	\$ -	\$ 130,478	\$ -	\$ -
77120-Crabbs Prairie Fire Department	\$ 12,000	\$ -	\$ -	\$ -	\$ -
77130-Riverside Fire Department	\$ 16,300	\$ -	\$ -	\$ -	\$ -
77140-Crabbs Prairie (Pine Prairie) Fire Department	\$ 12,000	\$ -	\$ -	\$ -	\$ -
77150-Dodge Volunteer Fire Department	\$ 7,200	\$ -	\$ -	\$ -	\$ -
77160-Thomas Lake Volunteer Fire Department	\$ 7,200	\$ -	\$ -	\$ -	\$ -
77300-Appraisal District - Appraisals	\$ 502,450	\$ 566,863	\$ 566,863	\$ 566,863	\$ 659,003
77310-Appraisal District - Collections	\$ 134,145	\$ 161,326	\$ 161,326	\$ 161,326	\$ 188,483
77405-Contract-Huntsville Memorial Hospital	\$ 364,000	\$ -	\$ -	\$ -	\$ -
77410-Senior Center	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
77420-Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430-Spay/Nueter Assistance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 20,000
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	\$ 66,798	\$ -	\$ 137,002	\$ 137,002	\$ -
77452-A Time to Read Contract	\$ 9,999	\$ -	\$ -	\$ -	\$ -
77470-Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77471-Veterans Center Contract-Special	\$ 2,147	\$ -	\$ 3,629	\$ 3,629	\$ -
77472-Samuel Walker Houston Museum Contract	\$ 40,733	\$ -	\$ -	\$ -	\$ -
77473-Walker SUD Improvements Contract	\$ 63,069	\$ -	\$ 11,931	\$ 11,931	\$ -
77474-Riverside SUD Water Improvement Contracts	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
77475-Phelps SUD Water Improvements Contract	\$ -	\$ -	\$ 75,000	\$ 39,486	\$ -
77476-Good Shepard Mission Contract	\$ -	\$ -	\$ 18,435	\$ -	\$ -
77478-Senior Center Contract	\$ 84,800	\$ -	\$ -	\$ -	\$ -
77479-Walker SUD Project Contract	\$ -	\$ -	\$ 58,361	\$ -	\$ -
	<u>\$ 2,920,377</u>	<u>\$ 1,838,992</u>	<u>\$ 3,096,291</u>	<u>\$ 2,672,319</u>	<u>\$ 1,984,267</u>



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds Expenditures By Object	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Projects					
77482-Dodge SUD Water Improvements	\$ -	\$ -	\$ 32,000	\$ 31,644	\$ -
Contract					
79011-Salary Study Project	\$ 19,750	\$ -	\$ -	\$ -	\$ -
79013-HMPG Generator Grant Match	\$ -	\$ -	\$ 205,848	\$ -	\$ -
79110-Projects - IT	\$ -	\$ -	\$ 527,231	\$ 125,000	\$ -
79120-Project - GIS	\$ -	\$ -	\$ 10,216	\$ -	\$ -
79201-Software Project	\$ -	\$ -	\$ 135,000	\$ 45,000	\$ -
79202-Financial System Upgrade	\$ -	\$ -	\$ 227,749	\$ -	\$ -
79203-Payroll Software System	\$ 1,819	\$ -	\$ 100,707	\$ 1,200	\$ -
79205-Document Management Project	\$ -	\$ -	\$ 45,000	\$ -	\$ -
79206-NCIC Technology IT	\$ 52,609	\$ -	\$ 12,391	\$ 12,391	\$ -
79207-Projects-Jury Software	\$ 48,857	\$ -	\$ 2,325	\$ 2,325	\$ -
79208-Court Security System Maint/Support	\$ -	\$ -	\$ 23,250	\$ -	\$ -
79209-Contracts Funded with SETH funds	\$ 11,527	\$ -	\$ 38,474	\$ 25,012	\$ -
79403-Furniture-Judicial	\$ 4,717	\$ -	\$ 2,995	\$ 2,995	\$ -
79503-County Facilities Projects	\$ 378,486	\$ -	\$ 233,603	\$ 70,000	\$ -
79510-Weigh Station Project	\$ -	\$ -	\$ 11,400	\$ -	\$ -
79516-Courthouse Square Improvements	\$ 30,000	\$ -	\$ -	\$ -	\$ -
79517-SO Building Security Cameras Project	\$ 32,191	\$ -	\$ 8,128	\$ -	\$ -
79518-Litter Control Project	\$ -	\$ -	\$ 27,459	\$ 7,632	\$ -
79602-Nuisance Abatement Project	\$ -	\$ -	\$ 13,000	\$ -	\$ -
79802-Elections Project	\$ 4,255	\$ -	\$ -	\$ -	\$ -
79909-LATCF Revenue Sharing Fund	\$ -	\$ -	\$ 16,531	\$ 16,531	\$ -
-Operating					
79911-Emergency Management Projects	\$ 140,804	\$ -	\$ 15,433	\$ -	\$ -
79912-Public Safety Projects	\$ 10,575	\$ -	\$ 37,234	\$ 37,234	\$ -
79915-County Jail Plumbing Project	\$ 55,000	\$ -	\$ 65,000	\$ -	\$ -
79916-Projects-Planning&Development	\$ -	\$ -	\$ 4,292	\$ 4,292	\$ -
79917-Constable Reserve Deputy Project	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
79990-Project Contingency	\$ -	\$ 335,010	\$ 1,199,156	\$ 75,000	\$ 494,990
79991-Project Contingency-Special	\$ -	\$ -	\$ 500,000	\$ -	\$ -
79999-Set-Aside for Future Buildings	\$ -	\$ -	\$ 50,000	\$ -	\$ -
80102-Projects - IT Capital	\$ 15,955	\$ -	\$ -	\$ -	\$ -
80103-Project-Copier Replacement	\$ 14,556	\$ -	\$ 131,130	\$ 12,000	\$ -
80117-LATCF Revenue Sharing Fund	\$ -	\$ -	\$ 335,910	\$ 51,766	\$ -
-Capital					
80904-Capital Vehicles/Upfits - Public Safety	\$ 346,586	\$ -	\$ 307,143	\$ 307,143	\$ -
	<u>\$ 1,210,858</u>	<u>\$ 583,010</u>	<u>\$ 4,624,741</u>	<u>\$ 874,165</u>	<u>\$ 754,990</u>
Capital					
80114-Senior Center Parking Lot	\$ -	\$ -	\$ 400,000	\$ -	\$ -
80118-Cisco VOIP Project	\$ -	\$ -	\$ 343,645	\$ 343,645	\$ -
82010-Buildings	\$ 12,223	\$ -	\$ -	\$ -	\$ -
84920-Office Equipment, Furniture ,Software	\$ 75,364	\$ -	\$ -	\$ -	\$ 6,500
85010-Machinery and Equipment	\$ 541,433	\$ -	\$ 326,268	\$ 326,268	\$ 26,000



Walker County

All Funds

Proposed Budget Fiscal Year 2024-2025

All Funds
Expenditures By Object

Capital

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
85013-HVAC Capital	\$ 59,944	\$ -	\$ -	\$ -	\$ -
85014-Speed Trailer Construction	\$ 11,250	\$ -	\$ -	\$ -	\$ -
85015-Capital-Special Contingency	\$ -	\$ -	\$ -	\$ -	\$ 491,678
85030-Capital - From Grant	\$ 162,553	\$ -	\$ -	\$ -	\$ -
87030-Vehicles and Trucks	\$ 247,520	\$ 503,701	\$ 588,651	\$ 588,651	\$ 606,551
	<u>\$ 1,110,287</u>	<u>\$ 503,701</u>	<u>\$ 1,658,564</u>	<u>\$ 1,258,564</u>	<u>\$ 1,130,729</u>

Debt-Principal and Interest Payment

91020-Principal - 2012 Series Certificate of Obligation	\$ 990,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,055,000
91030-Interest - 2012 Series Certificate of Obligation	\$ 382,868	\$ 353,168	\$ 353,168	\$ 353,168	\$ 322,568
	<u>\$ 1,372,868</u>	<u>\$ 1,373,168</u>	<u>\$ 1,373,168</u>	<u>\$ 1,373,168</u>	<u>\$ 1,377,568</u>

Contingency

92010-Contingency - Fund	\$ -	\$ 518,500	\$ 235,363	\$ 235,363	\$ 578,500
92020-Contingency - Special	\$ -	\$ 1,026,752	\$ 788,547	\$ 150,000	\$ 575,000
92040-Contingency - Operations	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
	<u>\$ -</u>	<u>\$ 1,660,252</u>	<u>\$ 1,138,910</u>	<u>\$ 385,363</u>	<u>\$ 1,268,500</u>

Transfers to Other Funds

99020-Transfer to EMS Operations	\$ 1,641,121	\$ -	\$ -	\$ -	\$ -
99030-Transfer to EMS Capital	\$ 121,808	\$ -	\$ -	\$ -	\$ -
99050-Transfer to Projects Fund	\$ 1,565,335	\$ -	\$ -	\$ -	\$ -
99055-Transfer to Capital Projects Fund	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -
99060-Transfer to Other Funds	\$ 44,741	\$ 44,741	\$ 59,741	\$ 59,741	\$ 44,741
99220-Transfer to Road and Bridge Fund	\$ 679,851	\$ 600,000	\$ 1,600,000	\$ 1,600,000	\$ 600,000
	<u>\$ 9,552,856</u>	<u>\$ 644,741</u>	<u>\$ 1,659,741</u>	<u>\$ 1,659,741</u>	<u>\$ 644,741</u>
Total	\$ 52,480,729	\$ 47,581,591	\$ 59,007,394	\$ 52,309,660	\$ 50,603,436



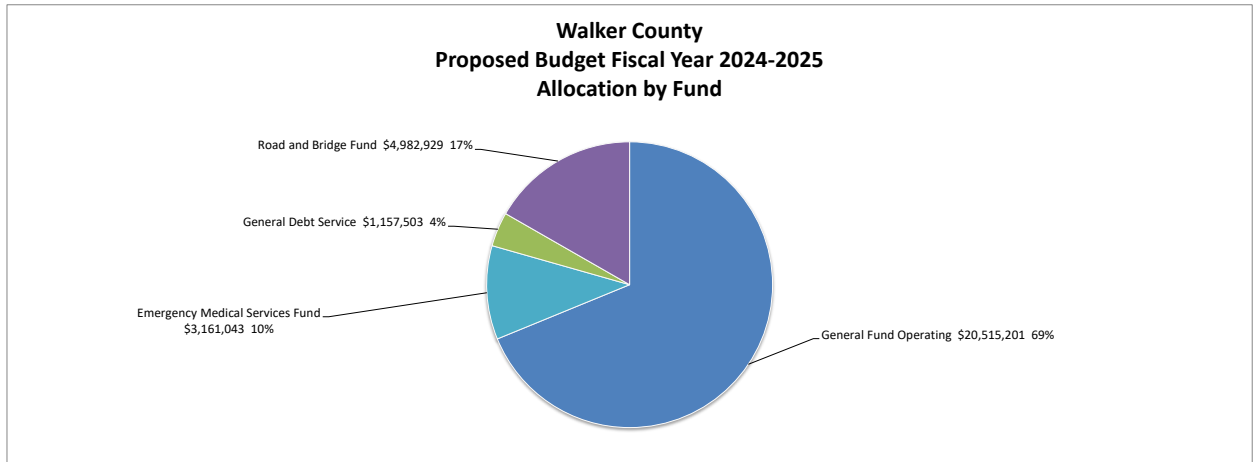
Ad Valorem History

Levy at January 1

Budget Year	ProposedBudget FY 2024-2025 2	Estimated FY 2023-2024	Budget FY 2023-2024 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
Operations Levy Allocation											
General Fund and Road and Bridge	\$ 0.420800	\$ 0.392600	\$ 0.392600	\$ 0.425500	\$ 0.452900	\$ 0.450800	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800	\$ 0.572400
Debt Service Levy	\$ 0.019500	\$ 0.020100	\$ 0.020100	\$ 0.023500	\$ 0.027000	\$ 0.030000	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900	\$ 0.048200
Tax Rate per \$100	\$ 0.440300	\$ 0.412700	\$ 0.412700	\$ 0.449000	\$ 0.479900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600
No-New-Revenue Tax Rate	\$ 0.415300	\$ 0.397800	\$ 0.397800	\$ 0.439000	\$ 0.449900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700	\$ 0.620600
Assessed Valuation	\$5,971,679,879	\$5,893,779,383	\$5,893,779,383	\$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
Freeze Taxable Value	\$1,424,503,018	\$1,232,302,646	\$1,232,302,646	\$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
Total Assessed value	\$7,396,182,897	\$7,126,082,029	\$7,126,082,029	\$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
Tax Levy	\$ 30,898,110	\$ 28,444,384	\$ 28,444,384	\$ 26,215,908	\$ 24,330,749	\$ 22,053,132	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930	\$ 17,734,826
Current Taxes Collected	\$ 29,816,676	\$ 27,435,168	\$ 27,542,829	\$ 25,298,351	\$ 23,357,519	\$ 21,171,007	\$ 20,282,431	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124	\$ 17,217,742
Percent of Levy Collected	96.50%	96.80%	96.80%	96.50%	96.00%	96.00%	96.80%	97.00%	97.00%	97.00%	97.01%
Total Current & Delinquent Taxes Collect	\$ 30,218,676	\$ 27,812,168	\$ 27,944,829	\$ 25,770,351	\$ 23,797,519	\$ 21,891,723	\$ 20,825,020	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104	\$ 17,544,339
Percent of Total Levy	97.80%	97.78%	98.24%	98.30%	97.81%	99.27%	99.43%	100.35%	99.74%	99.16%	98.93%

(1) Data Source: Assessed Values information based on Walker County Appraisal District WCAD State Reporting

(2) Data Source: Based on Certified Estimates report at proposed rate for 2024 report dated 07/31/2024 from Walker County Appraisal District





WALKER COUNTY

Proposed Budget Fiscal Year 2024-25

Assessed Value and Estimated Actual Value of Taxable Property(1)

Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property		(2)	Total Real	Personal
	Residential Property	Commercial Property	Agricultural & Open Acreage		Property Total
2025	4,567,316,511	1,591,533,107	3,708,556,657	9,867,406,275	2,170,259,443
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

WCAD Certified Values						
StateCode	Description	Grouping	FY 2025	FY 2024	FY 2023	FY 2022
A	Single Family Residence	residential	\$ 3,930,868,854	\$ 3,821,475,091	\$ 2,984,415,046	\$ 2,491,564,323
B	MultiFamily Residence	residential	636,447,657	707,103,244	712,037,967	646,035,264
C	Vacant Lot	land	506,312,568	529,705,659	400,890,004	355,659,576
D1	Qualified Ag Land	land	3,151,070,440	4,287,447,243	2,089,325,497	1,837,572,306
D2	Non Qualified Land	land	51,173,649	41,534,740	40,050,579	37,501,822
E	Farm or Ranch Improv.	commercial	756,997,800	716,439,549	591,694,555	501,604,942
F1	Commercial Real	commercial	786,359,387	770,068,022	691,734,475	598,719,046
F2	Industrial Real Property	commercial	48,175,920	46,772,450	43,888,400	38,396,640
G1	Oil and Gas	minerals	13,185,481	16,735,498	14,401,858	8,395,685
G3	Minerals-Non Producing	minerals	-	-	-	-
J1	Water Systems	personal	22,120	21,020	15,020	15,310
J2	Gas Distribution System	personal	4,682,170	4,292,930	3,629,930	3,179,700
J3	Electric Company	personal	141,909,100	135,695,480	108,750,810	89,327,750
J4	Telephone Company	personal	6,240,100	6,607,380	6,956,820	7,241,930
J5	RailRoad	personal	36,129,710	34,813,950	31,112,840	29,305,650
J6	Pipelane Company	personal	280,966,340	235,864,260	160,762,560	145,757,380
J7	Cable Television Co.	personal	13,433,700	11,397,970	13,014,040	10,742,040
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	212,019,800	187,814,845	171,827,790	168,816,440
L2	Industrial Personal	personal	189,872,760	173,967,400	138,544,340	116,884,910
M1	Tangible Other	personal	72,463,670	70,661,697	73,193,798	66,765,220
N	Intangible Property	personal	-	-	-	-
O	Residential Inventory	personal	51,569,616	67,679,675	36,562,850	18,832,180
S	Special Inventory Tax	personal	38,542,700	36,010,520	34,215,450	28,365,200
X	Totally Exempt Property	personal	1,109,129,216	1,127,582	7,848	-
			\$ 12,037,665,718	\$ 11,903,329,165	\$ 8,347,125,437	\$ 7,200,776,274

Less:

Productivity Loss (Ag and Timber Use)	(3,103,621,263)	(4,238,207,169)	(2,038,016,184)	(1,784,448,172)
Homestead Cap (10% cap on residential homesteads)	(153,515,447)	(345,170,522)	(115,754,301)	(38,089,119)
Totally Exempt Property	(1,109,126,216)			
23.231 Cap	(24,569,630)			
Tax Ceiling and Over 65 and disabled exemption	(179,527,534)	(165,330,467)	(123,964,655)	(108,151,197)
Other Exemptions /Deductions	(71,119,911)	(28,538,978)	(23,195,003)	(20,108,300)
Total Exemptions	\$ (4,641,480,001)	\$ (4,777,247,136)	\$ (2,300,930,143)	\$ (1,950,796,788)

Taxable Assessed Value	\$ 7,396,185,717	\$ 7,126,082,029	\$ 6,046,195,294	\$ 5,249,979,486
Total Direct Tax Rate	\$0.4403	\$0.4127	\$0.4490	\$0.4799

(1) Data Source: Walker County Appraisal District (Based on State Reporting)

(2) Data Source: FY 2024 WCAD Based on Certified Values report dated 07/31/2024

Less: Exemptions Real Property	Total Taxable Assessed Value	Direct Tax Rate	Value as a Percentage of Actual Value
4,641,480,001	7,396,185,717	0.4403	61.44%
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%

FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
\$ 2,226,159,256	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626
579,536,997	532,399,780	417,058,091	293,163,679	264,497,190	259,866,510
294,371,370	256,975,853	164,090,119	136,212,443	109,705,616	94,325,461
1,761,282,123	1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283
40,083,547	31,244,886	27,266,834	24,873,642	22,293,751	17,888,182
460,449,500	437,530,357	508,200,002	529,868,225	471,715,766	456,971,752
551,368,068	517,215,873	449,975,277	419,979,707	402,765,906	379,402,379
36,977,980	31,357,000	30,536,920	30,384,800	28,426,490	26,470,380
12,456,402	14,444,424	10,627,212	12,120,638	5,862,802	8,361,917
-	272,970	274,070	275,360	275,360	275,360
11,380	11,380	11,380	11,380	11,380	11,380
2,888,940	2,684,950	2,484,360	2,388,940	2,278,490	1,961,270
55,059,680	51,214,620	50,364,330	52,375,130	49,994,160	46,003,490
7,558,910	7,932,950	8,255,750	9,502,360	9,733,410	9,389,820
27,234,570	26,072,760	29,957,890	23,792,480	22,035,800	20,481,730
102,173,970	58,817,830	57,109,570	53,217,130	34,602,700	33,711,030
8,607,600	7,108,040	7,202,120	7,179,210	6,108,870	5,818,520
92,960	92,960	92,960	31,800	31,800	31,800
176,946,000	170,602,040	138,619,340	153,588,670	140,311,380	135,741,450
147,708,440	110,882,100	105,939,110	94,682,930	101,689,710	151,800,590
59,180,341	56,754,833	48,218,328	45,576,241	47,222,669	48,656,088
90,000	12,000	-	-	-	-
1,379,270	1,861,100	1,830,190	2,249,640	3,140,540	1,199,600
24,883,300	21,926,636	18,121,660	15,354,080	16,099,610	14,795,200
-	-	-	-	-	-
\$ 6,576,500,604	\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077	\$ 4,541,383,958	\$ 4,405,745,818
(1,706,245,850)	(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)
(24,283,007)	(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)
(96,558,915)	(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)
(25,842,210)	(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)	(56,427,523)
\$ (1,852,929,982)	\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)	\$ (1,425,658,402)	\$ (1,427,555,660)
\$ 4,723,570,622	\$ 4,310,639,579	\$ 3,768,494,571	\$ 3,457,124,412	\$ 3,115,725,556	\$ 2,978,190,158
\$0.4808	\$0.5018	\$0.5494	\$0.5815	\$0.6157	\$0.6206

Walker County

CHIEF APPRAISER

STACEY M. POTEETE



Appraisal District

1060 Hwy 190 East

HUNTSVILLE TX 77342-1798

PHONE: (936) 295-0402 Fax: (936) 295-3061

walkercad.org

CERTIFICATION OF THE 2024 APPRAISAL ROLL FOR WALKER COUNTY

I, Stacey M. Poteete, Chief Appraiser for Walker County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Walker County Appraisal District, which lists property taxable by Walker County and constitutes the certified appraisal appraisal roll for the 2024 tax year.

Stacey M. Poteete
Chief Appraiser

July 25, 2024

Date

*If file size exceeds the maximum for email attachment delivery will be via Hightail file share.

2024 CERTIFIED TOTALS

Property Count: 41,923

WC - Walker County
ARB Approved Totals

7/31/2024

9:39:47AM

Land		Value			
Homesite:		904,680,288			
Non Homesite:		1,405,599,830			
Ag Market:		1,851,226,955			
Timber Market:		1,254,743,474	Total Land	(+)	5,416,250,547
Improvement		Value			
Homesite:		3,139,665,490			
Non Homesite:		2,204,887,236	Total Improvements	(+)	5,344,552,726
Non Real		Count	Value		
Personal Property:	2,071		908,005,070		
Mineral Property:	543		13,201,177		
Autos:	0		0	Total Non Real	(+) 921,206,247
				Market Value	= 11,682,009,520
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,104,968,284		1,002,145		
Ag Use:	18,865,318		10,850	Productivity Loss	(-) 3,058,128,517
Timber Use:	27,974,449		30,185	Appraised Value	= 8,623,881,003
Productivity Loss:	3,058,128,517		961,110		
				Homestead Cap	(-) 150,402,965
				23.231 Cap	(-) 17,127,402
				Assessed Value	= 8,456,350,636
				Total Exemptions Amount	(-) 1,344,150,010
				(Breakdown on Next Page)	
				Net Taxable	= 7,112,200,626

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	110,425,921	98,210,519	295,334.59	308,151.65	742		
DPS	489,994	479,994	1,119.32	1,119.32	1		
OV65	1,403,200,629	1,296,644,462	4,212,842.79	4,278,945.19	5,882		
Total	1,514,116,544	1,395,334,975	4,509,296.70	4,588,216.16	6,625	Freeze Taxable	(-) 1,395,334,975
Tax Rate	0.4403000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	10,479,558	10,158,877	8,367,572	1,791,305	28		
Total	10,479,558	10,158,877	8,367,572	1,791,305	28	Transfer Adjustment	(-) 1,791,305
						Freeze Adjusted Taxable	= 5,715,074,346

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
29,672,769.05 = 5,715,074,346 * (0.4403000 / 100) + 4,509,296.70

Certified Estimate of Market Value: 11,682,009,520
Certified Estimate of Taxable Value: 7,112,200,626

Tif Zone Code	Tax Increment Loss
2007 TIF	53,567,751
Tax Increment Finance Value:	53,567,751
Tax Increment Finance Levy:	235,858.81

2024 CERTIFIED TOTALS

Property Count: 41,923

WC - Walker County
ARB Approved Totals

7/31/2024

9:40:30AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	16	22,894,841	0	22,894,841
CHODO	2	13,676,444	0	13,676,444
DP	751	5,664,002	0	5,664,002
DPS	1	10,000	0	10,000
DSTRS	11	0	432,042	432,042
DV1	107	0	839,964	839,964
DV1S	2	0	10,000	10,000
DV2	56	0	477,750	477,750
DV3	81	0	756,967	756,967
DV4	468	0	2,501,770	2,501,770
DV4S	27	0	204,800	204,800
DVHS	356	0	104,762,481	104,762,481
DVHSS	16	0	2,768,550	2,768,550
EX	87	0	30,267,737	30,267,737
EX (Prorated)	4	0	159,492	159,492
EX-XG	3	0	1,041,600	1,041,600
EX-XI	2	0	3,560,880	3,560,880
EX-XJ	1	0	820,440	820,440
EX-XL	1	0	504,920	504,920
EX-XN	19	0	762,980	762,980
EX-XR	29	0	1,875,620	1,875,620
EX-XU	2	0	4,820,410	4,820,410
EX-XV	715	0	1,011,953,965	1,011,953,965
EX-XV (Prorated)	6	0	179,285	179,285
EX366	279	0	279,213	279,213
FR	6	44,387,348	0	44,387,348
FRSS	3	0	1,394,580	1,394,580
OV65	6,320	62,997,489	0	62,997,489
OV65S	19	202,268	0	202,268
PC	12	23,028,512	0	23,028,512
SO	50	913,660	0	913,660
Totals		173,774,564	1,170,375,446	1,344,150,010

2024 CERTIFIED TOTALS

Property Count: 800

WC - Walker County
Under ARB Review Totals

7/31/2024

9:39:47AM

Land		Value			
Homesite:		24,004,414			
Non Homesite:		39,635,576			
Ag Market:		24,703,866			
Timber Market:		21,398,290	Total Land	(+)	109,742,146
Improvement		Value			
Homesite:		125,227,042			
Non Homesite:		103,202,730	Total Improvements	(+)	228,429,772
Non Real		Count	Value		
Personal Property:	28		17,484,280		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 17,484,280
				Market Value	= 355,656,198
Ag	Non Exempt	Exempt			
Total Productivity Market:	46,102,156	0			
Ag Use:	258,210	0	Productivity Loss	(-)	45,492,746
Timber Use:	351,200	0	Appraised Value	=	310,163,452
Productivity Loss:	45,492,746	0			
			Homestead Cap	(-)	3,112,482
			23.231 Cap	(-)	7,442,228
			Assessed Value	=	299,608,742
			Total Exemptions Amount (Breakdown on Next Page)	(-)	15,626,471
			Net Taxable	=	283,982,271

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,849,279	3,703,109	12,838.31	12,838.31	13			
OV65	26,355,852	25,464,934	90,555.95	90,964.02	69			
Total	30,205,131	29,168,043	103,394.26	103,802.33	82	Freeze Taxable	(-)	29,168,043
Tax Rate	0.4403000							
						Freeze Adjusted Taxable	=	254,814,228

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,225,341.31 = 254,814,228 * (0.4403000 / 100) + 103,394.26

Certified Estimate of Market Value: 310,786,824
Certified Estimate of Taxable Value: 244,380,907

Tif Zone Code	Tax Increment Loss
2007 TIF	9,805,869
Tax Increment Finance Value:	9,805,869
Tax Increment Finance Levy:	43,175.24

2024 CERTIFIED TOTALS

Property Count: 800

WC - Walker County
Under ARB Review Totals

7/31/2024

9:40:30AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	146,670	0	146,670
DSTRS	3	0	159,576	159,576
DV1	2	0	10,000	10,000
DV2	3	0	27,000	27,000
DV3	4	0	20,533	20,533
DV4	2	0	24,000	24,000
EX-XV	1	0	13,846,082	13,846,082
OV65	84	871,660	0	871,660
PC	2	490,950	0	490,950
SO	2	30,000	0	30,000
Totals		1,539,280	14,087,191	15,626,471

2024 CERTIFIED TOTALS

Property Count: 42,723

WC - Walker County
Grand Totals

7/31/2024

9:39:47AM

Land		Value			
Homesite:		928,684,702			
Non Homesite:		1,445,235,406			
Ag Market:		1,875,930,821			
Timber Market:		1,276,141,764	Total Land	(+)	5,525,992,693
Improvement		Value			
Homesite:		3,264,892,532			
Non Homesite:		2,308,089,966	Total Improvements	(+)	5,572,982,498
Non Real		Count	Value		
Personal Property:	2,099		925,489,350		
Mineral Property:	543		13,201,177		
Autos:	0		0	Total Non Real	(+) 938,690,527
				Market Value	= 12,037,665,718
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,151,070,440		1,002,145		
Ag Use:	19,123,528		10,850	Productivity Loss	(-) 3,103,621,263
Timber Use:	28,325,649		30,185	Appraised Value	= 8,934,044,455
Productivity Loss:	3,103,621,263		961,110		
				Homestead Cap	(-) 153,515,447
				23.231 Cap	(-) 24,569,630
				Assessed Value	= 8,755,959,378
				Total Exemptions Amount	(-) 1,359,776,481
				(Breakdown on Next Page)	
				Net Taxable	= 7,396,182,897

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	114,275,200	101,913,628	308,172.90	320,989.96	755		
DPS	489,994	479,994	1,119.32	1,119.32	1		
OV65	1,429,556,481	1,322,109,396	4,303,398.74	4,369,909.21	5,951		
Total	1,544,321,675	1,424,503,018	4,612,690.96	4,692,018.49	6,707	Freeze Taxable	(-) 1,424,503,018
Tax Rate	0.4403000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	10,479,558	10,158,877	8,367,572	1,791,305	28		
Total	10,479,558	10,158,877	8,367,572	1,791,305	28	Transfer Adjustment	(-) 1,791,305
						Freeze Adjusted Taxable	= 5,969,888,574

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
30,898,110.35 = 5,969,888,574 * (0.4403000 / 100) + 4,612,690.96

Certified Estimate of Market Value: 11,992,796,344
Certified Estimate of Taxable Value: 7,356,581,533

Tif Zone Code	Tax Increment Loss
2007 TIF	63,373,620
Tax Increment Finance Value:	63,373,620
Tax Increment Finance Levy:	279,034.05

2024 CERTIFIED TOTALS

Property Count: 42,723

WC - Walker County
Grand Totals

7/31/2024

9:40:30AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	16	22,894,841	0	22,894,841
CHODO	2	13,676,444	0	13,676,444
DP	766	5,810,672	0	5,810,672
DPS	1	10,000	0	10,000
DSTRS	14	0	591,618	591,618
DV1	109	0	849,964	849,964
DV1S	2	0	10,000	10,000
DV2	59	0	504,750	504,750
DV3	85	0	777,500	777,500
DV4	470	0	2,525,770	2,525,770
DV4S	27	0	204,800	204,800
DVHS	356	0	104,762,481	104,762,481
DVHSS	16	0	2,768,550	2,768,550
EX	87	0	30,267,737	30,267,737
EX (Prorated)	4	0	159,492	159,492
EX-XG	3	0	1,041,600	1,041,600
EX-XI	2	0	3,560,880	3,560,880
EX-XJ	1	0	820,440	820,440
EX-XL	1	0	504,920	504,920
EX-XN	19	0	762,980	762,980
EX-XR	29	0	1,875,620	1,875,620
EX-XU	2	0	4,820,410	4,820,410
EX-XV	716	0	1,025,800,047	1,025,800,047
EX-XV (Prorated)	6	0	179,285	179,285
EX366	279	0	279,213	279,213
FR	6	44,387,348	0	44,387,348
FRSS	3	0	1,394,580	1,394,580
OV65	6,404	63,869,149	0	63,869,149
OV65S	19	202,268	0	202,268
PC	14	23,519,462	0	23,519,462
SO	52	943,660	0	943,660
Totals		175,313,844	1,184,462,637	1,359,776,481

2024 CERTIFIED TOTALS

Property Count: 41,923

WC - Walker County
ARB Approved Totals

7/31/2024 9:40:30AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18,606	23,014.9327	\$112,405,802	\$3,833,137,109	\$3,528,779,288
B	MULTIFAMILY RESIDENCE	330	398.3286	\$2,779,720	\$591,166,558	\$591,038,138
C1	VACANT LOTS AND LAND TRACTS	8,425	14,112.4150	\$0	\$494,632,118	\$490,708,288
D1	QUALIFIED OPEN-SPACE LAND	6,812	356,796.9541	\$0	\$3,104,968,284	\$46,729,555
D2	IMPROVEMENTS ON QUALIFIED OP	1,673		\$1,783,190	\$50,196,989	\$49,957,329
E	RURAL LAND, NON QUALIFIED OPE	3,307	5,903.4969	\$23,556,380	\$733,929,524	\$707,128,216
F1	COMMERCIAL REAL PROPERTY	1,049	2,639.8874	\$17,072,595	\$729,988,217	\$721,723,538
F2	INDUSTRIAL AND MANUFACTURIN	25	509.8650	\$2,163,660	\$47,832,280	\$47,832,280
G1	OIL AND GAS	510		\$0	\$13,185,481	\$10,863,865
J1	WATER SYSTEMS	1		\$0	\$22,120	\$22,120
J2	GAS DISTRIBUTION SYSTEM	7	0.1308	\$0	\$4,682,170	\$4,682,170
J3	ELECTRIC COMPANY (INCLUDING C	45	35.9120	\$0	\$141,510,000	\$141,510,000
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,240,100	\$6,240,100
J5	RAILROAD	22	49.8800	\$0	\$36,129,710	\$36,129,710
J6	PIPELAND COMPANY	95	1.3100	\$0	\$280,966,340	\$258,622,283
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,433,700	\$13,433,700
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,360		\$0	\$201,561,560	\$201,561,560
L2	INDUSTRIAL AND MANUFACTURIN	212		\$0	\$182,846,720	\$137,774,917
M1	TANGIBLE OTHER PERSONAL, MOB	2,800		\$5,791,170	\$72,353,380	\$68,125,955
O	RESIDENTIAL INVENTORY	307	33.8590	\$5,123,010	\$9,308,366	\$8,735,833
S	SPECIAL INVENTORY TAX	31		\$0	\$38,542,700	\$38,542,700
X	TOTALLY EXEMPT PROPERTY	1,164	61,470.0268	\$1,373,035	\$1,095,283,134	\$1,966,122
Totals			464,973.5583	\$172,048,562	\$11,682,009,520	\$7,112,200,627

2024 CERTIFIED TOTALS

Property Count: 800

WC - Walker County
Under ARB Review Totals

7/31/2024 9:40:30AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	316	613.2562	\$7,843,400	\$97,731,745	\$93,945,346
B	MULTIFAMILY RESIDENCE	36	4.8647	\$0	\$45,281,099	\$44,311,848
C1	VACANT LOTS AND LAND TRACTS	85	331.6488	\$0	\$11,680,450	\$11,304,635
D1	QUALIFIED OPEN-SPACE LAND	89	5,304.1844	\$0	\$46,102,156	\$609,270
D2	IMPROVEMENTS ON QUALIFIED OP	33		\$0	\$976,660	\$975,576
E	RURAL LAND, NON QUALIFIED OPE	66	148.5580	\$1,127,080	\$23,068,276	\$22,164,649
F1	COMMERCIAL REAL PROPERTY	52	233.6593	\$4,008,330	\$56,371,170	\$53,448,830
F2	INDUSTRIAL AND MANUFACTURIN	1	10.4900	\$0	\$343,640	\$343,640
J3	ELECTRIC COMPANY (INCLUDING C	4	9.9490	\$0	\$399,100	\$399,100
L1	COMMERCIAL PERSONAL PROPE	25		\$0	\$10,458,240	\$10,223,790
L2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$7,026,040	\$7,026,040
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$13,130	\$110,290	\$86,306
O	RESIDENTIAL INVENTORY	189	14.0000	\$4,019,700	\$42,261,250	\$39,143,240
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$13,846,082	\$0
Totals			6,670.6104	\$17,011,640	\$355,656,198	\$283,982,270

2024 CERTIFIED TOTALS

Property Count: 42,723

WC - Walker County
Grand Totals

7/31/2024 9:40:30AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18,922	23,628.1889	\$120,249,202	\$3,930,868,854	\$3,622,724,634
B	MULTIFAMILY RESIDENCE	366	403.1933	\$2,779,720	\$636,447,657	\$635,349,986
C1	VACANT LOTS AND LAND TRACTS	8,510	14,444.0638	\$0	\$506,312,568	\$502,012,923
D1	QUALIFIED OPEN-SPACE LAND	6,901	362,101.1385	\$0	\$3,151,070,440	\$47,338,825
D2	IMPROVEMENTS ON QUALIFIED OP	1,706		\$1,783,190	\$51,173,649	\$50,932,905
E	RURAL LAND, NON QUALIFIED OPE	3,373	6,052.0549	\$24,683,460	\$756,997,800	\$729,292,865
F1	COMMERCIAL REAL PROPERTY	1,101	2,873.5467	\$21,080,925	\$786,359,387	\$775,172,368
F2	INDUSTRIAL AND MANUFACTURIN	26	520.3550	\$2,163,660	\$48,175,920	\$48,175,920
G1	OIL AND GAS	510		\$0	\$13,185,481	\$10,863,865
J1	WATER SYSTEMS	1		\$0	\$22,120	\$22,120
J2	GAS DISTRIBUTION SYSTEM	7	0.1308	\$0	\$4,682,170	\$4,682,170
J3	ELECTRIC COMPANY (INCLUDING C	49	45.8610	\$0	\$141,909,100	\$141,909,100
J4	TELEPHONE COMPANY (INCLUDI	27	0.2000	\$0	\$6,240,100	\$6,240,100
J5	RAILROAD	22	49.8800	\$0	\$36,129,710	\$36,129,710
J6	PIPELAND COMPANY	95	1.3100	\$0	\$280,966,340	\$258,622,283
J7	CABLE TELEVISION COMPANY	1		\$0	\$13,433,700	\$13,433,700
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,385		\$0	\$212,019,800	\$211,785,350
L2	INDUSTRIAL AND MANUFACTURIN	215		\$0	\$189,872,760	\$144,800,957
M1	TANGIBLE OTHER PERSONAL, MOB	2,805		\$5,804,300	\$72,463,670	\$68,212,261
O	RESIDENTIAL INVENTORY	496	47.8590	\$9,142,710	\$51,569,616	\$47,879,073
S	SPECIAL INVENTORY TAX	31		\$0	\$38,542,700	\$38,542,700
X	TOTALLY EXEMPT PROPERTY	1,165	61,470.0268	\$1,373,035	\$1,109,129,216	\$1,966,122
Totals			471,644.1687	\$189,060,202	\$12,037,665,718	\$7,396,182,897

2024 CERTIFIED TOTALS

Property Count: 42,723

WC - Walker County
Effective Rate Assumption

7/31/2024

9:40:30AM

New Value

TOTAL NEW VALUE MARKET:	\$189,060,202
TOTAL NEW VALUE TAXABLE:	\$182,357,029

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	16	2023 Market Value	\$368,490
EX-XG	11.184 Primarily performing charitable functio	1	2023 Market Value	\$526,580
EX-XV	Other Exemptions (including public property, re	11	2023 Market Value	\$7,998,579
EX366	HOUSE BILL 366	34	2023 Market Value	\$42,575
ABSOLUTE EXEMPTIONS VALUE LOSS				\$8,936,224

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	8	\$63,847
DV1	Disabled Veterans 10% - 29%	3	\$22,000
DV2	Disabled Veterans 30% - 49%	4	\$43,500
DV3	Disabled Veterans 50% - 69%	5	\$54,000
DV4	Disabled Veterans 70% - 100%	35	\$277,220
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	3	\$12,000
DVHS	Disabled Veteran Homestead	21	\$6,671,171
OV65	OVER 65	429	\$4,360,406
		PARTIAL EXEMPTIONS VALUE LOSS	508
		NEW EXEMPTIONS VALUE LOSS	\$11,504,144
			\$20,440,368

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$20,440,368

New Ag / Timber Exemptions

2023 Market Value	\$4,632,385	Count: 25
2024 Ag/Timber Use	\$92,140	
NEW AG / TIMBER VALUE LOSS	\$4,540,245	

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,343	\$260,937	\$12,370	\$248,567
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,717	\$253,851	\$13,417	\$240,434

2024 CERTIFIED TOTALSWC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
800	\$355,656,198.00	\$244,380,907

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Notice About 2024 Tax Rates

Property Tax Rates in Walker County.

This notice concerns the 2024 property tax rates for Walker County.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$0.4153/\$100.

This year's voter-approval tax rate \$0.4662/\$100.

To see the full calculations, please visit walker.countytaxrates.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$12,276,572
EMS Fund	\$3,793,235
Debt Service Fund	\$389,879
Projects Fund	\$9,476,671
Road and Bridge Fund	\$148,777
Insurance Fund - Retiree Fund	\$2,230,684

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Certificates of Obligation Series 2012	\$1,055,000	\$322,568	\$0	\$1,377,568

Total required for 2024 debt service	\$ 1,377,568
- Amount (if any) paid from funds listed in unencumbered funds	\$ 149,065
- Amount (if any) paid from other resources	\$ 71,000
- Excess collections last year	\$ 0
= Total to be paid from taxes in 2024	\$ 1,157,503
+ Amount added in anticipation that the taxing unit will collect only 100.0000% of its taxes in 2024	\$ 0
= Total Debt Levy	\$ 1,157,503

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Walker County Auditor certifies that Walker County has spent \$250,965 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by 0.0021 /\$100.

Indigent Defense Compensation Expenditures

The Walker spent \$746,068 from July 1 2023 to June 30 2024 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$674,906 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$71,162. This increased the voter-approval tax rate by 0.0005/\$100 to recoup the increased expenditures.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Stacey M. Poteete, Chief Appraiser, 08/02/2024.

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

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

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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

PROPOSED TAX RATE: \$0.4403 per \$100

NO-NEW-REVENUE TAX RATE: \$0.4153 per \$100

VOTER-APPROVAL TAX RATE: \$0.4662 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Walker County from the same properties in both the 2023 tax year and the 2024 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Walker County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/26/2024 09:05 AM (CT) at Walker County Courthouse, 1100 University Avenue, Room 104, Huntsville, TX

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

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

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

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

FOR the proposal: County Judge Colt Christian, Commissioner Precinct 1 Danny Kuykendall, Commissioner Precinct 2 Ronnie White, Commissioner Precinct 3 Bill Daugette, Jr., Commissioner Precinct 4 Brandon Decker

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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

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

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

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.4127	\$0.4403	6.68% increase
Average homestead taxable value	\$229,766	\$248,567	8.18% increase
Tax on average homestead	\$948	\$1,094	15.41% increase
Total tax levy on all properties	\$23,882,177	\$26,118,828	9.36% increase

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Walker County Auditor certifies that Walker County has spent \$250,965 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided

Walker County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by 0.0021 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Walker County spent \$746,068 from July 1 2023 to June 30 2024 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$71,162. This increased the no-new-revenue maintenance and operations rate by 0.0005/\$100.

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Walker County

Taxing Unit Name

1100 University Avenue, Huntsville, 77340

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

(936) 436-4910

Phone (area code and number)

<http://www.co.walker.tx.us>

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,805,004,544
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,247,465,569
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,557,538,975
4.	Prior year total adopted tax rate.	\$ 0.4127 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 181,776,393	
	B. Prior year values resulting from final court decisions:..... - \$ 157,326,290	
	C. Prior year value loss. Subtract B from A. ³	\$ 24,450,103
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 217,375,387	
	B. Prior year disputed value:..... - \$ 21,737,539	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 195,637,848
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 220,087,951

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,777,626,926
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 8,936,224 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 11,504,144 C. Value loss. Add A and B. ⁶	\$ 20,440,368
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 4,632,385 B. Current year productivity or special appraised value: - \$ 92,140 C. Value loss. Subtract B from A. ⁷	\$ 4,540,245
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 24,980,613
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,752,646,313
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 23,741,171
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 141,006
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 23,882,177
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 7,105,813,299 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,387,327 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 7,112,200,626

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 244,355,242
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 244,355,242
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,424,503,018
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 5,932,052,850
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 182,357,029
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 182,357,029
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 5,749,695,821
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.4153 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.4153 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3926 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,777,626,926

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,682,963
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 131,766	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 0 - \$	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. 0 +/- \$	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 131,766 \$	\$ 22,814,729
	E. Add Line 30 to 31D.	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,749,695,821
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3967 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 250,965	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 125,523	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0021 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0021 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 746,068 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 674,906 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0012 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0005 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0005 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.3993 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 5,074,556 B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.0882 /\$100 C. Add Line 40B to Line 39.	\$ 0.4875 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5045 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,377,568</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>149,065</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>71,000</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,157,503</u>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>1,157,503</u>
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the prior year actual collection rate <u>94.61</u> % C. Enter the 2022 actual collection rate <u>97.69</u> % D. Enter the 2021 actual collection rate <u>98.03</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,157,503</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,932,052,850</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0195</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.5240</u> /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.5240 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 5,074,556
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,932,052,850
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0855 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4153 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5240 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.4385 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.4607 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0366 /\$100
	C. Subtract B from A	\$ 0.4241 /\$100
	D. Adopted Tax Rate	\$ 0.4127 /\$100
	E. Subtract D from C	\$ 0.0114 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 5,730,249,477
	G. Multiply E by F and divide the results by \$100	\$ 653,248
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.4855 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0163 /\$100
	C. Subtract B from A	\$ 0.4692 /\$100
	D. Adopted Tax Rate	\$ 0.4490 /\$100
	E. Subtract D from C	\$ 0.0202 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 4,910,678,491
	G. Multiply E by F and divide the results by \$100	\$ 991,957
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.4962 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0206 /\$100
	C. Subtract B from A	\$ 0.4756 /\$100
	D. Adopted Tax Rate	\$ 0.4799 /\$100
	E. Subtract D from C	\$ -0.0043 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 4,273,990,687
	G. Multiply E by F and divide the results by \$100	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,645,205.0000
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0277 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.4662 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.3993
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,932,052,850
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0084 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0195 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.4272 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (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. \$ 0.4153 /\$100

As applicable, enter the current year 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. \$ 0.4662 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.4272 /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here ➔ Stacey M. Poteete

Printed Name of Taxing Unit Representative

sign here ➔ *Stacey M. Poteete*

Taxing Unit Representative

July 31, 2024

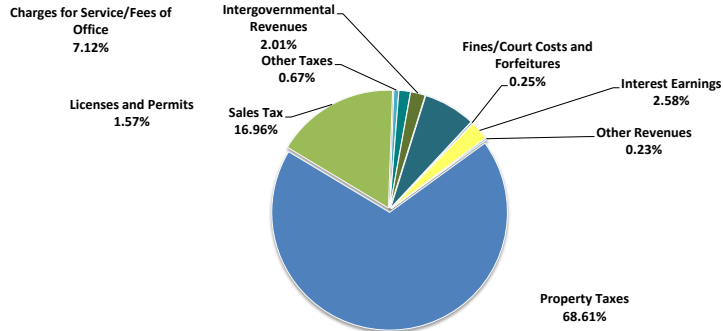
Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



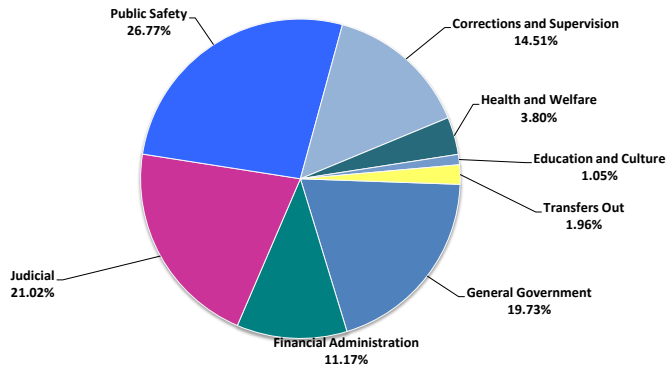
Walker County
Budget Fiscal Year 2024-2025
General Fund
At a Glance

Revenues by Source



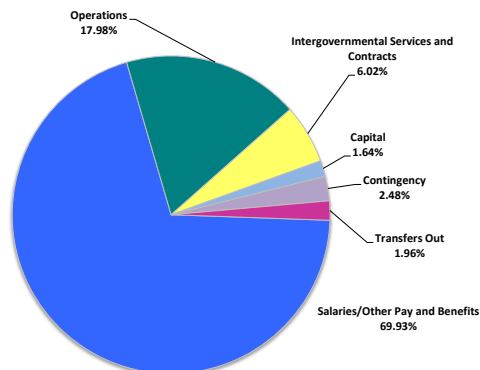
Property Taxes	\$ 21,245,201
Sales Tax	\$ 5,250,000
Other Taxes	\$ 208,800
Licenses and Permits	\$ 485,000
Intergovernmental Revenues	\$ 622,303
Charges for Service/Fees of Office	\$ 2,205,350
Fines/Court Costs and Forfeitures	\$ 76,300
Interest Earnings	\$ 800,000
Other Revenues	\$ 70,000
Total	\$ 30,962,954

Expenditures By Function



General Government	\$ 6,500,429
Financial Administration	\$ 3,680,513
Judicial	\$ 6,924,723
Public Safety	\$ 8,820,156
Corrections and Supervision	\$ 4,781,662
Health and Welfare	\$ 1,250,469
Education and Culture	\$ 344,616
Transfers Out	\$ 644,741
Total	\$ 32,947,309

Expenditures By Category



Salaries/Other Pay and Benefits	\$ 23,038,626
Operations	\$ 5,922,450
Intergovernmental Services and Contracts	\$ 1,984,267
Capital	\$ 538,725
Contingency	\$ 818,500
Transfers Out	\$ 644,741
Total	\$ 32,947,309

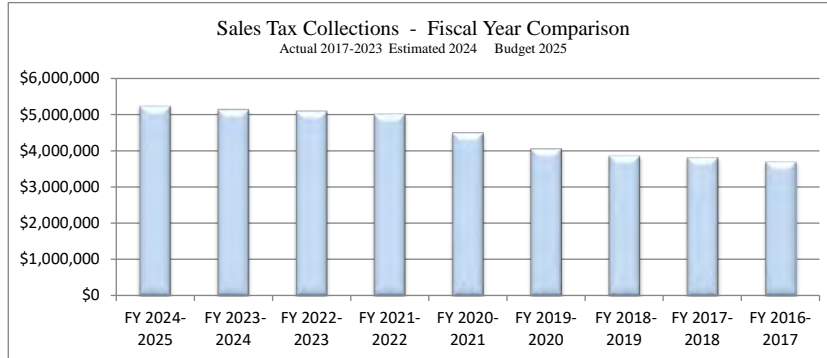


Walker County

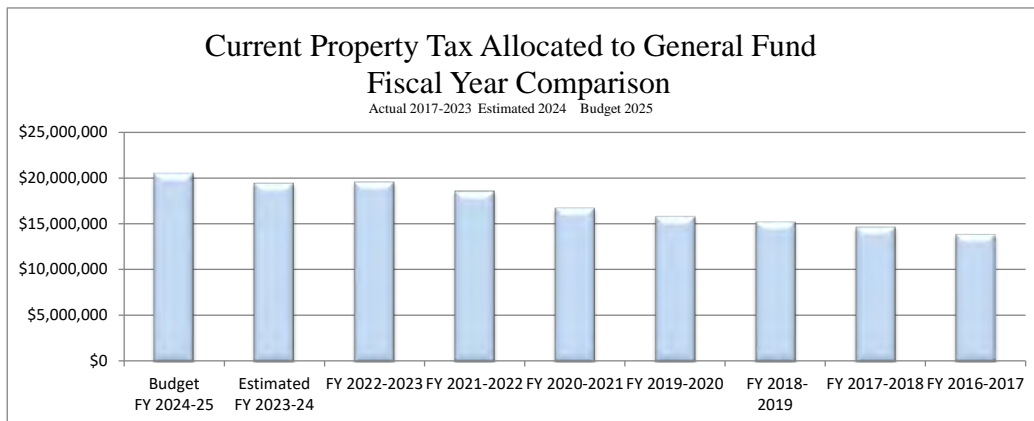
Budget Fiscal Year 2024-2025

General Fund

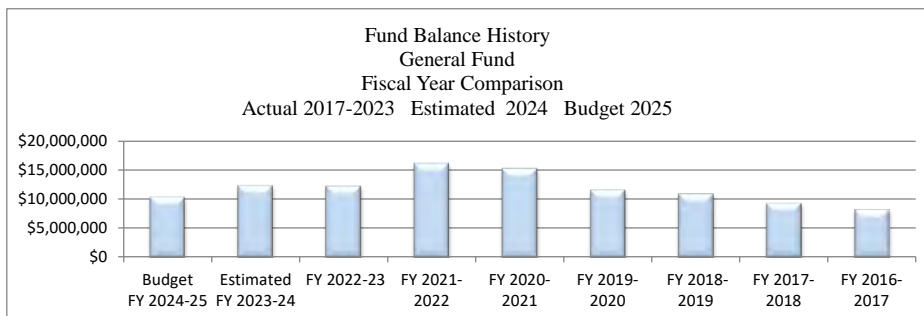
At a Glance



Budget	Estimated								
FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	
\$ 5,250,000	\$ 5,150,000	\$ 5,104,600	\$ 5,027,193	\$ 4,503,361	\$ 4,063,552	\$ 3,868,217	\$ 3,824,119	\$ 3,704,825	



