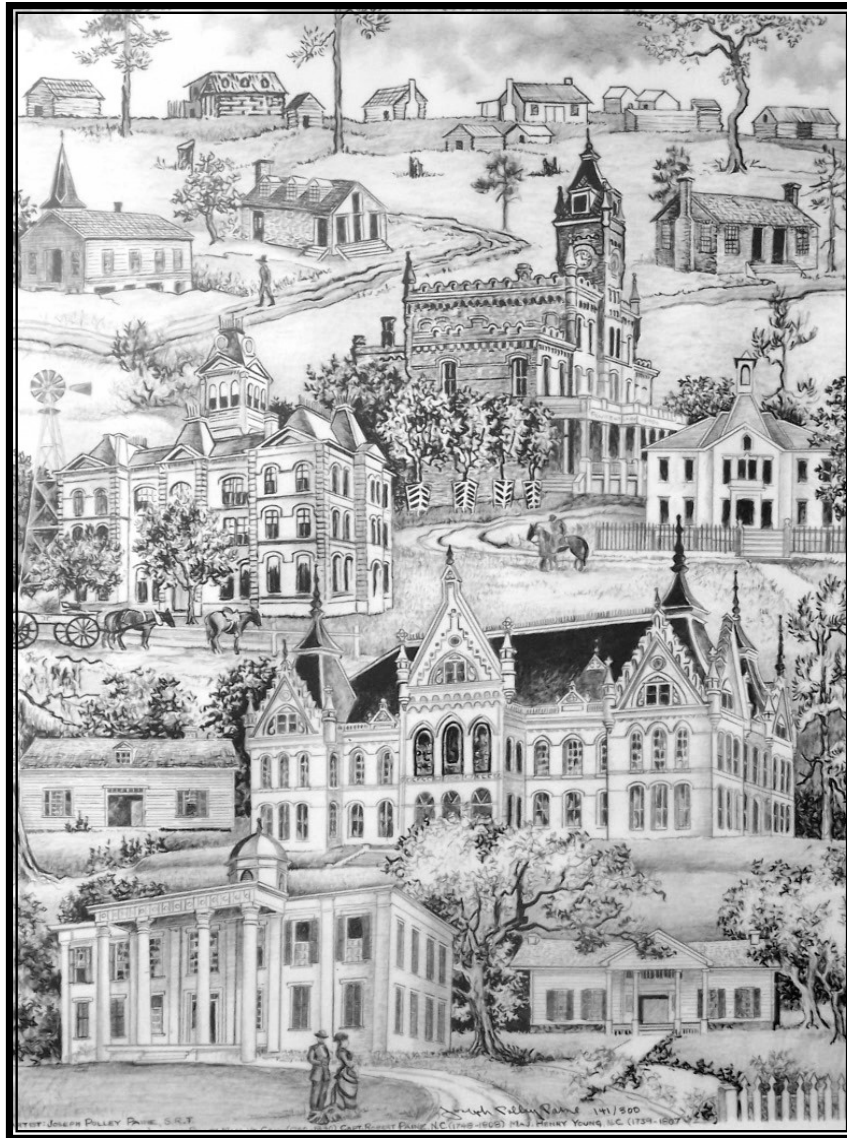


WALKER COUNTY, TEXAS



Fiscal Year 2024-2025
Annual Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

WALKER COUNTY ANNUAL BUDGET

October 1, 2024 – September 30, 2025

Adopted by Commissioners Court August 26, 2024

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

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 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 Daugeette, Jr. Yes

Commissioner Precinct 4 – Brandon Decker Yes

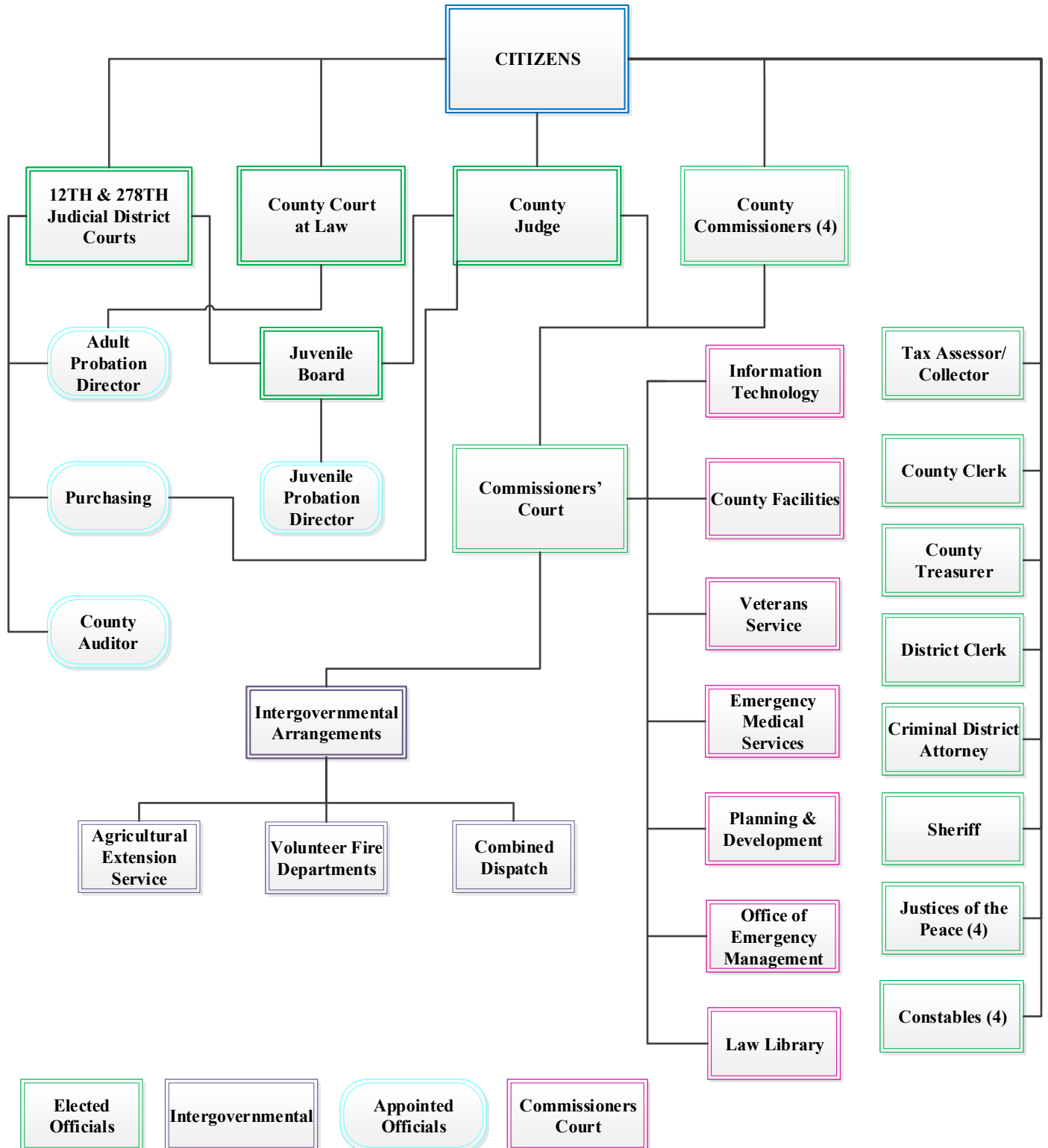
	FY 2023-2024	FY 2024-2025
Adopted Total Tax-Rate	\$0.4127	\$0.4403
Calculations Based on Certified Values		
No-New-Revenue Tax Rate	\$0.3978	\$0.4153
No-New-Revenue Maintenance and Operations Tax Rate	\$0.3826	\$0.3993
Voter Approval Tax Rate	\$0.4609	\$0.4662
Debt Rate	\$0.0201	\$0.0195

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

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

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Walker County, Texas Organization



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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
Adopted 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 adopted budget for the 2024-2025 fiscal year is herein presented. The budget, as adopted establishes 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 a 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.

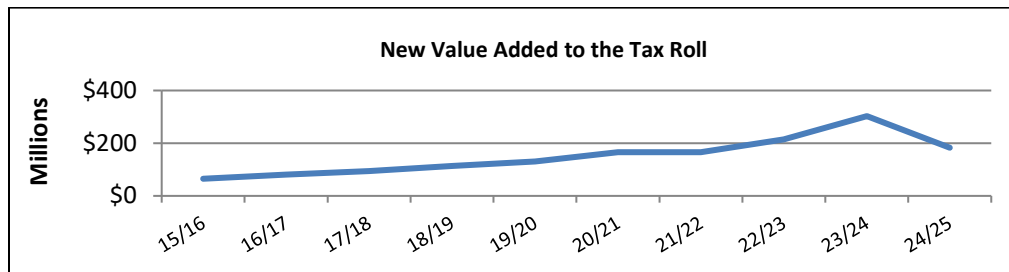
Walker County adopted a major revision to its subdivision regulations following extensive input from elected officials, staff, real estate professionals, registered professional surveyors, professional engineers, other governmental agencies, and the general public. The revised regulations went into effect 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.

External factors affecting the budget this year include 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.

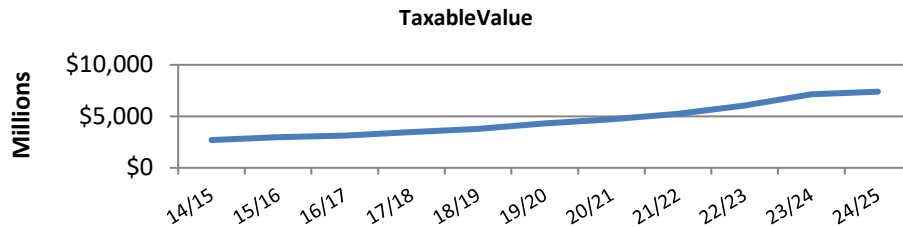
Significant items in this budget are:

- The total 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 D-10 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. 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, and additional funds for road maintenance. 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 Services Fund 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 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 budget is presented at the No-New Revenue Tax Rate plus 2.5 cents. The Commissioners Court adopted tax rate is \$0.4403 per \$100 taxable assessed value as compared to the rate of \$0.4127 in FY 23/24. The separate components of the 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. The last payment to the TIRZ was made in fiscal year 2023-2024.
- 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, 2024, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance and the budget projects a General Fund-fund balance as a percentage of the operating budget of 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.

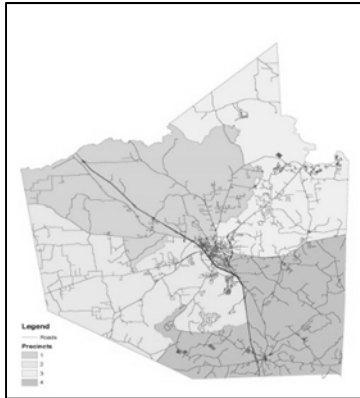
Acknowledgements: My thanks to Judge Christian and each of the commissioners, Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, and the other County Officials for their loyal and dedicated service to Walker County. The budget is a major project and takes the input and cooperation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

Respectfully submitted,

Patricia Allen

Patricia Allen, CPA, Walker County Auditor

Walker County



Strategic Plan

(Adopted July 17, 2023)

Executive Summary

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

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

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

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

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

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

Organizational Mission

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

Organizational Vision

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

Identified Plan Goals

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

Goal A

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

Goal A Objectives

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

Goal B

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

Goal B Objectives

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

Goal C

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

Goal C Objectives

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

Goal D

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

Goal D Objectives

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

Goal E

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

Goal E Objectives

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

Goal F

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

Goal F Objectives

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





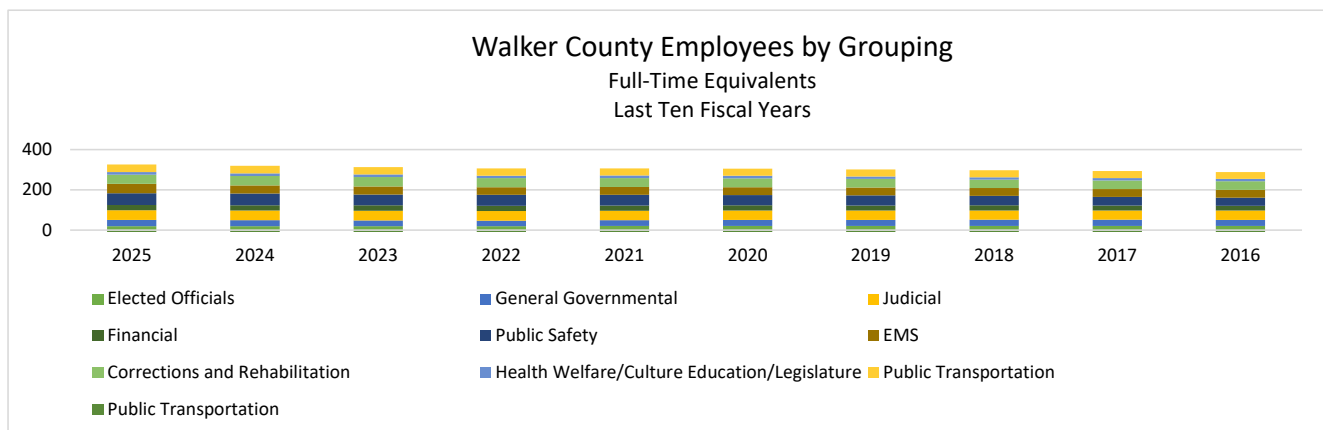
Walker County

Adopted Budget Fiscal Year 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.

History of Texas Counties



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

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

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

About Walker County



Walker County is in southeast Texas. The center of the county is at 30°47' north latitude and 95°33' west longitude. Huntsville, the county seat, is near the center of the county sixty miles north of Houston and 165 miles south of Dallas/Fort Worth. Interstate 45 runs through the County. Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Piney Woods. Around 70 percent of the county is blanketed by forests of loblolly, short-leaf and long-leaf pine, and hardwoods. The County's current estimated population is 81,268. State and local government are significant sources of employment for this area while additional hiring focuses on agribusiness, forest production, and timber industries due to the vast number of natural resources available.

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

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

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

Community Profile

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

Higher Education Institutions

Spring 2024 Enrollment

Sam Houston State University	19,376
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*Data Source: SHSU Office of Institutional Research

Educational Attainment

High School Graduate (age 25+)	30.3%
Bachelor's Degree or higher (age 25+).....	17.8%

Graduate or Professional Degree (age 25+).....9.3%

*Data Source: <https://censusreporter.org>

Labor Force

Civilian Labor Force 24,817

Employed 23,474

Unemployed..... 1,343

Unemployment Rate5.4%

*Data Source: TexasLMI

Top Ten Taxpayers

2023 Taxable Value

Entergy Texas Inc \$ 119,474,650

Grand Prix Pipeline LLC \$ 57,296,096

Entergy Transfer GC NGL Pipelines LP \$ 53,627,706

Sterling – Huntsville LLC..... \$ 37,921,632

ONEOK Arbuckle II Pipeline LLC \$ 37,389,070

PEP-SHSU LLC..... \$ 35,061,179

American Campus Community..... \$ 31,839,438

Breckenridge Group Huntsville Texas LP..... \$ 30,935,213

Weatherford US LP..... \$ 29,918,537

Union Pacific Railroad Co..... \$ 28,775,710

*Data Source: Walker County Appraisal District

Population Overview



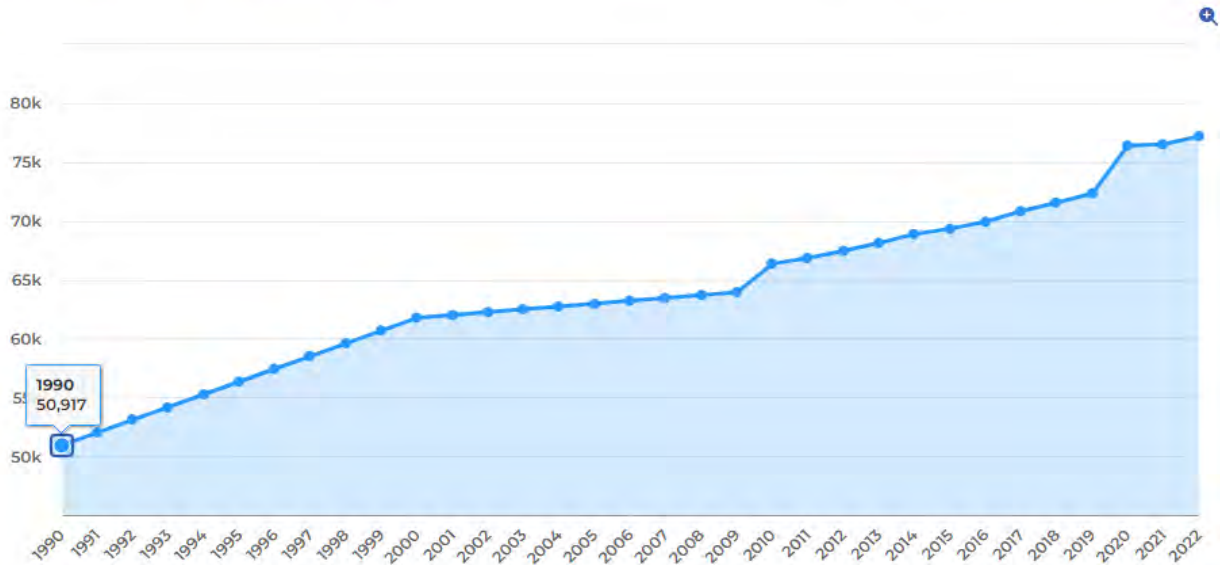
TOTAL POPULATION

77,182

▲ **.9%**
vs. 2021

GROWTH RANK

82 out of **256** Counties in Texas



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



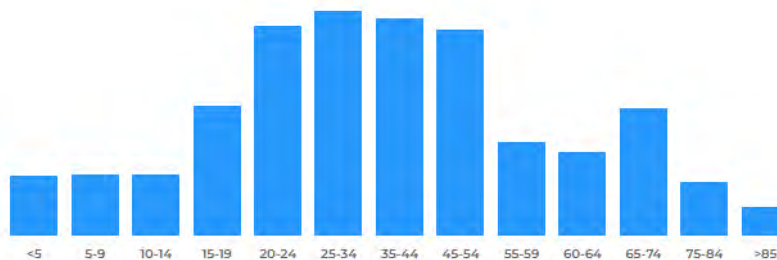
DAYTIME POPULATION

80,870

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

* Data Source: American Community Survey 5-year estimates

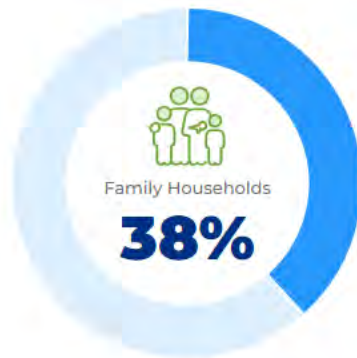
*Data Source: www.Cleargov.com

Household Analysis

TOTAL HOUSEHOLDS

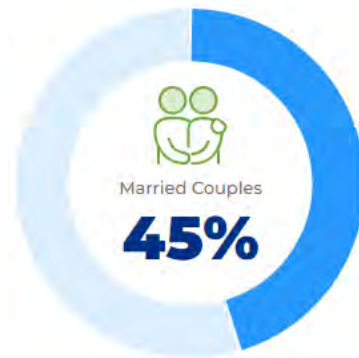
24,592

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



▼ 23%

lower than state average



▼ 10%

lower than state average



▲ 16%

higher than state average



▲ 29%

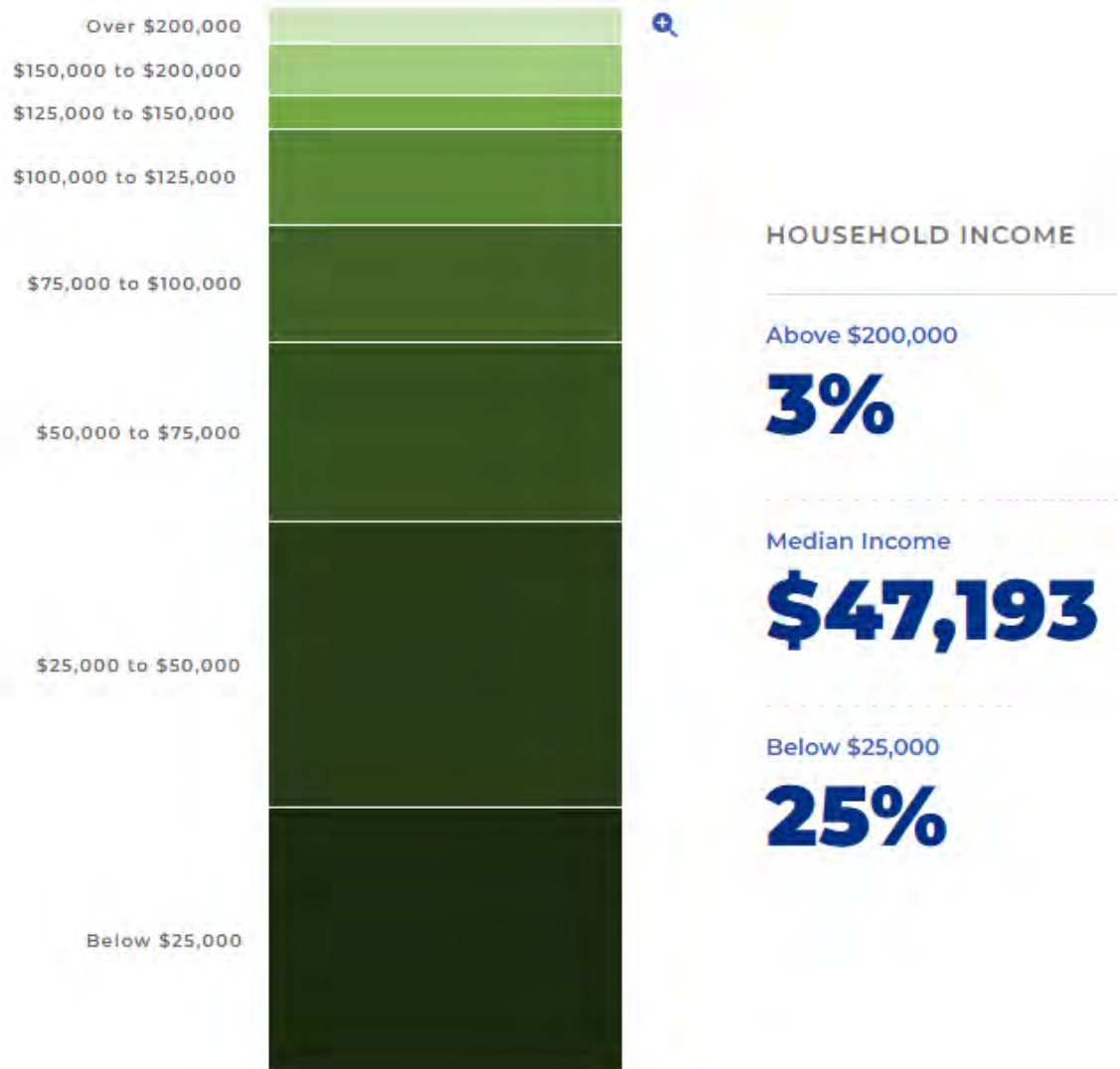
higher than state average

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

*Data Source: www.Cleargov.com

Economic Analysis

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



*Data Source: American Community Survey 5-year estimates

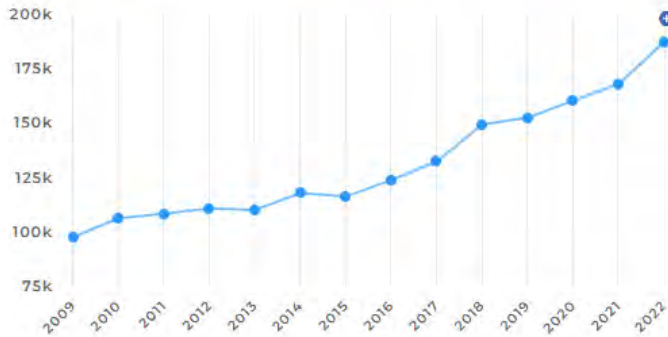
*Data Source: www.Cleargov.com

Housing Overview



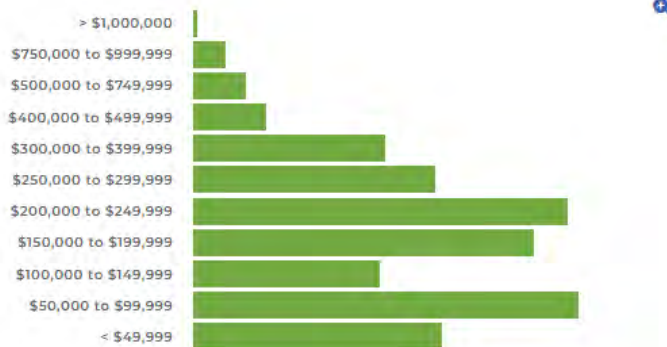
2022 MEDIAN HOME VALUE

\$187,200



* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Walker State Avg.

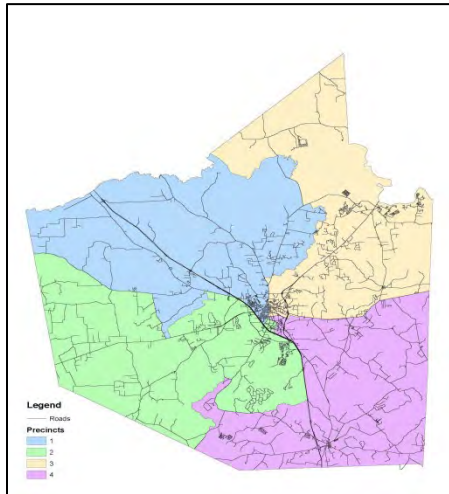


* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

*Data Source: www.Cleargov.com

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WALKER COUNTY



Budgeting and Fund Structure

Walker County Government Structure

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

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

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

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

Budget Structure/Fund Structure

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

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

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

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

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

Fund Descriptions

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

Debt Service Fund. The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirements for the year.

Road and Bridge Fund. The Road and Bridge fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. Individual commissioner oversees the day-to-day work of the road crews and the budget for their respective precinct. The Road & Bridge Departments maintain 580 linear miles of roadway and their right-of-ways, bridges and low water crossings. Many additional miles of roads in Walker County are maintained by others, including the City of Huntsville, the Texas Department of Transportation (TXDOT) or private owners. The County maintains a comprehensive list of roads that have been accepted for county maintenance. All Walker County roads outside city limits are named by the Commissioners' Court and the naming process is coordinated through the Road and Bridge Commissioners and the Planning Development Department for 911 purposes. A road must be built to current specifications and presented to Commissioners' Court for acceptance in order for it to be maintained by Walker County. Those specifications are found in the Subdivision Rules & Regulations.

Emergency Medical Services (EMS) Fund. The Emergency Medical Services (EMS) fund is used to account for financial transactions incurred for providing emergency ambulance services to the public. User fees and ad valorem (property) taxes are the main sources of revenues.

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

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

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

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

Other Governmental Funds. The County budgets for three funds in this grouping, the General Projects Fund, the General Capital Projects Fund, and the Healthy County Initiative Fund. These funds are included in the annual budget. For annual ACFR(Annual Comprehensive Financial Reporting), these funds are included in the General Fund. A project included in the General Projects funds budgets is a project length budget. The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool. The Insurance Fund-Retiree Health is included in the grouping. No expenditures are expected from that fund this year.

Department Descriptions Overview

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

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

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

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

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

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

Road and Bridge Commissioners – Commissioners represent one of four precincts in the County. As members of the Commissioners Court, they exercise broad policy-making authority. They are responsible for building

and maintaining county roads and bridges within the precinct. They are also responsible for providing and maintaining County buildings and facilities. Departments are set up in the Road and Bridge Fund for each of the four precincts. County Commissioners are elected to serve four year terms.

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

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

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

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

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

imposed by the county and state on alcoholic beverage permits. In Walker County, three departments are set up in the General Fund for the Tax Assessor functional areas: Voter Registration, Elections and Vehicle Registration. The Office of Tax Assessor-Collector is an elected position serving four year terms and was created by the Texas Constitution.

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

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

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

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

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

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

the various county departments and verifying the validity and legality of all county expenditures. The County Auditor works with the County Judge in the budget process, and has very specific audit and reporting requirements outlined in state statutes.

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

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

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

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

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

County Jail ,County Jail Medical – Two departments are included in the budget for operation of the County Jail. The County Jail is under the supervision of the Sheriff. A new jail was funded by a 2012 issue of a Certificate of Obligation. Walker County currently has jail beds available for use by other counties and agencies. County Jail – Medical is used to account for the costs of medical care for inmates. The County contracts with a local doctor and has two nurses on staff. Cost of medical care for indigent inmates is borne by the Walker County Hospital District, a separate taxing entity.

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

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

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

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

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

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

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

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

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

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

Interlocal Service Contracts - In several of the major function categories, Financial Administration, Public Safety, and Health and Welfare, there are interlocal contracts. These departments are used to account for those costs. Contracts include the Walker County Appraisal District, City of Huntsville Fire Department, Walker County Central Dispatch, the Senior Center of Walker County, Boys and Girls Club, Rita B Huff Humane Society, Veterans Service Contract, and Tri-County Behavioral Healthcare.

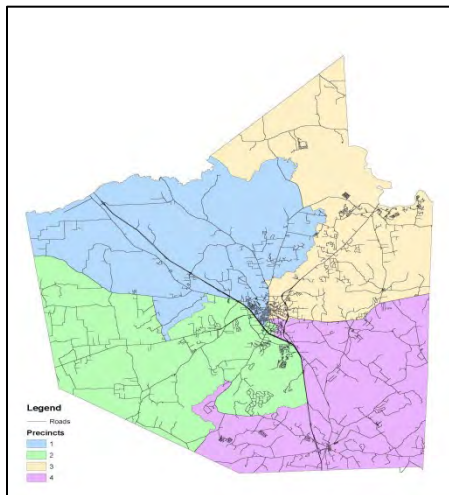
Emergency Medical Services (EMS) – Walker County provides Emergency Ambulance services to residents of Walker County. The principal revenues of the fund are charges for services and ad valorem taxes.

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

Matrix of Funds, Functions, and Departments/Cost Centers						
Major Funds	General Fund	Debt Service Fund	Road and Bridge Fund	EMS Fund	Legislatively Designated Fund	Other Funds
County Records Preservation (II Digitize) Fund					✓	
County Clerk Records Management and Preservation Fund					✓	
Judicial Continued						
County Clerk Records Archive Account Fund					✓	
District Clerk Records Management and Preservation Fund					✓	
District Clerk Rider Fund					✓	
District Clerk Archive Fund					✓	
County Jury Fee Fund					✓	
County Jury Fund-SB 41					✓	
Court Reporter Service Fund					✓	
County Law Library Fund					✓	
Language Access Fund-SB41					✓	
JP Truancy Prevention & Diversion Fund					✓	
County Specialty Court Programs					✓	
Courthouse Security Fund					✓	
Justice Courts Building Security Fund					✓	
Justice Courts Technology Fund					✓	
County and District Courts Technology Fund					✓	
Child Abuse Prevention Fund					✓	
District Attorney Prosecutors Supplement Fund					✓	
Pretrial Intervention Program Fund					✓	
District Attorney Forfeiture Fund					✓	
District Attorney Hot Check Fee Fund					✓	
Judicial Projects						✓
Public Safety						
Sheriff	✓					
Sheriff Estray	✓					
Courthouse Security	✓					
Constables Central	✓					
Constable Precinct 1	✓					
Constable Precinct 2	✓					
Constable Precinct 3	✓					
Constable Precinct 4	✓					
Department Public Safety Support	✓					
DPS Weigh Station Utilities/Services	✓					
Weigh Station Site Support	✓					
Emergency Operations	✓					
Public Safety Intergovernmental Service Contracts	✓					
Emergency Medical Services				✓		
Sheriff Forfeiture Fund					✓	
Sheriff Inmate Medical Fund					✓	
DOJ Equitable Sharing Fund					✓	
Public Safety Projects						✓
Corrections and Supervision						
County Jail	✓					
County Jail-Inmate Medical	✓					
Adult Probation Support	✓					
Adult-Community Services	✓					
Sheriff Commissary Fund						✓

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

WALKER COUNTY



Basis of Budgeting

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid. Counties in Texas are required to have a balanced budget where the amounts budgeted in a fiscal year for expenditures from the various funds of the county may not exceed the balances in those funds, plus the anticipated revenue for the fiscal year. Appropriations in the project funds are made on a project basis rather than on an annual basis and are carried forward until the projects are completed; unused appropriations lapse at the end of each fiscal year.

BASIS OF ACCOUNTING

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

Proprietary fund types are used to account for business type activities (funds that receive their revenues through user charges). Proprietary funds use the accrual basis of accounting and are based on the flow of economic resources. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. There are two types of Proprietary funds, Enterprise Funds and Internal Service Funds. Enterprise Funds receive their revenues primarily from user fees. Internal Service Funds receive their revenues primarily from other funds. The County has one Internal Service Fund, the Retiree Insurance Fund and no enterprise funds.

Budget Process

The budget is a financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided the citizens of Walker County. An annual budget is prepared for each fiscal year and, as described in Local Government Code 111.010, Commissioners Court may only levy taxes in accordance with the budget. For a county the size of Walker County, the County Judge serves as the budget officer of the County. The County Auditor assists the Judge in the budget process. Walker County's budget process begins in April of each year with the County Auditor's office coordinating with the County Judge for the upcoming budget preparation and results with the adoption of the budget and tax rate usually sometime in late August or September.

Worksheets are distributed to elected officials and department heads in early May; elected officials and departments prepare their base budgets and supplemental requests in May; in June, the County Auditor prepares the budget work book and revenue estimates and assists the County Judge in preparing the budget he will submit to Commissioner Court for discussion; the Commissioners Court receives the budget the first of July; followed by elected officials and department heads presenting their supplemental requests during budget

work sessions; extensive budget work sessions follow continuing throughout July with filing of a proposed budget for public review by August 15th. Following required notices and public hearings a budget and tax rate is adopted.

The County Judge, budget officer of the County, presents a budget to Commissioners Court for their review to establish the funding level and supplemental requests to be included in the budget. The budget along with the full list of supplemental requests made by the elected officials and department heads are presented to Commissioners Court. Commissioner Court meetings are scheduled for elected officials and department heads to present their budget requests. Commissioners Court then prioritizes the requests within the funds available, projected revenues, projected tax revenues available at the No-New-Revenue rate, and discuss the tax rate that would be required to fund the recommended requests. This year the proposed budget was presented by the County Judge to the Commissioners Court at the No New Revenue Tax Rate plus 1.5 cents. This increase had been discussed in last year budget and discussed throughout this year as discussions were on-going about the need for an additional ambulance service crew in the county and an ESD (Emergency Service District) providing an EMS station in the ESD area. The Commissioners Court after hearing from the elected officials and reviewing the budget requests from the elected officials filed a budget with the County Clerk and scheduled a public hearing at the No New Revenue Tax rate plus 2.5 cents.

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

After Commissioner Court review and consensus of what is to be included in the proposed budget, a copy of the proposed budget is filed with the County Clerk. The Commissioners Court discusses and proposes a tax rate that will be required to fund the budget and votes on the tax rate to be proposed. Walker County filed the proposed budget on August 14, 2024. Notices are published and hearing are held as required. The Commissioners Court sets a date and place for the public hearings.

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

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

At the hearing, the Commissioners Court give all interested taxpayers of the county an opportunity to be heard, for or against, the proposed budget plan. After the public hearing, the Commissioners Court takes action on the budget. Once the budget is approved and adopted by Commissioners Court, a copy of the adopted budget is filed with the County Clerk. It is the policy of Walker County to fund the base budget with revenues to be generated during the budget year. One time expenditures, including capital, equipment, special projects or expenditures, are often funded from available funds. If there is any increase or decrease requested, the elected official or department head, must present a supplemental request form and justification narrative. Supplemental requests are then divided into two categories, those that are on-going and will affect the tax rate and those that are one-time requests that could be paid from available funds.



Budget Calendar for Fiscal Year October 1, 2024 – September 30, 2025

April 4, 2024	Budget memo and forms provided to departments
May 8, 2024	Supplemental requests due for both One-Time and On-Going Supplemental requests due for personnel additions and changes
May 8, 2024	Supplemental requests due for scheduled increases for existing contracts for subscriptions, licenses and service increases noting expiration date of current contracts
May 8, 2024	Supplemental requests due for costs of contracts that need to be added to the budget as a result of purchases related to ARP funds and special contingency funds
June 3, 2024	Revenue estimates due and any requests for rate changes due
June 3, 2024	Commissioners Court receives list and copies of all supplemental requests submitted by departments
June 3-30, 2024	Commissioners Court to discuss goals and priority for funding Department/Elected Officials Presentations to Commissioners Court
June 17, 2024	Narrative Forms that includes department description, and goals in preparation
July 1-31, 2024	Budget Workshop: Commissioners Court receives budget workbook with County Judge recommendations and revenue estimates for the upcoming year. Commissioners Court begins selection of supplemental requests to be included in the budget that will be filed with the County Clerk. Discussion of the tax rate to be proposed to fund the budget to be filed. Set the Public Hearing and Tax Rate hearing date(s)
August 15, 2024	Last date to file the budget with the County Clerk
After August 15 th	Discussion of changes to the filed budget Hold public hearing Adoption of budget and tax rate
September 30, 2024	Last date to adopt budget

Budgetary Controls and the Budget Amendment Process

Walker County establishes budgetary controls to ensure compliance with Texas State Law and to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the Commissioners Court. As a method of control, Walker County also maintains an encumbrance accounting system. Available funds are encumbered during the year upon execution of a purchase order, contracts, or other appropriate documents in order to reserve that portion of the applicable appropriation. Outstanding encumbrances lapse at fiscal year-end. Controls also include restrictions on amending the budget. Reporting plays a large role in monitoring budgetary compliance. Statutes relating to County purchasing and review of invoices also enhance budget control. The accounting system can give messages and warnings when budgets are being exceeded at various points of data entry. Departments have continual access to the budget versus actual reports.

The legal level of budgetary control is the level at which departments may not exceed their budget in a given fiscal year. The legal level of control for Walker County is the category level of Salary/Other Pay and Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter Governmental Services/Contracts and Transfers within the department budget for all funds, with the exception of Grants and Contracts Funds. The legal level of control for these funds is as established by the granting or funding agency.

Example:

Fund – General Fund

Function – Public Safety

Department – Sheriff

Expenditure Category – Operations

Line Item – Fuel

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

Department heads and elected officials may expend money only in compliance with the budget and all purchases must comply with Texas State Law, the County's Procurement Policy, other County Policies, and funds must be available within the legal level of control categories. Departments are encouraged to maintain control at the line item level. No capital item may be purchased unless approved as part of the budget process or through a Commissioners Court approved budget amendment.

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

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

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

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

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

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

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

BUDGET AMENDMENTS. With the exception of Grant and Contract Funds, Department heads or elected 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 to Commissioners Court.

Unplanned Revenues

A formal amendment to the budget is approved by Commissioners Court.

Contingency

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

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

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



Budget Summary

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2024-2025 Adopted Budget				
*Including Projects Fund				
101 General Fund	\$ 12,376,572	\$ 30,962,954	\$ 32,947,309	\$ 10,392,217
105 General Projects Funds (Available includes allocated projects)	\$ 4,701,538	270,000	494,990	4,476,548
115 General Capital Projects Fund	\$ 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 (Available includes allocated projects)	\$ 5,458,510	150,000	335,010	5,273,500
115 General Capital Projects Fund	\$ 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

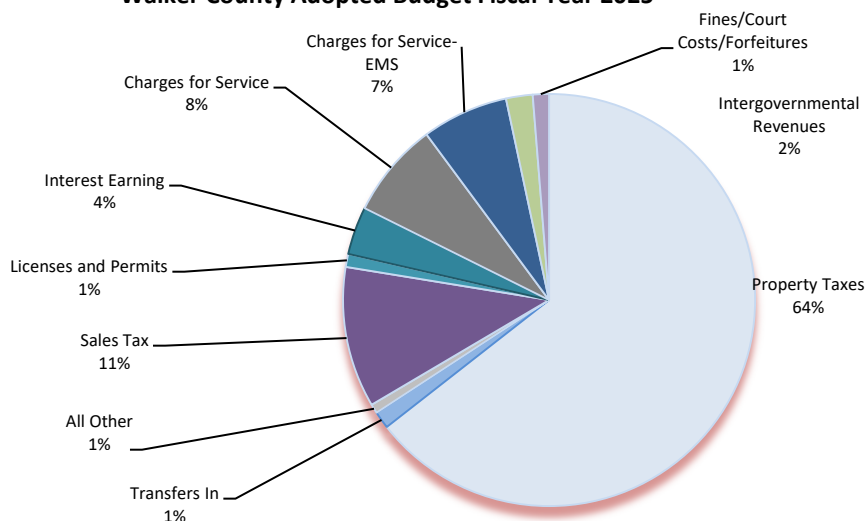
Budget Summary



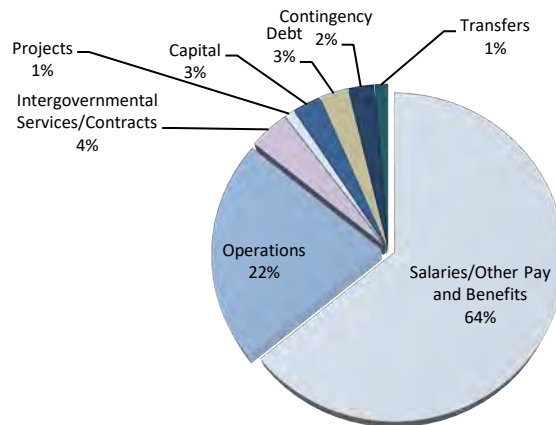
Walker County Adopted Budget For the Fiscal Year 2024-2025 All Funds Summary

	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

Revenues by Source Walker County Adopted Budget Fiscal Year 2025



Expenditures by Category
Walker County Adopted 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 (25%) 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 D-10, 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.

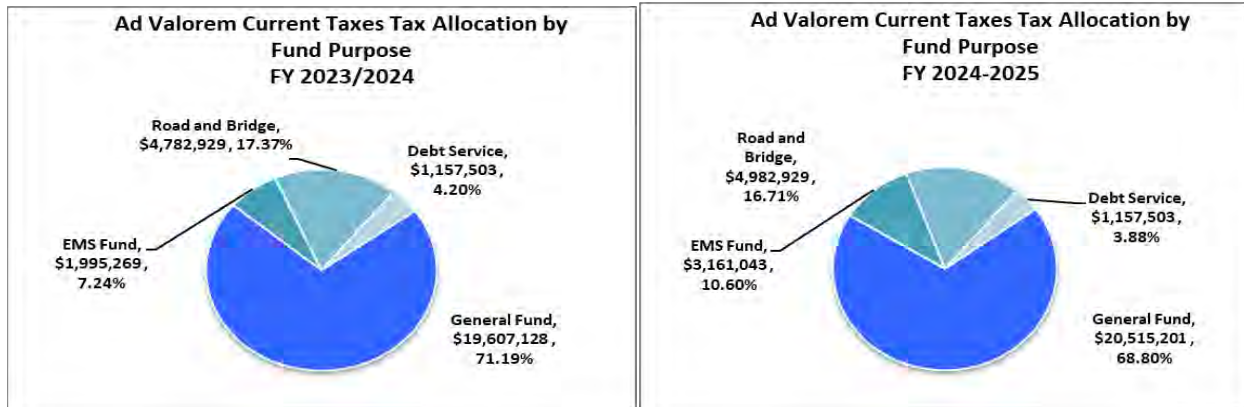
Property Taxes

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

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

Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 62.8% of the total revenues. Delinquent taxes account for another .85% of

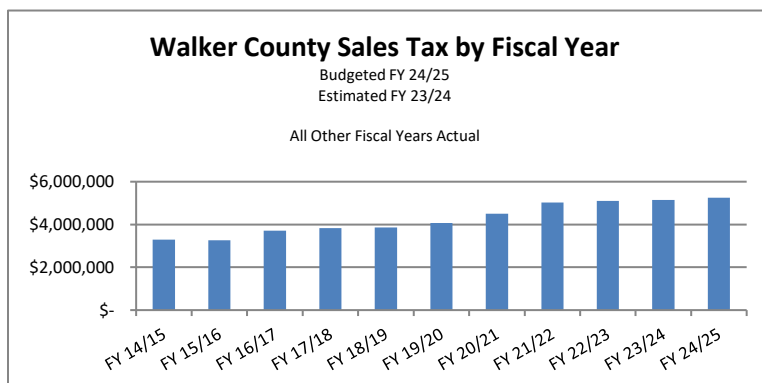
revenues, and property tax penalties and interest accounts for another .78% of revenues. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2025 budget is projected based on an approximate 97.8% collection rate for the combined current 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 adopted 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.

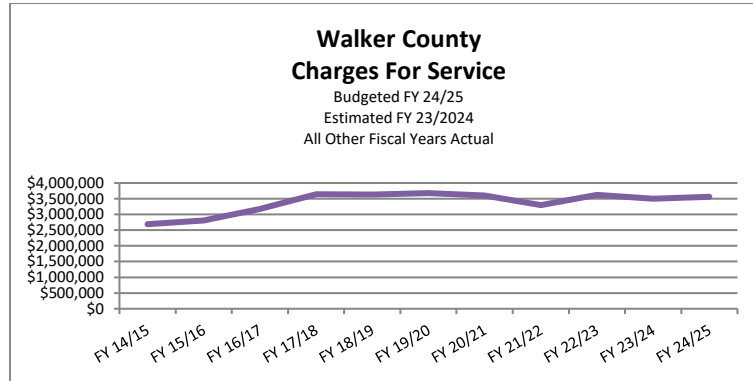
Sales Tax

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.



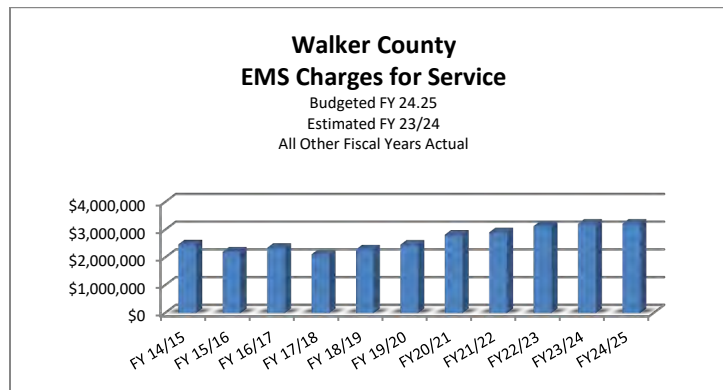
Charges for Service

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

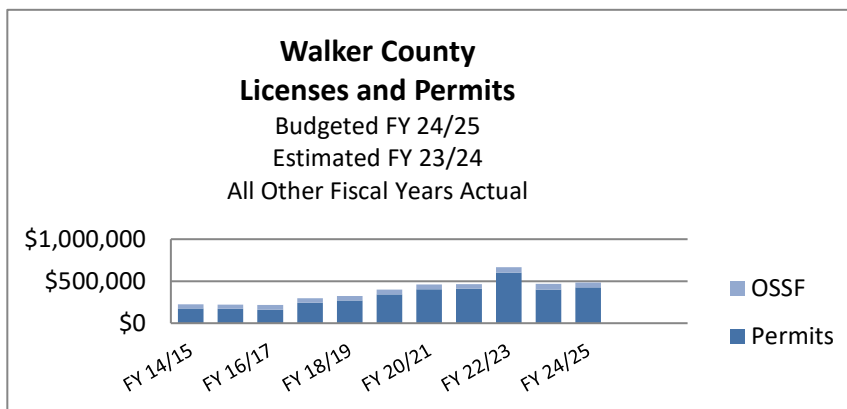
for allocation to the Road and Bridge Fund. Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure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

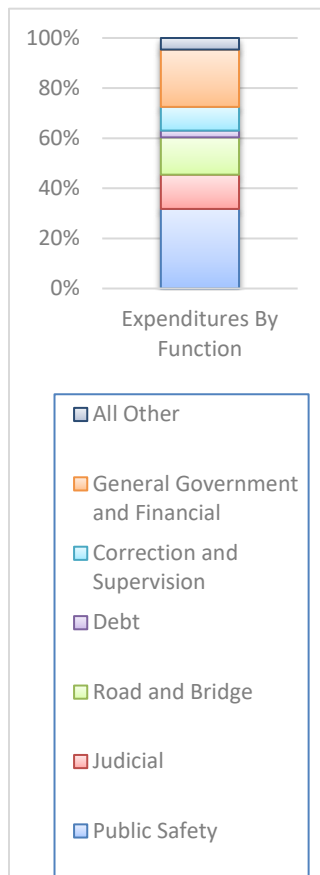
Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



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.

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) ambulance 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 adopted 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.

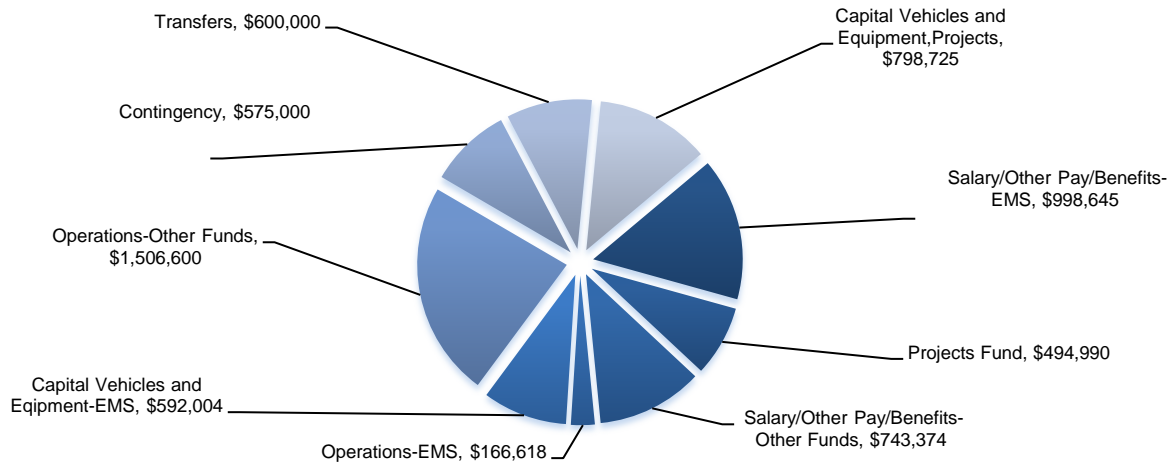
A summary listing of changes that were included in the budget for Fiscal Year 2024/2025 follows.

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
Adopted Budget Fiscal Year 2024-2025
Summary of Changes to Prior Year Base Budget



Supplemental Requests
For the Fiscal Year 2024-2025

Details of Changes from Prior Year Base Budget - General Fund

One-Time

On-Going

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.

