



**MINUTES for Walker County Commissioners Court
REGULAR SESSION**

Monday, March 10, 2025, 9:00 a.m.



CALL TO ORDER

Be it remembered, Commissioners Court of Walker County was called to order by County Judge, Colt Christian at 9:00 a.m. in Commissioners Courtroom, 1st Floor, 1100 University Avenue, Huntsville Texas.

County Judge	Colt Christian	Present
Precinct 1, Commissioner	Danny Kuykendall	Present
Precinct 2, Commissioner	Ronnie White	Present
Precinct 3, Commissioner	Bill Daugette	Present
Precinct 4, Commissioner	Brandon Decker	Present

County Judge, Colt Christian stated a quorum was present. County Clerk, Kari French, certified the notice of the meeting was given in accordance with Section 551.001 of the Texas Government Code.

GENERAL ITEMS

Pledge of Allegiance and Texas Pledge were performed.
Prayer was led by, County Judge's Office Administrator, Shelly Beaird.

CITIZENS INPUT

None

CONSENT AGENDA

1. Approve minutes from Commissioners Court Regular Session held on February 24, 2025.
2. Approve Disbursement Report for the period of 02/20/2025 – 03/10/2025.
3. Receive financial information as of March 4, 2025 for the fiscal year ending September 30, 2025.
4. Receive Financial Information as of the Month Ended January 31, 2025, for the fiscal year ending September 30, 2025.
5. Approve payment of claims and invoices submitted for payment.
6. Receive County Clerk monthly report for January 2025.
7. Receive Constable Central Review of Served Papers 2018-2025.
8. Approve Facility Request 2025-37, allowing CASA to place pinwheels in the flowerbeds, decorate the Gazebo, and place signs along the sidewalk for the month of April for Child Abuse Prevention Month.
9. Approve Tri-County Behavioral Healthcare's Proclamation 2025-38, declaring March 22, 2025 as Intellectual Developmental Disabilities Day.
10. Approve Resolution 2025-40, in support of House Bill 2607.
11. Approve Resolution 2025-41, Texas Indigent Defense Grant Program.
12. Receive Justice of the Peace Precinct 1 Report for January 2025.
13. Receive Justice of the Peace Precinct 2 Report for January 2025.
14. Receive Justice of the Peace Precinct 3 Report for January 2025.
15. Receive Justice of the Peace Precinct 4 Report for January 2025.
16. Approve disposal of FAS# 11827-11829, Dell OptiPlex 9020, Facilities Maintenance, by auction or disposal.
17. Approve disposal of FAS# 11457, Dell OptiPlex 9010, Facilities Maintenance, by auction or disposal.
18. Approve disposal of FAS# 10766 Dell OptiPlex E5520, Justice of Peace Precinct 2, by auction or disposal.
19. Approve disposal of FAS# 11787, 12265, 12353, Dell OptiPlex 90220, County Clerk's Office by auction or disposal.
20. Approve disposal of FAS# 11819 and 10736, Dell OptiPlex 9020, IT Department by auction or disposal.
21. Approve disposal of FAS# 10667, Canon DR 7550C scanner, Treasurer's Office by auction or disposal.
22. Approve disposal of FAS# 11703, WatchGuard DVR, Constable Precinct 4, by auction or disposal.
23. Approve the transfer and disposal of FAS# 11908, Dell OptiPlex 9020, RB 3 by auction or disposal.
24. Approve the transfer and disposal of FAS# 12189, Dell OptiPlex 9020, SO by auction or disposal.
25. Approve disposal of FAS# 10499, 10709, 10745, 10751, and 12285, Computers from IT Department by auction or disposal.

Judge Christian asked to pull items 7, 9 and 10.

MOTION: Made by Commissioner Daugette to APPROVE Consent Agenda with items 7, 9 and 10 pulled for discussion.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

- (7.) Receive Constable Central Review of Served Papers 2018-2025.
There was a discussion regarding the review and how the papers are served.

MOTION: Made by Commissioner White to APPROVE receiving Constable Central Review of Served Papers 2018-2025.
SECOND: Made by Commissioner Daugette.
VOTE: Motion carried unanimously.

- (9.) Approve Tri-County Behavioral Healthcare's Proclamation 2025-38, declaring March 22, 2025 as Intellectual Developmental Disabilities Day.
Judge Christian read the Proclamation for the Tri-County group present in Court.

MOTION: Made by Judge Christian to APPROVE Tri-County Behavioral Healthcare's Proclamation 2025-38.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

- (10.) Approve Resolution 2025-40, in support of House Bill 2607.
There was a discussion regarding Resolution.