Budget	Estimated								
FY 2024-25	FY 2023-24	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	
\$ 20,515,201	\$ 19,407,128	\$ 19,555,152	\$ 18,532,292	\$ 16,711,592	\$ 15,789,966	\$ 15,206,600	\$ 14,647,645	\$ 13,857,361	



Budget	Estimated								
FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017	
\$ 10,392,217	\$ 12,376,572	\$ 12,317,507	\$ 16,261,627	\$ 15,353,557	\$ 11,645,297	\$ 10,957,108	\$ 9,332,267	\$ 8,279,894	



Walker County
Proposed Budget Fiscal Year 2024-2025
General Fund Summary

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 16,261,639	\$ 10,894,669	\$ 12,347,507	\$ 12,347,507	\$ 12,376,572
<u>Revenues</u>					
Property Taxes-Current	\$ 19,555,152	\$ 19,607,128	\$ 19,607,128	\$ 19,407,128	\$ 20,515,201
Property Taxes-Delinquent	\$ 343,533	\$ 380,000	\$ 380,000	\$ 355,000	\$ 380,000
Property Taxes-Penalty and Interest	\$ 335,839	\$ 320,000	\$ 320,000	\$ 370,000	\$ 350,000
Sales Tax	\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	\$ 5,150,000	\$ 5,250,000
Other Taxes	\$ 182,417	\$ 201,300	\$ 201,300	\$ 217,100	\$ 208,800
Licenses & Permits	\$ 665,791	\$ 485,000	\$ 485,000	\$ 470,000	\$ 485,000
Intergovernmental Revenues	\$ 1,315,223	\$ 622,303	\$ 653,129	\$ 667,245	\$ 622,303
Intergovernmental Revenues-Federal	\$ 57,130	\$ -	\$ 59,589	\$ 81,850	\$ -
Intergovernmental-ARPA	\$ 980,254	\$ -	\$ -	\$ -	\$ -
Charges for Service/Fees of Office	\$ 1,180,751	\$ 1,071,102	\$ 1,084,664	\$ 1,212,436	\$ 1,081,150
Vehicle Registration	\$ 1,127,563	\$ 1,074,000	\$ 1,074,000	\$ 1,131,061	\$ 1,116,000
Fines/Court Costs and Forfeitures	\$ 92,314	\$ 73,000	\$ 73,000	\$ 93,376	\$ 84,500
Interest Earnings	\$ 957,844	\$ 600,000	\$ 600,000	\$ 1,024,000	\$ 800,000
Interest Earnings-Capital Funds	\$ -	\$ 173,200	\$ 173,200	\$ -	\$ -
Other Revenues	\$ 260,514	\$ 70,000	\$ 79,047	\$ 114,125	\$ 70,000
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 32,158,925	\$ 29,927,033	\$ 30,040,057	\$ 30,293,321	\$ 30,962,954
Total Available	\$ 48,420,564	\$ 40,821,702	\$ 42,387,564	\$ 42,640,828	\$ 43,339,526
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 379,823	\$ 418,881	\$ 418,881	\$ 345,683	\$ 429,846
County Judge -I.T. Operations	\$ 223,883	\$ 345,298	\$ 345,298	\$ 281,214	\$ 353,585
County Judge-IT Hardware/Software	\$ 415,361	\$ 583,103	\$ 583,103	\$ 581,103	\$ 781,040
County Clerk	\$ 745,558	\$ 900,188	\$ 900,188	\$ 863,053	\$ 921,036
Voter Registration	\$ 78,224	\$ 84,715	\$ 84,715	\$ 82,526	\$ 86,904
Elections	\$ 225,785	\$ 236,157	\$ 236,157	\$ 222,734	\$ 278,708
County Facilities	\$ 970,864	\$ 1,080,164	\$ 1,080,164	\$ 1,044,001	\$ 1,209,891
Municipal Allocation-Justice Center	\$ 10,851	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 1,075,953	\$ 1,514,597	\$ 1,584,597	\$ 1,378,977	\$ 1,609,936
Contingency Allocation	\$ -	\$ 318,500	\$ 79,092	\$ 79,092	\$ 318,500
Operating Contingency	\$ -	\$ 500,000	\$ 500,000	\$ 150,000	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
County Auditor	\$ 839,711	\$ 1,040,222	\$ 1,040,222	\$ 964,624	\$ 1,061,719
County Treasurer	\$ 449,090	\$ 502,480	\$ 502,480	\$ 483,731	\$ 515,428
County Treasurer-Collections/Compliance	\$ 147,495	\$ 165,805	\$ 165,805	\$ 162,209	\$ 170,067
Purchasing	\$ 274,969	\$ 291,015	\$ 291,015	\$ 266,545	\$ 309,290
Vehicle Registration	\$ 553,638	\$ 650,802	\$ 650,802	\$ 623,942	\$ 671,523
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 502,450	\$ 566,863	\$ 566,863	\$ 566,863	\$ 566,863
Appraisal District Increase	\$ -	\$ -	\$ -	\$ -	\$ 119,297
Appraisal District Collections	\$ 134,145	\$ 161,326	\$ 161,326	\$ 161,326	\$ 161,326
	\$ 636,595	\$ 728,189	\$ 728,189	\$ 728,189	\$ 847,486



Walker County
Proposed Budget Fiscal Year 2024-2025
General Fund Summary

Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
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JUDICIAL

Courts-Central Costs	\$ 184,669	\$ 422,721	\$ 360,412	\$ 360,412	\$ 425,045
County Court at Law	\$ 848,609	\$ 739,377	\$ 779,377	\$ 779,374	\$ 750,705
12th Judicial District Court	\$ 514,285	\$ 445,581	\$ 485,581	\$ 485,578	\$ 470,246
278th District Court	\$ 514,265	\$ 457,236	\$ 497,236	\$ 497,225	\$ 466,841
Courts-Pretrial Bond Supervision	\$ 55,456	\$ 79,074	\$ 79,074	\$ 72,054	\$ 80,964
District Clerk	\$ 655,207	\$ 714,504	\$ 714,504	\$ 694,652	\$ 733,380
Criminal District Attorney	\$ 2,040,934	\$ 2,435,176	\$ 2,502,719	\$ 2,408,310	\$ 2,512,814
Justice of Peace Precinct 1	\$ 319,544	\$ 345,682	\$ 345,682	\$ 344,119	\$ 354,139
Justice of Peace Precinct 2	\$ 255,237	\$ 274,879	\$ 274,879	\$ 274,876	\$ 282,224
Justice of Peace Precinct 3	\$ 261,994	\$ 277,820	\$ 277,820	\$ 277,817	\$ 285,413
Justice of Peace Precinct 4	\$ 328,686	\$ 352,839	\$ 352,839	\$ 351,919	\$ 362,278
Juvenile Probation	\$ 132,428	\$ 200,674	\$ 200,674	\$ 171,966	\$ 200,674

PUBLIC SAFETY

Sheriff	\$ 4,577,408	\$ 5,277,093	\$ 5,364,280	\$ 5,125,774	\$ 5,431,335
Sheriff Estray	\$ 17,756	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
Courthouse Security	\$ 336,789	\$ 357,026	\$ 357,026	\$ 332,306	\$ 364,983
Constables Central	\$ 69,308	\$ 124,091	\$ 124,091	\$ 102,342	\$ 123,354
Constable Precinct 1	\$ 107,015	\$ 114,549	\$ 114,549	\$ 114,548	\$ 123,602
Constable Precinct 2	\$ 110,597	\$ 113,416	\$ 123,416	\$ 117,178	\$ 128,175
Constable-Precinct 3	\$ 199,314	\$ 211,385	\$ 211,385	\$ 211,383	\$ 216,697
Constable Precinct 4	\$ 537,692	\$ 793,311	\$ 793,311	\$ 780,479	\$ 732,715
Department Public Safety Support	\$ 73,583	\$ 78,792	\$ 78,792	\$ 78,777	\$ 80,920
DPS Weigh Station Utilities/Services	\$ 21,900	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 549,770	\$ 514,904	\$ 516,353	\$ 493,662	\$ 528,007
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 754,627	\$ 784,816	\$ 784,816	\$ 784,816	\$ 802,794
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
Crabbs Prairie Fire Dept	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Riverside Fire Dept	\$ 16,300	\$ -	\$ -	\$ -	\$ -
Crabbs Prairie (Pine Prairie) Fire Dept	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Thomas Lake Road Fire Dept	\$ 7,200	\$ -	\$ -	\$ -	\$ -
Dodge Volunteer Fire Dept	\$ 7,200	\$ -	\$ -	\$ -	\$ -
	\$ 1,055,814	\$ 1,031,303	\$ 1,031,303	\$ 1,031,303	\$ 1,049,281

CORRECTION AND SUPERVISION

County Jail	\$ 3,905,894	\$ 4,075,441	\$ 4,075,441	\$ 4,074,155	\$ 4,196,516
County Jail-Inmate Medical	\$ 364,401	\$ 443,366	\$ 443,366	\$ 433,062	\$ 450,451
Adult Probation Support	\$ 59,767	\$ 56,498	\$ 70,060	\$ 70,060	\$ 56,498
Adult-Community Services	\$ 67,598	\$ 75,909	\$ 75,909	\$ 75,908	\$ 78,197

HEALTH AND WELFARE

Veteran's Service	\$ 37,070	\$ 39,900	\$ 39,900	\$ 39,145	\$ 41,166
Social Services	\$ 3,283	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 871,554	\$ 983,763	\$ 1,013,763	\$ 938,226	\$ 1,083,527
Litter Control	\$ 17,340	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476



Walker County
 Proposed Budget Fiscal Year 2024-2025
 General Fund Summary

Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
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Health and Welfare Intergovernmental/Service Contracts

Tri-County MHMR	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Center	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Rita B. Huff Humane Society	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 32,000
Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
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
	<u>\$ 72,000</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 87,500</u>

EDUCATION AND CULTURE

Historical Commission	\$ 23,985	\$ 27,324	\$ 27,324	\$ 27,324	\$ 28,300
AgriLife Extension Service	\$ 271,199	\$ 326,840	\$ 326,840	\$ 308,112	\$ 316,316
Subtotal Departmental	<u>\$ 26,600,052</u>	<u>\$ 31,025,436</u>	<u>\$ 31,123,460</u>	<u>\$ 29,604,515</u>	<u>\$ 32,302,568</u>

TRANSFERS

Transfer to EMS Fund Operations	\$ 1,641,121	\$ -	\$ -	\$ -	\$ -
Transfer to EMS Fund Capital	\$ 121,808	\$ -	\$ -	\$ -	\$ -
Transfer to Projects Fund	\$ 1,565,335	\$ -	\$ -	\$ -	\$ -
Transfer to Road and Bridge	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer to General Capital Projects Budget	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -
Transfers-Other Funds	\$ 44,741	\$ 44,741	\$ 59,741	\$ 59,741	\$ 44,741
Subtotal-Transfer	<u>\$ 9,473,005</u>	<u>\$ 644,741</u>	<u>\$ 659,741</u>	<u>\$ 659,741</u>	<u>\$ 644,741</u>

Total Expenditures	\$ 36,073,057	\$ 31,670,177	\$ 31,783,201	\$ 30,264,256	\$ 32,947,309
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<u>Available</u>	\$ 12,347,507	\$ 9,151,525	\$ 10,604,363	\$ 12,376,572	\$ 10,392,217
% Of Budget Available	34.2%	28.9%	33.4%	40.9%	31.5%

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Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department

11101-Revenues-General Fund

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated	Budget 2024-2025
40110 Current Ad Valorem Taxes	\$ 19,555,152	\$ 19,607,128	\$ 19,607,128	\$ 19,407,128	\$ 20,515,201
40120 Delinquent Ad Valorem Taxes	\$ 343,533	\$ 380,000	\$ 380,000	\$ 355,000	\$ 380,000
40130 Penalties and Interest-Ad Valorem Taxes	\$ 335,839	\$ 320,000	\$ 320,000	\$ 370,000	\$ 350,000
40400 Sales Tax	\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	\$ 5,150,000	\$ 5,250,000
40500 Payment In Lieu of Taxes	\$ 40,076	\$ 44,800	\$ 44,800	\$ 40,700	\$ 44,800
40501 Property Taxes-Other(VIT)	\$ -	\$ 25,000	\$ 25,000	\$ 34,700	\$ 25,000
40510 Mixed Beverage Tax	\$ 125,621	\$ 119,500	\$ 119,500	\$ 125,000	\$ 125,000
42010 State Funds	\$ 66,822	\$ -	\$ -	\$ -	\$ -
42410 Intergovernmental Funds-Local	\$ 722,085	\$ 314,285	\$ 314,285	\$ 314,285	\$ 314,285
42460 Central Appraisal District	\$ 17,403	\$ -	\$ -	\$ -	\$ -
42710 Disaster Relief Funds	\$ 9,931	\$ -	\$ -	\$ 8,306	\$ -
42919 Federal Covid Related Funds	\$ 980,254	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Charges for Service	\$ 60,874	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
48011 Interest-Capital Projects	\$ -	\$ 173,200	\$ 173,200	\$ -	\$ -
48110 Other Revenue	\$ 79,810	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
48170 Opioid Abatement	\$ 57,958	\$ -	\$ -	\$ 11,275	\$ -
48200 Insurance Refunds/Credits	\$ 83,453	\$ -	\$ -	\$ 19,734	\$ -
Department Totals	<u>\$ 27,583,411</u>	<u>\$ 26,361,913</u>	<u>\$ 26,361,913</u>	<u>\$ 25,964,128</u>	<u>\$ 27,132,286</u>

15010-County Judge

43010 Fees of Office/Charges for Service	\$ -	\$ -	\$ -	\$ 2,400	\$ -
Department Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ -</u>

15020-County Judge - IT Operations

43010 Fees of Office/Charges for Service	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Department Totals	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

15050-County Clerk

43010 Fees of Office/Charges for Service	\$ 337,956	\$ 350,000	\$ 350,000	\$ 335,000	\$ 335,000
43599 Cash Short and Over	\$ 3	\$ -	\$ -	\$ -	\$ -
43700 Supplemental Guardianship Fees	\$ 7,050	\$ -	\$ -	\$ 6,800	\$ -
47040 TimePmt10%-Court Improvement	\$ 816	\$ -	\$ -	\$ 643	\$ -
Department Totals	<u>\$ 345,825</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 342,443</u>	<u>\$ 335,000</u>

16010-Voter Registration

42010 State Funds	\$ 2,632	\$ -	\$ -	\$ -	\$ -
43010 Fees of Office/Charges for Service	\$ 91	\$ -	\$ -	\$ 108	\$ -
Department Totals	<u>\$ 2,723</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108</u>	<u>\$ -</u>



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department

16020-Elections

42410	Intergovernmental Funds-Local	\$ 3,765	\$ 20,000	\$ 20,000	\$ 24,000	\$ 20,000
42415	Intergovernmental Funds-State	\$ 15,374	\$ -	\$ -	\$ -	\$ -
Department Totals		<u>\$ 19,139</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 24,000</u>	<u>\$ 20,000</u>

17010-County Facilities

46040	WCHA Utilities Reimbursement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
46050	DPS Annex Buildings Use	\$ 2,655	\$ -	\$ -	\$ 2,200	\$ 2,200
Department Totals		<u>\$ 8,655</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>

17020-Facilities-Justice Center Municipal Allocation

42410	Intergovernmental Funds-Local	\$ 10,851	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Department Totals		<u>\$ 10,851</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>

20010-County Auditor

43010	Fees of Office/Charges for Service	\$ 42,390	\$ 42,152	\$ 42,152	\$ 43,500	\$ 43,500
Department Totals		<u>\$ 42,390</u>	<u>\$ 42,152</u>	<u>\$ 42,152</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>

20020-County Treasurer

48010	Interest	\$ 957,844	\$ 600,000	\$ 600,000	\$ 1,024,000	\$ 800,000
48110	Other Revenue	\$ 90	\$ -	\$ -	\$ 472	\$ -
Department Totals		<u>\$ 957,934</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 1,024,472</u>	<u>\$ 800,000</u>

20030-County Treasurer - Collections

43010	Fees of Office/Charges for Service	\$ 2,624	\$ 2,800	\$ 2,800	\$ 2,400	\$ 2,800
Department Totals		<u>\$ 2,624</u>	<u>\$ 2,800</u>	<u>\$ 2,800</u>	<u>\$ 2,400</u>	<u>\$ 2,800</u>

21010-Vehicle Registration

40510	Mixed Beverage Tax	\$ 16,720	\$ 12,000	\$ 12,000	\$ 16,700	\$ 14,000
43010	Fees of Office/Charges for Service	\$ 580	\$ 500	\$ 500	\$ 500	\$ 500
44100	Vehicle Registration Commissions	\$ 1,054,438	\$ 1,000,000	\$ 1,000,000	\$ 1,072,061	\$ 1,050,000
44210	Certificates of Title	\$ 73,125	\$ 74,000	\$ 74,000	\$ 59,000	\$ 66,000
Department Totals		<u>\$ 1,144,863</u>	<u>\$ 1,086,500</u>	<u>\$ 1,086,500</u>	<u>\$ 1,148,261</u>	<u>\$ 1,130,500</u>

30010-Courts-Central Costs

42010	State Funds	\$ 11,900	\$ 8,000	\$ 8,000	\$ 16,502	\$ 8,000
42030	State Funds-Indigent Defense	\$ 59,766	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040	State Funds-Capital Murder	\$ 70,856	\$ -	\$ 12,796	\$ 12,796	\$ -



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated	Budget 2024-2025
43010 Fees of Office/Charges for Service	\$ 30	\$ -	\$ -	\$ 12	\$ -
43740 Bond Fees-General Fund	\$ 500	\$ -	\$ -	\$ 2,000	\$ -
47041 JudicialSupportFee .60 District Courts	\$ 11	\$ -	\$ -	\$ 8	\$ -
47042 JudicialSupportFee .60 Court at Law	\$ 1	\$ -	\$ -	\$ 1	\$ -
47050 JudicialSupportFee .60 Justice Courts	\$ 145	\$ -	\$ -	\$ 136	\$ -
Department Totals	\$ 143,209	\$ 60,924	\$ 73,720	\$ 84,379	\$ 60,924

30020-County Court at Law

42010 State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
43010 Fees of Office/Charges for Service	\$ 19,645	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
47020 Court Costs	\$ 5,035	\$ 5,500	\$ 5,500	\$ 4,200	\$ 5,500
47030 Court Costs - Attorney Fees	\$ 22,930	\$ 17,000	\$ 17,000	\$ 21,000	\$ 17,000
47040 TimePmt10%-Court Improvement	\$ 1,015	\$ -	\$ -	\$ 538	\$ -
47800 Bond Forfeitures	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Department Totals	\$ 156,625	\$ 151,500	\$ 151,500	\$ 154,738	\$ 151,500

30030-12th Judicial District Court

42410 Intergovernmental Funds-Local	\$ 70,984	\$ 69,609	\$ 69,609	\$ 69,609	\$ 69,609
43010 Fees of Office/Charges for Service	\$ 1,373	\$ 1,600	\$ 1,600	\$ 1,000	\$ 1,300
47020 Court Costs	\$ 4,047	\$ 4,000	\$ 4,000	\$ 2,300	\$ 2,300
47030 Court Costs - Attorney Fees	\$ 12,585	\$ 10,000	\$ 10,000	\$ 16,000	\$ 12,000
47040 TimePmt10%-Court Improvement	\$ 737	\$ -	\$ -	\$ 665	\$ -
Department Totals	\$ 89,726	\$ 85,209	\$ 85,209	\$ 89,574	\$ 85,209

30040-278th Judicial District Court

42410 Intergovernmental Funds-Local	\$ 56,558	\$ 56,347	\$ 56,347	\$ 56,347	\$ 56,347
43010 Fees of Office/Charges for Service	\$ 1,036	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000
47020 Court Costs	\$ 2,853	\$ 2,500	\$ 2,500	\$ 1,800	\$ 2,500
47030 Court Costs - Attorney Fees	\$ 13,027	\$ 9,000	\$ 9,000	\$ 16,000	\$ 12,000
47040 TimePmt10%-Court Improvement	\$ 611	\$ -	\$ -	\$ 318	\$ -
Department Totals	\$ 74,085	\$ 68,847	\$ 68,847	\$ 75,265	\$ 71,847

30050-Courts-Pretrial Bond Supervision

43010 Fees of Office/Charges for Service	\$ 418	\$ 600	\$ 600	\$ 600	\$ 600
Department Totals	\$ 418	\$ 600	\$ 600	\$ 600	\$ 600

31010-District Clerk

43010 Fees of Office/Charges for Service	\$ 96,458	\$ 97,000	\$ 97,000	\$ 97,000	\$ 97,000
47040 TimePmt10%-Court Improvement	\$ 45	\$ -	\$ -	\$ 40	\$ -



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department

		Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated	Budget 2024-2025
Department Totals		\$ 96,503	\$ 97,000	\$ 97,000	\$ 97,040	\$ 97,000
32010-Criminal District Attorney						
42010	State Funds	\$ 17,511	\$ -	\$ 18,030	\$ 18,030	\$ -
42020	State Longevity Pay	\$ 7,140	\$ 6,155	\$ 6,155	\$ 6,915	\$ 6,155
43010	Fees of Office/Charges for Service	\$ 5	\$ -	\$ -	\$ -	\$ -
43040	CDA Prosecutor Local Court Costs	\$ 2,020	\$ 2,800	\$ 2,800	\$ 2,200	\$ 2,800
Department Totals		\$ 26,676	\$ 8,955	\$ 26,985	\$ 27,145	\$ 8,955
33010-Justice of Peace Precinct 1						
43010	Fees of Office/Charges for Service	\$ 39,704	\$ 35,000	\$ 35,000	\$ 44,350	\$ 40,000
47040	TimePmt10%-Court Improvement	\$ 1,851	\$ -	\$ -	\$ 2,200	\$ -
Department Totals		\$ 41,555	\$ 35,000	\$ 35,000	\$ 46,550	\$ 40,000
33020-Justice of Peace Precinct 2						
43010	Fees of Office/Charges for Service	\$ 16,962	\$ 15,000	\$ 15,000	\$ 21,000	\$ 15,000
47040	TimePmt10%-Court Improvement	\$ 370	\$ -	\$ -	\$ 385	\$ -
Department Totals		\$ 17,332	\$ 15,000	\$ 15,000	\$ 21,385	\$ 15,000
33030-Justice of Peace Precinct 3						
43010	Fees of Office/Charges for Service	\$ 14,798	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
47040	TimePmt10%-Court Improvement	\$ 738	\$ -	\$ -	\$ 487	\$ -
Department Totals		\$ 15,536	\$ 15,000	\$ 15,000	\$ 15,487	\$ 15,000
33040-Justice of Peace Precinct 4						
43010	Fees of Office/Charges for Service	\$ 57,699	\$ 60,000	\$ 60,000	\$ 67,000	\$ 60,000
47040	TimePmt10%-Court Improvement	\$ 1,497	\$ -	\$ -	\$ 1,655	\$ -
Department Totals		\$ 59,196	\$ 60,000	\$ 60,000	\$ 68,655	\$ 60,000
36010-Juvenile Probation Support - General Fund						
43750	Probation Fees - General Fund	\$ 8,025	\$ 5,000	\$ 5,000	\$ 3,660	\$ 5,000
Department Totals		\$ 8,025	\$ 5,000	\$ 5,000	\$ 3,660	\$ 5,000
41010-Sheriff						
42360	Grants-Homeland Security-Federal thru\$ State	-	\$ -	\$ 59,589	\$ 59,589	\$ -
42622	Federal Funds - HIDTA	\$ 26,053	\$ -	\$ -	\$ -	\$ -
43010	Fees of Office/Charges for Service	\$ 12,440	\$ 10,000	\$ 10,000	\$ 12,000	\$ 10,000
43050	Copies	\$ 136	\$ -	\$ -	\$ 280	\$ -



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated	Budget 2024-2025
43740 Bond Fees-General Fund	\$ 2,238	\$ 2,400	\$ 2,400	\$ 2,300	\$ 2,400
48200 Insurance Refunds/Credits	\$ -	\$ -	\$ 7,598	\$ 7,598	\$ -
Department Totals	<u>\$ 40,867</u>	<u>\$ 12,400</u>	<u>\$ 79,587</u>	<u>\$ 81,767</u>	<u>\$ 12,400</u>

41030-Sheriff Estray

43010 Fees of Office/Charges for Service	\$ 3,116	\$ 2,830	\$ 2,830	\$ 3,100	\$ 2,830
Department Totals	<u>\$ 3,116</u>	<u>\$ 2,830</u>	<u>\$ 2,830</u>	<u>\$ 3,100</u>	<u>\$ 2,830</u>

44001-Constables Central

43020 Serving Papers	\$ 150,241	\$ 135,000	\$ 135,000	\$ 150,000	\$ 150,000
Department Totals	<u>\$ 150,241</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

44010-Constable Precinct 1

43010 Fees of Office/Charges for Service	\$ -	\$ -	\$ -	\$ 5	\$ -
43020 Serving Papers	\$ 3,400	\$ -	\$ -	\$ 5,900	\$ -
Department Totals	<u>\$ 3,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,905</u>	<u>\$ -</u>

44020-Constable Precinct 2

43010 Fees of Office/Charges for Service	\$ -	\$ -	\$ -	\$ 5	\$ -
43020 Serving Papers	\$ 7,600	\$ -	\$ -	\$ 6,700	\$ -
48200 Insurance Refunds/Credits	\$ 4,857	\$ -	\$ -	\$ -	\$ -
Department Totals	<u>\$ 12,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,705</u>	<u>\$ -</u>

44030-Constable Precinct 3

43010 Fees of Office/Charges for Service	\$ 25	\$ -	\$ -	\$ 30	\$ -
43020 Serving Papers	\$ 4,900	\$ -	\$ -	\$ 3,100	\$ -
Department Totals	<u>\$ 4,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,130</u>	<u>\$ -</u>

44040-Constable Precinct 4

43010 Fees of Office/Charges for Service	\$ 10,005	\$ -	\$ -	\$ 21,240	\$ 10,000
43020 Serving Papers	\$ 9,700	\$ -	\$ -	\$ 7,600	\$ -
48160 Grant-NRA	\$ 29,280	\$ -	\$ -	\$ 3,597	\$ -
Department Totals	<u>\$ 48,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,437</u>	<u>\$ 10,000</u>

46010-Emergency Operations

42012 Grants-State	\$ 95,731	\$ -	\$ -	\$ -	\$ -
46020 Rent of Shelter	\$ 4,200	\$ -	\$ -	\$ -	\$ -
48200 Insurance Refunds/Credits	\$ -	\$ -	\$ 1,449	\$ 1,449	\$ -



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Department

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated	Budget 2024-2025
Department Totals	\$ 99,931	\$ -	\$ 1,449	\$ 1,449	\$ -
50010-County Jail					
42010 State Funds	\$ 90	\$ -	\$ -	\$ 854	\$ -
42470 Inmate Housing-Other Counties	\$ 1,755	\$ -	\$ -	\$ -	\$ -
42620 Federal Funds	\$ 21,146	\$ -	\$ -	\$ 13,955	\$ -
43010 Fees of Office/Charges for Service	\$ 212	\$ -	\$ -	\$ 300	\$ -
43060 Coin Phones	\$ 118,784	\$ 112,000	\$ 112,000	\$ 116,000	\$ 112,000
48110 Other Revenue	\$ 5,066	\$ -	\$ -	\$ -	\$ -
Department Totals	\$ 147,053	\$ 112,000	\$ 112,000	\$ 131,109	\$ 112,000
50020-County Jail Inmate Medical Cost Center					
43400 Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401 WCHD-True Up	\$ 7,712	\$ -	\$ -	\$ 36,788	\$ -
43410 In-Clinic Doctor Visits	\$ 17,220	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000
Department Totals	\$ 94,352	\$ 84,420	\$ 84,420	\$ 116,208	\$ 84,420
50110-Adult Probation Support- General Fund					
43010 Fees of Office/Charges for Service	\$ 28,269	\$ -	\$ 13,562	\$ 24,023	\$ -
Department Totals	\$ 28,269	\$ -	\$ 13,562	\$ 24,023	\$ -
50120-Adult Probation -Community Services- General Fund					
Department Totals	\$ -	\$ -	\$ -	\$ -	\$ -
61020-Planning and Development					
41020 Licenses and Permits	\$ 600,736	\$ 425,000	\$ 425,000	\$ 400,000	\$ 425,000
41030 OSSF Fees	\$ 65,055	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000
43010 Fees of Office/Charges for Service	\$ 237	\$ -	\$ -	\$ 115	\$ -
Department Totals	\$ 666,028	\$ 485,000	\$ 485,000	\$ 470,115	\$ 485,000
61050-Litter Control - General Fund					
Department Totals	\$ -	\$ -	\$ -	\$ -	\$ -
70010-Historical Commission					
Department Totals	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 32,158,925	\$ 29,927,033	\$ 30,040,057	\$ 30,293,321	\$ 30,962,954



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Source

Ad Valorem Taxes

40110-Current Ad Valorem Taxes

\$ 19,555,152	\$ 19,607,128	\$ 19,607,128	\$ 19,407,128	\$ 20,515,201
<u>\$ 19,555,152</u>	<u>\$ 19,607,128</u>	<u>\$ 19,607,128</u>	<u>\$ 19,407,128</u>	<u>\$ 20,515,201</u>

Ad Valorem Taxes

40120-Delinquent Ad Valorem Taxes

\$ 343,533	\$ 380,000	\$ 380,000	\$ 355,000	\$ 380,000
<u>\$ 343,533</u>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ 355,000</u>	<u>\$ 380,000</u>

Ad Valorem Taxes

40130-Penalties and Interest-Ad Valorem Taxes

\$ 335,839	\$ 320,000	\$ 320,000	\$ 370,000	\$ 350,000
<u>\$ 335,839</u>	<u>\$ 320,000</u>	<u>\$ 320,000</u>	<u>\$ 370,000</u>	<u>\$ 350,000</u>

Sales Tax

40400-Sales Tax

\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	\$ 5,150,000	\$ 5,250,000
<u>\$ 5,104,600</u>	<u>\$ 5,250,000</u>	<u>\$ 5,250,000</u>	<u>\$ 5,150,000</u>	<u>\$ 5,250,000</u>

Other Taxes

40500-Payment In Lieu of Taxes

\$ 40,076	\$ 44,800	\$ 44,800	\$ 40,700	\$ 44,800
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40501-Property Taxes-Other(VIT)

\$ -	\$ 25,000	\$ 25,000	\$ 34,700	\$ 25,000
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40510-Mixed Beverage Tax

\$ 142,341	\$ 131,500	\$ 131,500	\$ 141,700	\$ 139,000
<u>\$ 182,417</u>	<u>\$ 201,300</u>	<u>\$ 201,300</u>	<u>\$ 217,100</u>	<u>\$ 208,800</u>

Licenses and Permits

41020-Licenses and Permits

\$ 600,736	\$ 425,000	\$ 425,000	\$ 400,000	\$ 425,000
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41030-OSSF Fees

\$ 65,055	\$ 60,000	\$ 60,000	\$ 70,000	\$ 60,000
<u>\$ 665,791</u>	<u>\$ 485,000</u>	<u>\$ 485,000</u>	<u>\$ 470,000</u>	<u>\$ 485,000</u>

Intergovernmental Revenues

42010-State Funds

\$ 182,955	\$ 92,000	\$ 110,030	\$ 119,386	\$ 92,000
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42012-Grants-State

\$ 95,731	\$ -	\$ -	\$ -	\$ -
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42020-State Longevity Pay

\$ 7,140	\$ 6,155	\$ 6,155	\$ 6,915	\$ 6,155
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42030-State Funds-Indigent Defense

\$ 59,766	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
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42040-State Funds-Capital Murder

\$ 70,856	\$ -	\$ 12,796	\$ 12,796	\$ -
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42410-Intergovernmental Funds-Local

\$ 864,243	\$ 471,224	\$ 471,224	\$ 475,224	\$ 471,224
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42415-Intergovernmental Funds-State

\$ 15,374	\$ -	\$ -	\$ -	\$ -
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42460-Central Appraisal District

\$ 17,403	\$ -	\$ -	\$ -	\$ -
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42470-Inmate Housing-Other Counties

\$ 1,755	\$ -	\$ -	\$ -	\$ -
<u>\$ 1,315,223</u>	<u>\$ 622,303</u>	<u>\$ 653,129</u>	<u>\$ 667,245</u>	<u>\$ 622,303</u>

Intergovernment Revenues-Federal

42360-Grants-Homeland Security-Federal thru State

\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
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42622-Federal Funds - HIDTA

\$ 26,053	\$ -	\$ -	\$ -	\$ -
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42710-Disaster Relief Funds

\$ 9,931	\$ -	\$ -	\$ 8,306	\$ -
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42919-Federal Covid Related Funds

\$ 980,254	\$ -	\$ -	\$ -	\$ -
<u>\$ 1,037,384</u>	<u>\$ -</u>	<u>\$ 59,589</u>	<u>\$ 81,850</u>	<u>\$ -</u>

Fees of Office/Charges for Service

43010-Fees of Office/Charges for Service

\$ 758,947	\$ 723,482	\$ 737,044	\$ 781,488	\$ 724,530
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43020-Serving Papers

\$ 175,841	\$ 135,000	\$ 135,000	\$ 173,300	\$ 150,000
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Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Source

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Fees of Office/Charges for Service					
43040-CDA Prosecutor Local Court Costs	\$ 2,020	\$ 2,800	\$ 2,800	\$ 2,200	\$ 2,800
43050-Copies	\$ 136	\$ -	\$ -	\$ 280	\$ -
43060-Coin Phones	\$ 118,784	\$ 112,000	\$ 112,000	\$ 116,000	\$ 112,000
43400-Charges to Hospital District	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420	\$ 69,420
43401-WCHD-True Up	\$ 7,712	\$ -	\$ -	\$ 36,788	\$ -
43410-In-Clinic Doctor Visits	\$ 17,220	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000
43700-Supplemental Guardianship Fees	\$ 7,050	\$ -	\$ -	\$ 6,800	\$ -
43740-Bond Fees-General Fund	\$ 2,738	\$ 2,400	\$ 2,400	\$ 4,300	\$ 2,400
43750-Probation Fees - General Fund	\$ 8,025	\$ 5,000	\$ 5,000	\$ 3,660	\$ 5,000
	<u>\$ 1,167,896</u>	<u>\$ 1,065,102</u>	<u>\$ 1,078,664</u>	<u>\$ 1,204,236</u>	<u>\$ 1,081,150</u>
Vehicle Registration					
44100-Vehicle Registration Commissions	\$ 1,054,438	\$ 1,000,000	\$ 1,000,000	\$ 1,072,061	\$ 1,050,000
44210-Certificates of Title	\$ 73,125	\$ 74,000	\$ 74,000	\$ 59,000	\$ 66,000
	<u>\$ 1,127,563</u>	<u>\$ 1,074,000</u>	<u>\$ 1,074,000</u>	<u>\$ 1,131,061</u>	<u>\$ 1,116,000</u>
Building Use Charges and Rentals					
46020-Rent of Shelter	\$ 4,200	\$ -	\$ -	\$ -	\$ -
46040-WCHA Utilities Reimbursement	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
46050-DPS Annex Buildings Use	\$ 2,655	\$ -	\$ -	\$ 2,200	\$ 2,200
	<u>\$ 12,855</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>
Courts Costs					
47020-Court Costs	\$ 11,935	\$ 12,000	\$ 12,000	\$ 8,300	\$ 10,300
47030-Court Costs - Attorney Fees	\$ 48,542	\$ 36,000	\$ 36,000	\$ 53,000	\$ 41,000
47040-TimePmt10%-Court Improvement	\$ 7,680	\$ -	\$ -	\$ 6,931	\$ -
47041-JudicialSupportFee .60 District	\$ 11	\$ -	\$ -	\$ 8	\$ -
Courts					
47042-JudicialSupportFee .60 Court at Law	\$ 1	\$ -	\$ -	\$ 1	\$ -
	<u>\$ 68,314</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 68,376</u>	<u>\$ 51,300</u>
Fines and Forfeitures					
	<u>\$ 24,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Interest Income					
48010-Interest	\$ 957,844	\$ 600,000	\$ 600,000	\$ 1,024,000	\$ 800,000
48011-Interest-Capital Projects	\$ -	\$ 173,200	\$ 173,200	\$ -	\$ -
	<u>\$ 957,844</u>	<u>\$ 773,200</u>	<u>\$ 773,200</u>	<u>\$ 1,024,000</u>	<u>\$ 800,000</u>
Other Revenue					
48160-Grant-NRA	\$ 29,280	\$ -	\$ -	\$ 3,597	\$ -
48170-Opioid Abatement	\$ 57,958	\$ -	\$ -	\$ 11,275	\$ -
48200-Insurance Refunds/Credits	\$ 88,310	\$ -	\$ 9,047	\$ 28,781	\$ -
	<u>\$ 260,514</u>	<u>\$ 70,000</u>	<u>\$ 79,047</u>	<u>\$ 114,125</u>	<u>\$ 70,000</u>
Issue of Debt					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Tranfers In					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Revenues by Source

Total

	FY 2024	FY 2024	FY 2024	
Actual	Budget	Revised	Estimated	Budget
2022-2023	Original	Budget	To Spend	2024-2025
\$ 32,158,925	\$ 29,927,033	\$ 30,040,057	\$ 30,293,321	\$ 30,962,954

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Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
General Fund					
15010-County Judge					
Salaries/Other Pay/Benefits	\$ 373,366	\$ 405,966	\$ 405,966	\$ 332,768	\$ 416,931
Operations	\$ 6,457	\$ 12,915	\$ 12,915	\$ 12,915	\$ 12,915
Department Total	<u>\$ 379,823</u>	<u>\$ 418,881</u>	<u>\$ 418,881</u>	<u>\$ 345,683</u>	<u>\$ 429,846</u>
15020-County Judge - IT Operations					
Salaries/Other Pay/Benefits	\$ 217,739	\$ 335,793	\$ 335,793	\$ 271,709	\$ 344,080
Operations	\$ 6,144	\$ 9,505	\$ 9,505	\$ 9,505	\$ 9,505
Department Total	<u>\$ 223,883</u>	<u>\$ 345,298</u>	<u>\$ 345,298</u>	<u>\$ 281,214</u>	<u>\$ 353,585</u>
15030-County Judge - IT Hardware/Software					
Operations	\$ 360,444	\$ 583,103	\$ 583,103	\$ 581,103	\$ 781,040
Capital	\$ 54,917	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 415,361</u>	<u>\$ 583,103</u>	<u>\$ 583,103</u>	<u>\$ 581,103</u>	<u>\$ 781,040</u>
15050-County Clerk					
Salaries/Other Pay/Benefits	\$ 669,561	\$ 795,987	\$ 795,987	\$ 758,852	\$ 816,835
Operations	\$ 75,997	\$ 104,201	\$ 104,201	\$ 104,201	\$ 104,201
Department Total	<u>\$ 745,558</u>	<u>\$ 900,188</u>	<u>\$ 900,188</u>	<u>\$ 863,053</u>	<u>\$ 921,036</u>
16010-Voter Registration					
Salaries/Other Pay/Benefits	\$ 66,404	\$ 76,715	\$ 76,715	\$ 74,526	\$ 78,904
Operations	\$ 11,820	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Department Total	<u>\$ 78,224</u>	<u>\$ 84,715</u>	<u>\$ 84,715</u>	<u>\$ 82,526</u>	<u>\$ 86,904</u>
16020-Elections					
Salaries/Other Pay/Benefits	\$ 168,719	\$ 164,479	\$ 164,479	\$ 151,056	\$ 167,030
Operations	\$ 57,066	\$ 71,678	\$ 71,678	\$ 71,678	\$ 111,678
Department Total	<u>\$ 225,785</u>	<u>\$ 236,157</u>	<u>\$ 236,157</u>	<u>\$ 222,734</u>	<u>\$ 278,708</u>
17010-County Facilities					
Salaries/Other Pay/Benefits	\$ 584,953	\$ 668,922	\$ 668,922	\$ 632,759	\$ 705,589
Operations	\$ 379,267	\$ 411,242	\$ 411,242	\$ 411,242	\$ 504,302
Capital	\$ 6,644	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 970,864</u>	<u>\$ 1,080,164</u>	<u>\$ 1,080,164</u>	<u>\$ 1,044,001</u>	<u>\$ 1,209,891</u>
17020-Facilities-Justice Center Municipal Allocation					
Operations	\$ 10,851	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Department Total	<u>\$ 10,851</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
19010-Centralized Costs					
Salaries/Other Pay/Benefits	\$ 375,150	\$ 731,293	\$ 731,293	\$ 525,673	\$ 746,632
Operations	\$ 680,356	\$ 783,304	\$ 853,304	\$ 853,304	\$ 863,304
Capital	\$ 20,447	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 1,075,953</u>	<u>\$ 1,514,597</u>	<u>\$ 1,584,597</u>	<u>\$ 1,378,977</u>	<u>\$ 1,609,936</u>
19200-Contingency					
Contingency	\$ 0	\$ 818,500	\$ 579,092	\$ 229,092	\$ 818,500



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Department Total	\$ 0	\$ 818,500	\$ 579,092	\$ 229,092	\$ 818,500
20005-County Auditor-Financial Systems					
Operations	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Department Total	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
20010-County Auditor					
Salaries/Other Pay/Benefits	\$ 816,618	\$ 982,511	\$ 982,511	\$ 906,913	\$ 1,013,508
Operations	\$ 23,093	\$ 57,711	\$ 57,711	\$ 57,711	\$ 48,211
Department Total	\$ 839,711	\$ 1,040,222	\$ 1,040,222	\$ 964,624	\$ 1,061,719
20020-County Treasurer					
Salaries/Other Pay/Benefits	\$ 427,441	\$ 479,601	\$ 479,601	\$ 460,852	\$ 492,549
Operations	\$ 21,649	\$ 22,879	\$ 22,879	\$ 22,879	\$ 22,879
Department Total	\$ 449,090	\$ 502,480	\$ 502,480	\$ 483,731	\$ 515,428
20030-County Treasurer - Collections					
Salaries/Other Pay/Benefits	\$ 136,625	\$ 150,985	\$ 150,985	\$ 147,389	\$ 155,247
Operations	\$ 10,870	\$ 14,820	\$ 14,820	\$ 14,820	\$ 14,820
Department Total	\$ 147,495	\$ 165,805	\$ 165,805	\$ 162,209	\$ 170,067
20040-Purchasing					
Salaries/Other Pay/Benefits	\$ 241,327	\$ 278,232	\$ 278,232	\$ 253,762	\$ 286,507
Operations	\$ 33,642	\$ 12,783	\$ 12,783	\$ 12,783	\$ 22,783
Department Total	\$ 274,969	\$ 291,015	\$ 291,015	\$ 266,545	\$ 309,290
21010-Vehicle Registration					
Salaries/Other Pay/Benefits	\$ 542,471	\$ 642,500	\$ 642,500	\$ 615,640	\$ 661,221
Operations	\$ 11,167	\$ 8,302	\$ 8,302	\$ 8,302	\$ 10,302
Department Total	\$ 553,638	\$ 650,802	\$ 650,802	\$ 623,942	\$ 671,523
29940-Governmental/Services Contracts					
Intergovernmental/Contracts	\$ 636,595	\$ 728,189	\$ 728,189	\$ 728,189	\$ 847,486
Department Total	\$ 636,595	\$ 728,189	\$ 728,189	\$ 728,189	\$ 847,486
30010-Courts-Central Costs					
Salaries/Other Pay/Benefits	\$ 42,319	\$ 42,556	\$ 42,556	\$ 42,556	\$ 44,880
Operations	\$ 142,350	\$ 380,165	\$ 317,856	\$ 317,856	\$ 380,165
Department Total	\$ 184,669	\$ 422,721	\$ 360,412	\$ 360,412	\$ 425,045
30020-County Court at Law					
Salaries/Other Pay/Benefits	\$ 521,135	\$ 556,433	\$ 556,433	\$ 556,430	\$ 567,761
Operations	\$ 327,474	\$ 182,944	\$ 222,944	\$ 222,944	\$ 182,944
Department Total	\$ 848,609	\$ 739,377	\$ 779,377	\$ 779,374	\$ 750,705
30030-12th Judicial District Court					
Salaries/Other Pay/Benefits	\$ 270,102	\$ 286,625	\$ 286,625	\$ 286,622	\$ 295,140
Operations	\$ 244,183	\$ 158,956	\$ 198,956	\$ 198,956	\$ 175,106
Department Total	\$ 514,285	\$ 445,581	\$ 485,581	\$ 485,578	\$ 470,246



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
30040-278th Judicial District Court					
Salaries/Other Pay/Benefits	\$ 288,262	\$ 305,613	\$ 305,613	\$ 305,602	\$ 315,218
Operations	\$ 226,003	\$ 151,623	\$ 191,623	\$ 191,623	\$ 151,623
Department Total	\$ 514,265	\$ 457,236	\$ 497,236	\$ 497,225	\$ 466,841
30050-Courts-Pretrial Bond Supervision					
Salaries/Other Pay/Benefits	\$ 50,387	\$ 71,774	\$ 71,774	\$ 64,754	\$ 73,664
Operations	\$ 5,069	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
Department Total	\$ 55,456	\$ 79,074	\$ 79,074	\$ 72,054	\$ 80,964
31010-District Clerk					
Salaries/Other Pay/Benefits	\$ 620,875	\$ 689,158	\$ 689,158	\$ 669,306	\$ 708,034
Operations	\$ 34,332	\$ 25,346	\$ 25,346	\$ 25,346	\$ 25,346
Department Total	\$ 655,207	\$ 714,504	\$ 714,504	\$ 694,652	\$ 733,380
32010-Criminal District Attorney					
Salaries/Other Pay/Benefits	\$ 1,971,207	\$ 2,338,821	\$ 2,338,821	\$ 2,244,412	\$ 2,402,384
Operations	\$ 69,727	\$ 96,355	\$ 163,898	\$ 163,898	\$ 110,430
Department Total	\$ 2,040,934	\$ 2,435,176	\$ 2,502,719	\$ 2,408,310	\$ 2,512,814
33010-Justice of Peace Precinct 1					
Salaries/Other Pay/Benefits	\$ 312,567	\$ 335,608	\$ 335,608	\$ 334,045	\$ 344,065
Operations	\$ 6,977	\$ 10,074	\$ 10,074	\$ 10,074	\$ 10,074
Department Total	\$ 319,544	\$ 345,682	\$ 345,682	\$ 344,119	\$ 354,139
33020-Justice of Peace Precinct 2					
Salaries/Other Pay/Benefits	\$ 250,963	\$ 266,583	\$ 266,583	\$ 266,580	\$ 273,468
Operations	\$ 4,274	\$ 8,296	\$ 8,296	\$ 8,296	\$ 8,756
Department Total	\$ 255,237	\$ 274,879	\$ 274,879	\$ 274,876	\$ 282,224
33030-Justice of Peace Precinct 3					
Salaries/Other Pay/Benefits	\$ 250,357	\$ 267,545	\$ 267,545	\$ 267,542	\$ 274,238
Operations	\$ 11,637	\$ 10,275	\$ 10,275	\$ 10,275	\$ 11,175
Department Total	\$ 261,994	\$ 277,820	\$ 277,820	\$ 277,817	\$ 285,413
33040-Justice of Peace Precinct 4					
Salaries/Other Pay/Benefits	\$ 316,899	\$ 338,628	\$ 338,628	\$ 337,708	\$ 347,767
Operations	\$ 11,787	\$ 14,211	\$ 14,211	\$ 14,211	\$ 14,511
Department Total	\$ 328,686	\$ 352,839	\$ 352,839	\$ 351,919	\$ 362,278
36010-Juvenile Probation Support - General Fund					
Salaries/Other Pay/Benefits	\$ 86,527	\$ 129,968	\$ 129,968	\$ 101,260	\$ 129,968
Operations	\$ 45,901	\$ 70,706	\$ 70,706	\$ 70,706	\$ 70,706
Department Total	\$ 132,428	\$ 200,674	\$ 200,674	\$ 171,966	\$ 200,674
41010-Sheriff					
Salaries/Other Pay/Benefits	\$ 3,920,026	\$ 4,468,188	\$ 4,468,188	\$ 4,229,682	\$ 4,582,936
Operations	\$ 398,808	\$ 433,458	\$ 520,645	\$ 520,645	\$ 453,444
Capital	\$ 258,574	\$ 375,447	\$ 375,447	\$ 375,447	\$ 394,955



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Department Total	\$ 4,577,408	\$ 5,277,093	\$ 5,364,280	\$ 5,125,774	\$ 5,431,335
41030-Sheriff Estray					
Operations	\$ 17,756	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
Department Total	\$ 17,756	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
43010-Courthouse Security General Fund					
Salaries/Other Pay/Benefits	\$ 336,789	\$ 357,026	\$ 357,026	\$ 332,306	\$ 364,983
Department Total	\$ 336,789	\$ 357,026	\$ 357,026	\$ 332,306	\$ 364,983
44001-Constables Central					
Salaries/Other Pay/Benefits	\$ 67,983	\$ 115,972	\$ 115,972	\$ 94,223	\$ 119,435
Operations	\$ 1,325	\$ 8,119	\$ 8,119	\$ 8,119	\$ 3,919
Department Total	\$ 69,308	\$ 124,091	\$ 124,091	\$ 102,342	\$ 123,354
44010-Constable Precinct 1					
Salaries/Other Pay/Benefits	\$ 99,919	\$ 105,734	\$ 105,734	\$ 105,733	\$ 108,623
Operations	\$ 7,096	\$ 8,815	\$ 8,815	\$ 8,815	\$ 14,979
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 107,015	\$ 114,549	\$ 114,549	\$ 114,548	\$ 123,602
44020-Constable Precinct 2					
Salaries/Other Pay/Benefits	\$ 96,949	\$ 102,993	\$ 112,993	\$ 106,755	\$ 116,652
Operations	\$ 13,648	\$ 10,423	\$ 10,423	\$ 10,423	\$ 11,523
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 110,597	\$ 113,416	\$ 123,416	\$ 117,178	\$ 128,175
44030-Constable Precinct 3					
Salaries/Other Pay/Benefits	\$ 185,649	\$ 193,521	\$ 193,521	\$ 193,519	\$ 198,833
Operations	\$ 13,665	\$ 17,864	\$ 17,864	\$ 17,864	\$ 17,864
Department Total	\$ 199,314	\$ 211,385	\$ 211,385	\$ 211,383	\$ 216,697
44040-Constable Precinct 4					
Salaries/Other Pay/Benefits	\$ 451,450	\$ 569,267	\$ 569,267	\$ 556,435	\$ 593,119
Operations	\$ 86,242	\$ 95,790	\$ 95,790	\$ 95,790	\$ 70,826
Capital	\$ 0	\$ 128,254	\$ 128,254	\$ 128,254	\$ 68,770
Department Total	\$ 537,692	\$ 793,311	\$ 793,311	\$ 780,479	\$ 732,715
45010-Support Personnel -DPS					
Salaries/Other Pay/Benefits	\$ 71,762	\$ 77,477	\$ 77,477	\$ 77,462	\$ 79,605
Operations	\$ 1,821	\$ 1,315	\$ 1,315	\$ 1,315	\$ 1,315
Department Total	\$ 73,583	\$ 78,792	\$ 78,792	\$ 78,777	\$ 80,920
45020-Weigh Station Utilites and Services					
Operations	\$ 21,900	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Department Total	\$ 21,900	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
46010-Emergency Operations					
Salaries/Other Pay/Benefits	\$ 351,328	\$ 382,804	\$ 382,804	\$ 360,008	\$ 387,825
Operations	\$ 102,711	\$ 132,100	\$ 133,549	\$ 133,654	\$ 140,182