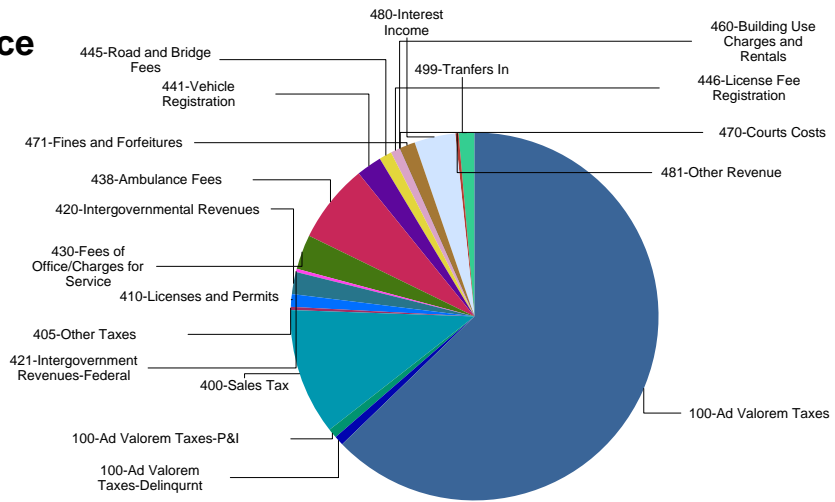
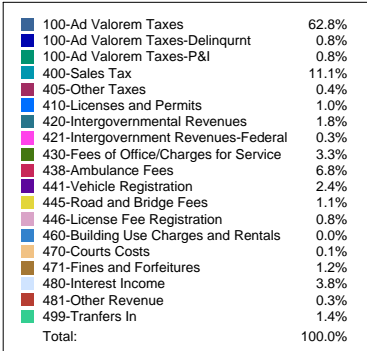
Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	\$394,955
44040-Constable Precinct 4	Constable Vehicle/Equipment Replacement	\$68,770
61020-Planning and Development	Vehicle (1) Replacement	\$75,000
46100-Emergency Medical Services	Ambulance(1) Replacement	\$332,450
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

Adopted Budget Fiscal Year 2024-2025 Revenues By Source All Funds

Revenues by Source



All Funds Revenues By Source

Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
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Ad Valorem Taxes

40110 Current Ad Valorem Taxes	\$ 25,293,157	\$ 27,542,829	\$ 27,542,829	\$ 27,435,168	\$ 29,816,676
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Ad Valorem Taxes

40120 Delinquent Ad Valorem Taxes	\$ 364,415	\$ 402,000	\$ 402,000	\$ 377,000	\$ 402,000
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Ad Valorem Taxes

40130 Penalties and Interest-Ad Valorem Taxes	\$ 357,933	\$ 339,000	\$ 339,000	\$ 389,000	\$ 369,000
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Sales Tax

40400 Sales Tax	\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	\$ 5,150,000	\$ 5,250,000
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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

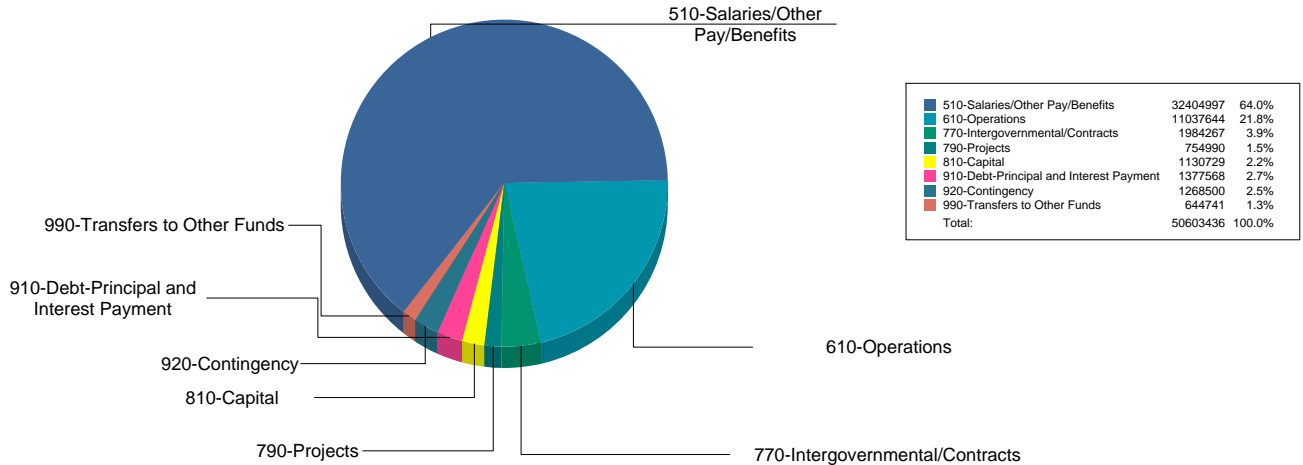
42010 State Funds	\$ 338,462	\$ 297,800	\$ 315,830	\$ 326,013	\$ 297,800
42012 Grants-State	\$ 95,731	\$ -	\$ -	\$ -	\$ -
42020 State Longevity Pay	\$ 7,140	\$ 6,155	\$ 6,155	\$ 6,915	\$ 6,155
42030 State Funds-Indigent Defense	\$ 59,766	\$ 52,924	\$ 52,924	\$ 52,924	\$ 52,924
42040 State Funds-Capital 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	\$ -	\$ -	\$ -	\$ -

All Funds Revenues By Source		Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Intergovernmental Revenues						
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-Federal						
42360	Grants-Homeland Security-Federal thru S	\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
42620	Federal Funds	\$ 325,411	\$ -	\$ 134,750	\$ 148,705	\$ -
42622	Federal Funds - HIDTA	\$ 26,053	\$ -	\$ -	\$ -	\$ -
42625	US Stimulus Check	\$ 31,360	\$ -	\$ -	\$ -	\$ -
42628	Federal Funds LATCFRevenueSharing	\$ 352,441	\$ -	\$ -	\$ -	\$ -
42630	US Forest Service	\$ 115,852	\$ 120,000	\$ 120,000	\$ 123,255	\$ 120,000
42710	Disaster Relief Funds	\$ 172,598	\$ -	\$ -	\$ 88,265	\$ -
42919	Federal Covid Related Funds	\$ 1,650,555	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,674,270</u>	<u>\$ 120,000</u>	<u>\$ 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
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
		<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>
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	\$ 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>
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>

All Funds Revenues By Source		Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
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 Courts	\$ 11	\$ -	\$ -	\$ 8	\$ -
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
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 EquitableSharing	\$ 22,051	\$ -	\$ -	\$ 66,670	\$ -
		<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
48140	Sales-Commissary	\$ 73,742	\$ 63,000	\$ 63,000	\$ 64,300	\$ 63,000
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>
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	\$ -	\$ -	\$ -	\$ -
		<u>\$ 9,552,856</u>	<u>\$ 644,741</u>	<u>\$ 659,741</u>	<u>\$ 659,741</u>	<u>\$ 644,741</u>
All Funds Total		<u>\$ 55,763,194</u>	<u>\$ 44,218,375</u>	<u>\$ 44,570,138</u>	<u>\$ 46,256,912</u>	<u>\$ 47,470,270</u>



Walker County
All Funds
Expenditures by Object
Adopted 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

All Funds		FY 2024		FY 2024		FY 2024	
Expenditures By Object		Actual	Budget	Revised	Estimated	Budget	
		2022-2023	Original	Budget	To Spend	2024-2025	
Operations							
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	\$ -	
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	\$ -	

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						
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
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

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						
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
75300-Repairs - Buildings	\$	126,824	\$ 171,839	\$ 172,488	\$ 173,488	\$ 171,839
75400-Repairs and Maintenance - Office	\$	152	\$ 7,940	\$ 3,359	\$ 3,359	\$ 7,940
Equipment						
75500-Repairs and Maintenance - Weigh	\$	738	\$ 44,284	\$ 44,284	\$ 44,284	\$ 44,284
Station						
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	\$	12,000	\$ -	\$ -	\$ -	\$ -
Department						
77150-Dodge Volunteer Fire Department	\$	7,200	\$ -	\$ -	\$ -	\$ -
77160-Thomas Lake Volunteer Fire	\$	7,200	\$ -	\$ -	\$ -	\$ -
Department						
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	\$	364,000	\$ -	\$ -	\$ -	\$ -
Hospital						
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	\$	40,733	\$ -	\$ -	\$ -	\$ -
Contract						
77473-Walker SUD Improvements Contract	\$	63,069	\$ -	\$ 11,931	\$ 11,931	\$ -
77474-Riverside SUD Water Improvement	\$	-	\$ -	\$ 75,000	\$ 75,000	\$ -
Contracts						
77475-Phelps SUD Water Improvements	\$	-	\$ -	\$ 75,000	\$ 39,486	\$ -
Contract						
77476-Good Shepard Mission Contract	\$	-	\$ -	\$ 18,435	\$ -	\$ -

All Funds Expenditures By Object					
	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Intergovernmental/Contracts					
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>
Projects					
77482-Dodge SUD Water Improvements Contract	\$ -	\$ -	\$ 32,000	\$ 31,644	\$ -
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
85013-HVAC Capital	\$ 59,944	\$ -	\$ -	\$ -	\$ -

All Funds		FY 2024	FY 2024	FY 2024	
Expenditures By Object		Actual	Budget	Revised	Budget
		2022-2023	Original	Budget	2024-2025
Capital					
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	\$ 606,551
	\$	<u>1,110,287</u>	<u>503,701</u>	<u>1,658,564</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	\$ 1,055,000
91030-Interest - 2012 Series Certificate of Obligation	\$	382,868	\$ 353,168	\$ 353,168	\$ 322,568
	\$	<u>1,372,868</u>	<u>1,373,168</u>	<u>1,373,168</u>	<u>1,377,568</u>
Contingency					
92010-Contingency - Fund	\$	-	\$ 518,500	\$ 235,363	\$ 578,500
92020-Contingency - Special	\$	-	\$ 1,026,752	\$ 788,547	\$ 575,000
92040-Contingency - Operations	\$	-	\$ 115,000	\$ 115,000	\$ 115,000
	\$	<u>-</u>	<u>1,660,252</u>	<u>1,138,910</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	\$ 44,741
99220-Transfer to Road and Bridge Fund	\$	679,851	\$ 600,000	\$ 1,600,000	\$ 600,000
	\$	<u>9,552,856</u>	<u>644,741</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



ORDER NO. 2024-85

AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

- WHEREAS, in accordance with the Texas Local Government Code, an itemized budget was prepared and presented showing a comparison of expenditures between the budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and
- WHEREAS, the prepared budget contains financial information of the County that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the budget; and the estimated tax rate required to cover the budget [Texas Local Government Code § 111.004(b)]; and
- WHEREAS, the proposed budget was filed with the County Clerk and published on the County's web site on August 14, 2024 as required by Texas Local Government Code § 111.006] and
- WHEREAS, on August 15, 2024, and August 17, 2024 notice of a public hearing was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the budget, and included one publication not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.0075); and
- WHEREAS, on August 15, 2024 notice of a public hearing on tax increase was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the tax increase, and included one publication not earlier than the 30th day or later than the 5th day before the date of the hearing; and
- WHEREAS, on August 26, 2024 the Commissioners Court of the County held a public hearing on the budget; and
- WHEREAS, on August 26, 2024 the Commissioners Court of the County held a public hearing on the tax rate increase; and
- WHEREAS, the budget for the year October 1, 2024 through September 30, 2025, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and
- WHEREAS, the Commissioners Court now makes changes to the budget that it considers warranted by law or in the best interest of the County taxpayers;

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

SECTION 1: Commissioners Court adopts the budget for Walker County Texas, now before the Commissioners Court for consideration and attached, as the budget for Walker County period of October 1, 2024, through September 30, 2025.

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



Budget Summary

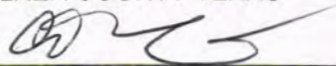
	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
Fiscal Year 2024-2025 Adopted Budget				
*Including Projects Fund				
General Fund	\$ 12,376,572	\$ 30,962,954	\$ 32,947,309	\$ 10,392,217
General Projects Funds(\$4,764,420 Previously Allocated)	\$ 4,701,538	270,000	494,990	4,476,548
General Capital Projects Fund(\$4,712,251 Previously Allocated)	\$ 4,712,251	260,000	260,000	4,712,251
Healthy County Initiative	\$ 17,114	600	3,000	14,714
Debt Service Fund	\$ 389,879	1,228,503	1,377,568	240,814
Road & Bridge Fund	\$ 148,677	7,378,479	7,527,156	-
EMS Fund	\$ 3,793,235	6,482,443	7,254,864	3,020,814
County Records Management and Preservation Fund	\$ 5,422	-	-	5,422
County Courts Records Preservation (Digitize)	\$ 44,656	1,000	25,000	20,656
County Clerk Records Management and Preservation Fund	\$ 351,674	113,000	107,718	356,956
County Clerk Records Archive Account Fund	\$ 363,992	93,000	5,000	451,992
County Facility Fee Fund	\$ 49,736	13,000	-	62,736
District Clerk Records Management and Preservation Fund	\$ 87,185	21,500	10,000	98,685
District Clerk Rider Fund	\$ 80,316	87,000	42,361	124,955
District Clerk Archive Fund	\$ 6,271	-	2,941	3,330
County Jury Fee Fund	\$ 1,369	-	-	1,369
County Jury Fund SB 41	\$ 14,980	6,000	5,000	15,980
Court Reporter Service Fund	\$ 29,600	24,200	17,600	36,200
County Law Library Fund	\$ 77,574	36,600	33,424	80,750
Language Access Fund	\$ 4,645	3,000	1,000	6,645
Courthouse Security Fund	\$ 19,018	83,741	99,857	2,902
Justice Courts Building Security Fund	\$ 60,939	4,200	17,500	47,639
Justice of Peace Truancy Prevention & Diversion Fund	\$ 63,231	14,100	-	77,331
County Specialty Court Programs	\$ 25,378	6,100	-	31,478
Justice Court Technology Fund	\$ 82,109	15,500	24,701	72,908
County and District Court Technology Fund	\$ 3,538	1,250	1,250	3,538
Child Abuse Prevention Fund	\$ 2,873	500	-	3,373
Prosecutors Supplement Fund	\$ -	22,500	22,500	-
Pretrial Intervention Fund	\$ 160,261	16,000	30,671	145,590
District Attorney Forfeiture Fund	\$ 233,880	7,000	24,000	216,880
Hot Check Fee Fund	\$ 242	-	242	-
Sheriff Forfeiture Fund	\$ 546,522	20,000	40,000	526,522
Inmate Medical Fund	\$ 69,047	5,600	10,000	64,647
DOJ Equitable Sharing Fund	\$ 491,178	12,000	50,000	453,178
Sheriff Commissary Fund	\$ 539,672	147,000	115,800	570,872
Elections Equipment Fund	\$ 47,930	43,000	45,545	45,385
Elections Services Contract Fund	\$ 70,220	10,500	6,439	74,281
Tax Assessor Special Inventory Fund	\$ 97	-	-	97
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

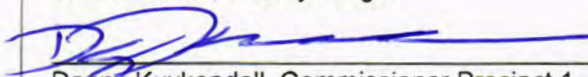
- SECTION 3: General Projects, General Capital Projects and Capital Projects, proceeds from debt issue, equipment replacements, contingency funds, and other projects and expenditures funded in prior budgets in the Project Funds remain allocated until completion of the project. Funded projects do not lapse at the September 30th fiscal year end. Projects funded from specific debt issues remain funded until the purpose of the debt issue has been met and all funds disposed of in accordance with the debt issue.
- SECTION 4: Salaries of Elected Officials, as published in the newspaper on August 13, 2024, are set by this Order and the Employee Compensation Plan is approved as attached, effective as of the first date of the 2024-2025 budget year (Exhibit A).
- SECTION 5: Employee allocations for each department, as detailed are approved as attached (Exhibit B).
- SECTION 6: The Allocation by Category for the General Fund, Road and Bridge Fund and EMS Fund as detailed are approved as attached (Exhibit C).
- SECTION 7: Sources of Funds and revenue budget all funds, and revenue budget for funds is approved as attached (Exhibit D).
- SECTION 8: Expenditures by object code budget all funds is approved as attached (Exhibit E).
- SECTION 9: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].
- SECTION 10: Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].
- SECTION 11: Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].
- SECTION 12: Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].
- SECTION 13: Money received from intergovernmental contracts that is available for the fiscal year but not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].
- SECTION 14: Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].
- SECTION 15: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 16: This order shall take effect immediately after its passage.

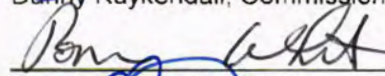
Order 2024-85 APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

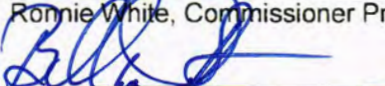
PASSED AND APPROVED on this the 26th day of August, 2024.

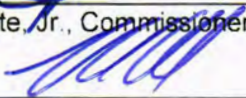
WALKER COUNTY TEXAS


Colt Christian, County Judge

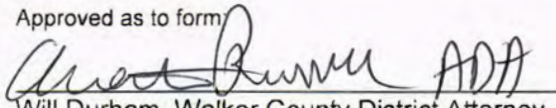

Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Daugette, Jr., Commissioner Precinct 3


Brandon Decker, Commissioner Precinct 4

Approved as to form

 ADA
Will Durham, Walker County District Attorney



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Ad Valorem History

Levy at January 1

Budget Year

Operations Levy Allocation
General Fund and Road and Bridge

Debt Service Levy

Tax Rate per \$100

No-New-Revenue Tax Rate

Assessed Valuation

Freeze Taxable Value

Total Assessed value

Tax Levy

Current Taxes Collected

Percent of Levy Collected

Total Current & Delinquent Taxes Collect

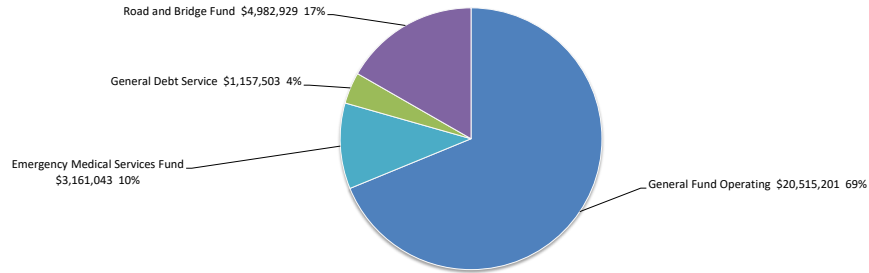
Percent of Total Levy

	Budget 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 adopted rate for 2024 report dated 07/31/2024 from Walker County Appraisal District

Walker County
Adopted Budget Fiscal Year 2024-2025
Allocation by Fund





WALKER COUNTY

Adopted 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)	Personal	
	Residential Property	Commercial Property	Agricultural & Open Acreage	Total Real	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

ORDER NO. 2024-86
AN ORDER ADOPTING THE TAX RATE AND LEVYING TAXES FOR WALKER COUNTY,
TEXAS FOR THE 2024-2025 FISCAL YEAR TAXATION IN THE COUNTY; AND PROVIDING
FOR THE EFFECTIVE DATE HEREOF.

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

SECTION 1: There is levied and assessed and shall be collected for the 2024-2025 fiscal year ending September 30, 2025, an ad valorem tax of NO AND 44.03/100 (\$0.4403) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed taxable value of property located within the county limits of Walker County, Texas, on January 1, 2024, made taxable by law, which when collected, shall be apportioned among funds and departments of the county government of Walker County for these purposes:

Maintenance & Operations	\$ 0.4208
General Fund, Road & Bridge Fund, Emergency Medical Services Fund	
Debt Service for Payment of General Obligation Indebtedness	<u>0.0195</u>
	\$ 0.4403

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

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

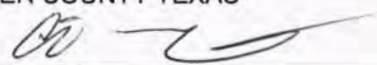
SECTION 4: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

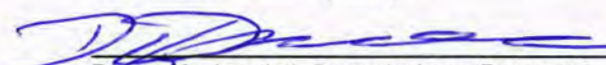
SECTION 5: THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$25.00.

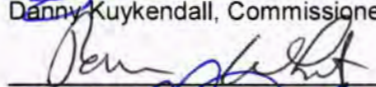
SECTION 6: This order shall take effect from and after its passage by Commissioners Court.

PASSED AND APPROVED this 26th day of August, 2024.

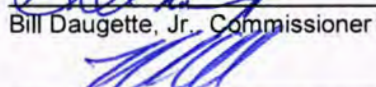
WALKER COUNTY TEXAS


Colt Christian, County Judge

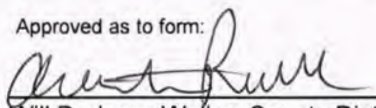

Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Dauge, Jr., Commissioner Precinct 3


Brandon Decker, Commissioner Precinct 4

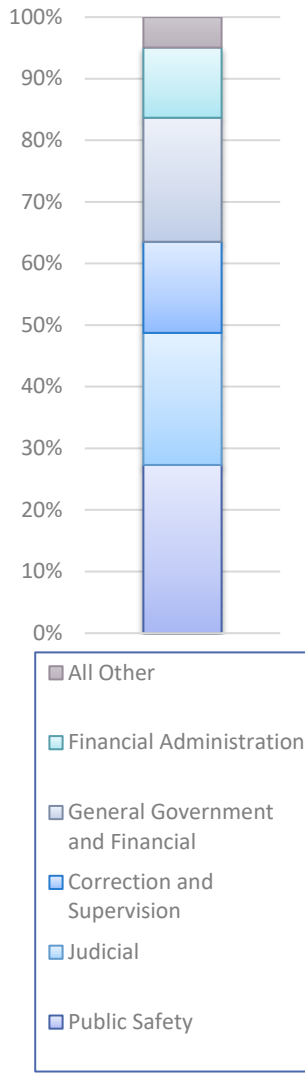
Approved as to form:

 ADA
Will Durham, Walker County District Attorney





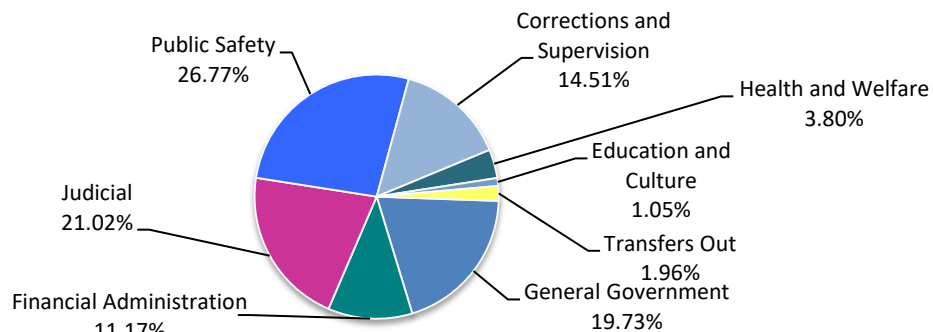
GENERAL FUND BUDGET SUMMARY



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

General Government	\$ 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
	\$ 32,947,309

General Fund Expenditures by Function Adopted 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 (25% range). The budgeted fund balance at the end of FY 2025 is 31.5%.

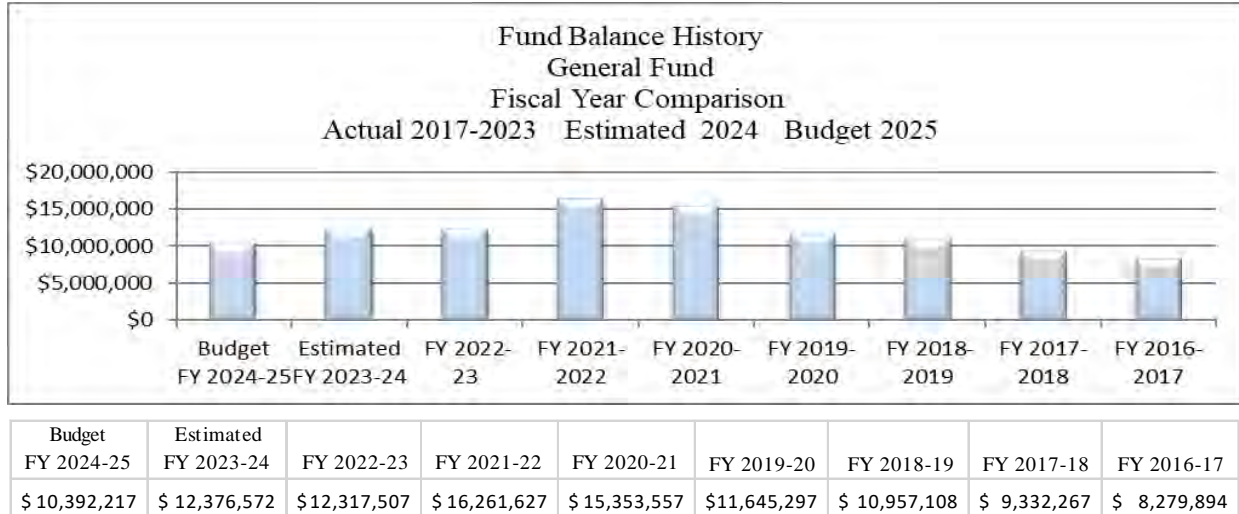
The fund balance of the General Fund is estimated to decrease by \$1,984,355 during FY 2025. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Items included in the budget that are funded from the fund balance includes a transfer of \$600,000 to the Road and Bridge Fund for road improvements, a contingency of \$500,000 in the General Fund, and funding for replacement of vehicles and equipment.

Beginning Balance October 1, 2024	\$ 12,376,572
Sources of Funds	
Property Taxes-Current	\$ 20,515,201
Property Taxes-Delinquent/P&I	\$ 380,000
Property Taxes Penalties and Interest	\$ 350,000
Sales Tax	\$ 5,250,000
Other Taxes	\$ 208,800
Licenses and Permits	\$ 485,000
Intergovernmental Revenues	\$ 622,303
Charges for Services/Fees of Office	\$ 2,205,350
Fines/Court Costs and Forfeitures	\$ 76,300
Charges for services-EMS	\$ -
Other Revenues	\$ 70,000
Interest Earnings	\$ 800,000
Total Revenues	<u>\$ 30,962,954</u>
Transfers In	<u>\$ -</u>
Total Sources of Funds	<u>\$ 30,962,954</u>
Available Funds	\$ 43,339,526
Uses of Funds	
Salaries/Other Pay and Benefits	\$ 23,038,626
Operations	\$ 5,922,450
Intergovernmental Services and Contr	\$ 1,984,267
Projects	\$ -
Capital	\$ 538,725
Debt	\$ -
Contingency	<u>\$ 818,500</u>
Total Operating Expenditures	<u>\$ 32,302,568</u>
Transfers Out	\$ 644,741
Transfer to General Capital Projects Fu	<u>\$ -</u>
Total Uses of Funds	<u>\$ 32,947,309</u>
Ending Fund Balance	\$ 10,392,217

In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance. The variation of fund balance over the last several years has been significant due to the inflow of the American Rescue Fund related to Covid and the use of the revenue replacement funds to pay for

salary related costs for public safety employees. Fund Balance reached a high at the end of FY 21-22. In fiscal year 22-23, funds were budgeted for a transfer these funds to a capital projects fund.

The following summary shows the fund balance by year. Historically, the actual fund balance at the end of a budget year will exceed the budgeted fund balance due to expenditures coming in less than budget, often in the salaries and benefits categories due to vacancies and turnover, other expenditures coming in under budget and revenues exceeding the budget. In the expenditure section of this document, a listing of expenditure additions to the FY 2025 budget year budget is shown.

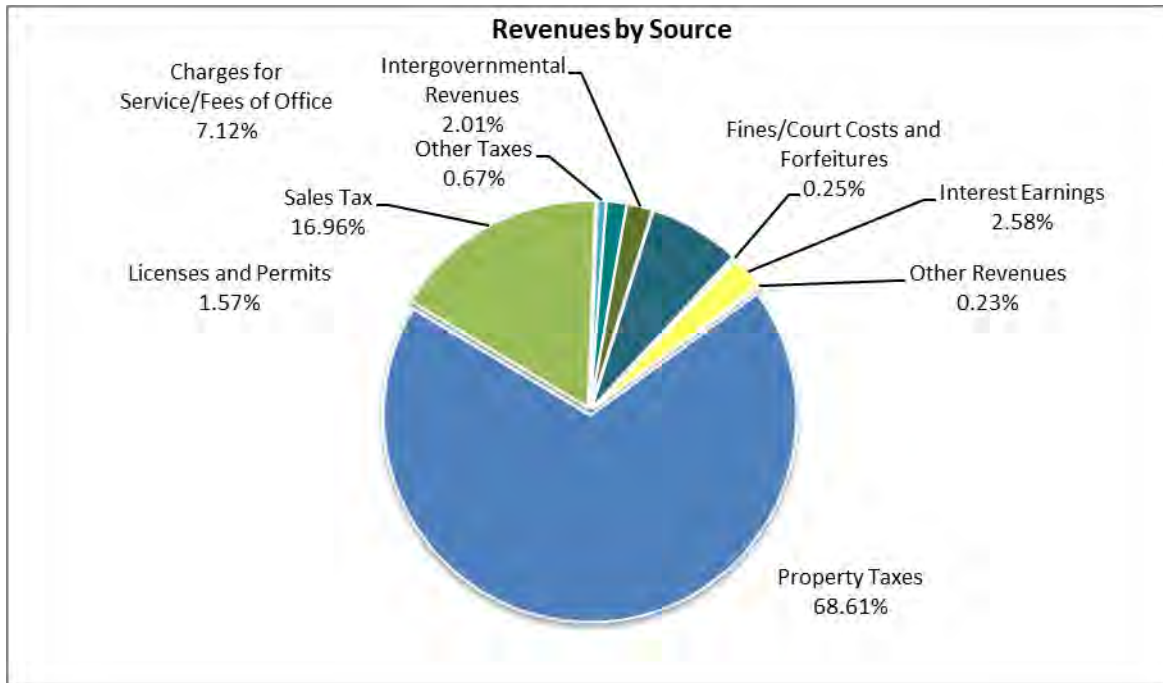


Walker County General Fund Summary- Revenues

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
	\$ 30,962,954

Projecting revenues is one of the first steps in preparation of the budget for the fiscal year. Walker County practices a conservative approach to revenue projecting. Several methodologies are used in forecasting the revenues to ensure the most accurate revenue projections. Historical collections, informed judgement, and review of pending legislative changes that may affect the revenue sources to the County

are the most prevalent methods used. Changes in revenue sources and allowable charges are subject to change at least every legislative session. Walker County maintains a matrix of monthly revenues by month by fiscal year for many of the revenues sources. By reviewing patterns of the different revenues, several methods of analysis are done, using average monthly, percent of total revenues in past years as it relates to collections for the year and level of activity. Property taxes collection rates are monitored and reviewed as part of the estimating of property taxes, the County largest revenue source.



Property Taxes

Revenues from property taxes account for 68.61% of the General Fund revenues. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

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

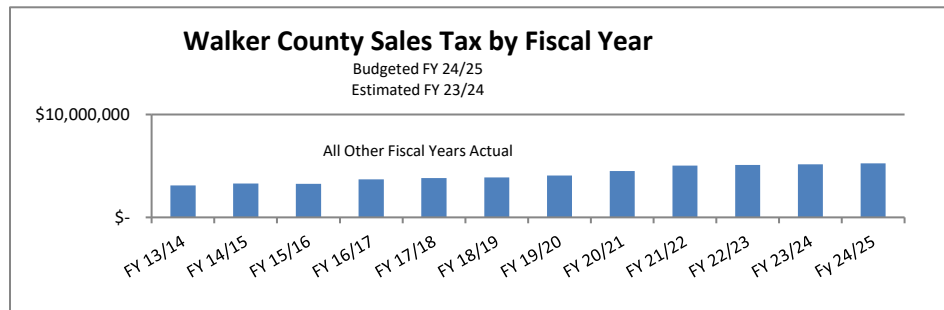
Property taxes are assessed each year based on the property values at January 1st of each year. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2024 budget is projected based on an approximate 97.8% collection rate for the combined 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. 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 adopted a tax rate that is \$0.025 (2.5 cents) greater than the calculated No-New-Revenue Rate. The pupose 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.

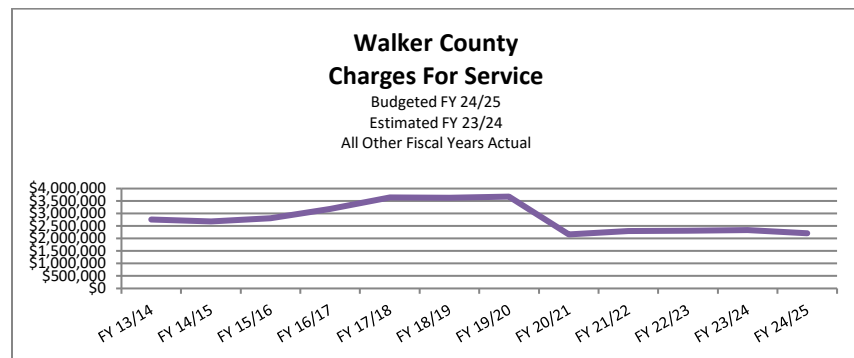
Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002. The sales tax revenue is used to reduce the property tax rate. Sales tax accounts for 16.96% of revenues of the General Fund. Sales tax collections estimates are generally based on collection patterns in the last several years. Current sales tax collections are slightly behind last year collections at the time the budget was adopted resulting in a conservative estimate of revenues for sales tax in the FY 2025 budget, the same budget as was budgeted for FY 2024.



Charges for Service

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

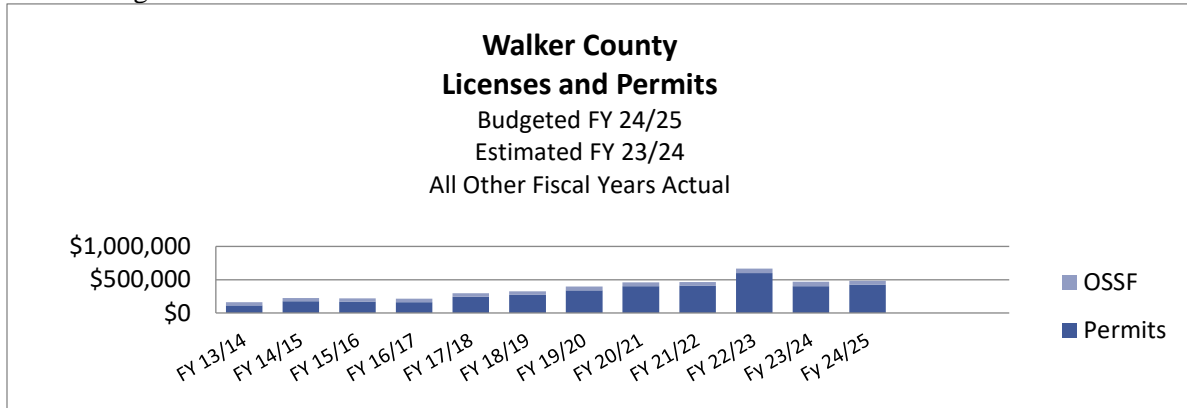


Intergovernmental Revenues

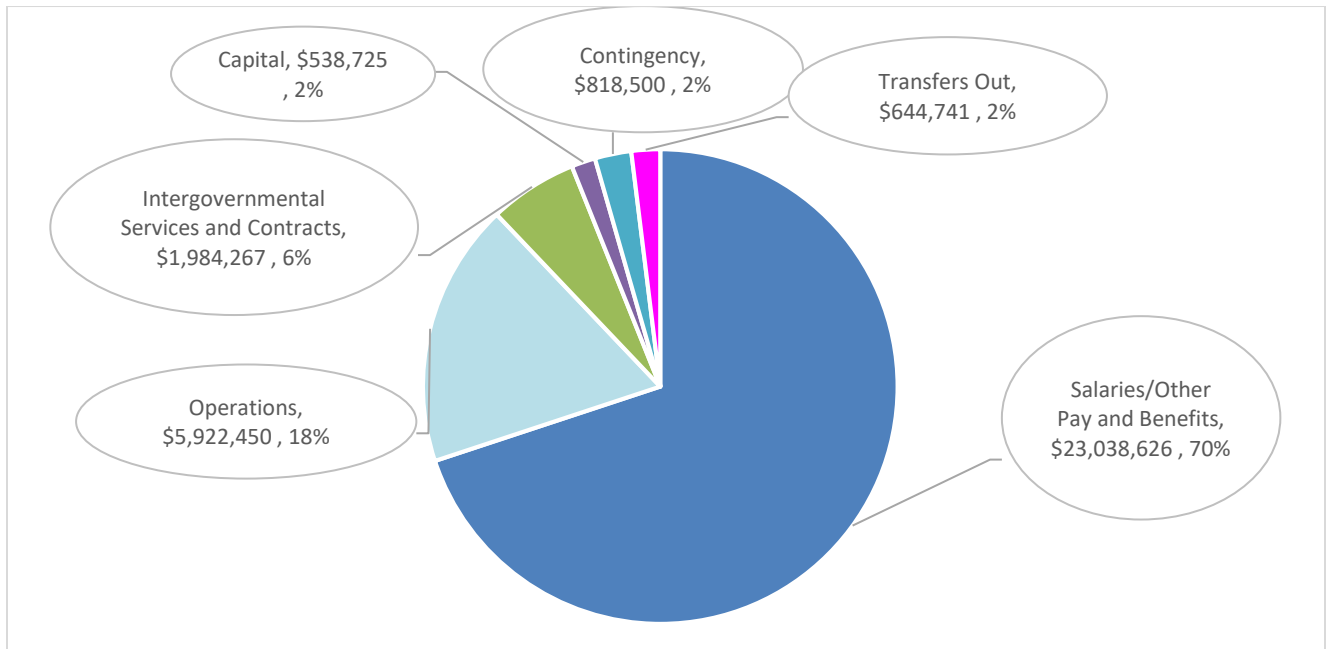
For the FY 2025, revenues expected in this group total \$622,303. Sources include monies from the State to supplement the salary of the Court at Law Judge, monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County, but also several surrounding counties. The County receives funds for indigent defense from the State, in the General Fund. New Waverly ISD has contracted with Walker County for many years to provide law enforcement services.

Licenses and Permits

Revenues budgeted in this area total \$485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals. The current fee schedule also includes fees for map production and solid waste permitting; however these service categories have an extremely low volume due to limited requests for service. Walker County growth of revenues in permits the last several years fluctuated based on the timing of the projects. FY 22/23 was the peak year in the last several years. Currently, numerous projects are in various stages.



Walker County General Fund Summary- Expenditures Expenditures by Category Fiscal Year 2025

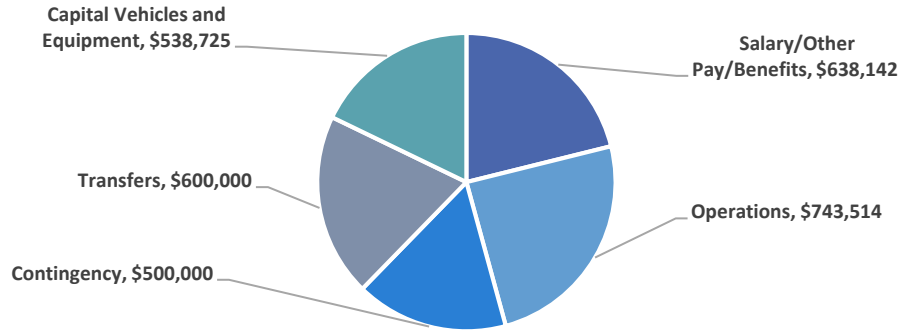


		FY Net Changes from Prior Year Budget General Fund
Last Year Budget	\$	31,670,177
Reduction for One-Time Last Year	\$	(1,743,249)
On-Going net change this year	\$	1,035,921
One-Time Allocations this year	\$	1,984,460
Total Expenditures Budget	\$	32,947,309

The General Fund expenditure budget for the Fiscal Year October 1, 2024 to September 30, 2025 is \$32,947,309. This compares to \$31,670,177 for the prior year, a \$1,277,132 change, a 4% increase. Increase in the FY 2025 budget include a 2% plus \$460 pay increases for employees, operational increases, and capital and equipment purchases.

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. The changes are detailed in the below chart .

Walker County
Adopted Budget Fiscal Year 2024-2025
Summary of changes to Prior Year Base Budget



Details of Changes from Prior Year Base Budget - General Fund

One-Time

On-Going

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 to		3,637
	Operations Increase -Training		3,500
	Operations Increase -Maintenance Vehicles	6,500	
21010-Vehicle Registration	Operations -Increase for Office Supplies	2,000	
30020-County Court at Law	Increase for Court Reporter Salary		2,900

<i>Details of Changes from Prior Year Base Budget - General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
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

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 General Fund budget is \$538,725. Allocations 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
Total		\$538,725



Walker County
 Adopted 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
IT Operations	\$ 223,883	\$ 345,298	\$ 345,298	\$ 281,214	\$ 353,585
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
 Adopted 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	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,055,814</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,049,281</u>

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
 Adopted 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
Rita B. Huff Humane Society	\$ 24,000	\$ 24,000	\$ 24,000	\$ 32,000
Soil Conservation	\$ 500	\$ 500	\$ 500	\$ 500
Contract - Boys and Girls Club	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Veterans Services Contract	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<u>\$ 72,000</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 87,500</u>

EDUCATION AND CULTURE

Historical Commission	\$ 23,985	\$ 27,324	\$ 27,324	\$ 28,300
AgriLife Extension Service	\$ 271,199	\$ 326,840	\$ 326,840	\$ 316,316
Subtotal Departmental	<u>\$ 26,600,052</u>	<u>\$ 31,025,436</u>	<u>\$ 31,123,460</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
Transfer to General Capital Projects Budget	\$ 5,500,000	\$ -	\$ -	\$ -
Transfers-Other Funds	\$ 44,741	\$ 44,741	\$ 59,741	\$ 44,741
Subtotal-Transfer	<u>\$ 9,473,005</u>	<u>\$ 644,741</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%



Walker County

General Fund

Adopted 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

Adopted 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

Adopted 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		<u>\$ 143,209</u>	<u>\$ 60,924</u>	<u>\$ 73,720</u>	<u>\$ 84,379</u>	<u>\$ 60,924</u>

30020-County Court at Law

42010	State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
43010	Fees of Office/Charges for 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		<u>\$ 156,625</u>	<u>\$ 151,500</u>	<u>\$ 151,500</u>	<u>\$ 154,738</u>	<u>\$ 151,500</u>

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		<u>\$ 89,726</u>	<u>\$ 85,209</u>	<u>\$ 85,209</u>	<u>\$ 89,574</u>	<u>\$ 85,209</u>

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		<u>\$ 74,085</u>	<u>\$ 68,847</u>	<u>\$ 68,847</u>	<u>\$ 75,265</u>	<u>\$ 71,847</u>

30050-Courts-Pretrial Bond Supervision

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

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

Adopted 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

Adopted 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

Adopted 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

Budget by Category

Adopted 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	\$ 379,823	\$ 418,881	\$ 418,881	\$ 345,683	\$ 429,846
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	\$ 223,883	\$ 345,298	\$ 345,298	\$ 281,214	\$ 353,585
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	\$ 415,361	\$ 583,103	\$ 583,103	\$ 581,103	\$ 781,040
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	\$ 745,558	\$ 900,188	\$ 900,188	\$ 863,053	\$ 921,036
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	\$ 78,224	\$ 84,715	\$ 84,715	\$ 82,526	\$ 86,904
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	\$ 225,785	\$ 236,157	\$ 236,157	\$ 222,734	\$ 278,708
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	\$ 970,864	\$ 1,080,164	\$ 1,080,164	\$ 1,044,001	\$ 1,209,891
17020-Facilities-Justice Center Municipal Allocation					
Operations	\$ 10,851	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Department Total	\$ 10,851	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
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	\$ 1,075,953	\$ 1,514,597	\$ 1,584,597	\$ 1,378,977	\$ 1,609,936
19200-Contingency					



Walker County

General Fund

Budget by Category

Adopted 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
Contingency	\$ 0	\$ 818,500	\$ 579,092	\$ 229,092	\$ 818,500
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



Walker County

General Fund

Budget by Category

Adopted 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	\$ 514,285	\$ 445,581	\$ 485,581	\$ 485,578	\$ 470,246
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



Walker County

General Fund

Budget by Category

Adopted 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	\$ 258,574	\$ 375,447	\$ 375,447	\$ 375,447	\$ 394,955
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



Walker County

General Fund

Budget by Category

Adopted 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
Operations	\$ 102,711	\$ 132,100	\$ 133,549	\$ 133,654	\$ 140,182
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



Walker County

General Fund

Budget by Category

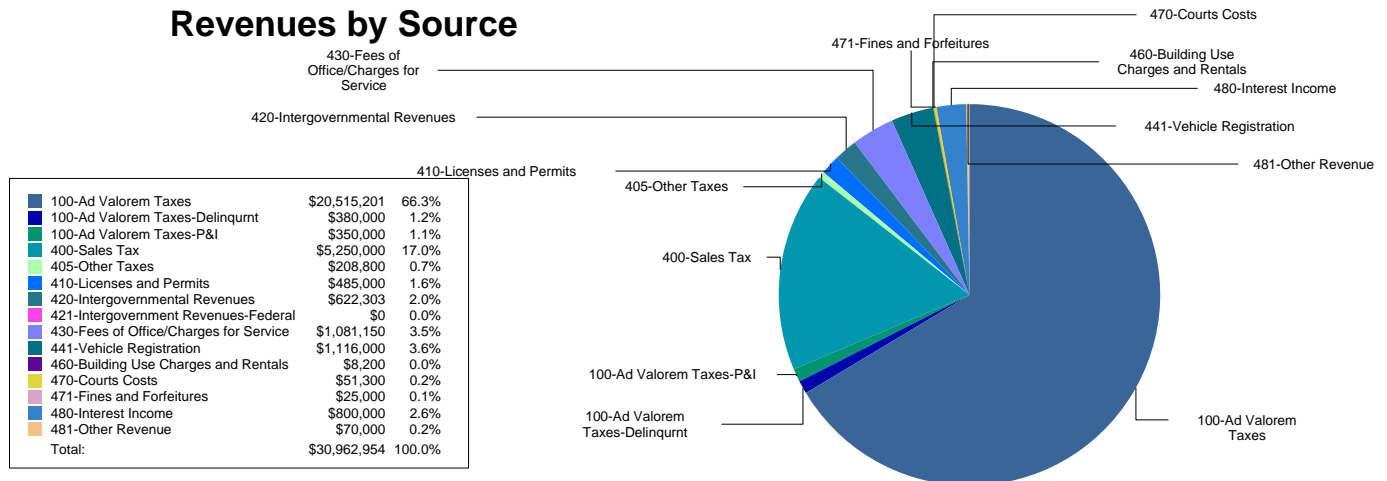
Adopted Budget Fiscal Year 2024-2025

Budget By Category	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
Department Total	\$ 72,000	\$ 79,500	\$ 79,500	\$ 79,500	\$ 87,500
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
Revenues by Source
Adopted Budget Fiscal Year 2024-2025
101-General Fund

Revenues by Source



Revenues By Source

101-General Fund

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Ad Valorem Taxes					
40110 Current Ad Valorem Taxes	\$ 19,555,152	\$ 19,607,128	\$ 19,607,128	19,407,128	\$ 20,515,201
Ad Valorem Taxes					
40120 Delinquent Ad Valorem Taxes	\$ 343,533	\$ 380,000	\$ 380,000	355,000	\$ 380,000
Ad Valorem Taxes					
40130 Penalties and Interest-Ad Valorem Taxes	\$ 335,839	\$ 320,000	\$ 320,000	370,000	\$ 350,000
Sales Tax					
40400 Sales Tax	\$ 5,104,600	\$ 5,250,000	\$ 5,250,000	5,150,000	\$ 5,250,000
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	\$ 182,955	\$ 92,000	\$ 110,030	119,386	\$ 92,000
42012 Grants-State	\$ 95,731	\$ -	\$ -	0	\$ -
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	\$ -

Revenues By Source		Actual	Original	Revised	Estimated	Budget
101-General Fund		2022-2023	Budget	Budget	2023-2024	2024-2025
			2023-2024	2023-2024		
Intergovernmental Revenues						
42410	Intergovernmental Funds-Local	\$ 864,243	\$ 471,224	\$ 471,224	475,224	\$ 471,224
42415	Intergovernmental Funds-State	\$ 15,374	\$ -	\$ -	0	\$ -
42460	Central Appraisal District	\$ 17,403	\$ -	\$ -	0	\$ -
42470	Inmate Housing-Other Counties	\$ 1,755	\$ -	\$ -	0	\$ -
		<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	\$ -
42620	Federal Funds	\$ 21,146	\$ -	\$ -	13,955	\$ -
42622	Federal Funds - HIDTA	\$ 26,053	\$ -	\$ -	0	\$ -
42710	Disaster Relief Funds	\$ 9,931	\$ -	\$ -	8,306	\$ -
42919	Federal Covid Related Funds	\$ 980,254	\$ -	\$ -	0	\$ -
		<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
43020	Serving Papers	\$ 175,841	\$ 135,000	\$ 135,000	173,300	\$ 150,000
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
43599	Cash Short and Over	\$ 3	\$ -	\$ -	0	\$ -
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	\$ -	\$ -	0	\$ -
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 Courts	\$ 11	\$ -	\$ -	8	\$ -
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						

Revenues By Source

101-General Fund

Fines and Forfeitures

47800 Bond Forfeitures	\$ 24,000	\$ 25,000	\$ 25,000	25,000	\$ 25,000
	<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	0	\$ -
	<u>\$ 957,844</u>	<u>\$ 773,200</u>	<u>\$ 773,200</u>	<u>\$ 1,024,000</u>	<u>\$ 800,000</u>

Other Revenue

48110 Other Revenue	\$ 84,966	\$ 70,000	\$ 70,000	70,472	\$ 70,000
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>

Fund Total

	<u><u>\$ 32,158,925</u></u>	<u><u>\$ 29,927,033</u></u>	<u><u>\$30,040,057</u></u>	<u><u>\$ 30,293,321</u></u>	<u><u>\$ 30,962,954</u></u>
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Walker County

General Fund

Adopted 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
Adopted 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

Adopted 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

	<u>\$ 4,930,598</u>	<u>\$ 5,463,759</u>	<u>\$ 5,791,191</u>	<u>\$ 5,789,296</u>	<u>\$ 5,922,450</u>
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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
Adopted 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

General Fund

Adopted Budget Fiscal Year 2024-2025

15010-County Judge

County Judge

Colt Christian

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2024

Maintaining a high quality workforce

- ✓ Worked with Commissioner's Court filling a long-time vacant position in the I.T. Department

Managing assets, resources and technology

- ✓ Worked with Commissioner's Court to complete several major I.T. Projects identified in I.T. Assessment Plan

Planning for current and future growth and development

- ✓ Updates to County Subdivision Policy

Maintaining financial responsibility and transparency

- ✓ Received application under the updated Tax Abatement Policy

Initiatives for FY 2025

Planning for current and future growth and development

- First review of the recently adopted strategic plan

Maintaining a high quality workforce

- Continue working with Commissioner's Court on continuing with projects identified in County Wide Assessment

Study

- Working with Commissioner's Court in reviewing contract services and staffing in IT department



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

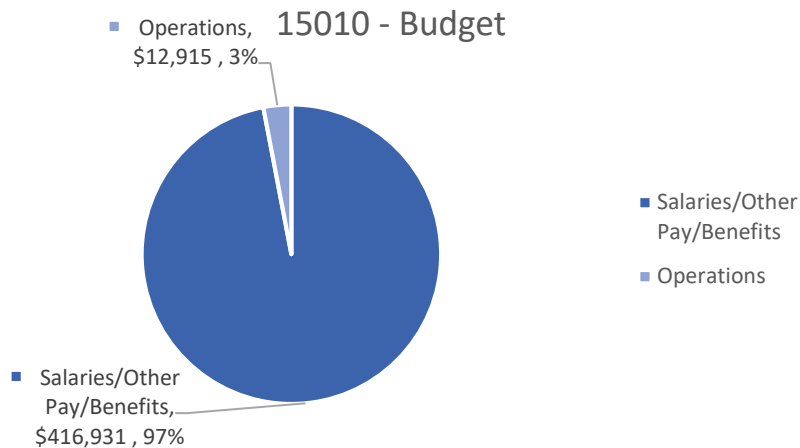
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Judge	1	1	1	1	1
Executive Administrator	1	1	1	1	1
County Judge Office Administrator	0	0	0	1	1
Office Administrator	0	1	1	0	0
Health Authority	0	0	1	1	1
(In Lieu of) Fire Marshal	0	0	0	1	1
Total	2	3	4	5	5

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025
Court Agendas Items	1106	1139	1021	978	1150
Regular Sessions	25	25	26	26	26
Special Sessions	14	13	4	5	5





Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

15020 - County Judge IT Operations

15030 – County Judge IT Hardware and Software

County Judge Judge Colt Christian

IT Director Dan Early

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Continuous improvement of internal and external operations

- ✓ Initial Annex networking cleanup and access switch replacement completed.
- ✓ Courthouse networking cleanup and access switch replacement completed.
- ✓ Upgraded and tested virtual server management software server.
- ✓ Migrated Microsoft EA Licenses to GCC Tenant
- ✓ Migrated financial application from commercial cloud to GCC Tenant and Go-Live.
- ✓ Justice of Peace, Precinct 3 network switch replaced from SHSU surplus

Managing assets, resources and technology

- ✓ Door control virtual server and software upgrade completed
- ✓ Ordered 6 replacement servers to replace all virtual host servers.
- ✓ Ordered 4 replacement 10GB network switches to replace all iSCSI switches for virtual server environment
- ✓ Multiple software upgrades to courts and justice applications to resolve various issues.
- ✓ In-car video management system upgraded and migrated to cloud hosted solution.

On-Going Initiatives for FY 2024

- ✓ Currently in process of Countywide phone system upgrade to include server hardware, software and licenses and phone hardware and continue and complete Exchange email server upgrade project.
- ✓ Finalizing the upgrade of the virtual server environment network to support 10 Gb Fiber.
- ✓ Continuing the upgrading of county-wide computers from Windows 10 to Windows 11 in preparation for EOL of Windows 10 on October 14, 2025.
- ✓ Continue the roll-out of replacement switches from SHSU surplus.
- ✓ Continue network cleanup of County IT network closets
- ✓ Review current document management software usage with departments and explore options on upgrading/replacement.
- ✓ Work on Statement of Work for core network upgrade project.
- ✓ Replace 6 virtual host servers and finalize the upgrade to the virtual server environment.
- ✓ Explore IT project management software options.



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Initiatives for FY 2025

Managing assets, resources and technology

- Core network upgrade project to include implement 10GB Fiber backbone, review and update network configuration, ensure network reliability and optimization
- Network firewalls and web filter upgrade project to include implement with new hardware with next-gen technology, enable high availability with redundant hardware to address single point of failure risk, ability to increase internet bandwidth/throughput to meet the growing needs of the County.
- Endpoint security services project to include implement next-gen antivirus, asset and application inventory, vulnerability scanning and management, 24x7x365 network monitoring/defense and incident response management.
- Explorer options for redundant ISP for internet failover.
- Explorer options of Office 365 and Exchange Online in the GCC Cloud.

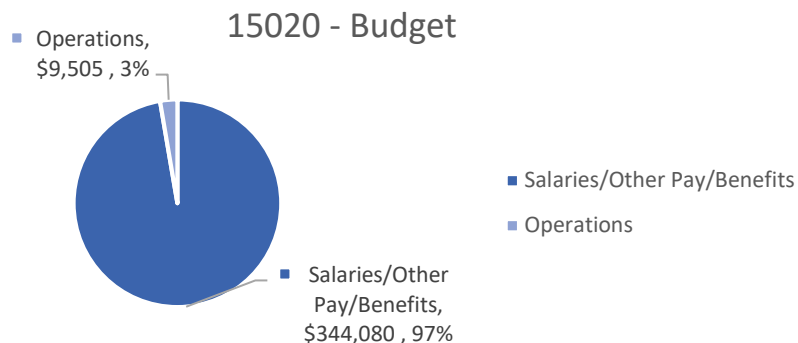
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
IT Director	1	1	1	1	1
IT System Administrator	1	1	1	1	1
IT Analyst	1	1	1	1	1
Total	3	3	3	3	3

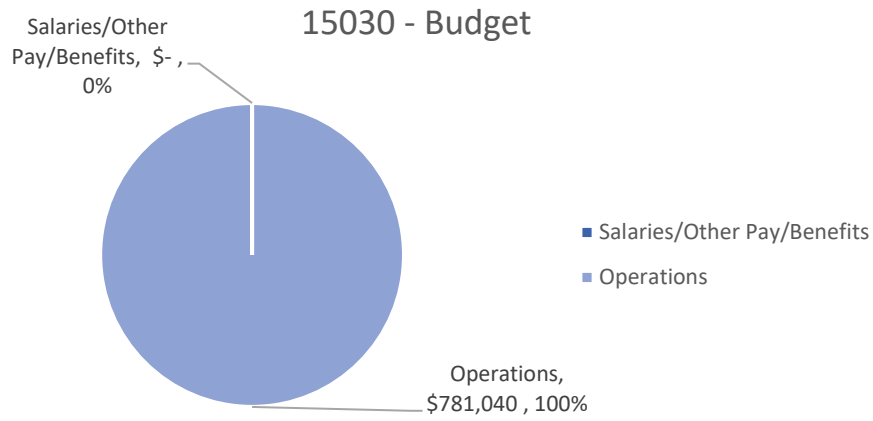
Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Work Orders Received	2,013	2,106	2,150	2,400	2,300+
Work Orders Completed	2,018	2,100	2,131	2,400	2,300+





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025





Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

15050 - County Clerk

Kari French
County Clerk

Purpose

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

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

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

Description of Services

Recording - Deed Records & Records Management:

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

Vital Department:

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

This service is at no charge to our veterans.

Criminal Misdemeanor:

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

Civil:

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

Probate:

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Registry of the Court:

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

Accomplishments for FY 2024

Continuous improvement of internal and external operations

✓ Phase III is complete. Probate Minutes, Commissioner Court Minutes, Deeds of Trust, Mechanics Liens, Cattle Brands, Judgement Records.

✓ Historic Deed Record Indexing from 1846 – 1960, in progress

Maintaining a high quality workforce

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

Planning for current and future growth

✓ Records Management – (Vitals and Recording) had a 9% increase over the past period.

✓ Case Management – (Criminal, Probate and Civil) had a 19.0% increase over the past period.

Maintaining financial responsibility and transparency

✓ Personnel expense has increased approximately 8.99 % over the last period.

✓ Operations expense have decreased approximately -22.3 % over the past period.

Initiatives for FY 2025

Continuous improvement of internal and external operations

- Phase VI of the County Clerk Preservation and Digitization project is set to begin. This is the remaining books in the deed room as well as beginning preservation on vital records.
- Commissioner Court Minutes/Agenda/Audio package is being researched and look to implement a new procedure by the 2024-2025 Budget Cycle.
- Historical Document and Clerk Records review underway for Retention compliance.
- The location and return of Original Marriage Licenses to persons and or families in review.
- Registry of the Court funds to be Escheated to the State, in progress.