MOTION: Made by Commissioner White to APPROVE Resolution 2025-40.
SECOND: Made by Commissioner Daugette.
VOTE: Motion carried unanimously.

STATUTORY AGENDA

Sheriff's Office

26. Discuss and take action on purchase of body-worn cameras to be funded from SB22 funds.
Chief Whitecotton presented information.

MOTION: Made by Commissioner Daugette to APPROVE purchase of body-worn cameras to be funded from SB22 funds.
SECOND: Made by Commissioner White.
VOTE: Motion carried unanimously.

Purchasing

27. Discuss and approve award of solicitation C2360-25-014 Grade 4 Trap Rock.
Cheryl Cowart presented information.

MOTION: Made by Commissioner Daugette to APPROVE award of solicitation C2360-25-014 Grade 4 Trap Rock to Vulcan Construction.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

28. Discuss and approve award of RFP solicitation C2360-25-013 Upfitting Law Enforcement Vehicles - Dodge Durango.
Cheryl Cowart presented information.

MOTION: Made by Commissioner Daugette to APPROVE award of RFP solicitation C2360-25-013 Up fitting Law Enforcement Vehicles - Dodge Durango to Emerge Services for a cost not to exceed \$ 16,000.00.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

Commissioners Court

29. Discuss and take action on Order 2025-39, on the renewal of tax exemption status for Samuel Walker Houston Museum and Cultural Center.

MOTION: Made by Judge Christian to APPROVE Order 2025-39, on the renewal of tax exemption status for Samuel Walker Houston Museum and Cultural Center.
SECOND: Made by Commissioner White.
VOTE: Motion carried unanimously.

30. Discuss and take action on interlocal agreement with the City of Riverside to perform drainage repairs in an amount of \$2,000.

Commissioner Daugette presented information.

MOTION: Made by Commissioner Daugette to APPROVE Interlocal agreement with the City of Riverside to perform drainage repairs in an amount of \$ 2,000.00.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

31. Discuss and take action on location of new generators.

Judge Christian presented information.

MOTION: Made by Judge Christian to APPROVE location of new generators as presented in Court.
SECOND: Made by Commissioner White.
VOTE: Motion carried unanimously.

32. Discuss and take action on relocation of current Annex generator.

Judge Christian presented information.

MOTION: Made by Judge Christian to APPROVE the relocation of current Annex generator to JP 2.
SECOND: Made by Commissioner Decker.
VOTE: Motion carried unanimously.

33. Discuss and take action on placement of generator cage on Courthouse grounds.

Judge Christian presented information.

MOTION: Made by Judge Christin to APPROVE the placement of generator cage on Courthouse grounds.
SECOND: Made by Commissioner Daugette.
VOTE: Motion carried unanimously.

34. Discuss and take action on Forrest Service Road agreement 22-RO-11081300-110.

Commissioner Decker presented information. There was discussion with the Court.

MOTION: Made by Commissioner Decker to APPROVE Forrest Service Road agreement 22-RO-11081300-110.
SECOND: Made by Commissioner Daugette.
VOTE: Motion carried unanimously.

35. Receive an update on Pineywoods Subdivision.

ACTION: PASS until the end of Court.

Judge Christian deviated from item 41.

EXECUTIVE SESSION

ACTION: County Judge, Colt Christian called Executive Session under **Section 551.071** at 9:41 a.m.

ACTION: County Judge, Colt Christian reconvened back in to Regular Session at 10:12 a.m.

ACTION: Review – Received

Judge Christian deviated to Department Review.

Planning & Development

36. Public hearing concerning Plat # 2025-002, Replat of Lot(s) F and G of Waverly Acres Subdivision, Jose Maria De La Garza Survey, A-22, Longhorn Loop - Pct. 4.

ACTION: Public Hearing began at 9:33 a.m.
Andy Isbell presented information.
ACTION: Public Hearing closed at 9:34 a.m.

37. Discuss and take action on Russell Merchant request for variance to Section B2.2 of the Walker County Subdivision Regulations regarding lot depth to width ratio for Plat # 2025-002, Replat of Lot(s) F and G of Waverly Acres Subdivision, Jose Maria De La Garza Survey, A-22, Longhorn Loop - Pct. 4.

MOTION: Made by Commissioner Decker to APPROVE request for variance to Section B2.2 of the Walker County Subdivision Regulations regarding lot depth to width ratio for Plat # 2025-002, Replat.

SECOND: Made by Commissioner Daugette.

VOTE: Motion carried unanimously.

38. Discuss and take action on Replat of Lot(s) F and G of Waverly Acres Subdivision, Jose Maria De La Garza Survey, A-22, Longhorn Loop - Pct. 4.