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Capital	\$ 95,731	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 549,770	\$ 514,904	\$ 516,353	\$ 493,662	\$ 528,007
49940-Public Safety Governmental/Services Contracts					
Intergovernmental/Contracts	\$ 1,055,814	\$ 1,031,303	\$ 1,031,303	\$ 1,031,303	\$ 1,049,281
Department Total	\$ 1,055,814	\$ 1,031,303	\$ 1,031,303	\$ 1,031,303	\$ 1,049,281
50010-County Jail					
Salaries/Other Pay/Benefits	\$ 3,126,720	\$ 3,263,082	\$ 3,263,082	\$ 3,261,796	\$ 3,363,157
Operations	\$ 779,174	\$ 812,359	\$ 812,359	\$ 812,359	\$ 833,359
Department Total	\$ 3,905,894	\$ 4,075,441	\$ 4,075,441	\$ 4,074,155	\$ 4,196,516
50020-County Jail Inmate Medical Cost Center					
Salaries/Other Pay/Benefits	\$ 193,268	\$ 222,188	\$ 222,188	\$ 211,884	\$ 229,273
Operations	\$ 171,133	\$ 221,178	\$ 221,178	\$ 221,178	\$ 221,178
Department Total	\$ 364,401	\$ 443,366	\$ 443,366	\$ 433,062	\$ 450,451
50110-Adult Probation Support- General Fund					
Operations	\$ 59,767	\$ 56,498	\$ 70,060	\$ 70,060	\$ 56,498
Department Total	\$ 59,767	\$ 56,498	\$ 70,060	\$ 70,060	\$ 56,498
50120-Adult Probation -Community Services- General Fund					
Salaries/Other Pay/Benefits	\$ 66,814	\$ 75,059	\$ 75,059	\$ 75,058	\$ 77,347
Operations	\$ 784	\$ 850	\$ 850	\$ 850	\$ 850
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 67,598	\$ 75,909	\$ 75,909	\$ 75,908	\$ 78,197
60010-Veterans Services					
Salaries/Other Pay/Benefits	\$ 32,836	\$ 37,321	\$ 37,321	\$ 36,566	\$ 38,587
Operations	\$ 4,234	\$ 2,579	\$ 2,579	\$ 2,579	\$ 2,579
Department Total	\$ 37,070	\$ 39,900	\$ 39,900	\$ 39,145	\$ 41,166
60020-Social Services					
Operations	\$ 3,283	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Department Total	\$ 3,283	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
61020-Planning and Development					
Salaries/Other Pay/Benefits	\$ 614,346	\$ 801,576	\$ 801,576	\$ 726,039	\$ 820,940
Operations	\$ 257,208	\$ 182,187	\$ 212,187	\$ 212,187	\$ 187,587
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,000
Department Total	\$ 871,554	\$ 983,763	\$ 1,013,763	\$ 938,226	\$ 1,083,527
61050-Litter Control - General Fund					
Operations	\$ 17,340	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476
Department Total	\$ 17,340	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476
69940-Health and Human Services - Governmental/Services Contracts					
Intergovernmental/Contracts	\$ 72,000	\$ 79,500	\$ 79,500	\$ 79,500	\$ 87,500
Department Total	\$ 72,000	\$ 79,500	\$ 79,500	\$ 79,500	\$ 87,500



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
70010-Historical Commission					
Salaries/Other Pay/Benefits	\$ 20,318	\$ 21,744	\$ 21,744	\$ 21,744	\$ 22,720
Operations	\$ 3,667	\$ 5,580	\$ 5,580	\$ 5,580	\$ 5,580
Department Total	\$ 23,985	\$ 27,324	\$ 27,324	\$ 27,324	\$ 28,300
70020-Texas AgriLife Extension Service					
Salaries/Other Pay/Benefits	\$ 230,601	\$ 264,236	\$ 264,236	\$ 245,508	\$ 272,971
Operations	\$ 40,598	\$ 62,604	\$ 62,604	\$ 62,604	\$ 43,345
Department Total	\$ 271,199	\$ 326,840	\$ 326,840	\$ 308,112	\$ 316,316
93000-Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ 9,473,005	\$ 644,741	\$ 659,741	\$ 659,741	\$ 644,741
Department Total	\$ 9,473,005	\$ 644,741	\$ 659,741	\$ 659,741	\$ 644,741
Fund Total	\$36,073,057	\$31,670,177	\$31,783,201	\$30,264,256	32,947,309



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Expenditures By Object

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51010-Head of Department	\$ 1,708,370	\$ 1,788,310	\$ 1,798,310	\$ 1,779,970	\$ 1,831,252
51030-Deputies and Assistants	\$ 11,133,935	\$ 12,884,610	\$ 12,884,610	\$ 12,076,864	\$ 13,291,623
51070-Part-Time	\$ 181,821	\$ 260,148	\$ 260,148	\$ 220,186	\$ 246,049
51080-Longevity	\$ 232,744	\$ 258,400	\$ 258,400	\$ 235,430	\$ 261,120
51110-Salary Supplements	\$ 144,693	\$ 155,026	\$ 155,026	\$ 155,026	\$ 159,878
51150-Allowances	\$ 63,617	\$ 63,600	\$ 63,600	\$ 64,670	\$ 65,100
52010-Social Security	\$ 1,016,551	\$ 1,186,571	\$ 1,186,571	\$ 1,186,571	\$ 1,221,152
52020-Group Insurance	\$ 2,440,180	\$ 3,143,511	\$ 3,143,511	\$ 2,771,544	\$ 3,217,108
52030-Retirement	\$ 1,997,596	\$ 2,275,181	\$ 2,275,181	\$ 2,275,181	\$ 2,342,146
52040-Workers Comp Insurance	\$ 132,752	\$ 177,254	\$ 177,254	\$ 177,254	\$ 176,926
52060-Unemployment Insurance	\$ 10,764	\$ 27,821	\$ 27,821	\$ 27,821	\$ 28,646
52990-Payroll Related Rounding	\$ 18	\$ -	\$ -	\$ -	\$ -
	<u>\$ 19,468,732</u>	<u>\$ 22,400,484</u>	<u>\$ 22,410,484</u>	<u>\$ 21,243,434</u>	<u>\$ 23,038,626</u>

Operations

61010-Office Supplies	\$ 66,791	\$ 117,277	\$ 111,774	\$ 111,774	\$ 118,777
61030-Operating Supplies	\$ 70,403	\$ 82,951	\$ 83,949	\$ 83,554	\$ 82,951
61100-Minor Equipment	\$ 68,845	\$ 19,451	\$ 19,113	\$ 19,113	\$ 19,451
61200-Jurors Supplies	\$ 1,340	\$ 4,527	\$ 4,527	\$ 4,527	\$ 4,527
61210-Janitorial Supplies	\$ 52,656	\$ 67,629	\$ 67,629	\$ 67,629	\$ 67,629
61230-Uniforms	\$ 17,790	\$ 22,761	\$ 23,158	\$ 23,158	\$ 22,761
61240-Jury Summons Tyler Contract	\$ 6,706	\$ -	\$ -	\$ -	\$ -
61260-Election Costs	\$ 31,585	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
61300-Estray Supplies	\$ 313	\$ 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	\$ 4,167	\$ 6,200	\$ 6,600	\$ 6,600	\$ 6,200
61410-Inmate Food	\$ -	\$ 3,640	\$ (1,325)	\$ (1,325)	\$ 3,640
61450-Inmate Prescriptions	\$ 60,961	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
61470-Inmate Supplies	\$ 129	\$ -	\$ -	\$ -	\$ -
61480-VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500
61600-Foster Care Clothing	\$ 479	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
62010-Postage	\$ 58,890	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
62110-Fuel	\$ 297,486	\$ 244,838	\$ 244,922	\$ 244,922	\$ 285,338
62120-Lubricants, Oils, Etc	\$ 4,793	\$ 7,916	\$ 7,916	\$ 7,916	\$ 7,916
64120-Computer Services	\$ 27,047	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
64130-Volume Licensing	\$ 84,498	\$ 180,604	\$ 100,771	\$ 100,771	\$ 140,926
64140-Software Maintenance/Subscriptions	\$ 82,552	\$ 201,542	\$ 206,662	\$ 206,662	\$ 214,512
64150-Maintenance Hardware	\$ 11,466	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64160-Maintenance Contracts Elections	\$ -	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
64170-IT Purchased Consulting Services	\$ 950	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180-Maint/Support Court Security/Video	\$ 4,990	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
Eq					
64400-Tyler Special Services	\$ -	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
64410-Tyler/Odyssey Annual License/Services	\$ 186,296	\$ 195,611	\$ 195,611	\$ 195,611	\$ 205,393



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Expenditures By Object

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
64411-Jury Package Software	\$ -	\$ 38,200	\$ 38,200	\$ 38,200	\$ 38,200
64412-Sage Payroll Software Annual Cost	\$ 10,902	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
64413-Laserfiche Software Annual Cost	\$ 24,709	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
64415-Treasurer Receipting Software Annual Cost	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
64420-Financial System License/Services/Subscriptions	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
64430-Financial Volume Licenses/Azure/Subscriptions	\$ -	\$ -	\$ 79,833	\$ 79,833	\$ 79,833
64500-WebSite Annual License/Support	\$ 6,500	\$ 6,522	\$ 6,522	\$ 6,522	\$ 6,522
64600-Collections Software Annual License/Support	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
64700-Software	\$ 4,445	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
Improvements/Licenses/Training					
66010-Attorneys	\$ 709,770	\$ 675,283	\$ 660,283	\$ 660,283	\$ 690,283
66050-Trial Costs - Capital	\$ 71,066	\$ -	\$ 12,796	\$ 12,796	\$ -
66070-Bill of Costs -Other Counties	\$ 12,470	\$ -	\$ 10,000	\$ 10,000	\$ -
66080-Legal Post Conviction Writ	\$ -	\$ -	\$ 47,013	\$ 47,013	\$ -
66500-Court Reporters	\$ -	\$ 10,000	\$ 9,824	\$ 9,824	\$ 10,000
66600-Jurors	\$ 9,400	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250
66610-Juror Pay Increase	\$ 14,950	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620-Professional Services-Courts	\$ 14,974	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
66700-Expert Witnesses	\$ 15,081	\$ 5,024	\$ 7,524	\$ 7,524	\$ 5,024
66810-Appeals Court Allocation	\$ 1,942	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66820-Second Administrative Judicial Fee	\$ 11,288	\$ 10,600	\$ 10,877	\$ 10,877	\$ 10,600
66900-Public Defender Contract	\$ 16,925	\$ 21,000	\$ 25,895	\$ 25,895	\$ 21,000
67010-Engineering Services Contracts	\$ 186,792	\$ 120,000	\$ 150,000	\$ 150,000	\$ 120,000
67020-Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
67040-Professional Services	\$ 39,297	\$ 51,920	\$ 49,796	\$ 49,796	\$ 52,670
67060-Accounting Services	\$ 56,000	\$ 54,100	\$ 54,100	\$ 54,100	\$ 54,100
67061-Audit Services	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
67070-Bank Charges	\$ 4,955	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010-Purchased Services	\$ 195,533	\$ 216,171	\$ 259,349	\$ 259,349	\$ 217,471
68020-Microfilming Services	\$ 65,350	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68025-Lab Services	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
68030-Purchased Services - Medical	\$ 2,733	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
68050-Contracted Services - Probation	\$ 980	\$ -	\$ -	\$ -	\$ -
68060-Contract Services - DSHS	\$ 9	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
68070-Contract Services - Juvenile	\$ 28,914	\$ 48,147	\$ 47,167	\$ 47,167	\$ 48,147
68090-Jail Food Services Contract	\$ 397,274	\$ 421,646	\$ 421,646	\$ 421,646	\$ 442,646
68100-Autopsies	\$ 128,250	\$ 91,500	\$ 131,500	\$ 131,500	\$ 111,500
68200-Ambulance Services	\$ 37,191	\$ 40,000	\$ 55,000	\$ 55,000	\$ 40,000
68310-Parking Lot Contract	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
68400-Legal/Public Notices	\$ 17,302	\$ 12,711	\$ 12,711	\$ 12,711	\$ 12,711
68500-Towing Services	\$ 2,060	\$ 950	\$ 1,175	\$ 1,175	\$ 950



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Expenditures By Object

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
68600-Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69050-Copier Replacement	\$ 2,209	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
69900-Project/Equipment Allocation	\$ 48,619	\$ 139,443	\$ 153,005	\$ 151,005	\$ 345,735
70010-Insurance and Bonds	\$ 266,055	\$ 309,425	\$ 309,425	\$ 309,425	\$ 359,425
70020-Insurance Deductibles	\$ 17,000	\$ 10,000	\$ 25,000	\$ 25,000	\$ 20,000
71010-Travel and Lodging	\$ 84,726	\$ 97,718	\$ 107,500	\$ 107,500	\$ 98,018
71020-Conferences/Training	\$ 27,839	\$ 38,074	\$ 41,002	\$ 41,002	\$ 46,074
71030-Dues and Subscriptions	\$ 26,826	\$ 51,971	\$ 50,956	\$ 50,956	\$ 51,971
72029-Trash Bash	\$ 2,541	\$ -	\$ -	\$ -	\$ -
72030-Grant Expenditures	\$ 65,129	\$ -	\$ 18,030	\$ 18,030	\$ -
72050-Homeland Grant Expenditures	\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
73150-Rentals	\$ 9,077	\$ 8,570	\$ 8,932	\$ 8,932	\$ 8,757
73160-Copies/Copier Maintenance	\$ 25,016	\$ 35,179	\$ 35,179	\$ 35,179	\$ 35,179

Agreements

73180-Foster Child Allowances	\$ 2,360	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
74100-Communication	\$ 52,374	\$ 60,657	\$ 61,925	\$ 61,925	\$ 60,657
74110-Data Circuits/Internet	\$ 19,276	\$ 22,751	\$ 22,751	\$ 22,751	\$ 22,751
74130-Communication - Cell/Mobile Phones	\$ 2,218	\$ 1,557	\$ 2,347	\$ 2,347	\$ 1,452
74140-Long Distance	\$ 2,490	\$ 10,957	\$ 6,252	\$ 6,252	\$ 10,957
74150-Communication-Air Cards	\$ 39,694	\$ 43,684	\$ 43,132	\$ 43,132	\$ 44,744
74200-Electricity	\$ 343,059	\$ 360,477	\$ 358,477	\$ 358,477	\$ 360,477
74300-Gas Utility	\$ 53,351	\$ 55,004	\$ 55,004	\$ 55,004	\$ 55,004
74400-Water/Sewer/Garbage	\$ 34,668	\$ 37,063	\$ 36,178	\$ 36,178	\$ 37,063
74500-Telecable	\$ 4,107	\$ 4,300	\$ 4,621	\$ 4,621	\$ 4,300
75100-Repairs - Vehicles and Trucks	\$ 111,553	\$ 74,507	\$ 107,424	\$ 107,424	\$ 94,507
75200-Repairs - Equipment	\$ 26,415	\$ 15,728	\$ 23,148	\$ 22,648	\$ 15,728
75300-Repairs - Buildings	\$ 124,751	\$ 166,869	\$ 165,516	\$ 166,516	\$ 166,869
75400-Repairs and Maintenance - Office Equipment	\$ 152	\$ 5,665	\$ 2,684	\$ 2,684	\$ 5,665
75500-Repairs and Maintenance - Weigh Station	\$ 738	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
75600-Repairs - HVAC	\$ 45,728	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

	\$ 4,930,598	\$ 5,463,759	\$ 5,791,191	\$ 5,789,296	\$ 5,922,450
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Intergovernmental/Contracts

77090-Walker County Dispatch	\$ 754,627	\$ 784,816	\$ 784,816	\$ 784,816	\$ 802,794
77100-City of Huntsville Fire Contract	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
77120-Crabbs Prairie Fire Department	\$ 12,000	\$ -	\$ -	\$ -	\$ -
77130-Riverside Fire Department	\$ 16,300	\$ -	\$ -	\$ -	\$ -
77140-Crabbs Prairie (Pine Prairie) Fire Department	\$ 12,000	\$ -	\$ -	\$ -	\$ -
77150-Dodge Volunteer Fire Department	\$ 7,200	\$ -	\$ -	\$ -	\$ -
77160-Thomas Lake Volunteer Fire Department	\$ 7,200	\$ -	\$ -	\$ -	\$ -
77300-Appraisal District - Appraisals	\$ 502,450	\$ 566,863	\$ 566,863	\$ 566,863	\$ 659,003



Walker County

General Fund

Proposed Budget Fiscal Year 2024-2025

General Fund

Expenditures By Object

Intergovernmental/Contracts

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
77310-Appraisal District - Collections	\$ 134,145	\$ 161,326	\$ 161,326	\$ 161,326	\$ 188,483
77410-Senior Center	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
77420-Rita B Huff Humane Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
77430-Spay/Nueter Assistance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 20,000
77440-Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
77450-Boys Girls Organization	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
77470-Veterans Center Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<u>\$ 1,764,409</u>	<u>\$ 1,838,992</u>	<u>\$ 1,838,992</u>	<u>\$ 1,838,992</u>	<u>\$ 1,984,267</u>

Capital

84920-Office Equipment, Furniture ,Software	\$ 75,364	\$ -	\$ -	\$ -	\$ -
85010-Machinery and Equipment	\$ 6,644	\$ -	\$ -	\$ -	\$ -
85014-Speed Trailer Construction	\$ 11,250	\$ -	\$ -	\$ -	\$ -
85030-Capital - From Grant	\$ 162,553	\$ -	\$ -	\$ -	\$ -
87030-Vehicles and Trucks	\$ 180,502	\$ 503,701	\$ 503,701	\$ 503,701	\$ 538,725
	<u>\$ 436,313</u>	<u>\$ 503,701</u>	<u>\$ 503,701</u>	<u>\$ 503,701</u>	<u>\$ 538,725</u>

Contingency

92010-Contingency - Fund	\$ -	\$ 318,500	\$ 79,092	\$ 79,092	\$ 318,500
92020-Contingency - Special	\$ -	\$ 500,000	\$ 500,000	\$ 150,000	\$ 500,000
	<u>\$ -</u>	<u>\$ 818,500</u>	<u>\$ 579,092</u>	<u>\$ 229,092</u>	<u>\$ 818,500</u>

Transfers to Other Funds

99020-Transfer to EMS Operations	\$ 1,641,121	\$ -	\$ -	\$ -	\$ -
99030-Transfer to EMS Capital	\$ 121,808	\$ -	\$ -	\$ -	\$ -
99050-Transfer to Projects Fund	\$ 1,565,335	\$ -	\$ -	\$ -	\$ -
99055-Transfer to Capital Projects Fund	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -
99060-Transfer to Other Funds	\$ 44,741	\$ 44,741	\$ 59,741	\$ 59,741	\$ 44,741
99220-Transfer to Road and Bridge Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
	<u>\$ 9,473,005</u>	<u>\$ 644,741</u>	<u>\$ 659,741</u>	<u>\$ 659,741</u>	<u>\$ 644,741</u>
Total	\$ 36,073,057	\$ 31,670,177	\$ 31,783,201	\$ 30,264,256	\$ 32,947,309



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Revised Allocations To Date	Estimated 2023-2024	Prior Years Remain Allocated	Projects Allocated 2024-2025
Available Funds (Allocated Funds)	\$ 6,288,070	\$ 6,022,071	\$ 6,022,071		\$ 4,701,538
<u>Revenues</u>					
Transfer In General Fund	\$ 1,565,335	\$ -		\$ -	\$ -
Disaster Relief Funds	\$ 411,812	\$ -	\$ 79,959	\$ -	\$ -
Interest	\$ 263,475	\$ 150,000	\$ 307,000	\$ -	\$ 270,000
Total Revenues	\$ 2,240,622	\$ -	\$ 386,959	\$ -	\$ 270,000
Total Available	\$ 8,528,692	\$ 6,022,071	\$ 6,409,030	\$ -	\$ 4,971,538
<u>Expenditures</u>					
<u>General Government Projects</u>					
79011-Salary Study Contract	\$ 19,750	\$ -	\$ -	\$ -	\$ -
79110-IT Projects	\$ -	\$ 527,231	\$ 125,000	\$ 402,231	\$ -
79201-Software	\$ -	\$ 135,000	\$ 45,000	\$ 90,000	\$ -
79205-Document Management	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
79206-NCIC Technology IT	\$ 52,609	\$ 12,391	\$ 12,391	\$ -	\$ -
79207-Jury Software	\$ 48,857	\$ 2,325	\$ 2,325	\$ -	\$ -
79208-Court Security System Maint	\$ -	\$ 23,250	\$ -	\$ 23,250	\$ -
79503-Facilities Projects	\$ 378,486	\$ 233,603	\$ 70,000	\$ 163,603	\$ -
79515-Courthouse Square Improvements	\$ 30,000	\$ -	\$ -	\$ -	\$ -
79802-Elections Project	\$ 4,255	\$ -	\$ -	\$ -	\$ -
79990-Contingency Funds	\$ -	\$ 1,199,156	\$ 75,000	\$ 1,274,512	\$ 494,990
79990-Contingency General Fund	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
79999-Set Aside for Building Projects	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
80102-Projects IT Capital	\$ 15,955				
80103-Copier Replacement	\$ 14,556	\$ 131,130	\$ 12,000	\$ 119,130	\$ -
80420-HVAC-Capital Equipment	\$ -	\$ 27,000	\$ 27,000	\$ -	\$ -
80114-Senior Center parking Lot	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
<u>Financial Projects</u>					
79201-Financial System Projects	\$ -	\$ 227,749	\$ -	\$ 227,749	\$ -
79203-Payroll Software Replacement	\$ 1,819	\$ 100,707	\$ 1,200	\$ 99,507	\$ -
<u>Judicial Projects</u>					
79403-Furniture Court at Law	\$ 4,717	\$ 2,995	\$ 2,995	\$ -	\$ -
<u>Public Safety Projects</u>					
77090-Central Dispatch	\$ 255,205	\$ 744,795	\$ 566,279	\$ 178,516	\$ -
77111-Emergency Services District #2(NW)	\$ 234,056	\$ 2,668	\$ -	\$ 2,668	\$ -
77112-Emergency Services District #23(CP)	\$ 35,161	\$ 130,478	\$ -	\$ 130,478	\$ -
79013-HMPG Generator Grant Match	\$ -	\$ 205,848	\$ -	\$ 205,848	\$ -
79510-Weigh Station Project	\$ -	\$ 11,400	\$ -	\$ 11,400	\$ -
79517-SO Building Security Cameras	\$ 32,191	\$ 8,128		\$ 8,128	

79909-LATCF-Revenue Sharing Fund		\$ 16,531	\$ 16,531	\$ -		
79110-EMS Equipment/Other EMS Project	\$ 32,273	\$ 4,636	\$ -	\$ 4,636	\$ -	
79911-Emergency Management Projects	\$ 140,804	\$ 15,433	\$ -	\$ 15,433	\$ -	
79912-Public Safety Projects	\$ 10,575	\$ 37,234	\$ 37,234	\$ -	\$ -	
79917-Constable Reserve Deputy		\$ 20,000	\$ 20,000	\$ -		
<u>Public Safety Projects Continued</u>						
80104-Public Safety Projects SO Vehicles	\$ 346,586	\$ -	\$ -	\$ -	\$ -	
80117-LATCH Revenue Sharing Capital		\$ 335,910	\$ 51,766	\$ 284,144		
80904-Sheriff Dept. Vehicle	\$ -	\$ 307,143	\$ 307,143	\$ -	\$ -	
<u>Corrections and Rehabilitation Projects</u>						
79300-County Jail Projects	\$ 10,898	\$ 6,500	\$ -	\$ 6,500	\$ -	
79915-County Jail Plumbing Project	\$ 55,000	\$ 65,000	\$ -	\$ 65,000	\$ -	
85013-HVAC Capital	\$ 59,944	\$ -	\$ -	\$ -	\$ -	
<u>Health and Welfare Projects</u>						
<u>Contracts</u>						
77405-Huntsville Memorial Hospital	\$ 364,000	\$ -	\$ -	\$ -	\$ -	
77451-Boys Girls Adult Training Contract	\$ 66,798	\$ 137,002	\$ 137,002	\$ -	\$ -	
77452-A Time to Read Contract	\$ 9,999	\$ -	\$ -	\$ -	\$ -	
77471-Veterans Center Contract	\$ 2,147	\$ 3,629	\$ 3,629	\$ -	\$ -	
77473-Walker SUD Project Contract	\$ -	\$ 11,931	\$ 11,931	\$ -	\$ -	
77474-Riverside SUD Water Improvements	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	
77475-Phelps SUD Water Improvements	\$ -	\$ 75,000	\$ 39,486	\$ 35,514	\$ -	
77476-Good Shepard Mission Contract	\$ -	\$ 18,435	\$ -	\$ 18,435	\$ -	
77478-Senior Center Contract	\$ 84,800	\$ -	\$ -	\$ -	\$ -	
77479-Walker County SUD Water Improvement	\$ 63,069	\$ 58,361	\$ -	\$ 58,361	\$ -	
77482-Dodge SUD Contract		\$ 32,000	\$ 31,644	\$ -		
<u>Health and Welfare Projects</u>						
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -	
79209-Seth Funded Contracts	\$ 11,527	\$ 38,474	\$ 25,012	\$ 13,462		
79518-Litter Control Project		\$ 27,459	\$ 7,632	\$ 19,827		
79602-Nuisance Abatement Projects	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -	
<u>Education and Culture Projects</u>						
77472-Samuel Walker Houston Museum	\$ 40,733	\$ -		\$ -	\$ -	
79916-Projects Planning and Devl		\$ 4,292	\$ 4,292	\$ -		
<u>Transfers Out</u>						
99220-Transfer to Road and Bridge	\$ 79,851	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,506,621	\$ 6,034,040	\$ 1,707,492	\$ 4,476,548	\$ 494,990	
<u>Available for Projects</u>	\$ 6,022,071		\$ 4,701,538		\$ 4,476,548	



Walker County

General Projects Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
General Projects Fund					
19990-General Government Projects					
Projects	\$ 564,468	\$ 335,010	\$ 2,886,086	\$ 368,716	\$ 494,990
Capital	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0
Department Total	<u>\$ 564,468</u>	<u>\$ 335,010</u>	<u>\$ 3,286,086</u>	<u>\$ 368,716</u>	<u>\$ 494,990</u>
29990-Financial Projects					
Projects	\$ 1,819	\$ 0	\$ 328,456	\$ 1,200	\$ 0
Department Total	<u>\$ 1,819</u>	<u>\$ 0</u>	<u>\$ 328,456</u>	<u>\$ 1,200</u>	<u>\$ 0</u>
39990-Judicial Projects					
Projects	\$ 4,717	\$ 0	\$ 2,995	\$ 2,995	\$ 0
Department Total	<u>\$ 4,717</u>	<u>\$ 0</u>	<u>\$ 2,995</u>	<u>\$ 2,995</u>	<u>\$ 0</u>
49990-Public Safety Projects					
Intergovernmental/Contracts	\$ 524,422	\$ 0	\$ 877,941	\$ 566,279	\$ 0
Projects	\$ 562,429	\$ 0	\$ 962,263	\$ 432,674	\$ 0
Department Total	<u>\$ 1,086,851</u>	<u>\$ 0</u>	<u>\$ 1,840,204</u>	<u>\$ 998,953</u>	<u>\$ 0</u>
59990-Corrections and Rehabilitation Projects					
Projects	\$ 65,898	\$ 0	\$ 71,500	\$ 0	\$ 0
Capital	\$ 59,944	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 125,842</u>	<u>\$ 0</u>	<u>\$ 71,500</u>	<u>\$ 0</u>	<u>\$ 0</u>
69990-Health and Human Services Projects					
Intergovernmental/Contracts	\$ 590,813	\$ 0	\$ 379,358	\$ 267,048	\$ 0
Projects	\$ 11,527	\$ 0	\$ 125,441	\$ 68,580	\$ 0
Department Total	<u>\$ 602,340</u>	<u>\$ 0</u>	<u>\$ 504,799</u>	<u>\$ 335,628</u>	<u>\$ 0</u>
79990-Education and Culture Projects					
Intergovernmental/Contracts	\$ 40,733	\$ 0	\$ 0	\$ 0	\$ 0
Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 40,733</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
93000-Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
93010-Transfers Out from Road and Bridge Fund					
Transfers to Other Funds	\$ 79,851	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	<u>\$ 79,851</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Total	\$ 2,506,621	\$ 335,010	\$ 6,034,040	\$ 1,707,492	494,990

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Walker County
Proposed Budget Fiscal Year 2024-2025
General Capital Fund Projects

The General Capital Projects Fund was created in FY 2023 from a \$ 5,500,000 transfer from 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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ -	\$ 5,748,000	\$ 5,754,896	\$ 5,754,896	\$ 4,712,251
<u>Revenues</u>					
Intergovernmental Revenues	\$ -				
Federal Funds	\$ -		\$ 1,000,000	\$ -	\$ -
Interest	\$ 254,896	\$ -	\$ -	\$ 301,000	\$ 260,000
Transfer from General Fund	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 5,754,896</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 301,000</u>	<u>\$ 260,000</u>
Total Available	\$ 5,754,896	\$ 5,748,000	\$ 6,754,896	\$ 6,055,896	\$ 4,972,251
<u>Expenditures</u>					
Operations	\$ -	\$ 248,000	\$ 248,000		\$ -
Capital	\$ -	\$ -	\$ 343,645	\$ 343,645	\$ 260,000
Transfer to Road and Bridge Fund	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	
Total Expenditures	<u>\$ -</u>	<u>\$ 248,000</u>	<u>\$ 1,591,645</u>	<u>\$ 1,343,645</u>	<u>\$ 260,000</u>
<u>Available</u>	<u>\$ 5,754,896</u>	<u>\$ 5,500,000</u>	<u>\$ 5,163,251</u>	<u>\$ 4,712,251</u>	<u>\$ 4,712,251</u>

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Walker County
 Proposed Budget Fiscal Year 2024-2025
Debt Service Fund

Fund Description: 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 only one outstanding debt issue. This debt was issued in 2012 for construction of a County Jail.

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Beginning Fund Balance	\$ 292,641	\$ 322,773	\$ 344,830	\$ 344,830	\$ 389,879
<u>Revenues</u>					
Current Property Taxes	\$ 1,343,896	\$ 1,157,503	\$ 1,157,503	\$ 1,332,217	\$ 1,157,503
Delinquent Property Taxes	\$ 20,882	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Tax Penalty & Interest	\$ 22,094	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Interest	\$ 38,185	\$ 20,000	\$ 20,000	\$ 45,000	\$ 30,000
Total Revenues	\$ 1,425,057	\$ 1,218,503	\$ 1,218,503	\$ 1,418,217	\$ 1,228,503
Total Available for Debt Service	\$ 1,717,698	\$ 1,541,276	\$ 1,563,333	\$ 1,763,047	\$ 1,618,382
<u>Expenditures</u>					
Debt Principal	\$ 990,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,055,000
Debt Interest	\$ 382,868	\$ 353,168	\$ 353,168	\$ 353,168	\$ 322,568
Total Expenditures	\$ 1,372,868	\$ 1,373,168	\$ 1,373,168	\$ 1,373,168	\$ 1,377,568
Reserve for Future Maturities	\$ 344,830	\$ 168,108	\$ 190,165	\$ 389,879	\$ 240,814

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*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued -Amount	Outstanding Amount	Current Debt Service FY 2024-2025		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	\$9,460,000	\$1,055,000	\$322,568	\$1,377,568
Total Debt Service Capital Projects	\$20,000,000	\$9,460,000	\$1,055,000	\$322,568	\$1,377,568

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

Part 1 of 2

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

Crews & Associates, Inc.

Capital Markets Group

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

Part 2 of 2

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

Yield Statistics

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

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

Yield Statistics

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

Crews & Associates, Inc.

Capital Markets Group

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Pricing Summary

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

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

Bid Information

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

Crews & Associates, Inc.

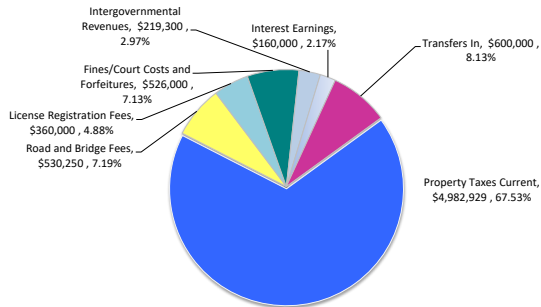
Capital Markets Group

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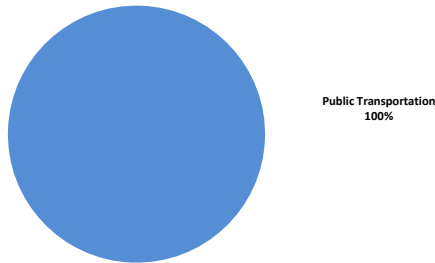
Walker County
Proposed Budget Fiscal Year 2024-2025
Road and Bridge Fund
At a Glance

Revenues by Source



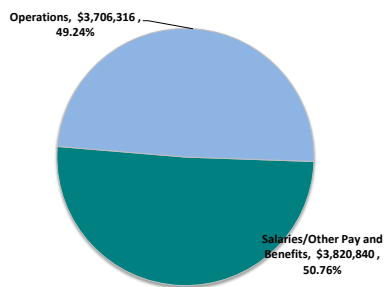
Property Taxes Current	\$ 4,982,929
Road and Bridge Fees	\$ 530,250
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 526,000
Intergovernmental Revenues	\$ 219,300
Interest Earnings	\$ 160,000
Transfers In	\$ 600,000
Total	\$ 7,378,479

Expenditures By Function



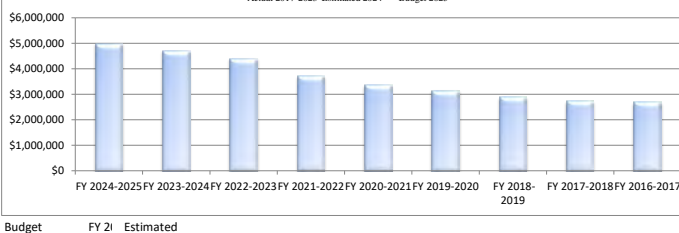
Public Transportation	\$ 7,527,156
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Expenditures By Category



Salaries/Other Pay and Benefits	\$ 3,820,840
Operations	\$ 3,706,316
Total	\$ 7,527,156

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



FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018	FY 2016-2017
\$ 4,982,929	\$ 4,700,554	\$ 4,394,109	\$ 3,715,757	\$ 3,362,543	\$ 3,149,475	\$ 2,889,609	\$ 2,734,817	\$ 2,693,918

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Walker County
Proposed Budget Fiscal Year 2024-2025
Road and Bridge Fund Summary

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 4,061,871	\$ 71,000	4,142,062	4,142,062	\$ 148,677
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 4,394,109	\$ 4,782,929	\$ 4,782,929	\$ 4,700,554	\$ 4,982,929
Federal Funds/Disaster	\$ 435,651	\$ -	\$ 134,750	\$ 134,750	\$ -
State Funds	\$ 102,109	\$ 99,300	\$ 99,300	\$ 100,127	\$ 99,300
US Forest Service	\$ 115,852	\$ 120,000	\$ 120,000	\$ 123,255	\$ 120,000
HGAC Grant	\$ 9,068	\$ -	\$ 32,000	\$ 32,000	\$ -
Road & Bridge Fees	\$ 559,010	\$ 530,250	\$ 530,250	\$ 500,000	\$ 530,250
License Fee Registration	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 395,251	\$ 376,000	\$ 376,000	\$ 408,000	\$ 376,000
Licenses and WeightFines-County	\$ 150,021	\$ 150,000	\$ 150,000	\$ 153,000	\$ 150,000
Interest	\$ 201,564	\$ 117,000	\$ 117,000	\$ 240,000	\$ 160,000
Other Revenues	\$ 44,947	\$ -	\$ 20,783	\$ 20,783	\$ -
Transfer from General Fund	\$ 679,851	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from General Fund-Balancing	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funds-CTIF	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,447,433	\$ 7,135,479	\$ 7,323,012	\$ 7,372,469	\$ 7,378,479
Total Available	\$ 11,509,304	\$ 7,206,479	\$ 11,465,074	\$ 11,514,531	\$ 7,527,156
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 171,557	\$ 70,000	\$ 225,361	\$ 225,361	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 1,314,071	\$ 1,461,900	\$ 2,601,012	\$ 2,601,012	\$ 1,516,185
82220-Road and Bridge Precinct 2	\$ 2,025,553	\$ 2,062,951	\$ 3,156,960	\$ 3,156,960	\$ 2,171,492
82230-Road and Bridge Precinct 3	\$ 2,055,875	\$ 1,789,437	\$ 2,534,852	\$ 2,534,852	\$ 1,873,374
82240-Road and Bridge Precinct 4	\$ 1,777,439	\$ 1,762,491	\$ 2,586,067	\$ 2,586,067	\$ 1,835,301
<u>Weigh Station Projects</u>					
88010-Road and Bridge Weigh Station Operations	\$ 22,747	\$ 59,700	\$ 205,224	\$ 205,224	\$ 60,804
88020-Road and Bridge Weigh Station Projects	\$ -	\$ -	\$ 56,378	\$ 56,378	\$ -
Total Expenditures	\$ 7,367,242	\$ 7,206,479	\$ 11,365,854	\$ 11,365,854	\$ 7,527,156
<u>Available</u>	\$ 4,142,062	\$ -	\$ 99,220	\$ 148,677	\$ -
<u>% of Budget Available</u>	56.22%	0.00%	0.87%	1.31%	0.00%



Road & Bridge Fund
Allocation Worksheet

For the Budget Year Beginning October 1, 2024

		<u>Weigh Station</u>						
		<u>General</u>	<u>Operations</u>	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
Road Miles Per Precinct		-		116.16	172.96	147.12	143.82	580.06
		-		20.03%	29.82%	25.36%	24.79%	100.00%
Previous Year Allocation at current mileage %	\$ 6,606,479	\$ 70,000	\$ 59,700	\$ 1,297,008	\$ 1,931,220	\$ 1,642,699	\$ 1,605,852	\$ 6,606,479
	\$ 600,000			150,000	150,000	150,000	150,000	\$ 600,000
Adjusted Total from last year	\$ 7,206,479	\$ 70,000	\$ 59,700	\$ 1,447,008	\$ 2,081,220	\$ 1,792,699	\$ 1,755,852	\$ 7,206,479
Increased Allocation FY 24	\$ 200,000		\$ -	\$ 40,051	\$ 59,635	\$ 50,726	\$ 49,588	\$ 200,000
Increased Costs -Salary and Benefits	\$ 105,232		\$ 1,104	26,032	26,032	26,032	26,032	\$ 105,232
Availabel for allocation	\$ 15,445		\$ -	\$ 3,094	\$ 4,605	\$ 3,917	\$ 3,829	\$ 15,445
One-Time Allocation from General Fund	\$ 600,000			150,000	150,000	150,000	150,000	\$ 600,000
Current Year Increases	920,677	-	1,104	219,177	240,272	230,675	229,449	920,677
Net Precinct Allocation	\$ 7,527,156	\$ 70,000	\$ 60,804	\$ 1,516,185	\$ 2,171,492	\$ 1,873,374	\$ 1,835,301	\$ 7,527,156
	Last Year	\$ 70,000	\$ 59,700	\$ 1,461,900	\$ 2,062,951	\$ 1,789,437	\$ 1,762,491	\$ 7,206,479
Increase in Funds Allocated by Precinct			\$ 1,104	\$ 54,285	\$ 108,541	\$ 83,937	\$ 72,810	\$ 320,677



Walker County

Road and Bridge Fund

Proposed Budget Fiscal Year 2024-2025

Road and Bridge Fund

Revenues by Source

Ad Valorem Taxes

40110-Current Ad Valorem Taxes

\$ 4,394,109	\$ 4,782,929	\$ 4,782,929	\$ 4,700,554	\$ 4,982,929
<u>\$ 4,394,109</u>	<u>\$ 4,782,929</u>	<u>\$ 4,782,929</u>	<u>\$ 4,700,554</u>	<u>\$ 4,982,929</u>

Intergovernmental Revenues

42010-State Funds

\$ 102,109	\$ 99,300	\$ 99,300	\$ 100,127	\$ 99,300
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42229-Grant Revenue-Other

\$ 4,550	\$ -	\$ -	\$ -	\$ -
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42350-HGAC Grants - State Funds

\$ 9,068	\$ -	\$ 32,000	\$ 32,000	\$ -
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<u>\$ 115,727</u>	<u>\$ 99,300</u>	<u>\$ 131,300</u>	<u>\$ 132,127</u>	<u>\$ 99,300</u>
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Intergovernment Revenues-Federal

42620-Federal Funds

\$ 304,265	\$ -	\$ 134,750	\$ 134,750	\$ -
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42630-US Forest Service

\$ 115,852	\$ 120,000	\$ 120,000	\$ 123,255	\$ 120,000
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42710-Disaster Relief Funds

\$ 131,386	\$ -	\$ -	\$ -	\$ -
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<u>\$ 551,503</u>	<u>\$ 120,000</u>	<u>\$ 254,750</u>	<u>\$ 258,005</u>	<u>\$ 120,000</u>
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Road and Bridge Fees

44510-Road and Bridge Fees

\$ 559,010	\$ 530,250	\$ 530,250	\$ 500,000	\$ 530,250
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<u>\$ 559,010</u>	<u>\$ 530,250</u>	<u>\$ 530,250</u>	<u>\$ 500,000</u>	<u>\$ 530,250</u>
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License Fee Registration

44610-License Fee Registration

\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
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<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>
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Fines and Forfeitures

47601-JP #1 Fines

\$ 93,474	\$ 90,000	\$ 90,000	\$ 103,000	\$ 90,000
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47602-JP #2 Fines

\$ 36,157	\$ 30,000	\$ 30,000	\$ 40,000	\$ 30,000
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47603-JP #3 Fines

\$ 34,462	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
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47604-JP #4 Fines

\$ 85,737	\$ 75,000	\$ 75,000	\$ 79,000	\$ 75,000
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47606-License and Weight Fines

\$ 145,421	\$ 150,000	\$ 150,000	\$ 155,000	\$ 150,000
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47610-County Court at Law Fines

\$ 69,605	\$ 75,000	\$ 75,000	\$ 53,000	\$ 75,000
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47622-District Courts Fines

\$ 80,416	\$ 75,000	\$ 75,000	\$ 100,000	\$ 75,000
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<u>\$ 545,272</u>	<u>\$ 526,000</u>	<u>\$ 526,000</u>	<u>\$ 561,000</u>	<u>\$ 526,000</u>
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Interest Income

48010-Interest

\$ 201,564	\$ 117,000	\$ 117,000	\$ 240,000	\$ 160,000
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<u>\$ 201,564</u>	<u>\$ 117,000</u>	<u>\$ 117,000</u>	<u>\$ 240,000</u>	<u>\$ 160,000</u>
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Other Revenue

48110-Other Revenue

\$ 36,497	\$ -	\$ 8,919	\$ 8,919	\$ -
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48200-Insurance Refunds/Credits

\$ -	\$ -	\$ 11,864	\$ 11,864	\$ -
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48300-Proceeds from Auction/Sale

\$ 3,900	\$ -	\$ -	\$ -	\$ -
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<u>\$ 40,397</u>	<u>\$ -</u>	<u>\$ 20,783</u>	<u>\$ 20,783</u>	<u>\$ -</u>
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Tranfers In

49901-Transfer from General Fund

\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
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49930-Transfers from Other Funds

\$ 79,851	\$ -	\$ -	\$ -	\$ -
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<u>\$ 679,851</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>
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Total

<u>\$ 7,447,433</u>	<u>\$ 7,135,479</u>	<u>\$ 7,323,012</u>	<u>\$ 7,372,469</u>	<u>\$ 7,378,479</u>
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Walker County

Road and Bridge Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Road and Bridge Fund					
82200-Road and Bridge General					
Operations	\$ 83,299	\$ 70,000	\$ 225,361	\$ 225,361	\$ 70,000
Capital	\$ 88,258	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 171,557	\$ 70,000	\$ 225,361	\$ 225,361	\$ 70,000
82210-Road and Bridge Precinct 1					
Salaries/Other Pay/Benefits	\$ 696,934	\$ 749,572	\$ 749,572	\$ 749,572	\$ 768,695
Operations	\$ 611,161	\$ 712,328	\$ 1,851,440	\$ 1,851,440	\$ 747,490
Capital	\$ 5,976	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 1,314,071	\$ 1,461,900	\$ 2,601,012	\$ 2,601,012	\$ 1,516,185
82220-Road and Bridge Precinct 2					
Salaries/Other Pay/Benefits	\$ 833,654	\$ 1,010,362	\$ 1,010,362	\$ 1,010,362	\$ 1,032,309
Operations	\$ 1,163,399	\$ 1,052,589	\$ 1,966,530	\$ 1,966,530	\$ 1,139,183
Capital	\$ 28,500	\$ 0	\$ 180,068	\$ 180,068	\$ 0
Department Total	\$ 2,025,553	\$ 2,062,951	\$ 3,156,960	\$ 3,156,960	\$ 2,171,492
82230-Road and Bridge Precinct 3					
Salaries/Other Pay/Benefits	\$ 832,042	\$ 980,125	\$ 980,125	\$ 980,125	\$ 1,005,096
Operations	\$ 1,055,872	\$ 809,312	\$ 1,466,727	\$ 1,466,727	\$ 868,278
Capital	\$ 167,961	\$ 0	\$ 88,000	\$ 88,000	\$ 0
Department Total	\$ 2,055,875	\$ 1,789,437	\$ 2,534,852	\$ 2,534,852	\$ 1,873,374
82240-Road and Bridge Precinct 4					
Salaries/Other Pay/Benefits	\$ 848,472	\$ 963,506	\$ 963,506	\$ 963,506	\$ 988,220
Operations	\$ 768,554	\$ 798,985	\$ 1,579,211	\$ 1,579,211	\$ 847,081
Capital	\$ 160,413	\$ 0	\$ 43,350	\$ 43,350	\$ 0
Department Total	\$ 1,777,439	\$ 1,762,491	\$ 2,586,067	\$ 2,586,067	\$ 1,835,301
88010-Road and Bridge Weigh Station Operations					
Salaries/Other Pay/Benefits	\$ 22,747	\$ 25,416	\$ 25,416	\$ 25,416	\$ 26,520
Operations	\$ 0	\$ 34,284	\$ 179,808	\$ 179,808	\$ 34,284
Department Total	\$ 22,747	\$ 59,700	\$ 205,224	\$ 205,224	\$ 60,804
88900-Road and Bridge Revenues Weigh Station Projects					
Operations	\$ 0	\$ 0	\$ 56,378	\$ 56,378	\$ 0
Department Total	\$ 0	\$ 0	\$ 56,378	\$ 56,378	\$ 0
Fund Total	\$ 7,367,242	\$ 7,206,479	\$ 11,365,854	\$ 11,365,854	7,527,156

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Walker County

Road and Bridge Fund

Proposed Budget Fiscal Year 2024-2025

Road and Bridge Fund

Expenditures By Object

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51010-Head of Department	\$ 371,460	\$ 389,520	\$ 389,520	\$ 389,520	\$ 399,152
51030-Deputies and Assistants	\$ 1,748,428	\$ 2,082,350	\$ 2,082,350	\$ 2,082,350	\$ 2,141,488
51070-Part-Time	\$ 54,659	\$ 20,464	\$ 20,464	\$ 20,464	\$ 21,333
51080-Longevity	\$ 59,174	\$ 62,730	\$ 62,730	\$ 62,730	\$ 63,070
51090-Overtime	\$ 59,991	\$ 71,254	\$ 71,254	\$ 71,254	\$ 74,519
51140-Other Pay Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
51150-Allowances	\$ 24,080	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
52010-Social Security	\$ 172,296	\$ 202,381	\$ 202,381	\$ 202,381	\$ 207,992
52020-Group Insurance	\$ 374,096	\$ 440,217	\$ 440,217	\$ 440,217	\$ 449,032
52030-Retirement	\$ 335,600	\$ 388,097	\$ 388,097	\$ 388,097	\$ 398,840
52040-Workers Comp Insurance	\$ 32,453	\$ 48,280	\$ 48,280	\$ 48,280	\$ 41,598
52060-Unemployment Insurance	\$ 1,537	\$ 4,488	\$ 4,488	\$ 4,488	\$ 4,616
	<u>\$ 3,233,849</u>	<u>\$ 3,728,981</u>	<u>\$ 3,728,981</u>	<u>\$ 3,728,981</u>	<u>\$ 3,820,840</u>

Operations

61010-Office Supplies	\$ 4,082	\$ 4,722	\$ 5,150	\$ 5,150	\$ 4,722
61030-Operating Supplies	\$ 60,657	\$ 66,679	\$ 82,654	\$ 82,654	\$ 66,679
61100-Minor Equipment	\$ 13,540	\$ 19,495	\$ 33,495	\$ 33,495	\$ 19,495
61210-Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230-Uniforms	\$ 26,163	\$ 15,276	\$ 25,221	\$ 25,221	\$ 15,276
61390-Oil Recycling Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62010-Postage	\$ 25	\$ -	\$ 25	\$ 25	\$ -
62110-Fuel	\$ 263,265	\$ 315,606	\$ 315,606	\$ 315,606	\$ 315,606
62120-Lubricants, Oils, Etc	\$ 24,234	\$ 23,600	\$ 26,100	\$ 26,100	\$ 23,600
63210-Road Materials	\$ 612,270	\$ 1,097,462	\$ 1,367,282	\$ 1,367,282	\$ 1,097,462
63220-Road Materials-Paving	\$ 266,294	\$ 302,046	\$ 634,246	\$ 634,246	\$ 500,668
63230-Roads-Special Allocation	\$ 1,335,867	\$ 600,000	\$ 1,278,465	\$ 1,278,465	\$ 600,000
63240-Contract Hauling	\$ 84,182	\$ 30,266	\$ 78,266	\$ 78,266	\$ 30,266
63250-Culverts and Signs	\$ 115,871	\$ 89,282	\$ 188,282	\$ 188,282	\$ 89,282
63260-Fencing-Labor and Materials	\$ 14,935	\$ 55,815	\$ 64,415	\$ 64,415	\$ 55,815
63299-RB Fund -Specials Projects	\$ -	\$ -	\$ 856,378	\$ 856,378	\$ -
64100-Computer Software	\$ 4,750	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
64140-Software Maintenance/Subscriptions	\$ 13,777	\$ 6,000	\$ 32,108	\$ 32,108	\$ 6,000
67040-Professional Services	\$ -	\$ 5,700	\$ 47,914	\$ 47,914	\$ 5,700
67050-Pre	\$ 180	\$ 100	\$ 550	\$ 550	\$ 100

EmploymentPhysicals/EmployeeTesting

68010-Purchased Services	\$ 115,521	\$ 46,599	\$ 78,408	\$ 78,408	\$ 46,599
68500-Towing Services	\$ 20,801	\$ 16,390	\$ 26,390	\$ 26,390	\$ 16,390
70010-Insurance and Bonds	\$ 50,666	\$ 47,678	\$ 47,678	\$ 47,678	\$ 47,678
70020-Insurance Deductibles	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71010-Travel and Lodging	\$ 2,171	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
71020-Conferences/Training	\$ 5,820	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
71030-Dues and Subscriptions	\$ 2,140	\$ 395	\$ 2,395	\$ 2,395	\$ 395
72029-Trash Bash	\$ 4,550	\$ -	\$ -	\$ -	\$ -
72030-Grant Expenditures	\$ 9,068	\$ -	\$ 32,000	\$ 32,000	\$ -



Walker County

Road and Bridge Fund

Proposed Budget Fiscal Year 2024-2025

Road and Bridge Fund

Expenditures By Object

Operations

73150-Rentals	\$ 45,505	\$ 25,779	\$ 35,779	\$ 35,779	\$ 25,779
73160-Copies/CopierMaintenance	\$ 303	\$ 700	\$ 700	\$ 700	\$ 700

Agreements

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	\$ 857	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140-Long Distance	\$ -	\$ 187	\$ 187	\$ 187	\$ 187
74150-Communication-Air Cards	\$ 1,707	\$ 1,220	\$ 1,830	\$ 1,830	\$ 1,220
74200-Electricity	\$ 19,136	\$ 16,538	\$ 16,538	\$ 16,538	\$ 16,538
74300-Gas Utility	\$ 4,830	\$ 5,627	\$ 6,167	\$ 6,167	\$ 5,627
74400-Water/Sewer/Garbage	\$ 10,226	\$ 8,543	\$ 10,643	\$ 10,643	\$ 8,543
75100-Repairs - Vehicles and Trucks	\$ 265,590	\$ 111,889	\$ 286,221	\$ 286,221	\$ 111,889
75200-Repairs - Equipment	\$ 282,803	\$ 190,290	\$ 406,255	\$ 406,255	\$ 190,290
75300-Repairs - Buildings	\$ 499	\$ 3,970	\$ 5,972	\$ 5,972	\$ 3,970
75500-Repairs and Maintenance - Weigh Station	\$ -	\$ 34,284	\$ 34,284	\$ 34,284	\$ 34,284