Authorized Full Time Equivalents

Positions By Classification

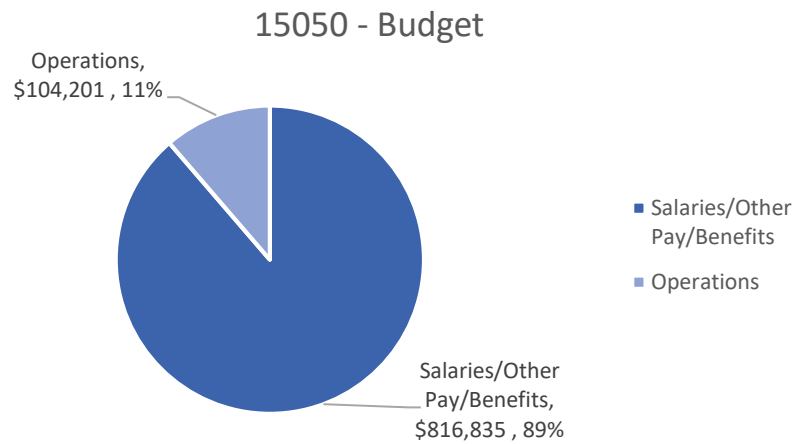
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Clerk	1	1	1	1	1
Chief Deputy County Clerk	1	1	1	1	1
Administrative Assistant	0	0	0	0	1
Chief Deputy Clerk 1	1	1	1	1	0
Deputy Clerk 4	0	0	0	1	1
Deputy Clerk 3	3	3	3	2	2
Deputy Clerk 2	0	0	0	2	2
Deputy Clerk 1	4	4	4	2	2
Total	10	10	10	10	10



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Documents Recorded	17,309	18,174	18,041	18,000	Unable due to
Vitals	5,844	5,615	6,034	5,500	changes in
Civil Cases Filed	233	217	204	200	growth in
Probate Cases Filed	259	240	231	225	Walker
Criminal Cases Filed	961	669	615	650	County
Unfiled Criminal Cases	578	533	511	500	and the
					financial
					increase in
					costs.





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

16010 – Voter Registration

Diana McRae

Tax-Assessor Collector

Purpose

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

Description of Services

Efficiently maintain records for approximately 37,000 registered voters by:

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

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

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

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

Respond to all voter registration public information requests.



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Renewed 36,000 expiring voter registration certificates to be effective through 2025.
 - ✓ Increased voter registration totals for Walker County by 4.5% through voter registration drives, Volunteer Deputy Registrars, and working with various local organizations.
 - ✓ Maintain a statewide online voter registration program mandated by legislation.
 - ✓ Maintained digital voter records since program initiation in 2010.
 - ✓ Implemented new legislation following the 88th Legislature Regular Session (2023).
- Planning for current and future growth and development
- ✓ Trained, certified and managed 30 Volunteer Deputy Registrars for Walker County.

Initiatives for FY 2025

Continuous Improvement of internal and external operations

- Walker County Voter Registration Department will proactively work with the Texas Secretary of State and local legislators to improve online voter registration and DPS voter registration functions.

Consistent, efficient and effective service

- Walker County Voter Registration Department will continue to prioritize accurate voter registration records prior to and throughout the 2025 election cycle.
- Walker County Voter Registration Department will continue to explore ways to enhance electronic document management and streamline daily processes.

Maintaining a high quality workforce

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

Planning for current and future growth and development

- Walker County Voter Registration Department will perform a mass cancellation of old voter records to prepare for the 2026 election cycle.

Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Deputy Specialist 3	1	1	1	1	1
Total	1	1	1	1	1



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

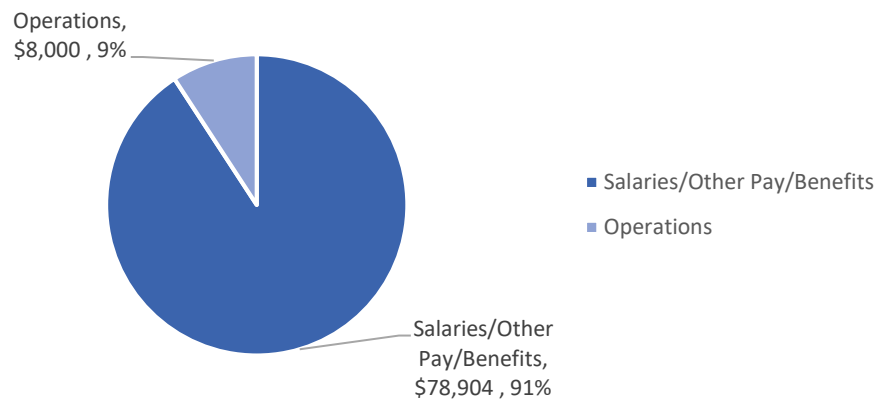
Work Load Indicators

	Actual Total (May 2023)	Actual Total (May 2024)	% Increased	2025 Potential
TOTAL Registered Voters	35,748	37,365	4.5%	39,000

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

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

16010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

16020 – Elections

Diana McRae
Tax-Assessor Collector

Purpose

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

Description of Services

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

Consistent, efficient and effective service

✓ Effectively prepared for and executed the November 7, 2023 Constitutional Amendment, March 5, 2024 Republican and Democratic Primary Elections, May 4, 2024 Emergency Services District No. 3 Special Election, May 4, 2024 Riverside Special Utility District General Election and the May 28, 2024 Republican Primary Runoff Election. Efforts include, but are not limited to:

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

✓ Promote transparency through open communication and public information fulfilment.

✓ Achieved Texas League of Women Voters' 2024 Outstanding Election Website Review acknowledgement for providing accurate, accessible, and useful voter information on a safe and secure election website.

Continuous improvement of internal and external operations

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

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

✓ Incorporated hash validation testing procedures to satisfy new legislation.

Initiatives for FY 2025

Consistent, efficient and effective service

- Prepare for and manage any special elections, general elections for local political subdivisions, and the November General Election.
- Work with local political parties to recruit election workers in advance of the 2025 election cycle.
- Work with vendors to perform critical maintenance and necessary updates to voting systems and electronic poll books throughout the 2025 election cycle.

Continuous improvement of internal and external operations

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

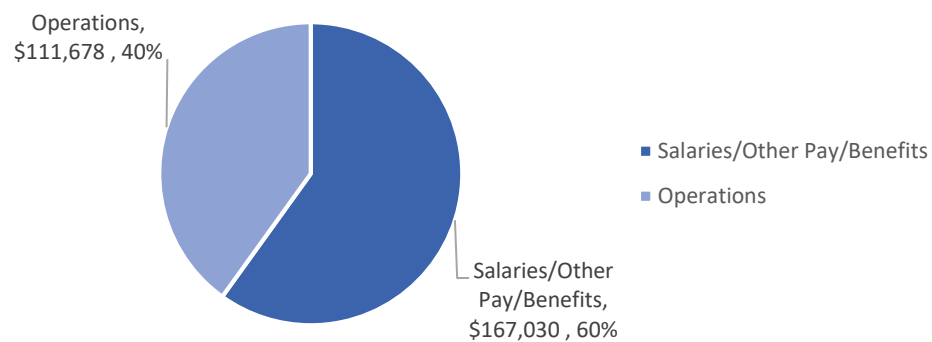
Classification	Positions By Classification				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Elections Manager	1	1	1	1	1
Deputy Specialist 3	1	1	1	1	1
Total	2	2	2	2	2

Work Load Indicators

BALLOT BY MAIL TOTALS

ELECTION TITLE	Mail Ballots Sent	Mail Ballots Received	Mail Ballots w/Carrier Defect
Nov. 2, 2021 General	81	77	N/A
Mar. 1, 2022 REP Primary	251	206	56
Mar. 1, 2022 DEM Primary	235	176	53
May 7, 2022 Special	517	360	46
May 24, 2022 REP Runoff	281	222	23
May 24, 2022 DEM Runoff	246	153	19
Nov. 8, 2022 General	788	681	61
Nov. 7, 2023 General	107	95	3
Mar. 5, 2024 REP Primary	161	133	10
Mar. 5, 2024 DEM Primary	119	97	7
SUMMARY	2786	2200	274

16020 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

17010 – County Facilities

Larry Whitener
Maintenance Director

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Maintaining assets, resources and technology

- ✓ Annex 1 appearance updated, repairs to public areas completed, added more seating for citizens in lobby
- ✓ District Attorney building – drainage mapped, exterior windows reworked and masonry cleaned and sealed, electrical and plumbing updates completed.
- ✓ Annex 2 septic drain issue being corrected, HVAC system replacement.
- ✓ Courthouse landscape improvements and AHU 2 casing sealed, condensate drains improved.
- ✓ CSCD and Justice of Peace, Precinct 2 security service windows installed.
- ✓ Gibbs-Powell Museum septic drains corrected with new tap.
- ✓ Weigh Station main structure replaced enabling DPS to office additional staff.

Initiatives for FY 2025

Maintaining assets, resources and technology

- ✓ Annex 2 lawn appearance update with new grass and handrails and continued interior updates.
- ✓ District Attorney Office water infiltrating in building issue to be addressed with engineers assistance, re-roof Building.
- ✓ CSCD lawn sprinkler system installed
- ✓ Annex 1 and 2 lawn appearance improvements.
- ✓ Continue on going preventative maintenance program which can extend life of facilities and systems
- ✓ Adding generators to all County buildings for continuous service



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

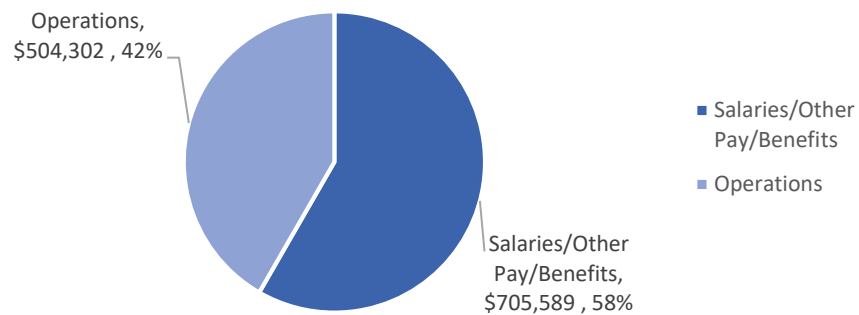
Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Maintenance Director	1	1	1	1	1
Maintenance Assistant 4	1	1	1	1	1
Maintenance Assistant 2	2	2	1	2	2
Maintenance Assistant 1	0	0	1	0	0
Janitorial Supervisor	1	1	1	1	1
Janitorial Assistant 1	5	5	4.83	4.83	5
Total	10	10	9.83	9.83	10

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Work Orders Received	1235	1107	1257	1275	1350
Work Orders Completed	1211	1071	1238	1275	1350

17010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

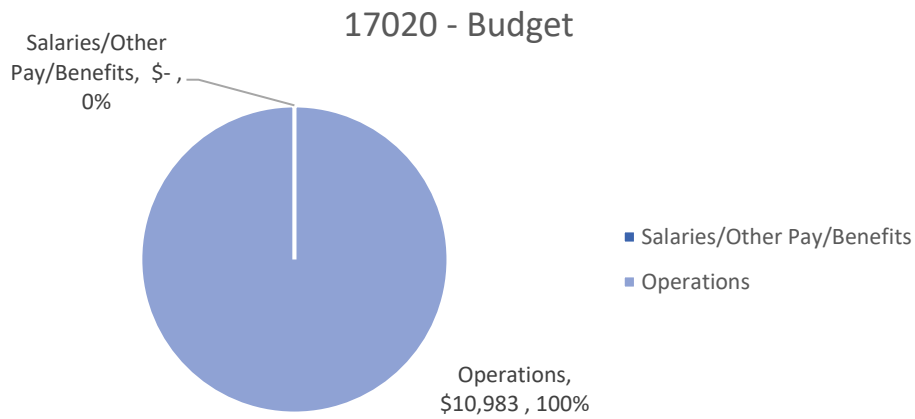
17020 – Municipal Allocation Justice Center

Purpose

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

Description of Services

Utilities and other costs





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

19010-Centralized/Non-Departmental Costs

Purpose

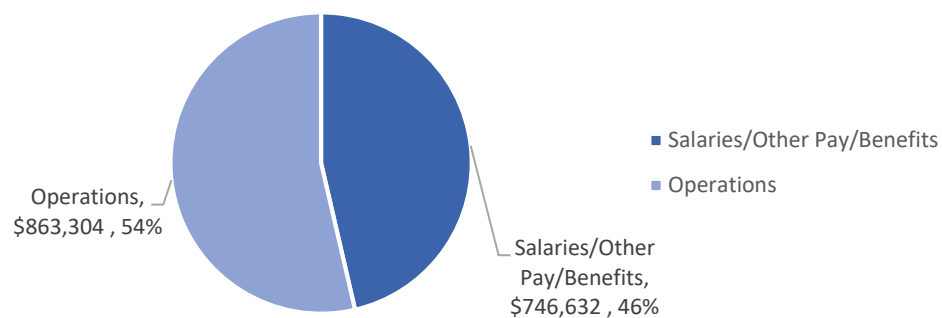
This cost center is used for costs not associated with a single departmental area.

Description of Services

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

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5

19010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

19200-Contingency Allocations

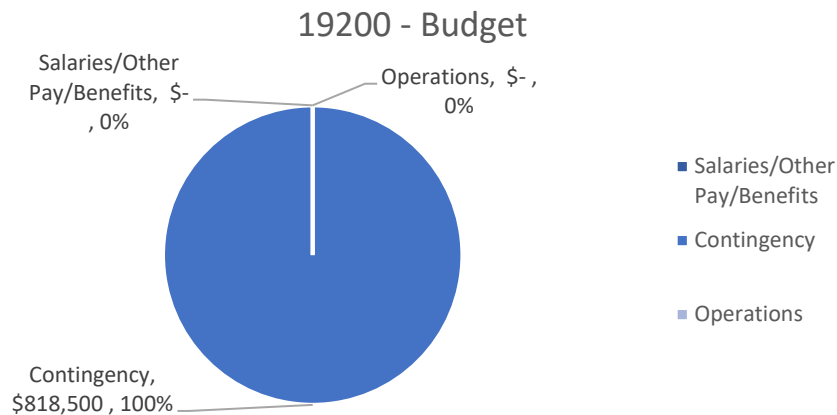
Commissioners Court

Purpose

This cost center is used to house the contingency allocations.

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20005-County Auditor – Financial Systems

Patricia Allen
County Auditor

Purpose

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

Description of Services

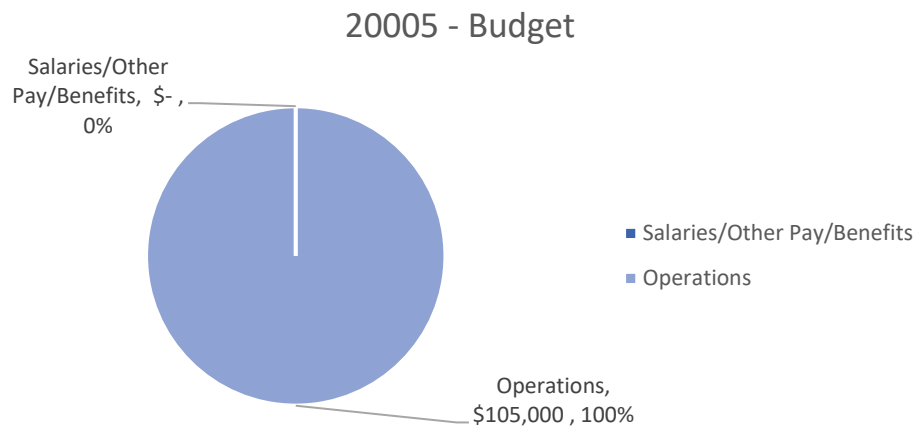
Cost center for financial software licenses and services.

Accomplishments for FY 2024

Continued implementing software for a digital budget book

Initiatives for FY 2025

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20010-County Auditor

Patricia Allen
County Auditor

Purpose

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

Description of Services

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Met statutory requirement for internal audits of departments
- ✓ Maintaining financial responsibility and transparency
- ✓ County received the 27th Certificate of Achievement for Excellence in Financial Reporting from the GFOA
- ✓ County received the 6th Distinguished Budget Presentation award from the GFOA
- ✓ Continuous improvement of internal and external operations
- ✓ Transfer of financial software from commercial cloud to government cloud

Initiatives for FY 2025

Maintaining financial responsibility and transparency

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

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Auditor	1	1	1	1	1
First Assistant Auditor	1	1	1	1	1
Auditor 4	2	2	2	2	4
Auditor 3	2	2	2	3	1
Auditor 2	2	2	2	2	2
Auditor 1	1	1	1	0.5	0.5
Total	9	9	9	9.5	9.5

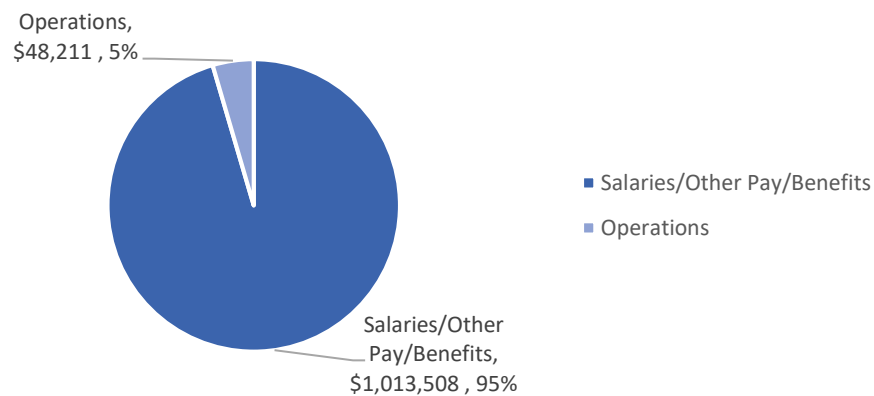


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Invoice processed	13,156	13,300	13,427	13,582	13,582
Financial Information Reports Presented to Commissioners Court as required by Statute	100%	100%	100%	100%	100%
Accounts Payable Invoices audited	100%	100%	100%	100%	100%
Departmental Statutory Audits completed	100%	100%	100%	100%	100%
Treasurer transactions audited	100%	100%	100%	100%	100%

20010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20020-County Treasurer

Amy Klawinsky
County Treasurer

Purpose

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

Description of Services

Service provided by the County Treasurer department includes

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

- Continuous improvement of internal and external operations
- ✓ Process improvement for entering of departmental cash transactions
 - ✓ Audited and corrected previous 5 years of Juror Payments due from State

Initiatives for FY 2025

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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Treasurer	1	1	1	1	1
HR Specialist	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Deputy Treasurer 2	1	1	1	1	1
Assistant Treasurer 1	1	1	1	1	1
Total	5	5	5	5	5

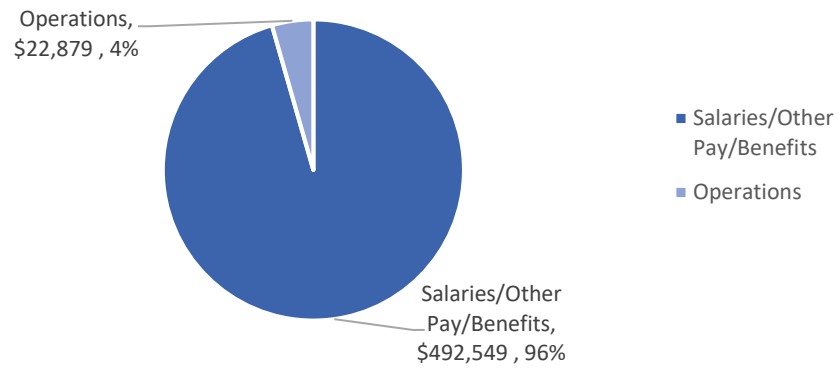
Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Number of cash receipts processed thru Treasurer Cashiering System	4,109	4,328	4,302	4,642	4,700
Number of check/ach payments processed	5,343	5,320	9,194	9,284	9,500
Number of payroll/ach payment processed	10,239	10,400	10,400	10,400	10,400
Percent of time deposits were covered at bank by pledged securities	100%	100%	100%	100%	100%



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20020 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20030-County Treasurer Collections

Amy Klawinsky
County Treasurer

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Continue sending County Court at Law cases to 3rd party collections

Initiatives for FY 2025

Continuous improvement of internal and external operations

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

Authorized Full Time Equivalents

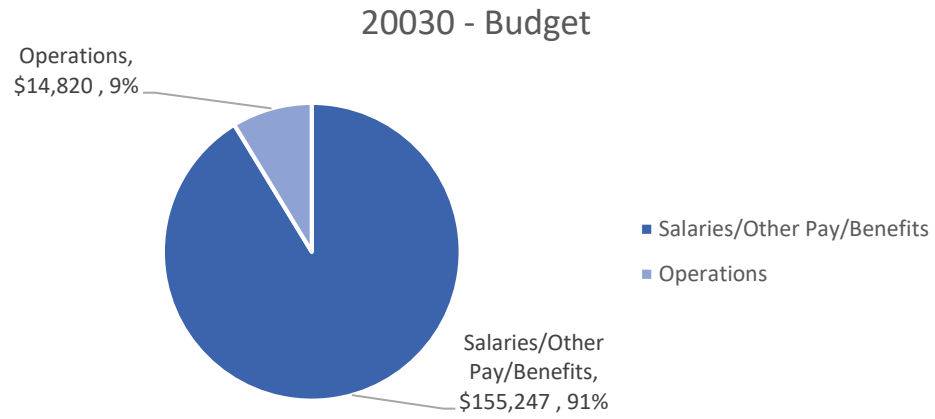
Classification	Positions By Classification				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Collections Officer	2	2	2	2	2
Total	2	2	2	2	2

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Number of receipts processed thru Treasurer Collections System	1,772	1,468	1,439	1,486	1600
Number of cases sent to 3rd party collections	941	508	774	918	950



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

20040- Purchasing

Cheryl Cowart
Purchasing Agent

Purpose

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

Description of Services

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

GOALS OF PUBLIC PURCHASING

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

Accomplishments for FY 2024

Continuous improvement of internal and external operations

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

Consistent, efficient, and effective service

✓ Provided necessary education and training to staff fir receiving the Certified Texas Contract Developer (CTCD) Certification

Initiatives for FY 2025

Continuous improvement of internal and external operations

• Consolidate the purchase or lease of copiers Countywide. This includes the maintenance of each copier which includes a reduction in price of supplies, consideration of “per clicks” which will reduce the cost of maintenance and keeping existing copiers in running order.

• Evaluate and update old and existing contracts for Walker County.

• Improve process for receiving, maintaining, and disposal of County fixed assets. Evaluate policy and procedures for streamlining this process.



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

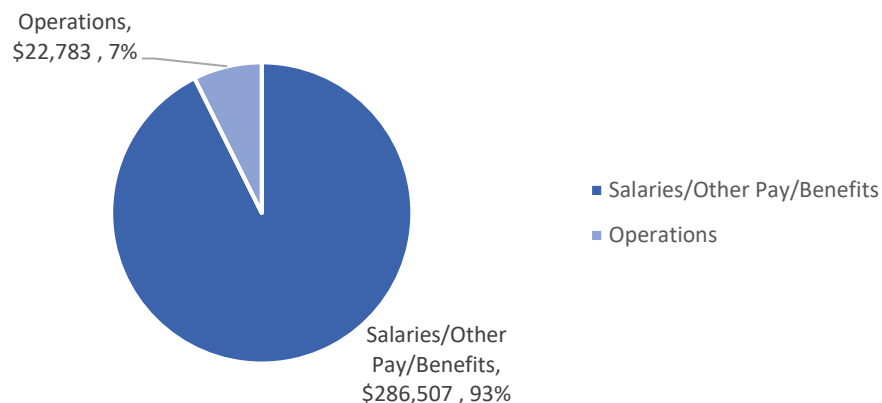
Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Purchasing Agent	1	1	1	1	1
Assistant Purchaser 3	1	1	1	1	1
Assistant Purchaser 2	1	1	1	1	1
Assistant Purchaser 1	1	1	1	1	0
Total	4	4	4	4	3

Work Load Indicators

	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Request for Proposals	5	5	6	TBD
Invitation to Bid	7	7	10	6
Request for qualifications	2	2	1	TBD
Solicitations Renewals	35	35	14	8
Contract Renewals	43	43	23	29
Purchase Requisitions	N/A	N/A	1,169	1,500
Purchase Orders	N/A	N/A	821	950
Purchase Agreements	N/A	N/A	133	150
Change Orders	N/A	N/A	277	100

20040 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

21010- Vehicle Registration

Diana McRae

Tax Assessor-Collector

Our Purpose

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

Description of Services

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

Accomplishments for FY 2024

Continuous improvement of internal and external operations

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

✓ Applied and received an additional RTS (Registration and Titling System) workstation based on county transaction volume free of charge to the county. This makes three workstations provided by TXDMV based on production in the past eight years.

Planning for current and future growth and development

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

Maintaining a high quality workforce

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Initiatives for FY 2025

Planning for current and future growth and development

- Continue to meet the needs of increased population and demands of a growing county
- Planning to increase personnel to meet the growing workload demands and to help implement new legislation.
- Preparing to successfully implement HB718 that will require housing, inventory and distribution of license plates separately for all dealerships in the county.
- Striving to continue to meet the needs of all local government agencies as it relates to their respective fleets of exempt vehicles.
- Review possible options to expand our services throughout the county

Authorized Full Time Equivalents

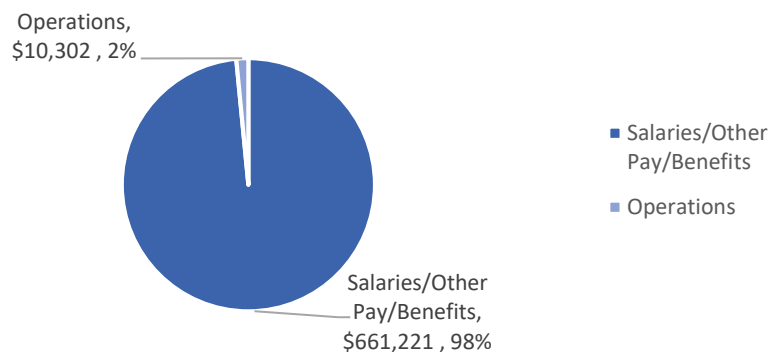
Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Tax Assessor Collector	1	1	1	1	1
Chief Deputy Tax Assessor	1	1	1	1	1
Deputy Specialist 4	0	0	0	0	1
Deputy Specialist 2	1	1	1	1	0
Deputy Specialist 1	5	5	5	5	5
Total	8	8	8	8	8

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2024
Registered Vehicles in Walker County	56,371	56,956	58,110	60,000	61,500
Vehicle Titles Processed in Walker County	15,595	15,714	14,477	15,000	16,000

21010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

29940-Governmental-Services/Contracts

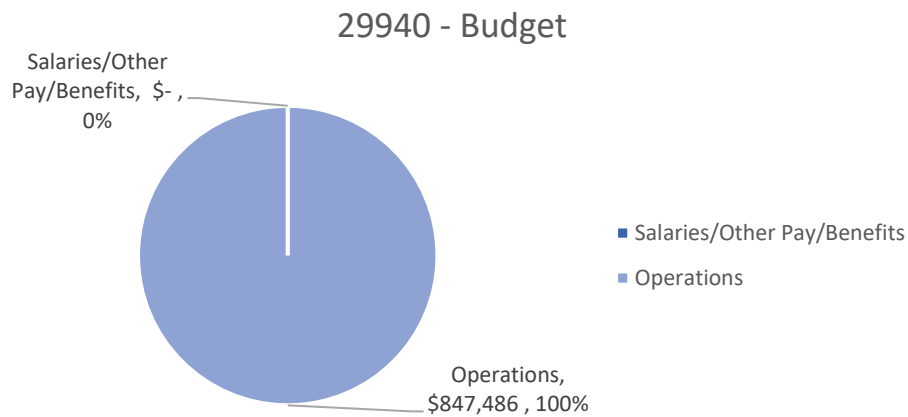
Commissioners Court

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

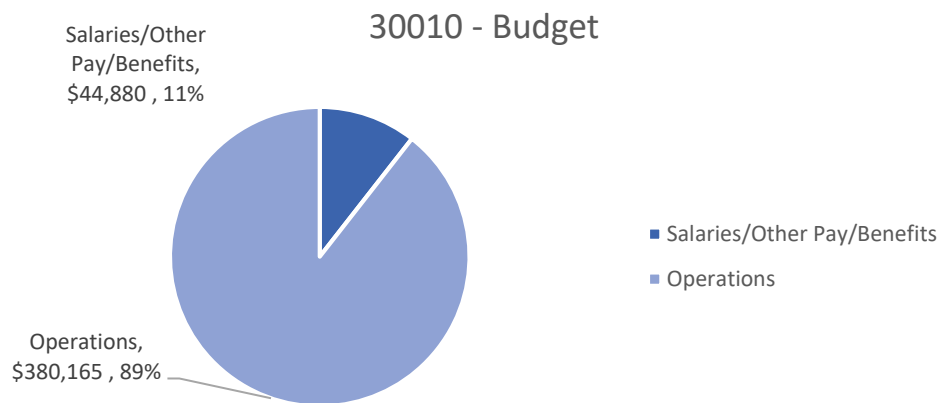
30010—Courts Central Costs

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

30020—County Court at Law

Purpose

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

Description of Services

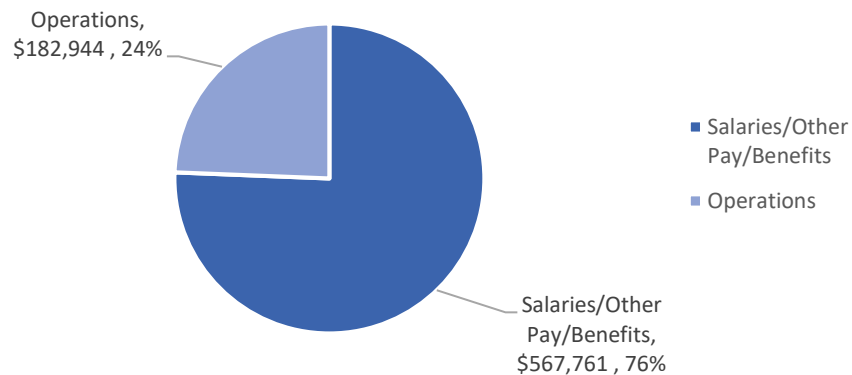
The Walker County Court at Law was created in 1977 as a Statutory County Court by the legislature under the Texas Constitution. County Court at Law functions are determined by Texas State Statute and the Texas State Constitution. Types of cases heard are subject to change by the legislature, but generally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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Court at Law Judge	1	1	1	1	1
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	4	4	4	4	4

30020 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

30030—12th Judicial District Court

Purpose

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

Description of Services

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

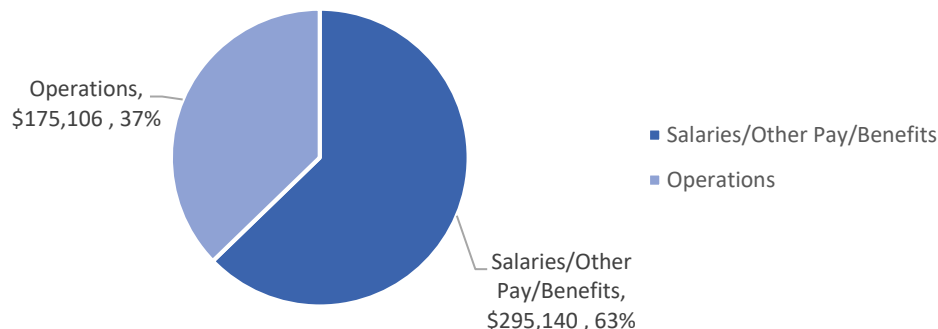
Section 24.113 of the Texas Government Code establishes the 12th Judicial District to include Walker County, Grimes County and Madison County.

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
District Judge - Supplement	0.5	0.5	0.5	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3.5	3	3

30030 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

30040—278th Judicial District Court

Purpose

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

Description of Services

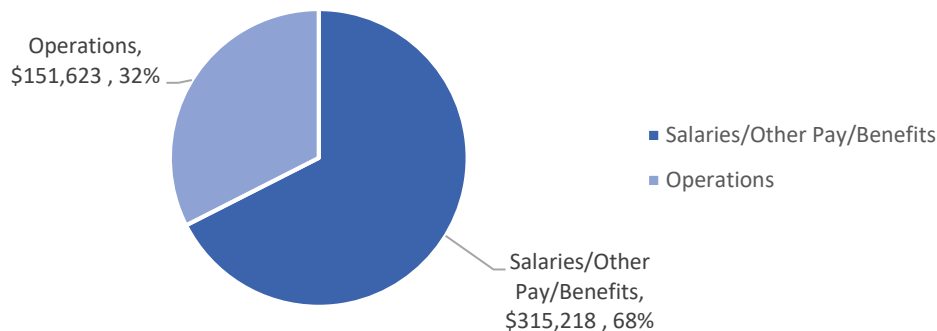
The Texas Constitution requires that the state be divided into judicial district with each district having one or more Judges. Each district judge is elected by the qualified voters at a General Election. Per the Texas Constitution, District Court jurisdiction consists of exclusive, appellate, and original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

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

**Authorized Full Time Equivalents
Positions By Classification**

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
District Judge - Supplement	0.5	0.5	0.5	0	0
Executive Court Administrator	1	1	1	1	1
Court Reporter	1	1	1	1	1
Court Coordinator 2	1	1	1	1	1
Total	3.5	3.5	3.5	3	3

30040 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

30050–Courts-Pretrial Bond Supervision

Kristin Hunter
CSCD Director

Purpose

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

Description of Services

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

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

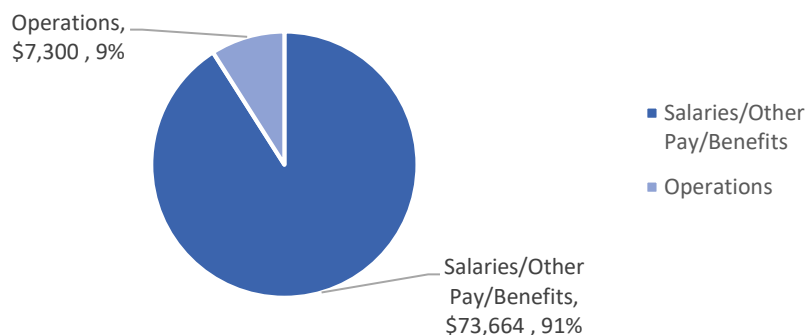
The Pretrial Bond Supervision Office is responsible for maintaining accurate case records and keeping current on legal issues and the laws regarding bond supervision. In addition, an annual report is prepared and provided to the Walker County Commissioners' Court no later than April 1 of each year which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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2022	FY 2024	FY 2025
Pretrial Bond Officer	1	1	1	1	1
Total	1	1	1	1	1

30050 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

31010-District Clerk

Leslie Woolley
District Clerk

Purpose

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

Description of Services

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

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

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

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

Consistent, efficient and effective services

- ✓ The office has maintained all previous staff members and continues to be efficient and productive.

Continuous improvement of internal and external operations

- ✓ The new jury summons software continues to accelerate the jury selection process; additional staff have been trained on the software.
- ✓ Implementing HB 3603 for the receipt and disbursement of restitution payments received by TDCJ
- ✓ All Civil Cases have been scanned except the ones held at SHSU library

Managing assets, resources and technology

- ✓ Purchased new computers for office and for the Courtroom through HB 1 Rider funds

Maintaining a high quality workforce

- ✓ Held training which provided updates from TDCJ Management and an HPD active Shooter presentation.

Initiatives for FY 2025

Continuous improvement of internal and external operations

- Research out sourcing scanning companies and digital storage
- Continue with retention project
- Work with State Representative regarding 89th Legislation Session

Managing assets, resources and technology

- Explore grant funding opportunities

Maintaining a high quality workforce

- Training opportunities

Authorized Full Time Equivalents

Positions By Classification

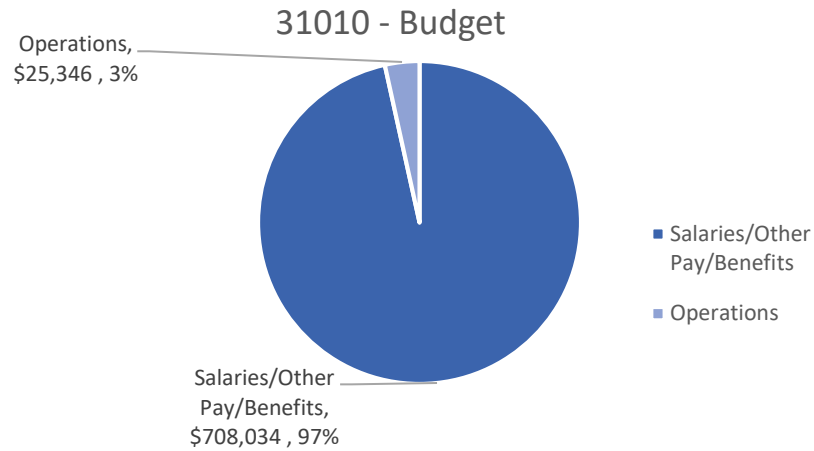
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
District Clerk	1	1	1	1	1
Chief Deputy Clerk 2	1	1	1	1	1
First Assistant - District Clerk	0	0	0	0	1
Deputy Clerk 4	1	1	1	1	0
Deputy Clerk 3	2	2	2	2	2
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	2	2	2	2	2
Total	8	8	8	8	8



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Civil Cases Filed	427	441	598	600	TBD
Criminal Cases Filed	611	676	711	711	TBD
Family Cases Filed	668	577	574	640	TBD
Number of Cases Disposed	1,575	1,665	1,936	1,940	TBD





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

32010-Criminal District Attorney

Will Durham

Criminal District Attorney

Purpose

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

Description of Services

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

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

The criminal responsibilities of the Criminal District Attorney's Office are to prepare arrest warrants and search warrants; accept or reject all criminal cases Class "B" and above. This office prepares warrants and presents felony cases to the grand jury at its discretion. Class "C" misdemeanors, which are punishable by fine only, are the only criminal cases that are filed directly with the Justices of the Peace by law enforcement and then prosecuted by the District Attorney's Office. Class "B" and Class "A" misdemeanors are filed by the District Attorney's Office. It is the policy of the District Attorney's Office that all arrest warrants will be prepared and issued through this office. Felony cases (state jail, 3rd, 2nd, 1st degree) and capital cases are all prosecuted by this office.

The Criminal District Attorney's Office consists of the Criminal District Attorney, nine assistants, three investigators, two victim/witness coordinators, and legal support staff. The county pays the salaries of all staff while the Criminal District Attorney is paid by the State.

The Criminal District Attorney's Office provides a 24 hour on call system for law enforcement. This allows law enforcement to have access to legal advice at any time. Our office encourages such consultation regarding arrests, searches and the filing of appropriate charges to ensure that crimes may be prosecuted and punished. It is only through such cooperation that our legal system can function to serve and protect our community.



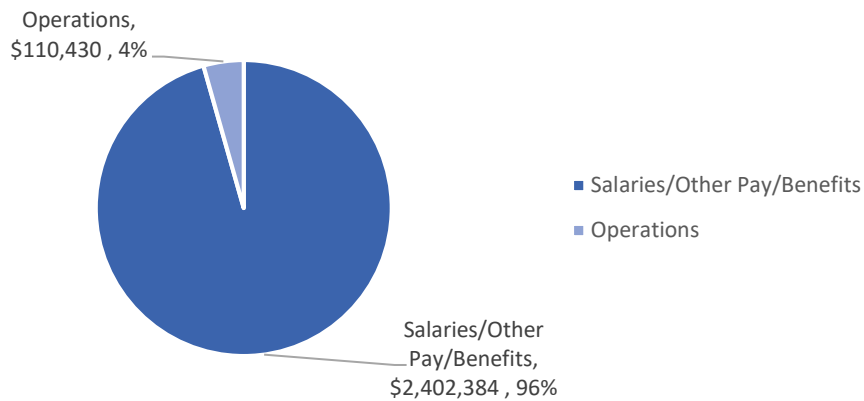
Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Criminal District Attorney - Supplement	0.5	0.5	0.5	0	0
First Assistant DA	1	1	1	1	1
Senior Prosecutor	1	1	1	1	1
Assistant DA 4	1	1	1	1	1
Assistant DA 3	1	1	1	1	2
Chief Investigator	1	1	1	1	1
Assistant DA 2	2	2	2	2	2
Assistant DA 1	2	2	2	3	2
Investigator 2	1	1	1	1	1
Investigator 1	1	1	1	1	1
Executive Administrator	1	1	1	1	1
Coordinator Victim Assistance	1	1	1	1	1
Coordinator Hot Check	1	1	1	1	1
Legal Assistant 2	1	1	1	1	1
Legal Assistant 1	3	3	3	3	3
Legal Secretary	3	3	3	3	3
Clerk 1	0.5	0.5	0.5	0.43	0.43
Total	22	22	22	22.43	22.43

32010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

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

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

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Consistent, efficient and effective service

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

Continuous improvement of internal and external operations

- ✓ Testing of Navigator for version 2023.0.9

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

- ✓ Completing required education classes to maintain knowledge needed to be efficient

Initiatives for FY 2025

Consistent, efficient and effective service

- Attend the 89th Legislative Update for 2025

Continuous improvement of internal and external operations

- Implement Juvenile Diversion Program required by House Bill 3186



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

Positions By Classification

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Classification					
Justice of the Peace (Precinct 1)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	2	2	2	2	2
Total	4	4	4	4	4

Authorized Full Time Equivalents

Positions By Classification

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Classification					
Justice of the Peace (Precinct 2)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

Authorized Full Time Equivalents

Positions By Classification

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Classification					
Justice of the Peace (Precinct 3)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	3	3	3	3	3

Authorized Full Time Equivalents

Positions By Classification

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Classification					
Justice of the Peace (Precinct 4)	1	1	1	1	1
Chief Deputy Clerk 1	1	1	1	1	1
Deputy Clerk 2	1	1	1	1	1
Deputy Clerk 1	1	1	1	1	1
Total	4	4	4	4	4

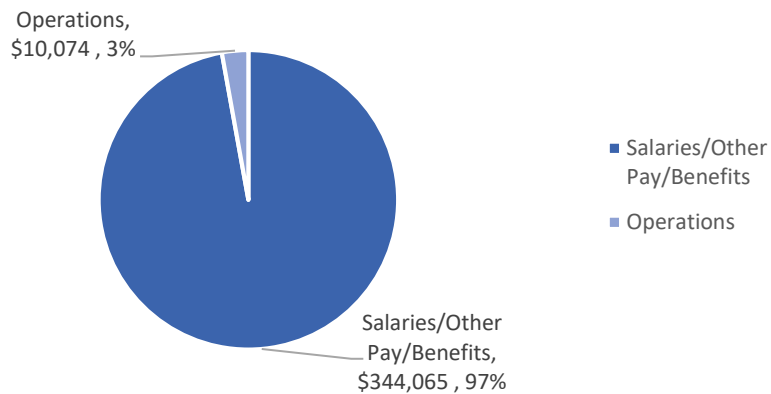


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

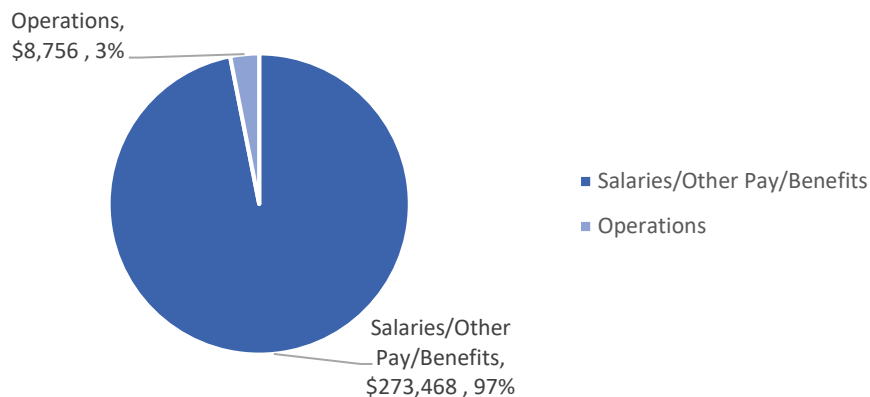
Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Traffic/Non Traffic Misdemeanor Cases Filed	3,955	3,761	4,068	4,300	TBD
Civil Cases Filed	1,268	1,269	1,487	1,640	TBD
Total Criminal Cases Disposed	4,731	3,552	3,740	4,000	TBD

33010 - Budget



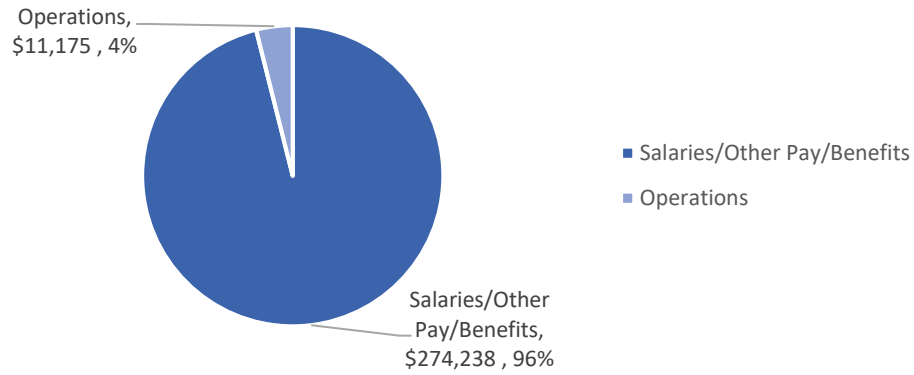
33020 - Budget



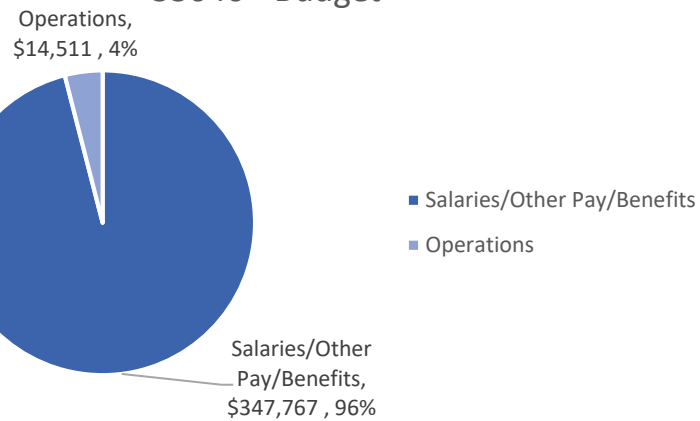


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

33030 - Budget



33040 - Budget





Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

36010-Juvenile Probation Support –General Fund

Jill Saumell

Chief Juvenile Probation Officer

Purpose

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

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

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

Description of Services

Diversiónary Classes

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

Healthy Sexuality

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

Community Service

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

Counseling Services

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

Drug Education Course

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Tutoring

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

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Able to divert young juvenile (10-12 year old) from the Juvenile Justice System through CRCG intervention.

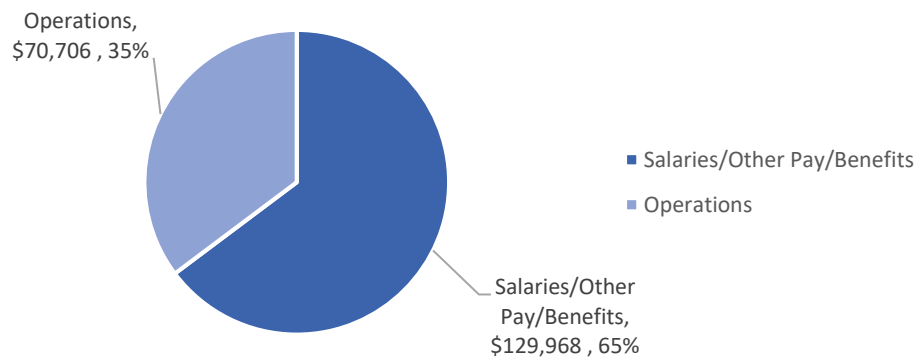
Initiatives for FY 2025

Continuous improvement of internal and external operations

- Collaborate with local agencies to help our youth with mental health, educational and work goals.

	Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Juveniles Supervised	69	96	80	85	TBD
Juveniles Placed on Probation	43	78	50	60	TBD

36010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

41010-Sheriff Department

Clint McRae
Sheriff

Purpose

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

Description of Services

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

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

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

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

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

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

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

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

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

Accomplishments for FY 2024

- Consistent, efficient and effective service
- ✓ Increased number of patrol deputies and added a canine.
- Managing assets, resources and technology
- ✓ Upgraded video evidence system to a cloud base system.
- ✓ Added newer vehicles to the fleet and upgraded weapons for certified Deputies.

Initiatives for FY 2025

- Managing assets, resources and technology
- Continue to upgrade the vehicle fleet
- Upgrade radios
- Consistent, efficient and effective service
- Increase to certified Peace Officers' salaries

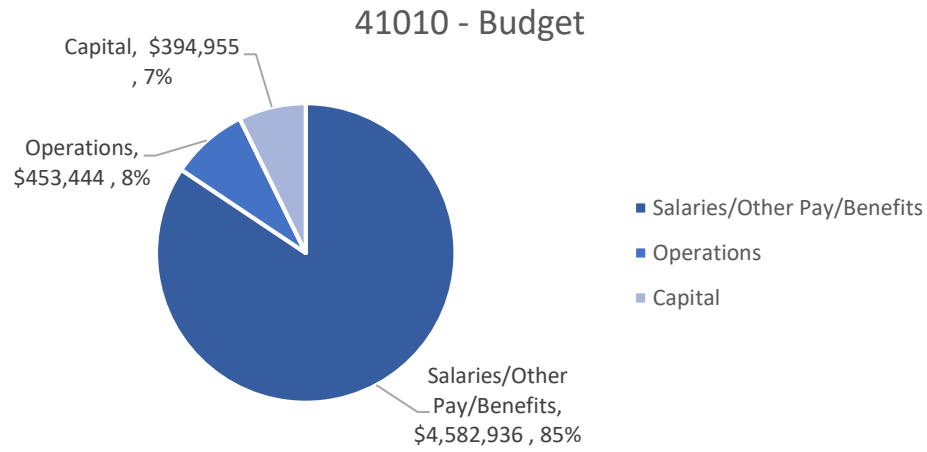
Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Sheriff	1	1	1	1	1
Emergency Management Coordinator	1	0	0	0	0
Chief Deputy Sheriff	1	1	1	1	1
Lieutenant	2	2	2	2	2
Sergeant	7	7	7	7	7
Detective	6	6	6	6	6
Sheriff Deputy 3	3	3	3	3	3
Sheriff Deputy 2	6	7	7	7	7
Sheriff Deputy 1	8	8	9	13	13
IT Analyst	1	1	1	1	1
Deputy Clerk 2	3	3	1	1	1
Office Administrator	1	1	1	1	1
Total	40	40	39	43	43



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

41030-Sheriff Estray

Clint McRae
Sheriff

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2024

- Continuous improvement of internal and external operations
- ✓ Successfully networking with agricultural business and land owners
- ✓ Continue the Livestock Registration program

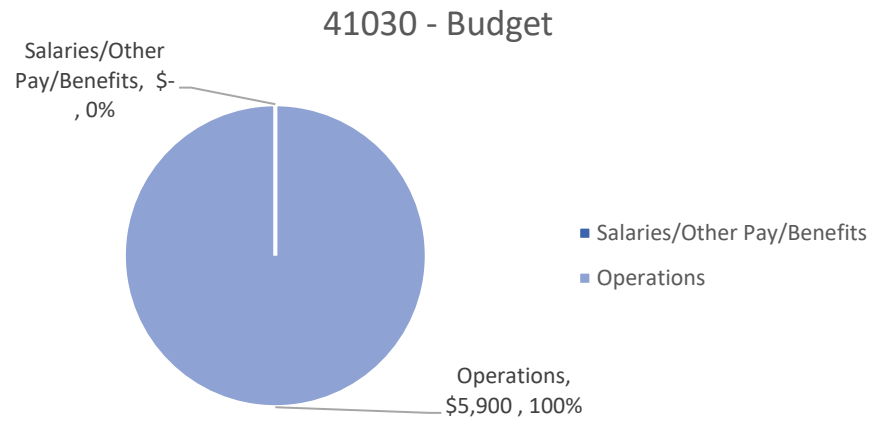
Initiatives for FY 2025

- Continuous improvement of internal and external operations
- Additional equipment such as tranquilizer gun
- Maintaining a high quality workforce
- Additional training specialized to agricultural law enforcement

	Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Estray Calls	Unavailable	312	917	500	TBD
Animal Issue Calls	Unavailable	130	620	450	TBD



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

43010-Courthouse Security-General Fund

Clint McRae
Sheriff

Purpose

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

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

Description of Services

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

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

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

Accomplishments for FY 2024

Managing assets, resources and technology
✓ Upgrade Video System CCTV

Initiatives for FY 2025

Continuous improvement of internal and external operations
• Upgrade current security equipment and increase training for the security members

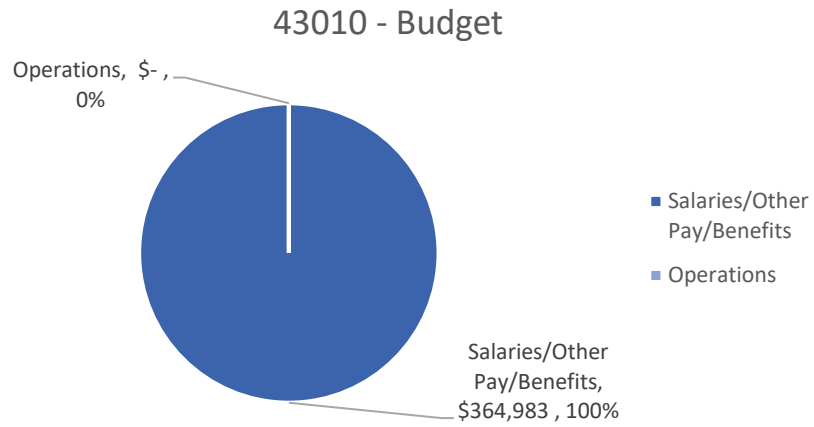
Authorized Full Time Equivalent

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Sheriff Deputy 2	1	1	1	1	1
Sheriff Deputy 1	2	2	2	2	2
Correctional Officer 3	1	1	1	1	1
Total	4	4	4	4	4



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

44001-Constable Central

Phyllis Morrison

Walker County Constables Deputy Clerk

Purpose

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

Description of Services

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

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

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

Accomplishments for FY 2024

Consistent, efficient and effective service

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

Initiatives for FY 2025

Continuous improvement of internal and external operations

- Fully implement the new software
- Consistent, efficient and effective service
- Continue to serve the Constables and the public
 - Train new part time employee



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

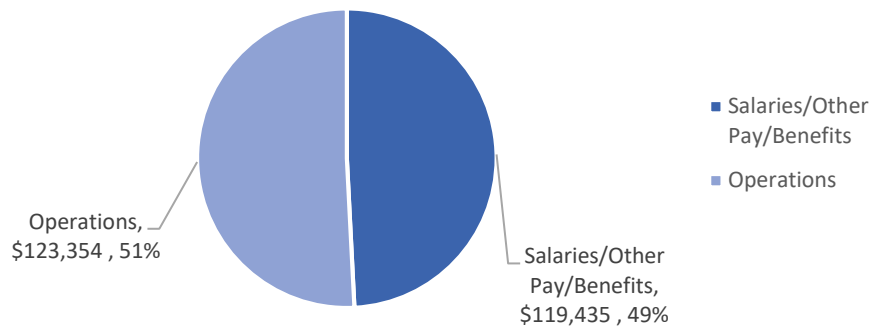
Authorized Full Time Equivalents

Classification	Positions By Classification				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Deputy Clerk 3	1	1	1	1	1
Office Assistant	0	0	0	0.3	0.3
Total	1	1	1	1.3	1.3

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
New Papers entered for service	1,344	1,363	1,801	1,570	TBD
Attorney General Invoices Prepared	12	12	12	12	12
Tax Sales	3	2	2	4	4

44001 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

44010-44040 Constables, Precinct 1 – Precinct 4

John Hooks
Constable Precinct 1

Shane Loosier
Constable Precinct 2

Steve Hill
Constable Precinct 3

Gene Bartee
Constable Precinct 4

Purpose

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

Description of Services

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

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

A county constable in Texas has the following duties:

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Serving papers in a timely manner
- ✓ Precinct 4 continues to aid DPS and Walker County Sheriff's Department with the investigation of Motor Vehicle crashes in the County when needed.
- ✓ Precinct 2 is current and has served all process for Precinct 2 Justice Court and Constable Central process in a timely manner.
- ✓ Precinct 2 is current in executing all Writs without delay from all Walker County Courts and out of county and out of State courts.
- ✓ Precinct 2 handles Security and Bailiff Duties of Precinct 2 Justice Court as well as two Walker County district courts (12th and 278th) on a shared rotation schedule with the other Constable offices.
- ✓ Precinct 2 attended and completed current Texas Constable continuing education course at SHSU Lemit Campus.
- ✓ Precinct 2 has attended and completed Tcole Patrol Rifle Instructor Course 3323 to add proficiency to current Firearms Instructor Certification.