MOTION: Made by Commissioner Decker to APPROVE Replat of Lot(s) F and G of Waverly Acres Subdivision, Jose Maria De La Garza Survey, A-22, Longhorn Loop - Pct. 4.

SECOND: Made by Commissioner Daugette.

VOTE: Motion carried unanimously.

39. Discuss and take action on Suzi Smith Woods request for variance to On-Site Sewage Facility Regulations of Walker County regarding Permit Application, # 2024-0528 for Tract 4.2, T. Bennett Survey, A-68 – 2.14 Acre Tract – IH 45 S – Pct. 2.

Andy Isbell presented information. Mrs. Woods also spoke as to Location. There was discussion with the Court.

MOTION: Made by Commissioner White to APPROVE request for variance to On-Site Sewage Facility Regulations of Walker County regarding Permit Application, # 2024-0528.

SECOND: Made by Commissioner Decker.

VOTE: Motion carried unanimously.

40. Discuss and take action on revised plans for Permit # 2019-0462 for Waverly Place, Section 1, John Sadler Survey, A-45 - FM 1375 W - Pct. 4.

Andy Isbell presented information.

MOTION: Made by Commissioner Decker to APPROVE revised plans for Permit # 2019-0462, as presented.

SECOND: Made by Commissioner Kuykendall.

VOTE: Motion carried unanimously.

41. Discuss and take action on extension for Permit # 2019-0462 for Waverly Place, Section 1 John Sadler Survey, A-45 - FM 1375 W - Pct. 4.

Andy Isbell presented information.

MOTION: Made by Commissioner Decker to APPROVE extension for Permit # 2019-0462 for Waverly Place, contingent upon applicant executing the revised permit.

SECOND: Made by Commissioner Kuykendall.

VOTE: Motion carried unanimously.

Judge Christian deviated back to item 35.

Judge Christian deviated back from item 35.

DEPARTMENT REVIEW

Planning & Development

EXECUTIVE SESSION

ACTION: County Judge, Colt Christian called Executive Session under **Section 551.074** at 10:12 a.m.

ACTION: County Judge, Colt Christian reconvened back in to Regular Session at 10:45 a.m.

ACTION: County Judge, Colt Christian adjourned the meeting at 10:45 a.m.

I, Kari A. French, County Clerk of Walker County, Texas, do hereby certify that these Commissioners Court Minutes are a true and correct record of the proceedings from the Meeting on March 10, 2025.

Walker County Clerk, Kari A. French

Walker County Judge, Colt Christian

Date Minutes Approved by Commissioners

Disbursement Report 02/24/2025 - 03/24/2025

Payment Journal DISB 03/10/2025	896,267.34
Payment Journal DISB1 03/0/2025	3,026.47
Payment Journal DISB 03/12/2025	26.06

ACH PAYMENTS

ACH 03/10/2025	41,157.94
ACH TOT 03/10/2025	67,033.12

Payroll

773,368.50

DNP:

TDCJ-CJAD 02/24/2025	6,247.67
Nationwide 02/28/2025	2,913.00
IRS 02/28/2025	257,437.50
TX State Disb 02/28/2025	2,339.58
Nationwide 03/14/2025	2,913.00
TX State Disb 03/14/2025	2,339.58
IRS 03/14/2025	249,624.81
TCDRS 03/17/2025	464,979.84

VOID:

Check register and eft/draft Total	2,769,674.41
Dynamics Total	(\$2,769,674.41)
- difference -**	-
Total Disbursement	\$ 2,769,674.41