Station

75999-Contingency Operations	\$ -	\$ 313,578	\$ 1,276,069	\$ 1,276,069	\$ 343,774
	<u>\$ 3,682,285</u>	<u>\$ 3,477,498</u>	<u>\$ 7,325,455</u>	<u>\$ 7,325,455</u>	<u>\$ 3,706,316</u>

Capital

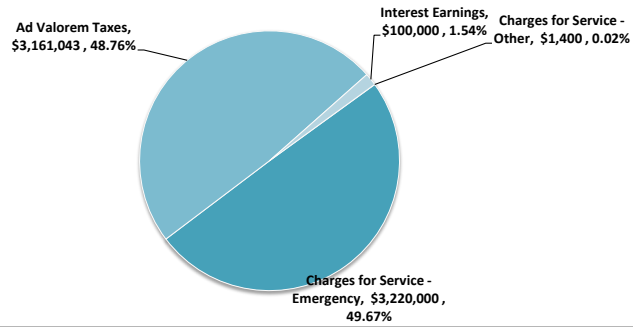
82010-Buildings	\$ 12,223	\$ -	\$ -	\$ -	\$ -
85010-Machinery and Equipment	\$ 371,867	\$ -	\$ 226,468	\$ 226,468	\$ -
87030-Vehicles and Trucks	\$ 67,018	\$ -	\$ 84,950	\$ 84,950	\$ -

	<u>\$ 451,108</u>	<u>\$ -</u>	<u>\$ 311,418</u>	<u>\$ 311,418</u>	<u>\$ -</u>
Total	\$ 7,367,242	\$ 7,206,479	\$ 11,365,854	\$ 11,365,854	\$ 7,527,156



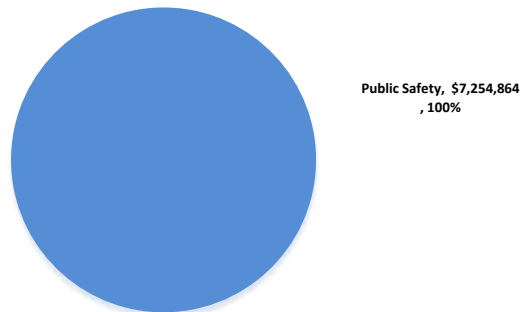
Walker County
Proposed Budget Fiscal Year 2024-2025
EMS Fund
At a Glance

Revenues by Source



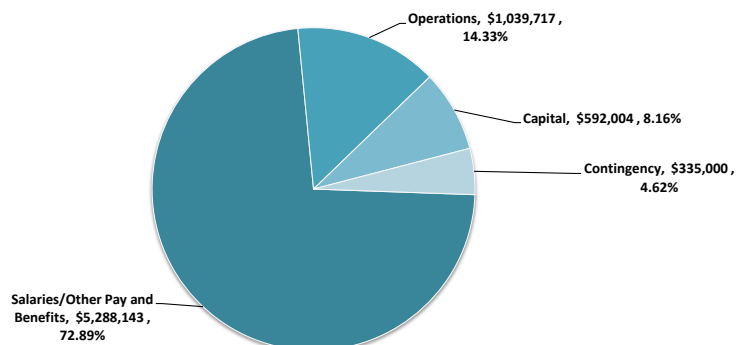
Charges for Service - Other	\$	1,400
Charges for Service - Emergency	\$	3,220,000
Ad Valorem Taxes	\$	3,161,043
Interest Earnings	\$	100,000
	\$	6,482,443

Expenditures By Function



Public Safety	\$	7,254,864
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Expenditures By Category



Salaries/Other Pay and Benefits	\$	5,288,143
Operations	\$	1,039,717
Capital	\$	592,004
Contingency	\$	335,000
	\$	7,254,864

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Walker County
Proposed Budget Fiscal Year 2024-2025
Emergency Medical Services (EMS) Fund Summary

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 1,119,313	\$ 1,574,407	\$ 3,035,323	\$ 2,828,387	\$ 4,065,731	\$ 4,065,731	\$ 3,793,235
<u>Revenues</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes - Current	\$ -	\$ -	\$ -	\$ 1,995,269	\$ 1,995,269	\$ 1,995,269	\$ 3,161,043
Tax Rate Increase 2.0cents over NNR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance Fees	\$ 2,888,481	\$ 2,894,283	\$ 3,106,191	\$ 2,900,000	\$ 2,900,000	\$ 3,200,000	\$ 3,200,000
Write-offs collected	\$ 36,462	\$ 12,973	\$ 27,162	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000
Grant Revenue/State Funds	\$ 25,260	\$ 13,796	\$ 54,255	\$ -	\$ -	\$ -	\$ -
RefundGrant	\$ (31,359)	\$ -	\$ 31,359	\$ -	\$ -	\$ -	\$ -
Federal FEMA Funds	\$ 45,376	\$ 68,880	\$ 21,910	\$ -	\$ -	\$ -	\$ -
Federal Funds -Covid	\$ 1,135,169	\$ 2,312,539	\$ 670,301	\$ -	\$ -	\$ -	\$ -
Fees of Office/Charges for Service	\$ 2,625	\$ 776	\$ 1,347	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,400
Interest	\$ 555	\$ 13,841	\$ 108,397	\$ 60,000	\$ 60,000	\$ 150,000	\$ 100,000
Other Revenues	\$ 70,213	\$ 4,474	\$ 4,789	\$ -	\$ 36,206	\$ 36,206	\$ -
Transfer from General Fund-Operations	\$ 126,713	\$ 648,414	\$ 1,241,121	\$ -	\$ -	\$ -	\$ -
Transfer from Operations-OneTime	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund-OneTime	\$ 363,983	\$ 270,000	\$ 121,808	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,663,478	\$ 6,239,976	\$ 5,788,640	\$ 4,966,269	\$ 5,002,475	\$ 5,404,475	\$ 6,482,443
Total Available	\$ 5,782,791	\$ 7,814,383	\$ 8,823,963	\$ 7,794,656	\$ 9,068,206	\$ 9,470,206	\$ 10,275,678
<u>Expenditures</u>							
<u>PUBLIC SAFETY</u>							
EMS-Contingency Operating	\$ -	\$ -	\$ -	\$ 200,000	\$ 156,271	\$ 156,271	\$ 260,000
EMS-Special Contingency	\$ -	\$ -	\$ -	\$ 526,752	\$ 288,547	\$ -	\$ 75,000
EMS Salaries Other Pay and Benefits	\$ 3,089,253	\$ 3,530,582	\$ 3,739,530	\$ 4,289,978	\$ 4,428,383	\$ 4,408,346	\$ 5,288,143
EMS Operations	\$ 725,652	\$ 906,610	\$ 855,780	\$ 932,619	\$ 1,012,554	\$ 1,012,554	\$ 1,039,717
Contingency Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,678
EMS Capital	\$ 393,479	\$ 341,868	\$ 162,922	\$ -	\$ 99,800	\$ 99,800	\$ 100,326
Total Expenditures	\$ 4,208,384	\$ 4,779,060	\$ 4,758,232	\$ 5,949,349	\$ 5,985,555	\$ 5,676,971	\$ 7,254,864
<u>Available at Fiscal Year End</u>	\$ 1,574,407	\$ 3,035,323	\$ 4,065,731	\$ 1,845,307	\$ 3,082,651	\$ 3,793,235	\$ 3,020,814

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Walker County

Walker County Emergency Medical Services (EMS) Fund

Proposed Budget Fiscal Year 2024-2025

Walker County Emergency
Medical Services (EMS) Fund
Revenues by Source

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Ad Valorem Taxes					
40110-Current Ad Valorem Taxes	\$ -	\$ 1,995,269	\$ 1,995,269	\$ 1,995,269	\$ 3,161,043
	<u>\$ -</u>	<u>\$ 1,995,269</u>	<u>\$ 1,995,269</u>	<u>\$ 1,995,269</u>	<u>\$ 3,161,043</u>
Intergovernmental Revenues					
42010-State Funds	\$ 14,214	\$ -	\$ -	\$ -	\$ -
42229-Grant Revenue-Other	\$ 40,041	\$ -	\$ -	\$ -	\$ -
	<u>\$ 54,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Intergovernment Revenues-Federal					
42625-US Stimulus Check	\$ 31,360	\$ -	\$ -	\$ -	\$ -
42710-Disaster Relief Funds	\$ 21,910	\$ -	\$ -	\$ -	\$ -
42919-Federal Covid Related Funds	\$ 670,301	\$ -	\$ -	\$ -	\$ -
	<u>\$ 723,571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fees of Office/Charges for Service					
43010-Fees of Office/Charges for Service	\$ 1,347	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,400
	<u>\$ 1,347</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 3,000</u>	<u>\$ 1,400</u>
Ambulance Fees					
43800-Ambulance Emergency Fees	\$ 2,765,330	\$ 2,900,000	\$ 2,900,000	\$ 3,200,000	\$ 3,200,000
43804-Emergicon Billed Writeoff fromCollection Agency	\$ 21,261	\$ -	\$ -	\$ -	\$ -
43997-WriteOffs Collected	\$ 5,901	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000
43998-Revenue Adjustment at Year End	\$ 340,861	\$ -	\$ -	\$ -	\$ -
	<u>\$ 3,133,353</u>	<u>\$ 2,910,000</u>	<u>\$ 2,910,000</u>	<u>\$ 3,220,000</u>	<u>\$ 3,220,000</u>
Interest Income					
48010-Interest	\$ 108,396	\$ 60,000	\$ 60,000	\$ 150,000	\$ 100,000
	<u>\$ 108,396</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>
Other Revenue					
48110-Other Revenue	\$ 160	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,789</u>	<u>\$ -</u>	<u>\$ 36,206</u>	<u>\$ 36,206</u>	<u>\$ -</u>
Tranfers In					
49901-Transfer from General Fund	\$ 1,641,121	\$ -	\$ -	\$ -	\$ -
49902-Transfer from General-Capital	\$ 121,808	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,762,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$ 5,788,640	\$ 4,966,269	\$ 5,002,475	\$ 5,404,475	\$ 6,482,443

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Walker County

Walker County Emergency Medical Services (EMS) Fund

Proposed Budget Fiscal Year 2024-2025

Budget By Category

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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Walker County Emergency

46099-Walker County EMS - Contingency

Contingency	\$ 0	\$ 726,752	\$ 444,818	\$ 156,271	\$ 335,000
Department Total	<u>\$ 0</u>	<u>\$ 726,752</u>	<u>\$ 444,818</u>	<u>\$ 156,271</u>	<u>\$ 335,000</u>

46100-Walker County EMS - Emergency Services

Salaries/Other Pay/Benefits	\$ 3,739,529	\$ 4,289,978	\$ 4,428,383	\$ 4,408,346	\$ 5,288,143
Operations	\$ 855,783	\$ 932,619	\$ 1,012,554	\$ 1,012,554	\$ 1,039,717
Capital	\$ 162,922	\$ 0	\$ 99,800	\$ 99,800	\$ 592,004
Department Total	<u>\$ 4,758,234</u>	<u>\$ 5,222,597</u>	<u>\$ 5,540,737</u>	<u>\$ 5,520,700</u>	<u>\$ 6,919,864</u>

Fund Total	\$ 4,758,234	\$ 5,949,349	\$ 5,985,555	\$ 5,676,971	7,254,864
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Walker County

Walker County Emergency Medical Services

Proposed Budget Fiscal Year 2024-2025

Walker County Emergency
Medical Services (EMS) Fund
Expenditures By Object

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Salaries/Other Pay/Benefits					
51010-Head of Department	\$ 102,384	\$ 107,279	\$ 107,279	\$ 107,279	\$ 109,885
51030-Deputies and Assistants	\$ 2,474,507	\$ 2,881,675	\$ 2,988,691	\$ 2,947,923	\$ 3,620,864
51070-Part-Time	\$ 150,159	\$ 119,067	\$ 119,067	\$ 155,445	\$ 121,908
51080-Longevity	\$ 21,362	\$ 21,930	\$ 21,930	\$ 19,075	\$ 21,420
51140-Other Pay Day Travel	\$ 80	\$ -	\$ -	\$ -	\$ -
51150-Allowances	\$ 760	\$ 2,400	\$ 2,400	\$ 1,880	\$ 2,400
52010-Social Security	\$ 202,821	\$ 230,730	\$ 238,920	\$ 242,910	\$ 287,240
52020-Group Insurance	\$ 351,946	\$ 418,743	\$ 424,113	\$ 412,937	\$ 492,840
52030-Retirement	\$ 396,907	\$ 459,523	\$ 475,231	\$ 472,641	\$ 568,676
52040-Workers Comp Insurance	\$ 36,410	\$ 42,364	\$ 44,275	\$ 45,671	\$ 55,149
52060-Unemployment Insurance	\$ 2,193	\$ 6,267	\$ 6,477	\$ 2,585	\$ 7,761
	<u>\$ 3,739,529</u>	<u>\$ 4,289,978</u>	<u>\$ 4,428,383</u>	<u>\$ 4,408,346</u>	<u>\$ 5,288,143</u>
Operations					
61010-Office Supplies	\$ 2,256	\$ 7,231	\$ 5,331	\$ 5,331	\$ 7,231
61030-Operating Supplies	\$ 17,757	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
61100-Minor Equipment	\$ 17,198	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
61210-Janitorial Supplies	\$ 217	\$ 615	\$ 615	\$ 615	\$ 615
61220-Education Supplies	\$ 871	\$ 5,000	\$ 4,900	\$ 4,900	\$ 5,000
61230-Uniforms	\$ 29,031	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
61280-Medical Supplies	\$ 165,463	\$ 178,108	\$ 178,108	\$ 178,108	\$ 178,108
62010-Postage	\$ 153	\$ -	\$ -	\$ -	\$ -
62110-Fuel	\$ 121,332	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500
62120-Lubricants, Oils, Etc	\$ 17	\$ 4,508	\$ 4,508	\$ 4,508	\$ 4,508
64100-Computer Software	\$ -	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759
64140-Software Maintenance/Subscriptions	\$ 42,000	\$ 58,062	\$ 58,062	\$ 58,062	\$ 58,962
67040-Professional Services	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
67050-Pre	\$ 1,350	\$ 200	\$ 1,100	\$ 1,100	\$ 200
Employment/Physicals/Employee Testing					
67070-Bank Charges	\$ 249	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
68010-Purchased Services	\$ 36,900	\$ 22,500	\$ 59,344	\$ 59,344	\$ 23,989
68035-Purchased Services-Emergicon	\$ 188,462	\$ 210,117	\$ 210,117	\$ 210,117	\$ 240,117
68080-Health Authority	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
68110-Contracts - Equipment Maintenance	\$ -	\$ 23,944	\$ -	\$ -	\$ 23,944
68500-Towing Services	\$ 786	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
69900-Project/Equipment Allocation	\$ 3,177	\$ -	\$ -	\$ -	\$ 32,569
70010-Insurance and Bonds	\$ 111,401	\$ 110,657	\$ 119,206	\$ 119,206	\$ 122,797
71010-Travel and Lodging	\$ 7,612	\$ 5,624	\$ 9,624	\$ 9,624	\$ 5,624
71020-Conferences/Training	\$ 3,699	\$ 12,500	\$ 8,500	\$ 8,500	\$ 27,500
71030-Dues and Subscriptions	\$ 6,099	\$ 7,695	\$ 7,795	\$ 7,795	\$ 7,695
73150-Rentals	\$ 210	\$ 100	\$ 100	\$ 100	\$ 100
73160-Copies/Copier Maintenance	\$ 111	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
Agreements					
74100-Communication	\$ 2,439	\$ 3,580	\$ 3,580	\$ 3,580	\$ 3,580
74110-Data Circuits/Internet	\$ 8,461	\$ 7,640	\$ 7,640	\$ 7,640	\$ 7,640



Walker County

Walker County Emergency Medical Services

Proposed Budget Fiscal Year 2024-2025

Walker County Emergency
Medical Services (EMS) Fund
Expenditures By Object

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Operations					
74130-Communication - Cell/Mobile Phones	\$ 2,133	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
74140-Long Distance	\$ -	\$ 120	\$ -	\$ -	\$ 120
74150-Communication-Air Cards	\$ 7,413	\$ 6,294	\$ 6,294	\$ 6,294	\$ 6,294
74200-Electricity	\$ 6,267	\$ 5,260	\$ 5,260	\$ 5,260	\$ 5,260
74300-Gas Utility	\$ 1,198	\$ 420	\$ 420	\$ 420	\$ 420
74400-Water/Sewer/Garbage	\$ 1,139	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
74500-Telecable	\$ 2,992	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880
75100-Repairs - Vehicles and Trucks	\$ 65,816	\$ 78,700	\$ 114,906	\$ 114,906	\$ 93,700
75200-Repairs - Equipment	\$ -	\$ 4,125	\$ 29,125	\$ 29,125	\$ 4,125
75300-Repairs - Buildings	\$ 1,574	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
75400-Repairs and Maintenance - Office Equipment	\$ -	\$ 2,275	\$ 675	\$ 675	\$ 2,275
	<u>\$ 855,783</u>	<u>\$ 932,619</u>	<u>\$ 1,012,554</u>	<u>\$ 1,012,554</u>	<u>\$ 1,039,717</u>
Capital					
84920-Office Equipment, Furniture ,Software	\$ -	\$ -	\$ -	\$ -	\$ 6,500
85010-Machinery and Equipment	\$ 162,922	\$ -	\$ 99,800	\$ 99,800	\$ 26,000
85015-Capital-Special Contingency	\$ -	\$ -	\$ -	\$ -	\$ 491,678
87030-Vehicles and Trucks	\$ -	\$ -	\$ -	\$ -	\$ 67,826
	<u>\$ 162,922</u>	<u>\$ -</u>	<u>\$ 99,800</u>	<u>\$ 99,800</u>	<u>\$ 592,004</u>
Contingency					
92010-Contingency - Fund	\$ -	\$ 200,000	\$ 156,271	\$ 156,271	\$ 260,000
92020-Contingency - Special	\$ -	\$ 526,752	\$ 288,547	\$ -	\$ 75,000
	<u>\$ -</u>	<u>\$ 726,752</u>	<u>\$ 444,818</u>	<u>\$ 156,271</u>	<u>\$ 335,000</u>
Total	\$ 4,758,234	\$ 5,949,349	\$ 5,985,555	\$ 5,676,971	\$ 7,254,864



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 2,016,990	\$ 2,108,990	\$ 2,113,684	\$ 2,113,684	\$ 2,230,684
<u>Revenues</u>					
Charges for Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 96,694	\$ 60,000	\$ 60,000	\$ 117,000	\$ 80,000
Total Revenues	<u>\$ 96,694</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 117,000</u>	<u>\$ 80,000</u>
Total Available	\$ 2,113,684	\$ 2,168,990	\$ 2,173,684	\$ 2,230,684	\$ 2,310,684
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u>\$ 2,113,684</u>	<u>\$ 2,168,990</u>	<u>\$ 2,173,684</u>	<u>\$ 2,230,684</u>	<u>\$ 2,310,684</u>

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Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 20,304	\$ 20,994	\$ 17,879	\$ 17,879	\$ 17,114
<u>Revenues</u>					
Other Revenue	\$ 90	\$ -	\$ -	\$ 1,260	\$ -
Interest	\$ 834	\$ 300	\$ 300	\$ 975	\$ 600
Total Revenues	<u>\$ 924</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 2,235</u>	<u>\$ 600</u>
Total Available	\$ 21,228	\$ 21,294	\$ 18,179	\$ 20,114	\$ 17,714
<u>Expenditures</u>					
Operations	\$ 3,349	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	<u>\$ 3,349</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<u>Available</u>	<u>\$ 17,879</u>	<u>\$ 18,294</u>	<u>\$ 15,179</u>	<u>\$ 17,114</u>	<u>\$ 14,714</u>

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Central Dispatch
Adopted Budget for the Fiscal Year October 1, 2024 - September 30, 2025
As Amended August 5, 2024

	Actual 2021-2022	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	FY 2024-2025
Total Available Funds	\$ 993,566	\$ 1,136,993	\$ 1,227,577	\$ 1,227,577	\$ 1,227,577	\$ 1,341,959
In Capital Equipment Set-aside	\$ (156,882)	\$ (196,882)	\$ (236,882)	\$ (236,882)	\$ (236,882)	\$ (276,882)
Available for Operations	\$ 836,684	\$ 940,111	\$ 990,695	\$ 990,695	\$ 990,695	\$ 1,065,077
<u>Revenues</u>						
Intra/Intergovernmental	\$ 1,403,916	\$ 1,509,254	\$ 1,569,612	\$ 1,569,612	\$ 1,569,612	\$ 1,569,612
Increase County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,988
Increase City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,988
Other Revenue	\$ 3,250	\$ 1,716	\$ -	\$ -	\$ -	\$ -
Interest	\$ 5,858	\$ 39,201	\$ 15,000	\$ 15,000	\$ 45,000	\$ 15,000
Total Revenues	\$ 1,413,024	\$ 1,550,171	\$ 1,584,612	\$ 1,584,612	\$ 1,614,612	\$ 1,620,588
Total Available	\$ 2,249,708	\$ 2,490,282	\$ 2,575,307	\$ 2,575,307	\$ 2,605,307	\$ 2,685,665
<u>Expenditures</u>						
<u>Operating</u>						
Dispatch Salaries, Other Pay and Benefits	\$ 1,088,118	\$ 1,232,170	\$ 1,449,604	\$ 1,449,604	\$ 1,237,103	\$ 1,503,812
Dispatch Operations	\$ 181,479	\$ 227,417	\$ 263,127	\$ 263,127	\$ 263,127	\$ 263,127
Contingency-Special	\$ -	\$ -	\$ 22,879	\$ 22,879	\$ -	\$ 22,879
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Subtotal Operating	\$ 1,309,597	\$ 1,499,587	\$ 1,775,610	\$ 1,775,610	\$ 1,540,230	\$ 1,829,818
Available Operating	\$ 940,111	\$ 990,695	\$ 799,697	\$ 799,697	\$ 1,065,077	\$ 855,847
Available for Projects	\$ 156,882	\$ 196,882	\$ 236,882	\$ 236,882	\$ 236,882	\$ 276,882
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected at Year End	\$ 196,882	\$ 236,882	\$ 276,882	\$ 276,882	\$ 276,882	\$ 316,882
	1,136,993	1,227,577	1,076,579	1,076,579	1,341,959	1,172,729

Current Personnel Allocation

1 director, 1 assistant director, 2 supervisors, 4 Communication Specialists and 9 telecommunicators positions authorized

Full Time Positions can be filled with Part Time Employees

Salary budget amended to match changes made to County salaries after the adoption date of Original budget

Fund Balance Analysis

Current percent of Budget	46.77%	\$ 666,684.50
25% would be	\$ 457,454.50	\$ 189,162.64
Difference	\$ 398,392.64	

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Walker County
Proposed Budget Fiscal Year 2024-2025
Legislatively Designated Funds Summary

The Legislatively Designated Funds are Governmental Funds and the grouping is a Major Fund for financial reporting. The funds in this grouping are established to account for monies that can only be spent for a designated purposes per Texas State Statute. Budgeted expenditures are projected to increase in FY 2024. Each budget for the fund details statute references and the allowed expenditure of the funds.

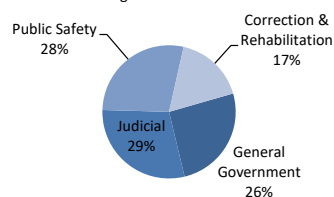
	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 2,696,948	\$ 2,246,530	\$ 3,145,217	\$ 3,147,593	\$ 3,533,555
Revenues					
Inter Governmental Revenues	100,710	149,500	149,500	167,950	149,500
Charges for Services/Fees of Office	513,118	466,350	466,350	481,425	467,550
Fines/Court Costs & Forfeitures	22,051	-	-	66,670	-
Interest Income	95,341	37,200	37,200	121,150	82,500
Other Income	74,042	63,000	63,000	64,300	63,000
Transfers In	44,741	44,741	59,741	59,741	44,741
Total Revenues	850,003	760,791	775,791	961,236	807,291
Total Available	3,546,951	3,007,321	3,921,008	4,108,829	4,340,846
Expenditures					
Salary/Other Pay/Benefits	146,018	250,963	250,963	214,570	257,388
Operations	253,340	430,445	504,968	360,704	366,161
Capital	-	-	-	-	-
Contingency	-	115,000	115,000	-	115,000
Total Expenditures	399,358	796,408	870,931	575,274	738,549
Available	\$ 3,147,593	\$ 2,210,913	\$ 3,050,077	\$ 3,533,555	\$ 3,602,297

Detail Of Fiscal Year 2024-2025 Budget

	Available Funds	Revenues	Expenditures	Available Funds
511-County Records Management and Preservation Fund	\$ 5,422	-	-	5,422
512-County Courts RecordsPresevation (Digitize)	\$ 44,656	1,000	25,000	20,656
515-County Clerk Records Management and Preservation Fund	\$ 351,674	113,000	107,718	356,956
516-County Clerk Records Archive Account Fund	\$ 363,992	93,000	5,000	451,992
517-County Facility Fee Fund	\$ 49,736	13,000	-	62,736
518-District Clerk Records Management and Preservation Fund	\$ 87,185	21,500	10,000	98,685
519-District Clerk Rider Fund	\$ 80,316	87,000	42,361	124,955
520-District Clerk Archive Fund	\$ 6,271	-	2,941	3,330
523-County Jury Fee Fund	\$ 1,369	-	-	1,369
524-County Jury Fund SB 41	\$ 14,980	6,000	5,000	15,980
525-Court Reporter Service Fund	\$ 29,600	24,200	17,600	36,200
526-County Law Library Fund	\$ 77,574	36,600	33,424	80,750
527-Language Access Fund	\$ 4,645	3,000	1,000	6,645
536-Courthouse Security Fund	\$ 19,018	83,741	99,857	2,902
537-Justice Courts Building Security Fund	\$ 60,939	4,200	17,500	47,639
538-Justice of Peace Truancy Prevention & Diversion Fund	\$ 63,231	14,100	-	77,331
539-County Specialty Court Programs	\$ 25,378	6,100	-	31,478
550-Justice Court Technology Fund	\$ 82,109	15,500	24,701	72,908
551-County and District Court Technology Fund	\$ 3,538	1,250	1,250	3,538
552-Child Abuse Prevention Fund	\$ 2,873	500	-	3,373
560-Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561-Pretrial Intervention Fund	\$ 160,261	16,000	30,671	145,590
562-District Attorney Forfeiture Fund	\$ 233,880	7,000	24,000	216,880
563-Hot Check Fee Fund	\$ 242	-	242	-
574-Sheriff Forfeiture Fund	\$ 546,522	20,000	40,000	526,522
576-Inmate Medical Fund	\$ 69,047	5,600	10,000	64,647
577-DOJ Equitable Sharing Fund	\$ 491,178	12,000	50,000	453,178
578-Sheriff Commissary Fund	\$ 539,672	147,000	115,800	570,872
583-Elections Equipment Fund	\$ 47,930	43,000	45,545	45,385
584-Elections Services Contract Fund	\$ 70,220	10,500	6,439	74,281
589-Tax Assessor Special Inventory Fund	\$ 97	-	-	97
	\$ 3,533,555	\$ 807,291	\$ 738,549	\$ 3,602,297

General Government	\$ 189,702
Judicial	\$ 215,690
Public Safety	\$ 207,357
Correction & Rehabilitation	\$ 125,800
	\$ 738,549

Walker County
Legislatively Designated Funds
Expenditures by Function
Budget FY 2024-2025





Walker County
Proposed Budget Fiscal Year 2024-2025
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 01/01/2020). 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 346 effective 01/01/2020]

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 446	\$ 2,872	\$ 2,997	\$ 2,997	\$ 5,422
Revenues					
County Records Fees	2,551	-	-	2,425	-
Interest	-	-	-	-	-
Total Revenues	2,551	-	-	2,425	-
Total Available	2,997	2,872	2,997	5,422	5,422
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
					428,226
Available	\$ 2,997	\$ 2,872	\$ 2,997	\$ 5,422	\$ 5,422

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 63,717	\$ 66,018	\$ 67,256	\$ 67,256	\$ 44,656
Revenues					
County Records Fees	674	-	-	400	-
Interest	2,865	-	-	2,000	1,000
Total Revenues	3,539	-	-	2,400	1,000
Total Available	67,256	66,018	67,256	69,656	45,656
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	25,000	25,000	25,000	25,000
Capital	-	-	-	-	-
Total Expenditures	-	25,000	25,000	25,000	25,000
Available	\$ 67,256	\$ 41,018	\$ 42,256	\$ 44,656	\$ 20,656



Walker County
Proposed Budget Fiscal Year 2024-2025
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 clerks 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, motion to reinstate, 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 clerks 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 clerks 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 2022-2023	Budget 2023-2024	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 283,213	\$ 357,013	\$ 353,805	\$ 353,805	\$ 351,674
Revenues					
County Records Fees	107,094	105,000	105,000	105,000	105,000
Interest	12,004	5,000	5,000	13,000	8,000
Other	-	-	-	-	-
Total Revenues	119,098	110,000	110,000	118,000	113,000
Total Available	402,311	467,013	463,805	471,805	464,674
Expenditures					
Salaries, Other Pay and Benefits	40,428	99,531	99,531	99,131	102,718
Operations	8,078	5,000	21,000	21,000	5,000
Capital	-	-	-	-	-
Total Expenditures	48,506	104,531	120,531	120,131	107,718
Available	\$ 353,805	\$ 362,482	\$ 343,274	\$ 351,674	\$ 356,956



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 187,234	\$ 276,734	\$ 285,212	\$ 285,212	\$ 363,992
Revenues					
County Records Fees	89,950	85,000	85,000	89,000	85,000
Interest	8,028	2,000	2,000	11,000	8,000
Total Revenues	97,978	87,000	87,000	100,000	93,000
Total Available	285,212	363,734	372,212	385,212	456,992
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	5,000	5,000	21,220	5,000
Contingency	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	5,000	5,000	21,220	5,000
Available	\$ 285,212	\$ 358,734	\$ 367,212	\$ 363,992	\$ 451,992

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; 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, motion to reinstate, or third-party action. Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 15,363	\$ 35,863	\$ 36,536	\$ 36,536	\$ 49,736
Revenues					
Fees of Office/Charges for Service	21,120	18,000	18,000	12,000	12,000
Interest	53	-	-	1,200	1,000
Total Revenues	21,173	18,000	18,000	13,200	13,000
Total Available	36,536	53,863	54,536	49,736	62,736
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 36,536	\$ 53,863	\$ 54,536	\$ 49,736	\$ 62,736



Walker County
Proposed Budget Fiscal Year 2024-2025
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 clerks 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, motion to reinstate, 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 clerks 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 clerks 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 2022-2023	Budget 2023-2024	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 34,448	\$ 59,055	\$ 61,185	\$ 61,185	\$ 87,185
Revenues					
District Clerk Records Fees	26,433	20,000	20,000	24,000	20,000
Interest	304	100	100	2,000	1,500
Total Revenues	26,737	20,100	20,100	26,000	21,500
Total Available	61,185	79,155	81,285	87,185	108,685
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 61,185	\$ 69,155	\$ 71,285	\$ 87,185	\$ 98,685



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 34,396	\$ 32,430	\$ 47,907	\$ 47,907	\$ 80,316
Revenues					
State Revenue	19,000	84,000	84,000	84,000	84,000
Interest	1,380	600	600	3,000	3,000
Transfer In - General Fund	-	-	-	-	-
Total Revenues	20,380	84,600	84,600	87,000	87,000
Total Available	54,776	117,030	132,507	134,907	167,316
Expenditures					
Salaries, Other Pay and Benefits	4,279	7,369	7,369	3,000	7,361
Operations	2,590	99,226	99,226	51,591	35,000
Capital	-	-	-	-	-
Total Expenditures	6,869	106,595	106,595	54,591	42,361
Available	\$ 47,907	\$ 10,435	\$ 25,912	\$ 80,316	\$ 124,955

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. [Govt Code Sec. 51.305 \$10 fee repealed by Senate Bill 41 effective 01/01/2022]

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

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 5,784	\$ 4,984	\$ 6,071	\$ 6,071	\$ 6,271
Revenues					
Fees of Office/Charges for Service	287	-	-	200	-
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	287	-	-	200	-
Total Available	6,071	4,984	6,071	6,271	6,271
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	2,941	2,941	-	2,941
Capital	-	-	-	-	-
Total Expenditures	-	2,941	2,941	-	2,941
Available	\$ 6,071	\$ 2,043	\$ 3,130	\$ 6,271	\$ 3,330



Walker County
Proposed Budget Fiscal Year 2024-2025
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

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

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 56	\$ -	\$ 1,069	\$ 1,069	\$ 1,369
Revenues					
Charges for Services	1,013	-	-	300	-
Other Income	-	-	-	-	-
Total Revenues	1,013	-	-	300	-
Total Available	1,069	-	1,069	1,369	1,369
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 1,069	\$ -	\$ 1,069	\$ 1,369	\$ 1,369

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; 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, motion to reinstate, or third-party action. Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief; 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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 7,021	\$ 12,222	\$ 13,780	\$ 13,780	\$ 14,980
Revenues					
Fees of Office/Charges for Service	10,560	10,000	10,000	6,000	6,000
Interest	9	-	-	200	-
Transfer from General	-	-	-	-	-
Total Revenues	10,569	10,000	10,000	6,200	6,000
Total Available	17,590	22,222	23,780	19,980	20,980
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	3,810	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	3,810	5,000	5,000	5,000	5,000
Available	\$ 13,780	\$ 17,222	\$ 18,780	\$ 14,980	\$ 15,980



Walker County
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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
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
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
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 17,811	\$ 24,211	\$ 22,800	\$ 22,800	\$ 29,600
Revenues					
Court Costs	26,805	17,600	17,600	24,000	24,000
Interest	18	-	-	400	200
Transfer from General	-	-	-	-	-
Total Revenues	26,823	17,600	17,600	24,400	24,200
Total Available	44,634	41,811	40,400	47,200	53,800
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	21,834	17,600	17,600	17,600	17,600
Capital	-	-	-	-	-
Total Expenditures	21,834	17,600	17,600	17,600	17,600
Available	\$ 22,800	\$ 24,211	\$ 22,800	\$ 29,600	\$ 36,200

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,
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)
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 42,043	\$ 56,463	\$ 59,954	\$ 59,954	\$ 77,574
Revenues					
Law Library Fees	37,195	33,000	33,000	36,000	36,000
Interest	35	-	-	1,200	600
Transfer from General Fund	-	-	-	-	-
Total Revenues	37,230	33,000	33,000	37,200	36,600
Total Available	79,273	89,463	92,954	97,154	114,174
Expenditures					
Salaries, Other Pay and Benefits	9,520	9,580	9,580	9,580	9,569
Operations	9,799	23,855	23,855	10,000	23,855
Capital	-	-	-	-	-
Total Expenditures	19,319	33,435	33,435	19,580	33,424
Available	\$ 59,954	\$ 56,028	\$ 59,519	\$ 77,574	\$ 80,750



Walker County
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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, motion to reinstate, 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.; 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, motion to reinstate, 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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 4,849	\$ 10,648	\$ 2,645	\$ 2,645	\$ 4,645
Revenues					
Fees of Office/Charges for Service	7,354	5,000	5,000	3,000	3,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	7,354	5,000	5,000	3,000	3,000
Total Available	12,203	15,648	7,645	5,645	7,645
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	9,558	1,000	1,000	1,000	1,000
Capital	-	-	-	-	-
Total Expenditures	9,558	1,000	1,000	1,000	1,000
Available	\$ 2,645	\$ 14,648	\$ 6,645	\$ 4,645	\$ 6,645



Walker County
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Legislatively Designated

Fund 536 Courthouse Security Fund

Statutory Reference: (criminal fee-Justice of the Peace/County Clerk/District Clerk) Local Government Code Sec. 134.101,134.102, 134.103.(a) A person
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
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
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 12,539	\$ 15,004	\$ 16,836	\$ 16,836	\$ 19,018
Revenues					
Courthouse Security Fees	44,832	39,000	39,000	39,000	39,000
Interest	-	-	-	-	-
Transfer from General	44,741	44,741	59,741	59,741	44,741
Total Revenues	89,573	83,741	98,741	98,741	83,741
Total Available	102,112	98,745	115,577	115,577	102,759
Expenditures					
Salaries, Other Pay and Benefits	85,276	96,559	96,559	96,559	99,857
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	85,276	96,559	96,559	96,559	99,857
Available	\$ 16,836	\$ 2,186	\$ 19,018	\$ 19,018	\$ 2,902

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 54,829	\$ 60,030	\$ 60,539	\$ 60,539	\$ 60,939
Revenues					
Fees	3,580	3,200	3,200	3,400	3,200
Interest	2,130	500	500	2,000	1,000
Total Revenues	5,710	3,700	3,700	5,400	4,200
Total Available	60,539	63,730	64,239	65,939	65,139
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	17,500	17,500	5,000	17,500
Capital	-	-	-	-	-
Total Expenditures	-	17,500	17,500	5,000	17,500
Available	\$ 60,539	\$ 46,230	\$ 46,739	\$ 60,939	\$ 47,639



Walker County
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Legislatively Designated

Fund 538 Justice of Peace Truancy Prevention and Diversion Fund

Statutory Reference: Local Government Code Sec. 134.103. (a) A person convicted of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, shall pay \$14 as a court cost, in addition to all other costs, on conviction. (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(2) the local youth 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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 35,301	\$ 48,451	\$ 49,031	\$ 49,031	\$ 63,231
Revenues					
Fees	13,546	11,000	11,000	14,000	14,000
Interest	184	-	-	200	100
Total Revenues	13,730	11,000	11,000	14,200	14,100
Total Available	49,031	59,451	60,031	63,231	77,331
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 49,031	\$ 59,451	\$ 60,031	\$ 63,231	\$ 77,331

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 12,174	\$ 18,804	\$ 18,578	\$ 18,578	\$ 25,378
Revenues					
Fees	6,366	5,500	5,500	6,600	6,000
Interest	38	-	-	200	100
Total Revenues	6,404	5,500	5,500	6,800	6,100
Total Available	18,578	24,304	24,078	25,378	31,478
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 18,578	\$ 24,304	\$ 24,078	\$ 25,378	\$ 31,478



Walker County
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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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 87,458	\$ 81,557	\$ 85,810	\$ 85,810	\$ 82,109
Revenues					
Fees	11,942	11,400	11,400	12,000	12,000
Interest	3,485	500	500	4,000	3,500
Other	-	-	-	-	-
Total Revenues	15,427	11,900	11,900	16,000	15,500
Total Available	102,885	93,457	97,710	101,810	97,609
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	17,075	19,701	19,701	19,701	19,701
Contingency	-	5,000	5,000	-	5,000
Total Expenditures	17,075	24,701	24,701	19,701	24,701
Available	\$ 85,810	\$ 68,756	\$ 73,009	\$ 82,109	\$ 72,908

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 1,072	\$ 1,202	\$ 2,388	\$ 2,388	\$ 3,538
Revenues					
County and District Court Techno	1,278	1,250	1,250	1,100	1,250
Interest	38	-	-	50	-
Other	-	-	-	-	-
Total Revenues	1,316	1,250	1,250	1,150	1,250
Total Available	2,388	2,452	3,638	3,538	4,788
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	1,250	1,250	-	1,250
Capital	-	-	-	-	-
Total Expenditures	-	1,250	1,250	-	1,250
Available	\$ 2,388	\$ 1,202	\$ 2,388	\$ 3,538	\$ 3,538



Walker County
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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.

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 1,889	\$ 2,389	\$ -	\$ 2,373	\$ 2,873
Revenues					
Fees	484	500	500	500	500
Total Revenues	484	500	500	500	500
Total Available	2,373	2,889	500	2,873	3,373
Expenditures					
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 2,373	\$ 2,889	\$ 500	\$ 2,873	\$ 3,373

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	20,184	22,500	22,500	22,500	22,500
Total Revenues	20,184	22,500	22,500	22,500	22,500
Total Available	20,184	22,500	850,003	22,500	22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	20,184	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	20,184	22,500	22,500	22,500	22,500
Available	\$ -	\$ -	\$ 827,503	\$ -	\$ -



Walker County
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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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 124,528	\$ 138,028	\$ 144,261	\$ 144,261	\$ 160,261
Revenues					
Fees	19,781	13,000	13,000	14,000	13,000
Interest	3,828	500	500	4,500	3,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	23,609	13,500	13,500	18,500	16,000
Total Available	148,137	151,528	157,761	162,761	176,261
Expenditures					
Salaries, Other Pay and Benefits	3,876	30,706	30,706	2,500	30,671
Operations	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	3,876	30,706	30,706	2,500	30,671
Available	\$ 144,261	\$ 120,822	\$ 127,055	\$ 160,261	\$ 145,590

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 213,778	\$ 213,778	\$ 215,851	\$ 215,851	\$ 233,880
Revenues					
Forfeitures	-	-	-	11,029	-
Interest	7,759	-	-	12,000	7,000
Other Revenue	-	-	-	-	-
Total Revenues	7,759	-	-	23,029	7,000
Total Available	221,537	213,778	215,851	238,880	240,880
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	5,686	24,000	24,000	5,000	24,000
Capital	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	5,686	24,000	24,000	5,000	24,000
Available	\$ 215,851	\$ 189,778	\$ 191,851	\$ 233,880	\$ 216,880



Walker County
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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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 1,752	\$ -	\$ 42	\$ 42	\$ 242
Revenues					
Hot Check Fees	523	300	300	500	-
Other Revenues	-	-	-	-	-
Total Revenues	523	300	300	500	-
Total Available	2,275	300	342	542	242
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,233	300	300	300	242
Capital	-	-	-	-	-
Total Expenditures	2,233	300	300	300	242
Available	\$ 42	\$ -	\$ 42	\$ 242	\$ -

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 530,461	\$ 560,242	\$ 531,481	\$ 531,481	\$ 546,522
Revenues					
Forfeitures	20,480	-	-	54,041	-
Interest	21,539	10,000	10,000	23,000	20,000
Other Revenue	300	-	-	-	-
Total Revenues	42,319	10,000	10,000	77,041	20,000
Total Available	572,780	570,242	541,481	608,522	566,522
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	41,299	20,000	78,523	62,000	20,000
Capital	-	-	-	-	-
Contingency	-	20,000	20,000	-	20,000
Total Expenditures	41,299	40,000	98,523	62,000	40,000
Available	\$ 531,481	\$ 530,242	\$ 442,958	\$ 546,522	\$ 526,522



Walker County
Proposed Budget Fiscal Year 2024-2025
Legislatively Designated

Fund 576 Sheriff Inmate Medical Fund

Statutory Reference: Texas Admin Code Title 37 Part 9 Chapter 273 as amended by Senater 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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 56,693	\$ 61,992	\$ 63,047	\$ 63,047	\$ 69,047
Revenues					
Fees	4,238	3,600	3,600	3,000	3,600
Interest	2,116	500	500	3,000	2,000
Total Revenues	6,354	4,100	4,100	6,000	5,600
Total Available	63,047	66,092	67,147	69,047	74,647
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 63,047	\$ 56,092	\$ 57,147	\$ 69,047	\$ 64,647

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 448,108	\$ 465,480	\$ 467,578	\$ 467,578	\$ 491,178
Revenues					
Forfeitures	1,570	-	-	1,600	-
Interest	17,900	12,000	12,000	22,000	12,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	19,470	12,000	12,000	23,600	12,000
Total Available	467,578	477,480	479,578	491,178	503,178
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 467,578	\$ 427,480	\$ 429,578	\$ 491,178	\$ 453,178



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 336,322	\$ 420,122	\$ 428,372	\$ 428,372	\$ 539,672
Revenues					
Fees	66,026	74,000	74,000	75,000	74,000
Interest	9,914	5,000	5,000	15,000	10,000
Other Income	73,742	63,000	63,000	64,300	63,000
Total Revenues	149,682	142,000	142,000	154,300	147,000
Total Available	486,004	562,122	570,372	582,672	686,672
Expenditures					
Salaries, Other Pay and Benefits	2,639	3,000	3,000	3,000	3,000
Operations	54,993	72,800	72,800	40,000	72,800
Contingency	-	40,000	40,000	-	40,000
Capital	-	-	-	-	-
Total Expenditures	57,632	115,800	115,800	43,000	115,800
Available	\$ 428,372	\$ 446,322	\$ 454,572	\$ 539,672	\$ 570,872

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

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

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 22,212	\$ 32,024	\$ 32,025	\$ 32,025	\$ 47,930
Revenues					
Intergovernmental	61,451	43,000	43,000	61,450	43,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	61,451	43,000	43,000	61,450	43,000
Total Available	83,663	75,024	75,025	93,475	90,930
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	51,638	45,545	45,545	45,545	45,545
Capital	-	-	-	-	-
Total Expenditures	51,638	45,545	45,545	45,545	45,545
Available	\$ 32,025	\$ 29,479	\$ 29,480	\$ 47,930	\$ 45,385



Walker County
Proposed Budget Fiscal Year 2024-2025
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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 61,354	\$ 67,038	\$ 68,067	\$ 68,067	\$ 70,220
Revenues					
Intergovernmental Funds	75	-	-	-	-
Fees	9,485	10,000	10,000	10,000	10,000
Interest	1,716	500	500	1,200	500
Total Revenues	11,276	10,500	10,500	11,200	10,500
Total Available	72,630	77,538	78,567	79,267	80,720
Expenditures					
Salaries, Other Pay and Benefits	-	4,218	4,218	800	4,212
Operations	4,563	2,227	2,227	8,247	2,227
Capital	-	-	-	-	-
Total Expenditures	4,563	6,445	6,445	9,047	6,439
Available	\$ 68,067	\$ 71,093	\$ 72,122	\$ 70,220	\$ 74,281

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 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 97	\$ 96	\$ 97	\$ 97	\$ 97
Revenues					
Fees	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Available	97	96	97	97	97
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 97	\$ 96	\$ 97	\$ 97	\$ 97



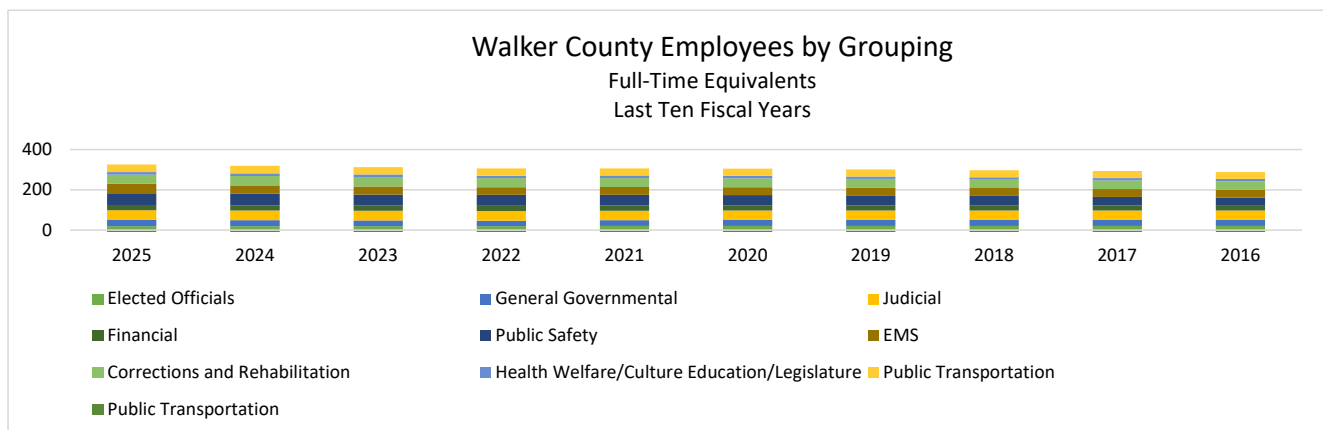
Walker County

Proposed Budget Fiscal Year 2024-2025

Personnel Summary

In this year's budget a part time Maintenance Assistant was changed to a full-time position and a part time Deputy was added in Constable, Precinct 2. In EMS three In Charge/Paramedics and three Basic/Advanced EMT's were added to staff a crew in Riverside and the Local Health Authority was split out from the EMS Medical Director position and placed under the supervision of the County Judge's Office. 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 318.40 to 325.69 between FY 2024 and FY 2025.

Function	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	31	29.83	28.83	28	28	29.5	29.5	30.5	30.5	30
Judicial										
Elected	6	6	6	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	48.43	48.43	47.5	47.5	46.5	46.5	46.5	45.5	46
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	23.5	24.5	24	24	24	23.5	23	23	21.5
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	51	51	46	45	44	43	42	39	36	33
Employees-Non-Certified	8.05	7.93	7.63	9.5	8.5	8.5	8	7.5	7.5	7.5
Employee-Certified/Noncertified										
Employees - EMS	46.49	40.49	40.49	38	39	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	41	41	41	40	40	40	39	39	39	39
Employees-Non-Certified	4.63	4.63	4.63	4.5	4.5	3.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	9.79	9.79	8.5	8	7.5	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	3.3	5	5	5	5	4	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	37.5	37.5	36.5	36.5	35	35	35	34.5	34.5	34.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
Total County Employees	325.69	318.4	312.1	309	306	304	301	296.5	292.5	288



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

The County's salary group ranges were increased by 2 percent plus a flat \$460. The benefit package remained the same as the current year with an increase in the cost of health insurance. There was no change to the County longevity policy.