Maintaining a high quality workforce

- ✓ In Precinct 4, all current deputy constables have in excess of 20 years' experience and a well-rounded knowledge of law enforcement and added a fourth deputy constable which was assigned to New Waverly ISD

Managing assets, resources and technology

- ✓ Precinct 4 Received an NRA Grant to help cover cost of some training ammunition
- ✓ Precinct 4 was able to replace 2 old pursuit vehicles with new vehicles

Initiatives for FY 2025

Consistent, efficient and effective service

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

Managing assets, resources and technology

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

Planning for current and future growth and development

Continuous improvement of internal and external operations

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Constable (Precinct 1)	1	1	1	1	1
Total	1	1	1	1	1

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Constable (Precinct 2)	1	1	1	1	1
Deputy Constable1 (PT)	0	0	0	0	0.12
Total	0	0	0	0	1.12

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Constable (Precinct 3)	1	1	1	1	1
Deputy Constable 1	1	1	1	1	1
Total	2	2	2	2	2

Authorized Full Time Equivalents

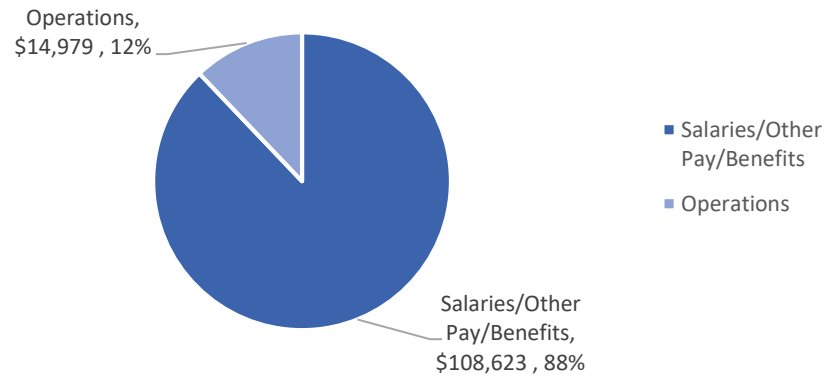
Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Constable (Precinct 4)	1	1	1	1	1
Deputy Constable 2	1	1	1	1	1
Deputy Constable 1	3	3	3	4	4
Total	5	5	5	6	6

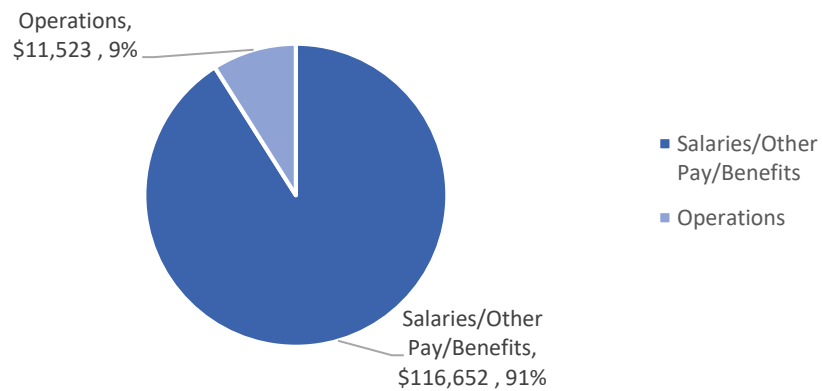


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

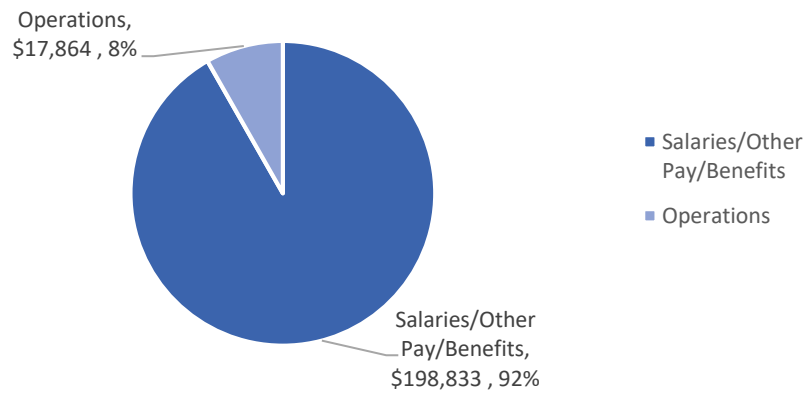
44010 - Budget



44020 - Budget



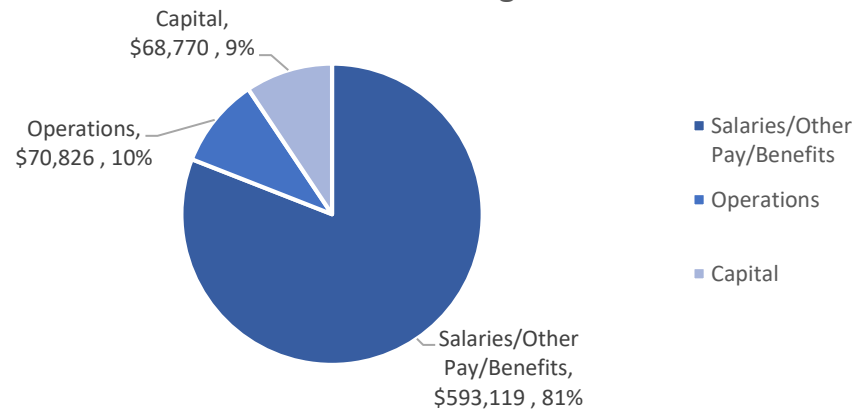
44030 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

44040 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

45010-Support Personnel-DPS

Clint Weekley

Sergeant

Purpose

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

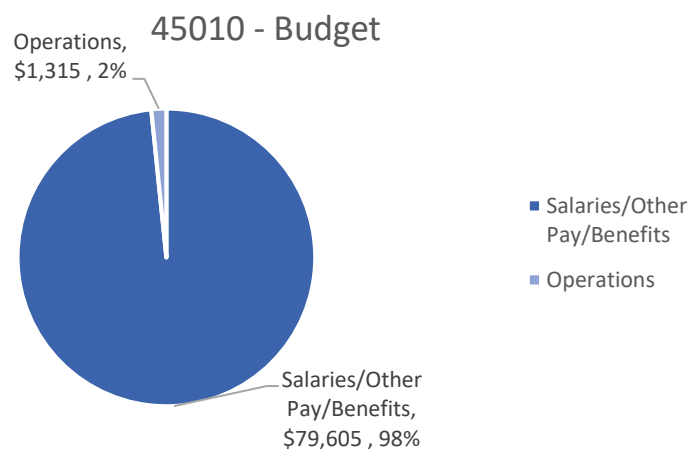
Description of Services

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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Deputy Clerk 2	0	0	0	1	1
Office Administrator	1	1	1	0	0
Total	1	1	1	1	1





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

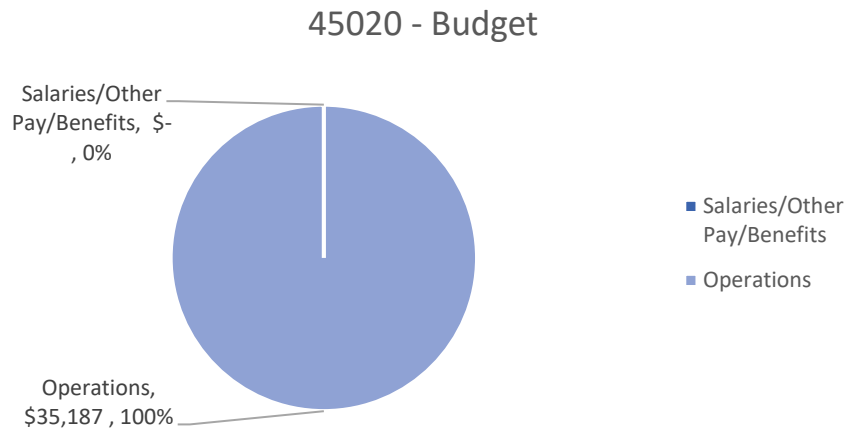
45020-Weigh Station Utilities and Services

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

46010-Office of Emergency Management

Butch Davis

Emergency Management Coordinator

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Consistent, efficient and effective service

✓ Final closeout for DR4485 (COVID19)

✓ Final closeout for DR4586 (Winter Storm 2020)

Planning for current and future growth and development

✓ Updated seven (7) of twenty two (22) Annexes to Emergency Operations Plan

✓ Updated Hazard Mitigation Plan

✓ Created Family Assistance Center Plan

Managing assets, resources and technology

✓ Revamped surplus ambulance and converted it to a Rehab Vehicle for wildfires and large incidents

Continuous improvement of internal and external operations

✓ Participated in State of Texas Hurricane Exercise for Region 2

✓ Participated in Regional Homeland Security Coordinating Council Priority Hearings

✓ Participated with Grimes County in full scale Railroad Accident Exercise

✓ Hosted Family Assistance Center Plan Tabletop Exercise in conjunction with Department of State Health Services

✓ Hosted second annual Emergency Preparedness Fair

✓ Participated in City of Huntsville Active Shooter Tabletop Exercise and Full Scale Exercise

✓ Hosted an Advance SkyWarne Workshop

✓ Participated with Sam Houston State University Tabletop Exercise

✓ Hosted 130/190 Fire Behavior Class

✓ Participated in multiple Department of State Health Services Vulnerable Population Workshops

✓ Participated in TxDOT Traffic Incident Management Responder Training

✓ Hosted four (4) Local Emergency Planning Committee (LEPC) Quarterly Meetings

Maintaining a high quality workforce

✓ Attended TDEM Conference

Initiatives for FY 2025

Continuous improvement of internal and external operations

- Continue participating in TDEM & FEMA Drills

- Continue hosting training exercises in Walker County

- Continue to build and train CERT



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents

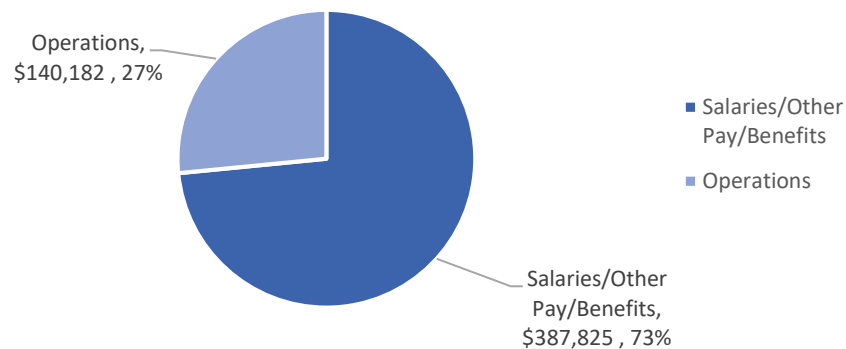
Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Emergency Mgt. Coordinator	0	1	1	1	1
Executive Administrator	0	1	1	1	1
Deputy EMC	1	1	1	1	1
Clerk 1	0.5	0.5	0.63	0.63	0.63
Total	1.5	3.5	3.63	3.63	3.63

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
CERT Program Meetings	130 hrs	2,784 hrs	530 hrs	600 hrs	600 hrs
CERT Program Training or Real World Events	2,962 hrs	1,548 hrs	1,988 hrs	2,500 hrs	3,000 hrs

46010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

49940-Public Safety-Governmental Services/Contracts

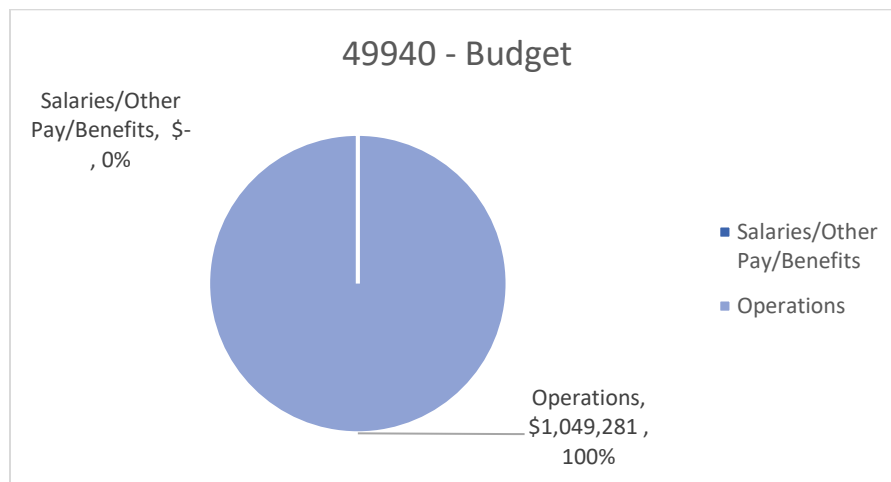
Commissioners Court

Purpose

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

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

50010-County Jail

John Davila

Jail Administrator

Purpose

Ensure a safe, secure, legal, and respectful environment for our officers, staff, inmates, professional personnel, and the community, all while adhering to the guidelines set by The Texas Commission on Jail Standards.

Description of Services

Operating Walker County's sole jail facility, which serves nine local law enforcement departments, involves several key responsibilities. These include developing and maintaining a professional staff, ensuring the effective custody and control of inmates, providing proper care for all inmates and assisting the judicial system.

Accomplishments for FY 2024

Maintaining assets, resources and technology

- ✓ Receipt of SCAAP Grant Award for over 11 years
- ✓ Purchased new radios through Technology Grant, fixed broken radios and acquired a dedicated radio channel
- ✓ Fixed a fingerprint connection problem with Odyssey using Sheriff Office IT Staff. This is critical for assigning TRN and SID numbers for criminal justice agencies in the County.
- ✓ Each pod was equipped with a "cut down knife"
- ✓ Received donated safety equipment for cell extractions, including body padding and shields
- ✓ Began using electronic round trackers doing away with paper logs
- ✓ Acquired additional safety equipment (Wrap) for transport officers during transports

Maintaining a high quality workforce

- ✓ Received first-aid training for Jail staff through Walker County EMS.
- ✓ Passed the TCOLE employee file audit.
- ✓ Received an award from Immigration and Customs Enforcement for receiving 100% on 287g audit.

Initiatives for FY 2025

Maintaining assets, resources and technology

- Continue SCAAP Grant Awards
- Complete the jail water project

Maintaining a high quality workforce

- We will continue to improve staff retention and workplace morale.
- Continue to incorporate safety and security training and equipment for the staff and facility.
- Lowering overtime costs by better monitoring accrued time off for employees and setting clear expectations about attendance.

Planning for current and future growth and development

- Begin use of E-Bond system which should shorten the bond process on average of 15-20 minutes per bond.

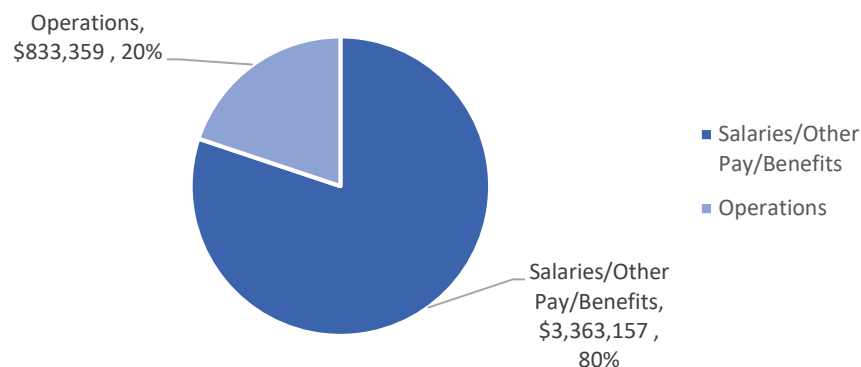


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Jail Administrator	1	1	1	1	1
Lieutenant	1	1	1	1	1
Transport Deputy	2	2	2	2	2
Correctional Officer - Shift	3	4	4	4	4
Correctional Officer 3	4	3	3	3	3
Maintenance Assistant 4	1	1	1	1	1
Jail Mechanic	1	1	1	1	1
Correctional Officer 1	26	26	26	26	26
Office Administrator	1	1	1	1	1
Data Clerk 3	0	0	1	1	1
Total	40	40	41	41	41

	Work Load Indicators				
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Bookings at Jail	2,442	2,932	2,861	2,543	TBD
Average Daily Jail Population	188	200	203	195	TBD
Highest Daily Jail Counts	217	221	233	214	TBD

50010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

50020-County Jail-Inmate Medical

John Davila
Jail Administrator

Purpose

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

Description of Services

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

Accomplishments for FY 2024

Consistent, efficient and effective service

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

Initiatives for FY 2025

Continuous improvement of internal and external operations

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

Managing assets, resources and technology

- Research for grant for medical equipment. i.e Mobile X-ray.

Authorized Full Time Equivalents

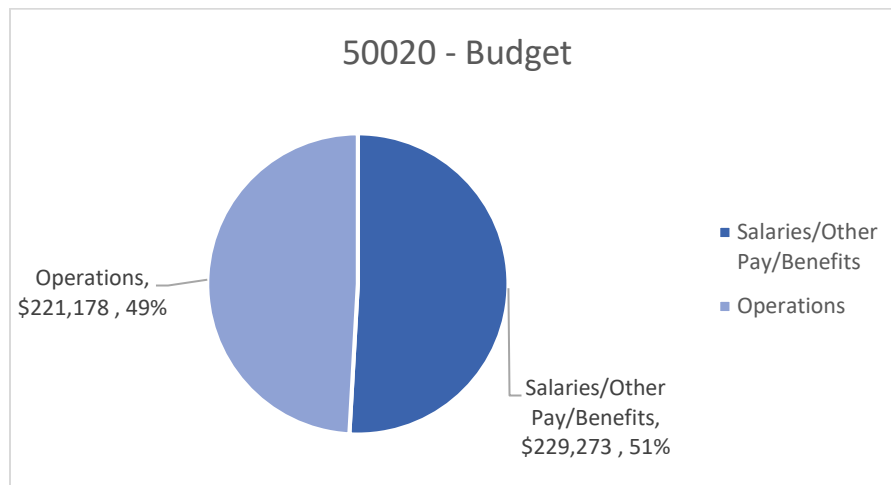
Positions By Classification

	FY	FY	FY	FY	FY
Classification	2021	2022	2023	2024	2025
Jail Nurse-LVN	2	2	2	2	2
Part Time	0.5	0.5	0.63	0.63	0.63
Total	2.5	2.5	2.63	2.63	2.63



Walker County
 General Fund
 Adopted Budget Fiscal Year 2024-2025

Work Load Indicators					
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Number of Inmates seen by Jail Medical Staff	593	510	538	550	TBD
Invoices to Hospital District for Indigent Inmates	12	12	12	12	TBD





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

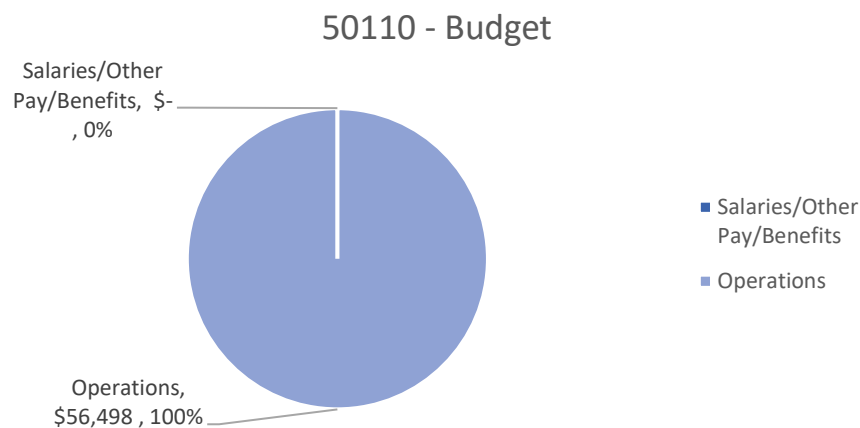
50110-Adult Probation Support- General Fund

Purpose

Cost center for recording costs related to Community Supervision and Corrections Department that is not funded by State grants.

Description of Services

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





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

50120 Adult Probation -Community Services

Purpose

Cost center created for reporting of costs associated with Community Service Program (CSR).

Description of Services

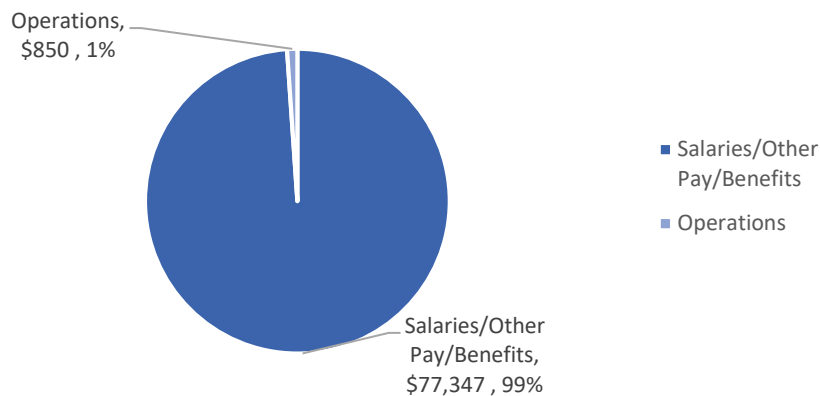
This department is established to account for the cost of a providing a Community Service Program (CSR) Coordinator, a full-time county employee, to oversee the administration and daily operations of the community service program that operates under the guidance of the CSCD director. As a sanction and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

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
CSR Coordinator	1	1	1	1	1
Total	1	1	1	1	1

50120 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

60010-Veteran's Services

Bob Kane
Veteran's Services Officer

Purpose

To assist Veterans and surviving spouses of Walker County with the processing of forms required by the Department of Veterans Affairs for benefits earned for service to our country.

Description of Services

All paperwork is electronically submitted to the VA In-processing Center or to the National Archives (DD-214 Requests)

****Except for the Application for Health Benefits. This will be filled out but the Veteran must take it to the VA Outpatient Clinic or VA Medical Center for it to be processed and get the VA ID Card.**

1. Veterans can request their DD-214.
2. Veterans can file for their Service Connected Disabilities Claims.
3. Surviving Spouses can file for surviving spouse benefits.
4. Resources for financial aid.
5. Information on Home loans through the Veterans Land Board and the VA.
6. Information on Education Benefits and Hazelwood Act.
7. VA Death Benefits.

Accomplishments for FY 2024

Consistent, efficient and effective service

- ✓ Able to assist Veteran's that are unable to travel to office
- ✓ Electronic filing of forms reducing the amount of paperwork required to be sent in

Maintaining a high quality workforce

- ✓ Completed online training through the Texas Veterans Commission to become accredited with the Department of Veterans Affairs to act as a Representative for the Veterans and Spouses of the County when dealing with VA issues.

Initiatives for FY 2025

Continuous improvement of internal and external operations

- Reach out to more Veteran's including homebound without having to close the office.
- Educate Veteran's on additional programs available to them

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Veterans Services Director	0.5	0.5	0.53	0.53	0.53
Total	0.5	0.5	0.53	0.53	0.53

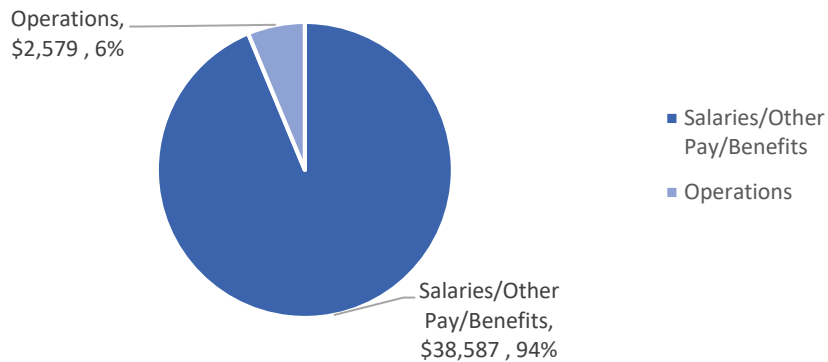


Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Veteran's and Surviving Spouses Assisted (From January 2022 forward)	Unavailable	186	456	564	TBD
Number of Veterans in Walker County	4,561	4,561	4,693	4,800	TBD

60010 - Budget





Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

60020-Social Services

Purpose

This is the cost center for services provided under a contract with The Children's Protective Services Board of Walker County that is appointed by the Commissioners Court with the mission of supporting local protective services activity for the care and protection of Walker County children. Boards aim is to lead the community in the awareness of child abuse and neglect, promote prevention of such abuse, so that all children may live in a loving, nurturing and safe environment. Board members serve on a totally voluntary basis. Therefore they receive no pay.

Description of Services

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



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

61020-Planning and Development Department

Andrew Isbell

Director

Purpose

The Walker County Department of Planning and Development is committed to serving the citizens of Walker County by improving the quality of life for all residents and visitors through the administration of various programs and regulations related to health, safety, general welfare, and development. The Department exists for the purpose of effectively administering existing policy, while planning for the future and existing needs of Walker County, and is committed to providing excellence in customer service and consistent policy advice that impacts the positive, healthy growth of the County. Through effective communication and sound administration, the Department looks to continue to assist, serve, and support the Commissioners Court in its goals for current and future Walker County citizens.

Description of Services

The Department of Planning and Development provides efficient and effective planning and development services by integrating many areas of administration, regulation, and compliance into a single department. This allows the Department to actively manage most areas of the development process as well as provide information, support, and planning for a wide range of program and governmental needs.

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

Accomplishments for FY 2024

Planning for current and future growth and development

- ✓ Completed two amendments to the Walker County Subdivision Regulations.
- ✓ Worked with the Texas Water Development Board Flood Planning Group for the Trinity River, and completed Flood Plan for the Trinity Basin.
- ✓ Update of Walker County Subdivision Regulations
- ✓ Worked with Federal Emergency Management Agency toward the completion of Compliance Assistance Visit.
- ✓ Continue to work with Federal Emergency Management Agency toward the completion of Compliance Assistance visit.
- ✓ Worked with Texas Commission on Environmental Quality on On-Site Sewage Facility Program Compliance Review.

Maintaining a high quality workforce

- ✓ Re-appointed to the Texas On-Site Sewage Facility Research Grant Program



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Initiatives for FY 2025

Consistent, efficient and effective services

- Review existing Floodplain Regulations and work with the Commissioners Court to consider updates to improve the effectiveness and administration and to incorporate any CAV findings.
- Continue to review existing Manufactured Housing Community Regulations and work with the Commissioners Court to consider updates to improve the effectiveness and administration.
- Continue to improve and implement amendments as necessary the procedure and the Walker County Subdivision Regulations for the improved effectiveness and administration, including but not limited to the review of regulated infrastructure.

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Planning & Dev Director	1	1	1	1	1
Development Program Administrator 2	0	0	1	1	1
Development Program Administrator	1	1	1	1	1
Environmental Enforcement Officer	0	0	2	2	2
Solid Waste Enforcement	2	2	0	0	0
Technician 2	1	1	1	1	1
Technician 1	2.5	3	3.26	3.26	3.26
Total	7.5	8	9.26	9.26	9.26



Walker County
 General Fund
 Adopted Budget Fiscal Year 2024-2025

Work Load Indicators				
New Applications	Actual FY 2021	Actual FY 2022	Estimated FY 2023 through June	Projected FY 2024 July 2023-June 2024
Major Plats	6 (407 lots)	5 (336 lots)	5 (375 lots)	4 (554 lots)
Minor Plats	22 (53 lots)	14 (28 lots)	13 (28 lots)	10 (30 lots)
Major Replats	2 (17 lots)	4 (35 lots)	0	0
Minor Replats	41 (63 lots)	34 (50 lots)	30 (39 lots)	29 (47lots)
Exceptions	63 (123 lots)	39 (45 lots)	23 (28 lots)	19 (33 lots)
Development Permits	752	790	408	520
Res. OSSF Permits	454	506	237	276
Com. OSSF Permits	33	49	23	21
911 Addresses Issued	642	999	259	742
RV Parks/MH Parks	NA (25 RVs not in park)	3 (113 spaces)	1 (24 spaces)	2 (51 spaces)
Total County Road Miles	549.52	563.98	577.01	580.06



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

61050-Litter Control

John Davila

Jail Administrator

Purpose

Remove litter from the County roadways.

Description of Services

The department was established to account for the operating cost of the litter control program which is overseen by the County Jail. A jailer coordinates the work using inmates from the County Jail.

Accomplishments for FY 2024

Consistent, efficient and effective services

- ✓ Keep County roads clear of litter
- ✓ Maintained clear roads and correspondence with non-profit organizations for continued Community engagement

Initiatives for FY 2025

Consistent, efficient and effective services

- Continue to clean up litter in the County
- Will continue correspondence with Environmental Services and non-profit organizations/events to continue to strive for Beautification of Community



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

69940-Health and Human Services - Governmental/Services Contracts

Commissioners Court

Purpose

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

Description of Services

The services provided in this area include animal control, youth organizations, senior center, and the veteran center.



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

70010-Historical Commission

Scott Collier
Commission Chairman

Purpose

The Walker County Historical Commission (WCHC) is a constituted organization of Walker County government composed of citizen members who are appointed by the County Commissioners and serve for two year terms. The Commission reports to the County Judge and County Commissioner's Court. It was organized in 1963 for the purpose of preservation of the county's historical and cultural artifacts. Each county of Texas is required by State law to have a historical commission.

The organization works in various fields, including archeology, architecture, history, economic development and heritage tourism for the benefit of present and future generations. The agency helps identify and preserve historic sites and helps to preserve the heritage of Walker County. Historic preservation is a vital part of a promising future within our community.

Commission members have initiated the research, writing documentation, and preparation of over 89 historical markers in Walker County.

Description of Services

CHCs are responsible for reviewing all applications for state historical markers before they come to the THC. They also serve as advisors to their commissioner's court on matters of historic preservation. In addition, they often operate county history museums, develop archival collections, promote local history celebrations and heritage tourism, publish books and brochures dealing with the county's history and historic sites, undertake surveys of cultural and historic resources, conduct oral history projects and all other manner of preservation programs.

Authorized Full Time Equivalents

Positions By Classification

Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Clerk 1	0.5	0.5	0.43	0.43	0.43
Total	0.5	0.5	0.43	0.43	0.43



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

70020-Texas AgriLife Extension Service

Kristy Titzman
County Coordinator

Purpose

Texas A&M AgriLife Extension Service works daily to make Texas better by providing innovative solutions at the intersection of agriculture, natural resources, youth and health, thereby improving the well-being of individuals, families, businesses and communities through education and service.

Description of Services

Texas A&M AgriLife Service will be the leader in providing science-based information and solutions in agriculture and health to every Texan. Walker County AgriLife Extension Services works through both formal and informal, educational programming such as workshops, trainings, meetings, newsletters, and one on one contacts to disseminate research-based information to all cross-sections of Walker County residents.

Accomplishments for FY 2024

Maintaining a high quality workforce

✓ Recruited and hired new Part-time Clerk and 4-H Program Assistant

Continuous improvement of internal and external operations

✓ Utilized unpaid master's degree dietetic interns to perform educational programming

Consistent, efficient and effective service

✓ Walker County 4-H enrollment held steady

✓ 3 graduating 4-Hers received opportunity scholarships totaling \$ 35,000

✓ 2 Sam Houston State University students work study funded by Sam Houston State University worked a total of 624 hours with a value of \$ 7,488.

Initiatives for FY 2025

Continuous improvement of internal and external operations

• Increase Walker County 4-H participation in Texas Major Shows and Walker County Fair

• Increase efficiency and space by digitizing archive agency files

Consistent, efficient and effective service

• Recruit and hire additional Sam Houston State University students through the work study program funded by SHSU

Authorized Full Time Equivalents

Positions By Classification

	FY	FY	FY	FY	FY
Classification	2021	2022	2023	2024	2025
Ag Extension Agent - Supplement	1.5	1.5	0	0	0
Program Assistant	1	1	1	1	1
Office Administrator	1	1	1	1	1
Clerk 1	1	1	0.87	0.87	0.87
Total	4.5	4.5	2.87	2.87	2.87



Walker County
General Fund
Adopted Budget Fiscal Year 2024-2025

Work Load Indicators

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Total Educational Events	7,742	4,850	4,850	5,670	6,237
Total Contacts	83,722	62,295	94,874	95,713	95,755
Total Educational Hours	16,702	16,702	109,039	113,546	118,575
Newsletter Contacts	15,053	24,904	25,915	26,771	29,435
Ag Newsletters Released	12/637	12/691	12/751	12/765	12/780
4-H Newsletters Released	9/609	9/653	9/653	9/800	10/850
FCH Newsletters Release	-	22/577	12/1025	12/1110	12/1200
Web Contacts	12,000+	12,000+	12,000+	15,000+	17,000+
Social Media Followers	2,483	2,455	2,455	2,979	3,073
4-H Clubs	23	23	23	23	23
4-H Members	415	350	392	387	400
4-H Leaders	65	65	65	66	70
School Enrichment Youth	498	653	653	1,875	780
Master Gardeners Trained	470	368	120	125	135
TEEA Volunteers	25	17	17	14	11
Extension Volunteers	630	624	677	675	670
Volunteer Hours Contributed	15,000	20,009	17,451	22,902	21,757
Value of Volunteers	\$408,000	\$544,245	\$554,942	\$728,284	\$691,873



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

15010-County Judge

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	\$ 137,205	\$ 143,493	\$ 143,493	\$ 143,493	\$ 146,823
51030 Deputies and Assistants	\$ 135,163	\$ 150,954	\$ 150,954	\$ 88,268	\$ 157,852
51070 Part-Time	\$ -	\$ -	\$ -	\$ 1,392	\$ -
51080 Longevity	\$ 1,750	\$ 1,190	\$ 1,190	\$ -	\$ -
51150 Allowances	\$ 550	\$ 600	\$ 600	\$ 650	\$ 600
52010 Social Security	\$ 20,750	\$ 21,851	\$ 21,851	\$ 21,851	\$ 22,288
52020 Group Insurance	\$ 37,240	\$ 42,948	\$ 42,948	\$ 32,184	\$ 43,808
52030 Retirement	\$ 39,777	\$ 43,458	\$ 43,458	\$ 43,458	\$ 44,417
52040 Workers Comp Insurance	\$ 822	\$ 1,167	\$ 1,167	\$ 1,167	\$ 831
52060 Unemployment Insurance	\$ 109	\$ 305	\$ 305	\$ 305	\$ 312
	<u>\$ 373,366</u>	<u>\$ 405,966</u>	<u>\$ 405,966</u>	<u>\$ 332,768</u>	<u>\$ 416,931</u>

Operations

61010 Office Supplies	\$ 335	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505
61030 Operating Supplies	\$ 19	\$ 425	\$ 425	\$ 425	\$ 425
62010 Postage	\$ 5	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 353	\$ 250	\$ 288	\$ 288	\$ 250
71010 Travel and Lodging	\$ 1,923	\$ 3,745	\$ 3,745	\$ 3,745	\$ 3,745
71020 Conferences/Training	\$ 1,360	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
71030 Dues and Subscriptions	\$ 415	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
73160 Copies/CopierMaintenance Agreements	\$ 943	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
74140 Long Distance	\$ -	\$ 110	\$ 110	\$ 110	\$ 110
74150 Communication-Air Cards	\$ 1,104	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ 62	\$ 62	\$ 100
	<u>\$ 6,457</u>	<u>\$ 12,915</u>	<u>\$ 12,915</u>	<u>\$ 12,915</u>	<u>\$ 12,915</u>

Department Totals

	<u>\$ 379,823</u>	<u>\$ 418,881</u>	<u>\$ 418,881</u>	<u>\$ 345,683</u>	<u>\$ 429,846</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

15020-County Judge - IT Operations

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 155,615	\$ 239,497	\$ 239,497	\$ 184,268	\$ 245,667
51080 Longevity	\$ 3,740	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,420
51150 Allowances	\$ 2,600	\$ 3,600	\$ 3,600	\$ 2,800	\$ 3,600
52010 Social Security	\$ 11,825	\$ 18,908	\$ 18,908	\$ 18,908	\$ 19,407
52020 Group Insurance	\$ 20,111	\$ 32,211	\$ 32,211	\$ 24,156	\$ 32,856
52030 Retirement	\$ 23,451	\$ 36,261	\$ 36,261	\$ 36,261	\$ 37,216
52040 Workers Comp Insurance	\$ 267	\$ 741	\$ 741	\$ 741	\$ 406
52060 Unemployment Insurance	\$ 130	\$ 495	\$ 495	\$ 495	\$ 508
	<u>\$ 217,739</u>	<u>\$ 335,793</u>	<u>\$ 335,793</u>	<u>\$ 271,709</u>	<u>\$ 344,080</u>

Operations

61010 Office Supplies	\$ -	\$ 550	\$ 550	\$ 550	\$ 550
61030 Operating Supplies	\$ 440	\$ 2,219	\$ 2,219	\$ 2,219	\$ 2,219
62110 Fuel	\$ 57	\$ 500	\$ 500	\$ 500	\$ 500
69900 Project/Equipment Allocation	\$ 4,463	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ -	\$ 3,924	\$ 3,924	\$ 3,924	\$ 3,924
71020 Conferences/Training	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
71030 Dues and Subscriptions	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200
74140 Long Distance	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74150 Communication-Air Cards	\$ 456	\$ 812	\$ 812	\$ 812	\$ 812
75100 Repairs - Vehicles and Trucks	\$ 578	\$ 500	\$ 500	\$ 500	\$ 500
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
	<u>\$ 6,144</u>	<u>\$ 9,505</u>	<u>\$ 9,505</u>	<u>\$ 9,505</u>	<u>\$ 9,505</u>

Department Totals

	<u>\$ 223,883</u>	<u>\$ 345,298</u>	<u>\$ 345,298</u>	<u>\$ 281,214</u>	<u>\$ 353,585</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

15030-County Judge - IT Hardware/Software

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
61030 Operating Supplies	\$ 566	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,587
61100 Minor Equipment	\$ 1,950	\$ -	\$ -	\$ -	\$ -
64130 Volume Licensing	\$ 84,498	\$ 180,240	\$ 100,407	\$ 100,407	\$ 140,562
64140 Software Maintenance/Subscriptions	\$ 24,072	\$ 35,718	\$ 35,718	\$ 35,718	\$ 35,718
64150 Maintenance Hardware	\$ 11,466	\$ 17,616	\$ 17,616	\$ 17,616	\$ 17,616
64170 IT Purchased Consulting Services	\$ 950	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
64180 Maint/Support Court Security/Video Eq	\$ 4,990	\$ 16,630	\$ 16,630	\$ 16,630	\$ 16,630
64400 Tyler Special Services	\$ -	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
64410 Tyler/Odyssey Annual License/Services	\$ 186,296	\$ 195,611	\$ 195,611	\$ 195,611	\$ 205,393
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 Cos	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
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
68010 Purchased Services	\$ 3,545	\$ 34,061	\$ 34,061	\$ 34,061	\$ 34,061
69900 Project/Equipment Allocation	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 150,000
	<u>\$ 360,444</u>	<u>\$ 583,103</u>	<u>\$ 583,103</u>	<u>\$ 581,103</u>	<u>\$ 781,040</u>

Capital

84920 Office Equipment, Furniture ,Software	\$ 54,917	\$ -	\$ -	\$ -	\$ -
	<u>\$ 54,917</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals

	<u>\$ 415,361</u>	<u>\$ 583,103</u>	<u>\$ 583,103</u>	<u>\$ 581,103</u>	<u>\$ 781,040</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

15050-County Clerk

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	\$ 88,443	\$ 92,781	\$ 92,781	\$ 92,781	\$ 97,307
51030 Deputies and Assistants	\$ 382,937	\$ 459,884	\$ 459,884	\$ 430,296	\$ 473,622
51080 Longevity	\$ 8,128	\$ 8,160	\$ 8,160	\$ 5,545	\$ 5,780
51090 Overtime	\$ 708	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 35,683	\$ 42,903	\$ 42,903	\$ 42,903	\$ 44,119
52020 Group Insurance	\$ 83,013	\$ 107,370	\$ 107,370	\$ 102,438	\$ 109,520
52030 Retirement	\$ 69,543	\$ 82,274	\$ 82,274	\$ 82,274	\$ 84,604
52040 Workers Comp Insurance	\$ 794	\$ 1,683	\$ 1,683	\$ 1,683	\$ 925
52060 Unemployment Insurance	\$ 312	\$ 932	\$ 932	\$ 932	\$ 958
	<u>\$ 669,561</u>	<u>\$ 795,987</u>	<u>\$ 795,987</u>	<u>\$ 758,852</u>	<u>\$ 816,835</u>

Operations

61010 Office Supplies	\$ 5,398	\$ 10,000	\$ 9,650	\$ 9,650	\$ 10,000
61030 Operating Supplies	\$ 673	\$ -	\$ -	\$ -	\$ -
61240 Jury Summons Tyler Contract	\$ 1,296	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 1,617	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 860	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 44	\$ -	\$ 350	\$ 350	\$ -
68020 Microfilming Services	\$ 65,350	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
68060 Contract Services - DSHS	\$ 9	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
71010 Travel and Lodging	\$ -	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
71020 Conferences/Training	\$ 200	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
71030 Dues and Subscriptions	\$ 125	\$ 150	\$ 150	\$ 150	\$ 150
73160 Copies/CopierMaintenance Agreements	\$ 425	\$ 2,001	\$ 2,001	\$ 2,001	\$ 2,001
	<u>\$ 75,997</u>	<u>\$ 104,201</u>	<u>\$ 104,201</u>	<u>\$ 104,201</u>	<u>\$ 104,201</u>

Department Totals

	<u>\$ 745,558</u>	<u>\$ 900,188</u>	<u>\$ 900,188</u>	<u>\$ 863,053</u>	<u>\$ 921,036</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

16010-Voter Registration

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 43,892	\$ 52,019	\$ 52,019	\$ 48,499	\$ 53,519
51080 Longevity	\$ 1,530	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,870
51090 Overtime	\$ 671	\$ -	\$ -	\$ 1,331	\$ -
52010 Social Security	\$ 3,465	\$ 4,110	\$ 4,110	\$ 4,110	\$ 4,237
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,737	\$ 10,952
52030 Retirement	\$ 6,677	\$ 7,881	\$ 7,881	\$ 7,881	\$ 8,126
52040 Workers Comp Insurance	\$ 76	\$ 161	\$ 161	\$ 161	\$ 89
52060 Unemployment Insurance	\$ 37	\$ 107	\$ 107	\$ 107	\$ 111
	<u>\$ 66,404</u>	<u>\$ 76,715</u>	<u>\$ 76,715</u>	<u>\$ 74,526</u>	<u>\$ 78,904</u>

Operations

61010 Office Supplies	\$ 1,117	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
61030 Operating Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61100 Minor Equipment	\$ 2,176	\$ 500	\$ 500	\$ 500	\$ 500
62010 Postage	\$ 6,777	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 63	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 150	\$ 500	\$ 500	\$ 500	\$ 500
71010 Travel and Lodging	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
71020 Conferences/Training	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
73150 Rentals	\$ 460	\$ -	\$ -	\$ -	\$ -
73160 Copies/CopierMaintenance Agreements	\$ 386	\$ 650	\$ 650	\$ 650	\$ 650
74140 Long Distance	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
74150 Communication-Air Cards	\$ 691	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	<u>\$ 11,820</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

Department Totals

	<u>\$ 78,224</u>	<u>\$ 84,715</u>	<u>\$ 84,715</u>	<u>\$ 82,526</u>	<u>\$ 86,904</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

16020-Elections

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 95,741	\$ 115,075	\$ 115,075	\$ 69,839	\$ 118,296
51070 Part-Time	\$ 27,932	\$ -	\$ -	\$ 37,703	\$ -
51080 Longevity	\$ 1,190	\$ 1,360	\$ 1,360	\$ 994	\$ -
51090 Overtime	\$ 1,564	\$ -	\$ -	\$ 1,188	\$ -
52010 Social Security	\$ 7,592	\$ 8,907	\$ 8,907	\$ 8,907	\$ 9,049
52020 Group Insurance	\$ 20,111	\$ 21,474	\$ 21,474	\$ 14,762	\$ 21,904
52030 Retirement	\$ 14,269	\$ 17,081	\$ 17,081	\$ 17,081	\$ 17,354
52040 Workers Comp Insurance	\$ 219	\$ 349	\$ 349	\$ 349	\$ 190
52060 Unemployment Insurance	\$ 101	\$ 233	\$ 233	\$ 233	\$ 237
	<u>\$ 168,719</u>	<u>\$ 164,479</u>	<u>\$ 164,479</u>	<u>\$ 151,056</u>	<u>\$ 167,030</u>

Operations

61010 Office Supplies	\$ 58	\$ 933	\$ 933	\$ 933	\$ 933
61030 Operating Supplies	\$ 1,955	\$ 6,500	\$ 5,348	\$ 5,348	\$ 6,500
61100 Minor Equipment	\$ 3,405	\$ 1,582	\$ 1,582	\$ 1,582	\$ 1,582
61260 Election Costs	\$ 31,585	\$ 24,713	\$ 24,713	\$ 24,713	\$ 24,713
62010 Postage	\$ 91	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 635	\$ -	\$ 1,152	\$ 1,152	\$ -
64160 Maintenance Contracts Elections	\$ -	\$ 13,450	\$ 13,450	\$ 13,450	\$ 13,450
68010 Purchased Services	\$ 18,021	\$ 23,200	\$ 23,200	\$ 23,200	\$ 23,200
69900 Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 40,000
71010 Travel and Lodging	\$ 1,208	\$ 800	\$ 800	\$ 800	\$ 800
71020 Conferences/Training	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71030 Dues and Subscriptions	\$ 100	\$ -	\$ -	\$ -	\$ -
75100 Repairs - Vehicles and Trucks	\$ 8	\$ -	\$ -	\$ -	\$ -
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
	<u>\$ 57,066</u>	<u>\$ 71,678</u>	<u>\$ 71,678</u>	<u>\$ 71,678</u>	<u>\$ 111,678</u>

Department Totals

	<u>\$ 225,785</u>	<u>\$ 236,157</u>	<u>\$ 236,157</u>	<u>\$ 222,734</u>	<u>\$ 278,708</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

17010-County Facilities

Salaries/Other Pay/Benefits

51030	Deputies and Assistants	\$ 378,083	\$ 418,421	\$ 418,421	\$ 401,020	\$ 471,187
51070	Part-Time	\$ 11,340	\$ 32,379	\$ 32,379	\$ 12,196	\$ -
51080	Longevity	\$ 2,040	\$ 2,380	\$ 2,380	\$ 2,380	\$ 2,720
51150	Allowances	\$ 8,040	\$ 3,480	\$ 3,480	\$ 8,040	\$ 3,480
52010	Social Security	\$ 30,161	\$ 34,934	\$ 34,934	\$ 34,934	\$ 36,521
52020	Group Insurance	\$ 87,994	\$ 96,633	\$ 96,633	\$ 93,494	\$ 109,520
52030	Retirement	\$ 57,854	\$ 66,993	\$ 66,993	\$ 66,993	\$ 70,033
52040	Workers Comp Insurance	\$ 9,121	\$ 12,788	\$ 12,788	\$ 12,788	\$ 11,171
52060	Unemployment Insurance	\$ 320	\$ 914	\$ 914	\$ 914	\$ 957
		<u>\$ 584,953</u>	<u>\$ 668,922</u>	<u>\$ 668,922</u>	<u>\$ 632,759</u>	<u>\$ 705,589</u>

Operations

61010	Office Supplies	\$ 103	\$ 400	\$ 400	\$ 400	\$ 400
61030	Operating Supplies	\$ 10,180	\$ 6,000	\$ 7,000	\$ 7,000	\$ 6,000
61100	Minor Equipment	\$ 1,772	\$ 4,850	\$ 8,904	\$ 8,904	\$ 4,850
61210	Janitorial Supplies	\$ 17,967	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
61230	Uniforms	\$ 1,481	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61410	Inmate Food	\$ -	\$ 3,640	\$ (1,325)	\$ (1,325)	\$ 3,640
62110	Fuel	\$ 6,831	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
62120	Lubricants, Oils, Etc	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
64140	Software Maintenance/Subscriptions	\$ 3,868	\$ 2,540	\$ 4,255	\$ 4,255	\$ 2,540
67040	Professional Services	\$ 2,725	\$ 12,000	\$ 4,616	\$ 4,616	\$ 12,000
68010	Purchased Services	\$ 23,491	\$ 22,500	\$ 25,550	\$ 25,550	\$ 22,500
69900	Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 93,060
71010	Travel and Lodging	\$ 198	\$ 1,754	\$ 1,754	\$ 1,754	\$ 1,754
71020	Conferences/Training	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
71030	Dues and Subscriptions	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
73150	Rentals	\$ 92	\$ -	\$ -	\$ -	\$ -
73160	Copies/Copier Maintenance Agreements	\$ 71	\$ 100	\$ 100	\$ 100	\$ 100
74140	Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50
74200	Electricity	\$ 128,227	\$ 132,768	\$ 130,768	\$ 130,768	\$ 132,768
74300	Gas Utility	\$ 20,513	\$ 21,515	\$ 21,515	\$ 21,515	\$ 21,515
74400	Water/Sewer/Garbage	\$ 20,824	\$ 20,400	\$ 19,400	\$ 19,400	\$ 20,400
75100	Repairs - Vehicles and Trucks	\$ 2,837	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75200	Repairs - Equipment	\$ 13,106	\$ 2,650	\$ 10,150	\$ 10,150	\$ 2,650
75300	Repairs - Buildings	\$ 79,253	\$ 97,790	\$ 97,790	\$ 97,790	\$ 97,790
75600	Repairs - HVAC	\$ 45,728	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		<u>\$ 379,267</u>	<u>\$ 411,242</u>	<u>\$ 411,242</u>	<u>\$ 411,242</u>	<u>\$ 504,302</u>

Capital

85010	Machinery and Equipment	\$ 6,644	\$ -	\$ -	\$ -	\$ -
		<u>\$ 6,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals

	<u>\$ 970,864</u>	<u>\$ 1,080,164</u>	<u>\$ 1,080,164</u>	<u>\$ 1,044,001</u>	<u>\$ 1,209,891</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
17020-Facilities-Justice Center Municipal Allocation					
Operations					
61030 Operating Supplies	\$ 2,807	\$ 149	\$ 65	\$ 65	\$ 149
62110 Fuel	\$ 96	\$ -	\$ 84	\$ 84	\$ -
68010 Purchased Services	\$ -	\$ 1,769	\$ 1,769	\$ 1,769	\$ 1,769
70010 Insurance and Bonds	\$ 2,240	\$ 1,182	\$ 1,182	\$ 1,182	\$ 1,182
74100 Communication	\$ -	\$ 45	\$ 45	\$ 45	\$ 45
74200 Electricity	\$ 4,827	\$ 6,887	\$ 6,887	\$ 6,887	\$ 6,887
74300 Gas Utility	\$ 122	\$ 337	\$ 337	\$ 337	\$ 337
74400 Water/Sewer/Garbage	\$ 759	\$ 614	\$ 614	\$ 614	\$ 614
	<u>\$ 10,851</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>
Department Totals	<u>\$ 10,851</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>	<u>\$ 10,983</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

19010-Centralized Costs

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51070 Part-Time	\$ 13,473	\$ 20,464	\$ 20,464	\$ 14,844	\$ 21,793
52010 Social Security	\$ 1,031	\$ 1,565	\$ 1,565	\$ 1,565	\$ 1,632
52020 Group Insurance	\$ 357,699	\$ 686,160	\$ 686,160	\$ 486,160	\$ 700,000
52030 Retirement	\$ 1,951	\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,130
52040 Workers Comp Insurance	\$ 22	\$ 20,061	\$ 20,061	\$ 20,061	\$ 20,034
52060 Unemployment Insurance	\$ 956	\$ 41	\$ 41	\$ 41	\$ 43
52990 Payroll Related Rounding	\$ 18	\$ -	\$ -	\$ -	\$ -
	<u>\$ 375,150</u>	<u>\$ 731,293</u>	<u>\$ 731,293</u>	<u>\$ 525,673</u>	<u>\$ 746,632</u>

Operations

61010 Office Supplies	\$ 1,997	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61030 Operating Supplies	\$ 372	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
62010 Postage	\$ 16,578	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
62110 Fuel	\$ 806	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
64140 Software Maintenance/Subscriptions	\$ -	\$ 1,615	\$ 1,615	\$ 1,615	\$ 1,615
67040 Professional Services	\$ 5,400	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
67050 Pre EmploymentPhysicals/EmployeeTesting	\$ 1,210	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
67060 Accounting Services	\$ 56,000	\$ 54,100	\$ 54,100	\$ 54,100	\$ 54,100
68010 Purchased Services	\$ 52,665	\$ 18,450	\$ 18,450	\$ 18,450	\$ 18,450
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	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
69050 Copier Replacement	\$ 2,209	\$ 42,574	\$ 42,574	\$ 42,574	\$ 42,574
70010 Insurance and Bonds	\$ 263,717	\$ 307,943	\$ 307,943	\$ 307,943	\$ 357,943
70020 Insurance Deductibles	\$ 17,000	\$ 10,000	\$ 25,000	\$ 25,000	\$ 20,000
71020 Conferences/Training	\$ 2,700	\$ -	\$ -	\$ -	\$ -
71030 Dues and Subscriptions	\$ 7,853	\$ 14,010	\$ 14,010	\$ 14,010	\$ 14,010
73150 Rentals	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
73160 Copies/CopierMaintenance Agreements	\$ 157	\$ -	\$ -	\$ -	\$ -
74100 Communication	\$ 42,072	\$ 50,272	\$ 50,272	\$ 50,272	\$ 50,272
74110 Data Circuits/Internet	\$ 18,133	\$ 19,040	\$ 19,040	\$ 19,040	\$ 19,040
74140 Long Distance	\$ 2,490	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74150 Communication-Air Cards	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100 Repairs - Vehicles and Trucks	\$ 254	\$ 400	\$ 400	\$ 400	\$ 400
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
	<u>\$ 680,356</u>	<u>\$ 783,304</u>	<u>\$ 853,304</u>	<u>\$ 853,304</u>	<u>\$ 863,304</u>