Walker County Disbursement Report 02/24/2025 - 03/24/2025

DatePaid	CheckReference	Vendor	CostCenter	Amount
2/24/2025	000000000006770	10337-TDCJ-CJAD	Balance Sheet Accounts	6,247.64
2/24/2025	000000000006770	10337-TDCJ-CJAD	Centralized Costs	0.03
2/28/2025	000000000006771	10171-Nationwide Retirement Solutions	Balance Sheet Accounts	2,913.00
2/28/2025	000000000006772	10303-Internal Revenue Service	Balance Sheet Accounts	97,202.30
2/28/2025	000000000006772	10303-Internal Revenue Service	Balance Sheet Accounts	160,235.20
2/28/2025	000000000006773	12006-Texas State Disbursement Unit	Balance Sheet Accounts	2,339.58
3/10/2025	000000000006776	12281-Bleyl Engineering	Planning and Development	19,286.80
3/10/2025	000000000006777	12281-Bleyl Engineering	Road and Bridge Precinct 3	3,400.00
3/10/2025	000000000006778	12994-Affordable Plumbing, Inc.	County Facilities	895.00
3/10/2025	000000000006779	13258-Summit Food Service, LLC	County Jail	8,781.83
3/10/2025	000000000006780	13258-Summit Food Service, LLC	County Jail	8,794.31
3/10/2025	000000000006781	10143-Walker County Hardware	County Facilities	44.55
3/10/2025	000000000006781	10143-Walker County Hardware	County Facilities	22.98
3/10/2025	000000000006781	10143-Walker County Hardware	County Jail	28.98
3/10/2025	000000000006781	10143-Walker County Hardware	Emergency Operations	26.99
3/10/2025	000000000006781	10143-Walker County Hardware	Litter Control - General Fund	29.48
3/10/2025	000000000006781	10143-Walker County Hardware	Road and Bridge Precinct 2	145.94
3/10/2025	000000000006781	10143-Walker County Hardware	Road and Bridge Precinct 2	13.18
3/10/2025	000000000006781	10143-Walker County Hardware	Road and Bridge Precinct 3	73.97
3/10/2025	000000000006781	10143-Walker County Hardware	Road and Bridge Precinct 3	58.66
3/10/2025	000000000006781	10143-Walker County Hardware	Road and Bridge Precinct 4	283.58
3/10/2025	000000000006781	10143-Walker County Hardware	Walker County EMS - Emergency Services	31.97
3/10/2025	000000000006782	11009-City of Huntsville	Adult Probation Support- General Fund	232.21
3/10/2025	000000000006782	11009-City of Huntsville	County Facilities	1,758.34
3/10/2025	000000000006782	11009-City of Huntsville	Criminal District Attorney	105.23
3/10/2025	000000000006782	11009-City of Huntsville	Emergency Operations	384.80
3/10/2025	000000000006782	11009-City of Huntsville	Facilities-Justice Center Municipal Allocation	105.84
3/10/2025	000000000006782	11009-City of Huntsville	Juvenile Probation Support - General Fund	259.83
3/10/2025	000000000006782	11009-City of Huntsville	Litter Control - General Fund	509.84
3/10/2025	000000000006782	11009-City of Huntsville	Road and Bridge Precinct 1	686.94
3/10/2025	000000000006782	11009-City of Huntsville	SPU - State General Allocation	103.32
3/10/2025	000000000006782	11009-City of Huntsville	SPU Juvenile Division	76.91
3/10/2025	000000000006782	11009-City of Huntsville	Texas AgriLife Extension Service	107.31
3/10/2025	000000000006782	11009-City of Huntsville	Walker County Central Dispatch Services	47.04
3/10/2025	000000000006782	11009-City of Huntsville	Walker County EMS - Emergency Services	101.75
3/10/2025	000000000006783	11928-U.S. Bank NA	Adult Substance Abuse Services	94.65
3/10/2025	000000000006783	11928-U.S. Bank NA	Centralized Costs	59.60
3/10/2025	000000000006783	11928-U.S. Bank NA	Constable Precinct 1	63.85
3/10/2025	000000000006783	11928-U.S. Bank NA	Constable Precinct 2	243.51
3/10/2025	000000000006783	11928-U.S. Bank NA	Constable Precinct 3	251.36
3/10/2025	000000000006783	11928-U.S. Bank NA	Constable Precinct 4	1,968.79
3/10/2025	000000000006783	11928-U.S. Bank NA	County Facilities	440.95
3/10/2025	000000000006783	11928-U.S. Bank NA	County Jail	1,170.86
3/10/2025	000000000006783	11928-U.S. Bank NA	Emergency Operations	326.10
3/10/2025	000000000006783	11928-U.S. Bank NA	Litter Control - General Fund	478.52
3/10/2025	000000000006783	11928-U.S. Bank NA	Planning and Development	575.25
3/10/2025	000000000006783	11928-U.S. Bank NA	Sheriff	16,837.77
3/10/2025	000000000006783	11928-U.S. Bank NA	Walker County EMS - Emergency Services	9,769.54