Personnel Allocations by Department

Proposed Budget

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
<u>GENERAL FUND</u>							
15010 County Judge							
County Judge	128	1.00	1.00				
Executive Administrator	114	1.00	1.00				
County Judge Office Administrator	107	1.00	1.00				
Local Health Authority	101	1.00	1.00				
(In Lieu of) Fire Marshal		<u>1.00</u>	<u>1.00</u>				
Total County Judge		5.00	5.00	\$ 295,047	\$ 1,190	\$ 305,275	\$ -
15020 County Judge-IT							
IT Director	120	1.00	1.00				
IT Network Administrator	116	1.00	1.00				
IT System Administrator	116	0.00	0.00				
IT Analyst	109	<u>1.00</u>	<u>1.00</u>				
Total County Judge-IT		3.00	3.00	\$ 243,097	\$ 4,080	\$ 249,267	\$ 4,420
15050 County Clerk							
County Clerk	119	1.00	1.00				
Chief Deputy - County Clerk	112	1.00	1.00				
Deputy Clerk 4	109	1.00	1.00				
Administrative Assistant	108	0.00	1.00				
Chief Deputy Clerk 1	107	1.00	0.00				
Deputy Clerk 3	107	2.00	2.00				
Deputy Clerk 2	105	2.00	2.00				
Deputy Clerk 1	103	<u>2.00</u>	<u>2.00</u>				
Total County Clerk		10.00	10.00	\$ 552,665	\$ 8,160	\$ 570,929	\$ 5,780
16010 Voter Registration							
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
Total Voter Registration		1.00	1.00	\$ 52,019	\$ 1,700	\$ 53,519	\$ 1,870
16020 Elections							
Elections Manager	111	1.00	1.00				
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
Total Elections		2.00	2.00	\$ 115,075	\$ 1,360	\$ 118,296	\$ -
17010 County Facilities							
Maintenance Director	114	1.00	1.00				
Maintenance Assistant 4	107	1.00	1.00				
Maintenance Assistant 2	105	2.00	2.00				
Maintenance Assistant 1	104	0.00	0.00				
Janitorial Supervisor	103	1.00	1.00				
Janitorial Assistant 1	101	<u>4.83</u>	<u>5.00</u>				
Total County Facilities		9.83	10.00	\$ 454,280	\$ 2,380	\$ 474,667	\$ 2,720
<i>Full time may be filled with part-time(s)</i>							

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
19010 Centralized Costs							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Centralized Costs		0.50	0.50	\$ 20,464	\$ -	\$ 21,793	\$ -
20010 County Auditor							
County Auditor		1.00	1.00				
First Assistant Auditor	119	1.00	1.00				
Assistant Auditor 4	114	2.00	4.00				
Assistant Auditor 3	111	3.00	1.00				
Assistant Auditor 2	108	2.00	2.00				
Assistant Auditor 1	105	0.50	0.50				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Auditor		9.50	9.50	\$ 709,275	\$ 12,410	\$ 731,451	\$ 14,960
<i>Note: or as per Order of District Judges</i>							
20020 County Treasurer							
Treasurer	119	1.00	1.00				
HR Specialist	113	1.00	1.00				
Payroll Administrator	113	1.00	1.00				
Deputy Treasurer 2	108	1.00	1.00				
Assistant Treasurer 1	106	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Treasurer		5.00	5.00	\$ 340,307	\$ 6,630	\$ 349,875	\$ 7,140
20030 Collections-County Treasurer							
Collections Officer	106	<u>2.00</u>	<u>2.00</u>				
Total Collections-County Treasurer (1 to be bilingual)		2.00	2.00	\$ 99,158	\$ 6,290	\$ 102,062	\$ 6,630
20040 Purchasing							
Purchasing Agent	118	1.00	1.00				
Assistant Purchaser 3	111	0.00	1.00				
Assistant Purchaser 3	110	1.00	0.00				
Assistant Purchaser 2	105	<u>1.00</u>	<u>1.00</u>				
Total Purchasing		3.00	3.00	\$ 197,249	\$ 3,060	\$ 205,568	\$ 1,190
21010 Vehicle Registration							
Tax Assessor Collector	119	1.00	1.00				
Chief Deputy Tax Assessor	112	1.00	1.00				
Deputy Specialist 4	109	1.00	1.00				
Deputy Specialist 1	104	<u>5.00</u>	<u>5.00</u>				
Total Vehicle Registration		8.00	8.00	\$ 441,443	\$ 11,900	\$ 453,952	\$ 13,770
<i>Full time may be filled with part-time(s)</i>							
30010 Courts Central							
Salary Supplement-Constables		<u>0.00</u>	<u>0.00</u>				
Total Courts Central		0.00	0.00	\$ 34,320	\$ -	\$ 36,160	\$ -
30020 County Court at Law							
Court at Law Judge	130	1.00	1.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total County Court-at-Law		4.00	4.00	\$ 415,082	\$ 6,630	\$ 423,428	\$ 7,310

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
30030 12th Judicial District Court							
Judge 12th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 12th Judicial District Court		3.00	3.00	\$ 205,310	\$ 1,870	\$ 211,781	\$ 2,040
30040 278th Judicial District Court							
Judge 278th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 278th Judicial District Court		3.00	3.00	\$ 216,193	\$ 6,460	\$ 223,566	\$ 6,630
30050 CSCD Pretrial Bond Supervision							
Pretrial Bond Officer	106	<u>1.00</u>	<u>1.00</u>				
Total Pretrial Bond Supervision		1.00	1.00	\$ 49,579	\$ -	\$ 51,031	\$ -
31010 District Clerk							
District Clerk	119	1.00	1.00				
Chief Deputy Clerk 2	112	1.00	1.00				
First Assistant - District Clerk	111	1.00	1.00				
Deputy Clerk 4	109	0.00	0.00				
Deputy Clerk 3	107	2.00	2.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	2.00	2.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total District Clerk		8.00	8.00	\$ 477,897	\$ 13,430	\$ 491,594	\$ 14,280
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	2.00	2.00				
Assistant DA 2	118	2.00	2.00				
Chief Investigator	118	1.00	1.00				
Assistant DA 1	116	2.00	2.00				
Investigator 2	116	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Investigator 1	114	1.00	1.00				
Coordinator Victims Assist	111	1.00	1.00				
Coordinator Hot Check	111	1.00	1.00				
Legal Assistant 2	109	1.00	1.00				
Legal Assistant 1	107	3.00	3.00				
Legal Secretary	107	3.00	3.00				
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Criminal District Attorney		22.43	22.43	\$ 1,701,616	\$ 6,630	\$ 1,745,756	\$ 11,560

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
33010 Justice of Peace - Precinct 1							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>2.00</u>	<u>2.00</u>				
Total Justice of Peace - Precinct 1		4.00	4.00	\$ 230,274	\$ 8,160	\$ 236,570	\$ 8,330
33020 Justice of Peace - Precinct 2							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 2		3.00	3.00	\$ 186,889	\$ 4,080	\$ 191,856	\$ 4,420
33030 Justice of Peace - Precinct 3							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 3		3.00	3.00	\$ 187,502	\$ 4,250	\$ 192,482	\$ 4,420
33040 Justice of Peace - Precinct 4							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 4		4.00	4.00	\$ 232,900	\$ 7,990	\$ 239,248	\$ 8,670
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>				
Total Juvenile Probation Support		0.00	0.00	\$ 89,419	\$ -	\$ 89,419	\$ -
41010 Sheriff's Office							
Sheriff	127	1.00	1.00				
Chief Deputy Sheriff	124	1.00	1.00				
Lieutenant	118A	2.00	2.00				
Sergeant	116A	7.00	7.00				
Detective	114A	6.00	6.00				
Sheriff Deputy 3	113	3.00	3.00				
Sheriff Deputy 2	112	7.00	7.00				
Sheriff Deputy 1	111	13.00	13.00				
IT Analyst	109	1.00	1.00				
Deputy Clerk 2	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Sheriff's Office		43.00	43.00	\$ 3,172,645	\$ 56,440	\$ 3,257,600	\$ 54,230
43010 Courthouse Security General Fund							
Sheriff Deputy 2	112	1.00	1.00				
Sheriff Deputy 1	111	2.00	2.00				
Correctional Officer 3	107	<u>1.00</u>	<u>1.00</u>				
Total Courthouse Security/Bailiff		4.00	4.00	\$ 244,720	\$ 8,160	\$ 251,905	\$ 6,460
44001 Constables Central							
Deputy Clerk 3	107	1.00	1.00				
Deputy Clerk 3 (PT)	107	<u>0.30</u>	<u>0.30</u>				
Total Constables Central		1.30	1.30	\$ 82,991	\$ 2,720	\$ 85,570	\$ 2,890
44010 Constable - Precinct 1							
Constable	114	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 1		1.00	1.00	\$ 72,870	\$ 3,740	\$ 74,787	\$ 3,910

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
44020 Constable - Precinct 2							
Constable	114	1.00	1.00				
Deputy Constable 1 (PT)	111	<u>0.00</u>	<u>0.12</u>				
Total Constable - Precinct 2		1.00	1.12	\$ 72,870	\$ 1,530	\$ 83,453	\$ 1,700
44030 Constable - Precinct 3							
Constable	114	1.00	1.00				
Deputy Constable 1	111	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 3		2.00	2.00	\$ 135,926	\$ 2,720	\$ 139,564	\$ 2,890
44040 Constable - Precinct 4							
Constable	114	1.00	1.00				
Deputy Constable 2	112	1.00	1.00				
Deputy Constable 1	111	4.00	4.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Constable - Precinct 4		6.00	6.00	\$ 395,945	\$ 10,710	\$ 413,061	\$ 11,390
45010 Department of Public Safety Support							
Deputy Clerk 2	105	1.00	1.00				
Office Administrator	103	<u>0.00</u>	<u>0.00</u>				
Total Department of Public Safety		1.00	1.00	\$ 49,579	\$ 4,760	\$ 51,031	\$ 4,930
46010 Emergency Management							
Emergency Management Coordinator	120	1.00	1.00				
Deputy EMC	114	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Clerk 1	102	0.63	0.63				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Emergency Management		3.63	3.63	\$ 271,296	\$ 12,070	\$ 278,514	\$ 8,330
50010 County Jail							
Jail Administrator	120	1.00	1.00				
Lieutenant	118A	1.00	1.00				
Transport Deputy	111	2.00	2.00				
Correctional Officer - Shift	109	4.00	4.00				
Maintenance Assistant 4	107	1.00	1.00				
Correctional Officer 3	107	3.00	3.00				
Jail Mechanic	106	1.00	1.00				
Correctional Officer 1	105	26.00	26.00				
Office Administrator	103	1.00	1.00				
Data Clerk 3	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Jail		41.00	41.00	\$ 2,251,770	\$ 21,590	\$ 2,320,740	\$ 24,140
50020 County Jail - Inmate Medical							
Jail Nurse - LVN	112	2.00	2.00				
Medical Assistants Part-time(s)		0.63	0.63				
Overtime		<u>0.00</u>	<u>0.00</u>				
		2.63	2.63	\$ 160,076	\$ 1,530	\$ 165,116	\$ 1,700
50120 Community Services							
CSR Coordinator	106	<u>1.00</u>	<u>1.00</u>				
Total Probation Support		1.00	1.00	\$ 49,579	\$ 2,210	\$ 51,031	\$ 2,380
60010 Veteran's Services							
Veterans Services Director	109	<u>0.53</u>	<u>0.53</u>				
Total Veteran's Services		0.53	0.53	\$ 30,386	\$ -	\$ 31,454	\$ -

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
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	112A	2.00	2.00				
Development Program Administrator	112	1.00	1.00				
Development Technician 2	106	1.00	1.00				
Development Technician 1	104	<u>3.26</u>	<u>3.26</u>				
Total Utility Department		9.26	9.26	\$ 568,928	\$ 11,560	\$ 584,870	\$ 10,030
70010 Historical Commission							
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Historical Commission		0.43	0.43	\$ 17,705	\$ -	\$ 18,519	\$ -
70020 Texas Agrilife Extension							
AgriLife Extension Agents (3 Supplements)		0.00	0.00				
Program Assistant	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Clerk 1	102	<u>0.87</u>	<u>0.87</u>				
Total Texas Agrilife Extension		2.87	2.87	\$ 207,400	\$ -	\$ 214,768	\$ -
Total General Fund		<u>234.91</u>	<u>235.20</u>	<u>\$ 15,331,746</u>	<u>\$ 258,400</u>	<u>\$ 15,791,528</u>	<u>\$ 261,120</u>

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
ROAD AND BRIDGE FUND							
82210 Precinct 1							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	6.00	6.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 1		8.00	8.00	\$ 511,929	\$ 21,760	\$ 526,233	\$ 22,780
82220 Precinct 2							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 2		11.00	11.00	\$ 698,534	\$ 19,210	\$ 717,925	\$ 17,340
82230 Precinct 3							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 3		11.00	11.00	\$ 683,411	\$ 10,030	\$ 702,964	\$ 10,370
82240 Precinct 4							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 4		11.00	11.00	\$ 668,450	\$ 11,730	\$ 687,237	\$ 12,580
88010 Weigh Station Site Support							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Weigh Station Site Support		0.50	0.50	\$ 20,464	\$ -	\$ 21,333	\$ -
Total Road & Bridge Fund		<u>41.50</u>	<u>41.50</u>	<u>\$ 2,582,788</u>	<u>\$ 62,730</u>	<u>\$ 2,655,692</u>	<u>\$ 63,070</u>

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
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WALKER COUNTY EMS FUND

(This includes new crew for Riverside approved in CC on 04/22/24)

46100 Walker County EMS-Emergency

EMS Chief	122	1.00	1.00				
Assistant EMS Chief	118	1.00	1.00				
EMS Medical Director	118	1.00	1.00				
EMS Division Chief	116	1.00	1.00				
EMS District Chief	116	3.00	3.00				
EMS In Charge/Attendant Paramedic	113	24.00	25.00				
EMS In Charge/Attendant Paramedic	113A	1.00	1.00				
EMT Basic/Advanced EMT	111	11.00	10.00				
Administrative Assistant	108	1.00	1.00				
Office Administrator	103	1.00	1.00				
EMS Emergency Part-time(s)		1.49	1.49				
Emergency Fill Ins		0.00	0.00				
Total Walker County EMS		46.49	46.49	\$ 3,110,421	\$ 21,930	\$ 3,855,057	\$ 21,420
 Total Walker County EMS		 46.49	 46.49	 \$ 3,110,421	 \$ 21,930	 \$ 3,855,057	 \$ 21,420

Department/ Position	Pay Group	Total Full Time Equivalents 2023-2024	Total Full Time Equivalents 2024-2025	Total Salary Budget 2023-2024	Total Longevity Budget 2023-2024	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025
<u>SPECIAL REVENUE FUNDS</u>							
515-15060 County Clerk Records Preservation							
Clerk 1	102	0.50	0.50				
Deputy Clerk 2	105	1.00	1.00				
Total County Clerk Records Preservation		1.50	1.50	\$ 70,767	\$ 1,530	\$ 73,102	\$ 1,700
519-31030 District Clerk Rider Fund							
Supplement		0.00	0.00				
Total District Clerk Rider Fund		0.00	0.00	\$ 6,000	\$ -	\$ 6,000	\$ -
526-34030 Law Library							
Supplement		0.00	0.00				
Total Law Library		0.00	0.00	\$ 7,800	\$ -	\$ 7,800	\$ -
536 -43020 Courthouse Security							
Sheriff Deputy 2	112	1.00	1.00				
Total Courthouse Security		1.00	1.00	\$ 66,889	\$ 2,210	\$ 69,138	\$ 2,380
561-34050 Pretrial Intervention Program							
Supplement		0.00	0.00				
Total Pretrial Intervention Program		0.00	0.00	\$ 25,000	\$ -	\$ 25,000	\$ -
578-50040 Sheriff Commissary Fund							
Supplement		0.00	0.00				
Total Sheriff Commissary Fund		0.00	0.00	\$ 3,000	\$ -	\$ 3,000	\$ -
584-16040 Tax Assessor Elections Service Contract Fund							
Supplement		0.00	0.00				
Total Tax Assessor Service Contract Fund		0.00	0.00	\$ 3,900	\$ -	\$ 3,900	\$ -
Total Special Revenue Funds		2.50	2.50	\$ 183,356	\$ 3,740	\$ 187,940	\$ 4,080
Total All Funds		325.40	325.69	\$ 21,208,311	\$ 346,800	\$ 22,490,217	\$ 349,690



Salary Group Ranges

Proposed Budget

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
101	AsstPur1	Assistant Purchaser 1	\$34,314	\$40,260	\$50,396
	LHeaAuth	Local Health Authority			
	JanAst1	Janitorial Assistant 1			
102	DataCk1	Clerk 1	\$35,965	\$42,211	\$52,852
103	DataCk3	Data Clerk 3	\$37,699	\$44,257	\$55,431
	DepClk1	Deputy Clerk 1			
	JanSup	Janitorial Supervisor			
	OffAdmin	Office Administrator			
104	DepSpec1	Deputy Specialist 1	\$39,521	\$46,406	\$58,142
	Maint1	Maintenance Assistant 1			
	Oper3	Operator 3			
	Tech1	Development Technician 1			
105	AsstAud1	Assistant Auditor 1	\$41,433	\$48,662	\$60,982
	AsstPur2	Assistant Purchaser 2			
	CO1	Correctional Officer 1			
	DepClk2	Deputy Clerk 2			
	DepSpec2	Deputy Specialist 2			
	Maint2	Maintenance Assistant 2			
	ProgAsst	Program Assistant			
106	AstTrea1	Assistant Treasurer 1	\$43,442	\$51,031	\$63,967
	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	\$45,549	\$53,519	\$67,102
	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	\$47,764	\$56,131	\$70,393
	AsstAud2	Assistant Auditor 2			
	DepTrea2	Deputy Treasurer 2			
	JuvOff1	Juvenile Probation Officer 1			
	Oper5	Operator 5			

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
109	CommSpec COShift CtCoor1 DepClk4 DepSpec4 ITAnalyst LegAsst2 VetDir	Communications Specialist Correctional Officer - Shift Court Coordinator 1 Deputy Clerk 4 Deputy Specialist 4 IT Analyst Legal Assistant 2 Veterans Services Director	\$50,088	\$58,873	\$73,850
110	JuvOff2	Juvenile Probation Officer 2	\$52,529	\$61,753	\$77,477
111	AsstAud3 AsstPur3 CommSup Coor-HC Coor-VC CtCoor2 DepCon1 ElecMgr EMTBasic FAsstDC SODep1 TransDep	Assistant Auditor 3 Assistant Purchaser 3 Communications Supervisor Coordinator Hot Check Coordinator Victims Asst Court Coordinator 2 Deputy Constable 1 Elections Manager EMT Basic/Advanced EMT First Assistant - District Clerk Sheriff Deputy 1 Transport Deputy	\$55,090	\$64,777	\$81,288
112A	EnvOffcr	Environmental Enforcement Officer	\$57,782	\$68,955	\$85,288
112	ChDepCk2 ChiefTax Chief-CC DepCon2 EMTAdv Foreman Nurse JuvOff3 ProgAdm ProgAdmD SODep2 SolidWas	Chief Deputy Clerk 2 Chief Deputy Tax Assessor Chief Deputy-County Clerk Deputy Constable 2 EMT-Advanced Foreman Jail Nurse-LVN Juvenile Probation Officer 3 Program Administrator Development Program Administrator Sheriff Deputy 2 Solid Waste Enforcement	\$57,782	\$67,952	\$85,288
113A	InCharge	EMS In Charge/Attendant Paramedic	\$60,606	\$72,041	\$89,489
113	HRSpec InCharge Payroll SODep3	HR Specialist EMS In Charge/Attendant Paramedic Payroll Administrator Sheriff Deputy 3	\$60,606	\$71,287	\$89,489
114A	Det	Detective	\$63,574	\$77,654	\$93,900
114	AsstAud4 AsstComm Const DepEMC ProgAdm2 ExeAdm ExCtAdm Inves1 MainDir	Assistant Auditor 4 Asst Communications Dir Constable Deputy EMC Development Program Administrator 2 Executive Administrator Executive Court Administrator Investigator 1 Maintenance Director	\$63,574	\$74,787	\$93,900

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
116A	Sgt	Sergeant	\$69,959	\$86,140	\$103,394
116	AsstDA1	Assistant DA 1	\$69,959	\$82,322	\$103,394
	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	\$73,393	\$86,375	\$108,499
118A	Lt	Lieutenant	\$76,999	\$94,839	\$113,861
118	AsstDA2	Assistant DA 2	\$76,999	\$90,629	\$113,861
	AsEMSChi	Assistant EMS Chief			
	EMSMedir	EMS Medical Director			
	ChiefInv	Chief Investigator			
	CommDir	Communications Director			
	PurAgt	Purchasing Agent			
119	AsstDA3	Assistant DA 3	\$80,785	\$95,097	\$119,491
	CoClk	County Clerk			
	DistClk	District Clerk			
	FAsstAud	First Assistant Auditor			
	TAC	Tax Assessor Collector			
	Treas	Treasurer			
120	Comm	County Commissioner	\$84,761	\$99,788	\$125,400
	EMCoord	Emergency Mgt Coordinator			
	ITDir	IT Director			
	JailAdm	Jail Administrator			
	PlanDir	Planning & Dev Director			
121	AsstDA4	Assistant DA 4	\$88,934	\$104,713	\$131,607
122	EMSChf	EMS Chief	\$93,318	\$109,885	\$138,123
	SenPros	Senior Prosecutor			
124	ChiefDep	Chief Deputy Sheriff	\$102,752	\$121,017	\$152,150
	FAsstDA	First Assistant DA			
127	Sheriff	Sheriff	\$118,747	\$139,892	\$175,932
128	CoJudge	County Judge	\$124,621	\$146,823	\$184,665
130	CCL	Court at Law Judge	\$137,263	\$161,741	\$203,462



Walker County Financial and Budget Policies

As Amended by Order 2023-106

on August 14, 2023

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

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FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

FINANCIAL POLICIES

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

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

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

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

ELECTED OFFICIALS. In addition to the County Judge and County Commissioners, other elected officials include the District and County Clerks, County Treasurer, Sheriff, Constables, Justices of the Peace, County Court at Law Judge, two District Judges, a Criminal District Attorney, and the County Tax Assessor. In Walker County the Commissioners Court is responsible for the oversight of the Facilities Maintenance Department, the IT Department, the EMS (Emergency Medical Services) operations, and the Planning and Development Department. State statute defines the roles and duties of each of the other elected officials.

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT. A Comprehensive Annual Financial Report is issued at the end of each fiscal year. Walker County participates in the Government Finance Officer (GFOA) Review Program and prepares its statements in accordance with their recommended guidelines.

ANNUAL EXTERNAL AUDIT. The annually adopted budget for Walker County includes funds for an external annual financial audit. The contract shall require that the external auditor of the financial statements conform to standards promulgated in the General Accounting Office's Government Auditing Standards.

SELECTION OF EXTERNAL FIRM. In the external audit firm selection process, Walker County shall issue a comprehensive request for proposals and follow Best Practice Guidelines issued by the GFOA for external audit procurement. In general, it will be the preferred practice of Walker County to rotate external auditors on a periodic basis. Selection of the external audit firm will generally be for a five year period with an initial contract of one year with review for annual renewals for years two thru five. After a five year consecutive period of service by an external audit firm, a request for proposal will be issued each year.

EXTERNAL AUDIT REVIEW COMMITTEE. County policy is for the County Judge to designate an external audit review committee comprised of three to seven members. The primary responsibility of the external audit review committee will be to oversee the external independent audit of the comprehensive annual financial statements, including reviewing the request for proposal and proposal responses, and making a recommendation to commissioner's court for selection of the external audit firm.

BASIS OF ACCOUNTING

ACCOUNTING POLICY. The County Auditor's Office maintains records on a basis consistent with accepted principles and standards for local government accounting and in accordance with current statements and pronouncements issued by the Governmental Accounting Standards Board, as applicable.

GOVERNMENTAL FUND TYPES. The County uses Governmental Funds to account for its general governmental activities. Governmental funds use the flow of current financial resources measurement focus, and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are 'measurable and available'). "Available" means collectible within the current year or soon thereafter to pay liabilities within 60 days of the end of the current fiscal period. Substantially all revenues except property taxes and fines are considered susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Principal and interest on long-term debt are recognized as payments are due.

PROPRIETARY FUND TYPES. Proprietary fund types are used to account for business type activities (funds that receive their revenues through user charges). Proprietary funds use the accrual basis of accounting and are based on a flow of economic resources. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. There are two types of Proprietary funds, Enterprise Funds and Internal Service Funds. Enterprise Funds receive their revenues primarily from user fees. Internal Service Funds receive their revenues primarily from other funds. The County has one Internal Service Fund, the Retiree Insurance Fund.

INTERNAL CONTROL STRUCTURE

INTERNAL CONTROLS RESPONSIBILITY. Internal controls are designed to provide reasonable, but not absolute assurance, regarding the safeguarding of assets against loss, unauthorized use, or disposition. Internal controls are designed to ensure reliability of financial records for preparing financial statements and for maintaining accountability for assets. The financial operating controls are shared by the Commissioners Court, which is the governing body, the County Auditor, who is appointed by the District Judges, the elected officials and the department heads. The County Auditor maintains the records of all financial transactions of the County and by statute examines, audits, and approves all disbursements from County funds prior to submission to the Commissioners Court for payment.

WRITTEN PROCEDURES. Elected officials and department heads are responsible for ensuring adequate control of the monies collected by their department and for assets assigned to their departmental area. Whenever possible, written procedures shall be established for all functions involving cash handling and accounting for revenues within the department. Each elected official or department head is responsible for ensuring that good internal controls are followed throughout the department.

COMPUTER SYSTEM/DATA ACCESS. The County shall provide security of its computer systems and data files through physical security and shall require passwords for system access. There shall be a requirement that passwords be changed periodically. The IT department shall report to the Commissioners Court and shall recommend security policies for Commissioners Court approval. The IT department is charged with ensuring there are appropriate backups of data and disaster recovery processes are in place.

RISK MANAGEMENT

RISK. The County is exposed to various types of risk of losses related to torts, theft of, damage to, and destruction of capital assets, errors and omission, injury to employees, and natural disasters.

MEMBER TEXAS ASSOCIATION OF COUNTIES RISK POOL. Walker County participates in the Texas Association of Counties Risk Management ('the pool') created by an interlocal agreement to enable its members to obtain coverage against various types of risk. The pool is administered by the Texas Association of Counties (TAC). Through this pool, the county obtains general liability, property, public officials liability, law enforcement professional liability, auto physical damage, auto liability, and workers' compensation coverage.

ANNUAL REVIEW OF INSURANCE COVERAGE AND DEDUCTIBLES. Each year nearing time of renewal, the Purchasing Agent shall present to the Commissioners Court an agenda item discussing renewal, alternate methods of insuring the county, and a discussion of the amount of insurance deductibles.

FIXED ASSETS

DEFINITION. A fixed asset is a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, or buildings. For financial reporting purposes, a fixed asset's cost or value is \$5,000 or more with an expected useful life of greater than one year, or infrastructure or building improvement at a cost of \$25,000 or more that will extend the life by more than five years.

CENTRAL FIXED ASSET ACCOUNTING MODULE. Fixed assets shall be tagged and information entered into the centralized Fixed Asset Accounting module in a manner defined by the County Auditor.

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

POLICY ON ASSET MANAGEMENT. Commissioners Court has adopted a separate Asset Management Policy that includes small equipment inventory and inventory maintained at the department level. This policy requires that the Purchasing Agent tag assets with a cost of greater than \$1,000 and are susceptible to loss, that these assets be entered and maintained in the centralized asset accounting system, and defines the departments' responsibility to maintain assets records at the department level.

PURCHASE OF A FIXED ASSET. No fixed asset purchase shall be made without specific approval of Commissioners Court. Generally requests for fixed assets shall be planned and included as part of the annual budget process or an approved Capital Project. In the event of an unplanned purchase made after the annual budget is approved, a budget amendment must be submitted and approved.

REVENUE MANAGEMENT

REVENUE GENERATED DURING THE BUDGET YEAR TO FUND OPERATING COSTS BUDGETED FOR THE FISCAL YEAR. Walker County shall strive to fund all on-going costs during a budget year with revenues that are generated in the budget year. On-going costs not funded by revenues to be generated during the budget year shall be specifically identified during the budget process and the funding plan for future years shall be part of the budget planning process. A function that is to be placed in the tax rate over a period of years shall be part of the annual budget review process.

REVENUE SOURCES. County Government revenues are generally limited to what is allowed in state statute. Many of the revenues allowed are set by specific statute with little discretion on the amount to be charged. The primary revenue sources of Walker County are ad valorem taxes, sales taxes, fines, fees paid to the County by the State of Texas for collecting revenues for the State of Texas, fees for EMS services, license and permit fees and certain other fees. The County is also fortunate to receive numerous grants.

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 & Welfare</u>
Elections	Criminal District Attorney	Constable Precinct 3	Veteran's Service
County Facilities	Justice of Peace Precinct 1	Constable Precinct 4	Social Services
Municipal Allocation-Justice Center	Justice of Peace Precinct 2	Department Public Safety Support	Planning & Development
Centralized/Non-Departmental Costs	Justice of Peace Precinct 3	DPS Weigh Station Utilities/Services	Litter Control
Contingency Allocation	Justice of Peace Precinct 4	Weigh Station Site Support	Health and Welfare Intergovernmental/Service Contracts
<u>Function: Financial Administration</u>	Juvenile Probation	Emergency Operations	<u>Function: Education and Culture</u>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<u>Function: Transfers</u>
County Treasurer - Collections/Compliance			
Purchasing			
Vehicle Registration			
Financial Intergovernmental Service/Contracts			

Figure 1: General Fund Groupings

General Projects Funds. This fund is generally funded from the transfer of General Fund revenues and is reported in the financial statement in the General Fund. These projects generally span multiple years and/or require contribution from the General Fund over a period of several years. Examples of projects that may be included are large facilities maintenance, facilities renovation projects and software replacement and other designated projects. A separate multi-year budget is adopted for this fund. Expenditures are reported in the General Fund financial statements, and the Fund Balance of this fund is identified as committed in the General Fund

annual financial report. Funds remain committed to the project for which monies were intended until completion of the project, or other Court action.

Healthy County Initiative Fund. This fund is funded from monies received from the Texas Association of Counties Rewards Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by the Texas Association of Counties Health and Employee Benefits Pool. These monies has been committed by Commissioners Court for programs that address healthy living initiatives for Walker County employees. A separate budget is adopted for this fund. Expenditures are reported in the General Fund financial statements, and the fund balance of this fund is identified as committed in the General Fund annual financial report.

DEBT SERVICE FUND. This fund is created for servicing the payments on outstanding debt. As part of the budget process, a separate tax rate is adopted each year sufficient to pay the annual debt requirements. The only debt outstanding for Walker County is for the 2012 Certificate of Obligation which had an original issue amount of \$20,000,000. This was a 20-year issue with payments beginning in fiscal year 2013 and final maturity in 2032. The primary purpose was construction of new County Jail. Annual debt payments are approximately \$1,375,000.

Debt Service Fund
Function: General Government

ROAD AND BRIDGE FUND. The purpose of this fund is to account for costs associated with maintenance and repairs of roads and bridges in each of the four precincts. A budget is established for each of the four precincts that also includes the salary and benefits of the commissioner. The majority of funding for the Road and Bridge fund is derived from a combination of revenue sources identified in state statute, as well as ad valorem taxes. There is not a specific tax rate adopted for the Road and Bridge Fund, but is part of the operations tax set by Commissioners Court. Unrestricted monies remaining at the end of the fiscal year in the Road and Bridge Fund are committed to the purposes budgeted and are available for expenditure in the following budget year. The following is a sample of functions and departments found in the Road and Bridge Fund subject to change as accounting needs change.

Road and Bridge Fund
Function: Public Transportation
General Road & Bridge
Road and Bridge Precinct 1
Road and Bridge Precinct 2
Road and Bridge Precinct 3
Road and Bridge Precinct 4
Bridge and Special Projects
Weigh Station Operations
Weigh Stations Projects
Transfers

EMERGENCY MEDICAL SERVICES (EMS) FUND. The purpose of the EMS fund is to account for costs associated with providing EMS emergency services to Walker County residents. There are also several private sector companies operating within Walker County. These private sector providers do not receive funding from Walker County. Primary sources of revenues for EMS service are user fees and ad valorem taxes. There is not a specific tax rate adopted for the EMS Fund, but is part of the operations tax set by

Commissioners Court. Unrestricted monies at the end of each fiscal year in the EMS Fund are committed to the purpose of providing EMS services.

EMS Fund
Function: Public Safety
Emergency Services

CAPITAL PROJECTS FUNDS. These funds are used to account for capital projects often paid from the issue of debt or large multi-year grant, state and federal fund received for a capital project. This fund type was used for construction of a new County Jail funded with the issue of a certificate of obligation. The balance of the debt issue to fund this construction was spent in the fiscal year ending September 30, 2016 for improvements at the Justice Center. Currently there are no anticipated debt issues. Classifications and types of capital assets includes buildings, buildings and other improvements, rights of way, road improvements, Information Technology (IT) infrastructure improvement, vehicles and equipment.

A General Capital Projects Fund is used for projects where the funding source is not primarily funded by debt or external funds. The initial funding was a transfer from the General Fund. This fund is used for tracking financial resources that are committed pursuant to formal action of Commissioners. Capital Projects Funds are budgeted at the time they are established. Capital budgets may span multiple years and do not have to be reallocated in the subsequent years. Expenditures are reported in the General Fund financial statements, and the Fund Balance of this fund is identified as committed in the General Fund annual financial report. Funds remain committed to the project for which monies were intended until completion of the project, or other Court action.

GRANTS AND CONTRACTS. Budgets for the Grants and Contracts grouping are Special Revenue Funds set up to account for grants received and monies received from the state, federal government and other sources. The County receives numerous grants and also receives funds that are part of the State of Texas General Appropriations Bill for funding of a state-wide Criminal, Civil and Juvenile unit. The State has contracted with Walker County to administer these funds. Grant funds are set up for the purpose of accounting for specific grants. These funds are not budgeted as part of the annual budget.

OTHER GOVERNMENTAL FUNDS. Other governmental funds are generally divided into two types, those that are legislatively designated and those that are committed to account for a specific or committed revenue.

Legislatively Designated Funds. These funds are created to account for the proceeds from specific revenue sources that are restricted to expenditure for specified purposes designated by State Statute. Proceeds from specific restricted revenue sources are the foundation of the fund. The county will disclose the purpose for each legislatively designated special revenue fund.

Other Special Revenue Funds. Separate funds may be required/needed for budgeting and accounting for special purpose revenues including, projects, and other revenues for a specific purpose. These funds are budgeted separately, but vary in the reporting in the annual financial report.

Retiree Health Insurance Committed Funds. Monies available at the end of each fiscal year that were budgeted or previously budgeted for retiree health insurance benefits are shown as

committed fund balance for that purpose in the fund established for that purpose, or accounted for as a trust if a trust has been established.

The following is a sample of functions and departments found in the Legislatively Designated Fund Grouping subject to change as accounting needs change.

Other Governmental Funds		
Legislatively Designated Funds		
Function: Judicial	Function: Public Safety	Function: General Government
County Records Management and Preservation Fund	Sheriff Forfeiture Fund	Elections Equipment Fund
CountyRecordsPreservation(IIIDigitize)Fund	Sheriff Inmate Medical Fund	Tax Assessor Election Service Contract Fund
County Clerk Records Management and Preservation Fund	DOJ Equitable Sharing Fund	Function: Financial Administration
County Clerk Records Archive Account Fund	Sheriff Commissary Fund	Tax Assessor Special Inventory Fee Fund
Court Facilities Fund – SB 41		
District Clerk Records Management and Preservation Fund		
District Clerk Rider Fund		
District Clerk Archive Fund		
County Jury Fee Fund		
County Jury Fund SB 41		
Court Reporter Service Fund		
County Law Library Fund		
Language Access Fund SB 41		
Courthouse Security Fund		
Justice Courts Building Security Fund		
Justice of Peace Truancy Prevention & Diversion Fund		
County Specialty Court Programs		
Justice Courts Technology Fund		
County and District Courts Technology Fund		
Child Abuse Prevention Fund		
District Attorney Prosecutors Supplement Fund		
Pretrial Intervention Program Fund		
District Attorney Forfeiture Fund		
District Attorney Hot Check Fee Fund		
Other Funds	Internal Service Fund	
Function: General Government	Function: General Government	
Healthy County Initiative Fund	Insurance Fund – Retiree Health	
General Projects Fund		
General Capital Projects Fund		

Figure 2: Other Governmental Fund Groupings

FIDUCIARY FUNDS. In addition to the above major governmental funds, the County reports the fiduciary fund types. Agency funds are used to account for assets held by the County as an agent on behalf of various third parties outside of the County. Agency funds held by the County include Adult Probation, Walker County Public Safety Communications Center, LEOSE Training Funds for Law Enforcement Officials, Walker County Entergy Transportation TIRZ#1, and various County Officials Trust and Agency Funds. These funds are not included in the annual budget.

DEPARTMENTAL FUNCTIONAL CATEGORIES. The departments for the County are grouped by several functional categories;

- General Government
- Financial Administration
- Judicial
- Public Safety
- Corrections and Supervision
- Health and Welfare
- Education and Culture
- Public Transportation
- Debt
- Contingency
- Transfers

EXPENDITURE ACCOUNT CATEGORIES. Within each department, expenditures are further grouped in the following categories. These categories generally follow the legal level of control for a departmental budget. The following is an example of categories and are subject to change as accounting needs change.

- Salary/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Intergovernmental Services/Contracts
- Contingency
- Transfers

REVENUE ACCOUNT CATEGORIES. For reporting and budgeting purposes, revenues are grouped into categories. The following is an example of categories and are subject to change as accounting needs change.

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

FINANCIAL POLICIES - FUND BALANCE

GOVERNMENTAL FUND BALANCE DEFINED. Fund Balance is the difference between current financial assets and current liabilities reported in a governmental fund's financial statement. In governmental funds, only current assets and current liabilities are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years.

FUND BALANCE. Walker County shall maintain fund balance in the General Fund to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

FUND BALANCE NOT USED TO SUPPORT ON-GOING OPERATION. Fund balance generally shall not be used to support on-going operations. The exception may be specific approval of Commissioners Court during the budget process to bring a cost into the tax rate over a period of years generally not to exceed three years.

FUND BALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR. Allocations included in the budget for one-time costs including equipment, vehicles, special projects, contracts or purchases are generally funded by use of fund balance in excess of the county's required minimum fund balance set by this policy.

MINIMUM FUND BALANCE. It shall be the policy of Walker County to maintain a General Fund Balance of generally two to three months cash flow. At a minimum, the goal will be to maintain at least a fund balance in the 16.67% range of the operating costs reflected in the most current General Fund budget. No minimum fund balance is required for other funds of the County.

FUND BALANCE CLASSIFICATION. Fund Balances shall be reported in the Financial Statement in compliance with the Governmental Standards Board (GASB) Statement 54. Each fund will be categorized into one of five classifications, which are described below. The county governmental- fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. The presentation is only for purposes of the CAFR and may result in a consolidation of related funds for reporting purposes.

Annually during the time frame of August or September, Commissioners Court will adopt an Order classifying how the funds are to be classified in the upcoming financial statements for the fiscal yearend.

Where appropriate, Walker County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources. The County reserves the right to deviate from this general strategy.

Fund classifications are listed below in descending order of restrictiveness:

Nonspendable: This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact.

Restricted: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Legislatively Designated funds fall in this category.

Committed: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners Court prior to the end of the fiscal year. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. The Road and Bridge Fund, EMS Fund, Other Special Revenue Funds including the General Capital Projects Fund, and Healthy County Initiative generally fall in this category for non-restricted funds.

Assigned: This classification includes amounts intended by the county for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners Court or by the County Auditor or other selected official. An assignment of fund balance implies intent of Commissioners Court.

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

GRANT MANAGEMENT

GRANT APPLICATIONS AND ACCEPTANCE OF GRANTS. Prior to applying for a grant, Department Heads/Elected Officials shall present to Commissioners Court a request to apply for the grant and identify out of pocket or cash requirements. Upon approval, the department or official requesting the grant will complete the application for signature by the County Judge. If the grant application is approved, the county will be notified by the grantor agency of the award, which will require acceptance by the Commissioners Court. Upon acceptance of the Grant, by Commissioners Court, a full copy of the grant application and grant award shall be submitted to the Auditor Department prior to any expenditure or obligation of grant monies.

GRANT COMPLIANCE AND PERFORMANCE REPORTS. The Department Head/Elected Official applying for the grant shall be responsible for ensuring any monies expended meet grant requirements and are within the approved grant budget. The Department Head/Elected Official is responsible for working with the Purchasing Agent to ensure the procurement processes is in compliance with applicable grant requirements.

EXPENDITURES AND FISCAL REPORTING REQUIREMENTS. Department Heads and Elected Officials shall review invoices for payment to ensure the supporting documentation is in compliance with applicable regulations. Grant documentation provided by the receiving department shall provide information as to who is responsible for making requests for reimbursement and fiscal reporting to the granting agency. Amendments to the grant budget shall be the responsibility of the Department Head/Elected Official responsible for receiving the grant.

GRANT BUDGETS. Grant budgets are adopted at the grant level and a budget is accepted/established at the time of receipt of the grant and acceptance by Commissioners Court. Usually grants do not follow the County's fiscal year and are therefore not included as part of the annual budget adoption process or order adopting the county budget. All grant revenues and expenditures are included in the Comprehensive Annual Financial Report (CAFR) and reported on the county's fiscal year.

CASH MANAGEMENT AND DISBURSEMENT

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

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

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

ADVANCE PAYMENT PROCEDURES

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

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

INTEREST EARNED PROCEDURES

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

CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET

CAPITAL IMPROVEMENT PLAN. The County does not have a formalized Capital Improvements Plan. Generally the Capital Improvements Plan is a document with a multi-year plan for capital improvements that is reviewed and updated annually. It is a generally a planning document that over time is funded with debt, grants, fund balance or a combination of sources. Included would be infrastructure improvements or additions, buildings and major software replacements. County's plan is to look in to a formal plan as part of the strategic planning initiative.

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

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

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

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

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

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

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

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

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

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

BUDGET POLICIES

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

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

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

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

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

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

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

Grants and Contracts are not included in the annual budget. Since all operating funds currently used in Walker County are Governmental funds, the basis for budgeting for all funds is the modified accrual basis of accounting.

BALANCED BUDGET FOR EACH BUDGETED FUND. Walker County shall adopt a balanced budget for each fund meaning that budgeted expenditures for a fund may not exceed the balances in those funds as of the first day of the fiscal year plus the anticipated revenue for the fiscal year.

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

The statutes of the State of Texas provide that the amounts budgeted in a fiscal year for expenditures from the various funds of the County may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the County Auditor.

In addition, the law provides that the Commissioners' Court may, upon proper application, transfer funds from an existing budget (during the year) to a budget of like kind but no such transfer shall increase the total of the budget.

The statutes of the State of Texas require an itemized budget be prepared to allow as clear a comparison as practicable between the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must contain a complete financial statement of the County that shows: the outstanding obligations of the County; the cash on hand to the credit of each fund of the County government; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing fiscal year; the estimated revenues available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget.

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

EXPENDITURES OF FUNDS UNDER BUDGET. After final approval of the budget, the Commissioners Court may spend county funds only in strict compliance with the budget except in the event of an emergency [Texas Local Government Code§ 111.010(b)].

WALKER COUNTY APPROACH TO BUDGETING. The proposed budget shall be prepared using two very distinct categories, base budget (funded from on-going continuing revenues) and one-time items. The starting point for the budget each year shall be the operations budget for the prior year less all one-time allocations. The base budget is to consist of operating costs essential to the running of the office and funded from on-going or continuing revenues sources. The base budget is intended to fund a department with enough money to sustain current operations at the same level of operations as the current year budget. Items not included in the base budget are items such as vehicles, equipment, capital allocations, projects, and other one-time items that were funded from fund balance. A detailed supplemental request form is required to be submitted for all requested changes to the base budget and for any request for one-time items.

CONTINGENCY. The budget shall include a contingency line item in the General Fund to meet unanticipated expenditures during the budget year. Historically, the amount budgeted is in the \$800,000 range. The monies may be transferred to other line items in the budget only after formal amendment to the budget in an Order adopted by Commissioners Court. In addition, an additional contingency line may be included in the budget

PERSONNEL BUDGET. The annual budget shall include a detail of the number of positions for each fund and department by job classifications and show the total salaries budgeted. A detail of personnel allocation changes from the current year to the adopted budget shall be presented. The pay classifications and pay ranges for the County shall be part of the budget.

NUMBER OF PERSONNEL. The number of personnel, an elected official or department head has on the payroll at any one time shall not exceed the number of positions included in the adopted budget for the department. Commissioners Court may approve through official court action the hiring of a temporary position and may fund the temporary position through a formal budget amendment, if necessary.

HIRING PROCEDURES AND PLACEMENT OF THE POSITION ON THE SALARY PLAN. The hiring procedures and placement of the employee on the salary plan must be in compliance with the County adopted Personnel Policy and total salaries paid shall not exceed the amount budgeted.

Prior to advertising a position, the elected official or department head shall communicate with the Human Resources officer in the County Treasurer department about the vacancy and hiring of the position and availability of funds for the position. The amount of pay and employee benefits offered to a new employee must be as outlined in the County adopted personnel rules.

Elected Officials and department heads shall notify the Human Resources officer in the County Treasurer department immediately of any employee terminations and file the appropriate personnel forms.

A change of status form shall be reviewed by the County Auditor for budget compliance. Prior to allowing an employee to begin work, all paperwork must have been received by Human Resources in the County Treasurer Office and the elected official or department head shall have received notice that the employee may begin work.

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

EMPLOYEE BENEFITS. As part of the annual budget, the employee benefit package and costs associated with the benefits shall be part of the budget consideration and supplemental requests shall be prepared for increases or changes in the cost of benefits. A supplemental request is required for any suggested changes in the benefit plan or changes in cost of these benefits.

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

The plan provisions are adopted by the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Employees are required to contribute 7% of their pay and the county budget includes funding for a 2.1 to 1 match at an approximate cost of 14.7% of payroll.

The County Treasurer and County Auditor shall present to Commissioners Court during the budget cycle information related to the contribution rate and cost for the upcoming year and the County Auditor shall submit a supplemental request outlining any changes in costs. The County shall review the actuarially determined contribution amount as provided by TCDRS each budget year and include funds in the budget or adjust plan benefits if necessary. Historically the county has not underfunded the actuarially determined contribution rate.

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

Active Employees. The County budget includes funding for 100% of the cost of a full-time employee's health insurance. The employee is responsible for any elected dependent coverage or dental coverage.

Retired Employees. The County budget includes funding for 100% of the cost of the coverage for currently retired retirees that met certain conditions at the time of their retirement and that were hired before October 1, 2013. Employees hired after October 1, 2013 are not eligible for the retiree health benefit.

Future retiree planning for budgetary impacts. Commissioner Court recognizes that the impact on future budgets for retiree health insurance coverage must be addressed if the benefit is to remain in place. A fund has been put in place to assist with future costs. Future transfers to this fund are at the option of the court.

Base budget. The proposed base budget from on-going revenues shall be submitted to Commissioners Court to include changes in funding needed as employees become eligible for these benefits.

Workers Compensation Insurance. The County is a member of the Texas Association of Counties Workers Compensation Pool. Rates are established by the Pool and adjusted for experience on an annual basis.

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

Pay and Pay Classification System. The County adopts the pay classification rates as part of the annual budget review process. All changes to the pay system are presented as a supplemental request during the budget process.

STATUTORY RESTRICTIONS ON AMENDING THE BUDGET. Restrictions are placed on the ability of the County to amend the budget in several sections of the Texas Local Government Code including:

Commissioners Court may amend the budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(C)].

Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.

Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].

Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].

Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].

State Law. State Law will be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.

LEGAL LEVEL OF CONTROL. The legal level of budgetary control is the level at which departments may not exceed their budget in a given fiscal year. The legal level of control for Walker County is the category level for the budgeted operating funds. Category levels are established in the budget process and include Salary/Other Pay/Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter/Intra Governmental Services/Contracts, Contingency and Transfers within the department budget for all funds. The legal level of control for Grants and Contracts for these funds is set by the granting or funding agency.

Example:

Fund - General Fund Function - Public Safety Department - Sheriff

Expenditure Category - Operations - Fuel

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

Capital Project Funds (governmental funds) are funds used to account for acquisition and construction of major capital activities. Separate funds are used for each individual construction project that have an external revenue source. Capital projects funded from transfers of internal funds are placed in a General Capital Projects Fund. At the time, a capital project fund is established, Commissioners Court shall set the original budget at a category or project level they deem appropriate for the project in accordance with the legal requirements set forth in the funding document and for internal control purposes. Any movement

between category levels established in the original budget shall require a formal budget amendment approved by Commissioners Court. Prior to beginning a capital project approved in the budget process, the County Auditor shall certify to Commissioner's Court that funds are available for the project. After approval by the Commissioners Court to begin the project, the Commissioners Court or the County Judge will assign a department head, elected official, or project manager to review and recommend approval of payment of invoices through the formal approval process.

BUDGETARY CONTROLS. Walker County establishes budgetary controls to ensure compliance with Texas State Law and to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the Commissioners Court. As a method of control, Walker County also maintains an encumbrance accounting system. Available funds are encumbered during the year upon execution of a purchase order, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. Outstanding encumbrances lapse at fiscal year-end. Controls also include restrictions on amending the budget.

Compliance with Texas State Law and County Policies. Department heads and elected officials may expend money only in compliance with the budget and all purchases must comply with Texas State Law, the County's Procurement Policy, other County Policies, and funds must be available within the legal level of control categories.

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

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

Encumbrance accounting. Encumbrances represent commitments related to unperformed contracts for goods or services. Available funds are encumbered during the year upon execution of purchase orders, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. As all encumbrances lapse at year end, those encumbrances (e.g. purchase orders, contracts) outstanding at September 30 must be re- appropriated in the budget of the subsequent year.

BUDGET AMENDMENTS. With the exception of Grant and Contract Funds, Department heads or elected official may, without prior Commissioners Court approval, authorize transfers within the budgetary legal level of control with the following exceptions:

Salaries/Other Pay/Benefits Category

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

Salary and benefit saving, including those due to vacancies shall not be transferred from the Salaries/Other Pay/Benefits category group without a formal budget amendment approved by the commissioners court.

Operations Category

There shall be no obligations made for recurring charges that will affect subsequent years budgets without consent of the Commissioners (cell phones, service contracts, leases, etc).

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

Capital

There shall be no transfers made for the purpose of purchasing capital items without a formal budget amendment approved by Commissioners Court. Additions or replacements to the fleet or purchase or replacement of capital items (cost > \$5,000) shall not occur unless the capital purchase was approved in the budget process or with specific approval of a budget amendment by the Commissioners Court.

Centralized Costs/Non-departmental Costs

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

One-Time Allocations

Commissioners Court approved contingency transfers, special, or one-time allocations approved shall not be spent for other than their designated purpose and cannot be transferred to another line item without prior approval of Commissioners Court.

Intergovernmental Services/Contracts

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

Transfers

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

Projects

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

Debt

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

Capital Projects Budget

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

Unplanned Revenues

In the event of unplanned revenues, expenditures associated with the unplanned revenues shall occur only after a formal amendment to the budget is approved by Commissioners Court.

Contingency

Commissioners Court approval is required for any transfer from contingency and requires a formal budget amendment. Department heads and elected officials may request a transfer from contingency funds only after a review of departmental budgeted funds and shall justify the unplanned expenditure to the Commissioners Court for the proposed expenditure. Commissioners Court may review the departmental budget.

State Law. State Law shall be the final authority in governing the budget amendment process and all changes or additions to the budget shall conform to current law.

County Auditor Review of Budget Amendments: The County Auditor shall review all budget amendments to assure that the transfer will not adversely impact the budget for the remainder of the fiscal year or require increases in future years. After review by the County Auditor, all budget amendments requiring Commissioners Court approval will be forwarded for review at a following scheduled meeting. The Department will be notified when the transfer is approved and entered into the financial system.