Capital

84920 Office Equipment, Furniture ,Software	\$ 20,447	\$ -	\$ -	\$ -	\$ -
	<u>\$ 20,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals	<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>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

19200-Contingency

Contingency

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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>
Department Totals	<u>\$ -</u>	<u>\$ 818,500</u>	<u>\$ 579,092</u>	<u>\$ 229,092</u>	<u>\$ 818,500</u>

20005-County Auditor-Financial Systems

Operations

64420 Financial System	\$ 109,901	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
License/Services/Subscriptions					
	<u>\$ 109,901</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>
Department Totals	<u>\$ 109,901</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>

20010-County Auditor

Salaries/Other Pay/Benefits

51010 Head of Department	\$ 126,365	\$ 136,000	\$ 136,000	\$ 136,000	\$ 139,180
51030 Deputies and Assistants	\$ 466,418	\$ 573,275	\$ 573,275	\$ 510,219	\$ 592,271
51080 Longevity	\$ 10,881	\$ 12,410	\$ 12,410	\$ 12,410	\$ 14,960
52010 Social Security	\$ 44,466	\$ 54,713	\$ 54,713	\$ 54,713	\$ 56,346
52020 Group Insurance	\$ 80,018	\$ 96,633	\$ 96,633	\$ 84,091	\$ 98,568
52030 Retirement	\$ 86,991	\$ 105,872	\$ 105,872	\$ 105,872	\$ 109,497
52040 Workers Comp Insurance	\$ 998	\$ 2,165	\$ 2,165	\$ 2,165	\$ 1,194
52060 Unemployment Insurance	\$ 481	\$ 1,443	\$ 1,443	\$ 1,443	\$ 1,492
	<u>\$ 816,618</u>	<u>\$ 982,511</u>	<u>\$ 982,511</u>	<u>\$ 906,913</u>	<u>\$ 1,013,508</u>

Operations

61010 Office Supplies	\$ 2,450	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
61030 Operating Supplies	\$ 1,017	\$ 1,696	\$ 1,696	\$ 1,696	\$ 1,696
61100 Minor Equipment	\$ 6,772	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
62010 Postage	\$ 95	\$ -	\$ -	\$ -	\$ -
64100 Computer Software	\$ 1,524	\$ -	\$ -	\$ -	\$ -
64700 Software Improvements/Licenses/Training	\$ 4,445	\$ 21,785	\$ 21,785	\$ 21,785	\$ 21,785
68010 Purchased Services	\$ 200	\$ -	\$ 480	\$ 480	\$ -
69900 Project/Equipment Allocation	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
71010 Travel and Lodging	\$ -	\$ 3,000	\$ 2,520	\$ 2,520	\$ 3,000
71020 Conferences/Training	\$ 1,281	\$ 2,000	\$ 2,000	\$ 2,000	\$ 6,500
71030 Dues and Subscriptions	\$ 1,354	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
73150 Rentals	\$ 332	\$ 350	\$ 350	\$ 350	\$ 350
73160 Copies/Copier Maintenance Agreements	\$ 2,255	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74150 Communication-Air Cards	\$ 1,368	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
	<u>\$ 23,093</u>	<u>\$ 57,711</u>	<u>\$ 57,711</u>	<u>\$ 57,711</u>	<u>\$ 48,211</u>

Department Totals	<u>\$ 839,711</u>	<u>\$ 1,040,222</u>	<u>\$ 1,040,222</u>	<u>\$ 964,624</u>	<u>\$ 1,061,719</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

20020-County Treasurer

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	\$ 88,443	\$ 92,781	\$ 92,781	\$ 92,781	\$ 95,097
51030 Deputies and Assistants	\$ 213,681	\$ 243,034	\$ 243,034	\$ 231,913	\$ 249,736
51080 Longevity	\$ 6,120	\$ 6,630	\$ 6,630	\$ 6,630	\$ 7,140
51090 Overtime	\$ 1,001	\$ 4,492	\$ 4,492	\$ -	\$ 5,042
52010 Social Security	\$ 22,450	\$ 26,541	\$ 26,541	\$ 26,541	\$ 27,312
52020 Group Insurance	\$ 50,275	\$ 53,685	\$ 53,685	\$ 50,549	\$ 54,760
52030 Retirement	\$ 44,785	\$ 50,896	\$ 50,896	\$ 50,896	\$ 52,374
52040 Workers Comp Insurance	\$ 512	\$ 1,041	\$ 1,041	\$ 1,041	\$ 571
52060 Unemployment Insurance	\$ 174	\$ 501	\$ 501	\$ 501	\$ 517
	<u>\$ 427,441</u>	<u>\$ 479,601</u>	<u>\$ 479,601</u>	<u>\$ 460,852</u>	<u>\$ 492,549</u>

Operations

61010 Office Supplies	\$ 5,374	\$ 5,447	\$ 3,814	\$ 3,814	\$ 5,447
61030 Operating Supplies	\$ 1,388	\$ 125	\$ 1,508	\$ 1,508	\$ 125
61100 Minor Equipment	\$ 865	\$ -	\$ 814	\$ 814	\$ -
62010 Postage	\$ 2,789	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 201	\$ -	\$ 288	\$ 288	\$ -
67070 Bank Charges	\$ 4,955	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
68010 Purchased Services	\$ 804	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
71010 Travel and Lodging	\$ 2,887	\$ 3,835	\$ 3,835	\$ 3,835	\$ 3,835
71020 Conferences/Training	\$ 820	\$ 1,235	\$ 1,235	\$ 1,235	\$ 1,235
71030 Dues and Subscriptions	\$ 175	\$ 1,159	\$ 1,159	\$ 1,159	\$ 1,159
73150 Rentals	\$ 210	\$ 76	\$ 76	\$ 76	\$ 76
73160 Copies/Copier Maintenance Agreements	\$ 1,181	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
74140 Long Distance	\$ -	\$ 252	\$ -	\$ -	\$ 252
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 600	\$ -	\$ -	\$ 600
	<u>\$ 21,649</u>	<u>\$ 22,879</u>	<u>\$ 22,879</u>	<u>\$ 22,879</u>	<u>\$ 22,879</u>

Department Totals

	<u>\$ 449,090</u>	<u>\$ 502,480</u>	<u>\$ 502,480</u>	<u>\$ 483,731</u>	<u>\$ 515,428</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

20030-County Treasurer - Collections

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 89,998	\$ 99,158	\$ 99,158	\$ 95,564	\$ 102,062
51080 Longevity	\$ 5,950	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,630
52010 Social Security	\$ 6,435	\$ 8,067	\$ 8,067	\$ 8,067	\$ 8,315
52020 Group Insurance	\$ 20,111	\$ 21,474	\$ 21,474	\$ 21,472	\$ 21,904
52030 Retirement	\$ 13,895	\$ 15,469	\$ 15,469	\$ 15,469	\$ 15,945
52040 Workers Comp Insurance	\$ 159	\$ 316	\$ 316	\$ 316	\$ 174
52060 Unemployment Insurance	\$ 77	\$ 211	\$ 211	\$ 211	\$ 217
	<u>\$ 136,625</u>	<u>\$ 150,985</u>	<u>\$ 150,985</u>	<u>\$ 147,389</u>	<u>\$ 155,247</u>

Operations

61010 Office Supplies	\$ 2,131	\$ 2,230	\$ 2,065	\$ 2,065	\$ 2,230
61030 Operating Supplies	\$ 368	\$ 500	\$ 500	\$ 500	\$ 500
61100 Minor Equipment	\$ -	\$ -	\$ 765	\$ 765	\$ -
62010 Postage	\$ 2,905	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ -	\$ 70	\$ 70	\$ 70	\$ 70
64600 Collections Software Annual License/Support	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
68010 Purchased Services	\$ 1,556	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71010 Travel and Lodging	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020 Conferences/Training	\$ -	\$ 700	\$ 700	\$ 700	\$ 700
71030 Dues and Subscriptions	\$ 100	\$ 220	\$ 220	\$ 220	\$ 220
73160 Copies/Copier Maintenance Agreements	\$ 210	\$ 900	\$ 900	\$ 900	\$ 900
74140 Long Distance	\$ -	\$ 600	\$ -	\$ -	\$ 600
	<u>\$ 10,870</u>	<u>\$ 14,820</u>	<u>\$ 14,820</u>	<u>\$ 14,820</u>	<u>\$ 14,820</u>

Department Totals

	<u>\$ 147,495</u>	<u>\$ 165,805</u>	<u>\$ 165,805</u>	<u>\$ 162,209</u>	<u>\$ 170,067</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

20040-Purchasing

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	\$ 96,249	\$ 88,401	\$ 88,401	\$ 79,103	\$ 91,829
51030 Deputies and Assistants	\$ 78,280	\$ 107,348	\$ 107,348	\$ 97,203	\$ 112,239
51080 Longevity	\$ 2,073	\$ 3,060	\$ 3,060	\$ 1,020	\$ 1,190
51150 Allowances	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500
52010 Social Security	\$ 13,303	\$ 15,324	\$ 15,324	\$ 15,324	\$ 15,817
52020 Group Insurance	\$ 24,262	\$ 32,211	\$ 32,211	\$ 29,524	\$ 32,856
52030 Retirement	\$ 25,724	\$ 29,386	\$ 29,386	\$ 29,386	\$ 30,331
52040 Workers Comp Insurance	\$ 294	\$ 601	\$ 601	\$ 601	\$ 331
52060 Unemployment Insurance	\$ 142	\$ 401	\$ 401	\$ 401	\$ 414
	<u>\$ 241,327</u>	<u>\$ 278,232</u>	<u>\$ 278,232</u>	<u>\$ 253,762</u>	<u>\$ 286,507</u>

Operations

61010 Office Supplies	\$ 1,750	\$ 1,801	\$ 1,801	\$ 1,801	\$ 1,801
61030 Operating Supplies	\$ 585	\$ 575	\$ 575	\$ 575	\$ 575
61100 Minor Equipment	\$ -	\$ 650	\$ 650	\$ 650	\$ 650
62010 Postage	\$ 53	\$ -	\$ -	\$ -	\$ -
64100 Computer Software	\$ 17,450	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 500	\$ -	\$ 288	\$ 288	\$ -
68010 Purchased Services	\$ 224	\$ 324	\$ 324	\$ 324	\$ 324
69900 Project/Equipment Allocation	\$ 4,846	\$ -	\$ -	\$ -	\$ 6,500
71010 Travel and Lodging	\$ 1,984	\$ 2,925	\$ 2,575	\$ 2,575	\$ 2,925
71020 Conferences/Training	\$ 2,015	\$ 2,800	\$ 2,800	\$ 2,800	\$ 6,300
71030 Dues and Subscriptions	\$ 1,090	\$ 600	\$ 600	\$ 600	\$ 600
73160 Copies/CopierMaintenance Agreements	\$ 1,518	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74140 Long Distance	\$ -	\$ 390	\$ 102	\$ 102	\$ 390
74150 Communication-Air Cards	\$ 1,627	\$ 1,368	\$ 1,368	\$ 1,368	\$ 1,368
75100 Repairs - Vehicles and Trucks	\$ -	\$ -	\$ 350	\$ 350	\$ -
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
	<u>\$ 33,642</u>	<u>\$ 12,783</u>	<u>\$ 12,783</u>	<u>\$ 12,783</u>	<u>\$ 22,783</u>

Department Totals

	<u>\$ 274,969</u>	<u>\$ 291,015</u>	<u>\$ 291,015</u>	<u>\$ 266,545</u>	<u>\$ 309,290</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

21010-Vehicle Registration

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	\$ 88,443	\$ 92,781	\$ 92,781	\$ 92,781	\$ 95,097
51030 Deputies and Assistants	\$ 286,969	\$ 348,662	\$ 348,662	\$ 327,624	\$ 358,855
51080 Longevity	\$ 10,880	\$ 11,900	\$ 11,900	\$ 11,900	\$ 13,770
52010 Social Security	\$ 28,149	\$ 34,681	\$ 34,681	\$ 34,681	\$ 35,780
52020 Group Insurance	\$ 71,225	\$ 85,896	\$ 85,896	\$ 80,074	\$ 87,616
52030 Retirement	\$ 55,931	\$ 66,506	\$ 66,506	\$ 66,506	\$ 68,614
52040 Workers Comp Insurance	\$ 637	\$ 1,359	\$ 1,359	\$ 1,359	\$ 748
52060 Unemployment Insurance	\$ 237	\$ 715	\$ 715	\$ 715	\$ 741
	<u>\$ 542,471</u>	<u>\$ 642,500</u>	<u>\$ 642,500</u>	<u>\$ 615,640</u>	<u>\$ 661,221</u>

Operations

61010 Office Supplies	\$ 2,941	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
61030 Operating Supplies	\$ 1,488	\$ 300	\$ 300	\$ 300	\$ 300
61100 Minor Equipment	\$ 592	\$ 200	\$ 200	\$ 200	\$ 200
62010 Postage	\$ 2,568	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 738	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ -	\$ 515	\$ 515	\$ 515	\$ 515
69900 Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 2,000
71010 Travel and Lodging	\$ 808	\$ 857	\$ 857	\$ 857	\$ 857
71020 Conferences/Training	\$ -	\$ 650	\$ 650	\$ 650	\$ 650
71030 Dues and Subscriptions	\$ 795	\$ 700	\$ 825	\$ 825	\$ 700
73160 Copies/CopierMaintenance Agreements	\$ 1,237	\$ 900	\$ 900	\$ 900	\$ 900
74140 Long Distance	\$ -	\$ 180	\$ 55	\$ 55	\$ 180
	<u>\$ 11,167</u>	<u>\$ 8,302</u>	<u>\$ 8,302</u>	<u>\$ 8,302</u>	<u>\$ 10,302</u>

Department Totals

	<u>\$ 553,638</u>	<u>\$ 650,802</u>	<u>\$ 650,802</u>	<u>\$ 623,942</u>	<u>\$ 671,523</u>
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29940-Governmental/Services Contracts

Intergovernmental/Contracts

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
	<u>\$ 636,595</u>	<u>\$ 728,189</u>	<u>\$ 728,189</u>	<u>\$ 728,189</u>	<u>\$ 847,486</u>

Department Totals

	<u>\$ 636,595</u>	<u>\$ 728,189</u>	<u>\$ 728,189</u>	<u>\$ 728,189</u>	<u>\$ 847,486</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

30010-Courts-Central Costs

Salaries/Other Pay/Benefits

51110 Salary Supplements	\$ 34,320	\$ 34,320	\$ 34,320	\$ 34,320	\$ 36,160
52010 Social Security	\$ 2,428	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,768
52030 Retirement	\$ 4,972	\$ 5,036	\$ 5,036	\$ 5,036	\$ 5,304
52040 Workers Comp Insurance	\$ 599	\$ 576	\$ 576	\$ 576	\$ 648
	<u>\$ 42,319</u>	<u>\$ 42,556</u>	<u>\$ 42,556</u>	<u>\$ 42,556</u>	<u>\$ 44,880</u>

Operations

66010 Attorneys	\$ -	\$ 280,000	\$ 150,000	\$ 150,000	\$ 280,000
66020 Attorneys-CPS Cases	\$ 15,176	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
66050 Trial Costs - Capital	\$ 70,856	\$ -	\$ 12,796	\$ 12,796	\$ -
66070 Bill of Costs -Other Counties	\$ 12,470	\$ -	\$ 10,000	\$ 10,000	\$ -
66610 Juror Pay Increase	\$ 14,950	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
66620 Professional Services-Courts	\$ 10,031	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
66810 Appeals Court Allocation	\$ 1,942	\$ 12,665	\$ 12,665	\$ 12,665	\$ 12,665
66900 Public Defender Contract	\$ 16,925	\$ 21,000	\$ 25,895	\$ 25,895	\$ 21,000
68010 Purchased Services	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
	<u>\$ 142,350</u>	<u>\$ 380,165</u>	<u>\$ 317,856</u>	<u>\$ 317,856</u>	<u>\$ 380,165</u>

Department Totals

	<u>\$ 184,669</u>	<u>\$ 422,721</u>	<u>\$ 360,412</u>	<u>\$ 360,412</u>	<u>\$ 425,045</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

30020-County Court at Law

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	\$ 171,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
51030 Deputies and Assistants	\$ 218,592	\$ 230,082	\$ 230,082	\$ 230,082	\$ 238,428
51080 Longevity	\$ 5,950	\$ 6,630	\$ 6,630	\$ 6,630	\$ 7,310
52010 Social Security	\$ 27,257	\$ 28,172	\$ 28,172	\$ 28,172	\$ 28,849
52020 Group Insurance	\$ 40,222	\$ 42,948	\$ 42,948	\$ 42,945	\$ 43,808
52030 Retirement	\$ 57,281	\$ 61,865	\$ 61,865	\$ 61,865	\$ 63,190
52040 Workers Comp Insurance	\$ 654	\$ 1,265	\$ 1,265	\$ 1,265	\$ 688
52060 Unemployment Insurance	\$ 179	\$ 471	\$ 471	\$ 471	\$ 488
	<u>\$ 521,135</u>	<u>\$ 556,433</u>	<u>\$ 556,433</u>	<u>\$ 556,430</u>	<u>\$ 567,761</u>

Operations

61010 Office Supplies	\$ 692	\$ 3,044	\$ 2,913	\$ 2,913	\$ 3,044
61030 Operating Supplies	\$ 468	\$ -	\$ -	\$ -	\$ -
61100 Minor Equipment	\$ 9,650	\$ -	\$ -	\$ -	\$ -
61200 Jurors Supplies	\$ 32	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
62010 Postage	\$ 104	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ -	\$ -	\$ 281	\$ 281	\$ -
66010 Attorneys	\$ 303,465	\$ 155,283	\$ 195,283	\$ 195,283	\$ 155,283
66600 Jurors	\$ 2,220	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
67040 Professional Services	\$ 6,545	\$ 14,300	\$ 14,300	\$ 14,300	\$ 14,300
68010 Purchased Services	\$ 612	\$ 543	\$ 543	\$ 543	\$ 543
71010 Travel and Lodging	\$ 1,950	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
71020 Conferences/Training	\$ 610	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
71030 Dues and Subscriptions	\$ 305	\$ 768	\$ 768	\$ 768	\$ 768
73160 Copies/CopierMaintenance Agreements	\$ 365	\$ 700	\$ 700	\$ 700	\$ 700
74140 Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74150 Communication-Air Cards	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456
	<u>\$ 327,474</u>	<u>\$ 182,944</u>	<u>\$ 222,944</u>	<u>\$ 222,944</u>	<u>\$ 182,944</u>

Department Totals

	<u>\$ 848,609</u>	<u>\$ 739,377</u>	<u>\$ 779,377</u>	<u>\$ 779,374</u>	<u>\$ 750,705</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

30030-12th Judicial District Court

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 186,672	\$ 196,161	\$ 196,161	\$ 196,161	\$ 202,632
51080 Longevity	\$ 1,700	\$ 1,870	\$ 1,870	\$ 1,870	\$ 2,040
51110 Salary Supplements	\$ 9,149	\$ 9,149	\$ 9,149	\$ 9,149	\$ 9,149
52010 Social Security	\$ 13,348	\$ 15,850	\$ 15,850	\$ 15,850	\$ 16,358
52020 Group Insurance	\$ 30,167	\$ 32,211	\$ 32,211	\$ 32,208	\$ 32,856
52030 Retirement	\$ 28,604	\$ 30,393	\$ 30,393	\$ 30,393	\$ 31,367
52040 Workers Comp Insurance	\$ 311	\$ 595	\$ 595	\$ 595	\$ 328
52060 Unemployment Insurance	\$ 151	\$ 396	\$ 396	\$ 396	\$ 410
	<u>\$ 270,102</u>	<u>\$ 286,625</u>	<u>\$ 286,625</u>	<u>\$ 286,622</u>	<u>\$ 295,140</u>

Operations

61010 Office Supplies	\$ 1,751	\$ 5,871	\$ 5,871	\$ 5,871	\$ 5,871
61030 Operating Supplies	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
61100 Minor Equipment	\$ 981	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 563	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 1,050	\$ 3,255	\$ 3,255	\$ 3,255	\$ 3,255
66010 Attorneys	\$ 212,837	\$ 120,000	\$ 160,000	\$ 160,000	\$ 135,000
66500 Court Reporters	\$ -	\$ 5,000	\$ 4,824	\$ 4,824	\$ 5,000
66600 Jurors	\$ 3,632	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
66620 Professional Services-Courts	\$ 4,943	\$ -	\$ -	\$ -	\$ -
66820 Second Administrative Judicial Fee	\$ 5,644	\$ 5,300	\$ 5,440	\$ 5,440	\$ 5,300
67040 Professional Services	\$ 9,308	\$ 6,085	\$ 6,085	\$ 6,085	\$ 6,835
68010 Purchased Services	\$ 336	\$ 300	\$ 336	\$ 336	\$ 700
71010 Travel and Lodging	\$ 1,447	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020 Conferences/Training	\$ 460	\$ 750	\$ 750	\$ 750	\$ 750
71030 Dues and Subscriptions	\$ 144	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
73160 Copies/Copier Maintenance Agreements	\$ 175	\$ 700	\$ 700	\$ 700	\$ 700
74140 Long Distance	\$ -	\$ 120	\$ 120	\$ 120	\$ 120
74150 Communication-Air Cards	\$ 912	\$ 950	\$ 950	\$ 950	\$ 950
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 375	\$ 375	\$ 375	\$ 375
	<u>\$ 244,183</u>	<u>\$ 158,956</u>	<u>\$ 198,956</u>	<u>\$ 198,956</u>	<u>\$ 175,106</u>

Department Totals

	<u>\$ 514,285</u>	<u>\$ 445,581</u>	<u>\$ 485,581</u>	<u>\$ 485,578</u>	<u>\$ 470,246</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

30040-278th Judicial District Court

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 194,053	\$ 204,218	\$ 204,218	\$ 204,218	\$ 211,591
51080 Longevity	\$ 6,290	\$ 6,460	\$ 6,460	\$ 6,460	\$ 6,630
51110 Salary Supplements	\$ 10,791	\$ 11,975	\$ 11,975	\$ 11,975	\$ 11,975
52010 Social Security	\$ 15,896	\$ 17,033	\$ 17,033	\$ 17,033	\$ 17,610
52020 Group Insurance	\$ 30,166	\$ 32,211	\$ 32,211	\$ 32,200	\$ 32,856
52030 Retirement	\$ 30,575	\$ 32,663	\$ 32,663	\$ 32,663	\$ 33,770
52040 Workers Comp Insurance	\$ 331	\$ 632	\$ 632	\$ 632	\$ 349
52060 Unemployment Insurance	\$ 160	\$ 421	\$ 421	\$ 421	\$ 437
	<u>\$ 288,262</u>	<u>\$ 305,613</u>	<u>\$ 305,613</u>	<u>\$ 305,602</u>	<u>\$ 315,218</u>

Operations

61010 Office Supplies	\$ 985	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
61030 Operating Supplies	\$ 4,996	\$ 250	\$ 250	\$ 250	\$ 250
61100 Minor Equipment	\$ (200)	\$ 573	\$ 573	\$ 573	\$ 573
62010 Postage	\$ 264	\$ -	\$ -	\$ -	\$ -
64100 Computer Software	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
64140 Software Maintenance/Subscriptions	\$ 413	\$ 495	\$ 495	\$ 495	\$ 495
66010 Attorneys	\$ 193,468	\$ 120,000	\$ 155,000	\$ 155,000	\$ 120,000
66500 Court Reporters	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
66600 Jurors	\$ 3,086	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
66820 Second Administrative Judicial Fee	\$ 5,644	\$ 5,300	\$ 5,437	\$ 5,437	\$ 5,300
67040 Professional Services	\$ 14,727	\$ 5,335	\$ 10,335	\$ 10,335	\$ 5,335
68010 Purchased Services	\$ 450	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ 1,611	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020 Conferences/Training	\$ 225	\$ 750	\$ 750	\$ 750	\$ 750
71030 Dues and Subscriptions	\$ 25	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
73160 Copies/Copier Maintenance Agreements	\$ 309	\$ 700	\$ 700	\$ 700	\$ 700
74140 Long Distance	\$ -	\$ 120	\$ 120	\$ 120	\$ 120
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 250	\$ 113	\$ 113	\$ 250
	<u>\$ 226,003</u>	<u>\$ 151,623</u>	<u>\$ 191,623</u>	<u>\$ 191,623</u>	<u>\$ 151,623</u>

Department Totals

	<u>\$ 514,265</u>	<u>\$ 457,236</u>	<u>\$ 497,236</u>	<u>\$ 497,225</u>	<u>\$ 466,841</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

30050-Courts-Pretrial Bond Supervision

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 34,705	\$ 49,579	\$ 49,579	\$ 44,797	\$ 51,031
52010 Social Security	\$ 2,629	\$ 3,793	\$ 3,793	\$ 3,793	\$ 3,904
52020 Group Insurance	\$ 7,937	\$ 10,737	\$ 10,737	\$ 8,499	\$ 10,952
52030 Retirement	\$ 5,030	\$ 7,273	\$ 7,273	\$ 7,273	\$ 7,486
52040 Workers Comp Insurance	\$ 58	\$ 293	\$ 293	\$ 293	\$ 189
52060 Unemployment Insurance	\$ 28	\$ 99	\$ 99	\$ 99	\$ 102
	<u>\$ 50,387</u>	<u>\$ 71,774</u>	<u>\$ 71,774</u>	<u>\$ 64,754</u>	<u>\$ 73,664</u>

Operations

61010 Office Supplies	\$ 2,237	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
61030 Operating Supplies	\$ 1,380	\$ 3,800	\$ 3,750	\$ 3,750	\$ 3,800
61100 Minor Equipment	\$ 299	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ 1,153	\$ 500	\$ 500	\$ 500	\$ 500
71020 Conferences/Training	\$ -	\$ -	\$ 50	\$ 50	\$ -
	<u>\$ 5,069</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>

Department Totals

	<u>\$ 55,456</u>	<u>\$ 79,074</u>	<u>\$ 79,074</u>	<u>\$ 72,054</u>	<u>\$ 80,964</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

31010-District Clerk

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	\$ 88,443	\$ 92,781	\$ 92,781	\$ 92,781	\$ 95,097
51030 Deputies and Assistants	\$ 344,263	\$ 366,396	\$ 366,396	\$ 366,396	\$ 376,943
51080 Longevity	\$ 9,792	\$ 13,430	\$ 13,430	\$ 9,520	\$ 14,280
51090 Overtime	\$ 1,628	\$ 18,720	\$ 18,720	\$ 2,785	\$ 19,554
51140 Other Pay Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 33,594	\$ 37,587	\$ 37,587	\$ 37,587	\$ 38,700
52020 Group Insurance	\$ 77,938	\$ 85,896	\$ 85,896	\$ 85,889	\$ 87,616
52030 Retirement	\$ 64,126	\$ 72,077	\$ 72,077	\$ 72,077	\$ 74,212
52040 Workers Comp Insurance	\$ 733	\$ 1,474	\$ 1,474	\$ 1,474	\$ 810
52060 Unemployment Insurance	\$ 283	\$ 797	\$ 797	\$ 797	\$ 822
	<u>\$ 620,875</u>	<u>\$ 689,158</u>	<u>\$ 689,158</u>	<u>\$ 669,306</u>	<u>\$ 708,034</u>

Operations

61010 Office Supplies	\$ 6,063	\$ 9,518	\$ 9,518	\$ 9,518	\$ 9,518
61030 Operating Supplies	\$ 483	\$ 507	\$ 507	\$ 507	\$ 507
61100 Minor Equipment	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
61200 Jurors Supplies	\$ 1,308	\$ 3,327	\$ 3,327	\$ 3,327	\$ 3,327
61240 Jury Summons Tyler Contract	\$ 4,992	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 9,544	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 2,103	\$ 1,440	\$ 1,728	\$ 1,728	\$ 1,440
68010 Purchased Services	\$ 960	\$ 1,138	\$ 1,138	\$ 1,138	\$ 1,138
71010 Travel and Lodging	\$ 4,955	\$ 4,356	\$ 4,356	\$ 4,356	\$ 4,356
71020 Conferences/Training	\$ 875	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
71030 Dues and Subscriptions	\$ 125	\$ 200	\$ 200	\$ 200	\$ 200
73160 Copies/CopierMaintenance Agreements	\$ 2,468	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
74140 Long Distance	\$ -	\$ 250	\$ -	\$ -	\$ 250
74150 Communication-Air Cards	\$ 456	\$ 460	\$ 460	\$ 460	\$ 460
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 400	\$ 362	\$ 362	\$ 400
	<u>\$ 34,332</u>	<u>\$ 25,346</u>	<u>\$ 25,346</u>	<u>\$ 25,346</u>	<u>\$ 25,346</u>

Department Totals

	<u>\$ 655,207</u>	<u>\$ 714,504</u>	<u>\$ 714,504</u>	<u>\$ 694,652</u>	<u>\$ 733,380</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

32010-Criminal District Attorney

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 1,406,473	\$ 1,660,451	\$ 1,660,451	\$ 1,577,029	\$ 1,703,777
51070 Part-Time	\$ 14,160	\$ 17,705	\$ 17,705	\$ 15,753	\$ 18,519
51080 Longevity	\$ 5,270	\$ 6,630	\$ 6,630	\$ 6,630	\$ 11,560
51110 Salary Supplements	\$ 17,698	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
51140 Other Pay Day Travel	\$ 70	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 5,145	\$ 5,460	\$ 5,460	\$ 5,390	\$ 5,460
52010 Social Security	\$ 109,035	\$ 130,680	\$ 130,680	\$ 130,680	\$ 134,433
52020 Group Insurance	\$ 196,546	\$ 236,214	\$ 236,214	\$ 227,249	\$ 240,944
52030 Retirement	\$ 209,810	\$ 250,598	\$ 250,598	\$ 250,598	\$ 257,797
52040 Workers Comp Insurance	\$ 5,855	\$ 9,704	\$ 9,704	\$ 9,704	\$ 8,416
52060 Unemployment Insurance	\$ 1,145	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,478
	<u>\$ 1,971,207</u>	<u>\$ 2,338,821</u>	<u>\$ 2,338,821</u>	<u>\$ 2,244,412</u>	<u>\$ 2,402,384</u>

Operations

61010 Office Supplies	\$ 5,423	\$ 15,000	\$ 12,343	\$ 12,343	\$ 15,000
61030 Operating Supplies	\$ 1,296	\$ 2,000	\$ 3,400	\$ 3,400	\$ 2,000
62010 Postage	\$ 1,134	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 937	\$ 26,136	\$ 26,893	\$ 26,893	\$ 26,136
66050 Trial Costs - Capital	\$ 210	\$ -	\$ -	\$ -	\$ -
66080 Legal Post Conviction Writ	\$ -	\$ -	\$ 47,013	\$ 47,013	\$ -
66700 Expert Witnesses	\$ 15,081	\$ 5,024	\$ 7,524	\$ 7,524	\$ 5,024
68010 Purchased Services	\$ 1,000	\$ -	\$ -	\$ -	\$ -
69900 Project/Equipment Allocation	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ 31,075
71010 Travel and Lodging	\$ -	\$ -	\$ 1,532	\$ 1,532	\$ -
71020 Conferences/Training	\$ -	\$ -	\$ 350	\$ 350	\$ -
71030 Dues and Subscriptions	\$ 11,393	\$ 13,255	\$ 12,023	\$ 12,023	\$ 13,255
72030 Grant Expenditures	\$ 17,505	\$ -	\$ 18,030	\$ 18,030	\$ -
73160 Copies/CopierMaintenance Agreements	\$ 1,828	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
74140 Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74200 Electricity	\$ 12,937	\$ 13,990	\$ 13,990	\$ 13,990	\$ 13,990
74400 Water/Sewer/Garbage	\$ 983	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	<u>\$ 69,727</u>	<u>\$ 96,355</u>	<u>\$ 163,898</u>	<u>\$ 163,898</u>	<u>\$ 110,430</u>

Department Totals

	<u>\$ 2,040,934</u>	<u>\$ 2,435,176</u>	<u>\$ 2,502,719</u>	<u>\$ 2,408,310</u>	<u>\$ 2,512,814</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

33010-Justice of Peace Precinct 1

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	\$ 76,401	\$ 80,257	\$ 80,257	\$ 80,257	\$ 82,322
51030 Deputies and Assistants	\$ 132,690	\$ 142,517	\$ 142,517	\$ 140,957	\$ 146,748
51080 Longevity	\$ 7,990	\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,330
51150 Allowances	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010 Social Security	\$ 16,850	\$ 18,241	\$ 18,241	\$ 18,241	\$ 18,736
52020 Group Insurance	\$ 38,134	\$ 42,948	\$ 42,948	\$ 42,945	\$ 43,808
52030 Retirement	\$ 32,523	\$ 34,978	\$ 34,978	\$ 34,978	\$ 35,928
52040 Workers Comp Insurance	\$ 371	\$ 716	\$ 716	\$ 716	\$ 392
52060 Unemployment Insurance	\$ 108	\$ 291	\$ 291	\$ 291	\$ 301
	<u>\$ 312,567</u>	<u>\$ 335,608</u>	<u>\$ 335,608</u>	<u>\$ 334,045</u>	<u>\$ 344,065</u>

Operations

61010 Office Supplies	\$ 2,484	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
61030 Operating Supplies	\$ 520	\$ 300	\$ 300	\$ 300	\$ 300
61100 Minor Equipment	\$ 160	\$ -	\$ -	\$ -	\$ -
61240 Jury Summons Tyler Contract	\$ 341	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 1,273	\$ -	\$ -	\$ -	\$ -
66600 Jurors	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
68010 Purchased Services	\$ 192	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
71010 Travel and Lodging	\$ 1,249	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020 Conferences/Training	\$ 500	\$ 600	\$ 600	\$ 600	\$ 600
71030 Dues and Subscriptions	\$ 145	\$ 200	\$ 200	\$ 200	\$ 200
73150 Rentals	\$ -	\$ 40	\$ 40	\$ 40	\$ 40
73160 Copies/CopierMaintenance Agreements	\$ 113	\$ 750	\$ 750	\$ 750	\$ 750
74140 Long Distance	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 634	\$ 634	\$ 634	\$ 634
	<u>\$ 6,977</u>	<u>\$ 10,074</u>	<u>\$ 10,074</u>	<u>\$ 10,074</u>	<u>\$ 10,074</u>

Department Totals

	<u>\$ 319,544</u>	<u>\$ 345,682</u>	<u>\$ 345,682</u>	<u>\$ 344,119</u>	<u>\$ 354,139</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

33020-Justice of Peace Precinct 2

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	\$ 76,401	\$ 80,257	\$ 80,257	\$ 80,257	\$ 82,322
51030 Deputies and Assistants	\$ 93,781	\$ 99,132	\$ 99,132	\$ 99,132	\$ 102,034
51080 Longevity	\$ 3,740	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,420
51150 Allowances	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010 Social Security	\$ 12,616	\$ 14,609	\$ 14,609	\$ 14,609	\$ 15,014
52020 Group Insurance	\$ 30,167	\$ 32,211	\$ 32,211	\$ 32,208	\$ 32,856
52030 Retirement	\$ 26,378	\$ 28,016	\$ 28,016	\$ 28,016	\$ 28,794
52040 Workers Comp Insurance	\$ 301	\$ 572	\$ 572	\$ 572	\$ 315
52060 Unemployment Insurance	\$ 79	\$ 206	\$ 206	\$ 206	\$ 213
	<u>\$ 250,963</u>	<u>\$ 266,583</u>	<u>\$ 266,583</u>	<u>\$ 266,580</u>	<u>\$ 273,468</u>

Operations

61010 Office Supplies	\$ 1,105	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61030 Operating Supplies	\$ -	\$ 700	\$ 590	\$ 590	\$ 700
61100 Minor Equipment	\$ 160	\$ 250	\$ 250	\$ 250	\$ 250
62010 Postage	\$ 529	\$ -	\$ -	\$ -	\$ -
66600 Jurors	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
67040 Professional Services	\$ 290	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 280	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ 943	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
71020 Conferences/Training	\$ 375	\$ 900	\$ 900	\$ 900	\$ 900
71030 Dues and Subscriptions	\$ 70	\$ 200	\$ 200	\$ 200	\$ 200
73160 Copies/Copier Maintenance Agreements	\$ 66	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140 Long Distance	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74150 Communication-Air Cards	\$ 456	\$ -	\$ 456	\$ 456	\$ 460
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 346	\$ -	\$ -	\$ 346
	<u>\$ 4,274</u>	<u>\$ 8,296</u>	<u>\$ 8,296</u>	<u>\$ 8,296</u>	<u>\$ 8,756</u>

Department Totals

	<u>\$ 255,237</u>	<u>\$ 274,879</u>	<u>\$ 274,879</u>	<u>\$ 274,876</u>	<u>\$ 282,224</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

33030-Justice of Peace Precinct 3

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	\$ 76,401	\$ 80,257	\$ 80,257	\$ 80,257	\$ 82,322
51030 Deputies and Assistants	\$ 94,369	\$ 99,745	\$ 99,745	\$ 99,745	\$ 102,660
51080 Longevity	\$ 4,548	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,420
51140 Other Pay Day Travel	\$ 20	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 7,292	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010 Social Security	\$ 13,238	\$ 14,669	\$ 14,669	\$ 14,669	\$ 15,063
52020 Group Insurance	\$ 27,660	\$ 32,211	\$ 32,211	\$ 32,208	\$ 32,856
52030 Retirement	\$ 26,448	\$ 28,130	\$ 28,130	\$ 28,130	\$ 28,886
52040 Workers Comp Insurance	\$ 302	\$ 575	\$ 575	\$ 575	\$ 316
52060 Unemployment Insurance	\$ 79	\$ 208	\$ 208	\$ 208	\$ 215
	<u>\$ 250,357</u>	<u>\$ 267,545</u>	<u>\$ 267,545</u>	<u>\$ 267,542</u>	<u>\$ 274,238</u>

Operations

61010 Office Supplies	\$ 1,477	\$ 1,075	\$ 1,275	\$ 1,275	\$ 1,075
61030 Operating Supplies	\$ 104	\$ 400	\$ -	\$ -	\$ 400
61100 Minor Equipment	\$ 260	\$ -	\$ -	\$ -	\$ -
61200 Jurors Supplies	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
61240 Jury Summons Tyler Contract	\$ 77	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 817	\$ -	\$ -	\$ -	\$ -
66600 Jurors	\$ 462	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
68010 Purchased Services	\$ -	\$ 348	\$ 316	\$ 316	\$ 348
69900 Project/Equipment Allocation	\$ 2,587	\$ -	\$ -	\$ -	\$ 900
71010 Travel and Lodging	\$ 1,501	\$ 1,600	\$ 2,185	\$ 2,185	\$ 1,600
71020 Conferences/Training	\$ 965	\$ 900	\$ 640	\$ 640	\$ 900
71030 Dues and Subscriptions	\$ 430	\$ 388	\$ 430	\$ 430	\$ 388
73160 Copies/CopierMaintenance Agreements	\$ 142	\$ 700	\$ 700	\$ 700	\$ 700
74140 Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74200 Electricity	\$ 2,470	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74400 Water/Sewer/Garbage	\$ 345	\$ 264	\$ 379	\$ 379	\$ 264
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ -	\$ -	\$ 100
	<u>\$ 11,637</u>	<u>\$ 10,275</u>	<u>\$ 10,275</u>	<u>\$ 10,275</u>	<u>\$ 11,175</u>

Department Totals

	<u>\$ 261,994</u>	<u>\$ 277,820</u>	<u>\$ 277,820</u>	<u>\$ 277,817</u>	<u>\$ 285,413</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

33040-Justice of Peace Precinct 4

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	\$ 76,401	\$ 80,257	\$ 80,257	\$ 80,257	\$ 82,322
51030 Deputies and Assistants	\$ 135,993	\$ 145,143	\$ 145,143	\$ 144,226	\$ 149,426
51080 Longevity	\$ 7,481	\$ 7,990	\$ 7,990	\$ 7,990	\$ 8,670
51150 Allowances	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
52010 Social Security	\$ 15,891	\$ 18,429	\$ 18,429	\$ 18,429	\$ 18,966
52020 Group Insurance	\$ 40,222	\$ 42,948	\$ 42,948	\$ 42,945	\$ 43,808
52030 Retirement	\$ 32,928	\$ 35,339	\$ 35,339	\$ 35,339	\$ 36,370
52040 Workers Comp Insurance	\$ 371	\$ 722	\$ 722	\$ 722	\$ 396
52060 Unemployment Insurance	\$ 112	\$ 300	\$ 300	\$ 300	\$ 309
	<u>\$ 316,899</u>	<u>\$ 338,628</u>	<u>\$ 338,628</u>	<u>\$ 337,708</u>	<u>\$ 347,767</u>

Operations

61010 Office Supplies	\$ 1,983	\$ 2,117	\$ 1,779	\$ 1,779	\$ 2,117
61030 Operating Supplies	\$ 6	\$ 410	\$ 610	\$ 610	\$ 410
61100 Minor Equipment	\$ 160	\$ -	\$ 100	\$ 100	\$ -
62010 Postage	\$ 2,595	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 288	\$ -	\$ 288	\$ 288	\$ -
66600 Jurors	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
68010 Purchased Services	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
71010 Travel and Lodging	\$ 992	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,100
71020 Conferences/Training	\$ 815	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
71030 Dues and Subscriptions	\$ 205	\$ 201	\$ 251	\$ 251	\$ 201
73150 Rentals	\$ -	\$ 28	\$ 28	\$ 28	\$ 28
73160 Copies/CopierMaintenance Agreements	\$ 157	\$ 800	\$ 800	\$ 800	\$ 800
74140 Long Distance	\$ -	\$ 150	\$ -	\$ -	\$ 150
74200 Electricity	\$ 2,961	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
74300 Gas Utility	\$ 489	\$ 400	\$ 400	\$ 400	\$ 400
74400 Water/Sewer/Garbage	\$ 1,136	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 150	\$ -	\$ -	\$ 150
	<u>\$ 11,787</u>	<u>\$ 14,211</u>	<u>\$ 14,211</u>	<u>\$ 14,211</u>	<u>\$ 14,511</u>

Department Totals

	<u>\$ 328,686</u>	<u>\$ 352,839</u>	<u>\$ 352,839</u>	<u>\$ 351,919</u>	<u>\$ 362,278</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

36010-Juvenile Probation Support - General Fund

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	\$ 17,777	\$ 17,706	\$ 17,706	\$ 18,664	\$ 17,706
51030 Deputies and Assistants	\$ 44,116	\$ 71,713	\$ 71,713	\$ 40,625	\$ 71,713
52010 Social Security	\$ 4,459	\$ 6,841	\$ 6,841	\$ 6,841	\$ 6,841
52020 Group Insurance	\$ 10,921	\$ 20,052	\$ 20,052	\$ 21,474	\$ 20,052
52030 Retirement	\$ 8,962	\$ 13,180	\$ 13,180	\$ 13,180	\$ 13,180
52040 Workers Comp Insurance	\$ 242	\$ 387	\$ 387	\$ 387	\$ 387
52060 Unemployment Insurance	\$ 50	\$ 89	\$ 89	\$ 89	\$ 89
	<u>\$ 86,527</u>	<u>\$ 129,968</u>	<u>\$ 129,968</u>	<u>\$ 101,260</u>	<u>\$ 129,968</u>

Operations

61010 Office Supplies	\$ 1,009	\$ 3,200	\$ 3,000	\$ 3,000	\$ 3,200
61030 Operating Supplies	\$ 357	\$ -	\$ 200	\$ 200	\$ -
62010 Postage	\$ 245	\$ -	\$ -	\$ -	\$ -
64130 Volume Licensing	\$ -	\$ 364	\$ 364	\$ 364	\$ 364
67040 Professional Services	\$ 302	\$ -	\$ -	\$ -	\$ -
67061 Audit Services	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
68050 Contracted Services - Probation	\$ 980	\$ -	\$ -	\$ -	\$ -
68070 Contract Services - Juvenile	\$ 28,914	\$ 48,147	\$ 47,167	\$ 47,167	\$ 48,147
70010 Insurance and Bonds	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71010 Travel and Lodging	\$ 2,280	\$ 6,000	\$ 4,700	\$ 4,700	\$ 6,000
71020 Conferences/Training	\$ 740	\$ 2,000	\$ 3,300	\$ 3,300	\$ 2,000
71030 Dues and Subscriptions	\$ 240	\$ 300	\$ 300	\$ 300	\$ 300
73150 Rentals	\$ 210	\$ 375	\$ 375	\$ 375	\$ 375
73160 Copies/CopierMaintenance Agreements	\$ 253	\$ 320	\$ 320	\$ 320	\$ 320
74100 Communication	\$ 1,190	\$ 800	\$ 1,780	\$ 1,780	\$ 800
74200 Electricity	\$ 4,448	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
74300 Gas Utility	\$ 1,662	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,040
74400 Water/Sewer/Garbage	\$ 3,071	\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,260
	<u>\$ 45,901</u>	<u>\$ 70,706</u>	<u>\$ 70,706</u>	<u>\$ 70,706</u>	<u>\$ 70,706</u>

Department Totals

	<u>\$ 132,428</u>	<u>\$ 200,674</u>	<u>\$ 200,674</u>	<u>\$ 171,966</u>	<u>\$ 200,674</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

41010-Sheriff

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	\$ 130,671	\$ 136,698	\$ 136,698	\$ 136,698	\$ 139,892
51030 Deputies and Assistants	\$ 2,564,936	\$ 2,990,361	\$ 2,990,361	\$ 2,746,092	\$ 3,069,488
51080 Longevity	\$ 51,239	\$ 56,440	\$ 56,440	\$ 50,101	\$ 54,230
51090 Overtime	\$ 100,703	\$ 33,706	\$ 33,706	\$ 109,557	\$ 34,840
51150 Allowances	\$ 9,660	\$ 11,880	\$ 11,880	\$ 10,795	\$ 13,380
52010 Social Security	\$ 208,382	\$ 246,347	\$ 246,347	\$ 246,347	\$ 252,427
52020 Group Insurance	\$ 386,280	\$ 461,691	\$ 461,691	\$ 399,027	\$ 470,936
52030 Retirement	\$ 418,411	\$ 473,706	\$ 473,706	\$ 473,706	\$ 485,846
52040 Workers Comp Insurance	\$ 47,573	\$ 51,187	\$ 51,187	\$ 51,187	\$ 55,558
52060 Unemployment Insurance	\$ 2,171	\$ 6,172	\$ 6,172	\$ 6,172	\$ 6,339
	<u>\$ 3,920,026</u>	<u>\$ 4,468,188</u>	<u>\$ 4,468,188</u>	<u>\$ 4,229,682</u>	<u>\$ 4,582,936</u>

Operations

61010 Office Supplies	\$ 5,704	\$ 9,548	\$ 9,548	\$ 9,548	\$ 9,548
61030 Operating Supplies	\$ 7,592	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
61100 Minor Equipment	\$ 600	\$ 4,100	\$ (1,700)	\$ (1,700)	\$ 4,100
61210 Janitorial Supplies	\$ -	\$ 1,509	\$ 1,509	\$ 1,509	\$ 1,509
61230 Uniforms	\$ 7,070	\$ 9,056	\$ 9,056	\$ 9,056	\$ 9,056
61310 Canine Supplies and Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61480 VIP (Volunteers) ,CERT Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500
62010 Postage	\$ 5,679	\$ -	\$ -	\$ -	\$ -
62110 Fuel	\$ 211,619	\$ 163,262	\$ 163,262	\$ 163,262	\$ 203,262
62120 Lubricants, Oils, Etc	\$ 4,669	\$ 5,115	\$ 5,115	\$ 5,115	\$ 5,115
64100 Computer Software	\$ -	\$ 1,774	\$ 2,631	\$ 2,631	\$ 1,774
64140 Software Maintenance/Subscriptions	\$ 31,148	\$ 101,904	\$ 101,904	\$ 101,904	\$ 103,124
67040 Professional Services	\$ -	\$ -	\$ 260	\$ 260	\$ -
67050 Pre EmploymentPhysicals/EmployeeTesting	\$ 90	\$ 285	\$ 1,085	\$ 1,085	\$ 285
68010 Purchased Services	\$ 1,388	\$ 1,697	\$ 1,697	\$ 1,697	\$ 1,697
68025 Lab Services	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
68500 Towing Services	\$ 1,535	\$ 925	\$ 925	\$ 925	\$ 925
69900 Project/Equipment Allocation	\$ 9,555	\$ 36,234	\$ 36,234	\$ 36,234	\$ -
71010 Travel and Lodging	\$ 8,822	\$ 6,000	\$ 16,000	\$ 16,000	\$ 6,000
71020 Conferences/Training	\$ 5,026	\$ 2,700	\$ 4,188	\$ 4,188	\$ 2,700
71030 Dues and Subscriptions	\$ 140	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
72030 Grant Expenditures	\$ 18,344	\$ -	\$ -	\$ -	\$ -
72050 Homeland Grant Expenditures	\$ -	\$ -	\$ 59,589	\$ 59,589	\$ -
73150 Rentals	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
73160 Copies/CopierMaintenance Agreements	\$ 833	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74100 Communication	\$ -	\$ 300	\$ -	\$ -	\$ 300
74110 Data Circuits/Internet	\$ 1,143	\$ 1,671	\$ 1,671	\$ 1,671	\$ 1,671
74130 Communication - Cell/Mobile Phones	\$ 1,333	\$ 452	\$ 1,347	\$ 1,347	\$ 452
74140 Long Distance	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
74150 Communication-Air Cards	\$ 20,480	\$ 20,445	\$ 20,445	\$ 20,445	\$ 20,445
74500 Telecable	\$ 1,029	\$ 1,416	\$ 1,416	\$ 1,416	\$ 1,416



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

41010-Sheriff

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
75100 Repairs - Vehicles and Trucks	\$ 53,886	\$ 36,460	\$ 67,058	\$ 67,058	\$ 51,460
75200 Repairs - Equipment	\$ 353	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
75300 Repairs - Buildings	\$ 18	\$ 4,355	\$ 1,355	\$ 1,355	\$ 4,355
75400 Repairs and Maintenance - Office Equipment	\$ 152	\$ 200	\$ -	\$ -	\$ 200
	<u>\$ 398,808</u>	<u>\$ 433,458</u>	<u>\$ 520,645</u>	<u>\$ 520,645</u>	<u>\$ 453,444</u>

Capital

85014 Speed Trailer Construction	\$ 11,250	\$ -	\$ -	\$ -	\$ -
85030 Capital - From Grant	\$ 66,822	\$ -	\$ -	\$ -	\$ -
87030 Vehicles and Trucks	\$ 180,502	\$ 375,447	\$ 375,447	\$ 375,447	\$ 394,955
	<u>\$ 258,574</u>	<u>\$ 375,447</u>	<u>\$ 375,447</u>	<u>\$ 375,447</u>	<u>\$ 394,955</u>

Department Totals

	<u>\$ 4,577,408</u>	<u>\$ 5,277,093</u>	<u>\$ 5,364,280</u>	<u>\$ 5,125,774</u>	<u>\$ 5,431,335</u>
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41030-Sheriff Estray

Operations

61300 Estray Supplies	\$ 313	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
68010 Purchased Services	\$ 2,775	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
68400 Legal/Public Notices	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
69900 Project/Equipment Allocation	\$ 14,668	\$ -	\$ -	\$ -	\$ -
	<u>\$ 17,756</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>

Department Totals

	<u>\$ 17,756</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>
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43010-Courthouse Security General Fund

Salaries/Other Pay/Benefits

51030 Deputies and Assistants	\$ 231,828	\$ 244,300	\$ 244,300	\$ 226,419	\$ 251,485
51080 Longevity	\$ 7,650	\$ 8,160	\$ 8,160	\$ 7,140	\$ 6,460
51090 Overtime	\$ 28	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420
52010 Social Security	\$ 17,226	\$ 19,346	\$ 19,346	\$ 19,346	\$ 19,764
52020 Group Insurance	\$ 40,222	\$ 42,948	\$ 42,948	\$ 37,129	\$ 43,808
52030 Retirement	\$ 34,999	\$ 37,097	\$ 37,097	\$ 37,097	\$ 37,902
52040 Workers Comp Insurance	\$ 4,223	\$ 4,249	\$ 4,249	\$ 4,249	\$ 4,626
52060 Unemployment Insurance	\$ 193	\$ 506	\$ 506	\$ 506	\$ 518
	<u>\$ 336,789</u>	<u>\$ 357,026</u>	<u>\$ 357,026</u>	<u>\$ 332,306</u>	<u>\$ 364,983</u>

Department Totals

	<u>\$ 336,789</u>	<u>\$ 357,026</u>	<u>\$ 357,026</u>	<u>\$ 332,306</u>	<u>\$ 364,983</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

44001-Constables Central

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 44,833	\$ 82,991	\$ 82,991	\$ 61,243	\$ 85,570
51080 Longevity	\$ 2,550	\$ 2,720	\$ 2,720	\$ 2,720	\$ 2,890
52010 Social Security	\$ 3,566	\$ 6,557	\$ 6,557	\$ 6,557	\$ 6,767
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,736	\$ 10,952
52030 Retirement	\$ 6,862	\$ 12,574	\$ 12,574	\$ 12,574	\$ 12,977
52040 Workers Comp Insurance	\$ 78	\$ 257	\$ 257	\$ 257	\$ 141
52060 Unemployment Insurance	\$ 38	\$ 136	\$ 136	\$ 136	\$ 138
	<u>\$ 67,983</u>	<u>\$ 115,972</u>	<u>\$ 115,972</u>	<u>\$ 94,223</u>	<u>\$ 119,435</u>

Operations

61010 Office Supplies	\$ 224	\$ 1,095	\$ 1,095	\$ 1,095	\$ 1,095
61030 Operating Supplies	\$ 441	\$ 1,664	\$ 1,664	\$ 1,664	\$ 1,664
62010 Postage	\$ 528	\$ -	\$ -	\$ -	\$ -
64100 Computer Software	\$ -	\$ 260	\$ 260	\$ 260	\$ 260
69900 Project/Equipment Allocation	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ -
71010 Travel and Lodging	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71020 Conferences/Training	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
73160 Copies/CopierMaintenance Agreements	\$ 132	\$ 600	\$ 600	\$ 600	\$ 600
	<u>\$ 1,325</u>	<u>\$ 8,119</u>	<u>\$ 8,119</u>	<u>\$ 8,119</u>	<u>\$ 3,919</u>

Department Totals

	<u>\$ 69,308</u>	<u>\$ 124,091</u>	<u>\$ 124,091</u>	<u>\$ 102,342</u>	<u>\$ 123,354</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