3/10/2025	000000000006784	12499-Vulcan Construction Materials, LLC	Road and Bridge Precinct 3	9,375.08
3/10/2025	000000000006785	12699-Cleveland, Mervin	Juvenile HGAC Services Grant	210.00
3/10/2025	000000000006785	12699-Cleveland, Mervin	Juvenile State/Grant Aid	210.00
3/10/2025	000000000006786	13257-Sun Coast Resources, LLC	Road and Bridge Precinct 1	5,836.28
3/10/2025	000000000006786	13257-Sun Coast Resources, LLC	Road and Bridge Precinct 2	7,090.75
3/10/2025	000000000006786	13257-Sun Coast Resources, LLC	Road and Bridge Precinct 4	4,410.48
3/10/2025	000000000006787	14022-Arctic Information Technology, Inc.	General Government Projects	2,380.14
3/10/2025	257464	10900-Aflac	Balance Sheet Accounts	16,272.14
3/10/2025	257464	10900-Aflac	Centralized Costs	0.22
3/10/2025	257465	10529-Alere Toxicology Service, Inc.	Juvenile Probation Support - General Fund	35.36
3/10/2025	257466	13502-Antwi, Stephen	County Jail	8,500.00
3/10/2025	257467	12390-Array	SPU Civil Division	1,540.95
3/10/2025	257468	10218-ASCO Equipment	Road and Bridge Precinct 3	1,860.94
3/10/2025	257469	10269-AT&T	Balance Sheet Accounts	46.00
3/10/2025	257469	10269-AT&T	Centralized Costs	1,150.59
3/10/2025	257469	10269-AT&T	Emergency Operations	445.59
3/10/2025	257469	10269-AT&T	Juvenile Probation Support - General Fund	99.02
3/10/2025	257469	10269-AT&T	Walker County EMS - Emergency Services	159.53
3/10/2025	257470	10250-AT&T Mobility	Sheriff	111.23
3/10/2025	257470	10250-AT&T Mobility	Walker County EMS - Emergency Services	139.17
3/10/2025	257471	12514-AT&T Mobility	Emergency Operations	22.20
3/10/2025	257471	12514-AT&T Mobility	Planning and Development	73.28
3/10/2025	257471	12514-AT&T Mobility	Road and Bridge Precinct 1	22.20
3/10/2025	257471	12514-AT&T Mobility	Road and Bridge Precinct 2	59.20
3/10/2025	257471	12514-AT&T Mobility	Road and Bridge Precinct 3	20.00
3/10/2025	257471	12514-AT&T Mobility	SPU Civil Division	102.73
3/10/2025	257471	12514-AT&T Mobility	SPU Juvenile Division	35.93
3/10/2025	257471	12514-AT&T Mobility	Voter Registration	22.20
3/10/2025	257472	12515-AT&T Mobility	Emergency Operations	37.00
3/10/2025	257473	12516-AT&T Mobility	Road and Bridge Precinct 1	37.00
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Litter Control - General Fund	23.61
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge General	92.64
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 1	19.41
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 2	80.48
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 2	81.47
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 3	526.39
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 3	0.00
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Road and Bridge Precinct 4	126.31
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Sheriff	811.94
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Sheriff	191.76
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Sheriff	851.49
3/10/2025	257474	13614-Auto Parts of Huntsville, Inc	Walker County EMS - Emergency Services	41.98
3/10/2025	257475	10629-Bennett Law Office PC	278th Judicial District Court	600.00
3/10/2025	257476	10345-Bill Fick Ford	Walker County EMS - Emergency Services	66.06
3/10/2025	257477	11341-Bohack, Amanda	Justice of Peace Precinct 4	281.70
3/10/2025	257478	10361-Bound Tree Medical LLC	Walker County EMS - Emergency Services	3,360.49
3/10/2025	257479	12272-Brazos Elevator Company	County Facilities	576.00
3/10/2025	257480	14180-Buck, Christopher	Courts-Central Costs	850.00
3/10/2025	257481	12236-Buck, Tanya	Justice of Peace Precinct 4	486.80
3/10/2025	257482	13277-Buckeye Cleaning Center - Houston	County Jail	96.00