*Financial Information
For the Month Ended June 30, 2024
Posted Transactions as of July 23, 2024*

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru July 23, 2024 for the month ended June 30, 2024, for the fiscal year ending September 30, 2024. This is unaudited information. There are accrual and adjusting entries that have not been posted

As required Local Government Code 114.024

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Summary of Revenues, Expenditures and Net Transfers to Date
As of the Month Ended June 30, 2024
Transactions Posted As of July 23, 2024
For the Fiscal Year Ending September 30, 2024

Ledger Balances	Fund Balance Fiscal Yr Begin	Revenues To Date	Expenditures To Date	Net Transfers Between Funds	Fund Balance This Date
Operating					
101 - General Fund	\$ 12,347,508.80	\$ 27,441,508.68	\$ 20,786,810.55	\$ (644,741.00)	\$ 18,357,465.93
192 - Debt Service Fund	\$ 344,830.52	\$ 1,387,248.78	\$ 1,373,167.54	\$ -	\$ 358,911.76
220 - Road & Bridge	\$ 4,142,068.70	\$ 6,274,150.57	\$ 5,936,912.50	\$ 600,000.00	\$ 5,079,306.77
301 - Walker County EMS Fund	\$ 3,722,926.70	\$ 4,980,781.76	\$ 3,905,584.41	\$ -	\$ 4,798,124.05
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,878.86	\$ 1,989.10	\$ 486.82	\$ -	\$ 19,381.14
	20,575,213.58	40,085,678.89	32,002,961.82	(44,741.00)	\$ 28,613,189.65
Projects					
105 - General Projects Fund	\$ 6,022,070.91	\$ 312,513.69	\$ 858,917.97	\$ -	\$ 5,475,666.63
115 - General Capital Projects Fund	\$ 5,754,895.59	\$ 234,703.26	\$ 285,544.72	\$ -	\$ 5,704,054.13
119 - ARP Funds	\$ 955,406.88	\$ 34,305.35	\$ 413,756.40	\$ -	\$ 575,955.83
Grants/Other Funds					
186 - State Sheriff Grant	\$ -	\$ 507,614.58	\$ 144.70	\$ -	\$ 507,469.88
187 - State CDA Grant	\$ -	\$ 278,311.03	\$ 148,600.55	\$ -	\$ 129,710.48
473 - SO Auto Task Force Grant	\$ -	\$ 73,354.61	\$ 73,354.61	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 57,436.78	\$ 57,436.78	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 4,666.05	\$ 4,666.05	\$ -	\$ -
488 - CDBG Grant	\$ -	\$ 192,595.87	\$ 192,595.87	\$ -	\$ -
511 - County Records Management and Preservation	\$ 2,997.22	\$ 1,942.53	\$ -	\$ -	\$ 4,939.75
512 - County Records Preservation II Fund	\$ 67,256.44	\$ 2,928.09	\$ -	\$ -	\$ 70,184.53
515 - County Clerk Records Management and Preser	\$ 353,805.03	\$ 94,025.26	\$ 76,242.74	\$ -	\$ 371,587.55
516 - County Clerk Records Archive Fund	\$ 285,212.09	\$ 77,965.77	\$ -	\$ -	\$ 363,177.86
517 - Court Facilities Fund	\$ 36,536.03	\$ 19,059.65	\$ -	\$ -	\$ 55,595.68
518 - District Clerk Records Preservation	\$ 61,185.23	\$ 21,754.43	\$ -	\$ -	\$ 82,939.66
519 - District Clerk Rider Fund	\$ 47,906.17	\$ 64,802.85	\$ 27,596.27	\$ -	\$ 85,112.75
520 - District Clerk Archive Fund	\$ 6,071.66	\$ 143.82	\$ -	\$ -	\$ 6,215.48
523 - County Jury Fee Fund	\$ 1,068.74	\$ 659.81	\$ -	\$ -	\$ 1,728.55
524 - County Jury Fund	\$ 13,780.44	\$ 9,148.45	\$ 3,336.00	\$ -	\$ 19,592.89
525 - Court Reporter Services Fund	\$ 22,799.61	\$ 22,952.43	\$ 18,577.25	\$ -	\$ 27,174.79
526 - County Law Library Fund	\$ 59,953.58	\$ 32,516.45	\$ 14,272.48	\$ -	\$ 78,197.55
527 - Language Access Fund	\$ 2,644.78	\$ 6,365.35	\$ -	\$ -	\$ 9,010.13
536 - Courthouse Security Fund	\$ 16,836.36	\$ 30,649.46	\$ 73,149.31	\$ 44,741.00	\$ 19,077.51
537 - Justice Courts Security Fund	\$ 60,539.35	\$ 4,821.41	\$ 2,084.49	\$ -	\$ 63,276.27
538 - JP Truancy Prevention and Diversion	\$ 49,030.75	\$ 11,053.44	\$ -	\$ -	\$ 60,084.19
539 - County Speciality Court Programs	\$ 18,577.67	\$ 4,364.08	\$ -	\$ -	\$ 22,941.75
550 - Justice Courts Technology Fund	\$ 85,810.24	\$ 12,731.38	\$ 11,220.14	\$ -	\$ 87,321.48
551 - County and District Courts Technology Fund	\$ 2,387.69	\$ 858.26	\$ -	\$ -	\$ 3,245.95
552- Child Abuse Prevention Fund	\$ 2,372.79	\$ 403.41	\$ -	\$ -	\$ 2,776.20
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 18,044.84	\$ 18,044.84	\$ -	\$ -
561 - Pretrial Intervention Program Fund	\$ 144,261.40	\$ 14,945.44	\$ 1,240.66	\$ -	\$ 157,966.18
562 - District Attorney Forfeiture Fund	\$ 215,850.16	\$ 19,073.58	\$ 3,438.03	\$ -	\$ 231,485.71
563 - District Attorney Hot Check Fee Fund	\$ 42.00	\$ 501.00	\$ 255.39	\$ -	\$ 287.61
574 - Sheriff Forfeiture Fund	\$ 531,481.45	\$ 84,440.90	\$ 59,606.95	\$ -	\$ 556,315.40
576 - Sheriff Inmate Medical Fund	\$ 63,047.41	\$ 4,337.31	\$ -	\$ -	\$ 67,384.72
577 - DOJ-Equitable Sharing Fund	\$ 467,578.21	\$ 19,609.15	\$ -	\$ -	\$ 487,187.36
578 - Sheriff Commissary Fund	\$ 428,371.65	\$ 119,183.24	\$ 28,808.05	\$ -	\$ 518,746.84
583 - Elections Equipment Fund	\$ 32,024.59	\$ 59,560.82	\$ 6,092.50	\$ -	\$ 85,492.91
584 - Tax Assessor Elections Service Contract Fund	\$ 68,067.48	\$ 8,096.12	\$ 6,196.32	\$ -	\$ 69,967.28
589 - Tax Assessor Special Inventory Fee Fund	\$ 97.40	\$ 0.71	\$ -	\$ -	\$ 98.11
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 4,708,845.69	\$ 4,708,845.69	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 87,155.32	\$ 3,508.58	\$ 8,165.60	\$ -	\$ 82,498.30
641 - Juvenile Grant State Aid Fund	\$ -	\$ 313,036.49	\$ 313,036.49	\$ -	\$ -
645 - Juvenile HGAC Services Grant	\$ -	\$ 8,675.00	\$ 8,675.00	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 377,678.03	\$ 1,139,621.48	\$ 1,050,660.83	\$ (30,983.77)	\$ 435,654.91
616 - Adult Probation-Court Services Fund	\$ -	\$ 134,923.37	\$ 160,925.07	\$ 26,001.70	\$ -
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 82,929.94	\$ 83,188.63	\$ 258.69	\$ -
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 25,327.14	\$ 30,050.52	\$ 4,723.38	\$ -
701 - Retiree Health Insurance Fund	\$ 2,113,684.49	\$ 87,832.83	\$ -	\$ -	\$ 2,201,517.32
802 - Walker County Public Safety Communications Cente	\$ 1,227,576.78	\$ 1,226,335.05	\$ 1,056,542.42	\$ -	\$ 1,397,369.41
	6,953,688.24	9,611,953.93	8,247,050.23	44,741.00	8,363,332.94
	\$ 40,261,275.20	\$ 50,279,155.12	\$ 41,808,231.14	\$ -	\$ 48,732,199.18



Cash and Investments Report
For the Month Ended June 30, 2024
Transactions Posted as of July 23, 2024
For the Fiscal Year Ending September 30, 2024

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 2,863,799.83	\$ 202,352.32	\$ 9,163,480.53	\$ 1,410,642.89	\$ 6,413,712.20	\$ 20,053,987.77
192 - Debt Service Fund	38,369.78	-	1,509,152.94	-	-	\$ 1,547,522.72
220 - Road & Bridge	660.98	-	5,530,448.01	-	-	\$ 5,531,108.99
301 - Walker County EMS Fund	153,376.64	68,251.25	3,801,258.80	66,779.34	175,109.61	\$ 4,264,775.64
180 - Public Safety Seized Money Fund	-	-	55,990.77	-	-	\$ 55,990.77
185 - General Fund - Healthy County Initiative Fund	810.20	-	18,570.94	-	-	\$ 19,381.14
	3,057,017.43	270,603.57	20,078,901.99	1,477,422.23	6,588,821.81	31,472,767.03
Projects						
105 - General Projects Fund	8,144.87	-	4,318,474.58	887,220.09	353,323.90	5,567,163.44
115 - General Capital Projects Fund	-	-	5,989,598.85	-	-	5,989,598.85
119- ARP Funds	-	575,955.83	-	-	-	\$ 575,955.83
Grants/Other Funds						
186 - State Sheriff Grant	-	-	507,614.58	-	-	507,614.58
187 - State CDAGrant	-	-	150,938.98	-	-	150,938.98
473- SO Auto Task Force Grant	(22,870.86)	-	-	-	-	(22,870.86)
474 - CDA Victims Grant	(21,366.71)	-	-	-	-	(21,366.71)
481 - Jag Grants	(4,666.05)	-	-	-	-	(4,666.05)
488 - CDBG Grants	(64,494.37)	-	-	-	-	(64,494.37)
511 - County Records Management and Preservation	4,939.75	-	-	-	-	4,939.75
512 - County Records Preservation II Fund	2,856.77	-	67,327.76	-	-	70,184.53
515 - County Clerk Records Management and Preserv	14,924.12	-	283,527.29	73,136.14	-	371,587.55
516 - County Clerk Records Archive Fund	53,022.92	-	310,154.94	-	-	363,177.86
517 - Court Facilities Fund	24,338.99	-	31,256.69	-	-	55,595.68
518 - District Clerk Records Preservation	35,747.33	-	47,192.33	-	-	82,939.66
519 - District Clerk Rider Fund	26,940.55	-	62,760.16	-	-	89,700.71
520 - District Clerk Archive Fund	6,215.48	-	-	-	-	6,215.48
523 - County Jury Fee Fund	1,728.55	-	-	-	-	1,728.55
524 - County Jury Fund	14,383.45	-	5,209.44	-	-	19,592.89
525 - Court Reporter Services Fund	20,571.90	-	10,418.89	-	-	30,990.79
526 - County Law Library Fund	27,557.73	-	51,255.92	-	-	78,813.65
527 - Language Access Fund	9,010.13	-	-	-	-	9,010.13
536 - Courthouse Security Fund	19,077.51	-	-	-	-	19,077.51
537 - Justice Courts Security Fund	14,980.31	-	50,060.45	-	-	65,040.76
538 - JP Truancy Prevention and Diversion	55,755.82	-	4,328.37	-	-	60,084.19
539 - County Specialty Court Revenues Fund	11,935.10	-	11,006.65	-	-	22,941.75
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	5,445.39	-	81,876.09	-	-	87,321.48
551 - County and District Courts Technology Fund	2,344.26	-	901.69	-	-	3,245.95
552 - Child Abuse Prevention Fund	2,776.20	-	-	-	-	2,776.20
560 - District Attorney Prosecutors Supplement Fund	2,861.04	-	-	-	-	2,861.04
561 - Pretrial Intervention Program Fund	3,748.60	-	154,217.58	-	-	157,966.18
562 - District Attorney Forfeiture Fund	5,596.02	-	226,537.73	-	-	232,133.75
563 - District Attorney Hot Check Fee Fund	287.61	-	-	-	-	287.61
574 - Sheriff Forfeiture Fund	3.56	936.06	560,352.04	-	-	561,291.66
576 - Sheriff Inmate Medical Fund	17,680.42	-	49,704.30	-	-	67,384.72
577 - DOJ-Equitable Sharing Fund	507.39	-	460,256.57	26,423.40	-	487,187.36
578 - Sheriff Commissary Fund	26,899.64	-	490,953.53	-	-	517,853.17
583 - Elections Equipment Fund	85,492.91	-	-	-	-	85,492.91
584 - Tax Assessor Elections Service Contract Fund	9,612.75	-	60,354.53	-	-	69,967.28
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	17.95	-	-	98.11
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	(880,188.52)	-	-	-	-	(880,188.52)
640 - Juvenile Grant Fund (Title IVE)	1,969.08	-	80,571.22	-	-	82,540.30
641 - Juvenile Grant State Aid Fund	134,584.55	-	-	-	-	134,584.55
645 - Juvenile Services - HGAC Grant	(5,780.00)	-	-	-	-	(5,780.00)
701 - Retiree Health Insurance Fund	0.00	-	872,480.67	1,329,036.65	-	2,201,517.32
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	169,885.82	30.00	143,308.34	127,485.22	-	440,709.38
616 - Adult Probation-Court Services Fund	43,570.68	-	-	-	-	43,570.68
617 - Adult Probation-Substance Abuse Services Fund	23,849.17	-	-	-	-	23,849.17
618 - Pretrial Diversion	7,421.90	-	-	-	-	7,421.90
802 - Walker County Public Safety Communications C	78,685.15	-	1,347,189.89	-	-	1,425,875.04
810 - Agency Fund - LEOSE Training Funds	74,123.56	-	-	-	-	74,123.56
	42,045.76	966.06	6,139,129.05	1,556,081.41	0.00	7,738,222.28
	\$ 3,107,208.06	\$ 847,525.46	\$ 36,526,104.47	\$ 3,920,723.73	\$ 6,942,145.71	\$ 51,343,707.43



Cash and Investments Report
As of June 30, 2024
 Transactions Posted as of July 23, 2024

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 881,813.70	\$ 276,660.87	\$ -	\$ 1,158,474.57
851 Agency Fund - District Clerk	\$ 1,171,971.49	\$ -	\$ 572,387.86	\$ 1,744,359.35
852 Agency Fund - Criminal District Attorney	\$ 2,292.07	\$ -	\$ -	\$ 2,292.07
853 Agency Fund - Tax Assessor	\$ 738,318.47	\$ -	\$ -	\$ 738,318.47
854 Agency Fund - Sheriff	\$ 99,282.26	\$ -	\$ -	\$ 99,282.26
855 Agency Fund - Juvenile	\$ 1,054.57	\$ -	\$ -	\$ 1,054.57
856 Agency Fund - County Treasurer Jury	\$ 208.26	\$ -	\$ -	\$ 208.26
857 Agency Fund - Justice of Peace Precinct 4	\$ 6,760.50	\$ -	\$ -	\$ 6,760.50
858 Agency Fund - Adult Probation	\$ 3,051.06	\$ -	\$ -	\$ 3,051.06
	\$ 2,904,752.38	\$ 276,660.87	\$ 572,387.86	\$ 3,753,801.11



Walker County, Texas
Financial Information-Ledger Balances
Balance Sheet Accounts
and Changes in Fund Balance
Unadjusted and Unaudited Information
As of the Month Ended June 30, 2024
For the Fiscal Year Ending September 30, 2024

Posted as of July 23, 2024

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
Assets				
Cash Disbursement Accounts	2,863,799.83	\$ -	\$ 38,369.78	\$ 660.98
Cash in Bank - Other than Disbursement Accounts	202,352.32	\$ -	\$ -	\$ -
Cash Equivalent Texpool	9,163,480.53	55,990.77	1,509,152.94	5,530,448.01
Cash Equivalent MBIA	1,410,642.89	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	6,413,712.20	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,045,534.43	-	70,357.60	-
Accounts Receivable/Billings to Others	64,683.96	-	-	2,173.78
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	22,228.50	-	-	-
Due from Others	47,646.42	-	-	168.40
Due from Other Governments	901,865.55	-	-	-
Prepaid Expenditures	54,941.00	-	-	-
Total Assets	22,190,887.63	55,990.77	1,617,880.32	5,533,451.17
Liabilities				
Accounts Payable	742,003.32	-	1,196,583.77	453,144.39
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	134,564.28	-	-	-
Due to Other Funds	-	-	-	1,000.00
Due to Others	43,491.87	55,990.77	-	0.01
Payroll, Accrued Payroll and Employee Benefits Payable	1,977,710.84	-	-	-
Deferred Revenues	935,651.39	-	62,384.79	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	3,833,421.70	55,990.77	1,258,968.56	454,144.40
Fund Balance Information				
Total Revenues-Fiscal Year to date	27,441,508.68	-	1,387,248.78	6,274,150.57
Total Expenses-Fiscal Year to date	(20,786,810.55)	(.00)	(1,373,167.54)	(5,936,912.50)
Excess (Deficit) of Revenues Over (Under) Expenditures	6,654,698.13	-	14,081.24	337,238.07
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	600,000.00
Transfers to Other Funds	(644,741.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	(644,741.00)	-	-	600,000.00
Net Change in Fund Balance-Fiscal Year to Date	6,009,957.13	-	14,081.24	937,238.07
Fund Balance at Beginning of Year	12,347,508.80	-	344,830.52	4,142,068.70
Fund Balance End of Reporting Period	18,357,465.93	-	358,911.76	5,079,306.77
Total Liabilities and Fund Balance	\$ 22,190,887.63	\$ 55,990.77	\$ 1,617,880.32	\$ 5,533,451.17



Posted as of July 23, 2024

	301	105	115	119
	EMS	General Projects	General Capital Projects	Covid 19 Relief Fund
Assets				
Cash Disbursement Accounts	\$ 153,376.64	\$ 8,144.87	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ 68,251.25	\$ -	\$ -	\$ 575,955.83
Cash Equivalent Texpool	3,801,258.80	4,318,474.58	5,989,598.85	-
Cash Equivalent MBIA	66,779.34	887,220.09	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	175,109.61	353,323.90	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	919,351.02	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	1,211.00	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	5,185,337.66	5,567,163.44	5,989,598.85	575,955.83
Liabilities				
Accounts Payable	170,694.63	91,496.81	285,544.72	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	216,518.98	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	387,213.61	91,496.81	285,544.72	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,980,781.76	312,513.69	234,703.26	34,305.35
Total Expenses-Fiscal Year to date	(3,905,584.41)	(858,917.97)	(285,544.72)	(413,756.40)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,075,197.35	(546,404.28)	(50,841.46)	(379,451.05)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,075,197.35	(546,404.28)	(50,841.46)	(379,451.05)
Fund Balance at Beginning of Year	3,722,926.70	6,022,070.91	5,754,895.59	955,406.88
Fund Balance End of Reporting Period	4,798,124.05	5,475,666.63	5,704,054.13	575,955.83
Total Liabilities and Fund Balance	\$ 5,185,337.66	\$ 5,567,163.44	\$ 5,989,598.85	\$ 575,955.83



Posted as of July 23, 2024

	185 Healthy County Initiative	186.187 Senate Bill 22	511 County Records	512 County Records II -Digitize
Assets				
Cash Disbursement Accounts	\$ 810.20	\$ -	\$ 4,939.75	\$ 2,856.77
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	18,570.94	658,553.56	-	67,327.76
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	19,381.14	658,553.56	4,939.75	70,184.53
Liabilities				
Accounts Payable	-	144.70	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	21,228.50	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	21,373.20	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	1,989.10	785,925.61	1,942.53	2,928.09
Total Expenses-Fiscal Year to date	(486.82)	(148,745.25)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,502.28	637,180.36	1,942.53	2,928.09
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,502.28	637,180.36	1,942.53	2,928.09
Fund Balance at Beginning of Year	17,878.86	-	2,997.22	67,256.44
Fund Balance End of Reporting Period	19,381.14	637,180.36	4,939.75	70,184.53
Total Liabilities and Fund Balance	\$ 19,381.14	\$ 658,553.56	\$ 4,939.75	\$ 70,184.53



Posted as of July 23, 2024

	515 County Clerk Records	516 County Clerk Archive Fund	517 Court Facilities Fund	518 District Clerk Records
Assets				
Cash Disbursement Accounts	\$ 14,924.12	\$ 53,022.92	\$ 24,338.99	\$ 35,747.33
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	283,527.29	310,154.94	31,256.69	47,192.33
Cash Equivalent MBIA	73,136.14	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	371,587.55	363,177.86	55,595.68	82,939.66
Liabilities				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	94,025.26	77,965.77	19,059.65	21,754.43
Total Expenses-Fiscal Year to date	(76,242.74)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	17,782.52	77,965.77	19,059.65	21,754.43
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	17,782.52	77,965.77	19,059.65	21,754.43
Fund Balance at Beginning of Year	353,805.03	285,212.09	36,536.03	61,185.23
Fund Balance End of Reporting Period	371,587.55	363,177.86	55,595.68	82,939.66
Total Liabilities and Fund Balance	\$ 371,587.55	\$ 363,177.86	\$ 55,595.68	\$ 82,939.66



Posted as of July 23, 2024

	519 District Clerk Rider Fund	520 District Clerk Archive Fund	523 Jury Fund	524 Court Jury Fund
Assets				
Cash Disbursement Accounts	\$ 26,940.55	\$ 6,215.48	\$ 1,728.55	\$ 14,383.45
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	62,760.16	-	-	5,209.44
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	89,700.71	6,215.48	1,728.55	19,592.89
Liabilities				
Accounts Payable	4,587.96	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	4,587.96	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	64,802.85	143.82	659.81	9,148.45
Total Expenses-Fiscal Year to date	(27,596.27)	(.00)	(.00)	(3,336.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	37,206.58	143.82	659.81	5,812.45
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	37,206.58	143.82	659.81	5,812.45
Fund Balance at Beginning of Year	47,906.17	6,071.66	1,068.74	13,780.44
Fund Balance End of Reporting Period	85,112.75	6,215.48	1,728.55	19,592.89
Total Liabilities and Fund Balance	\$ 89,700.71	\$ 6,215.48	\$ 1,728.55	\$ 19,592.89



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	525 Court Reporter Service Fund	526 Law Library	527 Language Access Fund	536 Courthouse Security
Assets				
Cash Disbursement Accounts	\$ 20,571.90	\$ 27,557.73	\$ 9,010.13	\$ 19,077.51
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	10,418.89	51,255.92	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	30,990.79	78,813.65	9,010.13	19,077.51
Liabilities				
Accounts Payable	3,816.00	616.10	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	3,816.00	616.10	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	22,952.43	32,516.45	6,365.35	30,649.46
Total Expenses-Fiscal Year to date	(18,577.25)	(14,272.48)	(.00)	(73,149.31)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,375.18	18,243.97	6,365.35	(42,499.85)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	44,741.00
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	44,741.00
Net Change in Fund Balance-Fiscal Year to Date	4,375.18	18,243.97	6,365.35	2,241.15
Fund Balance at Beginning of Year	22,799.61	59,953.58	2,644.78	16,836.36
Fund Balance End of Reporting Period	27,174.79	78,197.55	9,010.13	19,077.51
Total Liabilities and Fund Balance	\$ 30,990.79	\$ 78,813.65	\$ 9,010.13	\$ 19,077.51



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	537 Justice Courts Security	538 JP Truancy Prevention/Diversion	539 Speciality Court Programs	540 US Forest Fire Suppression
Assets				
Cash Disbursement Accounts	\$ 14,980.31	\$ 55,755.82	\$ 11,935.10	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	50,060.45	4,328.37	11,006.65	17,354.47
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	65,040.76	60,084.19	22,941.75	17,354.47
Liabilities				
Accounts Payable	1,764.49	-	-	17,354.47
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	1,764.49	-	-	17,354.47
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,821.41	11,053.44	4,364.08	-
Total Expenses-Fiscal Year to date	(2,084.49)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	2,736.92	11,053.44	4,364.08	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	2,736.92	11,053.44	4,364.08	-
Fund Balance at Beginning of Year	60,539.35	49,030.75	18,577.67	-
Fund Balance End of Reporting Period	63,276.27	60,084.19	22,941.75	-
Total Liabilities and Fund Balance	\$ 65,040.76	\$ 60,084.19	\$ 22,941.75	\$ 17,354.47



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	550 Justice Courts Technology	551 County/District Court Technology	552 Child Abuse Prevention Fund	560 Prosecutor Supplement
Assets				
Cash Disbursement Accounts	\$ 5,445.39	\$ 2,344.26	\$ 2,776.20	\$ 2,861.04
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	81,876.09	901.69	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	(185.01)
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	87,321.48	3,245.95	2,776.20	2,676.03
Liabilities				
Accounts Payable	-	-	-	434.39
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	2,241.64
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	2,676.03
Fund Balance Information				
Total Revenues-Fiscal Year to date	12,731.38	858.26	403.41	18,044.84
Total Expenses-Fiscal Year to date	(11,220.14)	(.00)	(.00)	(18,044.84)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,511.24	858.26	403.41	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,511.24	858.26	403.41	-
Fund Balance at Beginning of Year	85,810.24	2,387.69	2,372.79	-
Fund Balance End of Reporting Period	87,321.48	3,245.95	2,776.20	-
Total Liabilities and Fund Balance	\$ 87,321.48	\$ 3,245.95	\$ 2,776.20	\$ 2,676.03



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	561 Diversion Fund	562 District Attorney Forfeiture	563 Hot Check	574 Sheriff Forfeiture
Assets				
Cash Disbursement Accounts	\$ 3,748.60	\$ 5,596.02	\$ 287.61	\$ 3.56
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ 936.06
Cash Equivalent Texpool	154,217.58	226,537.73	-	560,352.04
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	157,966.18	232,133.75	287.61	561,291.66
Liabilities				
Accounts Payable	-	648.04	-	4,976.26
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	648.04	-	4,976.26
Fund Balance Information				
Total Revenues-Fiscal Year to date	14,945.44	19,073.58	501.00	84,440.90
Total Expenses-Fiscal Year to date	(1,240.66)	(3,438.03)	(255.39)	(59,606.95)
Excess (Deficit) of Revenues Over (Under) Expenditures	13,704.78	15,635.55	245.61	24,833.95
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	13,704.78	15,635.55	245.61	24,833.95
Fund Balance at Beginning of Year	144,261.40	215,850.16	42.00	531,481.45
Fund Balance End of Reporting Period	157,966.18	231,485.71	287.61	556,315.40
Total Liabilities and Fund Balance	\$ 157,966.18	\$ 232,133.75	\$ 287.61	\$ 561,291.66



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	576 Sheriff Inmate Medical	577 DOJ Equitable Sharing	578 Sheriff Commissary	583 Election Equipment
Assets				
Cash Disbursement Accounts	\$ 17,680.42	\$ 507.39	\$ 26,899.64	\$ 85,492.91
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	49,704.30	460,256.57	490,953.53	-
Cash Equivalent MBIA	-	26,423.40	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	9,140.00	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	67,384.72	487,187.36	526,993.17	85,492.91
Liabilities				
Accounts Payable	-	-	8,246.33	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	8,246.33	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,337.31	19,609.15	119,183.24	59,560.82
Total Expenses-Fiscal Year to date	(.00)	(.00)	(28,808.05)	(6,092.50)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,337.31	19,609.15	90,375.19	53,468.32
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	4,337.31	19,609.15	90,375.19	53,468.32
Fund Balance at Beginning of Year	63,047.41	467,578.21	428,371.65	32,024.59
Fund Balance End of Reporting Period	67,384.72	487,187.36	518,746.84	85,492.91
Total Liabilities and Fund Balance	\$ 67,384.72	\$ 487,187.36	\$ 526,993.17	\$ 85,492.91



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	584 Election Services Fund	589 Inventory Tax	590 ERRP Fund	471.472.482 HGAC Grants
Assets				
Cash Disbursement Accounts	\$ 9,612.75	\$ 80.16	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	60,354.53	17.95	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	69,967.28	98.11	-	-
Liabilities				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	8,096.12	0.71	-	-
Total Expenses-Fiscal Year to date	(6,196.32)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,899.80	0.71	-	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,899.80	0.71	-	-
Fund Balance at Beginning of Year	68,067.48	97.40	-	-
Fund Balance End of Reporting Period	69,967.28	98.11	-	-
Total Liabilities and Fund Balance	\$ 69,967.28	\$ 98.11	\$ -	\$ -



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	486.487.488	489	481.483.484.473.474	485
	CDBG	Fire	Other	Homeland Security
	Grants	ProtectionGrant	Grants	Grants
Assets				
Cash Disbursement Accounts	\$ (64,494.37)	\$ -	\$ (48,903.62)	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	44,237.57	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	70,904.57	-	4,666.05	-
Prepaid Expenditures	-	-	-	-
Total Assets	6,410.20	-	(0.00)	-
Liabilities				
Accounts Payable	6,410.20	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	6,410.20	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	192,595.87	-	135,457.44	-
Total Expenses-Fiscal Year to date	(192,595.87)	(.00)	(135,457.44)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	-	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance End of Reporting Period	-	-	-	-
Total Liabilities and Fund Balance	\$ 6,410.20	\$ -	\$ -	\$ -



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	601 SPU Grants Allocations	640-648 Juvenile Probation	701 Retiree Health Insurance Fund
Assets			
Cash Disbursement Accounts	\$ (880,188.52)	\$ 130,773.63	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	80,571.22	872,480.67
Cash Equivalent MBIA	-	-	1,329,036.65
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	-	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable/Billings to Others	1,013,349.58	-	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	(102.17)	6,410.00	-
Due from Other Governments	-	-	-
Prepaid Expenditures	-	-	-
Total Assets	133,058.89	217,754.85	2,201,517.32
Liabilities			
Accounts Payable	133,058.89	672.00	-
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	-
Due to Other Funds	-	-	-
Due to Others	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-
Deferred Revenues	-	134,584.55	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	133,058.89	135,256.55	-
Fund Balance Information			
Total Revenues-Fiscal Year to date	4,708,845.69	325,220.07	87,832.83
Total Expenses-Fiscal Year to date	(4,708,845.69)	(329,877.09)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	(4,657.02)	87,832.83
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	(4,657.02)	87,832.83
Fund Balance at Beginning of Year	-	87,155.32	2,113,684.49
Fund Balance End of Reporting Period	-	82,498.30	2,201,517.32
Total Liabilities and Fund Balance	\$ 133,058.89	\$ 217,754.85	\$ 2,201,517.32



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	Subtotal County Funds	615-618 Adult Probation	802 Central Dispatch	810 LEOSE Training
Assets				
Cash Disbursement Accounts	\$ 2,709,671.78	\$ 244,727.57	\$ 78,685.15	\$ 74,123.56
Cash in Bank - Other than Disbursement Accounts	\$ 847,495.46	\$ 30.00	\$ -	\$ -
Cash Equivalent Texpool	\$ 35,035,606.24	143,308.34	1,347,189.89	-
Cash Equivalent MBIA	\$ 3,793,238.51	127,485.22	-	-
Cash Equivalent DWS	\$ -	-	-	-
Cash Equivalent - Wells Fargo	\$ 6,942,145.71	-	-	-
Cash Equivalent Deferred Revenue	\$ -	-	-	-
Certificate of Deposit	\$ -	-	-	-
Cash Other	\$ -	-	-	-
Taxes Receivable	\$ 1,115,892.03	-	-	-
Accounts Receivable/Billings to Others	\$ 1,133,584.89	-	-	-
Accounts Receivable - EMS Billings	\$ 919,351.02	-	-	-
Due from Other Funds	\$ 22,228.50	-	-	-
Due from Others	\$ 55,148.64	-	-	-
Due from Other Governments	\$ 977,436.17	-	-	-
Prepaid Expenditures	\$ 54,941.00	-	-	-
Total Assets	53,606,739.95	515,551.13	1,425,875.04	74,123.56
Liabilities				
Accounts Payable	\$ 3,122,197.47	5,410.91	28,505.63	640.00
Retainage Payable	\$ -	-	-	-
Due to Other Governments/State Agencies	\$ 134,564.28	-	-	-
Due to Other Funds	\$ 22,228.50	-	-	-
Due to Others	\$ 99,482.65	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	\$ 1,977,710.84	-	-	-
Deferred Revenues	\$ 1,351,381.35	74,485.31	-	-
Agency Accounts Due to Others	\$ -	-	-	73,483.56
Total Liabilities	6,707,565.09	79,896.22	28,505.63	74,123.56
Fund Balance Information				
Total Revenues-Fiscal Year to date	\$ 47,670,018.14	1,382,801.93	1,226,335.05	-
Total Expenses-Fiscal Year to date	\$ 39,426,863.67	(1,324,825.05)	(1,056,542.42)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	8,243,154.47	57,976.88	169,792.63	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	\$ 644,741.00	30,983.77	-	-
Transfers to Other Funds	\$ 644,741.00	(30,983.77)	(.00)	(.00)
Issue of Certificates of Obligation	\$ -	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	8,243,154.47	57,976.88	169,792.63	-
Fund Balance at Beginning of Year	\$ 38,656,020.39	377,678.03	1,227,576.78	-
Fund Balance End of Reporting Period	46,899,174.86	435,654.91	1,397,369.41	-
Total Liabilities and Fund Balance	\$ 53,606,739.95	\$ 515,551.13	\$ 1,425,875.04	\$ 74,123.56



Posted as of July 23, 2024

	CERTZ	Total All Funds
Assets		
Cash Disbursement Accounts	\$ -	\$ 3,107,208.06
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ 847,525.46
Cash Equivalent Texpool	-	\$ 36,526,104.47
Cash Equivalent MBIA	-	\$ 3,920,723.73
Cash Equivalent DWS	-	\$ -
Cash Equivalent - Wells Fargo	-	\$ 6,942,145.71
Cash Equivalent Deferred Revenue		\$ -
Certificate of Deposit	-	\$ -
Cash Other	-	\$ -
Taxes Receivable	-	\$ 1,115,892.03
Accounts Receivable/Billings to Others	-	\$ 1,133,584.89
Accounts Receivable - EMS Billings	-	\$ 919,351.02
Due from Other Funds	-	\$ 22,228.50
Due from Others	-	\$ 55,148.64
Due from Other Governments	-	\$ 977,436.17
Prepaid Expenditures	-	\$ 54,941.00
Total Assets	-	55,622,289.68
Liabilities		
Accounts Payable	-	\$ 3,156,754.01
Retainage Payable	-	\$ -
Due to Other Governments/State Agencies	-	\$ 134,564.28
Due to Other Funds	-	\$ 22,228.50
Due to Others	-	\$ 99,482.65
Payroll, Accrued Payroll and Employee Benefits Payable	-	\$ 1,977,710.84
Deferred Revenues	-	\$ 1,425,866.66
Agency Accounts Due to Others	-	\$ 73,483.56
Total Liabilities	-	6,890,090.50
Fund Balance Information		
Total Revenues-Fiscal Year to date	-	\$ 50,279,155.12
Total Expenses-Fiscal Year to date	(.00)	\$ 41,808,231.14
Excess (Deficit) of Revenues Over (Under) Expenditures	-	\$ 8,470,923.98
Other Sources (Uses) of Funds		
Transfers In From Other Funds	-	\$ 675,724.77
Transfers to Other Funds	(.00)	\$ 675,724.77
Issue of Certificates of Obligation	-	\$ -
Total Other Financing Sources (Uses)	-	\$ -
Net Change in Fund Balance-Fiscal Year to Date	-	\$ 8,470,923.98
Fund Balance at Beginning of Year	-	\$ 40,261,275.20
Fund Balance End of Reporting Period	-	48,732,199.18
Total Liabilities and Fund Balance	\$ -	\$ 55,622,289.68



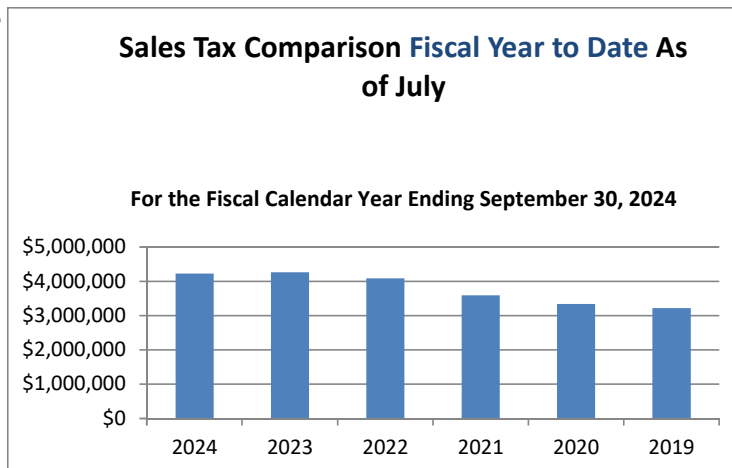
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
October	0.83%	\$ 430,494.33	\$ 426,935.35	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99	\$ 339,514.51
November	-1.90%	\$ 468,234.02	\$ 477,305.48	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77	\$ 365,595.48
December	-2.65%	\$ 392,041.05	\$ 402,702.70	\$ 368,467.73	\$ 311,632.44	\$ 282,270.19	\$ 323,873.04
January	3.39%	\$ 409,880.44	\$ 396,438.25	\$ 386,864.04	\$ 345,810.13	\$ 297,832.83	\$ 263,748.83
February	-3.07%	\$ 490,724.88	\$ 506,247.91	\$ 488,772.53	\$ 402,950.76	\$ 410,854.29	\$ 377,316.70
March	-1.74%	\$ 398,234.30	\$ 405,269.07	\$ 391,919.74	\$ 328,566.37	\$ 353,527.33	\$ 311,788.03
April	-4.15%	\$ 365,474.29	\$ 381,310.61	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31	\$ 296,140.87
May	-7.70%	\$ 451,281.87	\$ 488,946.95	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78	\$ 355,687.53
June	10.90%	\$ 439,983.80	\$ 396,747.98	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08	\$ 302,439.53
July	-0.01%	\$ 386,063.63	\$ 386,095.96	\$ 401,984.02	\$ 349,935.05	\$ 322,571.05	\$ 285,622.64
August		\$ -	\$ 443,842.79	\$ 480,257.68	\$ 434,731.20	\$ 393,734.55	\$ 339,087.66
September		\$ -	\$ 398,269.21	\$ 398,673.98	\$ 369,724.46	\$ 328,146.29	\$ 330,366.78
		\$ 4,232,412.61	\$ 5,110,112.26	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46	\$ 3,891,181.60

This time last year	\$ 4,268,000.26
% Change	-0.83%

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

Fiscal Year to Date	\$ 4,232,412.61	\$ 4,268,000.26	\$ 4,092,902.47	\$ 3,596,166.72	\$ 3,337,859.62	\$ 3,221,727.16
Budgeted this Fiscal Year	\$ 5,250,000.00	83.52%	82.32%	81.72%	82.22%	82.80%
Pct Received This FY	80.6%					





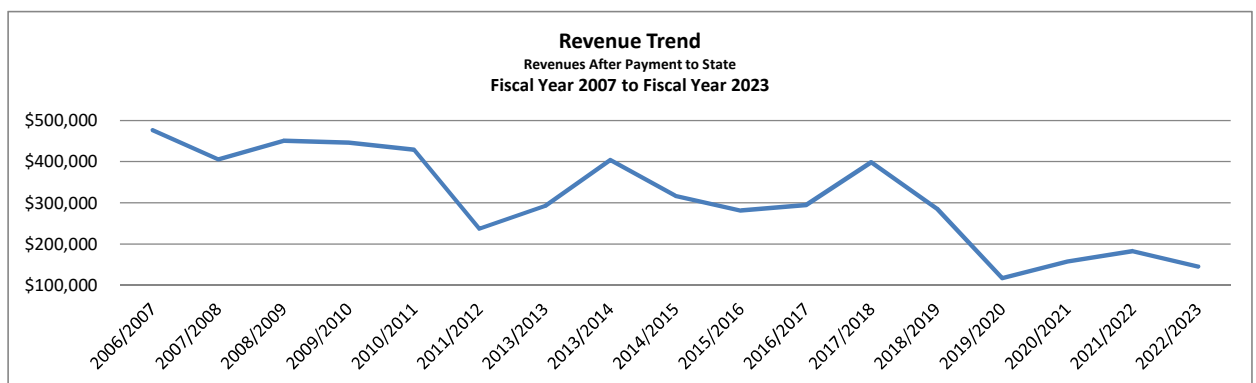
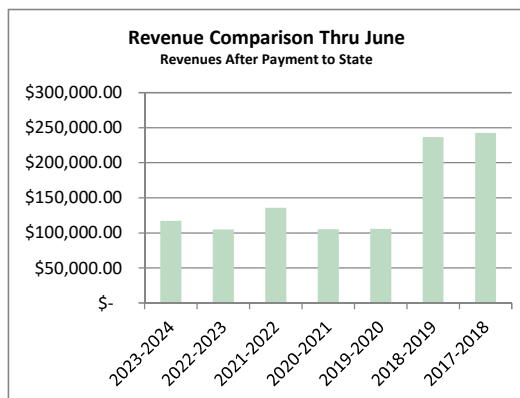
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2023-2024	Pd to State	Fiscal Year 2023-2024	Fiscal Year 2022-2023	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018
October	\$ 13,558.00	\$ (1,724.50)	\$ 11,833.50	\$ 14,148.00	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20
November	\$ 15,969.00	\$ (192.00)	\$ 15,777.00	\$ 10,261.00	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70
December	\$ 15,011.00	\$ (1,762.00)	\$ 13,249.00	\$ 14,158.00	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30
January	\$ 19,405.90	\$ (2,487.00)	\$ 16,918.90	\$ 11,120.00	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90
February	\$ 13,207.00	\$ (105.00)	\$ 13,102.00	\$ 13,788.50	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90
March	\$ 10,598.00	\$ (835.00)	\$ 9,763.00	\$ 12,517.00	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05
April	\$ 14,263.00	\$ (2,330.50)	\$ 11,932.50	\$ 5,693.50	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50
May	\$ 15,285.00	\$ (2,230.50)	\$ 13,054.50	\$ 9,258.00	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80
June	\$ 13,250.00	\$ (1,775.50)	\$ 11,474.50	\$ 13,738.00	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90
July	\$ -	\$ -	\$ -	\$ 10,420.50	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20
August	\$ -	\$ -	\$ -	\$ 14,957.50	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20
September	\$ -	\$ -	\$ -	\$ 15,360.50	\$ 13,837.50	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80
	\$ 130,546.90	\$ (13,442.00)	\$ 117,104.90	\$ 145,420.50	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45

Allocated to Weigh Station Improv.	\$ -	This time last year	\$104,682.00
Allocated to Road and Bridge	\$ 117,104.90	% Change	11.90%

Fiscal Year to Date \$130,546.90 \$ (13,442.00) \$ 117,104.90 \$ 104,682.00 \$ 135,997.30 \$ 105,447.85 \$ 105,933.60 \$ 236,559.67 \$ 242,815.25



Budget for FY 20223/2024

	From Tax rate	County Road and Bridge Operations	Weigh Station Support / Personnel
Justice of Peace Pct 4	\$ 63,019.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ 34,284.00
Weigh Station Personnel	\$ -	\$ -	\$ 25,416.00
Road and Bridge Operations	\$ -	\$ 150,000.00	
	\$ 98,206.00	\$ 150,000.00	\$ 59,700.00



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101-General Fund						
11101-Revenues-General Fund						
Current Ad Valorem Taxes						
101.40110.11101-Current Ad Valorem Taxes	(19,607,128)	(19,607,128)	(18,887,673.97)	0.00	(719,454.03)	96.33 %
Total Current Ad Valorem Taxes	(19,607,128)	(19,607,128)	(18,887,673.97)	0.00	(719,454.03)	96.33 %
Delinquent Ad Valorem Taxes						
101.40120.11101-Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(296,966.85)	0.00	(83,033.15)	78.15 %
Total Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(296,966.85)	0.00	(83,033.15)	78.15 %
Ad Valorem Penalty and Interest						
101.40130.11101-Penalties and Interest-Ad Va	(320,000)	(320,000)	(293,105.14)	0.00	(26,894.86)	91.60 %
Total Ad Valorem Penalty and Interest	(320,000)	(320,000)	(293,105.14)	0.00	(26,894.86)	91.60 %
Sales Tax						
101.40400.11101-Sales Tax	(5,250,000)	(5,250,000)	(3,846,348.98)	0.00	(1,403,651.02)	73.26 %
Total Sales Tax	(5,250,000)	(5,250,000)	(3,846,348.98)	0.00	(1,403,651.02)	73.26 %
Other Taxes						
101.40500.11101-Payment In Lieu of Taxes	(44,800)	(44,800)	(60,241.00)	0.00	15,441.00	134.47 %
101.40501.11101-Property Taxes-Other(VIT)	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
101.40510.11101-Mixed Beverage Tax	(119,500)	(119,500)	(102,373.26)	0.00	(17,126.74)	85.67 %
Total Other Taxes	(189,300)	(189,300)	(162,614.26)	0.00	(26,685.74)	85.90 %
Intergovernmental Revenues						
101.42410.11101-Intergovernmental Funds-Loa	(314,285)	(314,285)	(298,340.00)	0.00	(15,945.00)	94.93 %
101.42460.11101-Central Appraisal District	0	0	(34,694.27)	0.00	34,694.27	0.00 %
Total Intergovernmental Revenues	(314,285)	(314,285)	(333,034.27)	0.00	18,749.27	105.97 %
Fees of Office/Charges for Service						
101.43010.11101-Fees of Office/Charges for S	(58,000)	(58,000)	(57,960.69)	0.00	(39.31)	99.93 %
Total Fees of Office/Charges for Service	(58,000)	(58,000)	(57,960.69)	0.00	(39.31)	99.93 %
Interest Income						
101.48011.11101-Interest-Capital Projects	(173,200)	(173,200)	0.00	0.00	(173,200.00)	0.00 %
Total Interest Income	(173,200)	(173,200)	0.00	0.00	(173,200.00)	0.00 %
Other Revenue						
101.48110.11101-Other Revenue	(70,000)	(70,000)	(33,581.34)	0.00	(36,418.66)	47.97 %
101.48170.11101-Opioid Abatement	0	0	(11,275.21)	0.00	11,275.21	0.00 %
101.48200.11101-Insurance Refunds/Credits	0	0	(19,734.81)	0.00	19,734.81	0.00 %
Total Other Revenue	(70,000)	(70,000)	(64,591.36)	0.00	(5,408.64)	92.27 %
Department 11101 Totals	(26,361,913)	(26,361,913)	(23,942,295.52)	0.00	(2,419,617.48)	90.82 %
15010-County Judge						
Fees of Office/Charges for Service						
101.43010.15010-Fees of Office/Charges for S	0	0	(2,400.00)	0.00	2,400.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,400.00)	0.00	2,400.00	-∞
Department 15010 Totals	0	0	(2,400.00)	0.00	2,400.00	-∞



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15020-County Judge - IT Operations						
Fees of Office/Charges for Service						
101.43010.15020-Fees of Office/Charges for S	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Department 15020 Totals	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
15050-County Clerk						
Fees of Office/Charges for Service						
101.43010.15050-Fees of Office/Charges for S	(350,000)	(350,000)	(251,007.17)	0.00	(98,992.83)	71.72 %
101.43599.15050-Cash Short and Over	0	0	(12.00)	0.00	12.00	0.00 %
101.43700.15050-Supplemental Guardianship Fe	0	0	(4,980.00)	0.00	4,980.00	0.00 %
Total Fees of Office/Charges for Service	(350,000)	(350,000)	(255,999.17)	0.00	(94,000.83)	73.14 %
Courts Costs						
101.47040.15050-TimePmt10%-Court Improvement	0	0	(659.95)	0.00	659.95	0.00 %
Total Courts Costs	0	0	(659.95)	0.00	659.95	-∞
Other Revenue						
101.48110.15050-Other Revenue	0	0	(920.25)	0.00	920.25	0.00 %
Total Other Revenue	0	0	(920.25)	0.00	920.25	-∞
Department 15050 Totals	(350,000)	(350,000)	(257,579.37)	0.00	(92,420.63)	73.59 %
16010-Voter Registration						
Fees of Office/Charges for Service						
101.43010.16010-Fees of Office/Charges for S	0	0	(108.00)	0.00	108.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(108.00)	0.00	108.00	-∞
Department 16010 Totals	0	0	(108.00)	0.00	108.00	-∞
16020-Elections						
Intergovernmental Revenues						
101.42410.16020-Intergovernmental Funds-Loca	(20,000)	(20,000)	(34,068.81)	0.00	14,068.81	170.34 %
Total Intergovernmental Revenues	(20,000)	(20,000)	(34,068.81)	0.00	14,068.81	170.34 %
Department 16020 Totals	(20,000)	(20,000)	(34,068.81)	0.00	14,068.81	170.34 %
17010-County Facilities						
Building Use Charges and Rentals						
101.46040.17010-WCHA Utilities Reimbursement	(6,000)	(6,000)	(4,500.00)	0.00	(1,500.00)	75.00 %
101.46050.17010-DPS Annex Buildings Use	0	0	(1,434.01)	0.00	1,434.01	0.00 %
Total Building Use Charges and Rentals	(6,000)	(6,000)	(5,934.01)	0.00	(65.99)	98.90 %
Department 17010 Totals	(6,000)	(6,000)	(5,934.01)	0.00	(65.99)	98.90 %
17020-Facilities-Justice Center Municipal Allocation						
Intergovernmental Revenues						
101.42410.17020-Intergovernmental Funds-Loca	(10,983)	(10,983)	(6,647.02)	0.00	(4,335.98)	60.52 %
Total Intergovernmental Revenues	(10,983)	(10,983)	(6,647.02)	0.00	(4,335.98)	60.52 %
Department 17020 Totals	(10,983)	(10,983)	(6,647.02)	0.00	(4,335.98)	60.52 %



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19010-Centralized Costs						
Other Revenue						
101.48110.19010-Other Revenue	0	0	(1.00)	0.00	1.00	0.00 %
Total Other Revenue	0	0	(1.00)	0.00	1.00	-∞
Department 19010 Totals	0	0	(1.00)	0.00	1.00	-∞
20010-County Auditor						
Fees of Office/Charges for Service						
101.43010.20010-Fees of Office/Charges for S	(42,152)	(42,152)	(42,366.23)	0.00	214.23	100.51 %
Total Fees of Office/Charges for Service	(42,152)	(42,152)	(42,366.23)	0.00	214.23	100.51 %
Department 20010 Totals	(42,152)	(42,152)	(42,366.23)	0.00	214.23	100.51 %
20020-County Treasurer						
Fees of Office/Charges for Service						
101.43599.20020-Cash Short and Over	0	0	(1.00)	0.00	1.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1.00)	0.00	1.00	-∞
Interest Income						
101.48010.20020-Interest	(600,000)	(600,000)	(793,404.93)	0.00	193,404.93	132.23 %
Total Interest Income	(600,000)	(600,000)	(793,404.93)	0.00	193,404.93	132.23 %
Other Revenue						
101.48110.20020-Other Revenue	0	0	(456.98)	0.00	456.98	0.00 %
Total Other Revenue	0	0	(456.98)	0.00	456.98	-∞
Department 20020 Totals	(600,000)	(600,000)	(793,862.91)	0.00	193,862.91	132.31 %
20030-County Treasurer - Collections						
Fees of Office/Charges for Service						
101.43010.20030-Fees of Office/Charges for S	(2,800)	(2,800)	(1,895.76)	0.00	(904.24)	67.71 %
Total Fees of Office/Charges for Service	(2,800)	(2,800)	(1,895.76)	0.00	(904.24)	67.71 %
Department 20030 Totals	(2,800)	(2,800)	(1,895.76)	0.00	(904.24)	67.71 %
21010-Vehicle Registration						
Other Taxes						
101.40510.21010-Mixed Beverage Tax	(12,000)	(12,000)	(8,625.00)	0.00	(3,375.00)	71.88 %
Total Other Taxes	(12,000)	(12,000)	(8,625.00)	0.00	(3,375.00)	71.88 %
Fees of Office/Charges for Service						
101.43010.21010-Fees of Office/Charges for S	(500)	(500)	(278.31)	0.00	(221.69)	55.66 %
Total Fees of Office/Charges for Service	(500)	(500)	(278.31)	0.00	(221.69)	55.66 %
Vehicle Registration						
101.44100.21010-Vehicle Registration Commiss	(1,000,000)	(1,000,000)	(1,029,532.37)	0.00	29,532.37	102.95 %
101.44210.21010-Certificates of Title	(74,000)	(74,000)	(45,255.00)	0.00	(28,745.00)	61.16 %
Total Vehicle Registration	(1,074,000)	(1,074,000)	(1,074,787.37)	0.00	787.37	100.07 %
Department 21010 Totals	(1,086,500)	(1,086,500)	(1,083,690.68)	0.00	(2,809.32)	99.74 %
30010-Courts-Central Costs						
Intergovernmental Revenues						
101.42010.30010-State Funds	(8,000)	(8,000)	(11,859.22)	0.00	3,859.22	148.24 %
101.42030.30010-State Funds-Indigent Defense	(52,924)	(52,924)	(12,343.75)	0.00	(40,580.25)	23.32 %
101.42040.30010-State Funds-Capital Murder	0	(12,796)	(12,796.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	(60,924)	Q-2573,720	(36,998.97)	0.00	(36,721.03)	50.19 %



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Fees of Office/Charges for Service						
101.43010.30010-Fees of Office/Charges for S	0	0	(15.41)	0.00	15.41	0.00 %
101.43740.30010-Bond Fees-General Fund	0	0	(2,000.00)	0.00	2,000.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,015.41)	0.00	2,015.41	-∞
Courts Costs						
101.47041.30010-JudicialSupportFee .60 Distr	0	0	(7.37)	0.00	7.37	0.00 %
101.47042.30010-JudicialSupportFee .60 Court	0	0	(1.54)	0.00	1.54	0.00 %
101.47050.30010-JudicialSupportFee .60 Justi	0	0	(109.50)	0.00	109.50	0.00 %
Total Courts Costs	0	0	(118.41)	0.00	118.41	-∞
Department 30010 Totals	(60,924)	(73,720)	(39,132.79)	0.00	(34,587.21)	53.08 %
30020-County Court at Law						
Intergovernmental Revenues						
101.42010.30020-State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Fees of Office/Charges for Service						
101.43010.30020-Fees of Office/Charges for S	(20,000)	(20,000)	(15,064.95)	0.00	(4,935.05)	75.32 %
Total Fees of Office/Charges for Service	(20,000)	(20,000)	(15,064.95)	0.00	(4,935.05)	75.32 %
Courts Costs						
101.47020.30020-Court Costs	(5,500)	(5,500)	(3,040.18)	0.00	(2,459.82)	55.28 %
101.47030.30020-Court Costs - Attorney Fees	(17,000)	(17,000)	(15,115.33)	0.00	(1,884.67)	88.91 %
101.47040.30020-TimePmt10%-Court Improvement	0	0	(583.17)	0.00	583.17	0.00 %
Total Courts Costs	(22,500)	(22,500)	(18,738.68)	0.00	(3,761.32)	83.28 %
Fines and Forfeitures						
101.47800.30020-Bond Forfeitures	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
Total Fines and Forfeitures	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
Department 30020 Totals	(151,500)	(151,500)	(96,803.63)	0.00	(54,696.37)	63.90 %
30030-12th Judicial District Court						
Intergovernmental Revenues						
101.42410.30030-Intergovernmental Funds-Loca	(69,609)	(69,609)	(52,408.40)	0.00	(17,200.60)	75.29 %
Total Intergovernmental Revenues	(69,609)	(69,609)	(52,408.40)	0.00	(17,200.60)	75.29 %
Fees of Office/Charges for Service						
101.43010.30030-Fees of Office/Charges for S	(1,600)	(1,600)	(656.99)	0.00	(943.01)	41.06 %
Total Fees of Office/Charges for Service	(1,600)	(1,600)	(656.99)	0.00	(943.01)	41.06 %
Courts Costs						
101.47020.30030-Court Costs	(4,000)	(4,000)	(1,744.86)	0.00	(2,255.14)	43.62 %
101.47030.30030-Court Costs - Attorney Fees	(10,000)	(10,000)	(13,783.53)	0.00	3,783.53	137.84 %
101.47040.30030-TimePmt10%-Court Improvement	0	0	(734.68)	0.00	734.68	0.00 %
Total Courts Costs	(14,000)	(14,000)	(16,263.07)	0.00	2,263.07	116.16 %
Department 30030 Totals	(85,209)	(85,209)	(69,328.46)	0.00	(15,880.54)	81.36 %
30040-278th Judicial District Court						
Intergovernmental Revenues						
101.42410.30040-Intergovernmental Funds-Loca	(56,347)	(56,347)	(40,333.07)	0.00	(16,013.93)	71.58 %
Total Intergovernmental Revenues	(56,347)	(56,347)	(40,333.07)	0.00	(16,013.93)	71.58 %