44010-Constable Precinct 1

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	\$ 69,298	\$ 72,870	\$ 72,870	\$ 72,870	\$ 74,787
51080 Longevity	\$ 3,570	\$ 3,740	\$ 3,740	\$ 3,740	\$ 3,910
52010 Social Security	\$ 5,170	\$ 5,861	\$ 5,861	\$ 5,861	\$ 6,020
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,736	\$ 10,952
52030 Retirement	\$ 10,552	\$ 11,239	\$ 11,239	\$ 11,239	\$ 11,545
52040 Workers Comp Insurance	\$ 1,273	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,409
	<u>\$ 99,919</u>	<u>\$ 105,734</u>	<u>\$ 105,734</u>	<u>\$ 105,733</u>	<u>\$ 108,623</u>

Operations

61010 Office Supplies	\$ -	\$ 358	\$ 358	\$ 358	\$ 358
61030 Operating Supplies	\$ 1,452	\$ 1,221	\$ 1,221	\$ 1,221	\$ 1,221
61100 Minor Equipment	\$ 3,124	\$ -	\$ -	\$ -	\$ -
61230 Uniforms	\$ 161	\$ 300	\$ 300	\$ 300	\$ 300
62110 Fuel	\$ 1,463	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
64140 Software Maintenance/Subscriptions	\$ 245	\$ 288	\$ 288	\$ 288	\$ 288
68010 Purchased Services	\$ -	\$ 102	\$ 102	\$ 102	\$ 102
69900 Project/Equipment Allocation	\$ -	\$ -	\$ -	\$ -	\$ 6,164
71010 Travel and Lodging	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71030 Dues and Subscriptions	\$ -	\$ 145	\$ 145	\$ 145	\$ 145
74150 Communication-Air Cards	\$ 456	\$ 600	\$ 600	\$ 600	\$ 600
75100 Repairs - Vehicles and Trucks	\$ 195	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
75200 Repairs - Equipment	\$ -	\$ 401	\$ 401	\$ 401	\$ 401
	<u>\$ 7,096</u>	<u>\$ 8,815</u>	<u>\$ 8,815</u>	<u>\$ 8,815</u>	<u>\$ 14,979</u>

Capital

	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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Department Totals

	<u>\$ 107,015</u>	<u>\$ 114,549</u>	<u>\$ 114,549</u>	<u>\$ 114,548</u>	<u>\$ 123,602</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

44020-Constable Precinct 2

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	\$ 69,298	\$ 72,870	\$ 82,870	\$ 72,870	\$ 74,787
51070 Part-Time	\$ -	\$ -	\$ -	\$ 3,763	\$ 8,666
51080 Longevity	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,700
52010 Social Security	\$ 4,571	\$ 5,692	\$ 5,692	\$ 5,692	\$ 6,514
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,736	\$ 10,952
52030 Retirement	\$ 10,257	\$ 10,914	\$ 10,914	\$ 10,914	\$ 12,492
52040 Workers Comp Insurance	\$ 1,237	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,541
	<u>\$ 96,949</u>	<u>\$ 102,993</u>	<u>\$ 112,993</u>	<u>\$ 106,755</u>	<u>\$ 116,652</u>

Operations

61010 Office Supplies	\$ 150	\$ 219	\$ 190	\$ 190	\$ 219
61030 Operating Supplies	\$ 1,812	\$ 1,100	\$ 1,400	\$ 1,400	\$ 1,100
61100 Minor Equipment	\$ 1,308	\$ -	\$ -	\$ -	\$ -
61230 Uniforms	\$ 986	\$ 500	\$ 529	\$ 529	\$ 500
62110 Fuel	\$ 3,252	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,800
64140 Software Maintenance/Subscriptions	\$ 245	\$ 288	\$ 288	\$ 288	\$ 288
71010 Travel and Lodging	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71020 Conferences/Training	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
71030 Dues and Subscriptions	\$ 70	\$ 216	\$ 216	\$ 216	\$ 216
74150 Communication-Air Cards	\$ 457	\$ 600	\$ 600	\$ 600	\$ 1,200
75100 Repairs - Vehicles and Trucks	\$ 5,044	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
75200 Repairs - Equipment	\$ 324	\$ 300	\$ -	\$ -	\$ 300
	<u>\$ 13,648</u>	<u>\$ 10,423</u>	<u>\$ 10,423</u>	<u>\$ 10,423</u>	<u>\$ 11,523</u>

Capital

	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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Department Totals

	<u>\$ 110,597</u>	<u>\$ 113,416</u>	<u>\$ 123,416</u>	<u>\$ 117,178</u>	<u>\$ 128,175</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

44030-Constable Precinct 3

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	\$ 69,298	\$ 72,870	\$ 72,870	\$ 72,870	\$ 74,787
51030 Deputies and Assistants	\$ 61,963	\$ 63,056	\$ 63,056	\$ 63,056	\$ 64,777
51080 Longevity	\$ 2,550	\$ 2,720	\$ 2,720	\$ 2,720	\$ 2,890
52010 Social Security	\$ 9,962	\$ 10,607	\$ 10,607	\$ 10,607	\$ 10,897
52020 Group Insurance	\$ 20,111	\$ 21,474	\$ 21,474	\$ 21,472	\$ 21,904
52030 Retirement	\$ 19,377	\$ 20,339	\$ 20,339	\$ 20,339	\$ 20,898
52040 Workers Comp Insurance	\$ 2,338	\$ 2,329	\$ 2,329	\$ 2,329	\$ 2,550
52060 Unemployment Insurance	\$ 50	\$ 126	\$ 126	\$ 126	\$ 130
	<u>\$ 185,649</u>	<u>\$ 193,521</u>	<u>\$ 193,521</u>	<u>\$ 193,519</u>	<u>\$ 198,833</u>

Operations

61010 Office Supplies	\$ -	\$ 1,062	\$ 1,062	\$ 1,062	\$ 1,062
61030 Operating Supplies	\$ 428	\$ 535	\$ 535	\$ 535	\$ 535
61100 Minor Equipment	\$ 559	\$ -	\$ -	\$ -	\$ -
61230 Uniforms	\$ 1,491	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,516
62110 Fuel	\$ 6,988	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
62120 Lubricants, Oils, Etc	\$ 124	\$ 401	\$ 401	\$ 401	\$ 401
64100 Computer Software	\$ -	\$ 334	\$ 334	\$ 334	\$ 334
64140 Software Maintenance/Subscriptions	\$ 330	\$ 759	\$ 759	\$ 759	\$ 759
68010 Purchased Services	\$ -	\$ 80	\$ 130	\$ 130	\$ 80
68500 Towing Services	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
71010 Travel and Lodging	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
71020 Conferences/Training	\$ 95	\$ 250	\$ 250	\$ 250	\$ 250
71030 Dues and Subscriptions	\$ -	\$ 222	\$ 222	\$ 222	\$ 222
74140 Long Distance	\$ -	\$ 10	\$ 10	\$ 10	\$ 10
74150 Communication-Air Cards	\$ 1,090	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020
75100 Repairs - Vehicles and Trucks	\$ 2,560	\$ 4,721	\$ 4,721	\$ 4,721	\$ 4,721
75200 Repairs - Equipment	\$ -	\$ 279	\$ 229	\$ 229	\$ 279
	<u>\$ 13,665</u>	<u>\$ 17,864</u>	<u>\$ 17,864</u>	<u>\$ 17,864</u>	<u>\$ 17,864</u>

Department Totals

	<u>\$ 199,314</u>	<u>\$ 211,385</u>	<u>\$ 211,385</u>	<u>\$ 211,383</u>	<u>\$ 216,697</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

44040-Constable Precinct 4

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	\$ 69,298	\$ 72,870	\$ 72,870	\$ 72,870	\$ 74,787
51030 Deputies and Assistants	\$ 245,986	\$ 323,075	\$ 323,075	\$ 312,615	\$ 327,060
51080 Longevity	\$ 9,350	\$ 10,710	\$ 10,710	\$ 10,580	\$ 11,390
51090 Overtime	\$ -	\$ -	\$ -	\$ -	\$ 11,214
52010 Social Security	\$ 23,654	\$ 31,110	\$ 31,110	\$ 31,110	\$ 32,469
52020 Group Insurance	\$ 50,278	\$ 64,422	\$ 64,422	\$ 62,180	\$ 65,712
52030 Retirement	\$ 47,012	\$ 59,657	\$ 59,657	\$ 59,657	\$ 62,267
52040 Workers Comp Insurance	\$ 5,671	\$ 6,832	\$ 6,832	\$ 6,832	\$ 7,600
52060 Unemployment Insurance	\$ 201	\$ 591	\$ 591	\$ 591	\$ 620
	<u>\$ 451,450</u>	<u>\$ 569,267</u>	<u>\$ 569,267</u>	<u>\$ 556,435</u>	<u>\$ 593,119</u>

Operations

61010 Office Supplies	\$ 277	\$ 450	\$ 850	\$ 850	\$ 450
61030 Operating Supplies	\$ 808	\$ 2,278	\$ 1,778	\$ 1,778	\$ 2,278
61100 Minor Equipment	\$ 4,024	\$ -	\$ -	\$ -	\$ -
61230 Uniforms	\$ 1,530	\$ 3,588	\$ 3,588	\$ 3,588	\$ 3,588
62110 Fuel	\$ 22,005	\$ 27,276	\$ 27,276	\$ 27,276	\$ 27,276
64140 Software Maintenance/Subscriptions	\$ 904	\$ 3,039	\$ 3,039	\$ 3,039	\$ 3,039
68010 Purchased Services	\$ 900	\$ 405	\$ 900	\$ 900	\$ 405
68500 Towing Services	\$ 375	\$ -	\$ 150	\$ 150	\$ -
69900 Project/Equipment Allocation	\$ -	\$ 40,775	\$ 40,775	\$ 40,775	\$ 10,811
71010 Travel and Lodging	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
71020 Conferences/Training	\$ 375	\$ 587	\$ 587	\$ 587	\$ 587
71030 Dues and Subscriptions	\$ -	\$ 330	\$ 330	\$ 330	\$ 330
72030 Grant Expenditures	\$ 29,280	\$ -	\$ -	\$ -	\$ -
74110 Data Circuits/Internet	\$ -	\$ 720	\$ 720	\$ 720	\$ 720
74140 Long Distance	\$ -	\$ 50	\$ -	\$ -	\$ 50
74150 Communication-Air Cards	\$ 2,961	\$ 3,288	\$ 3,288	\$ 3,288	\$ 3,288
75100 Repairs - Vehicles and Trucks	\$ 22,803	\$ 11,306	\$ 11,306	\$ 11,306	\$ 16,306
75200 Repairs - Equipment	\$ -	\$ 1,098	\$ 603	\$ 603	\$ 1,098
	<u>\$ 86,242</u>	<u>\$ 95,790</u>	<u>\$ 95,790</u>	<u>\$ 95,790</u>	<u>\$ 70,826</u>

Capital

87030 Vehicles and Trucks	\$ -	\$ 128,254	\$ 128,254	\$ 128,254	\$ 68,770
	<u>\$ -</u>	<u>\$ 128,254</u>	<u>\$ 128,254</u>	<u>\$ 128,254</u>	<u>\$ 68,770</u>

Department Totals

	<u>\$ 537,692</u>	<u>\$ 793,311</u>	<u>\$ 793,311</u>	<u>\$ 780,479</u>	<u>\$ 732,715</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

45010-Support Personnel -DPS

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 46,707	\$ 49,579	\$ 49,579	\$ 49,565	\$ 51,031
51080 Longevity	\$ 4,590	\$ 4,760	\$ 4,760	\$ 4,760	\$ 4,930
52010 Social Security	\$ 2,854	\$ 4,157	\$ 4,157	\$ 4,157	\$ 4,281
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,736	\$ 10,952
52030 Retirement	\$ 7,429	\$ 7,972	\$ 7,972	\$ 7,972	\$ 8,209
52040 Workers Comp Insurance	\$ 85	\$ 163	\$ 163	\$ 163	\$ 90
52060 Unemployment Insurance	\$ 41	\$ 109	\$ 109	\$ 109	\$ 112
	<u>\$ 71,762</u>	<u>\$ 77,477</u>	<u>\$ 77,477</u>	<u>\$ 77,462</u>	<u>\$ 79,605</u>

Operations

61010 Office Supplies	\$ 120	\$ 515	\$ 515	\$ 515	\$ 515
61030 Operating Supplies	\$ -	\$ -	\$ 35	\$ 35	\$ -
61100 Minor Equipment	\$ 1,603	\$ -	\$ -	\$ -	\$ -
70010 Insurance and Bonds	\$ 98	\$ -	\$ -	\$ -	\$ -
75200 Repairs - Equipment	\$ -	\$ 800	\$ 765	\$ 765	\$ 800
	<u>\$ 1,821</u>	<u>\$ 1,315</u>	<u>\$ 1,315</u>	<u>\$ 1,315</u>	<u>\$ 1,315</u>

Department Totals

	<u>\$ 73,583</u>	<u>\$ 78,792</u>	<u>\$ 78,792</u>	<u>\$ 78,777</u>	<u>\$ 80,920</u>
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45020-Weigh Station Utilites and Services

Operations

68010 Purchased Services	\$ 5,977	\$ 9,192	\$ 8,303	\$ 8,303	\$ 9,192
73150 Rentals	\$ 960	\$ 780	\$ 960	\$ 960	\$ 780
74100 Communication	\$ 4,040	\$ 3,540	\$ 4,128	\$ 4,128	\$ 3,540
74140 Long Distance	\$ -	\$ 200	\$ -	\$ -	\$ 200
74200 Electricity	\$ 8,829	\$ 9,551	\$ 9,551	\$ 9,551	\$ 9,551
74400 Water/Sewer/Garbage	\$ 723	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540
74500 Telecable	\$ 633	\$ 384	\$ 705	\$ 705	\$ 384
75500 Repairs and Maintenance - Weigh Station	\$ 738	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<u>\$ 21,900</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>

Department Totals

	<u>\$ 21,900</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>	<u>\$ 35,187</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

46010-Emergency Operations

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 223,207	\$ 243,120	\$ 243,120	\$ 226,468	\$ 249,362
51070 Part-Time	\$ 23,571	\$ 25,776	\$ 25,776	\$ 26,474	\$ 26,752
51080 Longevity	\$ 11,730	\$ 12,070	\$ 12,070	\$ 10,416	\$ 8,330
51090 Overtime	\$ 360	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,150	\$ 2,400
52010 Social Security	\$ 19,778	\$ 21,678	\$ 21,678	\$ 21,678	\$ 21,944
52020 Group Insurance	\$ 30,151	\$ 32,211	\$ 32,211	\$ 27,273	\$ 32,856
52030 Retirement	\$ 37,829	\$ 41,570	\$ 41,570	\$ 41,570	\$ 42,080
52040 Workers Comp Insurance	\$ 2,093	\$ 3,412	\$ 3,412	\$ 3,412	\$ 3,527
52060 Unemployment Insurance	\$ 209	\$ 567	\$ 567	\$ 567	\$ 574
	<u>\$ 351,328</u>	<u>\$ 382,804</u>	<u>\$ 382,804</u>	<u>\$ 360,008</u>	<u>\$ 387,825</u>

Operations

61010 Office Supplies	\$ 1,594	\$ 600	\$ 600	\$ 600	\$ 600
61030 Operating Supplies	\$ 5,981	\$ 6,975	\$ 6,580	\$ 6,185	\$ 6,975
61100 Minor Equipment	\$ 871	\$ -	\$ -	\$ -	\$ -
61210 Janitorial Supplies	\$ 45	\$ 3,120	\$ 3,120	\$ 3,120	\$ 3,120
61230 Uniforms	\$ 65	\$ 250	\$ 250	\$ 250	\$ 250
62010 Postage	\$ 57	\$ -	\$ -	\$ -	\$ -
62110 Fuel	\$ 5,937	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
62120 Lubricants, Oils, Etc	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
64140 Software Maintenance/Subscriptions	\$ 4,286	\$ 5,000	\$ 5,000	\$ 5,000	\$ 13,000
67040 Professional Services	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68010 Purchased Services	\$ 24,141	\$ 35,042	\$ 34,860	\$ 34,860	\$ 35,042
71010 Travel and Lodging	\$ 2,831	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220
71020 Conferences/Training	\$ 900	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652
71030 Dues and Subscriptions	\$ 45	\$ 462	\$ 462	\$ 462	\$ 462
73150 Rentals	\$ 6,047	\$ 6,076	\$ 6,258	\$ 6,258	\$ 6,263
73160 Copies/CopierMaintenance Agreements	\$ 1,302	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
74100 Communication	\$ 5,072	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
74110 Data Circuits/Internet	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320
74130 Communication - Cell/Mobile Phones	\$ 885	\$ 1,105	\$ 1,000	\$ 1,000	\$ 1,000
74150 Communication-Air Cards	\$ 2,207	\$ 2,757	\$ 2,757	\$ 2,757	\$ 2,757
74200 Electricity	\$ 32,969	\$ 36,381	\$ 36,381	\$ 36,381	\$ 36,381
74300 Gas Utility	\$ -	\$ 560	\$ 560	\$ 560	\$ 560
74400 Water/Sewer/Garbage	\$ 2,341	\$ 4,580	\$ 4,580	\$ 4,580	\$ 4,580
74500 Telecable	\$ 2,445	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
75100 Repairs - Vehicles and Trucks	\$ 2,463	\$ 3,000	\$ 4,449	\$ 4,449	\$ 3,000
75200 Repairs - Equipment	\$ 122	\$ 1,500	\$ 1,000	\$ 500	\$ 1,500
75300 Repairs - Buildings	\$ 105	\$ 500	\$ 1,500	\$ 2,500	\$ 500
	<u>\$ 102,711</u>	<u>\$ 132,100</u>	<u>\$ 133,549</u>	<u>\$ 133,654</u>	<u>\$ 140,182</u>

Capital

85030 Capital - From Grant	\$ 95,731	\$ -	\$ -	\$ -	\$ -
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

46010-Emergency Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
	\$ 95,731	\$ -	\$ -	\$ -	\$ -
Department Totals	<u>\$ 549,770</u>	<u>\$ 514,904</u>	<u>\$ 516,353</u>	<u>\$ 493,662</u>	<u>\$ 528,007</u>

49940-Public Safety Governmental/Services Contracts

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	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,055,814</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,049,281</u>
Department Totals	<u>\$ 1,055,814</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,031,303</u>	<u>\$ 1,049,281</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

50010-County Jail

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 1,941,140	\$ 2,130,540	\$ 2,130,540	\$ 2,134,156	\$ 2,196,215
51080 Longevity	\$ 16,831	\$ 21,590	\$ 21,590	\$ 17,884	\$ 24,140
51090 Overtime	\$ 272,326	\$ 118,770	\$ 118,770	\$ 131,678	\$ 122,065
51140 Other Pay Day Travel	\$ 2,135	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 2,460	\$ 2,460	\$ 2,460	\$ 1,825	\$ 2,460
52010 Social Security	\$ 166,077	\$ 173,907	\$ 173,907	\$ 173,907	\$ 179,394
52020 Group Insurance	\$ 363,394	\$ 440,217	\$ 440,217	\$ 426,748	\$ 449,032
52030 Retirement	\$ 322,863	\$ 333,511	\$ 333,511	\$ 333,511	\$ 343,999
52040 Workers Comp Insurance	\$ 37,710	\$ 37,528	\$ 37,528	\$ 37,528	\$ 41,169
52060 Unemployment Insurance	\$ 1,784	\$ 4,559	\$ 4,559	\$ 4,559	\$ 4,683
	<u>\$ 3,126,720</u>	<u>\$ 3,263,082</u>	<u>\$ 3,263,082</u>	<u>\$ 3,261,796</u>	<u>\$ 3,363,157</u>

Operations

61010 Office Supplies	\$ 6,149	\$ 6,000	\$ 5,200	\$ 5,200	\$ 6,000
61030 Operating Supplies	\$ 16,387	\$ 23,604	\$ 23,604	\$ 23,604	\$ 23,604
61100 Minor Equipment	\$ 538	\$ 396	\$ 1,196	\$ 1,196	\$ 396
61210 Janitorial Supplies	\$ 34,644	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000
61230 Uniforms	\$ 5,006	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
61400 Inmate Clothing/Linens	\$ 4,167	\$ 6,200	\$ 6,600	\$ 6,600	\$ 6,200
61470 Inmate Supplies	\$ 129	\$ -	\$ -	\$ -	\$ -
62110 Fuel	\$ 25,742	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
62120 Lubricants, Oils, Etc	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
64140 Software Maintenance/Subscriptions	\$ -	\$ 4,578	\$ 4,578	\$ 4,578	\$ 4,578
67050 Pre EmploymentPhysicals/EmployeeTesting	\$ 2,770	\$ 1,789	\$ 1,789	\$ 1,789	\$ 1,789
68010 Purchased Services	\$ 29,779	\$ 28,035	\$ 28,035	\$ 28,035	\$ 28,035
68090 Jail Food Services Contract	\$ 397,274	\$ 421,646	\$ 421,646	\$ 421,646	\$ 442,646
68400 Legal/Public Notices	\$ -	\$ 211	\$ 211	\$ 211	\$ 211
68500 Towing Services	\$ 150	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ 29,387	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
71020 Conferences/Training	\$ 4,747	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
71030 Dues and Subscriptions	\$ 361	\$ 500	\$ 500	\$ 500	\$ 500
73150 Rentals	\$ 166	\$ 100	\$ 100	\$ 100	\$ 100
73160 Copies/CopierMaintenance Agreements	\$ 3,384	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
74140 Long Distance	\$ -	\$ 500	\$ -	\$ -	\$ 500
74150 Communication-Air Cards	\$ 912	\$ -	\$ 912	\$ 912	\$ -
74200 Electricity	\$ 122,976	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
74300 Gas Utility	\$ 28,895	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
75100 Repairs - Vehicles and Trucks	\$ 8,091	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
75200 Repairs - Equipment	\$ 12,145	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
75300 Repairs - Buildings	\$ 45,375	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 1,000	\$ 188	\$ 188	\$ 1,000
	<u>\$ 779,174</u>	<u>\$ 812,359</u>	<u>\$ 812,359</u>	<u>\$ 812,359</u>	<u>\$ 833,359</u>

Department Totals

	<u>\$ 3,905,894</u>	<u>\$ 4,075,441</u>	<u>\$ 4,075,441</u>	<u>\$ 4,074,155</u>	<u>\$ 4,196,516</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
50020-County Jail Inmate Medical Cost Center					
Salaries/Other Pay/Benefits					
51030 Deputies and Assistants	\$ 114,596	\$ 132,338	\$ 132,338	\$ 123,396	\$ 135,904
51070 Part-Time	\$ -	\$ 23,374	\$ 23,374	\$ -	\$ 24,301
51080 Longevity	\$ 1,360	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,700
51090 Overtime	\$ 23,851	\$ 4,364	\$ 4,364	\$ 26,378	\$ 4,911
52010 Social Security	\$ 10,609	\$ 12,363	\$ 12,363	\$ 12,363	\$ 12,761
52020 Group Insurance	\$ 20,111	\$ 21,474	\$ 21,474	\$ 21,472	\$ 21,904
52030 Retirement	\$ 20,192	\$ 23,707	\$ 23,707	\$ 23,707	\$ 24,472
52040 Workers Comp Insurance	\$ 2,437	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,986
52060 Unemployment Insurance	\$ 112	\$ 323	\$ 323	\$ 323	\$ 334
	<u>\$ 193,268</u>	<u>\$ 222,188</u>	<u>\$ 222,188</u>	<u>\$ 211,884</u>	<u>\$ 229,273</u>
Operations					
61010 Office Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
61030 Operating Supplies	\$ 728	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
61280 Medical Supplies	\$ 4,711	\$ 6,478	\$ 6,478	\$ 6,478	\$ 6,478
61450 Inmate Prescriptions	\$ 60,961	\$ 102,100	\$ 102,100	\$ 102,100	\$ 102,100
67020 Doctor Contract - Jail	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
68030 Purchased Services - Medical	\$ 2,733	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
	<u>\$ 171,133</u>	<u>\$ 221,178</u>	<u>\$ 221,178</u>	<u>\$ 221,178</u>	<u>\$ 221,178</u>
Department Totals	<u>\$ 364,401</u>	<u>\$ 443,366</u>	<u>\$ 443,366</u>	<u>\$ 433,062</u>	<u>\$ 450,451</u>
50110-Adult Probation Support- General Fund					
Operations					
61030 Operating Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
61100 Minor Equipment	\$ 16,910	\$ 2,650	\$ 1,979	\$ 1,979	\$ 2,650
64100 Computer Software	\$ -	\$ 245	\$ 245	\$ 245	\$ 245
64120 Computer Services	\$ 27,047	\$ 33,323	\$ 33,323	\$ 33,323	\$ 33,323
68010 Purchased Services	\$ -	\$ 180	\$ -	\$ -	\$ 180
69900 Project/Equipment Allocation	\$ -	\$ -	\$ 13,562	\$ 13,562	\$ -
73160 Copies/CopierMaintenance Agreements	\$ 2,006	\$ 3,228	\$ 3,228	\$ 3,228	\$ 3,228
74200 Electricity	\$ 9,448	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
74300 Gas Utility	\$ 1,670	\$ 1,152	\$ 1,152	\$ 1,152	\$ 1,152
74400 Water/Sewer/Garbage	\$ 2,613	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
75100 Repairs - Vehicles and Trucks	\$ 73	\$ 220	\$ 220	\$ 220	\$ 220
75200 Repairs - Equipment	\$ -	\$ 116	\$ 780	\$ 780	\$ 116
75300 Repairs - Buildings	\$ -	\$ 224	\$ 871	\$ 871	\$ 224
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 460	\$ -	\$ -	\$ 460
	<u>\$ 59,767</u>	<u>\$ 56,498</u>	<u>\$ 70,060</u>	<u>\$ 70,060</u>	<u>\$ 56,498</u>
Department Totals	<u>\$ 59,767</u>	<u>\$ 56,498</u>	<u>\$ 70,060</u>	<u>\$ 70,060</u>	<u>\$ 56,498</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
50120-Adult Probation -Community Services- General Fund					
Salaries/Other Pay/Benefits					
51030 Deputies and Assistants	\$ 44,183	\$ 49,579	\$ 49,579	\$ 49,579	\$ 51,031
51080 Longevity	\$ 2,040	\$ 2,210	\$ 2,210	\$ 2,210	\$ 2,380
52010 Social Security	\$ 2,997	\$ 3,962	\$ 3,962	\$ 3,962	\$ 4,086
52020 Group Insurance	\$ 10,056	\$ 10,737	\$ 10,737	\$ 10,736	\$ 10,952
52030 Retirement	\$ 6,694	\$ 7,597	\$ 7,597	\$ 7,597	\$ 7,835
52040 Workers Comp Insurance	\$ 807	\$ 870	\$ 870	\$ 870	\$ 956
52060 Unemployment Insurance	\$ 37	\$ 104	\$ 104	\$ 104	\$ 107
	<u>\$ 66,814</u>	<u>\$ 75,059</u>	<u>\$ 75,059</u>	<u>\$ 75,058</u>	<u>\$ 77,347</u>
Operations					
61030 Operating Supplies	\$ 294	\$ 435	\$ 99	\$ 99	\$ 435
61100 Minor Equipment	\$ 350	\$ 400	\$ -	\$ -	\$ 400
75200 Repairs - Equipment	\$ 140	\$ 15	\$ 751	\$ 751	\$ 15
	<u>\$ 784</u>	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 850</u>
Capital					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Totals	<u>\$ 67,598</u>	<u>\$ 75,909</u>	<u>\$ 75,909</u>	<u>\$ 75,908</u>	<u>\$ 78,197</u>
60010-Veterans Services					
Salaries/Other Pay/Benefits					
51070 Part-Time	\$ 26,832	\$ 30,386	\$ 30,386	\$ 29,631	\$ 31,454
52010 Social Security	\$ 2,053	\$ 2,325	\$ 2,325	\$ 2,325	\$ 2,406
52030 Retirement	\$ 3,886	\$ 4,458	\$ 4,458	\$ 4,458	\$ 4,614
52040 Workers Comp Insurance	\$ 44	\$ 91	\$ 91	\$ 91	\$ 50
52060 Unemployment Insurance	\$ 21	\$ 61	\$ 61	\$ 61	\$ 63
	<u>\$ 32,836</u>	<u>\$ 37,321</u>	<u>\$ 37,321</u>	<u>\$ 36,566</u>	<u>\$ 38,587</u>
Operations					
61010 Office Supplies	\$ 611	\$ 285	\$ 485	\$ 485	\$ 285
61100 Minor Equipment	\$ 2,673	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ -	\$ 450	\$ 475	\$ 475	\$ 450
71010 Travel and Lodging	\$ 504	\$ 800	\$ 595	\$ 595	\$ 800
73150 Rentals	\$ -	\$ 44	\$ 44	\$ 44	\$ 44
73160 Copies/CopierMaintenance Agreements	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
74140 Long Distance	\$ -	\$ 20	\$ -	\$ -	\$ 20
74150 Communication-Air Cards	\$ 446	\$ 480	\$ 480	\$ 480	\$ 480
	<u>\$ 4,234</u>	<u>\$ 2,579</u>	<u>\$ 2,579</u>	<u>\$ 2,579</u>	<u>\$ 2,579</u>
Department Totals	<u>\$ 37,070</u>	<u>\$ 39,900</u>	<u>\$ 39,900</u>	<u>\$ 39,145</u>	<u>\$ 41,166</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

60020-Social Services

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
61600 Foster Care Clothing	\$ 479	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
68010 Purchased Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71010 Travel and Lodging	\$ 444	\$ 300	\$ 300	\$ 300	\$ 300
73180 Foster Child Allowances	\$ 2,360	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
	<u>\$ 3,283</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>
Department Totals	<u>\$ 3,283</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

61020-Planning and Development

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	\$ 92,535	\$ 97,380	\$ 97,380	\$ 97,380	\$ 99,788
51030 Deputies and Assistants	\$ 324,521	\$ 413,012	\$ 413,012	\$ 379,383	\$ 424,492
51070 Part-Time	\$ 17,438	\$ 56,736	\$ 56,736	\$ 26,418	\$ 58,790
51080 Longevity	\$ 10,711	\$ 11,560	\$ 11,560	\$ 11,560	\$ 10,030
51090 Overtime	\$ 176	\$ -	\$ -	\$ -	\$ -
51140 Other Pay Day Travel	\$ 25	\$ -	\$ -	\$ -	\$ -
51150 Allowances	\$ 1,550	\$ 1,800	\$ 1,800	\$ 1,400	\$ 1,800
52010 Social Security	\$ 32,452	\$ 44,408	\$ 44,408	\$ 44,408	\$ 45,510
52020 Group Insurance	\$ 67,047	\$ 85,896	\$ 85,896	\$ 74,706	\$ 87,616
52030 Retirement	\$ 64,722	\$ 85,158	\$ 85,158	\$ 85,158	\$ 87,271
52040 Workers Comp Insurance	\$ 2,811	\$ 4,464	\$ 4,464	\$ 4,464	\$ 4,452
52060 Unemployment Insurance	\$ 358	\$ 1,162	\$ 1,162	\$ 1,162	\$ 1,191
	<u>\$ 614,346</u>	<u>\$ 801,576</u>	<u>\$ 801,576</u>	<u>\$ 726,039</u>	<u>\$ 820,940</u>

Operations

61010 Office Supplies	\$ 2,242	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,500
61030 Operating Supplies	\$ 1,145	\$ 1,600	\$ 1,507	\$ 1,507	\$ 1,600
61100 Minor Equipment	\$ 6,463	\$ -	\$ -	\$ -	\$ -
61230 Uniforms	\$ -	\$ 551	\$ 919	\$ 919	\$ 551
62010 Postage	\$ 2,073	\$ -	\$ -	\$ -	\$ -
62110 Fuel	\$ 9,716	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
64140 Software Maintenance/Subscriptions	\$ 8,170	\$ 12,139	\$ 12,139	\$ 12,139	\$ 15,139
67010 Engineering Services Contracts	\$ 186,792	\$ 120,000	\$ 150,000	\$ 150,000	\$ 120,000
68010 Purchased Services	\$ 18,900	\$ 18,890	\$ 18,890	\$ 18,890	\$ 19,790
68500 Towing Services	\$ -	\$ -	\$ 75	\$ 75	\$ -
68600 Other Services	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
69900 Project/Equipment Allocation	\$ 6,098	\$ -	\$ -	\$ -	\$ -
71010 Travel and Lodging	\$ 1,326	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
71020 Conferences/Training	\$ 1,105	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71030 Dues and Subscriptions	\$ 211	\$ 1,770	\$ 1,770	\$ 1,770	\$ 1,770
73160 Copies/CopierMaintenance Agreements	\$ 2,320	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
74140 Long Distance	\$ -	\$ 250	\$ -	\$ -	\$ 250
74150 Communication-Air Cards	\$ 2,247	\$ 1,368	\$ 1,368	\$ 1,368	\$ 1,368
75100 Repairs - Vehicles and Trucks	\$ 8,400	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
75200 Repairs - Equipment	\$ -	\$ 69	\$ 69	\$ 69	\$ 69
75400 Repairs and Maintenance - Office Equipment	\$ -	\$ 100	\$ -	\$ -	\$ 100
	<u>\$ 257,208</u>	<u>\$ 182,187</u>	<u>\$ 212,187</u>	<u>\$ 212,187</u>	<u>\$ 187,587</u>

Capital

87030 Vehicles and Trucks	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>

Department Totals

	<u>\$ 871,554</u>	<u>\$ 983,763</u>	<u>\$ 1,013,763</u>	<u>\$ 938,226</u>	<u>\$ 1,083,527</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

61050-Litter Control - General Fund

Operations

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
61030 Operating Supplies	\$ 253	\$ 1,476	\$ 1,076	\$ 1,076	\$ 1,476
61100 Minor Equipment	\$ 496	\$ -	\$ -	\$ -	\$ -
62110 Fuel	\$ 2,974	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
62120 Lubricants, Oils, Etc	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
68010 Purchased Services	\$ 6,498	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
72029 Trash Bash	\$ 2,541	\$ -	\$ -	\$ -	\$ -
75100 Repairs - Vehicles and Trucks	\$ 4,353	\$ 300	\$ 800	\$ 800	\$ 300
75200 Repairs - Equipment	\$ 225	\$ 1,000	\$ 900	\$ 900	\$ 1,000
	<u>\$ 17,340</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>
Department Totals	<u>\$ 17,340</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>	<u>\$ 14,476</u>

69940-Health and Human Services - Governmental/Services Contracts

Intergovernmental/Contracts

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>\$ 72,000</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 87,500</u>
Department Totals	<u>\$ 72,000</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 87,500</u>



Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

70010-Historical Commission

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51070 Part-Time	\$ 16,604	\$ 17,705	\$ 17,705	\$ 17,705	\$ 18,519
52010 Social Security	\$ 1,270	\$ 1,354	\$ 1,354	\$ 1,354	\$ 1,417
52030 Retirement	\$ 2,404	\$ 2,597	\$ 2,597	\$ 2,597	\$ 2,717
52040 Workers Comp Insurance	\$ 27	\$ 53	\$ 53	\$ 53	\$ 30
52060 Unemployment Insurance	\$ 13	\$ 35	\$ 35	\$ 35	\$ 37
	<u>\$ 20,318</u>	<u>\$ 21,744</u>	<u>\$ 21,744</u>	<u>\$ 21,744</u>	<u>\$ 22,720</u>

Operations

61010 Office Supplies	\$ 119	\$ 404	\$ 404	\$ 404	\$ 404
61030 Operating Supplies	\$ 35	\$ 370	\$ 370	\$ 370	\$ 370
62010 Postage	\$ 2	\$ -	\$ -	\$ -	\$ -
68010 Purchased Services	\$ 645	\$ 700	\$ 700	\$ 700	\$ 700
71010 Travel and Lodging	\$ -	\$ 350	\$ 350	\$ 350	\$ 350
71020 Conferences/Training	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
71030 Dues and Subscriptions	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
73150 Rentals	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
73160 Copies/CopierMaintenance Agreements	\$ 35	\$ 680	\$ 680	\$ 680	\$ 680
74140 Long Distance	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
74200 Electricity	\$ 2,831	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
	<u>\$ 3,667</u>	<u>\$ 5,580</u>	<u>\$ 5,580</u>	<u>\$ 5,580</u>	<u>\$ 5,580</u>

Department Totals

	<u>\$ 23,985</u>	<u>\$ 27,324</u>	<u>\$ 27,324</u>	<u>\$ 27,324</u>	<u>\$ 28,300</u>
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Walker County

General Fund

Adopted Budget Fiscal Year 2024-2025

Budget Detail

70020-Texas AgriLife Extension Service

Salaries/Other Pay/Benefits

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
51030 Deputies and Assistants	\$ 77,551	\$ 90,195	\$ 90,195	\$ 76,811	\$ 92,919
51070 Part-Time	\$ 30,471	\$ 35,623	\$ 35,623	\$ 34,307	\$ 37,255
51110 Salary Supplements	\$ 72,735	\$ 81,582	\$ 81,582	\$ 81,582	\$ 84,594
51140 Other Pay Day Travel	\$ 350	\$ -	\$ -	\$ -	\$ -
52010 Social Security	\$ 13,379	\$ 15,865	\$ 15,865	\$ 15,865	\$ 16,430
52020 Group Insurance	\$ 20,111	\$ 21,474	\$ 21,474	\$ 17,446	\$ 21,904
52030 Retirement	\$ 15,622	\$ 18,458	\$ 18,458	\$ 18,458	\$ 19,097
52040 Workers Comp Insurance	\$ 296	\$ 624	\$ 624	\$ 624	\$ 343
52060 Unemployment Insurance	\$ 86	\$ 415	\$ 415	\$ 415	\$ 429
	<u>\$ 230,601</u>	<u>\$ 264,236</u>	<u>\$ 264,236</u>	<u>\$ 245,508</u>	<u>\$ 272,971</u>

Operations

61010 Office Supplies	\$ 738	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
61030 Operating Supplies	\$ 1,579	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
61100 Minor Equipment	\$ 324	\$ -	\$ -	\$ -	\$ -
62010 Postage	\$ 5	\$ -	\$ -	\$ -	\$ -
64140 Software Maintenance/Subscriptions	\$ 1,143	\$ 1,578	\$ 1,578	\$ 1,578	\$ 2,328
69900 Project/Equipment Allocation	\$ 6,402	\$ 25,234	\$ 25,234	\$ 25,234	\$ 5,225
71010 Travel and Lodging	\$ 14,323	\$ 15,502	\$ 15,502	\$ 15,502	\$ 15,502
71020 Conferences/Training	\$ 1,650	\$ 900	\$ 900	\$ 900	\$ 900
71030 Dues and Subscriptions	\$ 760	\$ 900	\$ 900	\$ 900	\$ 900
73160 Copies/Copier Maintenance Agreements	\$ 745	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140 Long Distance	\$ -	\$ 280	\$ 260	\$ 260	\$ 280
74150 Communication-Air Cards	\$ 912	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260
74200 Electricity	\$ 10,136	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
74400 Water/Sewer/Garbage	\$ 1,873	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
75100 Repairs - Vehicles and Trucks	\$ 8	\$ -	\$ 20	\$ 20	\$ -
	<u>\$ 40,598</u>	<u>\$ 62,604</u>	<u>\$ 62,604</u>	<u>\$ 62,604</u>	<u>\$ 43,345</u>

Department Totals

<u>\$ 271,199</u>	<u>\$ 326,840</u>	<u>\$ 326,840</u>	<u>\$ 308,112</u>	<u>\$ 316,316</u>
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93000-Transfers Out /General Fund, Projects

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>

Department Totals

<u>\$ 9,473,005</u>	<u>\$ 644,741</u>	<u>\$ 659,741</u>	<u>\$ 659,741</u>	<u>\$ 644,741</u>
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Fund Total

<u>36,073,057.00</u>	<u>\$ 31,670,177</u>	<u>\$ 31,783,201</u>	<u>\$ 30,264,256</u>	<u>32,947,309</u>
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Walker County
Adopted Budget Fiscal Year 2024-2025
General Fund Projects

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	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 6,288,070	\$ 5,458,510	\$ 6,022,071	\$ 6,022,071	\$ 4,701,538
Revenues					
Intergovernmental Revenues	\$ 50,000				
Federal Funds	\$ 361,812			\$ 79,959	
Interest	\$ 263,475	\$ 150,000	\$ 150,000	\$ 307,000	\$ 270,000
Transfer from General Fund	\$ 1,565,335	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 2,240,622</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 386,959</u>	<u>\$ 270,000</u>
Total Available	\$ 8,528,692	\$ 5,608,510	\$ 6,172,071	\$ 6,409,030	\$ 4,971,538
<u>Expenditures</u>					
Operations	\$ 1,989,729	\$ 335,010	\$ 4,832,857	\$ 1,309,583	\$ 494,990
Capital	\$ 437,041	\$ -	\$ 1,201,183	\$ 397,909	\$ -
Transfer to Road and Bridge Fund	\$ 79,851	\$ -			
Total Expenditures	<u>\$ 2,506,621</u>	<u>\$ 335,010</u>	<u>\$ 6,034,040</u>	<u>\$ 1,707,492</u>	<u>\$ 494,990</u>
<u>Available</u>	<u>\$ 6,022,071</u>	<u>\$ 5,273,500</u>	<u>\$ 138,031</u>	<u>\$ 4,701,538</u>	<u>\$ 4,476,548</u>



Walker County
Adopted Budget Fiscal Year 2024-2025
General Projects Fund

	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	\$ -	\$ -		\$ -
<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	\$ -	\$ 386,959	\$ -	\$ 270,000
<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/Allocations	\$	2,506,621	\$	6,034,040	\$	1,707,492	\$	4,476,548	\$	494,990
<u>Available for Projects</u>							\$	4,476,548	\$	494,990



Walker County

General Projects Fund

Budget by Category

Adopted 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	\$ 564,468	\$ 335,010	\$ 3,286,086	\$ 368,716	\$ 494,990
29990-Financial Projects					
Projects	\$ 1,819	\$ 0	\$ 328,456	\$ 1,200	\$ 0
Department Total	\$ 1,819	\$ 0	\$ 328,456	\$ 1,200	\$ 0
39990-Judicial Projects					
Projects	\$ 4,717	\$ 0	\$ 2,995	\$ 2,995	\$ 0
Department Total	\$ 4,717	\$ 0	\$ 2,995	\$ 2,995	\$ 0
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	\$ 1,086,851	\$ 0	\$ 1,840,204	\$ 998,953	\$ 0
59990-Corrections and Rehabilitation Projects					
Projects	\$ 65,898	\$ 0	\$ 71,500	\$ 0	\$ 0
Capital	\$ 59,944	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 125,842	\$ 0	\$ 71,500	\$ 0	\$ 0
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	\$ 602,340	\$ 0	\$ 504,799	\$ 335,628	\$ 0
79990-Education and Culture Projects					
Intergovernmental/Contracts	\$ 40,733	\$ 0	\$ 0	\$ 0	\$ 0
Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 40,733	\$ 0	\$ 0	\$ 0	\$ 0
93000-Transfers Out /General Fund, Projects					
Transfers to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
93010-Transfers Out from Road and Bridge Fund					
Transfers to Other Funds	\$ 79,851	\$ 0	\$ 0	\$ 0	\$ 0
Department Total	\$ 79,851	\$ 0	\$ 0	\$ 0	\$ 0
Fund Total	\$ 2,506,621	\$ 335,010	\$ 6,034,040	\$ 1,707,492	\$ 494,990



Walker County
Adopted 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
Adopted 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 retire with 20 years of continuous service are eligible for a retiree health benefit. Employees hired after October 1, 2013 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
 Adopted 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>



Walker County
 Healthy County Initiative Fund
 Adopted Budget Fiscal Year 2024-2025

Budget Detail

15110-Healthy County Initiative

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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Operations					
73170 Healthy County Initiative	\$ 3,349	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 3,349</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Department Totals	<u><u>\$ 3,349</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>



Walker County

Adopted Budget Fiscal Year 2024-2025

Debt Service Fund

The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has one debt issue outstanding, a certificate of obligation issued in 2012 for construction of a County Jail. Of the \$20,000,000 debt issue, \$9,460,000 is outstanding as of the beginning of the fiscal year. A payment of \$1,055,000 will be made during this budget year leaving a balance of \$8,405,000 at fiscal year-end. Commissioner Court approved advertising for our refunding of this debt in April, 2022. The pricing received for the refunding issue was not favorable to the County and the refunding was not approved by Commissioners Court. At that time, the rating assigned by Moody's for the refunding issue was Aa3. The County currently has no plans for a debt issue.

Article III, Section 52 of the Texas Constitution, limits the amount of debt that a county can issue to an amount not to exceed one-fourth of the assessed valuation of the real property

Assessed value	\$ 7,396,185,717
Add back: exempt real property	4,641,480,001
Total assessed value	\$ 12,037,665,718
Total Assessed Value of Real Property	9,867,406,275
Debt limit (25% of total assessed real property value)	\$ 2,466,851,568
Debt applicable to limit:	
General obligation debt	\$ 9,460,000
Total net debt applicable to limit	\$ 9,460,000
Legal debt margin	\$ 2,457,391,568

Debt Service Fund Adopted Budget 2024-2025

	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



*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

\$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	-

\$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%

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

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

Yield Statistics

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

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Pricing Summary

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

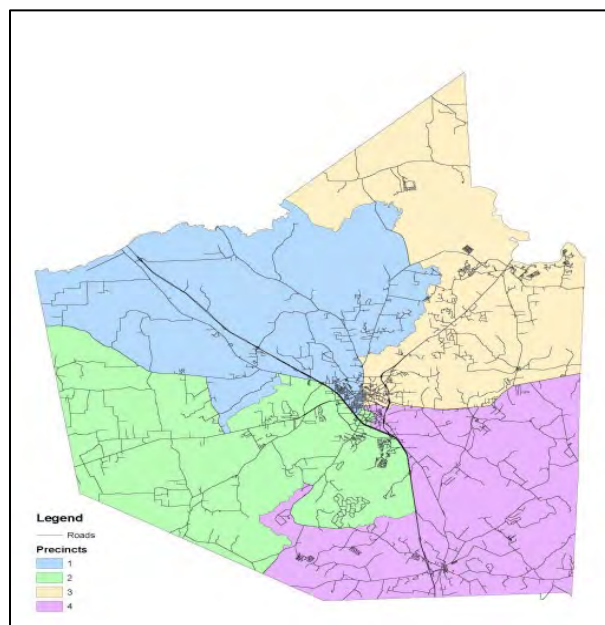
c - Priced to the 8/1/2022 par call

Bid Information

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

Crews & Associates, Inc.
Capital Markets Group

WALKER COUNTY



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. 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.

The percentage of the total tax rate allocated to the Road and Bridge Fund is 16.71%. The percentage of costs in the Road and Bridge Fund that is funded by the tax rate remains in the 67% range; 67% in FY 23/24 and 67.5% in FY 24/25. In the last several years the county has received several large grants for road improvement totaling over \$4,000,000 from the General Land Office. Close-out of the grants is expected in FY 2024. The County is currently in the final stages in the grant application process for a \$6,000,000 grant expected to be approved in fiscal year 2025. An annual yearly transfer of \$600,000 from the General Fund for road projects continues to be budgeted in FY 24/25. Several Road Projects repair projects totaling approximately \$6,000,000 are underway due to storm damages that is being funded by FEMA. All monies budgeted in the Road and Bridge that is not spent in a budget year remains committed for road improvement and is accounted for in the financial statements as committed fund balance in the Road and Bridge Fund.

**Walker County
Adopted Budget for the Fiscal Year 2025
Allocation by Precinct**

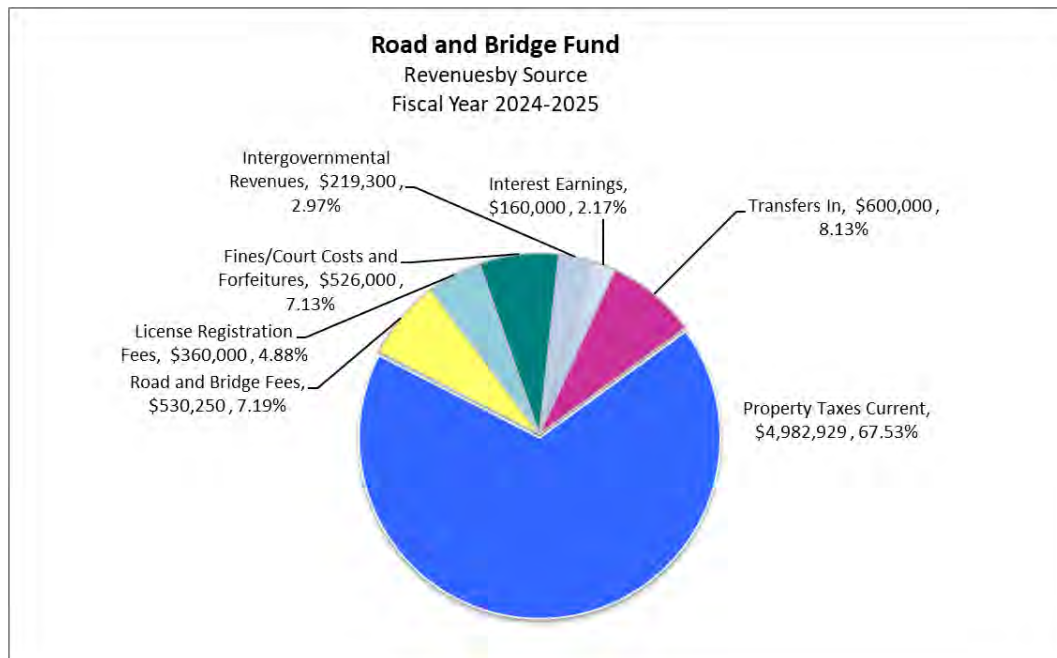
		Allocation by Precinct						
		General	Weighted Station Operations	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
Road Miles Per Precinct		-		116.16	172.96	147.12	143.82	580.06
		-		20.03%	29.82%	25.36%	24.79%	100.00%
Previous Year Allocation at current mileage %	\$ 6,606,479	\$ 70,000	\$ 59,700	\$ 1,297,008	\$ 1,931,220	\$ 1,642,699	\$ 1,605,852	\$ 6,606,479
Previous Year Transfer from General Fund	\$ 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 25	\$ 200,000	\$ -	\$ -	\$ 40,051	\$ 59,635	\$ 50,726	\$ 49,588	\$ 200,000
Increased Allocation -Salary and Benefits	\$ 105,232	\$ -	\$ 1,104	26,032	26,032	26,032	26,032	\$ 105,232
Available 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



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

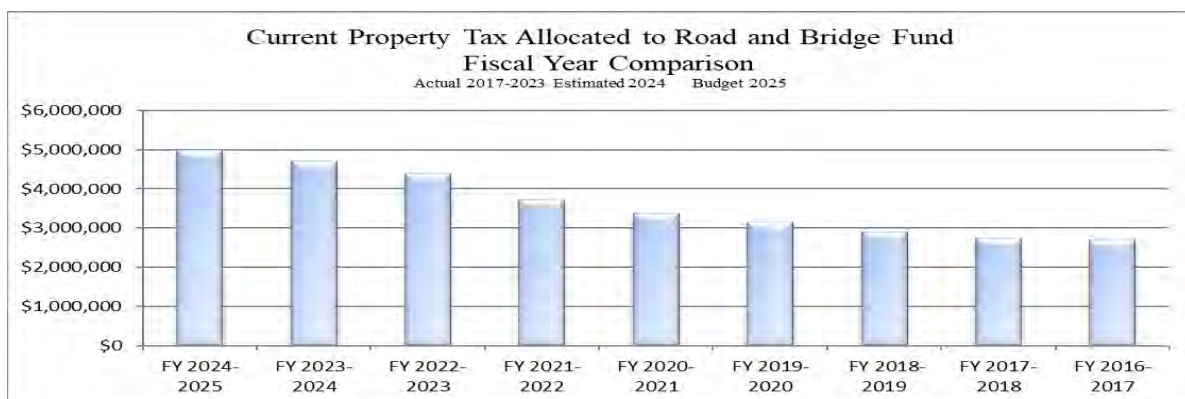
	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 4,061,871	\$ 71,000	4,142,062	4,142,062	\$ 148,677
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 4,394,109	\$ 4,782,929	\$ 4,782,929	\$ 4,700,554	\$ 4,982,929
Federal Funds/Disaster	\$ 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
Available	\$ 4,142,062	\$ -	\$ 99,220	\$ 148,677	\$ -
% of Budget Available	56.22%	0.00%	0.87%	1.31%	0.00%

Walker County Adopted Budget Fiscal Year 2024-2025



Property Taxes

The Road and Bridge Fund has four primary revenue sources, with Ad Valorem Taxes being the primary source of revenue. Revenues from the Ad Valorem property taxes, the largest revenue source for the Road and Bridge Fund accounts for 67.53% of the Road and Bridge Fund revenues.



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

Charges for Service

Charges for Service, Licenses Registration and Road and Bridge Fees, the second largest revenue grouping, accounts for 12.07% of revenues of the Road and Bridge Fund.

Fines

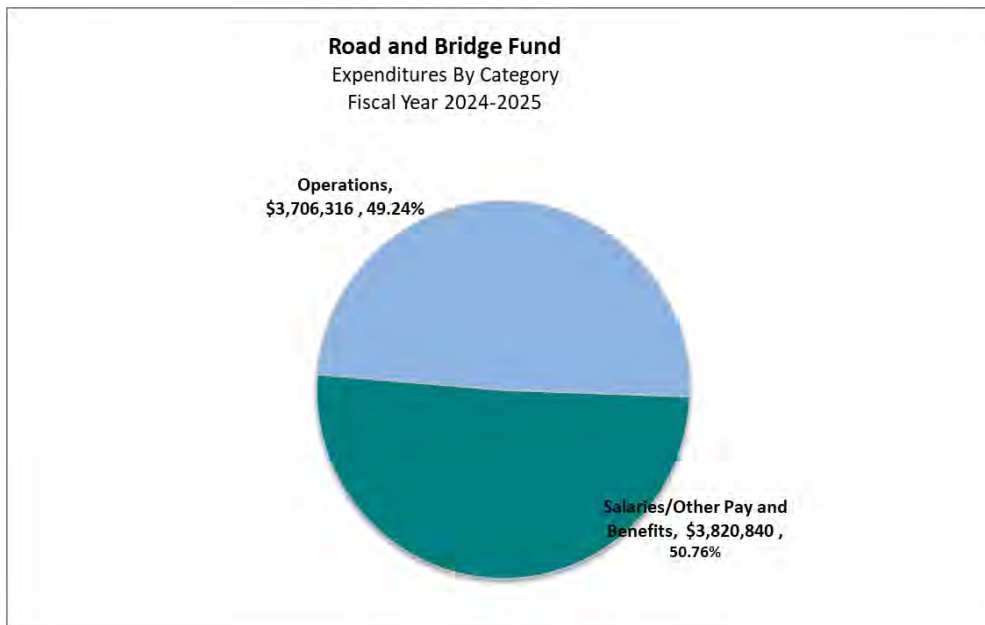
Fines continue their downward trend as a percentage of total revenues and account for approximately 7.13% of the Road and Bridge Fund revenues. This is a highly volatile revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund.

Transfer from General Fund. A transfer from the General Fund of \$600,000 is made each year for special road projects.