3/10/2025	257483	14336-Canon U.S.A., Inc.	County Jail	146.20
3/10/2025	257483	14336-Canon U.S.A., Inc.	Emergency Operations	11.38
3/10/2025	257483	14336-Canon U.S.A., Inc.	Justice of Peace Precinct 1	26.63
3/10/2025	257483	14336-Canon U.S.A., Inc.	Road and Bridge Precinct 1	25.64
3/10/2025	257484	10036-CenterPoint Energy	Adult Probation Support- General Fund	257.35
3/10/2025	257484	10036-CenterPoint Energy	County Facilities	2,427.43
3/10/2025	257484	10036-CenterPoint Energy	County Jail	2,980.06
3/10/2025	257484	10036-CenterPoint Energy	Facilities-Justice Center Municipal Allocation	20.65
3/10/2025	257484	10036-CenterPoint Energy	Justice of Peace Precinct 4	74.32
3/10/2025	257484	10036-CenterPoint Energy	Juvenile Probation Support - General Fund	266.32
3/10/2025	257484	10036-CenterPoint Energy	Road and Bridge Precinct 1	238.51
3/10/2025	257484	10036-CenterPoint Energy	Road and Bridge Precinct 4	245.30
3/10/2025	257484	10036-CenterPoint Energy	Walker County Central Dispatch Services	9.18
3/10/2025	257484	10036-CenterPoint Energy	Walker County EMS - Emergency Services	234.02
3/10/2025	257485	12490-Cintas Corporation #2	Road and Bridge Precinct 3	11.40
3/10/2025	257485	12490-Cintas Corporation #2	Road and Bridge Precinct 3	377.00
3/10/2025	257486	10021-City of New Waverly	Justice of Peace Precinct 4	110.60
3/10/2025	257486	10021-City of New Waverly	Road and Bridge Precinct 4	271.60
3/10/2025	257486	10021-City of New Waverly	Weigh Station Utilities and Services	43.80
3/10/2025	257487	12262-City of Riverside	Balance Sheet Accounts	2,765.25
3/10/2025	257488	10023-Coburn's Huntsville # 15	County Facilities	100.90
3/10/2025	257488	10023-Coburn's Huntsville # 15	Road and Bridge Precinct 3	226.43
3/10/2025	257489	10421-Coca Cola Southwest Beverages LLC	Revenues-Sheriff Commissary Fund	427.34
3/10/2025	257490	10024-Colonial Life & Accident Insurance Company	Balance Sheet Accounts	177.14
3/10/2025	257490	10024-Colonial Life & Accident Insurance Company	Centralized Costs	-0.03
3/10/2025	257491	14031-Computer Wholesale Products of America, Inc.	Adult Basic Supervision	280.00
3/10/2025	257492	10831-Cross, Shellie M	Adult Basic Supervision	42.00
3/10/2025	257493	12884-D & M True Value	Road and Bridge Precinct 4	9.88
3/10/2025	257494	10675-Dealer Solutions Automotive	Sheriff	305.56
3/10/2025	257495	10051-Dearborn National Life Insurance Co	Balance Sheet Accounts	36.52
3/10/2025	257496	11349-Dewalt, Katrina	Adult Basic Supervision	155.40
3/10/2025	257497	10640-Doggett Heavy Machinery Services, LLC	Road and Bridge Precinct 4	498.32
3/10/2025	257498	11390-Ellis D. Walker Trucking, LLC	Road and Bridge Precinct 1	19,556.44
3/10/2025	257498	11390-Ellis D. Walker Trucking, LLC	Road and Bridge Precinct 2	39,452.60
3/10/2025	257498	11390-Ellis D. Walker Trucking, LLC	Road and Bridge Precinct 3	9,785.16
3/10/2025	257499	12875-Entech Sales and Service, LLC	County Facilities	1,015.00
3/10/2025	257500	12271-Enterprise Rent a Car	Sheriff	1,701.48
3/10/2025	257501	10038-Federal Express Corporation	Centralized Costs	13.59
3/10/2025	257501	10038-Federal Express Corporation	SPU - State General Allocation	30.36
3/10/2025	257502	13662-Fort Bend Medical Examiner	Centralized Costs	23,400.00
3/10/2025	257503	11726-Frost Crushed Stone Co, Inc.	Road and Bridge Precinct 2	17,255.34
3/10/2025	257504	12996-Gifaldi, Heather	Adult Substance Abuse Services	268.80
3/10/2025	257505	14368-Gonzalez-Hernandez, Geraldine	County Jail	100.00
3/10/2025	257506	12284-Goodwin-Lasiter, Inc.	Planning and Development	5,676.49
3/10/2025	257507	13669-GovOS	County Clerk	1,484.34
3/10/2025	257508	10174-Grainger	Road and Bridge Precinct 3	76.50
3/10/2025	257509	14356-Guardian RFID	Sheriff Commissary Operations	3,512.22
3/10/2025	257510	10057-Heartfield Florist	Historical Commission	35.00
3/10/2025	257511	13885-Highpoint Signs and Apparel	District Clerk	210.00
3/10/2025	257511	13885-Highpoint Signs and Apparel	Justice of Peace Precinct 2	78.00