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Fees of Office/Charges for Service						
101.43010.30040-Fees of Office/Charges for S	(1,000)	(1,000)	(684.83)	0.00	(315.17)	68.48 %
Total Fees of Office/Charges for Service	(1,000)	(1,000)	(684.83)	0.00	(315.17)	68.48 %
Courts Costs						
101.47020.30040-Court Costs	(2,500)	(2,500)	(1,554.28)	0.00	(945.72)	62.17 %
101.47030.30040-Court Costs - Attorney Fees	(9,000)	(9,000)	(12,700.91)	0.00	3,700.91	141.12 %
101.47040.30040-TimePmt10%-Court Improvement	0	0	(411.23)	0.00	411.23	0.00 %
Total Courts Costs	(11,500)	(11,500)	(14,666.42)	0.00	3,166.42	127.53 %
Department 30040 Totals	(68,847)	(68,847)	(55,684.32)	0.00	(13,162.68)	80.88 %
30050-Courts-Pretrial Bond Supervision						
Fees of Office/Charges for Service						
101.43010.30050-Fees of Office/Charges for S	(600)	(600)	(548.00)	0.00	(52.00)	91.33 %
Total Fees of Office/Charges for Service	(600)	(600)	(548.00)	0.00	(52.00)	91.33 %
Department 30050 Totals	(600)	(600)	(548.00)	0.00	(52.00)	91.33 %
31010-District Clerk						
Fees of Office/Charges for Service						
101.43010.31010-Fees of Office/Charges for S	(97,000)	(97,000)	(71,617.21)	0.00	(25,382.79)	73.83 %
101.43599.31010-Cash Short and Over	0	0	(1,032.00)	0.00	1,032.00	0.00 %
Total Fees of Office/Charges for Service	(97,000)	(97,000)	(72,649.21)	0.00	(24,350.79)	74.90 %
Courts Costs						
101.47040.31010-TimePmt10%-Court Improvement	0	0	(47.32)	0.00	47.32	0.00 %
Total Courts Costs	0	0	(47.32)	0.00	47.32	-∞
Department 31010 Totals	(97,000)	(97,000)	(72,696.53)	0.00	(24,303.47)	74.94 %
32010-Criminal District Attorney						
Intergovernmental Revenues						
101.42010.32010-State Funds	0	(18,030)	(4,507.60)	0.00	(13,522.40)	25.00 %
101.42020.32010-State Longevity Pay	(6,155)	(6,155)	(6,915.00)	0.00	760.00	112.35 %
Total Intergovernmental Revenues	(6,155)	(24,185)	(11,422.60)	0.00	(12,762.40)	47.23 %
Fees of Office/Charges for Service						
101.43010.32010-Fees of Office/Charges for S	0	0	(10.00)	0.00	10.00	0.00 %
101.43040.32010-CDA Prosecutor Local Court C	(2,800)	(2,800)	(1,380.14)	0.00	(1,419.86)	49.29 %
Total Fees of Office/Charges for Service	(2,800)	(2,800)	(1,390.14)	0.00	(1,409.86)	49.65 %
Department 32010 Totals	(8,955)	(26,985)	(12,812.74)	0.00	(14,172.26)	47.48 %
33010-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
101.43010.33010-Fees of Office/Charges for S	(35,000)	(35,000)	(35,146.83)	0.00	146.83	100.42 %
101.43599.33010-Cash Short and Over	0	0	133.00	0.00	(133.00)	0.00 %
Total Fees of Office/Charges for Service	(35,000)	(35,000)	(35,013.83)	0.00	13.83	100.04 %
Courts Costs						
101.47040.33010-TimePmt10%-Court Improvement	0	0	(1,743.30)	0.00	1,743.30	0.00 %
Total Courts Costs	0	0	(1,743.30)	0.00	1,743.30	-∞
Department 33010 Totals	(35,000)	(35,000)	(36,757.13)	0.00	1,757.13	105.02 %



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33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
101.43010.33020-Fees of Office/Charges for S	(15,000)	(15,000)	(16,432.86)	0.00	1,432.86	109.55 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(16,432.86)	0.00	1,432.86	109.55 %
Courts Costs						
101.47040.33020-TimePmt10%-Court Improvement	0	0	(327.20)	0.00	327.20	0.00 %
Total Courts Costs	0	0	(327.20)	0.00	327.20	-∞
Department 33020 Totals	(15,000)	(15,000)	(16,760.06)	0.00	1,760.06	111.73 %
33030-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
101.43010.33030-Fees of Office/Charges for S	(15,000)	(15,000)	(12,390.04)	0.00	(2,609.96)	82.60 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(12,390.04)	0.00	(2,609.96)	82.60 %
Courts Costs						
101.47040.33030-TimePmt10%-Court Improvement	0	0	(348.78)	0.00	348.78	0.00 %
Total Courts Costs	0	0	(348.78)	0.00	348.78	-∞
Department 33030 Totals	(15,000)	(15,000)	(12,738.82)	0.00	(2,261.18)	84.93 %
33040-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
101.43010.33040-Fees of Office/Charges for S	(60,000)	(60,000)	(50,382.54)	0.00	(9,617.46)	83.97 %
Total Fees of Office/Charges for Service	(60,000)	(60,000)	(50,382.54)	0.00	(9,617.46)	83.97 %
Courts Costs						
101.47040.33040-TimePmt10%-Court Improvement	0	0	(1,354.00)	0.00	1,354.00	0.00 %
Total Courts Costs	0	0	(1,354.00)	0.00	1,354.00	-∞
Department 33040 Totals	(60,000)	(60,000)	(51,736.54)	0.00	(8,263.46)	86.23 %
36010-Juvenile Probation Support - General Fund						
Fees of Office/Charges for Service						
101.43750.36010-Probation Fees - General Fun	(5,000)	(5,000)	(2,842.00)	0.00	(2,158.00)	56.84 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	(2,842.00)	0.00	(2,158.00)	56.84 %
Department 36010 Totals	(5,000)	(5,000)	(2,842.00)	0.00	(2,158.00)	56.84 %
41010-Sheriff						
Intergovernment Revenues-Federal						
101.42360.41010-Grants-Homeland Security-Fed	0	(59,589)	(49,461.61)	0.00	(10,127.39)	83.00 %
101.42622.41010-Federal Funds - HIDTA	0	0	(8,306.70)	0.00	8,306.70	0.00 %
Total Intergovernment Revenues-Federal	0	(59,589)	(57,768.31)	0.00	(1,820.69)	96.94 %
Fees of Office/Charges for Service						
101.43010.41010-Fees of Office/Charges for S	(10,000)	(10,000)	(8,212.84)	0.00	(1,787.16)	82.13 %
101.43050.41010-Copies	0	0	(214.00)	0.00	214.00	0.00 %
101.43740.41010-Bond Fees-General Fund	(2,400)	(2,400)	(1,944.00)	0.00	(456.00)	81.00 %
Total Fees of Office/Charges for Service	(12,400)	(12,400)	(10,370.84)	0.00	(2,029.16)	83.64 %
Other Revenue						
101.48200.41010-Insurance Refunds/Credits	0	(7,598)	(7,598.81)	0.00	0.81	100.01 %
Total Other Revenue	0	(7,598)	(7,598.81)	0.00	0.81	100.01 %
Department 41010 Totals	(12,400)	(79,587)	(75,737.96)	0.00	(3,849.04)	95.16 %



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41030-Sheriff Estray						
Fees of Office/Charges for Service						
101.43010.41030-Fees of Office/Charges for S	(2,830)	(2,830)	(2,516.58)	0.00	(313.42)	88.93 %
Total Fees of Office/Charges for Service	(2,830)	(2,830)	(2,516.58)	0.00	(313.42)	88.93 %
Department 41030 Totals	(2,830)	(2,830)	(2,516.58)	0.00	(313.42)	88.93 %
44001-Constables Central						
Fees of Office/Charges for Service						
101.43020.44001-Serving Papers	(135,000)	(135,000)	(109,465.52)	0.00	(25,534.48)	81.09 %
Total Fees of Office/Charges for Service	(135,000)	(135,000)	(109,465.52)	0.00	(25,534.48)	81.09 %
Department 44001 Totals	(135,000)	(135,000)	(109,465.52)	0.00	(25,534.48)	81.09 %
44010-Constable Precinct 1						
Fees of Office/Charges for Service						
101.43010.44010-Fees of Office/Charges for S	0	0	(5.00)	0.00	5.00	0.00 %
101.43020.44010-Serving Papers	0	0	(6,900.00)	0.00	6,900.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(6,905.00)	0.00	6,905.00	-∞
Department 44010 Totals	0	0	(6,905.00)	0.00	6,905.00	-∞
44020-Constable Precinct 2						
Fees of Office/Charges for Service						
101.43010.44020-Fees of Office/Charges for S	0	0	(5.00)	0.00	5.00	0.00 %
101.43020.44020-Serving Papers	0	0	(8,700.00)	0.00	8,700.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(8,705.00)	0.00	8,705.00	-∞
Department 44020 Totals	0	0	(8,705.00)	0.00	8,705.00	-∞
44030-Constable Precinct 3						
Fees of Office/Charges for Service						
101.43010.44030-Fees of Office/Charges for S	0	0	(30.00)	0.00	30.00	0.00 %
101.43020.44030-Serving Papers	0	0	(3,700.00)	0.00	3,700.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(3,730.00)	0.00	3,730.00	-∞
Department 44030 Totals	0	0	(3,730.00)	0.00	3,730.00	-∞
44040-Constable Precinct 4						
Fees of Office/Charges for Service						
101.43010.44040-Fees of Office/Charges for S	0	0	(25,147.32)	0.00	25,147.32	0.00 %
101.43020.44040-Serving Papers	0	0	(8,800.00)	0.00	8,800.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(33,947.32)	0.00	33,947.32	-∞
Other Revenue						
101.48160.44040-Grant-NRA	0	0	(3,597.60)	0.00	3,597.60	0.00 %
Total Other Revenue	0	0	(3,597.60)	0.00	3,597.60	-∞
Department 44040 Totals	0	0	(37,544.92)	0.00	37,544.92	-∞
46010-Emergency Operations						
Other Revenue						
101.48200.46010-Insurance Refunds/Credits	0	(1,449)	(1,449.25)	0.00	0.25	100.02 %
Total Other Revenue	0	(1,449)	(1,449.25)	0.00	0.25	100.02 %
Department 46010 Totals	0	(1,449)	(1,449.25)	0.00	0.25	100.02 %



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50010-County Jail						
Intergovernmental Revenues						
101.42010.50010-State Funds	0	0	(854.00)	0.00	854.00	0.00 %
Total Intergovernmental Revenues	0	0	(854.00)	0.00	854.00	-∞
Intergovernment Revenues-Federal						
101.42620.50010-Federal Funds	0	0	(13,954.98)	0.00	13,954.98	0.00 %
Total Intergovernment Revenues-Federal	0	0	(13,954.98)	0.00	13,954.98	-∞
Fees of Office/Charges for Service						
101.43010.50010-Fees of Office/Charges for S	0	0	(305.00)	0.00	305.00	0.00 %
101.43060.50010-Coin Phones	(112,000)	(112,000)	(78,821.32)	0.00	(33,178.68)	70.38 %
Total Fees of Office/Charges for Service	(112,000)	(112,000)	(79,126.32)	0.00	(32,873.68)	70.65 %
Department 50010 Totals	(112,000)	(112,000)	(93,935.30)	0.00	(18,064.70)	83.87 %
50020-County Jail Inmate Medical Cost Center						
Fees of Office/Charges for Service						
101.43400.50020-Charges to Hospital District	(69,420)	(69,420)	(52,065.00)	0.00	(17,355.00)	75.00 %
101.43401.50020-WCHD-True Up	0	0	(36,788.94)	0.00	36,788.94	0.00 %
101.43410.50020-In-Clinic Doctor Visits	(15,000)	(15,000)	(7,980.00)	0.00	(7,020.00)	53.20 %
Total Fees of Office/Charges for Service	(84,420)	(84,420)	(96,833.94)	0.00	12,413.94	114.70 %
Department 50020 Totals	(84,420)	(84,420)	(96,833.94)	0.00	12,413.94	114.70 %
50110-Adult Probation Support- General Fund						
Fees of Office/Charges for Service						
101.43010.50110-Fees of Office/Charges for S	0	(13,562)	(28,162.00)	0.00	14,600.00	207.65 %
Total Fees of Office/Charges for Service	0	(13,562)	(28,162.00)	0.00	14,600.00	207.65 %
Department 50110 Totals	0	(13,562)	(28,162.00)	0.00	14,600.00	207.65 %
61020-Planning and Development						
Licenses and Permits						
101.41020.61020-Licenses and Permits	(425,000)	(425,000)	(267,782.26)	0.00	(157,217.74)	63.01 %
101.41030.61020-OSSF Fees	(60,000)	(60,000)	(57,910.00)	0.00	(2,090.00)	96.52 %
Total Licenses and Permits	(485,000)	(485,000)	(325,692.26)	0.00	(159,307.74)	67.15 %
Fees of Office/Charges for Service						
101.43010.61020-Fees of Office/Charges for S	0	0	(140.00)	0.00	140.00	0.00 %
101.43599.61020-Cash Short and Over	0	0	(0.62)	0.00	0.62	0.00 %
Total Fees of Office/Charges for Service	0	0	(140.62)	0.00	140.62	-∞
Department 61020 Totals	(485,000)	(485,000)	(325,832.88)	0.00	(159,167.12)	67.18 %
Fund 101 Totals	(29,927,033)	(30,040,057)	(27,441,508.68)	0.00	(2,598,548.32)	91.35 %
105-General Projects Fund						
11105-Revenues-General Projects Fund						
Intergovernment Revenues-Federal						
105.42710.11105-Disaster Relief Funds	0	0	(79,959.46)	0.00	79,959.46	0.00 %
Total Intergovernment Revenues-Federal	0	0	(79,959.46)	0.00	79,959.46	-∞



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Interest Income						
105.48010.11105-Interest	(150,000)	(150,000)	(232,554.23)	0.00	82,554.23	155.04 %
Total Interest Income	(150,000)	(150,000)	(232,554.23)	0.00	82,554.23	155.04 %
Department 11105 Totals	(150,000)	(150,000)	(312,513.69)	0.00	162,513.69	208.34 %
Fund 105 Totals	(150,000)	(150,000)	(312,513.69)	0.00	162,513.69	208.34 %
115-General Capital Projects Fund						
11115-General Capital Projects Revenues						
Intergovernment Revenues-Federal						
115.42710.11115-Disaster Relief Funds	0	(1,000,000)	0.00	0.00	(1,000,000.00)	0.00 %
Total Intergovernment Revenues-Federal	0	(1,000,000)	0.00	0.00	(1,000,000.00)	0.00 %
Interest Income						
115.48010.11115-Interest	0	0	(234,703.26)	0.00	234,703.26	0.00 %
Total Interest Income	0	0	(234,703.26)	0.00	234,703.26	-∞
Department 11115 Totals	0	(1,000,000)	(234,703.26)	0.00	(765,296.74)	23.47 %
Fund 115 Totals	0	(1,000,000)	(234,703.26)	0.00	(765,296.74)	23.47 %
119-ARP Relief/Recovery Fund						
11119-Revenues-Recovery Fund						
Interest Income						
119.48010.11119-Interest	0	0	(34,305.35)	0.00	34,305.35	0.00 %
Total Interest Income	0	0	(34,305.35)	0.00	34,305.35	-∞
Department 11119 Totals	0	0	(34,305.35)	0.00	34,305.35	-∞
185-Healthy County Initiative Fund						
11185-Revenues-Healthy County Initiative						
Interest Income						
185.48010.11185-Interest	(300)	(300)	(729.10)	0.00	429.10	243.03 %
Total Interest Income	(300)	(300)	(729.10)	0.00	429.10	243.03 %
Other Revenue						
185.48110.11185-Other Revenue	0	0	(1,260.00)	0.00	1,260.00	0.00 %
Total Other Revenue	0	0	(1,260.00)	0.00	1,260.00	-∞
Department 11185 Totals	(300)	(300)	(1,989.10)	0.00	1,689.10	663.03 %
Fund 185 Totals	(300)	(300)	(1,989.10)	0.00	1,689.10	663.03 %
186-State Sheriff Grant						
11186-Revenues-Sheriff SB22 Grant						
Intergovernmental Revenues						
186.42010.11186-State Funds	0	(500,000)	(500,000.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	0	(500,000)	(500,000.00)	0.00	0.00	100.00 %



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Interest Income						
186.48010.11186-Interest	0	0	(7,614.58)	0.00	7,614.58	0.00 %
Total Interest Income	0	0	(7,614.58)	0.00	7,614.58	-∞
Department 11186 Totals	0	(500,000)	(507,614.58)	0.00	7,614.58	101.52 %
Fund 186 Totals	0	(500,000)	(507,614.58)	0.00	7,614.58	101.52 %
187-StateCDAGrant						
11187-Revenues-CDA SB22 Grant						
Intergovernmental Revenues						
187.42010.11187-State Funds	0	(275,000)	(275,000.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	0	(275,000)	(275,000.00)	0.00	0.00	100.00 %
Interest Income						
187.48010.11187-Interest	0	0	(3,311.03)	0.00	3,311.03	0.00 %
Total Interest Income	0	0	(3,311.03)	0.00	3,311.03	-∞
Department 11187 Totals	0	(275,000)	(278,311.03)	0.00	3,311.03	101.20 %
Fund 187 Totals	0	(275,000)	(278,311.03)	0.00	3,311.03	101.20 %
192-Debt Service Fund						
11192-Revenues-Debt Service Fund						
Current Ad Valorem Taxes						
192.40110.11192-Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,315,972.92)	0.00	158,469.92	113.69 %
Total Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,315,972.92)	0.00	158,469.92	113.69 %
Delinquent Ad Valorem Taxes						
192.40120.11192-Delinquent Ad Valorem Taxes	(22,000)	(22,000)	(18,578.50)	0.00	(3,421.50)	84.45 %
Total Delinquent Ad Valorem Taxes	(22,000)	(22,000)	(18,578.50)	0.00	(3,421.50)	84.45 %
Ad Valorem Penalty and Interest						
192.40130.11192-Penalties and Interest-Ad Va	(19,000)	(19,000)	(17,644.87)	0.00	(1,355.13)	92.87 %
Total Ad Valorem Penalty and Interest	(19,000)	(19,000)	(17,644.87)	0.00	(1,355.13)	92.87 %
Interest Income						
192.48010.11192-Interest	(20,000)	(20,000)	(35,052.49)	0.00	15,052.49	175.26 %
Total Interest Income	(20,000)	(20,000)	(35,052.49)	0.00	15,052.49	175.26 %
Department 11192 Totals	(1,218,503)	(1,218,503)	(1,387,248.78)	0.00	168,745.78	113.85 %
Fund 192 Totals	(1,218,503)	(1,218,503)	(1,387,248.78)	0.00	168,745.78	113.85 %
220-Road and Bridge Fund						
11220-Revenues-Road and Bridge Fund						
Current Ad Valorem Taxes						
220.40110.11220-Current Ad Valorem Taxes	(4,782,929)	(4,782,929)	(4,640,060.08)	0.00	(142,868.92)	97.01 %
Total Current Ad Valorem Taxes	(4,782,929)	(4,782,929)	(4,640,060.08)	0.00	(142,868.92)	97.01 %
Intergovernmental Revenues						
220.42010.11220-State Funds	(99,300)	(99,300)	(100,127.08)	0.00	827.08	100.83 %
Total Intergovernmental Revenues	(99,300)	(99,300)	(100,127.08)	0.00	827.08	100.83 %



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Intergovernment Revenues-Federal						
220.42630.11220-US Forest Service	(120,000)	(120,000)	(7,403.26)	0.00	(112,596.74)	6.17 %
Total Intergovernment Revenues-Federal	(120,000)	(120,000)	(7,403.26)	0.00	(112,596.74)	6.17 %
Road and Bridge Fees						
220.44510.11220-Road and Bridge Fees	(530,250)	(530,250)	(381,660.00)	0.00	(148,590.00)	71.98 %
Total Road and Bridge Fees	(530,250)	(530,250)	(381,660.00)	0.00	(148,590.00)	71.98 %
License Fee Registration						
220.44610.11220-License Fee Registration	(360,000)	(360,000)	(359,990.00)	0.00	(10.00)	100.00 %
Total License Fee Registration	(360,000)	(360,000)	(359,990.00)	0.00	(10.00)	100.00 %
Fines and Forfeitures						
220.47601.11220-JP #1 Fines	(90,000)	(90,000)	(81,753.01)	0.00	(8,246.99)	90.84 %
220.47602.11220-JP #2 Fines	(30,000)	(30,000)	(29,989.35)	0.00	(10.65)	99.96 %
220.47603.11220-JP #3 Fines	(31,000)	(31,000)	(24,601.55)	0.00	(6,398.45)	79.36 %
220.47604.11220-JP #4 Fines	(75,000)	(75,000)	(60,427.96)	0.00	(14,572.04)	80.57 %
220.47606.11220-License and Weight Fines	(150,000)	(150,000)	(117,104.90)	0.00	(32,895.10)	78.07 %
220.47610.11220-County Court at Law Fines	(75,000)	(75,000)	(42,668.77)	0.00	(32,331.23)	56.89 %
220.47622.11220-District Courts Fines	(75,000)	(75,000)	(78,458.20)	0.00	3,458.20	104.61 %
Total Fines and Forfeitures	(526,000)	(526,000)	(435,003.74)	0.00	(90,996.26)	82.70 %
Interest Income						
220.48010.11220-Interest	(117,000)	(117,000)	(185,037.71)	0.00	68,037.71	158.15 %
Total Interest Income	(117,000)	(117,000)	(185,037.71)	0.00	68,037.71	158.15 %
Tranfers In						
220.49901.11220-Transfer from General Fund	(600,000)	(600,000)	(600,000.00)	0.00	0.00	100.00 %
220.49940.11220-Transfer from General Fund-S	0	(1,000,000)	0.00	0.00	(1,000,000.00)	0.00 %
Total Tranfers In	(600,000)	(1,600,000)	(600,000.00)	0.00	(1,000,000.00)	37.50 %
Department 11220 Totals	(7,135,479)	(8,135,479)	(6,709,281.87)	0.00	(1,426,197.13)	82.47 %
82200-Road and Bridge General						
Intergovernmental Revenues						
220.42350.82200-HGAC Grants - State Funds	0	(32,000)	(2,173.78)	0.00	(29,826.22)	6.79 %
Total Intergovernmental Revenues	0	(32,000)	(2,173.78)	0.00	(29,826.22)	6.79 %
Department 82200 Totals	0	(32,000)	(2,173.78)	0.00	(29,826.22)	6.79 %
82210-Road and Bridge Precinct 1						
Other Revenue						
220.48110.82210-Other Revenue	0	(417)	(11,217.25)	0.00	10,800.25	2689.99 %
Total Other Revenue	0	(417)	(11,217.25)	0.00	10,800.25	2689.99 %
Department 82210 Totals	0	(417)	(11,217.25)	0.00	10,800.25	2689.99 %
82230-Road and Bridge Precinct 3						
Other Revenue						
220.48110.82230-Other Revenue	0	(8,502)	(10,795.25)	0.00	2,293.25	126.97 %
220.48200.82230-Insurance Refunds/Credits	0	(11,864)	(5,932.42)	0.00	(5,931.58)	50.00 %
Total Other Revenue	0	(20,366)	(16,727.67)	0.00	(3,638.33)	82.14 %
Department 82230 Totals	0	(20,366)	(16,727.67)	0.00	(3,638.33)	82.14 %



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82240-Road and Bridge Precinct 4						
Intergovernment Revenues-Federal						
220.42620.82240-Federal Funds	0	(134,750)	(134,750.00)	0.00	0.00	100.00 %
Total Intergovernment Revenues-Federal	0	(134,750)	(134,750.00)	0.00	0.00	100.00 %
Department 82240 Totals	0	(134,750)	(134,750.00)	0.00	0.00	100.00 %
Fund 220 Totals	(7,135,479)	(8,323,012)	(6,874,150.57)	0.00	(1,448,861.43)	82.59 %
301-Walker County Emergency Medical Services (EMS) Fund						
11301-Revenues-Walker County EMS Fund						
Current Ad Valorem Taxes						
301.40110.11301-Current Ad Valorem Taxes	(1,995,269)	(1,995,269)	(1,935,669.16)	0.00	(59,599.84)	97.01 %
Total Current Ad Valorem Taxes	(1,995,269)	(1,995,269)	(1,935,669.16)	0.00	(59,599.84)	97.01 %
Intergovernmental Revenues						
301.42010.11301-State Funds	0	0	(14,453.00)	0.00	14,453.00	0.00 %
Total Intergovernmental Revenues	0	0	(14,453.00)	0.00	14,453.00	-∞
Fees of Office/Charges for Service						
301.43010.11301-Fees of Office/Charges for S	(1,000)	(1,000)	(2,336.50)	0.00	1,336.50	233.65 %
Total Fees of Office/Charges for Service	(1,000)	(1,000)	(2,336.50)	0.00	1,336.50	233.65 %
Ambulance Fees						
301.43800.11301-Ambulance Emergency Fees	(2,900,000)	(2,900,000)	(2,833,922.16)	0.00	(66,077.84)	97.72 %
301.43804.11301-Emergicon Billed Writeoff fr	0	0	(13,850.86)	0.00	13,850.86	0.00 %
301.43997.11301-WriteOffs Collected	(10,000)	(10,000)	(3,178.68)	0.00	(6,821.32)	31.79 %
Total Ambulance Fees	(2,910,000)	(2,910,000)	(2,850,951.70)	0.00	(59,048.30)	97.97 %
Interest Income						
301.48010.11301-Interest	(60,000)	(60,000)	(132,494.48)	0.00	72,494.48	220.82 %
Total Interest Income	(60,000)	(60,000)	(132,494.48)	0.00	72,494.48	220.82 %
Other Revenue						
301.48200.11301-Insurance Refunds/Credits	0	(36,206)	(44,876.92)	0.00	8,670.92	123.95 %
Total Other Revenue	0	(36,206)	(44,876.92)	0.00	8,670.92	123.95 %
Department 11301 Totals	(4,966,269)	(5,002,475)	(4,980,781.76)	0.00	(21,693.24)	99.57 %
Fund 301 Totals	(4,966,269)	(5,002,475)	(4,980,781.76)	0.00	(21,693.24)	99.57 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Intergovernmental Revenues						
473.42010.42080-State Funds	(101,868)	(101,868)	(73,354.61)	0.00	(28,513.39)	72.01 %
Total Intergovernmental Revenues	(101,868)	(101,868)	(73,354.61)	0.00	(28,513.39)	72.01 %
Department 42080 Totals	(101,868)	(101,868)	(73,354.61)	0.00	(28,513.39)	72.01 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Intergovernment Revenues-Federal						
474.42619.32091-Federal Funds Passed thru th	(79,411)	(79,411)	(57,436.78)	0.00	(21,974.22)	72.33 %
Total Intergovernment Revenues-Federal	(79,411)	(79,411)	(57,436.78)	0.00	(21,974.22)	72.33 %
Department 32091 Totals	(79,411)	(79,411)	(57,436.78)	0.00	(21,974.22)	72.33 %



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481-Grant-Jag						
48860-JAG Grant - 2023						
Intergovernment Revenues-Federal						
481.42620.48860-Federal Funds	(8,102)	(8,102)	(4,666.05)	0.00	(3,435.95)	57.59 %
Total Intergovernment Revenues-Federal	(8,102)	(8,102)	(4,666.05)	0.00	(3,435.95)	57.59 %
Department 48860 Totals	(8,102)	(8,102)	(4,666.05)	0.00	(3,435.95)	57.59 %
488-CDBG Grants						
62010-CDBG-GLO-Harvey						
Intergovernment Revenues-Federal						
488.42230.62010-Grant Revenue-Federal thru S	0	(736,506)	(192,595.87)	0.00	(543,910.13)	26.15 %
Total Intergovernment Revenues-Federal	0	(736,506)	(192,595.87)	0.00	(543,910.13)	26.15 %
Department 62010 Totals	0	(736,506)	(192,595.87)	0.00	(543,910.13)	26.15 %
511-County Records Management and Preservation Fund						
11511-Revenues-County Records Management and Preservation Fund						
Fees of Office/Charges for Service						
511.43010.11511-Fees of Office/Charges for S	0	0	(1,942.53)	0.00	1,942.53	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,942.53)	0.00	1,942.53	-∞
Department 11511 Totals	0	0	(1,942.53)	0.00	1,942.53	-∞
512-County Records Preservation II Fund						
11512-Revenues-County Records Preservation II Fund						
Fees of Office/Charges for Service						
512.43010.11512-Fees of Office/Charges for S	0	0	(289.84)	0.00	289.84	0.00 %
Total Fees of Office/Charges for Service	0	0	(289.84)	0.00	289.84	-∞
Interest Income						
512.48010.11512-Interest	0	0	(2,638.25)	0.00	2,638.25	0.00 %
Total Interest Income	0	0	(2,638.25)	0.00	2,638.25	-∞
Department 11512 Totals	0	0	(2,928.09)	0.00	2,928.09	-∞
Fund 512 Totals	0	0	(2,928.09)	0.00	2,928.09	-∞
515-County Clerk Records Management and Preservation Fund						
11515-Revenues-County Clerk Records Managment and Preservation Fun						
Fees of Office/Charges for Service						
515.43010.11515-Fees of Office/Charges for S	(105,000)	(105,000)	(80,204.55)	0.00	(24,795.45)	76.39 %
Total Fees of Office/Charges for Service	(105,000)	(105,000)	(80,204.55)	0.00	(24,795.45)	76.39 %
Interest Income						
515.48010.11515-Interest	(5,000)	(5,000)	(13,820.71)	0.00	8,820.71	276.41 %
Total Interest Income	(5,000)	(5,000)	(13,820.71)	0.00	8,820.71	276.41 %
Department 11515 Totals	(110,000)	(110,000)	(94,025.26)	0.00	(15,974.74)	85.48 %
Fund 515 Totals	(110,000)	(110,000)	(94,025.26)	0.00	(15,974.74)	85.48 %
516-County Clerk Records Archive Fund						
11516-Revenues-County Clerk Records Archive Fund						
Fees of Office/Charges for Service						
516.43010.11516-Fees of Office/Charges for S	(85,000)	(85,000)	(66,600.00)	0.00	(18,400.00)	78.35 %
Total Fees of Office/Charges for Service	(85,000)	(85,000)	(66,600.00)	0.00	(18,400.00)	78.35 %



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Interest Income						
516.48010.11516-Interest	(2,000)	(2,000)	(11,365.77)	0.00	9,365.77	568.29 %
Total Interest Income	(2,000)	(2,000)	(11,365.77)	0.00	9,365.77	568.29 %
Department 11516 Totals	(87,000)	(87,000)	(77,965.77)	0.00	(9,034.23)	89.62 %
Fund 516 Totals	(87,000)	(87,000)	(77,965.77)	0.00	(9,034.23)	89.62 %
517-Court Facilities Fund-SB41						
11517-Revenues-Court Facilities Fund-SB41						
Fees of Office/Charges for Service						
517.43010.11517-Fees of Office/Charges for S	(18,000)	(18,000)	0.00	0.00	(18,000.00)	0.00 %
Total Fees of Office/Charges for Service	(18,000)	(18,000)	0.00	0.00	(18,000.00)	0.00 %
Interest Income						
517.48010.11517-Interest	0	0	(1,203.99)	0.00	1,203.99	0.00 %
Total Interest Income	0	0	(1,203.99)	0.00	1,203.99	-∞
Department 11517 Totals	(18,000)	(18,000)	(1,203.99)	0.00	(16,796.01)	6.69 %
15050-County Clerk						
Fees of Office/Charges for Service						
517.43010.15050-Fees of Office/Charges for S	0	0	(7,100.00)	0.00	7,100.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(7,100.00)	0.00	7,100.00	-∞
Department 15050 Totals	0	0	(7,100.00)	0.00	7,100.00	-∞
31010-District Clerk						
Fees of Office/Charges for Service						
517.43010.31010-Fees of Office/Charges for S	0	0	(10,755.66)	0.00	10,755.66	0.00 %
Total Fees of Office/Charges for Service	0	0	(10,755.66)	0.00	10,755.66	-∞
Department 31010 Totals	0	0	(10,755.66)	0.00	10,755.66	-∞
Fund 517 Totals	(18,000)	(18,000)	(19,059.65)	0.00	1,059.65	105.89 %
518-District Clerk Records Management and Preservation Fund						
11518-Revenues-District Clerk Records Management and Preservation						
Fees of Office/Charges for Service						
518.43010.11518-Fees of Office/Charges for S	(20,000)	(20,000)	(19,905.20)	0.00	(94.80)	99.53 %
Total Fees of Office/Charges for Service	(20,000)	(20,000)	(19,905.20)	0.00	(94.80)	99.53 %
Interest Income						
518.48010.11518-Interest	(100)	(100)	(1,849.23)	0.00	1,749.23	1849.23 %
Total Interest Income	(100)	(100)	(1,849.23)	0.00	1,749.23	1849.23 %
Department 11518 Totals	(20,100)	(20,100)	(21,754.43)	0.00	1,654.43	108.23 %
Fund 518 Totals	(20,100)	(20,100)	(21,754.43)	0.00	1,654.43	108.23 %



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519-District Clerk Rider Fund						
11519-Revenues-District Clerk Rider Fund						
Intergovernmental Revenues						
519.42010.11519-State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Interest Income						
519.48010.11519-Interest	(600)	(600)	(1,802.85)	0.00	1,202.85	300.48 %
Total Interest Income	(600)	(600)	(1,802.85)	0.00	1,202.85	300.48 %
Department 11519 Totals	(84,600)	(84,600)	(64,802.85)	0.00	(19,797.15)	76.60 %
Fund 519 Totals	(84,600)	(84,600)	(64,802.85)	0.00	(19,797.15)	76.60 %
520-District Clerk Archive Fund						
11520-District Clerk Archive						
Fees of Office/Charges for Service						
520.43010.11520-Fees of Office/Charges for S	0	0	(143.82)	0.00	143.82	0.00 %
Total Fees of Office/Charges for Service	0	0	(143.82)	0.00	143.82	-∞
Department 11520 Totals	0	0	(143.82)	0.00	143.82	-∞
523-County Jury Fee Fund						
11523-Revenues-County Jury Fee Fund						
Fees of Office/Charges for Service						
523.43010.11523-Fees of Office/Charges for S	0	0	(339.76)	0.00	339.76	0.00 %
523.43720.11523-Jury Fee	0	0	(320.05)	0.00	320.05	0.00 %
Total Fees of Office/Charges for Service	0	0	(659.81)	0.00	659.81	-∞
Department 11523 Totals	0	0	(659.81)	0.00	659.81	-∞
Fund 523 Totals	0	0	(659.81)	0.00	659.81	-∞
524-County Jury Fund-SB41						
11524-Revenues-County Jury Fund-SB41						
Fees of Office/Charges for Service						
524.43010.11524-Fees of Office/Charges for S	(10,000)	(10,000)	(1,560.00)	0.00	(8,440.00)	15.60 %
Total Fees of Office/Charges for Service	(10,000)	(10,000)	(1,560.00)	0.00	(8,440.00)	15.60 %
Interest Income						
524.48010.11524-Interest	0	0	(200.66)	0.00	200.66	0.00 %
Total Interest Income	0	0	(200.66)	0.00	200.66	-∞
Department 11524 Totals	(10,000)	(10,000)	(1,760.66)	0.00	(8,239.34)	17.61 %
15050-County Clerk						
Fees of Office/Charges for Service						
524.43010.15050-Fees of Office/Charges for S	0	0	(2,010.00)	0.00	2,010.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,010.00)	0.00	2,010.00	-∞
Department 15050 Totals	0	0	(2,010.00)	0.00	2,010.00	-∞



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31010-District Clerk						
Fees of Office/Charges for Service						
524.43010.31010-Fees of Office/Charges for S	0	0	(5,377.79)	0.00	5,377.79	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,377.79)	0.00	5,377.79	-∞
Department 31010 Totals	0	0	(5,377.79)	0.00	5,377.79	-∞
Fund 524 Totals	(10,000)	(10,000)	(9,148.45)	0.00	(851.55)	91.48 %
525-Court Reporter Service Fund						
11525-Revenues-Court Reporter Service Fund						
Fees of Office/Charges for Service						
525.43010.11525-Fees of Office/Charges for S	0	0	(211.01)	0.00	211.01	0.00 %
525.43730.11525-Court Reporter Fee	(17,600)	(17,600)	(22,340.10)	0.00	4,740.10	126.93 %
Total Fees of Office/Charges for Service	(17,600)	(17,600)	(22,551.11)	0.00	4,951.11	128.13 %
Interest Income						
525.48010.11525-Interest	0	0	(401.32)	0.00	401.32	0.00 %
Total Interest Income	0	0	(401.32)	0.00	401.32	-∞
Department 11525 Totals	(17,600)	(17,600)	(22,952.43)	0.00	5,352.43	130.41 %
Fund 525 Totals	(17,600)	(17,600)	(22,952.43)	0.00	5,352.43	130.41 %
526-County Law Library Fund						
11526-Revenues-County Law Library Fund						
Fees of Office/Charges for Service						
526.43010.11526-Fees of Office/Charges for S	(33,000)	(33,000)	(31,295.66)	0.00	(1,704.34)	94.84 %
Total Fees of Office/Charges for Service	(33,000)	(33,000)	(31,295.66)	0.00	(1,704.34)	94.84 %
Interest Income						
526.48010.11526-Interest	0	0	(1,220.79)	0.00	1,220.79	0.00 %
Total Interest Income	0	0	(1,220.79)	0.00	1,220.79	-∞
Department 11526 Totals	(33,000)	(33,000)	(32,516.45)	0.00	(483.55)	98.53 %
Fund 526 Totals	(33,000)	(33,000)	(32,516.45)	0.00	(483.55)	98.53 %
527-Language Access Fund-SB41						
11527-Revenues-Language Access Fund-SB41						
Fees of Office/Charges for Service						
527.43010.11527-Fees of Office/Charges for S	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
Department 11527 Totals	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
15050-County Clerk						
Fees of Office/Charges for Service						
527.43010.15050-Fees of Office/Charges for S	0	0	(1,065.00)	0.00	1,065.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,065.00)	0.00	1,065.00	-∞
Department 15050 Totals	0	0	(1,065.00)	0.00	1,065.00	-∞
31010-District Clerk						
Fees of Office/Charges for Service						
527.43010.31010-Fees of Office/Charges for S	0	0	(1,613.35)	0.00	1,613.35	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,613.35)	0.00	1,613.35	-∞
Department 31010 Totals	0	0	(1,613.35)	0.00	1,613.35	-∞



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33010-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
527.43010.33010-Fees of Office/Charges for S	0	0	(1,122.00)	0.00	1,122.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,122.00)	0.00	1,122.00	-∞
Department 33010 Totals	0	0	(1,122.00)	0.00	1,122.00	-∞
33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
527.43010.33020-Fees of Office/Charges for S	0	0	(633.00)	0.00	633.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(633.00)	0.00	633.00	-∞
Department 33020 Totals	0	0	(633.00)	0.00	633.00	-∞
33030-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
527.43010.33030-Fees of Office/Charges for S	0	0	(684.00)	0.00	684.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(684.00)	0.00	684.00	-∞
Department 33030 Totals	0	0	(684.00)	0.00	684.00	-∞
33040-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
527.43010.33040-Fees of Office/Charges for S	0	0	(1,248.00)	0.00	1,248.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,248.00)	0.00	1,248.00	-∞
Department 33040 Totals	0	0	(1,248.00)	0.00	1,248.00	-∞
Fund 527 Totals	(5,000)	(5,000)	(6,365.35)	0.00	1,365.35	127.31 %
536-Courthouse Security Fund						
11536-Revenues-Courthouse Security Fund						
Fees of Office/Charges for Service						
536.43010.11536-Fees of Office/Charges for S	(39,000)	(39,000)	(30,649.46)	0.00	(8,350.54)	78.59 %
Total Fees of Office/Charges for Service	(39,000)	(39,000)	(30,649.46)	0.00	(8,350.54)	78.59 %
Tranfers In						
536.49901.11536-Transfer from General Fund	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Total Tranfers In	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Department 11536 Totals	(83,741)	(83,741)	(75,390.46)	0.00	(8,350.54)	90.03 %
Fund 536 Totals	(83,741)	(83,741)	(75,390.46)	0.00	(8,350.54)	90.03 %
537-Justice Courts Building Security Fund						
11537-Revenues-Justice Courts Building Security Fund						
Fees of Office/Charges for Service						
537.43010.11537-Fees of Office/Charges for S	(3,200)	(3,200)	(2,859.79)	0.00	(340.21)	89.37 %
Total Fees of Office/Charges for Service	(3,200)	(3,200)	(2,859.79)	0.00	(340.21)	89.37 %
Interest Income						
537.48010.11537-Interest	(500)	(500)	(1,961.62)	0.00	1,461.62	392.32 %
Total Interest Income	(500)	(500)	(1,961.62)	0.00	1,461.62	392.32 %
Department 11537 Totals	(3,700)	(3,700)	(4,821.41)	0.00	1,121.41	130.31 %
Fund 537 Totals	(3,700)	(3,700)	(4,821.41)	0.00	1,121.41	130.31 %



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538-JP TruancyPrev and Diversion Fund						
11538-JP Truancy Prevention and Diversion						
Fees of Office/Charges for Service						
538.43010.11538-Fees of Office/Charges for S	(11,000)	(11,000)	(10,883.81)	0.00	(116.19)	98.94 %
Total Fees of Office/Charges for Service	(11,000)	(11,000)	(10,883.81)	0.00	(116.19)	98.94 %
Interest Income						
538.48010.11538-Interest	0	0	(169.63)	0.00	169.63	0.00 %
Total Interest Income	0	0	(169.63)	0.00	169.63	-∞
Department 11538 Totals	(11,000)	(11,000)	(11,053.44)	0.00	53.44	100.49 %
Fund 538 Totals	(11,000)	(11,000)	(11,053.44)	0.00	53.44	100.49 %
539-County Specialty Court Programs						
11539-County Specialty Court Programs						
Fees of Office/Charges for Service						
539.43030.11539-County Specialty Court Progr	(5,500)	(5,500)	(4,195.34)	0.00	(1,304.66)	76.28 %
Total Fees of Office/Charges for Service	(5,500)	(5,500)	(4,195.34)	0.00	(1,304.66)	76.28 %
Interest Income						
539.48010.11539-Interest	0	0	(168.74)	0.00	168.74	0.00 %
Total Interest Income	0	0	(168.74)	0.00	168.74	-∞
Department 11539 Totals	(5,500)	(5,500)	(4,364.08)	0.00	(1,135.92)	79.35 %
Fund 539 Totals	(5,500)	(5,500)	(4,364.08)	0.00	(1,135.92)	79.35 %
550-Justice Courts Technology Fund						
11550-Revenues-Justice Courts Technology Fund						
Fees of Office/Charges for Service						
550.43010.11550-Fees of Office/Charges for S	(11,400)	(11,400)	(9,523.06)	0.00	(1,876.94)	83.54 %
Total Fees of Office/Charges for Service	(11,400)	(11,400)	(9,523.06)	0.00	(1,876.94)	83.54 %
Interest Income						
550.48010.11550-Interest	(500)	(500)	(3,208.32)	0.00	2,708.32	641.66 %
Total Interest Income	(500)	(500)	(3,208.32)	0.00	2,708.32	641.66 %
Department 11550 Totals	(11,900)	(11,900)	(12,731.38)	0.00	831.38	106.99 %
Fund 550 Totals	(11,900)	(11,900)	(12,731.38)	0.00	831.38	106.99 %
551-County and District Courts Technology Fund						
11551-Revenues-County and District Courts Technology Fund						
Fees of Office/Charges for Service						
551.43010.11551-Fees of Office/Charges for S	(1,250)	(1,250)	(822.92)	0.00	(427.08)	65.83 %
Total Fees of Office/Charges for Service	(1,250)	(1,250)	(822.92)	0.00	(427.08)	65.83 %
Interest Income						
551.48010.11551-Interest	0	0	(35.34)	0.00	35.34	0.00 %
Total Interest Income	0	0	(35.34)	0.00	35.34	-∞
Department 11551 Totals	(1,250)	(1,250)	(858.26)	0.00	(391.74)	68.66 %
Fund 551 Totals	(1,250)	(1,250)	(858.26)	0.00	(391.74)	68.66 %



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552-Child Abuse Prevention Fund						
11552-Child Abuse Prevention Abuse Fund						
Fees of Office/Charges for Service						
552.43705.11552-Child Abuse Fine to Dedicat	(500)	(500)	(403.41)	0.00	(96.59)	80.68 %
Total Fees of Office/Charges for Service	(500)	(500)	(403.41)	0.00	(96.59)	80.68 %
Department 11552 Totals	(500)	(500)	(403.41)	0.00	(96.59)	80.68 %
560-District Attorney Prosecutors Supplement Fund						
11560-Revenues-District Attorney Prosecutors Fund						
Intergovernmental Revenues						
560.42010.11560-State Funds	(22,500)	(22,500)	(18,044.84)	0.00	(4,455.16)	80.20 %
Total Intergovernmental Revenues	(22,500)	(22,500)	(18,044.84)	0.00	(4,455.16)	80.20 %
Department 11560 Totals	(22,500)	(22,500)	(18,044.84)	0.00	(4,455.16)	80.20 %
561-Pretrial Intervention Program Fund						
11561-Revenues-Pretrial Intervention Program Fund						
Fees of Office/Charges for Service						
561.43010.11561-Fees of Office/Charges for S	(13,000)	(13,000)	(9,270.00)	0.00	(3,730.00)	71.31 %
Total Fees of Office/Charges for Service	(13,000)	(13,000)	(9,270.00)	0.00	(3,730.00)	71.31 %
Interest Income						
561.48010.11561-Interest	(500)	(500)	(5,675.44)	0.00	5,175.44	1135.09 %
Total Interest Income	(500)	(500)	(5,675.44)	0.00	5,175.44	1135.09 %
Department 11561 Totals	(13,500)	(13,500)	(14,945.44)	0.00	1,445.44	110.71 %
Fund 561 Totals	(13,500)	(13,500)	(14,945.44)	0.00	1,445.44	110.71 %
562-District Attorney Forfeiture Fund						
11562-Revenues-District Attorney Forfeiture Fund						
Fines and Forfeitures						
562.47850.11562-Forfeitures-Sheriff,DOJ Equi	0	0	(10,564.26)	0.00	10,564.26	0.00 %
Total Fines and Forfeitures	0	0	(10,564.26)	0.00	10,564.26	-∞
Interest Income						
562.48010.11562-Interest	0	0	(8,509.32)	0.00	8,509.32	0.00 %
Total Interest Income	0	0	(8,509.32)	0.00	8,509.32	-∞
Department 11562 Totals	0	0	(19,073.58)	0.00	19,073.58	-∞
Fund 562 Totals	0	0	(19,073.58)	0.00	19,073.58	-∞
563-District Attorney Hot Check Fee Fund						
11563-Revenues-District Attorney Hot Check Fee Fund						
Fees of Office/Charges for Service						
563.43140.11563-Hot Check Fees	(300)	(300)	(501.00)	0.00	201.00	167.00 %
Total Fees of Office/Charges for Service	(300)	(300)	(501.00)	0.00	201.00	167.00 %
Department 11563 Totals	(300)	(300)	(501.00)	0.00	201.00	167.00 %
574-Sheriff Forfeiture Fund						
11574-Revenues-Sheriff Forfeiture Fund						
Fines and Forfeitures						
574.47850.11574-Forfeitures-Sheriff,DOJ Equi	0	0	(54,041.30)	0.00	54,041.30	0.00 %
Total Fines and Forfeitures	0	0	(54,041.30)	0.00	54,041.30	-∞



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Interest Income						
574.48010.11574-Interest	(10,000)	(10,000)	(21,887.73)	0.00	11,887.73	218.88 %
Total Interest Income	(10,000)	(10,000)	(21,887.73)	0.00	11,887.73	218.88 %
Other Revenue						
574.48110.11574-Other Revenue	0	0	2,488.13	0.00	(2,488.13)	0.00 %
574.48300.11574-Proceeds from Auction/Sale	0	0	(11,000.00)	0.00	11,000.00	0.00 %
Total Other Revenue	0	0	(8,511.87)	0.00	8,511.87	-∞
Department 11574 Totals	(10,000)	(10,000)	(84,440.90)	0.00	74,440.90	844.41 %
Fund 574 Totals	(10,000)	(10,000)	(84,440.90)	0.00	74,440.90	844.41 %
576-Sheriff Inmate Medical Fund						
11576-Revenues-Sheriff Inmate Medical Fund						
Fees of Office/Charges for Service						
576.43010.11576-Fees of Office/Charges for S	(3,600)	(3,600)	(2,389.63)	0.00	(1,210.37)	66.38 %
Total Fees of Office/Charges for Service	(3,600)	(3,600)	(2,389.63)	0.00	(1,210.37)	66.38 %
Interest Income						
576.48010.11576-Interest	(500)	(500)	(1,947.68)	0.00	1,447.68	389.54 %
Total Interest Income	(500)	(500)	(1,947.68)	0.00	1,447.68	389.54 %
Department 11576 Totals	(4,100)	(4,100)	(4,337.31)	0.00	237.31	105.79 %
Fund 576 Totals	(4,100)	(4,100)	(4,337.31)	0.00	237.31	105.79 %
577-DOJ Equitable Sharing Fund						
11577-Revenues-Equitable Sharing Fund						
Fines and Forfeitures						
577.47850.11577-Forfeitures-Sheriff,DOJ Equi	0	0	(507.39)	0.00	507.39	0.00 %
Total Fines and Forfeitures	0	0	(507.39)	0.00	507.39	-∞
Interest Income						
577.48010.11577-Interest	(12,000)	(12,000)	(19,101.76)	0.00	7,101.76	159.18 %
Total Interest Income	(12,000)	(12,000)	(19,101.76)	0.00	7,101.76	159.18 %
Department 11577 Totals	(12,000)	(12,000)	(19,609.15)	0.00	7,609.15	163.41 %
Fund 577 Totals	(12,000)	(12,000)	(19,609.15)	0.00	7,609.15	163.41 %
578-Sheriff Commissary Fund						
11578-Revenues-Sheriff Commissary Fund						
Fees of Office/Charges for Service						
578.43060.11578-Coin Phones	(74,000)	(74,000)	(50,984.32)	0.00	(23,015.68)	68.90 %
Total Fees of Office/Charges for Service	(74,000)	(74,000)	(50,984.32)	0.00	(23,015.68)	68.90 %
Interest Income						
578.48010.11578-Interest	(5,000)	(5,000)	(12,113.32)	0.00	7,113.32	242.27 %
Total Interest Income	(5,000)	(5,000)	(12,113.32)	0.00	7,113.32	242.27 %
Other Revenue						
578.48130.11578-Vending Machines	0	0	1,407.85	0.00	(1,407.85)	0.00 %
578.48140.11578-Sales-Commissary	(63,000)	(63,000)	(57,493.45)	0.00	(5,506.55)	91.26 %
Total Other Revenue	(63,000)	(63,000)	(56,085.60)	0.00	(6,914.40)	89.02 %
Department 11578 Totals	(142,000)	(142,000)	(119,183.24)	0.00	(22,816.76)	83.93 %
Fund 578 Totals	(142,000)	(142,000)	(119,183.24)	0.00	(22,816.76)	83.93 %