Interest Earnings. Interest earning show an increase due to changes in the earning rates.

Expenditures

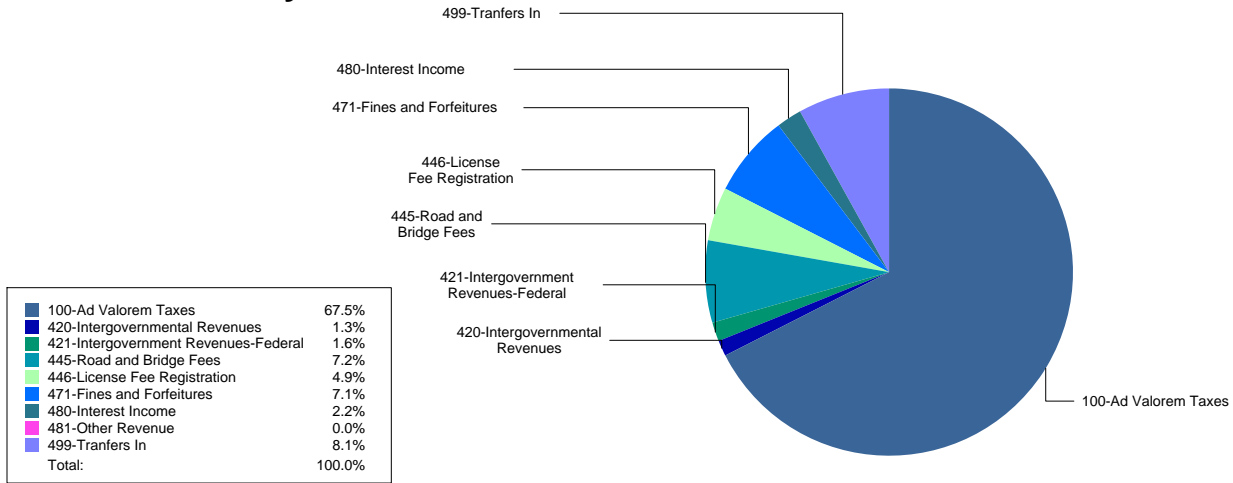
Budgeted expenditures for FY 2025 increased by \$320,677 a 4.45% increase. The Salaries/Other Pay/Benefits category increased, the result of a county-wide pay increases, the cost of maintaining the same level of benefits for employees and internal transfers from the operations category to the salaries and benefits category.





Walker County
Adopted Budget Fiscal Year 2024-2025
220-Road and Bridge Fund

Revenues by Source



Revenues By Source

220-Road and Bridge Fund

Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
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Ad Valorem Taxes

40110 Current Ad Valorem Taxes	\$ 4,394,109	\$ 4,782,929	\$ 4,782,929	4,700,554	\$ 4,982,929
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Intergovernmental Revenues

42010 State Funds	\$ 102,109	\$ 99,300	\$ 99,300	100,127	\$ 99,300
42229 Grant Revenue-Other	\$ 4,550	\$ -	\$ -	0	\$ -
42350 HGAC Grants - State Funds	\$ 9,068	\$ -	\$ 32,000	32,000	\$ -
	<u>\$ 115,727</u>	<u>\$ 99,300</u>	<u>\$ 131,300</u>	<u>\$ 132,127</u>	<u>\$ 99,300</u>

Intergovernment Revenues-Federal

42620 Federal Funds	\$ 304,265	\$ -	\$ 134,750	134,750	\$ -
42630 US Forest Service	\$ 115,852	\$ 120,000	\$ 120,000	123,255	\$ 120,000
42710 Disaster Relief Funds	\$ 131,386	\$ -	\$ -	0	\$ -
	<u>\$ 551,503</u>	<u>\$ 120,000</u>	<u>\$ 254,750</u>	<u>\$ 258,005</u>	<u>\$ 120,000</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>

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
47606 License and Weight Fines	\$ 145,421	\$ 150,000	\$ 150,000	155,000	\$ 150,000

Revenues By Source**220-Road and Bridge Fund**

Fines and Forfeitures

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
		<u>\$ 545,272</u>	<u>\$ 526,000</u>	<u>\$ 526,000</u>	<u>\$ 561,000</u>	<u>\$ 526,000</u>

Interest Income

48010	Interest	\$ 201,564	\$ 117,000	\$ 117,000	240,000	\$ 160,000
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Other Revenue

48110	Other Revenue	\$ 36,497	\$ -	\$ 8,919	8,919	\$ -
48200	Insurance Refunds/Credits	\$ -	\$ -	\$ 11,864	11,864	\$ -
48300	Proceeds from Auction/Sale	\$ 3,900	\$ -	\$ -	0	\$ -
		<u>\$ 40,397</u>	<u>\$ -</u>	<u>\$ 20,783</u>	<u>\$ 20,783</u>	<u>\$ -</u>

Tranfers In

49901	Transfer from General Fund	\$ 600,000	\$ 600,000	\$ 600,000	600,000	\$ 600,000
49930	Transfers from Other Funds	\$ 79,851	\$ -	\$ -	0	\$ -
		<u>\$ 679,851</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>

Fund 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

Budget by Category

Adopted 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



Walker County

Road and Bridge Fund

Adopted 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

Adopted Budget Fiscal Year 2024-2025

Road and Bridge Fund

Expenditures By Object

Operations

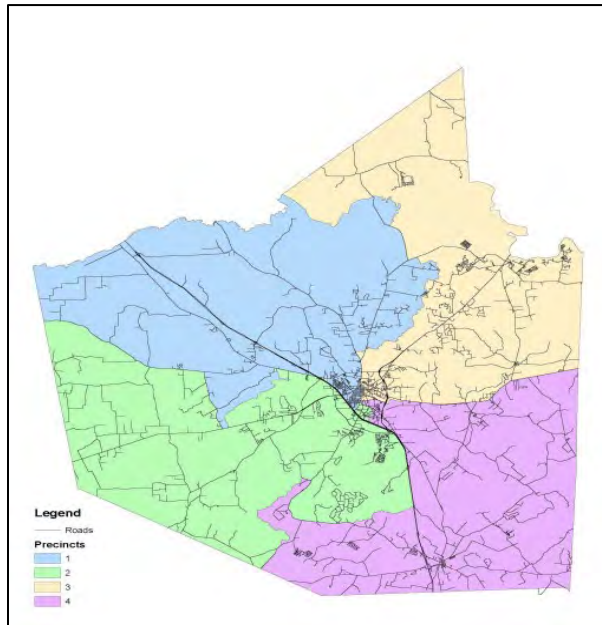
	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
73150-Rentals	\$ 45,505	\$ 25,779	\$ 35,779	\$ 35,779	\$ 25,779
73160-Copies/CopierMaintenance	\$ 303	\$ 700	\$ 700	\$ 700	\$ 700
Agreements					
74100-Communication	\$ -	\$ 3,879	\$ 3,879	\$ 3,879	\$ 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
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

Road and Bridge Fund – Departmental Budgets

WALKER COUNTY



The five major departments included in the Road and Bridge Fund are Road and Bridge General and a departmental budget for each of the four precincts. The Commissioner of each precinct is the head of the department and is responsible for his own budget and the four Commissioners collaborate on the management and oversight of the budget for Road and Bridge General. The Commissioner of a County Precinct is an elected official who serves as manager of all the roads, road easements, and rights of way within their precinct and also sits on the Commissioners Court, the governing body of Walker County. County commissioners have a broad range of duties. From their positions on the county's policymaking body to their responsibility for maintaining county roads and bridges, county commissioners are very visible representatives in

county government.

Road and Bridge General –This is a cost center for shared costs of the four precincts. Several large pieces of equipment are for shared use by the precincts and costs such as a recycling, litter control, or programs such as a trash bash or a specialty grant may be budgeted in this cost center.

Road and Bridge Precincts 1 - 4 Departmental Budgets

Purpose

The Commissioner of the County Precinct is an elected official who serves a dual role, one as manager of all roads in the precinct and, is one of five that serve on the commissioner court, the governing body of a county government.

Description of Services

The county commissioner's court serves as the governing body in each of Texas' 254 counties. This administrative body was established by the Texas Constitution of 1876 and is comprised of a county judge and at least four, but not more than eight commissioners. The major duties of the commissioner's court involves overseeing the budgetary and policy making functions of county government. In addition, in many counties, commissioners have extensive responsibilities related to the building and maintenance of county roads.

Walker County is divided into four precincts with one commissioner being directly elected by the voters of each precinct to a four-year term. The four commissioners plus the County Judge make up the commissioners court. Commissioners are elected on staggered terms with two precincts voting for the office of commissioner in each general election. Precincts two and four of every county elect commissioners the same year the Texas gubernatorial election takes place, while precincts one and three elect their commissioners in presidential election years. To be eligible to run for a county commissioner seat, an individual must be a qualified voter, a resident of that precinct and have never been convicted of a felony. Commissioners are required to earn sixteen classroom hours of continuing education credits annually from an accredited public institution of higher education.

As the commissioner's court meets to fulfill its budgetary and administrative responsibilities, each commissioner, along with the county judge, participates in all the decisions and work of the court, including the creation and adoption of county budget, which is often a major undertaking. During the budget process, commissioners approve the employment level of the county and consider the levels of funding necessary for the county offices to carry out their duties and responsibilities. In addition to approving the county budget, commissioner's courts has other financial responsibilities. The court sets the county's property tax rate and has the authority to grant tax abatements for economic development and authorize contracts in the name of the county

Beyond their budget duties, commissioners have the responsibility of providing oversight of the county's infrastructure. They are responsible for overseeing the construction, maintenance and improvement of county roads and bridges, establishing long-range thoroughfare, and acquiring property for rights-of-way or other uses determined to be in the public's best interest. Commissioners also serve as the road and bridge administrator in their precinct. Other responsibilities include reviewing and approving subdivision platting and wastewater treatment for rural areas. In Walker County, the commissioners are also responsible for providing ambulance services to the entire county by overseeing the operation of the Walker County Emergency Medical Services Department.

Additional personnel and operating responsibilities fall under the job duties of a county commissioner. Some of these duties include financial and law enforcement/jail needs planning, establishing commissioners and justice of the peace precinct boundaries, and setting employment and benefit policies for the county. Commissioners court may also call, conduct and certify elections, including bond elections, and appoint non-elected department heads and standing committees.

Finally, as a member of the commissioner's court, a county commissioner may be called upon to fill vacancies in elective and appointive positions in the county and supervise and control the county courthouse, county buildings and other county facilities.

Accomplishments FY 2024
Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations
✓Managed transportation needs by maintaining roads in the best possible conditions within the available funds
Managing assets, resources, and technology to support a consistent level of service
✓Completed projects funded in the CDBG Disaster Recovery Program Infrastructure Projects Non-Research & Development Harvey Round 1 Funding –Total Walker County grant amount of \$4,445,805 (split between the four road and bridge precincts)- All projects completed
✓Offset rapidly rising maintenance, operating and road materials cost, continue to look for cost-share programs, grants available, and external funding
✓Machinery purchased for road repairs
✓As Court Commissioner, managed American Rescue Fund allocation
Planning for current and future growth and development in a responsible manner
✓Continued application process and plan for road and drainage projects to be funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide eligibility amount of \$6,175,023 (split between the four road and bridge precincts) Funding expected in FY 2025
✓ Several departments implemented a new work order system and enhanced statistical data
Delivering continual improvement of internal and external operations and communications in the providing of services
✓Community cleanup, litter control and trash programs in Precincts 3 and 4
✓Enhanced communication and in the formal process of completing forms to identify the road projects to be considered by the US Forest Service for maintenance agreement of their roads

✓Completed clean-up of debris and performed emergency repairs to county infrastructure damaged by floods due to heavy rainfall and hurricane Beryl.

Initiatives for FY 2025
Providing for consistent, efficient, and effective service at a level that is satisfactory to the community and meets all statutory obligations
•Manage transportation needs by maintaining roads in the best possible conditions within the available funds
Managing assets, resources, and technology to support a consistent level of service
•Help offset rapidly rising maintenance, operating and road materials cost, look for cost-share programs, grants, and external funding
•Plan for additional paving of roads as funds become available
Planning for current and future growth and development in a responsible manner
•Finalize application and begin improvements funded with Texas General Land Office (GLO) Community Development Block Grant – Mitigation Method of Distribution (CDBG-MIT MOD) Program – Total Walker County wide allocated amount of \$6,175,023 (split between the four road and bridge precincts)
Delivering continual improvement of internal and external operations and communications in the providing of services
•Continue community cleanup, litter control and trash programs in Precincts 3 and 4
•US Forest Service Roads program continues for roads that are either county roads on federal land, Forest Service roads used by constituents, and/or co-operatively maintained roads with the Forest Service; Commissioner Pct. 4 on Resource Advisory Committee for the Davy Crockett-Sam Houston RAC.
•Traffic Improvements in Precinct 4 to initiative continues for improving traffic flow especially during peak school times; In negotiations with City of Huntsville, H-GAC, and TPC in joining MPO taking into account the urbanized area of Walker County.
•Road and Bridge Precinct 4 projects include working with TXDOT to install red lights in New Waverly, stripe passing lane on FM 2296 north of Winters Bayou Bridge, remove Passing Lane on FM 1375W in front of Dana Drive and Bridge replacement on Four Notch Rd over Boswell Creek – TXDOT; Completion of turn lane at FM 1375 @ SH 75 and near completion of turn lane at SH 150 and SH 75 by TXDOT. Pct. 4 Commissioner requested a speed study in southern Walker County to reduce speed limits in urbanized area, requested traffic signals in New Waverly, and removing passing lanes in front of new subdivisions. Monitoring the progress of widening SH 75 from south county line to Southwood Dr. in Huntsville.
•Make permanent repairs to roads and drainage systems damaged by floods and Hurricane Beryl

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Commissioner (Precinct 1)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	6	6	6	6
Total	8	8	8	8	8

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Commissioner (Precinct 2)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	6	7	7	8	8
Office Administrator	1	1	1	1	1
Total	9	10	10	11	11

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Commissioner (Precinct 3)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	5	5	5	8	8
Operator 4	2	2	2	0	0
Operator 3	1	1	1	0	0
Office Administrator	1	1	1	1	1
Total	11	11	11	11	11

Authorized Full Time Equivalents					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
County Commissioner (Precinct 4)	1	1	1	1	1
Foreman	1	1	1	1	1
Operator 5	3	3	3	8	8
Operator 4	0	2	2	0	0
Operator 3	4	3	3	0	0
Office Administrator	1	1	1	1	1
Total	10	11	11	11	11

Authorized Full Time Equivalents					
Weigh Station Operations					
Positions By Classification					
Classification	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Clerk 1	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5



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

Budget Detail

82200-Road and Bridge General

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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Operations

61030	Operating Supplies	\$ 6,333	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
61100	Minor Equipment	\$ -	\$ 270	\$ 2,270	\$ 2,270	\$ 270
62120	Lubricants, Oils, Etc	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
63220	Road Materials-Paving	\$ 3,052	\$ -	\$ -	\$ -	\$ -
63250	Culverts and Signs	\$ 296	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130
67040	Professional Services	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68010	Purchased Services	\$ 1,440	\$ -	\$ 400	\$ 400	\$ -
68500	Towing Services	\$ 1,840	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
70010	Insurance and Bonds	\$ 5,962	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
71030	Dues and Subscriptions	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
72029	Trash Bash	\$ 4,550	\$ -	\$ -	\$ -	\$ -
72030	Grant Expenditures	\$ 9,068	\$ -	\$ 32,000	\$ 32,000	\$ -
73150	Rentals	\$ -	\$ 2,000	\$ 12,000	\$ 12,000	\$ 2,000
74200	Electricity	\$ 4,896	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100	Repairs - Vehicles and Trucks	\$ 16,518	\$ 8,500	\$ 28,500	\$ 28,500	\$ 8,500
75200	Repairs - Equipment	\$ 29,344	\$ 33,000	\$ 53,000	\$ 53,000	\$ 33,000
75999	Contingency Operations	\$ -	\$ -	\$ 70,961	\$ 70,961	\$ -
		<u>\$ 83,299</u>	<u>\$ 70,000</u>	<u>\$ 225,361</u>	<u>\$ 225,361</u>	<u>\$ 70,000</u>

Capital

85010	Machinery and Equipment	\$ 88,258	\$ -	\$ -	\$ -	\$ -
		<u>\$ 88,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals

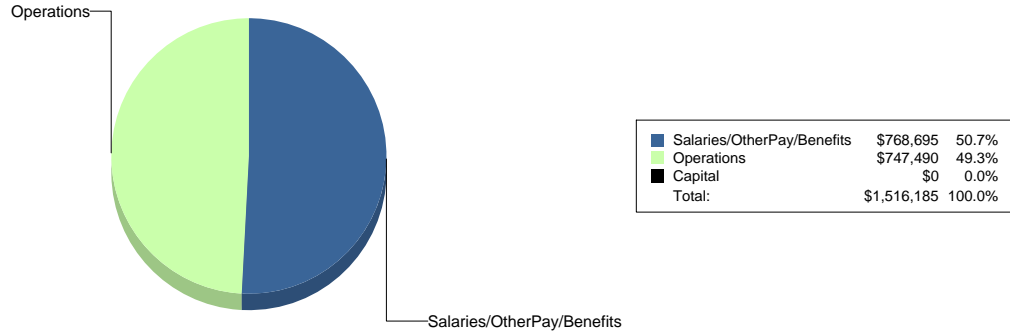
		<u>\$ 171,557</u>	<u>\$ 70,000</u>	<u>\$ 225,361</u>	<u>\$ 225,361</u>	<u>\$ 70,000</u>
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Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82210-Road and Bridge Precinct 1



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 92,865	\$ 97,380	\$ 97,380	\$ 97,380	\$ 99,788
51030	Deputies and Assistants	\$ 367,748	\$ 402,288	\$ 402,288	\$ 402,288	\$ 413,556
51080	Longevity	\$ 20,571	\$ 21,760	\$ 21,760	\$ 21,760	\$ 22,780
51090	Overtime	\$ 14,004	\$ 8,421	\$ 8,421	\$ 8,421	\$ 9,049
51150	Allowances	\$ 3,920	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
52010	Social Security	\$ 37,208	\$ 40,827	\$ 40,827	\$ 40,827	\$ 42,000
52020	Group Insurance	\$ 80,445	\$ 85,896	\$ 85,896	\$ 85,896	\$ 87,616
52030	Retirement	\$ 72,269	\$ 78,292	\$ 78,292	\$ 78,292	\$ 80,539
52040	Workers Comp Insurance	\$ 7,582	\$ 10,003	\$ 10,003	\$ 10,003	\$ 8,638
52060	Unemployment Insurance	\$ 322	\$ 865	\$ 865	\$ 865	\$ 889
		<u>\$ 696,934</u>	<u>\$ 749,572</u>	<u>\$ 749,572</u>	<u>\$ 749,572</u>	<u>\$ 768,695</u>

Operations

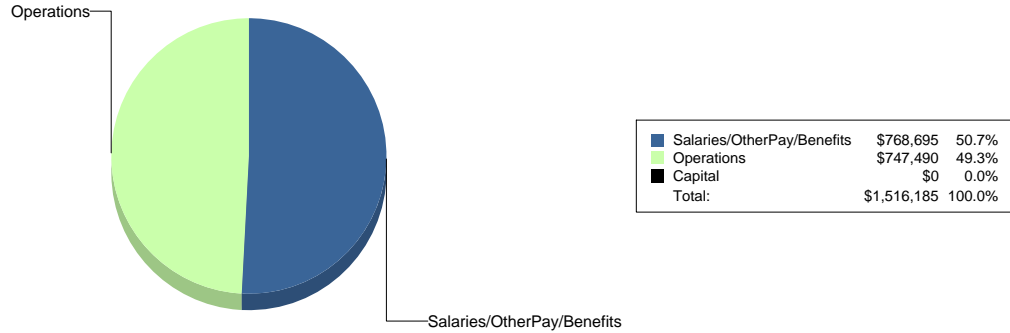
61010	Office Supplies	\$ 466	\$ 522	\$ 522	\$ 522	\$ 522
61030	Operating Supplies	\$ 7,740	\$ 11,793	\$ 11,793	\$ 11,793	\$ 11,793
61100	Minor Equipment	\$ 520	\$ 415	\$ 415	\$ 415	\$ 415
61230	Uniforms	\$ 1,895	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
62110	Fuel	\$ 52,237	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
62120	Lubricants, Oils, Etc	\$ 5,977	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
63210	Road Materials	\$ 223,274	\$ 238,273	\$ 238,273	\$ 238,273	\$ 238,273
63220	Road Materials-Paving	\$ 146,190	\$ 64,114	\$ 64,114	\$ 64,114	\$ 87,902
63230	Roads-Special Allocation	\$ -	\$ 150,000	\$ 45,360	\$ 45,360	\$ 150,000
63240	Contract Hauling	\$ 76,245	\$ 4,850	\$ 34,850	\$ 34,850	\$ 4,850
63250	Culverts and Signs	\$ 8,063	\$ 13,758	\$ 13,758	\$ 13,758	\$ 13,758
63260	Fencing-Labor and Materials	\$ 7,935	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421
63299	RB Fund -Specials Projects	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -
64100	Computer Software	\$ 4,750	\$ 950	\$ 950	\$ 950	\$ 950
64140	Software Maintenance/Subscriptions	\$ 450	\$ -	\$ -	\$ -	\$ -



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

Budget Detail

82210-Road and Bridge Precinct 1



Operations

68010	Purchased Services	\$ 3,600	\$ 4,945	\$ 4,945	\$ 4,945	\$ 4,945
68500	Towing Services	\$ 450	\$ 4,890	\$ 4,890	\$ 4,890	\$ 4,890
70010	Insurance and Bonds	\$ 9,125	\$ 7,928	\$ 7,928	\$ 7,928	\$ 7,928
70020	Insurance Deductibles	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71010	Travel and Lodging	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
71020	Conferences/Training	\$ 500	\$ 600	\$ 600	\$ 600	\$ 600
71030	Dues and Subscriptions	\$ 2,140	\$ 163	\$ 2,163	\$ 2,163	\$ 163
73150	Rentals	\$ 2,890	\$ 12,820	\$ 12,820	\$ 12,820	\$ 12,820
74100	Communication	\$ -	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,275
74140	Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150	Communication-Air Cards	\$ 266	\$ 400	\$ 400	\$ 400	\$ 400
74200	Electricity	\$ 3,677	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338
74300	Gas Utility	\$ 1,283	\$ 617	\$ 1,157	\$ 1,157	\$ 617
74400	Water/Sewer/Garbage	\$ 2,920	\$ 1,500	\$ 3,600	\$ 3,600	\$ 1,500
75100	Repairs - Vehicles and Trucks	\$ 20,817	\$ 12,000	\$ 42,000	\$ 42,000	\$ 12,000
75200	Repairs - Equipment	\$ 27,751	\$ 22,672	\$ 62,672	\$ 62,672	\$ 22,672
75300	Repairs - Buildings	\$ -	\$ 925	\$ 925	\$ 925	\$ 925
75999	Contingency Operations	\$ -	\$ 61,134	\$ 400,246	\$ 400,246	\$ 72,508
		<u>\$ 611,161</u>	<u>\$ 712,328</u>	<u>\$ 1,851,440</u>	<u>\$ 1,851,440</u>	<u>\$ 747,490</u>

Capital

85010	Machinery and Equipment	\$ 5,976	\$ -	\$ -	\$ -	\$ -
		<u>\$ 5,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Totals

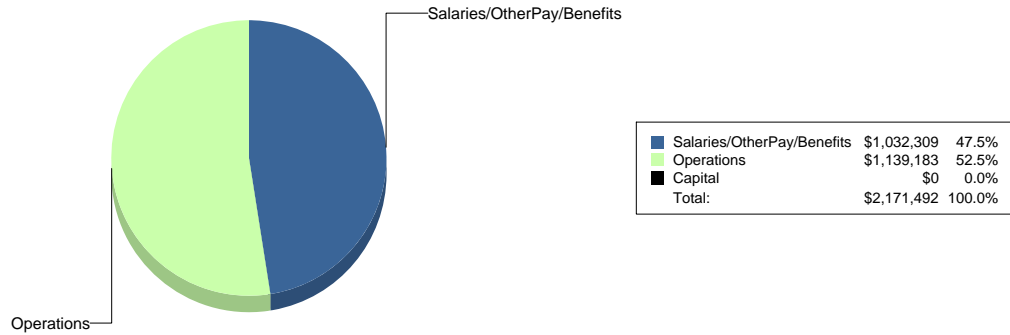
		<u>\$ 1,314,071</u>	<u>\$ 1,461,900</u>	<u>\$ 2,601,012</u>	<u>\$ 2,601,012</u>	<u>\$ 1,516,185</u>
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Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82220-Road and Bridge Precinct 2



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 92,865	\$ 97,380	\$ 97,380	\$ 97,380	\$ 99,788
51030	Deputies and Assistants	\$ 453,445	\$ 560,898	\$ 560,898	\$ 560,898	\$ 576,719
51080	Longevity	\$ 17,851	\$ 19,210	\$ 19,210	\$ 19,210	\$ 17,340
51090	Overtime	\$ 27,474	\$ 35,096	\$ 35,096	\$ 35,096	\$ 36,258
51140	Other Pay Day Travel	\$ 75	\$ -	\$ -	\$ -	\$ -
51150	Allowances	\$ 7,180	\$ 5,160	\$ 5,160	\$ 5,160	\$ 5,160
52010	Social Security	\$ 43,852	\$ 54,907	\$ 54,907	\$ 54,907	\$ 56,250
52020	Group Insurance	\$ 95,474	\$ 118,107	\$ 118,107	\$ 118,107	\$ 120,472
52030	Retirement	\$ 86,687	\$ 105,293	\$ 105,293	\$ 105,293	\$ 107,862
52040	Workers Comp Insurance	\$ 8,348	\$ 13,076	\$ 13,076	\$ 13,076	\$ 11,193
52060	Unemployment Insurance	\$ 403	\$ 1,235	\$ 1,235	\$ 1,235	\$ 1,267
		<u>\$ 833,654</u>	<u>\$ 1,010,362</u>	<u>\$ 1,010,362</u>	<u>\$ 1,010,362</u>	<u>\$ 1,032,309</u>

Operations

61010	Office Supplies	\$ 1,976	\$ 2,500	\$ 2,928	\$ 2,928	\$ 2,500
61030	Operating Supplies	\$ 12,469	\$ 14,354	\$ 14,354	\$ 14,354	\$ 14,354
61100	Minor Equipment	\$ 4,637	\$ 8,839	\$ 8,839	\$ 8,839	\$ 8,839
61210	Janitorial Supplies	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
61230	Uniforms	\$ 2,680	\$ 5,092	\$ 5,092	\$ 5,092	\$ 5,092
62110	Fuel	\$ 68,308	\$ 78,151	\$ 78,151	\$ 78,151	\$ 78,151
62120	Lubricants, Oils, Etc	\$ 8,605	\$ 10,000	\$ 12,500	\$ 12,500	\$ 10,000
63210	Road Materials	\$ -	\$ 417,035	\$ 417,035	\$ 417,035	\$ 417,035
63220	Road Materials-Paving	\$ 58,889	\$ 65,531	\$ 65,531	\$ 65,531	\$ 145,544
63230	Roads-Special Allocation	\$ 787,544	\$ 150,000	\$ 783,105	\$ 783,105	\$ 150,000
63240	Contract Hauling	\$ 7,937	\$ 15,000	\$ 33,000	\$ 33,000	\$ 15,000
63250	Culverts and Signs	\$ 61,033	\$ 15,094	\$ 74,094	\$ 74,094	\$ 15,094
63260	Fencing-Labor and Materials	\$ -	\$ 14,119	\$ 22,719	\$ 22,719	\$ 14,119
64140	Software Maintenance/Subscriptions	\$ 6,308	\$ 6,000	\$ 15,520	\$ 15,520	\$ 6,000

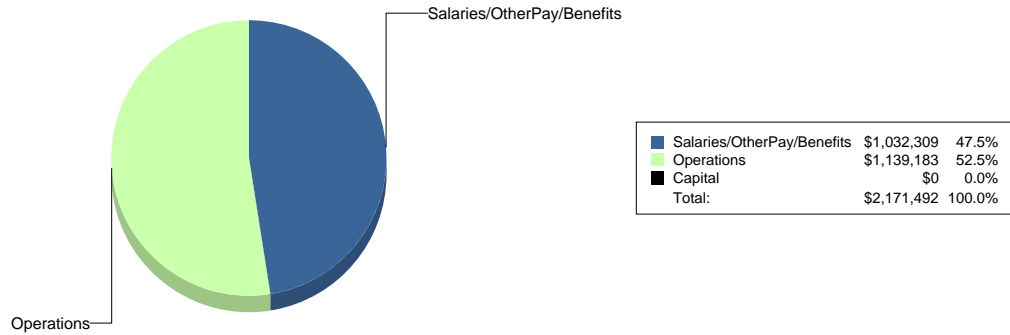


Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82220-Road and Bridge Precinct 2

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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Operations

67050	Pre EmploymentPhysicals/Employee Testing	\$ -	\$ -	\$ 180	\$ 180	\$ -
68010	Purchased Services	\$ 9,945	\$ 13,814	\$ 13,814	\$ 13,814	\$ 13,814
68500	Towing Services	\$ 12,415	\$ 3,000	\$ 10,000	\$ 10,000	\$ 3,000
70010	Insurance and Bonds	\$ 10,495	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
71010	Travel and Lodging	\$ 219	\$ 700	\$ 700	\$ 700	\$ 700
71020	Conferences/Training	\$ 500	\$ 700	\$ 700	\$ 700	\$ 700
71030	Dues and Subscriptions	\$ -	\$ 132	\$ 132	\$ 132	\$ 132
73150	Rentals	\$ 8,383	\$ 5,159	\$ 5,159	\$ 5,159	\$ 5,159
73160	Copies/CopierMaintenance Agreements	\$ 303	\$ 700	\$ 700	\$ 700	\$ 700
74100	Communication	\$ -	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304
74110	Data Circuits/Internet	\$ -	\$ 3,128	\$ 3,128	\$ 3,128	\$ 3,128
74140	Long Distance	\$ -	\$ 112	\$ 112	\$ 112	\$ 112
74150	Communication-Air Cards	\$ 743	\$ 360	\$ 730	\$ 730	\$ 360
74200	Electricity	\$ 3,488	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74400	Water/Sewer/Garbage	\$ 2,021	\$ 1,943	\$ 1,943	\$ 1,943	\$ 1,943
75100	Repairs - Vehicles and Trucks	\$ 42,838	\$ 29,516	\$ 47,916	\$ 47,916	\$ 29,516
75200	Repairs - Equipment	\$ 51,338	\$ 31,320	\$ 67,285	\$ 67,285	\$ 31,320
75300	Repairs - Buildings	\$ 325	\$ 245	\$ 245	\$ 245	\$ 245
75999	Contingency Operations	\$ -	\$ 147,016	\$ 267,889	\$ 267,889	\$ 153,597
		<u>\$ 1,163,399</u>	<u>\$ 1,052,589</u>	<u>\$ 1,966,530</u>	<u>\$ 1,966,530</u>	<u>\$ 1,139,183</u>

Capital

85010	Machinery and Equipment	\$ -	\$ -	\$ 180,068	\$ 180,068	\$ -
87030	Vehicles and Trucks	\$ 28,500	\$ -	\$ -	\$ -	\$ -
		<u>\$ 28,500</u>	<u>\$ -</u>	<u>\$ 180,068</u>	<u>\$ 180,068</u>	<u>\$ -</u>

Department Totals

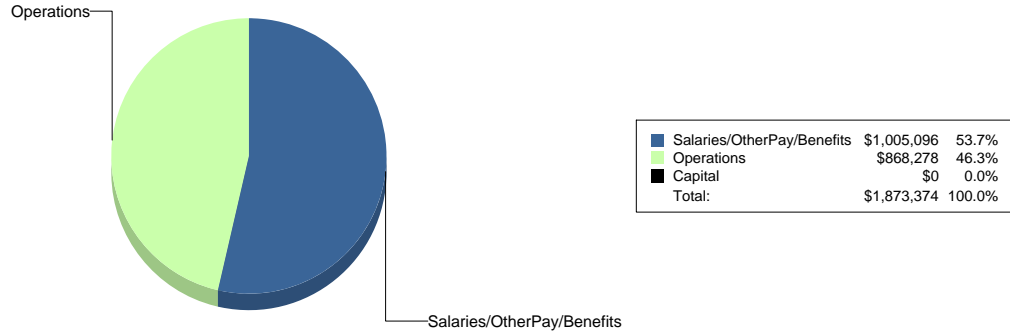
<u>\$ 2,025,553</u>	<u>\$ 2,062,951</u>	<u>\$ 3,156,960</u>	<u>\$ 3,156,960</u>	<u>\$ 2,171,492</u>
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Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82230-Road and Bridge Precinct 3



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 92,865	\$ 97,380	\$ 97,380	\$ 97,380	\$ 99,788
51030	Deputies and Assistants	\$ 476,000	\$ 559,573	\$ 559,573	\$ 559,573	\$ 575,827
51080	Longevity	\$ 7,311	\$ 10,030	\$ 10,030	\$ 10,030	\$ 10,370
51090	Overtime	\$ 6,708	\$ 21,538	\$ 21,538	\$ 21,538	\$ 22,429
51150	Allowances	\$ 8,220	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920
52010	Social Security	\$ 43,876	\$ 53,049	\$ 53,049	\$ 53,049	\$ 54,572
52020	Group Insurance	\$ 102,675	\$ 118,107	\$ 118,107	\$ 118,107	\$ 120,472
52030	Retirement	\$ 85,594	\$ 101,729	\$ 101,729	\$ 101,729	\$ 104,645
52040	Workers Comp Insurance	\$ 8,395	\$ 12,610	\$ 12,610	\$ 12,610	\$ 10,848
52060	Unemployment Insurance	\$ 398	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,225
		<u>\$ 832,042</u>	<u>\$ 980,125</u>	<u>\$ 980,125</u>	<u>\$ 980,125</u>	<u>\$ 1,005,096</u>

Operations

61010	Office Supplies	\$ 1,051	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
61030	Operating Supplies	\$ 24,478	\$ 15,058	\$ 31,058	\$ 31,058	\$ 15,058
61100	Minor Equipment	\$ 4,280	\$ 1,800	\$ 13,800	\$ 13,800	\$ 1,800
61230	Uniforms	\$ 10,512	\$ 3,200	\$ 8,200	\$ 8,200	\$ 3,200
61390	Oil Recycling Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
62110	Fuel	\$ 71,003	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
62120	Lubricants, Oils, Etc	\$ 7,549	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
63210	Road Materials	\$ 149,031	\$ 275,005	\$ 275,005	\$ 275,005	\$ 275,005
63220	Road Materials-Paving	\$ 58,163	\$ 96,044	\$ 78,244	\$ 78,244	\$ 149,320
63230	Roads-Special Allocation	\$ 424,072	\$ 150,000	\$ 350,000	\$ 350,000	\$ 150,000
63240	Contract Hauling	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
63250	Culverts and Signs	\$ 31,436	\$ 25,000	\$ 65,000	\$ 65,000	\$ 25,000
63260	Fencing-Labor and Materials	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
64140	Software Maintenance/Subscriptions	\$ 6,669	\$ -	\$ 16,300	\$ 16,300	\$ -
67050	Pre Employment Physicals/Employee Testing	\$ 180	\$ -	\$ 270	\$ 270	\$ -

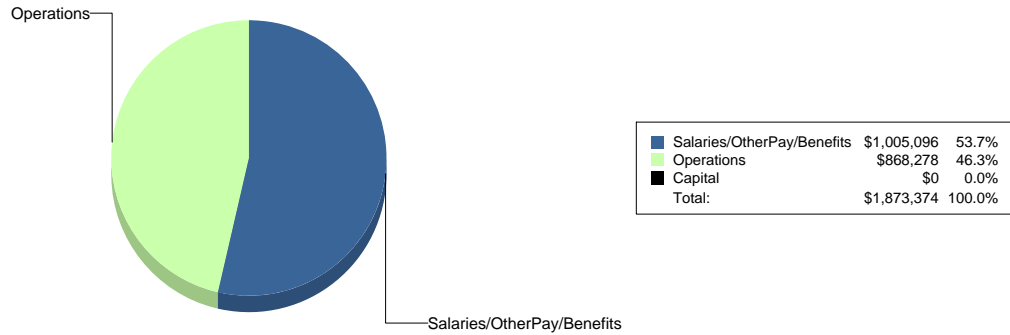


Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82230-Road and Bridge Precinct 3

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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Operations

68010	Purchased Services	\$ 48,741	\$ 20,500	\$ 40,500	\$ 40,500	\$ 20,500
68500	Towing Services	\$ 4,738	\$ 3,000	\$ 6,000	\$ 6,000	\$ 3,000
70010	Insurance and Bonds	\$ 10,711	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800
70020	Insurance Deductibles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
71010	Travel and Lodging	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
73150	Rentals	\$ 7,381	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74140	Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150	Communication-Air Cards	\$ 242	\$ -	\$ 240	\$ 240	\$ -
74200	Electricity	\$ 3,693	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
74300	Gas Utility	\$ 1,731	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
74400	Water/Sewer/Garbage	\$ 2,133	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75100	Repairs - Vehicles and Trucks	\$ 104,859	\$ 24,200	\$ 90,132	\$ 90,132	\$ 24,200
75200	Repairs - Equipment	\$ 82,611	\$ 30,000	\$ 130,000	\$ 130,000	\$ 30,000
75300	Repairs - Buildings	\$ 108	\$ 300	\$ 2,102	\$ 2,102	\$ 300
75999	Contingency Operations	\$ -	\$ 54,180	\$ 248,851	\$ 248,851	\$ 59,870
		<u>\$ 1,055,872</u>	<u>\$ 809,312</u>	<u>\$ 1,466,727</u>	<u>\$ 1,466,727</u>	<u>\$ 868,278</u>

Capital

82010	Buildings	\$ 12,223	\$ -	\$ -	\$ -	\$ -
85010	Machinery and Equipment	\$ 117,220	\$ -	\$ 39,000	\$ 39,000	\$ -
87030	Vehicles and Trucks	\$ 38,518	\$ -	\$ 49,000	\$ 49,000	\$ -
		<u>\$ 167,961</u>	<u>\$ -</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ -</u>

Department Totals

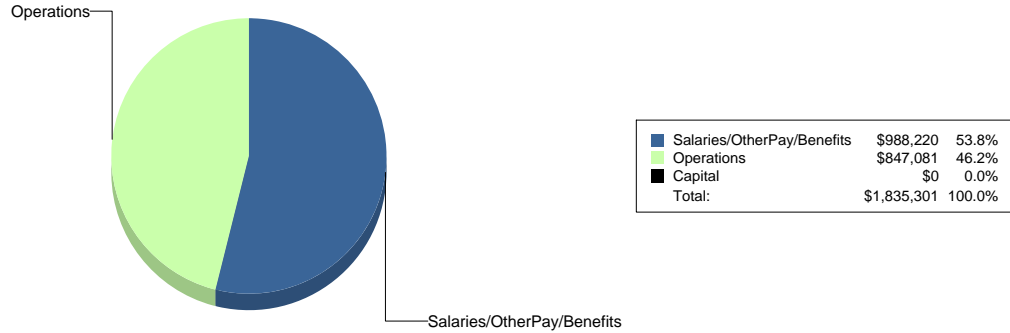
<u>\$ 2,055,875</u>	<u>\$ 1,789,437</u>	<u>\$ 2,534,852</u>	<u>\$ 2,534,852</u>	<u>\$ 1,873,374</u>
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Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82240-Road and Bridge Precinct 4



Salaries/Other Pay/Benefits

51010	Head of Department	\$ 92,865	\$ 97,380	\$ 97,380	\$ 97,380	\$ 99,788
51030	Deputies and Assistants	\$ 451,235	\$ 559,591	\$ 559,591	\$ 559,591	\$ 575,386
51070	Part-Time	\$ 36,072	\$ -	\$ -	\$ -	\$ -
51080	Longevity	\$ 13,441	\$ 11,730	\$ 11,730	\$ 11,730	\$ 12,580
51090	Overtime	\$ 11,805	\$ 6,199	\$ 6,199	\$ 6,199	\$ 6,783
51150	Allowances	\$ 4,760	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280
52010	Social Security	\$ 45,938	\$ 52,033	\$ 52,033	\$ 52,033	\$ 53,538
52020	Group Insurance	\$ 95,502	\$ 118,107	\$ 118,107	\$ 118,107	\$ 120,472
52030	Retirement	\$ 88,358	\$ 99,781	\$ 99,781	\$ 99,781	\$ 102,664
52040	Workers Comp Insurance	\$ 8,097	\$ 12,247	\$ 12,247	\$ 12,247	\$ 10,537
52060	Unemployment Insurance	\$ 399	\$ 1,158	\$ 1,158	\$ 1,158	\$ 1,192
		<u>\$ 848,472</u>	<u>\$ 963,506</u>	<u>\$ 963,506</u>	<u>\$ 963,506</u>	<u>\$ 988,220</u>

Operations

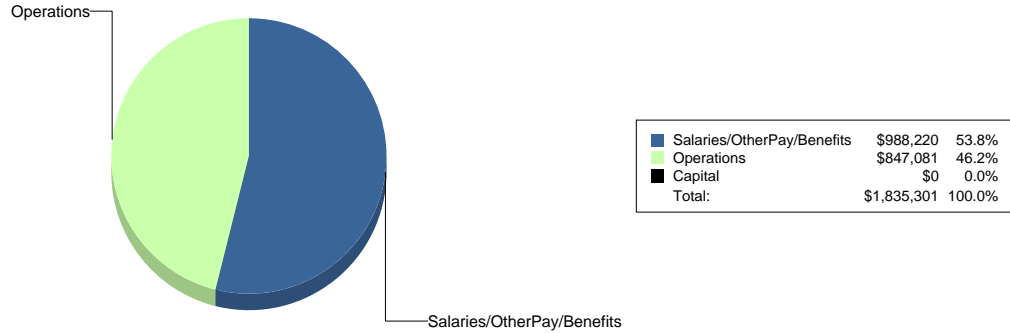
61010	Office Supplies	\$ 589	\$ 500	\$ 500	\$ 500	\$ 500
61030	Operating Supplies	\$ 9,637	\$ 22,174	\$ 22,149	\$ 22,149	\$ 22,174
61100	Minor Equipment	\$ 4,103	\$ 8,171	\$ 8,171	\$ 8,171	\$ 8,171
61230	Uniforms	\$ 11,076	\$ 4,984	\$ 9,929	\$ 9,929	\$ 4,984
62010	Postage	\$ 25	\$ -	\$ 25	\$ 25	\$ -
62110	Fuel	\$ 71,717	\$ 95,455	\$ 95,455	\$ 95,455	\$ 95,455
62120	Lubricants, Oils, Etc	\$ 2,103	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
63210	Road Materials	\$ 239,965	\$ 167,149	\$ 436,969	\$ 436,969	\$ 167,149
63220	Road Materials-Paving	\$ -	\$ 76,357	\$ 426,357	\$ 426,357	\$ 117,902
63230	Roads-Special Allocation	\$ 124,251	\$ 150,000	\$ 100,000	\$ 100,000	\$ 150,000
63240	Contract Hauling	\$ -	\$ 416	\$ 416	\$ 416	\$ 416
63250	Culverts and Signs	\$ 15,043	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300
63260	Fencing-Labor and Materials	\$ 7,000	\$ 29,275	\$ 29,275	\$ 29,275	\$ 29,275
64100	Computer Software	\$ -	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700



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

Budget Detail

82240-Road and Bridge Precinct 4



Operations

64140	Software Maintenance/Subscriptions	\$ 350	\$ -	\$ 288	\$ 288	\$ -
67040	Professional Services	\$ -	\$ 4,500	\$ 46,714	\$ 46,714	\$ 4,500
67050	Pre Employment Physicals/Employee Testing	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
68010	Purchased Services	\$ 51,795	\$ 7,340	\$ 18,749	\$ 18,749	\$ 7,340
68500	Towing Services	\$ 1,358	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
70010	Insurance and Bonds	\$ 14,373	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250
71010	Travel and Lodging	\$ 1,952	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
71020	Conferences/Training	\$ 4,320	\$ 800	\$ 800	\$ 800	\$ 800
73150	Rentals	\$ 26,851	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
74100	Communication	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
74110	Data Circuits/Internet	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
74120	Communication-Pagers and Radios	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
74130	Communication - Cell/Mobile Phones	\$ 857	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
74140	Long Distance	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
74150	Communication-Air Cards	\$ 456	\$ 460	\$ 460	\$ 460	\$ 460
74200	Electricity	\$ 3,382	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
74300	Gas Utility	\$ 1,816	\$ 1,510	\$ 1,510	\$ 1,510	\$ 1,510
74400	Water/Sewer/Garbage	\$ 3,152	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
75100	Repairs - Vehicles and Trucks	\$ 80,558	\$ 37,673	\$ 77,673	\$ 77,673	\$ 37,673
75200	Repairs - Equipment	\$ 91,759	\$ 73,298	\$ 93,298	\$ 93,298	\$ 73,298
75300	Repairs - Buildings	\$ 66	\$ 2,500	\$ 2,700	\$ 2,700	\$ 2,500
75999	Contingency Operations	\$ -	\$ 51,248	\$ 142,598	\$ 142,598	\$ 57,799
		<u>\$ 768,554</u>	<u>\$ 798,985</u>	<u>\$ 1,579,211</u>	<u>\$ 1,579,211</u>	<u>\$ 847,081</u>

Capital

85010	Machinery and Equipment	\$ 160,413	\$ -	\$ 7,400	\$ 7,400	\$ -
87030	Vehicles and Trucks	\$ -	\$ -	\$ 35,950	\$ 35,950	\$ -

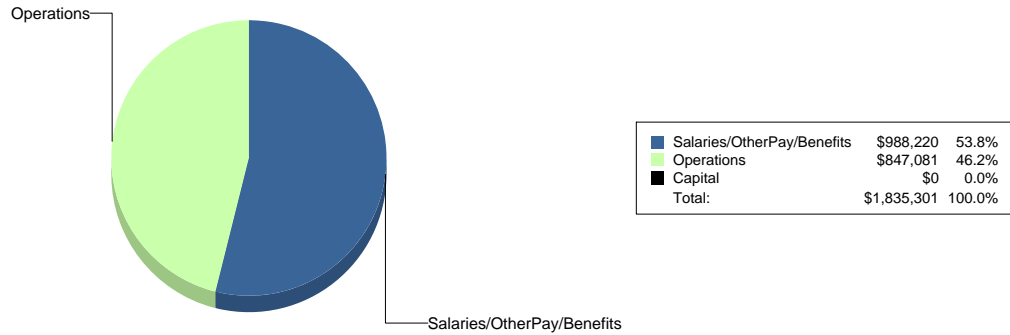


Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

82240-Road and Bridge Precinct 4

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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	<u>\$ 160,413</u>	<u>\$ -</u>	<u>\$ 43,350</u>	<u>\$ 43,350</u>	<u>\$ -</u>
Department Totals	<u><u>\$ 1,777,439</u></u>	<u><u>\$ 1,762,491</u></u>	<u><u>\$ 2,586,067</u></u>	<u><u>\$ 2,586,067</u></u>	<u><u>\$ 1,835,301</u></u>

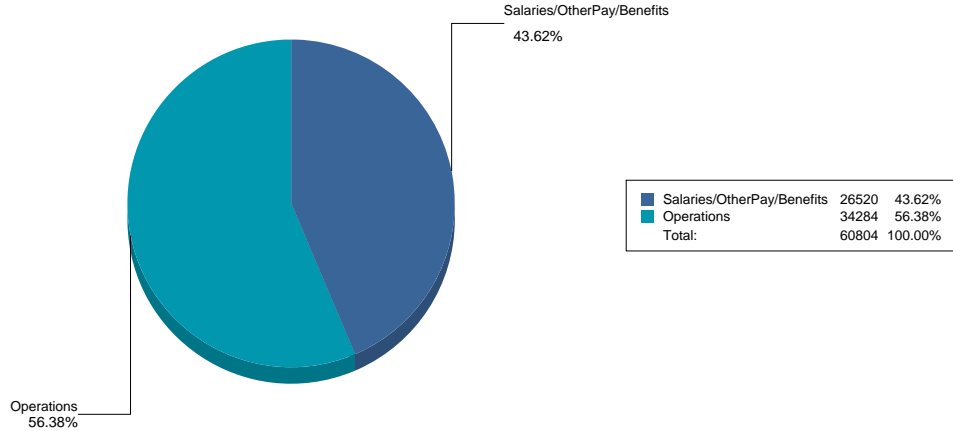


Walker County
Road and Bridge Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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88010-Road and Bridge Weigh Station Operations



Salaries/Other Pay/Benefits

51070	Part-Time	\$ 18,587	\$ 20,464	\$ 20,464	\$ 20,464	\$ 21,333
52010	Social Security	\$ 1,422	\$ 1,565	\$ 1,565	\$ 1,565	\$ 1,632
52030	Retirement	\$ 2,692	\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,130
52040	Workers Comp Insurance	\$ 31	\$ 344	\$ 344	\$ 344	\$ 382
52060	Unemployment Insurance	\$ 15	\$ 41	\$ 41	\$ 41	\$ 43
		<u>\$ 22,747</u>	<u>\$ 25,416</u>	<u>\$ 25,416</u>	<u>\$ 25,416</u>	<u>\$ 26,520</u>

Operations

75500	Repairs and Maintenance - Weigh Station	\$ -	\$ 34,284	\$ 34,284	\$ 34,284	\$ 34,284
75999	Contingency Operations	\$ -	\$ -	\$ 145,524	\$ 145,524	\$ -
		<u>\$ -</u>	<u>\$ 34,284</u>	<u>\$ 179,808</u>	<u>\$ 179,808</u>	<u>\$ 34,284</u>

Department Totals

<u>\$ 22,747</u>	<u>\$ 59,700</u>	<u>\$ 205,224</u>	<u>\$ 205,224</u>	<u>\$ 60,804</u>
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Walker County
 Road and Bridge Fund
 Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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88900-Road and Bridge Revenues Weigh Station Projects

■ Operations	\$0	0.0%
Total:	\$0	100.0%

Operations

63299 RB Fund -Specials Projects

\$	-	\$	-	\$	56,378	\$	56,378	\$	-
\$	-	\$	-	\$	56,378	\$	56,378	\$	-
\$	-	\$	-	\$	56,378	\$	56,378	\$	-

Department Totals



Budget Detail

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

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
\$ 7,367,242	\$ 7,206,479	\$ 11,365,854	\$ 11,365,854	\$ 7,527,156

Emergency Medical Services (EMS) Fund



The Emergency Medical Services Fund is a Governmental Fund and is a Major fund for financial reporting. This fund is used to account for the costs of providing ambulance service in Walker County. An EMS Chief reports directly to the Commissioner Court. The area served is approximately 802 square miles. The system is designed to balance the competing demands of population-based call volume and geographic coverage. This requires a mixed deployment that places ambulances in centralized, as well as, outlying areas.



Walker County

Adopted Budget Fiscal Year 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

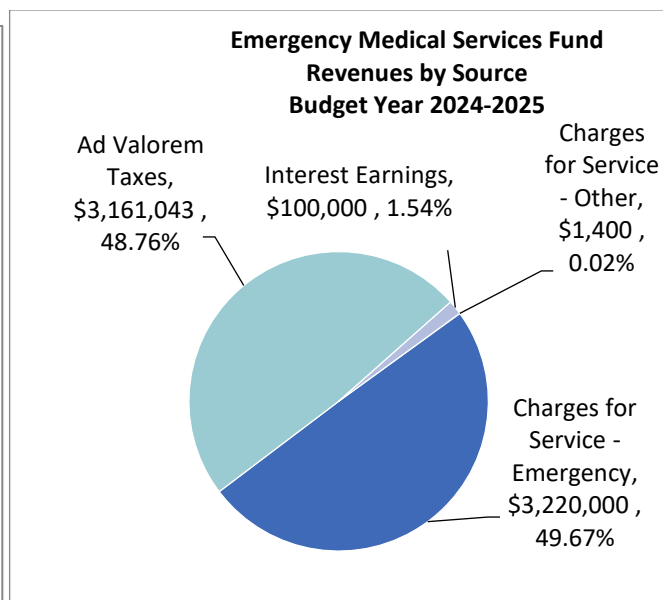
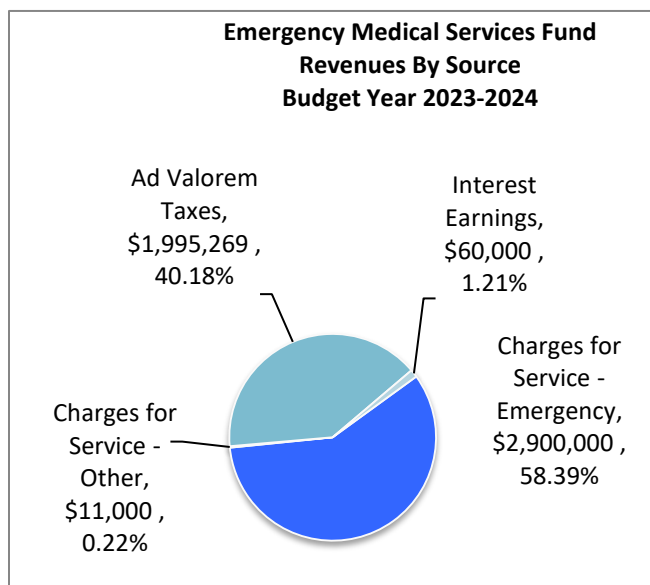
Numerous capital and equipment purchases, operational improvements, staffing additions and scheduling changes, and funds for additional training opportunities have been funded over the last several years. In the current budget, an additional 6-person crew has been added, staffing changes funded that allow for the hiring of an additional paramedic and a pay increase approved for paramedics to aid in retaining and recruiting employees. The County continues to move forward with the project with the ESD in the Riverside service area. The operating budget was increased as well as vehicles and equipment included in the budget.

Budget - Summary of Changes in Expenditure Allocations From Last Year

	Emergency Medical Services (EMS) Fund
Last Year Budget	\$ 5,949,349
Reduction for One-time Last Year	\$ (526,752)
On-Going Allocation net change this	\$ 1,207,694
One-Time Allocations this year	\$ 624,573
Total Expenditures Budget	<u>\$ 7,254,864</u>

Budget - Summary of Changes in Fund Balance

	Emergency Medical Services (EMS) Fund
Beginning Fund Balance 10/01/2024	\$ 3,793,235
Revenues	6,482,443
Expenditures	7,254,864
Debt	-
Transfers In	-
Transfers Out	-
Ending Fund Balance 09/30/2025	<u>\$ 3,020,814</u>

Revenues

The two primary sources of revenues in the Emergency Medical Services Fund is Charges and Services and Ad Valorem taxes. Historically, rather than a direct allocation of the Ad Valorem taxes to the EMS Fund, the ad valorem taxes were deposited in to the General Fund and a transfer was made to the EMS Fund. Beginning with the 2023-2024 budget, ad valorem taxes are directly deposited to the fund. With the federal funds available thru the American Rescue Plan, intergovernmental revenues were also a source of funding in previous years. The American Rescue Funds were used for replacement ambulances, updated and additional equipment, and communication and technology upgrades.