3/10/2025	257512	10317-Home Depot	County Facilities	40.52
3/10/2025	257512	10317-Home Depot	County Facilities	366.39
3/10/2025	257512	10317-Home Depot	County Jail	99.94
3/10/2025	257513	14241-Honeywell International Inc	Public Safety Projects	14,059.54
3/10/2025	257514	11389-Huntsville A-1 Tire Repair, LLC	Road and Bridge Precinct 1	840.58
3/10/2025	257514	11389-Huntsville A-1 Tire Repair, LLC	Road and Bridge Precinct 2	201.38
3/10/2025	257514	11389-Huntsville A-1 Tire Repair, LLC	Road and Bridge Precinct 3	80.00
3/10/2025	257514	11389-Huntsville A-1 Tire Repair, LLC	Road and Bridge Precinct 3	216.87
3/10/2025	257515	10324-Huntsville Discount Tires	Walker County EMS - Emergency Services	464.00
3/10/2025	257516	10067-Huntsville Truck & Tractor, Inc.	Road and Bridge Precinct 3	140.67
3/10/2025	257517	10219-Huntsville-Walker County Crime Stoppers	Balance Sheet Accounts	752.12
3/10/2025	257518	11427-Husky Trailer & Parts Mfg.	Road and Bridge Precinct 4	44.99
3/10/2025	257519	10069-ICS Jail Supplies, Inc.	Sheriff Commissary Operations	1,271.85
3/10/2025	257520	13571-Impact Promotional Services, LLC	Walker County EMS - Emergency Services	989.33
3/10/2025	257521	10071-Johnson Supply & Equipment Corp.	County Facilities	4.16
3/10/2025	257521	10071-Johnson Supply & Equipment Corp.	County Facilities	155.01
3/10/2025	257522	12497-Johnson, Darryl	County Jail	225.00
3/10/2025	257522	12497-Johnson, Darryl	Sheriff	200.00
3/10/2025	257523	12693-Kofile, Inc.	County Clerk	4,974.46
3/10/2025	257524	11811-Law Office of Joseph W Krippel	County Court at Law	3,400.00
3/10/2025	257525	10313-Legal Shield	Balance Sheet Accounts	183.56
3/10/2025	257525	10313-Legal Shield	Centralized Costs	-0.01
3/10/2025	257526	10077-Lexis-Nexis	Criminal District Attorney	972.00
3/10/2025	257527	10073-Linde Gas & Equipment, Inc.	Road and Bridge Precinct 3	30.99
3/10/2025	257527	10073-Linde Gas & Equipment, Inc.	Walker County EMS - Emergency Services	2,029.88
3/10/2025	257528	14122-Live Oak Environmental LLC	Road and Bridge Precinct 2	159.74
3/10/2025	257528	14122-Live Oak Environmental LLC	Road and Bridge Precinct 3	116.77
3/10/2025	257529	11584-Main Street Auto Parts	Road and Bridge Precinct 3	59.99
3/10/2025	257530	10781-Martinez Heavy Truck, Tire & Repair	Road and Bridge Precinct 3	4,178.68
3/10/2025	257531	10434-McKesson Medical-Surgical Government Solutions, LLC	County Jail Inmate Medical Cost Center	370.09
3/10/2025	257532	10082-Mid-South Synergy	Road and Bridge Precinct 2	250.00
3/10/2025	257532	10082-Mid-South Synergy	Texas AgriLife Extension Service	42.80
3/10/2025	257533	10288-Montgomery County Juvenile Department	Juvenile State/Grant Aid	5,400.00
3/10/2025	257534	10159-Motorola Solutions, Inc.	Sheriff SB22 Grant	38,935.55
3/10/2025	257535	10547-Mustang Cat	Road and Bridge Precinct 1	944.18
3/10/2025	257535	10547-Mustang Cat	Road and Bridge Precinct 3	1,064.46
3/10/2025	257535	10547-Mustang Cat	Road and Bridge Precinct 4	6,754.17
3/10/2025	257536	11886-Mustang Rental Services of Texas, Ltd.	Road and Bridge Precinct 2	8,921.67
3/10/2025	257537	13796-ODP Business Solutions, LLC	County Auditor	73.84
3/10/2025	257537	13796-ODP Business Solutions, LLC	County Auditor	372.09
3/10/2025	257537	13796-ODP Business Solutions, LLC	Criminal District Attorney	61.70
3/10/2025	257537	13796-ODP Business Solutions, LLC	Criminal District Attorney	263.11
3/10/2025	257537	13796-ODP Business Solutions, LLC	District Attorney Supplement	6.03
3/10/2025	257537	13796-ODP Business Solutions, LLC	Justice of Peace Precinct 2	295.78
3/10/2025	257537	13796-ODP Business Solutions, LLC	Walker County EMS - Emergency Services	115.98
3/10/2025	257538	13437-Olivier, Devon	Justice of Peace Precinct 1	539.20
3/10/2025	257539	12041-Overhead Door Company of Conroe	County Facilities	797.79
3/10/2025	257540	12164-Owen, Christopher	County Jail	100.00
3/10/2025	257541	10594-P2 Emulsions	Road and Bridge General	15,664.73
3/10/2025	257542	13282-Pattillo, Brown & Hill, L.L.P.	Centralized Costs	32,000.00