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583-Elections Equipment Fund						
11583-Revenues-Elections Equipment Fund						
Intergovernmental Revenues						
583.42410.11583-Intergovernmental Funds-Loca	(43,000)	(43,000)	(59,560.82)	0.00	16,560.82	138.51 %
Total Intergovernmental Revenues	(43,000)	(43,000)	(59,560.82)	0.00	16,560.82	138.51 %
Department 11583 Totals	(43,000)	(43,000)	(59,560.82)	0.00	16,560.82	138.51 %
584-Tax Assessor Elections Service Contract Fund						
11584-Revenues-Tax Assessor Election Service Contract Fund						
Intergovernmental Revenues						
584.42410.11584-Intergovernmental Funds-Loca	0	0	(600.00)	0.00	600.00	0.00 %
Total Intergovernmental Revenues	0	0	(600.00)	0.00	600.00	-∞
Fees of Office/Charges for Service						
584.43010.11584-Fees of Office/Charges for S	(10,000)	(10,000)	(5,131.11)	0.00	(4,868.89)	51.31 %
Total Fees of Office/Charges for Service	(10,000)	(10,000)	(5,131.11)	0.00	(4,868.89)	51.31 %
Interest Income						
584.48010.11584-Interest	(500)	(500)	(2,365.01)	0.00	1,865.01	473.00 %
Total Interest Income	(500)	(500)	(2,365.01)	0.00	1,865.01	473.00 %
Department 11584 Totals	(10,500)	(10,500)	(8,096.12)	0.00	(2,403.88)	77.11 %
Fund 584 Totals	(10,500)	(10,500)	(8,096.12)	0.00	(2,403.88)	77.11 %
589-Tax Assessor Special Inventory Fee Fund						
11589-Revenues-Tax Assessor Special Inventory Fee Fund						
Interest Income						
589.48010.11589-Interest	0	0	(0.71)	0.00	0.71	0.00 %
Total Interest Income	0	0	(0.71)	0.00	0.71	-∞
Department 11589 Totals	0	0	(0.71)	0.00	0.71	-∞
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Intergovernmental Revenues						
601.42010.35020-State Funds	(1,520,542)	(1,520,542)	(1,141,686.12)	0.00	(378,855.88)	75.08 %
601.42020.35020-State Longevity Pay	0	0	(21,964.00)	0.00	21,964.00	0.00 %
Total Intergovernmental Revenues	(1,520,542)	(1,520,542)	(1,163,650.12)	0.00	(356,891.88)	76.53 %
Department 35020 Totals	(1,520,542)	(1,520,542)	(1,163,650.12)	0.00	(356,891.88)	76.53 %
35030-SPU - State General Allocation						
Intergovernmental Revenues						
601.42010.35030-State Funds	(850,640)	(850,640)	(547,829.59)	0.00	(302,810.41)	64.40 %
Total Intergovernmental Revenues	(850,640)	(850,640)	(547,829.59)	0.00	(302,810.41)	64.40 %
Department 35030 Totals	(850,640)	(850,640)	(547,829.59)	0.00	(302,810.41)	64.40 %
35040-SPU Civil Division						
Intergovernmental Revenues						
601.42010.35040-State Funds	(2,903,028)	(2,903,028)	(2,148,719.40)	0.00	(754,308.60)	74.02 %
601.42020.35040-State Longevity Pay	0	0	(11,855.00)	0.00	11,855.00	0.00 %
Total Intergovernmental Revenues	(2,903,028)	(2,903,028)	(2,160,574.40)	0.00	(742,453.60)	74.42 %
Department 35040 Totals	(2,903,028)	(2,903,028)	(2,160,574.40)	0.00	(742,453.60)	74.42 %



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35050-SPU Juvenile Division						
Intergovernmental Revenues						
601.42010.35050-State Funds	(1,205,668)	(1,205,668)	(833,831.58)	0.00	(371,836.42)	69.16 %
601.42020.35050-State Longevity Pay	0	0	(2,960.00)	0.00	2,960.00	0.00 %
Total Intergovernmental Revenues	(1,205,668)	(1,205,668)	(836,791.58)	0.00	(368,876.42)	69.40 %
Department 35050 Totals	(1,205,668)	(1,205,668)	(836,791.58)	0.00	(368,876.42)	69.40 %
Fund 601 Totals	(6,479,878)	(6,479,878)	(4,708,845.69)	0.00	(1,771,032.31)	72.67 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Intergovernmental Revenues						
615.42010.50130-State Funds	(547,213)	(604,281)	(467,477.00)	0.00	(136,804.00)	77.36 %
615.42390.50130-SAFPF Grant Funds-State Fund	(4,000)	(4,000)	(4,182.50)	0.00	182.50	104.56 %
Total Intergovernmental Revenues	(551,213)	(608,281)	(471,659.50)	0.00	(136,621.50)	77.54 %
Adult Supervision Fees (CSCD)						
615.44710.50130-CSCD Probation Fees	(740,000)	(740,000)	(574,267.46)	0.00	(165,732.54)	77.60 %
615.44720.50130-CSCD Alcohol Evaluation Fees	(12,000)	(12,000)	(13,094.61)	0.00	1,094.61	109.12 %
615.44730.50130-CSCD U/A Evaluation Fee	(20,000)	(20,000)	(21,559.86)	0.00	1,559.86	107.80 %
615.44740.50130-CSCD DWI Evaluation Fee	(2,000)	(500)	(240.00)	0.00	(260.00)	48.00 %
615.44750.50130-CSCD Drug Offender Program F	(1,500)	(1,000)	(500.00)	0.00	(500.00)	50.00 %
615.44770.50130-CSCD Insurance Fees	(1,000)	(1,000)	(427.00)	0.00	(573.00)	42.70 %
615.44820.50130-CSCD Carry Forward Funds	(305,467)	(290,518)	0.00	0.00	(290,518.00)	0.00 %
615.44830.50130-CSCD Transaction Fees	(20,000)	(20,000)	(16,010.72)	0.00	(3,989.28)	80.05 %
615.44840.50130-CSCD Anger Mgmt Fees	(1,500)	(1,500)	(1,669.23)	0.00	169.23	111.28 %
615.44850.50130-CSCD Psych Evaluation	0	0	(646.84)	0.00	646.84	0.00 %
615.44860.50130-One-time Restitution Fee \$6	0	0	(36.00)	0.00	36.00	0.00 %
615.44870.50130-CSCD Pre-Trial Diversion Fee	(35,000)	(35,000)	(23,823.00)	0.00	(11,177.00)	68.07 %
Total Adult Supervision Fees (CSCD)	(1,138,467)	(1,121,518)	(652,274.72)	0.00	(469,243.28)	58.16 %
Interest Income						
615.48010.50130-Interest	(15,000)	(15,000)	(15,221.60)	0.00	221.60	101.48 %
Total Interest Income	(15,000)	(15,000)	(15,221.60)	0.00	221.60	101.48 %
Other Revenue						
615.48110.50130-Other Revenue	0	0	(465.66)	0.00	465.66	0.00 %
Total Other Revenue	0	0	(465.66)	0.00	465.66	-∞
Department 50130 Totals	(1,704,680)	(1,744,799)	(1,139,621.48)	0.00	(605,177.52)	65.32 %
Fund 615 Totals	(1,704,680)	(1,744,799)	(1,139,621.48)	0.00	(605,177.52)	65.32 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Intergovernmental Revenues						
616.42010.50150-State Funds	(194,293)	(194,293)	(134,923.37)	0.00	(59,369.63)	69.44 %
Total Intergovernmental Revenues	(194,293)	(194,293)	(134,923.37)	0.00	(59,369.63)	69.44 %



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Tranfers In						
616.49930.50150-Transfers from Other Funds	(22,896)	(22,896)	(26,001.70)	0.00	3,105.70	113.56 %
Total Tranfers In	(22,896)	(22,896)	(26,001.70)	0.00	3,105.70	113.56 %
Department 50150 Totals	(217,189)	(217,189)	(160,925.07)	0.00	(56,263.93)	74.09 %
Fund 616 Totals	(217,189)	(217,189)	(160,925.07)	0.00	(56,263.93)	74.09 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Intergovernmental Revenues						
617.42010.50170-State Funds	(116,686)	(116,686)	(82,929.94)	0.00	(33,756.06)	71.07 %
Total Intergovernmental Revenues	(116,686)	(116,686)	(82,929.94)	0.00	(33,756.06)	71.07 %
Tranfers In						
617.49930.50170-Transfers from Other Funds	(7,447)	(7,447)	(258.69)	0.00	(7,188.31)	3.47 %
Total Tranfers In	(7,447)	(7,447)	(258.69)	0.00	(7,188.31)	3.47 %
Department 50170 Totals	(124,133)	(124,133)	(83,188.63)	0.00	(40,944.37)	67.02 %
Fund 617 Totals	(124,133)	(124,133)	(83,188.63)	0.00	(40,944.37)	67.02 %
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Intergovernmental Revenues						
618.42010.50190-State Funds	(35,950)	(35,950)	(25,327.14)	0.00	(10,622.86)	70.45 %
Total Intergovernmental Revenues	(35,950)	(35,950)	(25,327.14)	0.00	(10,622.86)	70.45 %
Tranfers In						
618.49930.50190-Transfers from Other Funds	(5,715)	(5,715)	(4,723.38)	0.00	(991.62)	82.65 %
Total Tranfers In	(5,715)	(5,715)	(4,723.38)	0.00	(991.62)	82.65 %
Department 50190 Totals	(41,665)	(41,665)	(30,050.52)	0.00	(11,614.48)	72.12 %
Fund 618 Totals	(41,665)	(41,665)	(30,050.52)	0.00	(11,614.48)	72.12 %
640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Interest Income						
640.48010.36030-Interest	0	0	(3,508.58)	0.00	3,508.58	0.00 %
Total Interest Income	0	0	(3,508.58)	0.00	3,508.58	-∞
Department 36030 Totals	0	0	(3,508.58)	0.00	3,508.58	-∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Intergovernmental Revenues						
641.42010.36040-State Funds	(537,889)	(537,889)	(313,036.49)	0.00	(224,852.51)	58.20 %
Total Intergovernmental Revenues	(537,889)	(537,889)	(313,036.49)	0.00	(224,852.51)	58.20 %
Department 36040 Totals	(537,889)	(537,889)	(313,036.49)	0.00	(224,852.51)	58.20 %



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645-Juvenile HGAC Services Grant						
11645-Revenues-Juvenile HGAC Services Grant						
Intergovernmental Revenues						
645.42350.11645-HGAC Grants - State Funds	0	(9,000)	(8,675.00)	0.00	(325.00)	96.39 %
Total Intergovernmental Revenues	0	(9,000)	(8,675.00)	0.00	(325.00)	96.39 %
Department 11645 Totals	0	(9,000)	(8,675.00)	0.00	(325.00)	96.39 %
701-Retiree Health Insurance Fund						
11701-Retiree Health Insurance Fund						
Interest Income						
701.48010.11701-Interest	(60,000)	(60,000)	(87,832.83)	0.00	27,832.83	146.39 %
Total Interest Income	(60,000)	(60,000)	(87,832.83)	0.00	27,832.83	146.39 %
Department 11701 Totals	(60,000)	(60,000)	(87,832.83)	0.00	27,832.83	146.39 %
802-Walker County Public Safety Communications Center						
11802-Revenues-Central Dispatch						
Intergovernmental Revenues						
802.42420.11802-Walker County	(784,806)	(784,806)	(588,604.50)	0.00	(196,201.50)	75.00 %
802.42450.11802-City of Huntsville	(784,806)	(784,806)	(588,604.50)	0.00	(196,201.50)	75.00 %
Total Intergovernmental Revenues	(1,569,612)	(1,569,612)	(1,177,209.00)	0.00	(392,403.00)	75.00 %
Interest Income						
802.48010.11802-Interest	(15,000)	(15,000)	(48,968.91)	0.00	33,968.91	326.46 %
Total Interest Income	(15,000)	(15,000)	(48,968.91)	0.00	33,968.91	326.46 %
Other Revenue						
802.48110.11802-Other Revenue	0	0	(157.14)	0.00	157.14	0.00 %
Total Other Revenue	0	0	(157.14)	0.00	157.14	-∞
Department 11802 Totals	(1,584,612)	(1,584,612)	(1,226,335.05)	0.00	(358,276.95)	77.39 %
Fund 802 Totals	(1,584,612)	(1,584,612)	(1,226,335.05)	0.00	(358,276.95)	77.39 %
Report Totals	(55,097,802)	(58,995,190)	(50,954,879.89)	0.00	(8,040,310.11)	86.37 %



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101-General Fund						
15010-County Judge						
Salaries/Other Pay/Benefits	405,966	405,966	232,996.81	0.00	172,969.19	57.39 %
Operations	12,915	12,915	4,374.55	0.00	8,540.45	33.87 %
Department 15010 Totals	418,881	418,881	237,371.36	0.00	181,509.64	56.67 %
15020-County Judge - IT Operations						
Salaries/Other Pay/Benefits	335,793	335,793	197,131.05	0.00	138,661.95	58.71 %
Operations	9,505	9,505	1,275.29	0.00	8,229.71	13.42 %
Department 15020 Totals	345,298	345,298	198,406.34	0.00	146,891.66	57.46 %
15030-County Judge - IT Hardware/Software						
Operations	583,103	583,103	417,403.27	0.00	165,699.73	71.58 %
Department 15030 Totals	583,103	583,103	417,403.27	0.00	165,699.73	71.58 %
15050-County Clerk						
Salaries/Other Pay/Benefits	795,987	795,987	545,142.42	0.00	250,844.58	68.49 %
Operations	104,201	104,201	28,555.32	1,512.58	74,133.10	28.86 %
Department 15050 Totals	900,188	900,188	573,697.74	1,512.58	324,977.68	63.90 %
16010-Voter Registration						
Salaries/Other Pay/Benefits	76,715	76,715	54,500.44	0.00	22,214.56	71.04 %
Operations	8,000	8,000	5,409.17	0.00	2,590.83	67.61 %
Department 16010 Totals	84,715	84,715	59,909.61	0.00	24,805.39	70.72 %
16020-Elections						
Salaries/Other Pay/Benefits	164,479	164,479	125,514.67	0.00	38,964.33	76.31 %
Operations	71,678	71,678	31,618.69	0.00	40,059.31	44.11 %
Department 16020 Totals	236,157	236,157	157,133.36	0.00	79,023.64	66.54 %
17010-County Facilities						
Salaries/Other Pay/Benefits	668,922	668,922	455,918.38	0.00	213,003.62	68.16 %
Operations	411,242	411,242	269,033.05	45,368.61	96,840.34	76.45 %
Department 17010 Totals	1,080,164	1,080,164	724,951.43	45,368.61	309,843.96	71.32 %
17020-Facilities-Justice Center Municipal Allocation						
Operations	10,983	10,983	6,647.02	0.00	4,335.98	60.52 %
Department 17020 Totals	10,983	10,983	6,647.02	0.00	4,335.98	60.52 %
19010-Centralized Costs						
Salaries/Other Pay/Benefits	731,293	731,293	316,125.10	0.00	415,167.90	43.23 %
Operations	783,304	853,304	633,543.19	1,690.73	218,070.08	74.44 %
Department 19010 Totals	1,514,597	1,584,597	949,668.29	1,690.73	633,237.98	60.04 %
19200-Contingency						
Contingency	818,500	594,092	0.00	0.00	594,092.00	0.00 %
Department 19200 Totals	818,500	594,092	0.00	0.00	594,092.00	0.00 %
20005-County Auditor-Financial Systems						
Operations	105,000	105,000	41,276.36	0.00	63,723.64	39.31 %
Department 20005 Totals	105,000	105,000	41,276.36	0.00	63,723.64	39.31 %



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20010-County Auditor						
Salaries/Other Pay/Benefits	982,511	982,511	639,747.69	0.00	342,763.31	65.11 %
Operations	57,711	57,711	14,163.23	160.00	43,387.77	24.82 %
Department 20010 Totals	1,040,222	1,040,222	653,910.92	160.00	386,151.08	62.88 %
20020-County Treasurer						
Salaries/Other Pay/Benefits	479,601	479,601	333,250.72	0.00	146,350.28	69.48 %
Operations	22,879	22,879	14,084.03	0.00	8,794.97	61.56 %
Department 20020 Totals	502,480	502,480	347,334.75	0.00	155,145.25	69.12 %
20030-County Treasurer - Collections						
Salaries/Other Pay/Benefits	150,985	150,985	106,209.21	0.00	44,775.79	70.34 %
Operations	14,820	14,820	5,032.37	0.00	9,787.63	33.96 %
Department 20030 Totals	165,805	165,805	111,241.58	0.00	54,563.42	67.09 %
20040-Purchasing						
Salaries/Other Pay/Benefits	278,232	278,232	180,131.91	0.00	98,100.09	64.74 %
Operations	12,783	12,783	7,787.78	1,715.25	3,279.97	74.34 %
Department 20040 Totals	291,015	291,015	187,919.69	1,715.25	101,380.06	65.16 %
21010-Vehicle Registration						
Salaries/Other Pay/Benefits	642,500	642,500	439,089.40	0.00	203,410.60	68.34 %
Operations	8,302	8,302	4,638.39	1,873.10	1,790.51	78.43 %
Department 21010 Totals	650,802	650,802	443,727.79	1,873.10	205,201.11	68.47 %
29940-Governmental/Services Contracts						
Intergovernmental/Contracts	728,189	728,189	546,141.75	0.00	182,047.25	75.00 %
Department 29940 Totals	728,189	728,189	546,141.75	0.00	182,047.25	75.00 %
30010-Courts-Central Costs						
Salaries/Other Pay/Benefits	42,556	42,556	31,792.21	0.00	10,763.79	74.71 %
Operations	380,165	317,856	185,410.41	0.00	132,445.59	58.33 %
Department 30010 Totals	422,721	360,412	217,202.62	0.00	143,209.38	60.27 %
30020-County Court at Law						
Salaries/Other Pay/Benefits	556,433	556,433	407,718.83	0.00	148,714.17	73.27 %
Operations	182,944	222,944	175,368.78	84.00	47,491.22	78.70 %
Department 30020 Totals	739,377	779,377	583,087.61	84.00	196,205.39	74.83 %
30030-12th Judicial District Court						
Salaries/Other Pay/Benefits	286,625	286,625	208,205.47	0.00	78,419.53	72.64 %
Operations	158,956	198,956	177,927.87	84.00	20,944.13	89.47 %
Department 30030 Totals	445,581	485,581	386,133.34	84.00	99,363.66	79.54 %
30040-278th Judicial District Court						
Salaries/Other Pay/Benefits	305,613	305,613	223,236.51	0.00	82,376.49	73.05 %
Operations	151,623	191,623	197,379.58	0.00	(5,756.58)	103.00 %
Department 30040 Totals	457,236	497,236	420,616.09	0.00	76,619.91	84.59 %
30050-Courts-Pretrial Bond Supervision						
Salaries/Other Pay/Benefits	71,774	71,774	45,769.62	0.00	26,004.38	63.77 %
Operations	7,300	7,300	50.00	0.00	7,250.00	0.68 %
Department 30050 Totals	79,074	Q-48 79,074	45,819.62	0.00	33,254.38	57.95 %



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31010-District Clerk						
Salaries/Other Pay/Benefits	689,158	689,158	485,585.33	0.00	203,572.67	70.46 %
Operations	25,346	25,346	12,114.75	280.00	12,951.25	48.90 %
Department 31010 Totals	714,504	714,504	497,700.08	280.00	216,523.92	69.70 %
32010-Criminal District Attorney						
Salaries/Other Pay/Benefits	2,338,821	2,338,821	1,612,893.21	0.00	725,927.79	68.96 %
Operations	96,355	163,898	122,183.76	0.00	41,714.24	74.55 %
Department 32010 Totals	2,435,176	2,502,719	1,735,076.97	0.00	767,642.03	69.33 %
33010-Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	335,608	335,608	243,310.18	0.00	92,297.82	72.50 %
Operations	10,074	10,074	2,937.96	1,346.43	5,789.61	42.53 %
Department 33010 Totals	345,682	345,682	246,248.14	1,346.43	98,087.43	71.62 %
33020-Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	266,583	266,583	194,174.19	0.00	72,408.81	72.84 %
Operations	8,296	8,296	3,575.30	78.59	4,642.11	44.04 %
Department 33020 Totals	274,879	274,879	197,749.49	78.59	77,050.92	71.97 %
33030-Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	267,545	267,545	195,511.35	0.00	72,033.65	73.08 %
Operations	10,275	10,275	6,984.65	28.03	3,262.32	68.25 %
Department 33030 Totals	277,820	277,820	202,496.00	28.03	75,295.97	72.90 %
33040-Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	338,628	338,628	245,375.19	0.00	93,252.81	72.46 %
Operations	14,211	14,211	7,163.53	0.00	7,047.47	50.41 %
Department 33040 Totals	352,839	352,839	252,538.72	0.00	100,300.28	71.57 %
36010-Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	129,968	129,968	71,210.36	0.00	58,757.64	54.79 %
Operations	70,706	70,706	32,551.89	2,201.27	35,952.84	49.15 %
Department 36010 Totals	200,674	200,674	103,762.25	2,201.27	94,710.48	52.80 %
41010-Sheriff						
Salaries/Other Pay/Benefits	4,468,188	4,468,188	2,980,444.44	0.00	1,487,743.56	66.70 %
Operations	433,458	520,645	344,437.24	11,438.28	164,769.48	68.35 %
Capital	375,447	375,447	312,859.18	62,586.86	0.96	100.00 %
Department 41010 Totals	5,277,093	5,364,280	3,637,740.86	74,025.14	1,652,514.00	69.19 %
41030-Sheriff Estray						
Operations	5,900	5,900	1,268.35	674.15	3,957.50	32.92 %
Department 41030 Totals	5,900	5,900	1,268.35	674.15	3,957.50	32.92 %
43010-Courthouse Security General Fund						
Salaries/Other Pay/Benefits	357,026	357,026	254,563.18	0.00	102,462.82	71.30 %
Department 43010 Totals	357,026	357,026	254,563.18	0.00	102,462.82	71.30 %
44001-Constables Central						
Salaries/Other Pay/Benefits	115,972	115,972	65,367.31	0.00	50,604.69	56.36 %
Operations	8,119	8,119	4,347.50	0.00	3,771.50	53.55 %
Department 44001 Totals	124,091	Q-49124,091	69,714.81	0.00	54,376.19	56.18 %



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44010-Constable Precinct 1						
Salaries/Other Pay/Benefits	105,734	105,734	77,181.31	0.00	28,552.69	73.00 %
Operations	8,815	8,815	1,468.19	1,076.18	6,270.63	28.86 %
Department 44010 Totals	114,549	114,549	78,649.50	1,076.18	34,823.32	69.60 %
44020-Constable Precinct 2						
Salaries/Other Pay/Benefits	102,993	112,993	75,900.19	0.00	37,092.81	67.17 %
Operations	10,423	10,423	6,661.35	703.50	3,058.15	70.66 %
Department 44020 Totals	113,416	123,416	82,561.54	703.50	40,150.96	67.47 %
44030-Constable Precinct 3						
Salaries/Other Pay/Benefits	193,521	193,521	143,089.03	0.00	50,431.97	73.94 %
Operations	17,864	17,864	7,179.26	330.00	10,354.74	42.04 %
Department 44030 Totals	211,385	211,385	150,268.29	330.00	60,786.71	71.24 %
44040-Constable Precinct 4						
Salaries/Other Pay/Benefits	569,267	569,267	397,411.54	0.00	171,855.46	69.81 %
Operations	95,790	95,790	52,486.51	1,217.51	42,085.98	56.06 %
Capital	128,254	128,254	0.00	0.00	128,254.00	0.00 %
Department 44040 Totals	793,311	793,311	449,898.05	1,217.51	342,195.44	56.86 %
45010-Support Personnel -DPS						
Salaries/Other Pay/Benefits	77,477	77,477	55,665.44	0.00	21,811.56	71.85 %
Operations	1,315	1,315	34.93	0.00	1,280.07	2.66 %
Department 45010 Totals	78,792	78,792	55,700.37	0.00	23,091.63	70.69 %
45020-Weigh Station Utilites and Services						
Operations	35,187	35,187	15,311.75	0.00	19,875.25	43.52 %
Department 45020 Totals	35,187	35,187	15,311.75	0.00	19,875.25	43.52 %
46010-Emergency Operations						
Salaries/Other Pay/Benefits	382,804	382,804	299,535.85	0.00	83,268.15	78.25 %
Operations	132,100	133,549	71,558.79	1,410.63	60,579.58	54.64 %
Department 46010 Totals	514,904	516,353	371,094.64	1,410.63	143,847.73	72.14 %
49940-Public Safety Governmental/Services Contracts						
Intergovernmental/Contracts	1,031,303	1,031,303	773,473.50	0.00	257,829.50	75.00 %
Department 49940 Totals	1,031,303	1,031,303	773,473.50	0.00	257,829.50	75.00 %
50010-County Jail						
Salaries/Other Pay/Benefits	3,263,082	3,263,082	2,399,185.48	0.00	863,896.52	73.53 %
Operations	812,359	812,359	533,205.05	88,250.27	190,903.68	76.50 %
Department 50010 Totals	4,075,441	4,075,441	2,932,390.53	88,250.27	1,054,800.20	74.12 %
50020-County Jail Inmate Medical Cost Center						
Salaries/Other Pay/Benefits	222,188	222,188	149,269.31	0.00	72,918.69	67.18 %
Operations	221,178	221,178	115,581.48	35,175.21	70,421.31	68.16 %
Department 50020 Totals	443,366	443,366	264,850.79	35,175.21	143,340.00	67.67 %
50110-Adult Probation Support- General Fund						
Operations	56,498	70,060	46,021.06	0.00	24,038.94	65.69 %
Department 50110 Totals	56,498	70,060	46,021.06	0.00	24,038.94	65.69 %



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50120-Adult Probation -Community Services- General Fund						
Salaries/Other Pay/Benefits	75,059	75,059	54,895.75	0.00	20,163.25	73.14 %
Operations	850	850	750.06	0.00	99.94	88.24 %
Department 50120 Totals	75,909	75,909	55,645.81	0.00	20,263.19	73.31 %
60010-Veterans Services						
Salaries/Other Pay/Benefits	37,321	37,321	25,840.17	0.00	11,480.83	69.24 %
Operations	2,579	2,579	1,262.57	44.48	1,271.95	50.68 %
Department 60010 Totals	39,900	39,900	27,102.74	44.48	12,752.78	68.04 %
60020-Social Services						
Operations	23,800	23,800	0.00	0.00	23,800.00	0.00 %
Department 60020 Totals	23,800	23,800	0.00	0.00	23,800.00	0.00 %
61020-Planning and Development						
Salaries/Other Pay/Benefits	801,576	801,576	522,303.66	0.00	279,272.34	65.16 %
Operations	182,187	212,187	156,202.49	3,974.57	52,009.94	75.49 %
Department 61020 Totals	983,763	1,013,763	678,506.15	3,974.57	331,282.28	67.32 %
61050-Litter Control - General Fund						
Operations	14,476	14,476	7,483.19	518.36	6,474.45	55.27 %
Department 61050 Totals	14,476	14,476	7,483.19	518.36	6,474.45	55.27 %
69940-Health and Human Services - Governmental/Services Contracts						
Intergovernmental/Contracts	79,500	79,500	51,250.00	0.00	28,250.00	64.47 %
Department 69940 Totals	79,500	79,500	51,250.00	0.00	28,250.00	64.47 %
70010-Historical Commission						
Salaries/Other Pay/Benefits	21,744	21,744	15,912.70	0.00	5,831.30	73.18 %
Operations	5,580	5,580	1,859.67	0.00	3,720.33	33.33 %
Department 70010 Totals	27,324	27,324	17,772.37	0.00	9,551.63	65.04 %
70020-Texas AgriLife Extension Service						
Salaries/Other Pay/Benefits	264,236	264,236	177,778.22	0.00	86,457.78	67.28 %
Operations	62,604	62,604	42,592.66	530.46	19,480.88	68.88 %
Department 70020 Totals	326,840	326,840	220,370.88	530.46	105,938.66	67.59 %
93000-Transfers Out /General Fund, Projects						
Transfers to Other Funds	644,741	644,741	644,741.00	0.00	0.00	100.00 %
Department 93000 Totals	644,741	644,741	644,741.00	0.00	0.00	100.00 %
Fund 101 Totals	31,670,177	31,783,201	21,431,551.55	264,353.05	10,087,296.40	68.26 %
105-General Projects Fund						
19990-General Government Projects						
Projects	335,010	2,886,086	157,023.58	15,959.14	2,713,103.28	5.99 %
Capital	0	400,000	0.00	0.00	400,000.00	0.00 %
Department 19990 Totals	335,010	3,286,086	157,023.58	15,959.14	3,113,103.28	5.26 %
29990-Financial Projects						
Projects	0	328,456	900.00	0.00	327,556.00	0.27 %
Department 29990 Totals	0	328,456	900.00	0.00	327,556.00	0.27 %



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39990-Judicial Projects						
Projects	0	2,995	2,994.25	0.00	0.75	99.97 %
Department 39990 Totals	0	2,995	2,994.25	0.00	0.75	99.97 %
49990-Public Safety Projects						
Intergovernmental/Contracts	0	877,941	34,500.00	531,779.10	311,661.90	64.50 %
Projects	0	962,263	401,781.26	24,248.84	536,232.90	44.27 %
Department 49990 Totals	0	1,840,204	436,281.26	556,027.94	847,894.80	53.92 %
59990-Corrections and Rehabilitation Projects						
Projects	0	71,500	0.00	0.00	71,500.00	0.00 %
Department 59990 Totals	0	71,500	0.00	0.00	71,500.00	0.00 %
69990-Health and Human Services Projects						
Intergovernmental/Contracts	0	379,358	205,338.95	0.00	174,019.05	54.13 %
Projects	0	125,441	56,379.93	2,340.27	66,720.80	46.81 %
Department 69990 Totals	0	504,799	261,718.88	2,340.27	240,739.85	52.31 %
Fund 105 Totals	335,010	6,034,040	858,917.97	574,327.35	4,600,794.68	23.75 %
115-General Capital Projects Fund						
19990-General Government Projects						
Projects	248,000	248,000	0.00	0.00	248,000.00	0.00 %
Capital	0	0	285,544.72	58,100.00	(343,644.72)	∞
Department 19990 Totals	248,000	248,000	285,544.72	58,100.00	(95,644.72)	138.57 %
93000-Transfers Out /General Fund, Projects						
Transfers to Other Funds	0	1,000,000	0.00	0.00	1,000,000.00	0.00 %
Department 93000 Totals	0	1,000,000	0.00	0.00	1,000,000.00	0.00 %
Fund 115 Totals	248,000	1,248,000	285,544.72	58,100.00	904,355.28	27.54 %
119-ARP Relief/Recovery Fund						
18119-ARP-General Government						
ARP Funds	0	43,827	0.00	0.00	43,827.00	0.00 %
Department 18119 Totals	0	43,827	0.00	0.00	43,827.00	0.00 %
48119-ARP-Public Safety						
ARP Funds	0	503,738	135,030.00	381,350.00	(12,642.00)	102.51 %
Department 48119 Totals	0	503,738	135,030.00	381,350.00	(12,642.00)	102.51 %
69940-Health and Human Services - Governmental/Services Contracts						
Intergovernmental/Contracts	0	278,725	278,726.40	0.00	(1.40)	100.00 %
Department 69940 Totals	0	278,725	278,726.40	0.00	(1.40)	100.00 %
Fund 119 Totals	0	826,290	413,756.40	381,350.00	31,183.60	96.23 %
185-Healthy County Initiative Fund						
15110-Healthy County Initiative						
Operations	3,000	3,000	486.82	0.00	2,513.18	16.23 %
Department 15110 Totals	3,000	3,000	486.82	0.00	2,513.18	16.23 %



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186-StateSheriffGrant						
41040-Sheriff SB22 Grant						
Operations	0	500,000	144.70	210,254.30	289,601.00	42.08 %
Capital	0	0	0.00	50,472.73	(50,472.73)	∞
Department 41040 Totals	0	500,000	144.70	260,727.03	239,128.27	52.17 %
Fund 186 Totals	0	500,000	144.70	260,727.03	239,128.27	52.17 %
187-StateCDAGrant						
32093-Criminal District Attorney SB22 Grant						
Salaries/Other Pay/Benefits	0	275,000	148,600.55	0.00	126,399.45	54.04 %
Department 32093 Totals	0	275,000	148,600.55	0.00	126,399.45	54.04 %
Fund 187 Totals	0	275,000	148,600.55	0.00	126,399.45	54.04 %
192-Debt Service Fund						
92000-Debt Service						
Debt-Principal and Interest Payment	1,373,168	1,373,168	1,373,167.54	0.00	0.46	100.00 %
Department 92000 Totals	1,373,168	1,373,168	1,373,167.54	0.00	0.46	100.00 %
Fund 192 Totals	1,373,168	1,373,168	1,373,167.54	0.00	0.46	100.00 %
220-Road and Bridge Fund						
82200-Road and Bridge General						
Operations	70,000	225,341	69,049.57	28,108.03	128,183.40	43.12 %
Capital	0	20	5,680.00	0.00	(5,660.00)	28400.00 %
Department 82200 Totals	70,000	225,361	74,729.57	28,108.03	122,523.40	45.63 %
82210-Road and Bridge Precinct 1						
Salaries/Other Pay/Benefits	749,572	749,572	539,621.50	0.00	209,950.50	71.99 %
Operations	712,328	2,101,440	400,226.19	281,690.51	1,419,523.30	32.45 %
Department 82210 Totals	1,461,900	2,851,012	939,847.69	281,690.51	1,629,473.80	42.85 %
82220-Road and Bridge Precinct 2						
Salaries/Other Pay/Benefits	1,010,362	1,010,362	636,558.85	0.00	373,803.15	63.00 %
Operations	1,052,589	2,216,530	1,053,799.80	327,414.74	835,315.46	62.31 %
Capital	0	180,068	180,068.00	0.00	0.00	100.00 %
Department 82220 Totals	2,062,951	3,406,960	1,870,426.65	327,414.74	1,209,118.61	64.51 %
82230-Road and Bridge Precinct 3						
Salaries/Other Pay/Benefits	980,125	980,125	674,832.15	0.00	305,292.85	68.85 %
Operations	809,312	1,716,727	782,190.85	167,644.34	766,891.81	55.33 %
Capital	0	88,000	85,161.74	2,838.26	0.00	100.00 %
Department 82230 Totals	1,789,437	2,784,852	1,542,184.74	170,482.60	1,072,184.66	61.50 %
82240-Road and Bridge Precinct 4						
Salaries/Other Pay/Benefits	963,506	963,506	590,392.70	0.00	373,113.30	61.28 %
Operations	798,985	1,829,211	858,913.73	422,028.27	548,269.00	70.03 %
Capital	0	43,350	43,350.00	8,154.16	(8,154.16)	118.81 %
Department 82240 Totals	1,762,491	2,836,067	1,492,656.43	430,182.43	913,228.14	67.80 %
88010-Road and Bridge Weigh Station Operations						
Salaries/Other Pay/Benefits	25,416	25,416	17,067.42	0.00	8,348.58	67.15 %



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Operations	34,284	179,808	0.00	0.00	179,808.00	0.00 %
Department 88010 Totals	59,700	205,224	17,067.42	0.00	188,156.58	8.32 %
88900-Road and Bridge Revenues Weigh Station Projects						
Operations	0	56,378	0.00	0.00	56,378.00	0.00 %
Department 88900 Totals	0	56,378	0.00	0.00	56,378.00	0.00 %
Fund 220 Totals	7,206,479	12,365,854	5,936,912.50	1,237,878.31	5,191,063.19	58.02 %
301-Walker County Emergency Medical Services (EMS) Fund						
46099-Walker County EMS - Contingency						
Operations	200,000	156,271	0.00	0.00	156,271.00	0.00 %
Contingency	526,752	388,347	0.00	0.00	388,347.00	0.00 %
Department 46099 Totals	726,752	544,618	0.00	0.00	544,618.00	0.00 %
46100-Walker County EMS - Emergency Services						
Salaries/Other Pay/Benefits	4,289,978	4,428,383	3,003,405.23	0.00	1,424,977.77	67.82 %
Operations	932,619	1,012,554	802,199.18	65,014.64	145,340.18	85.65 %
Capital	0	0	99,980.00	0.00	(99,980.00)	∞
Department 46100 Totals	5,222,597	5,440,937	3,905,584.41	65,014.64	1,470,337.95	72.98 %
Fund 301 Totals	5,949,349	5,985,555	3,905,584.41	65,014.64	2,014,955.95	66.34 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Salaries/Other Pay/Benefits	101,868	101,868	73,354.61	0.00	28,513.39	72.01 %
Department 42080 Totals	101,868	101,868	73,354.61	0.00	28,513.39	72.01 %
Fund 473 Totals	101,868	101,868	73,354.61	0.00	28,513.39	72.01 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Salaries/Other Pay/Benefits	77,446	77,446	57,436.78	0.00	20,009.22	74.16 %
Operations	1,965	1,965	0.00	0.00	1,965.00	0.00 %
Department 32091 Totals	79,411	79,411	57,436.78	0.00	21,974.22	72.33 %
Fund 474 Totals	79,411	79,411	57,436.78	0.00	21,974.22	72.33 %
481-Grant-Jag						
48860-JAG Grant - 2023						
Operations	8,102	8,102	4,666.05	3,435.95	0.00	100.00 %
Department 48860 Totals	8,102	8,102	4,666.05	3,435.95	0.00	100.00 %
488-CDBG Grants						
46010-Emergency Operations						
Projects	0	10,000	8,257.73	1,742.27	0.00	100.00 %
Department 46010 Totals	0	10,000	8,257.73	1,742.27	0.00	100.00 %
62010-CDBG-GLO-Harvey						
Operations	0	131,098	94,176.03	0.00	36,921.97	71.84 %
Department 62010 Totals	0	131,098	94,176.03	0.00	36,921.97	71.84 %



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82210-Road and Bridge Precinct 1						
Operations	0	47,621	47,621.33	0.00	(0.33)	100.00 %
Department 82210 Totals	0	47,621	47,621.33	0.00	(0.33)	100.00 %
82220-Road and Bridge Precinct 2						
Operations	0	42,541	42,540.78	0.00	0.22	100.00 %
Department 82220 Totals	0	42,541	42,540.78	0.00	0.22	100.00 %
82230-Road and Bridge Precinct 3						
Operations	0	203,212	0.00	0.00	203,212.00	0.00 %
Department 82230 Totals	0	203,212	0.00	0.00	203,212.00	0.00 %
82240-Road and Bridge Precinct 4						
Operations	0	302,034	0.00	0.00	302,034.00	0.00 %
Department 82240 Totals	0	302,034	0.00	0.00	302,034.00	0.00 %
Fund 488 Totals	0	736,506	192,595.87	1,742.27	542,167.86	26.39 %
512-County Records Preservation II Fund						
15090-County Records II Digitize						
Operations	25,000	25,000	0.00	0.00	25,000.00	0.00 %
Department 15090 Totals	25,000	25,000	0.00	0.00	25,000.00	0.00 %
515-County Clerk Records Management and Preservation Fund						
15060-County Clerk Records Preservation						
Salaries/Other Pay/Benefits	99,531	99,531	60,800.94	0.00	38,730.06	61.09 %
Operations	5,000	21,000	15,441.80	0.00	5,558.20	73.53 %
Department 15060 Totals	104,531	120,531	76,242.74	0.00	44,288.26	63.26 %
Fund 515 Totals	104,531	120,531	76,242.74	0.00	44,288.26	63.26 %
516-County Clerk Records Archive Fund						
15070-County Clerk Archive						
Operations	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 15070 Totals	5,000	5,000	0.00	0.00	5,000.00	0.00 %
518-District Clerk Records Management and Preservation Fund						
31020-District Clerk Records Preservation						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 31020 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
519-District Clerk Rider Fund						
31030-District Clerk Rider for Prosecution						
Salaries/Other Pay/Benefits	7,369	7,369	1,960.18	0.00	5,408.82	26.60 %
Operations	99,226	99,226	25,636.09	0.00	73,589.91	25.84 %
Department 31030 Totals	106,595	106,595	27,596.27	0.00	78,998.73	25.89 %
Fund 519 Totals	106,595	106,595	27,596.27	0.00	78,998.73	25.89 %
520-District Clerk Archive Fund						
31040-District Clerk Archive						
Operations	2,941	2,941	0.00	0.00	2,941.00	0.00 %
Department 31040 Totals	2,941	2,941	0.00	0.00	2,941.00	0.00 %



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524-County Jury Fund-SB41						
34040-County Jury						
Operations	5,000	5,000	3,336.00	0.00	1,664.00	66.72 %
Department 34040 Totals	5,000	5,000	3,336.00	0.00	1,664.00	66.72 %
525-Court Reporter Service Fund						
34020-Court Reporter Fees						
Operations	17,600	17,600	18,577.25	0.00	(977.25)	105.55 %
Department 34020 Totals	17,600	17,600	18,577.25	0.00	(977.25)	105.55 %
526-County Law Library Fund						
34030-Law Library						
Salaries/Other Pay/Benefits	9,580	9,580	7,151.23	0.00	2,428.77	74.65 %
Operations	23,855	23,855	7,121.25	0.00	16,733.75	29.85 %
Department 34030 Totals	33,435	33,435	14,272.48	0.00	19,162.52	42.69 %
Fund 526 Totals	33,435	33,435	14,272.48	0.00	19,162.52	42.69 %
527-Language Access Fund-SB41						
30010-Courts-Central Costs						
Operations	1,000	1,000	0.00	0.00	1,000.00	0.00 %
Department 30010 Totals	1,000	1,000	0.00	0.00	1,000.00	0.00 %
536-Courthouse Security Fund						
43020-Courthouse Security Fund-Fund 536						
Salaries/Other Pay/Benefits	96,559	96,559	73,149.31	0.00	23,409.69	75.76 %
Department 43020 Totals	96,559	96,559	73,149.31	0.00	23,409.69	75.76 %
Fund 536 Totals	96,559	96,559	73,149.31	0.00	23,409.69	75.76 %
537-Justice Courts Building Security Fund						
43030-Justice Courts Building Security						
Operations	17,500	17,500	2,084.49	0.00	15,415.51	11.91 %
Department 43030 Totals	17,500	17,500	2,084.49	0.00	15,415.51	11.91 %
Fund 537 Totals	17,500	17,500	2,084.49	0.00	15,415.51	11.91 %
550-Justice Courts Technology Fund						
34010-Justice Court Technology						
Operations	19,701	19,701	11,220.14	0.00	8,480.86	56.95 %
Contingency	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 34010 Totals	24,701	24,701	11,220.14	0.00	13,480.86	45.42 %
Fund 550 Totals	24,701	24,701	11,220.14	0.00	13,480.86	45.42 %
551-County and District Courts Technology Fund						
34060-County and District Courts Technology						
Operations	1,250	1,250	0.00	0.00	1,250.00	0.00 %
Department 34060 Totals	1,250	1,250	0.00	0.00	1,250.00	0.00 %
560-District Attorney Prosecutors Supplement Fund						
32040-District Attorney Supplement						
Operations	22,500	22,500	18,044.84	0.00	4,455.16	80.20 %
Department 32040 Totals	22,500	22,500	18,044.84	0.00	4,455.16	80.20 %
Fund 560 Totals	22,500	22,500	18,044.84	0.00	4,455.16	80.20 %



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Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
561-Pretrial Intervention Program Fund						
34050-Pretrial Invention						
Salaries/Other Pay/Benefits	30,706	30,706	1,240.66	0.00	29,465.34	4.04 %
Department 34050 Totals	30,706	30,706	1,240.66	0.00	29,465.34	4.04 %
Fund 561 Totals	30,706	30,706	1,240.66	0.00	29,465.34	4.04 %
562-District Attorney Forfeiture Fund						
32020-District Attorney Forfeiture						
Operations	24,000	24,000	3,438.03	0.00	20,561.97	14.33 %
Department 32020 Totals	24,000	24,000	3,438.03	0.00	20,561.97	14.33 %
Fund 562 Totals	24,000	24,000	3,438.03	0.00	20,561.97	14.33 %
563-District Attorney Hot Check Fee Fund						
32030-District Attorney Hot Check Fees						
Operations	300	300	255.39	0.00	44.61	85.13 %
Department 32030 Totals	300	300	255.39	0.00	44.61	85.13 %
Fund 563 Totals	300	300	255.39	0.00	44.61	85.13 %
574-Sheriff Forfeiture Fund						
41020-Sheriff Forfeiture						
Operations	20,000	78,523	59,606.95	0.00	18,916.05	75.91 %
Contingency	20,000	20,000	0.00	0.00	20,000.00	0.00 %
Department 41020 Totals	40,000	98,523	59,606.95	0.00	38,916.05	60.50 %
Fund 574 Totals	40,000	98,523	59,606.95	0.00	38,916.05	60.50 %
576-Sheriff Inmate Medical Fund						
50030-Sheriff Inmate Medical						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 50030 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
577-DOJ Equitable Sharing Fund						
42570-DOJ Equitable Sharing						
Contingency	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Department 42570 Totals	50,000	50,000	0.00	0.00	50,000.00	0.00 %
578-Sheriff Commissary Fund						
50040-Sheriff Commissary Operations						
Salaries/Other Pay/Benefits	3,000	3,000	1,729.49	0.00	1,270.51	57.65 %
Operations	72,800	72,800	27,078.56	27,566.00	18,155.44	75.06 %
Contingency	40,000	40,000	0.00	0.00	40,000.00	0.00 %
Department 50040 Totals	115,800	115,800	28,808.05	27,566.00	59,425.95	48.68 %
Fund 578 Totals	115,800	115,800	28,808.05	27,566.00	59,425.95	48.68 %
583-Elections Equipment Fund						
16030-Elections Equipment						
Operations	45,545	45,545	6,092.50	0.00	39,452.50	13.38 %
Department 16030 Totals	45,545	45,545	6,092.50	0.00	39,452.50	13.38 %
584-Tax Assessor Elections Service Contract Fund						
16040-Elections Services/Contracts						
Salaries/Other Pay/Benefits	4,218	4,218	449.98	0.00	3,768.02	10.67 %



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Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Operations	2,227	2,227	5,746.34	0.00	(3,519.34)	258.03 %
Department 16040 Totals	6,445	6,445	6,196.32	0.00	248.68	96.14 %
Fund 584 Totals	6,445	6,445	6,196.32	0.00	248.68	96.14 %
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Salaries/Other Pay/Benefits	1,520,542	1,520,542	1,163,650.12	0.00	356,891.88	76.53 %
Department 35020 Totals	1,520,542	1,520,542	1,163,650.12	0.00	356,891.88	76.53 %
35030-SPU - State General Allocation						
Salaries/Other Pay/Benefits	591,085	591,085	414,982.72	0.00	176,102.28	70.21 %
Operations	224,544	224,544	132,846.87	0.00	91,697.13	59.16 %
Capital	35,011	35,011	0.00	30,012.00	4,999.00	85.72 %
Department 35030 Totals	850,640	850,640	547,829.59	30,012.00	272,798.41	67.93 %
35040-SPU Civil Division						
Salaries/Other Pay/Benefits	1,884,192	1,884,192	1,374,627.66	0.00	509,564.34	72.96 %
Operations	1,018,836	1,018,836	785,946.74	0.00	232,889.26	77.14 %
Department 35040 Totals	2,903,028	2,903,028	2,160,574.40	0.00	742,453.60	74.42 %
35050-SPU Juvenile Division						
Salaries/Other Pay/Benefits	1,074,880	1,074,880	771,752.42	0.00	303,127.58	71.80 %
Operations	130,788	130,788	65,039.16	0.00	65,748.84	49.73 %
Department 35050 Totals	1,205,668	1,205,668	836,791.58	0.00	368,876.42	69.40 %
Fund 601 Totals	6,479,878	6,479,878	4,708,845.69	30,012.00	1,741,020.31	73.13 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Salaries/Other Pay/Benefits	1,440,720	1,494,915	957,694.44	0.00	537,220.56	64.06 %
Operations	147,194	147,622	92,966.39	2,116.99	52,538.62	64.41 %
Capital	80,708	66,204	0.00	0.00	66,204.00	0.00 %
Transfers to Other Funds	36,058	36,058	30,983.77	0.00	5,074.23	85.93 %
Department 50130 Totals	1,704,680	1,744,799	1,081,644.60	2,116.99	661,037.41	62.11 %
Fund 615 Totals	1,704,680	1,744,799	1,081,644.60	2,116.99	661,037.41	62.11 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Salaries/Other Pay/Benefits	200,381	200,381	150,820.96	0.00	49,560.04	75.27 %
Operations	16,808	16,808	10,104.11	0.00	6,703.89	60.11 %
Department 50150 Totals	217,189	217,189	160,925.07	0.00	56,263.93	74.09 %
Fund 616 Totals	217,189	217,189	160,925.07	0.00	56,263.93	74.09 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Salaries/Other Pay/Benefits	69,600	69,600	50,828.78	0.00	18,771.22	73.03 %
Operations	54,533	54,533	32,359.85	0.00	22,173.15	59.34 %
Department 50170 Totals	124,133	124,133	83,188.63	0.00	40,944.37	67.02 %
Fund 617 Totals	124,133	124,133	83,188.63	0.00	40,944.37	67.02 %



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Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Salaries/Other Pay/Benefits	40,495	40,495	29,348.02	0.00	11,146.98	72.47 %
Operations	1,170	1,170	702.50	0.00	467.50	60.04 %
Department 50190 Totals	41,665	41,665	30,050.52	0.00	11,614.48	72.12 %
Fund 618 Totals	41,665	41,665	30,050.52	0.00	11,614.48	72.12 %
640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Operations	0	0	8,165.60	0.00	(8,165.60)	∞
Department 36030 Totals	0	0	8,165.60	0.00	(8,165.60)	∞
Fund 640 Totals	0	0	8,165.60	0.00	(8,165.60)	∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Salaries/Other Pay/Benefits	347,984	347,984	239,194.77	0.00	108,789.23	68.74 %
Operations	189,905	189,905	73,841.72	0.00	116,063.28	38.88 %
Department 36040 Totals	537,889	537,889	313,036.49	0.00	224,852.51	58.20 %
Fund 641 Totals	537,889	537,889	313,036.49	0.00	224,852.51	58.20 %
645-Juvenile HGAC Services Grant						
36070-Juvenile HGAC Services Grant						
Operations	0	9,000	8,675.00	0.00	325.00	96.39 %
Department 36070 Totals	0	9,000	8,675.00	0.00	325.00	96.39 %
802-Walker County Public Safety Communications Center						
46500-Walker County Central Dispatch Services						
Salaries/Other Pay/Benefits	1,449,604	1,449,604	875,139.27	0.00	574,464.73	60.37 %
Operations	263,127	263,127	181,403.15	1,158.23	80,565.62	69.38 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department 46500 Totals	1,775,610	1,775,610	1,056,542.42	1,158.23	717,909.35	59.57 %
Fund 802 Totals	1,775,610	1,775,610	1,056,542.42	1,158.23	717,909.35	59.57 %
Report Totals	58,652,016	73,121,089	42,483,955.91	2,907,781.82	27,729,351.27	62.08 %

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

Sources & Uses

Dated 06/01/ 2012

Delivered 06/21/2012

Sources of Funds

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

Uses Of Funds

Deposit to Project Fund	\$19,818,693.66
Costs of Issuance	109,000.00
Total Underwriter's Discount (0.521%)	104,136.25
Gross Bond Insurance Premium (36.0 bp)	99,010.49
Deposit to Debt Service Fund	32,798.19
Total Uses	\$20,163,638.59

Debt Service Schedule

Part 1 of 2

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

Final
\$20,000,000
Walker County, Texas
Certificates of Obligation
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Debt Service Schedule

Part 2 of 2

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

**Yield
Statistics**

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

Final
\$20,000,000
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Certificates of Obligation
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Debt Service Schedule

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

Yield Statistics

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Pricing Summary

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

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

Bid Information

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

Crews & Associates, Inc.

Capital Markets Group

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