Charges for Service

Charges for Emergency Medical Services, the largest revenue grouping, accounts for 49.67% of the fund revenues in Fy 2024-2025 as compared to 58.39% of budgeted revenues in the prior budget year for the Emergency Medical Services Fund.

Ad Valorem Tax Revenues. Ad Valorem tax revenue accounts for 48.76% of total revenues as compared to 40.18% of the budgeted revenues in the prior year. An additional crew was funded in the FY 2025 budget along with operational increases. Increases in pay were budgeted to retain and recruit paramedics that exceeded the salary increase to other county employees. These salary increases were funded by a tax increase. Two cents of the 2.5 cent tax rate increase are dedicated to this fund. The percentage of the total tax rate of the County that goes to the Emergency Medical Services Fund increased from 7.24% to 10.6% of the total tax rate.

Expenditures

Budgeted expenditures for FY 2025 total \$7,254,864 up from \$5,949,349 an increase of \$1,305,515, a 21.9% increase. The Salaries/Other Pay/Benefits category increased by 23.3%. This increase in Salaries/Other Pay and Benefits category included a county-wide 2% county-wide increase for all employees, excluding the paramedics where there a \$3 per hour increase as part of a retention and recruitment plan for the paramedics. Added was a flat \$460 increase per FTE (full time equivalent) for all employees. Included is also the addition of a six-person crew and the change of one position from an EMT position to a In-Charge paramedic position. In the Operations category, the operations contingency amount was budgeted at \$275,000 up from \$200,000 and increases were budgeted for operating line items including vehicle repairs, supplies, insurance, training, contracts and other line items. Equipment budgeted includes an ambulance, a staff vehicle and equipment.

One of the Emergency Service Districts (ESD) had requested that an ambulance and staffing be placed in the Riverside area. The project is funded in the current year FY 2025 budget and the ESD is providing the building. A detail follows showing the changes in the operating budget.

<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 Paramedic			7,911
Paramedics(26) and District Chiefs(3) increment calculated at \$3/hr			308,548
Contingency Increase			60,000
Contingency Operations-Increase to Vehicles			
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 Pagers	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

Departmental Information

All costs are reported under one department, the Walker County EMS-Emergency Services with the contingency allocation being reported at the fund level. As the contingency money is allocated by the Commissioners Court, a budget amendment is required to move the contingency allocation to the departmental budget.

Authorized Full Time Equivalents

Positions by Classification

Classification	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
EMS Chief	0	0	0	0	1	1
EMS Director	1	1	1	1	0	0
Assistant EMS Chief	0	0	0	0	1	1
Assistant EMS Director	1	1	1	1	0	0
EMS District Chief	0	0	0	0	3	3
EMS Field Supervisor	3	3	3	3	0	0
EMS Division Chief	0	0	0	0	1	1
Logistics Coordinator	0	0	0	1	0	0
EMS In Charge/Attendant Paramedic	0	0	0	0	22	26
EMS In Charge	18	18	18	18	0	0
EMT Basic/Advanced EMT	0	0	0	0	8	10
EMT Basic	12	12	12	12	0	0
EMT Part-time(s)	0	0	0	1.49	1.49	1.49
Office Administrator	3	3	2	2	2	2
EMS Medical Director	1	1	1	1	1	1
Emergency - Fill In	0	0	0	0	0	0
Total	39	39	38	40.49	40.49	46.49

Description

Covering 802 square miles, with a wide variety of population density creates a number of challenges. The system is designed to balance the competing demands of population-based call volume and geographic coverage. This requires a mixed deployment that places ambulances in centralized, as well as, outlying areas to cover all geographical areas of the county adequately. All EMS crew members, aside from Support and Command Staff, are required to work 24 hour shifts in order to provide continuous coverage to our community.

Command Staff is comprised of the EMS Medical Director, EMS Chief and Assistant EMS Chief. Together, command staff ensures that all pre-hospital care providers are maintaining a consistent level of training and continuing education, performs medical audits, review, and critique of the performance of EMS personnel, and makes updates and relevant changes to the protocols and functions of the department to adequately address the needs of the community.

Support staff includes the Division Chief of Logistics and an EMS Administrative Assistant. All support staff bring unique strengths to our team, and assist in other duties as assigned, as well as being capable of covering field EMS shifts.

Field Supervisors are responsible for the direct clinical and operational oversight of the system. They provide on-line medical consultation for the EMS crews on a daily basis. They support the system through internal and external

coordination, special project work, scheduling oversight and management, and operation within the incident command system.

Walker County EMS operates as a BLS with MICU Capability 911 EMS service. Each ambulance is staffed with two certified personnel. The lead position on the ambulance is known as the “In Charge” Paramedic. These individuals have completed a credentialing process designed to verify abilities and competencies necessary to oversee the clinical and operational aspects of the job duties.

Ambulance operations could not be successful without the support from the “Attendant” position on the unit. Our Attendant staff are charged with the responsibility of the safe operation of the ambulance and the provision of medical care alongside the In Charge. The majority of our Attendant staff are EMT-Basic’s, although we do have three Advanced EMT’s within our organization. Our attendants receive the same professional development as the In-Charge staff and ample patient care opportunities in an attempt to groom them for promoting their professional development.

Although each crew member has primary responsibility over certain duties, the In Charge and Attendants are encouraged to share operational and patient care duties.

Accomplishments

Managing assets, resources and technology

- ✓ Fleet condition and maintenance is being tracked daily, with crews being responsible for completing a daily check list on any unit that is in service. We are awaiting delivery and completion of (3) additional Frazer Ford F450 Ambulances. Two were purchased via ARP funding and the third was budgeted for FY 2024. Due to supply chain issues post pandemic, production has been slow. We anticipate these units to arrive in December 2024 and July 2025. WCEMS also acquired (3) used Frazer ambulances to help mitigate maintenance issues and down time related to the age of the majority of the fleet. These ambulances have been placed in service and have decreased out of service time related to vehicle issues.

Maintaining a high-quality workforce

- ✓ Walker County EMS has effectively implemented a rank structure within the department which allows for more personal and professional development, as well as streamlines the day to day operations in regards to supervision and guidance. Since October 1, 2023 WCEMS has implemented the following internal positions as indicated: Training Captains who handle all training, education and on-boarding of new employees, as well as leading the In-Charge Paramedic promotional process. Our Captains function as a fill-in or step-up District Chief in times when a full-time district Chief is absent due to PTO, training off-site, illness, etc. The station Lieutenants function under our Division Chief of Logistics to assist in managing the day to day operations at our EMS stations.

Consistent, efficient and effective service

- ✓ The Public Relations Team continues to host classes for our First Responder Organizations, as well as partnering with schools and businesses within Walker County to educate the public on various health topics. The team also coordinates stand-by events with the schools and colleges in the county.

Initiatives

Continuous improvement of internal and external operations

Maintaining a high-quality workforce

- Recruitment and Retention - WCEMS command staff will develop a comprehensive recruitment and retention program focused on work-life balance and improving overall morale. This includes incentivized performance metrics based on yearly evaluations and implementing a more modern shift schedule that provides options for different personnel based on their home life. Increasing our recruitment efforts to reflect these new changes will also deepen the applicant pool for hiring processes.
- Walker County EMS is currently exploring, and will be implementing additional scheduling options to improve recruitment and retention, as well as overall morale as there will be more options for work/life balance. We will offer 2 schedules for crew members to choose from. We will offer a 48/96 rotation for 4 of our units, with 1 unit remaining on the current 9-day schedule. We will look at data to determine which schedule our 6th unit will operate on.

Consistent, efficient and effective service

- Logistics- Within the Logistics Division, WCEMS will track time spent out of service. This will allow WCEMS to establish and deploy a system that tracks dates and time that fleet vehicles spend out of service for repair, to better assist in managing the fleet as a whole. The Logistics Division will develop an Ambulance Downtime Mitigation Plan. This will create a strategy to minimize downtime by having backup vehicles readily available or by rotating the fleet to ensure all units are in service as much as possible. The department will continue to refine vehicle operations procedures to minimize fleet collisions and reduce unnecessary wear and tear on our vehicles as well as work to keep 2025 free of any collisions. Conducting regular mechanical performance audits will allow us to identify recurring issues and improve overall vehicle reliability. Collecting and analyzing data on WCEMS operations to identify areas for improvement in logistics and resource allocation will allow for continuous improvement in fleet management and inventory management and allocation.
- Clinical - One of our primary clinical goals for 2025 is to implement a pre-hospital whole blood or blood component therapy program in conjunction with local hospital partners and SETRAC. Development of policies and procedures regarding the storage, administration, and replacement of blood products according to best practice guidelines would be created. Due to Walker County's distance from Level 1 and Level II Trauma Centers, implementing a blood administration program WCEMS can better stabilize critical patients and significantly increase the chance of survival in cases of severe medical or traumatic illness and injury.
- Inter-Agency - WCEMS will work with WCPCC (Walker Co. Public Safety Communications Center) to improve our overall response to calls for service to ensure the safest most appropriate response based on acuity. The staffing an additional ambulance and reorganizing specific districts will ensure equal response and coverage for the county. This will decrease the overall response time and mitigate burn-out among emergency personnel.

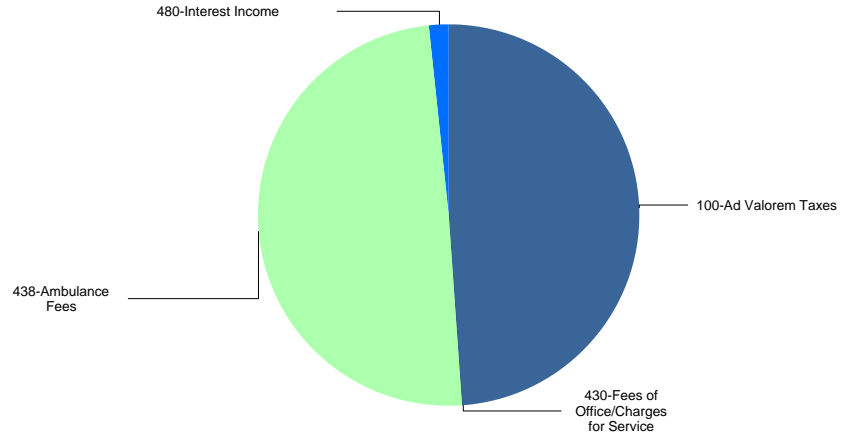
Work Load Indicators					
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025
Service Calls	6,153	6,046	6,229	6,130	6,192
Monthly Average Calls	513	504	519	511	516
Percent Advanced Life Support	65.07%	59.16%	64.9%	60.5%	62.2%
Ground Mileage Billed	68,967	60,605	62,805	62,450	62,450



Walker County
Revenues by Source
Adopted Budget Fiscal Year 2024-2025
301-Walker County Emergency Medical Services (EMS) Fund

Revenues by Source

100-Ad Valorem Taxes	\$3,161,043	48.8%
420-Intergovernmental Revenues	\$0	0.0%
421-Intergovernmental Revenues-Federal	\$0	0.0%
430-Fees of Office/Charges for Service	\$1,400	0.0%
438-Ambulance Fees	\$3,220,000	49.7%
480-Interest Income	\$100,000	1.5%
481-Other Revenue	\$0	0.0%
499-Transfers In	\$0	0.0%
Total:	\$6,482,443	100.0%



Revenues By Source

301-Walker County Emergency Medical Services (EMS) Fund

	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Ad Valorem Taxes					
40110 Current Ad Valorem Taxes	\$ -	\$ 1,995,269	\$ 1,995,269	1,995,269	\$ 3,161,043
Intergovernmental Revenues					
42010 State Funds	\$ 14,214	\$ -	\$ -	0	\$ -
42229 Grant Revenue-Other	\$ 40,041	\$ -	\$ -	0	\$ -
	<u>\$ 54,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Intergovernment Revenues-Federal					
42625 US Stimulus Check	\$ 31,360	\$ -	\$ -	0	\$ -
42710 Disaster Relief Funds	\$ 21,910	\$ -	\$ -	0	\$ -
42919 Federal Covid Related Funds	\$ 670,301	\$ -	\$ -	0	\$ -
	<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
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	\$ -	\$ -	0	\$ -
43997 WriteOffs Collected	\$ 5,901	\$ 10,000	\$ 10,000	20,000	\$ 20,000
43998 Revenue Adjustment at Year End	\$ 340,861	\$ -	\$ -	0	\$ -
	<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

Revenues By Source		Actual	Original	Revised	Estimated	Budget
301-Walker County Emergency Medical Services (EMS) Fund		2022-2023	2023-2024	Budget 2023-2024	2023-2024	2024-2025
Other Revenue						
48110	Other Revenue	\$ 160	\$ -	\$ -	0	\$ -
48200	Insurance Refunds/Credits	\$ 4,629	\$ -	\$ 36,206	36,206	\$ -
		<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	\$ -	\$ -	0	\$ -
49902	Transfer from General-Capital	\$ 121,808	\$ -	\$ -	0	\$ -
		<u>\$ 1,762,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Fund Total	<u>\$ 5,788,640</u>	<u>\$ 4,966,269</u>	<u>\$ 5,002,475</u>	<u>\$ 5,404,475</u>	<u>\$ 6,482,443</u>



Walker County
Walker County Emergency Medical Services (EMS) Fund

Budget by Category

Adopted Budget Fiscal Year 2024-2025

Budget By Category

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

**Walker County Emergency
Medical Services (EMS) Fund**

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 (EMS) Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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46099-Walker County EMS - Contingency



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>
Department Totals	<u>\$ -</u>	<u>\$ 726,752</u>	<u>\$ 444,818</u>	<u>\$ 156,271</u>	<u>\$ 335,000</u>

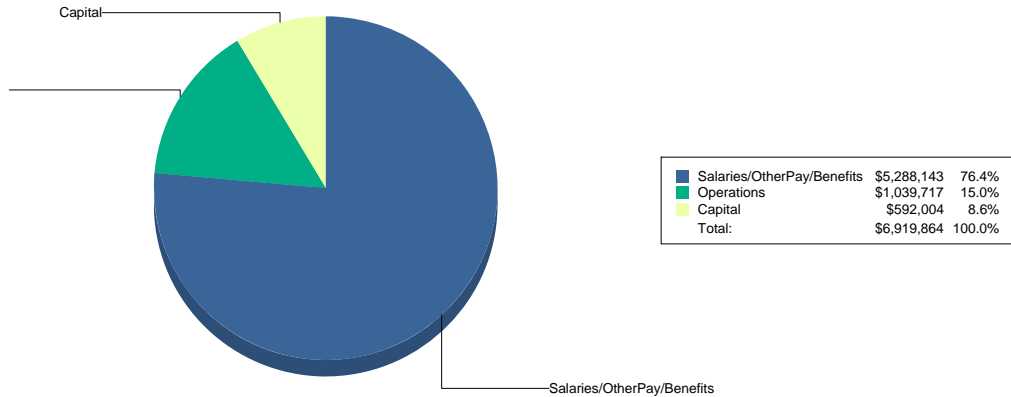


Walker County
Walker County Emergency Medical Services (EMS) Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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46100-Walker County EMS - Emergency Services



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 Employment Physicals/Employee Testing	\$ 1,350	\$ 200	\$ 1,100	\$ 1,100	\$ 200

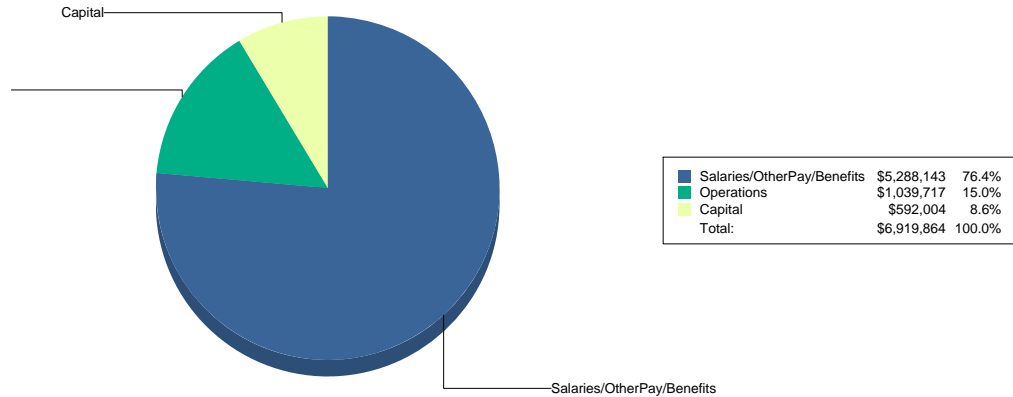


Walker County
Walker County Emergency Medical Services (EMS) Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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46100-Walker County EMS - Emergency Services



Operations

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 Agreements	\$ 111	\$ 1,145	\$ 1,145	\$ 1,145	\$ 1,145
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
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

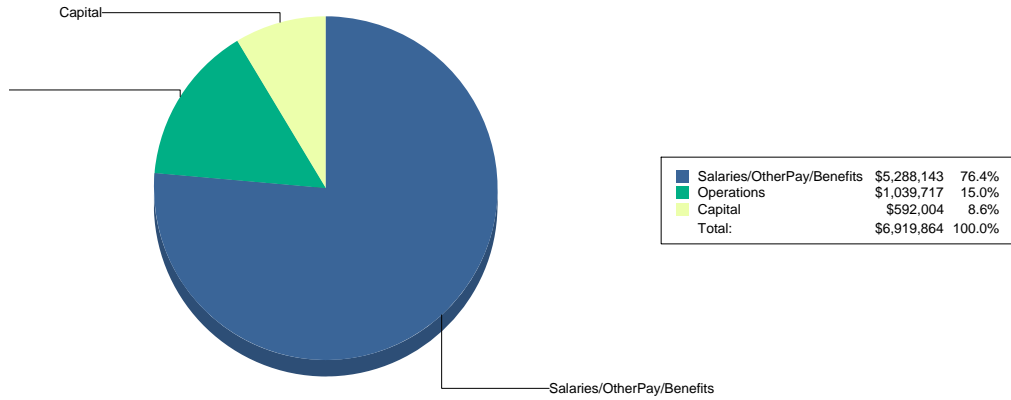


Walker County
Walker County Emergency Medical Services (EMS) Fund
Adopted Budget Fiscal Year 2024-2025

Budget Detail

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
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46100-Walker County EMS - Emergency Services



		<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>
Department Totals		<u><u>\$ 4,758,234</u></u>	<u><u>\$ 5,222,597</u></u>	<u><u>\$ 5,540,737</u></u>	<u><u>\$ 5,520,700</u></u>	<u><u>\$ 6,919,864</u></u>



Budget Detail

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

Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
\$ 4,758,234	\$ 5,949,349	\$ 5,985,555	\$ 5,676,971	\$ 7,254,864

Fund Total



Walker County
Adopted 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.

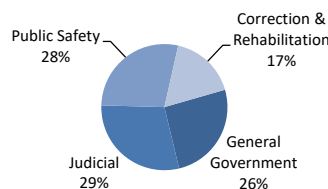
	Actual 2022-2023	Original Budget 2023-2024	Revised Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Available Funds	\$ 2,696,948	\$ 2,246,530	\$ 3,145,217	\$ 3,147,593	\$ 3,533,555
Revenues					
Inter Governmental Revenues	100,710	149,500	149,500	167,950	149,500
Charges for Services/Fees of Office	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 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
	\$ 3,533,555	\$ 807,291	\$ 738,549	\$ 3,602,297

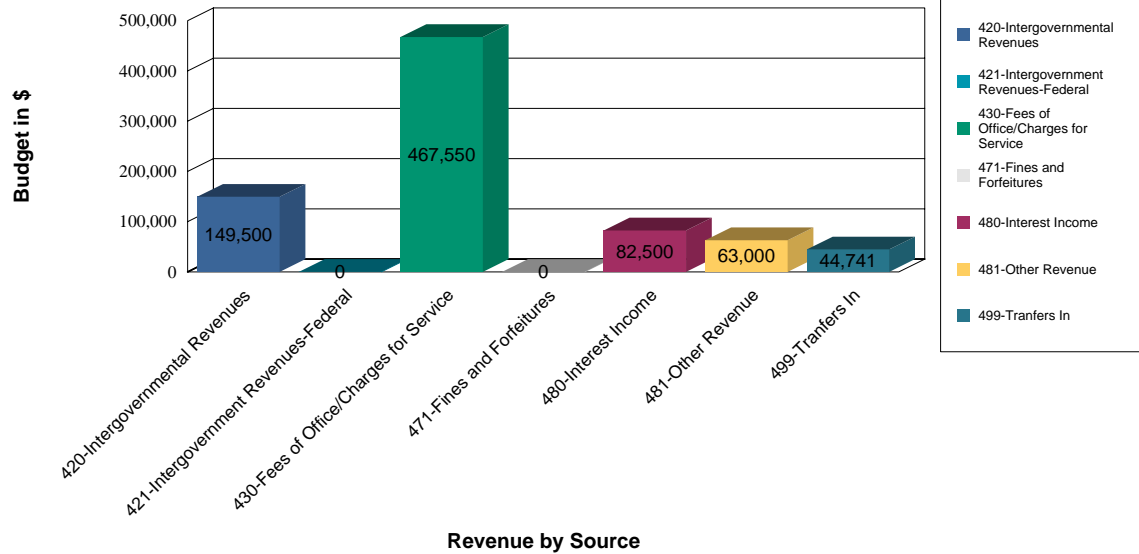
General Government	\$ 189,702
Judicial	\$ 215,690
Public Safety	\$ 207,357
Correction & Rehabilitation	\$ 125,800
	\$ 738,549

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





Walker County
Revenues by Source
 Legislatively Designated Funds
 Adopted Budget Fiscal Year 2024-2025



Legislatively Designated Funds
Revenues By Source

Intergovernmental Revenues

	Actual 2022-2023	FY 2024 Budget Original	FY 2024 Revised Budget	FY 2024 Estimated To Spend	Budget 2024-2025
42010-State Funds	\$ 39,184	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500
42410-Intergovernmental Funds-Local	\$ 60,756	\$ 43,000	\$ 43,000	\$ 61,450	\$ 43,000
42415-Intergovernmental Funds-State	\$ 770	\$ -	\$ -	\$ -	\$ -
	<u>\$ 100,710</u>	<u>\$ 149,500</u>	<u>\$ 149,500</u>	<u>\$ 167,950</u>	<u>\$ 149,500</u>

Intergovernment Revenues-Federal

	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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Fees of Office/Charges for Service

43010-Fees of Office/Charges for Service	\$ 412,686	\$ 368,450	\$ 368,450	\$ 374,525	\$ 363,050
43030-County Specialty Court Programs	\$ 6,366	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,000
43060-Coin Phones	\$ 66,026	\$ 74,000	\$ 74,000	\$ 75,000	\$ 74,000
43140-Hot Check Fees	\$ 523	\$ 300	\$ 300	\$ 500	\$ -
43705-Child Abuse Fine to Dedicated Fund	\$ 484	\$ 500	\$ 500	\$ 500	\$ 500
43720-Jury Fee	\$ 532	\$ -	\$ -	\$ 300	\$ -
43730-Court Reporter Fee	\$ 26,501	\$ 17,600	\$ 17,600	\$ 24,000	\$ 24,000
	<u>\$ 513,118</u>	<u>\$ 466,350</u>	<u>\$ 466,350</u>	<u>\$ 481,425</u>	<u>\$ 467,550</u>

Fines and Forfeitures

	<u>\$ 22,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,670</u>	<u>\$ -</u>
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Interest Income

48010-Interest	\$ 95,341	\$ 37,200	\$ 37,200	\$ 121,150	\$ 82,500
	<u>\$ 95,341</u>	<u>\$ 37,200</u>	<u>\$ 37,200</u>	<u>\$ 121,150</u>	<u>\$ 82,500</u>

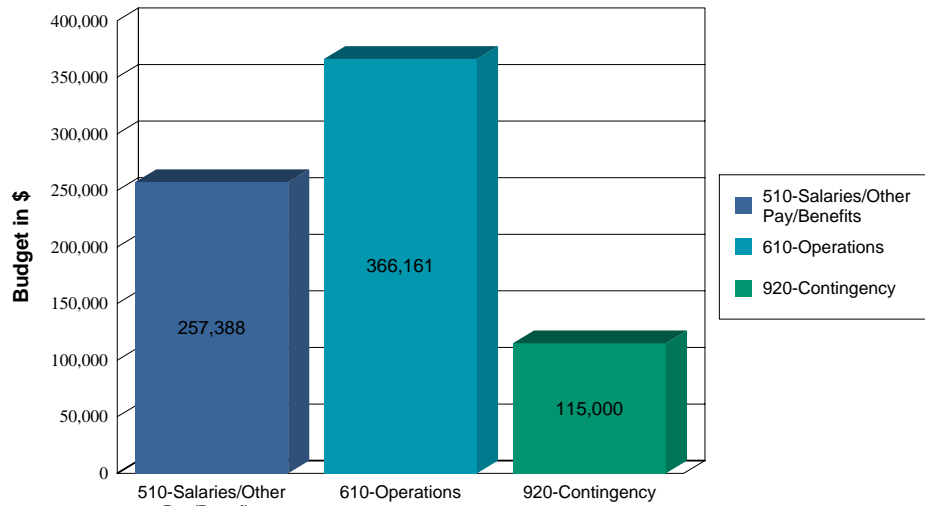
Other Revenue

48140-Sales-Commissary	\$ 73,742	\$ 63,000	\$ 63,000	\$ 64,300	\$ 63,000
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Legislatively Designated Funds Revenues By Source	Actual	FY 2024	FY 2024	FY 2024	Budget
	2022-2023	Budget	Revised	Estimated	2024-2025
		Original	Budget	To Spend	
	\$ 74,042	\$ 63,000	\$ 63,000	\$ 64,300	\$ 63,000
Tranfers In					
	\$ 44,741	\$ 44,741	\$ 59,741	\$ 59,741	\$ 44,741
Total	\$ 850,003	\$ 760,791	\$ 775,791	\$ 961,236	\$ 807,291



Walker County
Expenditures by Object
 Legislatively Designated Funds
 Adopted Budget Fiscal Year 2024-2025



Summary by Category

**Legislatively Designated 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					
51030-Deputies and Assistants	\$ 96,508	\$ 123,189	\$ 123,189	\$ 120,189	\$ 125,964
51070-Part-Time	\$ -	\$ 27,067	\$ 27,067	\$ 23,967	\$ 27,990
51080-Longevity	\$ 2,877	\$ 3,740	\$ 3,740	\$ 3,740	\$ 4,080
51090-Overtime	\$ 292	\$ 300	\$ 300	\$ 300	\$ 766
51110-Salary Supplements	\$ 10,966	\$ 32,800	\$ 32,800	\$ 10,300	\$ 32,800
51150-Allowances	\$ 175	\$ -	\$ -	\$ -	\$ 420
52010-Social Security	\$ 7,578	\$ 14,083	\$ 14,083	\$ 11,413	\$ 14,461
52020-Group Insurance	\$ 15,934	\$ 21,474	\$ 21,474	\$ 21,474	\$ 21,904
52030-Retirement	\$ 10,361	\$ 26,435	\$ 26,435	\$ 21,487	\$ 27,156
52040-Workers Comp Insurance	\$ 1,236	\$ 1,506	\$ 1,506	\$ 1,401	\$ 1,468
52060-Unemployment Insurance	\$ 91	\$ 369	\$ 369	\$ 299	\$ 379
	<u>\$ 146,018</u>	<u>\$ 250,963</u>	<u>\$ 250,963</u>	<u>\$ 214,570</u>	<u>\$ 257,388</u>
Operations					
61010-Office Supplies	\$ 8,414	\$ 23,241	\$ 40,719	\$ 43,998	\$ 23,183
61030-Operating Supplies	\$ 38,276	\$ 22,419	\$ 21,169	\$ 2,019	\$ 22,419
61100-Minor Equipment	\$ 11,628	\$ 38,751	\$ 95,596	\$ 118,188	\$ 38,751
61400-Inmate Clothing/Linens	\$ 3,660	\$ -	\$ -	\$ -	\$ -
61470-Inmate Supplies	\$ 46,020	\$ 60,000	\$ 60,000	\$ 40,000	\$ 60,000
62010-Postage	\$ -	\$ 881	\$ -	\$ -	\$ 881
64140-Software Maintenance/Subscriptions	\$ -	\$ 7,900	\$ 7,900	\$ -	\$ 7,900
64160-Maintenance Contracts Elections	\$ 51,638	\$ 45,545	\$ 45,545	\$ 45,545	\$ 45,545
64600-Collections Software Annual	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
License/Support					
66500-Court Reporters	\$ 21,834	\$ 17,600	\$ 17,600	\$ 17,600	\$ 17,600
66600-Jurors	\$ 3,810	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Legislatively Designated 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	\$ 25,785	\$ 28,727	\$ 28,827	\$ 32,247	\$ 28,727
68030-Purchased Services - Medical	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
69010-Security-Justice Center	\$ -	\$ -	\$ 320	\$ -	\$ -
71010-Travel and Lodging	\$ 8,069	\$ 18,300	\$ 18,600	\$ 11,600	\$ 18,300
71020-Conferences/Training	\$ 9,612	\$ 8,000	\$ 10,281	\$ 7,781	\$ 8,000
71030-Dues and Subscriptions	\$ 13,955	\$ 30,355	\$ 30,505	\$ 15,500	\$ 30,355
74500-Telecable	\$ 5,190	\$ 7,800	\$ 7,800	\$ 300	\$ 7,800
75100-Repairs - Vehicles and Trucks	\$ 2,253	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
75200-Repairs - Equipment	\$ 606	\$ -	\$ -	\$ -	\$ -
75999-Contingency Operations	\$ -	\$ 89,500	\$ 89,180	\$ 5,000	\$ 37,500
	<u>\$ 250,750</u>	<u>\$ 418,219</u>	<u>\$ 493,242</u>	<u>\$ 348,978</u>	<u>\$ 366,161</u>
Contingency					
92040-Contingency - Operations	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
	<u>\$ -</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>
Total	\$ 396,768	\$ 784,182	\$ 859,205	\$ 563,548	\$ 738,549



Walker County
Adopted 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 (5)(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	-	-	-	-	-
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
Adopted 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
Adopted 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/Chargesfr 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
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 Legislatively Designated

Fund 518 District Clerk Records Management and Preservation Fund

Statutory Reference: (Fees collected for District Clerk civil cases filed prior to 01/01/2022) Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which Govt. Code 51.317(c)(1) \$5 shall be deposited to county records & management preservation fund and Govt. Code 51.317(c)(2) \$5 to District Clerk record management and preservation fund. [Govt.Code sec 51.317 was repealed by Senate Bill 41 effective 01/01/2022] (criminal fee-District Clerk) Local Government Code Sec. 134.101(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction. LGC 134.101(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the 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



Fund 519 District Clerk Rider Fund

Walker County
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Legislatively Designated

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 Servic	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
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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 Servic	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
Adopted Budget Fiscal Year 2024-2025
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. 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
 Adopted Budget Fiscal Year 2024-2025
 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
Adopted Budget Fiscal Year 2024-2025
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 102.01/3. 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



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Fund 552 Child Abuse Prevention Fund

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

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

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	\$ -	\$ -



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Fund 561 Pretrial Intervention Program Fund

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

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

	Actual 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



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Fund 563 District Attorney Hot Check Fee Fund

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

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

	Actual 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
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Fund 576 Sheriff Inmate Medical Fund

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

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

	Actual 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



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Fund 578 Sheriff Commissary Fund

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

Purpose/Authorized Use: The sheriff or the sheriff's designee may use commissary proceeds only to: (1) fund, start, 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 charge

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	-	-	-	-	45,545
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
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Fund 584 Tax Assessor Elections Service Contracts Fund

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

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

	Actual 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



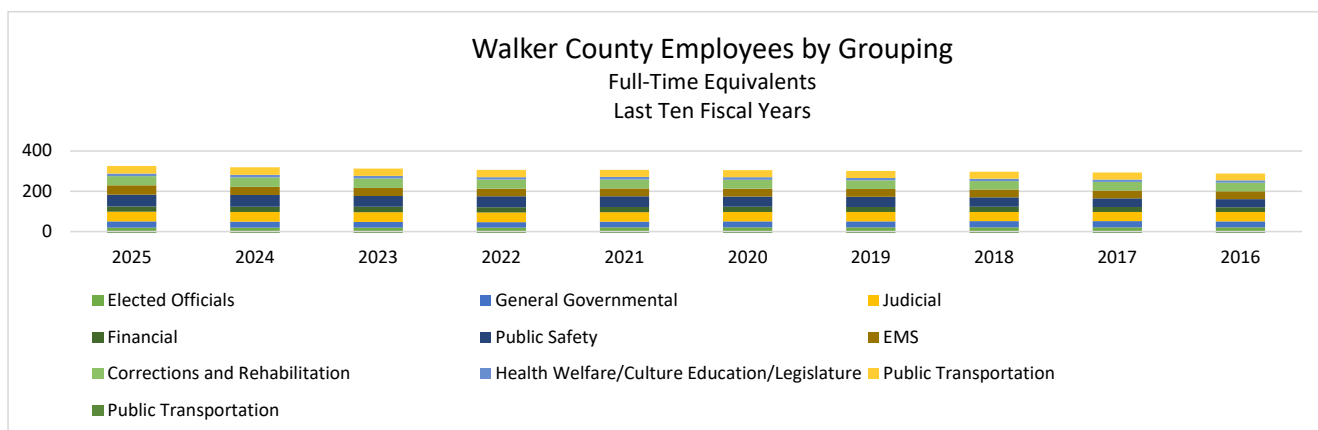
Walker County

Adopted 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 the Emergency Medical Services (EMS) Fund, three In Charge/Paramedics and three Basic/Advanced EMT's were added to staff a crew in the Emergency Services District (ESD) in the Riverside area. The Local Health Authority function was split out from the EMS Medical Director (EMS Chief) 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
Adopted 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	4.83	5.00				
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	Total Full Time Equivalents	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		2023-2024	2024-2025	2023-2024	2023-2024	2024-2025	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	Total Full Time	Total Salary Budget	Total Longevity Budget	Total Salary Budget	Total Longevity Budget
		Equivalents	Equivalents				
		2023-2024	2024-2025			2024-2025	2024-2025

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
SPECIAL REVENUE FUNDS							
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
Adopted 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	AsstTrea1	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	Communications Specialist	\$50,088	\$58,873	\$73,850
	COShift	Correctional Officer - Shift			
	CtCoor1	Court Coordinator 1			
	DepClk4	Deputy Clerk 4			
	DepSpec4	Deputy Specialist 4			
	ITAnalyst	IT Analyst			
	LegAsst2	Legal Assistant 2			
	VetDir	Veterans Services Director			
110	JuvOff2	Juvenile Probation Officer 2	\$52,529	\$61,753	\$77,477
111	AsstAud3	Assistant Auditor 3	\$55,090	\$64,777	\$81,288
	AsstPur3	Assistant Purchaser 3			
	CommSup	Communications Supervisor			
	Coor-HC	Coordinator Hot Check			
	Coor-VC	Coordinator Victims Asst			
	CtCoor2	Court Coordinator 2			
	DepCon1	Deputy Constable 1			
	ElecMgr	Elections Manager			
	EMTBasic	EMT Basic/Advanced EMT			
	FAsstDC	First Assistant - District Clerk			
	SODep1	Sheriff Deputy 1			
	TransDep	Transport Deputy			
112A	EnvOffcr	Environmental Enforcement Officer	\$57,782	\$68,955	\$85,288
112	ChDepCk2	Chief Deputy Clerk 2	\$57,782	\$67,952	\$85,288
	ChiefTax	Chief Deputy Tax Assessor			
	Chief-CC	Chief Deputy-County Clerk			
	DepCon2	Deputy Constable 2			
	EMTAdv	EMT-Advanced			
	Foreman	Foreman			
	Nurse	Jail Nurse-LVN			
	JuvOff3	Juvenile Probation Officer 3			
	ProgAdm	Program Administrator			
	ProgAdmD	Development Program Administrator			
	SODep2	Sheriff Deputy 2			
	SolidWas	Solid Waste Enforcement			
113A	InCharge	EMS In Charge/Attendant Paramedic	\$60,606	\$72,041	\$89,489
113	HRSpec	HR Specialist	\$60,606	\$71,287	\$89,489
	InCharge	EMS In Charge/Attendant Paramedic			
	Payroll	Payroll Administrator			
	SODep3	Sheriff Deputy 3			
114A	Det	Detective	\$63,574	\$77,654	\$93,900
114	AsstAud4	Assistant Auditor 4	\$63,574	\$74,787	\$93,900
	AsstComm	Asst Communications Dir			
	Const	Constable			
	DepEMC	Deputy EMC			
	ProgAdm2	Development Program Administrator 2			
	ExeAdm	Executive Administrator			
	ExCtAdm	Executive Court Administrator			
	Inves1	Investigator 1			
	MainDir	Maintenance Director			

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
	AsEMSch	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
County Judge-IT Hardware/Software	Courts-Pretrial Bond Supervision	Sheriff Estray	County Jail-Inmate Medical
County Judge -IT Operations	County Court at Law	Courthouse Security	Adult Probation Support
Commissioner's Court	12th Judicial District Court	Constables Central	Adult-Community Services
County Clerk	278th District Court	Constable Precinct 1	
Voter Registration	District Clerk	Constable Precinct 2	<u>Function: Health & Welfare</u>
Elections	Criminal District Attorney	Constable Precinct 3	Veteran's Service
County Facilities	Justice of Peace Precinct 1	Constable Precinct 4	Social Services
Municipal Allocation-Justice Center	Justice of Peace Precinct 2	Department Public Safety Support	Planning & Development
Centralized/Non-Departmental Costs	Justice of Peace Precinct 3	DPS Weigh Station Utilities/Services	Litter Control
Contingency Allocation	Justice of Peace Precinct 4	Weigh Station Site Support	Health and Welfare Intergovernmental/Service Contracts
<u>Function: Financial Administration</u>	Juvenile Probation	Emergency Operations	<u>Function: Education and Culture</u>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<u>Function: Transfers</u>
County Treasurer - Collections/Compliance			
Purchasing			
Vehicle Registration			
Financial Intergovernmental Service/Contracts			

Figure 1: General Fund Groupings

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

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

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

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

Debt Service Fund
Function: General Government

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

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

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

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

EMS Fund
Function: Public Safety
Emergency Services

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

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

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

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

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

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

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

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

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

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

Figure 2: Other Governmental Fund Groupings

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

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

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

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

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

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

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

FINANCIAL POLICIES - FUND BALANCE

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

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

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

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

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

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

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

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

Fund classifications are listed below in descending order of restrictiveness:

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

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

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

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

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

GRANT MANAGEMENT

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

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

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

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

CASH MANAGEMENT AND DISBURSEMENT

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

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

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

ADVANCE PAYMENT PROCEDURES

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

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

INTEREST EARNED PROCEDURES

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

CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET

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

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

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

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

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

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

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

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

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

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

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

BUDGET POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Example:

Fund - General Fund Function - Public Safety Department - Sheriff

Expenditure Category - Operations - Fuel

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

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

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

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

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

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

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

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

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

Salaries/Other Pay/Benefits Category

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

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

Operations Category

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

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

Capital

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

Centralized Costs/Non-departmental Costs

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

One-Time Allocations

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

Intergovernmental Services/Contracts

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

Transfers

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

Projects

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

Debt

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

Capital Projects Budget

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

Unplanned Revenues

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

Contingency

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

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

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



Walker County

Adopted Budget Fiscal Year 2024-2025

Glossary of Terms

Account: Financial reporting unit for budget, management or accounting purposes. A revenue or expense that has occurred but not yet been recorded at the end of accounting period.

Accounting System: The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual: The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

Accrual Basis of Accounting: The basis of accounting whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Also all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. This form of accounting is used for Proprietary Fund Types.

Adopted Budget: The budget amounts as originally approved by the Walker County Commissioners' Court.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property in proportion to the value of the property according to the property's valuation set by the Appraisal District and the tax rate set by the County. *Ad valorem* is a Latin term meaning "according to value."

Allocation: A part of lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposed, activities or objects.

Amended Budget: A budget that includes changes to the adopted budget that has been approved by the Commissioners' Court.

Appropriation: An appropriation is a legal authorization to incur obligations and to make expenditures for specific purposes

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: Property owned by the County that has monetary value.

Audit: An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Walker County contracts for an audit to be performed each year.

Authorized Positions: All positions authorized by the Commissioners Court for each office and department. This includes both full time and part time positions.

Available Fund Balance: The cash remaining from the prior year, which is available for appropriation and expenditure in the current year.

Balanced Budget: According to GAAP a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves.

Base Budget: Ongoing expense for personnel and maintenance and operations required to maintain service levels previously authorized by the Commissioners Court. In Walker County the budget less one-time appropriations (such as capital items or equipment purchases) is referred to as the base budget.

Bond: Bonds are used as long term debt instruments to pay for capital expenditures. A bond is a debt investment, with which the investor loans money to an entity (the County) with written promise to pay a specified sum of money (principal) at a specific future date (maturity data), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit worthiness of a government as evaluated by independent agencies.

Budget (Operating): A comprehensive financial plan of operations, which attempts to allocate limited revenues among competing expenditure requirements for a given period and consists of proposed expenditures and an estimate of revenues for a fiscal year. The term is also used to identify the officially approved expenditure levels under which the County and its offices and departments operate.

Budget Amendment: A budget amendment changes the authorized level of funding for an organization or line item account code, which increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court Approval.

Budget Calendar: The schedule of key or target dates, which the County follows in the preparation and adoption of the budget.

Budget Categories: The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In the Walker County budget, the categories are:

- Salaries/Other Pay/Benefits
- Operations
- Capital
- Projects
- Debt
- Inter-Governmental Services/Contracts
- Transfers

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document: The instrument used by the Budget Officer to present a comprehensive financial program to Commissioners Court.

Budget Message: The general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The message explains principle budget issues against the background of financial experience.

Budgetary Trends: Revenues and expenditure growth trends based on past experience.

Capital Assets (Fixed Assets): Assets of significant value, which have a useful life of over one year, and by policy cost \$5000 or more.

Capital: The expenditure group used to fund capital outlay purchases such as furniture, computers, vehicles and equipment. Purchases made from the capital expenditures group become fixed assets of the County.

Capital Expenditures: The expenditure group used to fund capital outlay purchases typically such items as major computer equipment, vehicles, heavy equipment, furniture and fixtures, buildings, roads, and bridges. A capital expenditure is incurred the expense adds value to an existing fixed asset with a useful life extending beyond the taxable year.

Capital Improvements Program (CIP): The comprehensive presentation of capital project expenditure estimates, finding requirements, capital budget requests, and program data for the construction of public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Capital Outlays: Expenditures for the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management as well as land, site improvements, utilities construction, and the initial furnishings and equipment required to make facility operational.

Capital Project Fund: One or more funds used to account for the financial resources designated for major capital acquisitions and construction of major capital improvements, and/or acquisition of major equipment. Separate funds are required for each capital project per GAAP.

Carry Forward Balance: The amount of excess revenues over expenditures within the same County Fund that are transferred from one fiscal year to the next. Except for Project Funds and Capital Projects budgeted on a project length basis, and Grant Funds budgeted for a grant period, most carry forward funds are held in the Fund Balance account, since all appropriations lapse at year end.

Cash Management: The management of cash necessary to fund government services, through investing temporarily unneeded cash to earn interest revenue. Cash management involves the forecasting of cash receipts and disbursements, maximizing investable cash through timing of disbursements, establishing and maintaining bank depository arrangements, and investing available cash to maximize interest earnings after considering safety and liquidity needs.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified time period and a specified interest rate.

Certificate of Obligation: An alternative form of financing to bonds. Interest rates for Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to jail construction, etc.

Chapter 59 Forfeiture: Property that is contraband is subject to seizure and forfeiture that have been awarded to the governmental agency by the judicial system under Texas Code of Criminal Procedures, Chapter 59 – Forfeiture of Contraband.

Compensation: Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer-paid insurance premiums, and retirement contributions), and other forms of remuneration when these have a stated value.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Cost of Living Adjustment (COLA): An “across the board” increase in wages for all positions, which is set on a percentage or flat amount within the budget established by the Commissioners Court.

Current Taxes: Property taxes that are levied and due within one year.

Debt Limit: The statutory or constitutional maximum debt that the County can legally incur.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Property taxes, which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major administrative division of the County, which indicates overall management responsibility for the operation of a group of related functions, such as sheriff or county clerk. In county government, most department heads are elected.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset, which is charged as an expense during a particular accounting period.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Benefits: For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement and group insurance.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments that are reserved in specified appropriations. The commitment of appropriated funds to purchase an item or service. Encumbrances cease to exist when paid or when an actual liability is established. Encumbrances lapse at fiscal year-end.

Enterprise Fund: Account used to properly record activities which provide primarily to the public on a charge basis.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Salary/Other Pay/Benefits category group includes salaries, social security and Medicare, retirement, group health insurance, worker's comp insurance and unemployment. An office or department can over run an individual line item as long as the expenditure group remains within the budget.

Expenditures: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditures by Function:

General Government – Activities associated with the general operations of the county including the oversight, operating systems, records management, elections, and county facility maintenance. Examples include County Judge, Commissioners Court, County Clerk, and Information Technology.

Financial Administration – Activities associated with finances, collections/compliance, purchasing, human resources, and vehicle registrations. Examples include County Auditor, County Treasurer, Purchasing, and Vehicle Registration.

Judicial – Activities associated with providing judicial court services. Examples include County Court at Law, District Clerk, Justice Courts, District Courts, Criminal District Attorney, and Juvenile Probation.

Public Safety – Activities associated with the protection of persons and property, emergency operations, and serving judicial documents. Examples include Sheriff's Office, Courthouse Security, Emergency Operations, and Constables.

Corrections and Supervision – Activities associated with providing incarceration services and probation services. Examples include Jail Operations and Adult Probation.

Health and Welfare – Activities associated with providing welfare related services and litter control. Also includes activities for active senior adults, and health services for children. Examples include Veteran Services, CPS, and contracts including the Senior Center, Boys and Girls Club, YMCA etc.

Education and Culture – Activities associated with providing education in areas of agriculture, adult life skills, and history of the County. Other activities include providing limited-resource families with knowledge, skills and behaviors to maximize their quality of life. Examples include Agriculture Extension and Historical Commission.

Roads, Bridges, and Transportation – Activities associated with providing a road and bridge system to the county. Examples include Road and Bridge.

Debt Service – Activities associated with the repayment of principal and interest on debt. Examples include debt service payments.

Capital Outlay – Activities associated with the acquisition of fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year. This includes the cost of land, buildings, permanent improvements, machinery, large tools, and equipment.

Unclassified – Activities associated with multiple functional areas or not associated to a functional area. Examples include General Fund Transfers Out.

Fee (Fees of Office): Revenue charged or charged for services by various county departments to provide a service to the public or another governmental entity.

Fiduciary: A person legally appointed and authorized to hold assets in trust for another person. The fiduciary manages the assets for the benefit of the other person rather than for his or her own profit.

Fiduciary Fund: Contain resources held by a government but belonging to individuals or other entities other than the government, such as a trust fund.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

Fiscal Year (FY): The time period designated by the County signifying the beginning and the ending periods for recording financial transactions. Walker County has designated October 1 to September 30 as its fiscal year.

FTE: Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, judicial)

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: An excess of an entity's revenues over expenditures and encumbrances over a period of time.

GASB 34: Statement 34, issued in June 1999 by the Governmental Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB 34 was developed to make annual reports more comprehensive and easier to read.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. General Fund revenues include property taxes, charges of services, fines and forfeitures, inter-governmental revenue and other miscellaneous types of revenue. The General Fund includes most of the basic operating services, such as the Sheriff's Office, Jail, Judicial System, Information Technology, Constables, and Justices of the Peace.

General Obligation Bond: General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the County pledges its full faith and credit to the repayment of the issued bonds.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The board responsible for establishing and improving standards of state and local governmental accounting and financial reporting.

Governmental Fund: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government wide financial statements.

Grant: A payment from one level of government to another or from a private organization to a government. Grants may be classified as either operational or capital and are made for specified purposes and must be spent only for that purpose. Because grants are presented to the Commissioners' Court throughout the year, the grant budgets and accountings are maintained separately from this document.

Homestead: A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land so long as the individual living in the home owns it.

Homestead Exemption: Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at \$50,000, and you qualify for a \$15,000 exemption, you will pay taxes on the home as if was worth only \$35,000.

Incremental Funding: The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

Indigent Population: All county residents whose total combined sources of income are low enough to categorize them as living in poverty according to federal guidelines.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Interest and Sinking Rate (I&S): The amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Grant: A contribution of assets by one governmental unit to another. In most cases the grants are made to local governments from the State and/or Federal Governments. Intergovernmental grants are usually made for specified purposes.

Internal Service Fund: Funds utilized to account for the financing of goods and services provided by one department or office to other departments or offices within a government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Line Item: A specific expenditure category within an agency budget, e.g., rent, travel, postage, printing, etc.

Long Term Debt: Debt with maturity of more than one year after the date of issuance.

Longevity: A benefit provided to reward employees for continued and uninterrupted employment with the County. The benefit is awarded after completing 5 or more years of full-time service and maxes out after 20 years of service.

Operations: The expenditure group that includes all payments for commodities and low value assets. Examples of line items in this group include office supplies, small tools, software, and uniforms.

Major Fund: Funds used to account for the governments' financial activities. In a budget document, a fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than ten (10) percent of revenues or expenditures of the appropriated budget. This definition differs from GAAP external reporting purposes, where in the comprehensive annual financial report (CAFR) major funds relate to funds whose revenues, expenditures, assets, or liabilities are at least ten (10) percent of corresponding totals for all governmental or enterprise funds and at least five (5) percent of the aggregate amount for the same item.

Maturities: The dates on which the principal or stated values of investments of debt obligations mature and may be reclaimed.

Mission: The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: "to provide safe, reliable, and cost-efficient public transportation to the residents of the county."

Modified Accrual Basis Accounting: This basis of accounting requires that revenues are recorded when susceptible to accrual (i.e. when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days of year-end. Expenditures are recorded when the related Fund liability is incurred, except for unmaturing interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, licenses, and interest are susceptible to accrual. Sales taxes collected by the State and held by the State at year-end on behalf of the County are also recognized as revenue. Entitlements are shared revenues are recorded at the time of receipt or earlier if the susceptibility to accrual criteria is met. Operating grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Governmental fund types use the modified accrual basis of accounting. These fund types consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay as you go" capital projects.

Per Capita Debt: The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication of the issuer's general obligation debt burden.

Personnel Costs: Expenditures made for salaries, wages, and benefits payable to county employees.

Policy: A course of action designed to set parameters for decisions and actions.

Principal: The face value of a bond, payable on stated dates of maturity.

Proprietary Fund: Fund that is used to report activities financed primarily by revenues generated by the activities themselves, and thus referred to as business-like activities of the county.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve: An account used to indicate that parts of a fund's assets are reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

ROW: Right of Way

Special Revenue Funds: The funds used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners' Court.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Supplemental Requests: Requests submitted by departments during the budget preparation period to change the level of service. Generally, these requests are for additional resources including personnel.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

ACRONYMS

AC	Air Condition
ACFR	Annual Comprehensive Financial Report
Alloc	Allocation
ARP	American Rescue Plan
CAFR	Comprehensive Annual Financial Report
CDA	Criminal District Attorney
CDBG	Community Development Block Grant
CDBG-MIT	Community Development Block Grant – Mitigation
MOD	Method of Distribution
CERT	Citizen Emergency Response Team
CGFM	Certified Government Financial Manager
Chg	Charges
CO	Certificate of Obligation
CP	Crabbs Prairie
CPA	Certified Public Accountant
CPS	Child Protective Services
CRF	Coronavirus Relief Fund
CSCD	Community Supervision and Corrections Department
CSR	Community Supervision Resource
DA	District Attorney
DEA	Drug Enforcement Administration
Dept	Department
DOJ	Department of Justice
DPS	Department of Public Safety
DSHS	Department of State Health Services
DTO	Drug Trafficking Organizations
EMS	Emergency Medical Services
EOL	End of Life
Eq	Equipment
ESD	Emergency Special District
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GCC	Government Community Cloud
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLO	General Land Office
HB	House Bill
HGAC	Houston-Galveston Area Council
HIDTA	High Intensity Drug Traffic Area

HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
I.T.	Information Technology Department
ISD	Independent School District
JAG	Justice Assistance Grant
JP	Justice of Peace
LATCF	Local Assistance and Tribal Consistency Fund
LBB	Legislative Budget Board
LEOSE	Law Enforcement Officers Standards and Education
LVN	Licensed Vocational Nurse
Maint	Maintenance
MHMR	Mental Health and Mental Retardation
MOCONET	Montgomery County Narcotics Enforcement Team
NWISD	New Waverly Independent School District
OCDETF	Organized Crime Drug Enforcement Task Force
OEM	Office of Emergency Management
OSSF	On-Site Septic Facilities
P&I	Penalty and Interest
RB	Road and Bridge
ROW	Right of Way
SAA	State Administrative Agency
SAN	Security Assistance Network
SB	Senate Bill
SCAAP	State Criminal Alien Assistance Program
SPU	Special Prosecution Unit
SRO	School Resource Officer
SUD	Special Utility District
TABC	Texas Alcoholic and Beverage Commission
TAC	Texas Association of Counties
TCDRS	Texas County and District Retirement System
TCJS	Texas Commission Jail Standards
TCOLE	Texas Commission on Law Enforcement
TDCJ	Texas Department of Criminal Justice
TDEM	Texas Division of Emergency Management
TIRZ	Tax Increment Reinvestment Zone
TRZ	Tax Reinvestment Zone
TSHA	Texas State Historical Association
TxCPA	Texas Comptroller of Public Accounts
TxDMV	Texas Department of Motor Vehicles
TXDOT	Texas Department of Transportation
U.S.	United States
VFD	Volunteer Fire Department
VIPS	Volunteers in Police Service

VIT	Vehicle Inventory Tax
WCAD	Walker County Appraisal District
WCHA	Walker County Housing Authority
WCPSCC	Walker County Public Safety Communication Center
WS	Weigh Station
YMCA	Young Men's Christian Association

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.	
	<p>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</p> <p>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 - \$</p> <p>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 +/- \$</p> <p>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 \$</p> <p>E. Add Line 30 to 31D.</p>	\$ 22,814,729
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 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	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0021 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0021 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 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 \$ 1,377,568 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 149,065 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 71,000 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,157,503
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 1,157,503
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 94.61 % C. Enter the 2022 actual collection rate 97.69 % D. Enter the 2021 actual collection rate 98.03 % 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	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,157,503
47.	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
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0195 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.5240 /\$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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.4607 /\$100 \$ 0.0366 /\$100 \$ 0.4241 /\$100 \$ 0.4127 /\$100 \$ 0.0114 /\$100 \$ 5,730,249,477 \$ 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.4855 /\$100 \$ 0.0163 /\$100 \$ 0.4692 /\$100 \$ 0.4490 /\$100 \$ 0.0202 /\$100 \$ 4,910,678,491 \$ 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.4962 /\$100 \$ 0.0206 /\$100 \$ 0.4756 /\$100 \$ 0.4799 /\$100 \$ -0.0043 /\$100 \$ 4,273,990,687 \$ 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)