3/10/2025	257543	10216-Performance Truck	Road and Bridge Precinct 2	180.24
3/10/2025	257544	11015-Porterfield, Elizabeth	Adult Basic Supervision	134.40
3/10/2025	257545	10092-Powers Auto Supply	Road and Bridge Precinct 4	4.95
3/10/2025	257546	10238-Precision Pest Control	County Facilities	1,832.00
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 1	3,519.00
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 1	59.28
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 1	5.82
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 2	59.75
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 2	16.96
3/10/2025	257547	10098-Reliable Parts Co.	Road and Bridge Precinct 3	279.76
3/10/2025	257548	10389-Richard Rush	Planning and Development	4,500.00
3/10/2025	257549	13655-Riley, Michael	278th Judicial District Court	5,430.00
3/10/2025	257549	13655-Riley, Michael	County Court at Law	5,100.00
3/10/2025	257550	10105-Riverside SUD	Road and Bridge Precinct 3	98.13
3/10/2025	257551	13594-Rockett, PhD, PLLC, Jennifer	12th Judicial District Court	900.00
3/10/2025	257552	13720-Rugged Depot	Constable Precinct 1	6,916.11
3/10/2025	257553	10384-Security Benefit Group	Balance Sheet Accounts	50.00
3/10/2025	257554	14256-Serenity House Counseling PLLC	Adult Substance Abuse Services	2,610.00
3/10/2025	257555	14238-Slaughter's Diesel Repair LLC	Walker County EMS - Emergency Services	5,620.26
3/10/2025	257556	12171-SLS Litigation Services, LLC	SPU Civil Division	1,808.15
3/10/2025	257557	12032-Smartox	Adult Pretrial Diversion	252.00
3/10/2025	257558	13324-Smith County	Juvenile State/Grant Aid	7,000.00
3/10/2025	257559	10454-Southern Tire Mart, LLC	Adult Basic Supervision	135.09
3/10/2025	257560	14215-T & W Tire LLC	Road and Bridge Precinct 4	6,552.00
3/10/2025	257560	14215-T & W Tire LLC	Road and Bridge Precinct 4	209.10
3/10/2025	257561	10126-TAC Workers Compensation Fund	Balance Sheet Accounts	69,466.00
3/10/2025	257562	12535-TDCJ-Texas Correctional Industries	Sheriff Commissary Operations	677.40
3/10/2025	257563	13792-Tenth Court of Appeals	Balance Sheet Accounts	190.00
3/10/2025	257563	13792-Tenth Court of Appeals	Balance Sheet Accounts	288.16
3/10/2025	257564	10180-Texas Association of Counties	Centralized Costs	1,560.00
3/10/2025	257565	10270-Texas Association of Counties HEBP	Balance Sheet Accounts	384,726.34
3/10/2025	257565	10270-Texas Association of Counties HEBP	Balance Sheet Accounts	5,377.46
3/10/2025	257565	10270-Texas Association of Counties HEBP	Centralized Costs	18,209.60
3/10/2025	257565	10270-Texas Association of Counties HEBP	SPU Criminal	86.34
3/10/2025	257565	10270-Texas Association of Counties HEBP	Walker County Central Dispatch Services	910.48
3/10/2025	257566	14360-Texas Autoworx	Planning and Development	970.48
3/10/2025	257567	13346-Texas Security Shredding	12th Judicial District Court	28.00
3/10/2025	257567	13346-Texas Security Shredding	278th Judicial District Court	28.00
3/10/2025	257567	13346-Texas Security Shredding	County Auditor	40.00
3/10/2025	257567	13346-Texas Security Shredding	County Court at Law	28.00
3/10/2025	257567	13346-Texas Security Shredding	County Jail	80.00
3/10/2025	257567	13346-Texas Security Shredding	District Clerk	80.00
3/10/2025	257567	13346-Texas Security Shredding	SPU - State General Allocation	40.00
3/10/2025	257567	13346-Texas Security Shredding	SPU Civil Division	40.00
3/10/2025	257568	10212-Thomson Reuters - West	Adult Basic Supervision	104.75
3/10/2025	257569	10276-Tyler Technologies, Inc.	County Clerk	104.94
3/10/2025	257569	10276-Tyler Technologies, Inc.	District Clerk	200.64
3/10/2025	257569	10276-Tyler Technologies, Inc.	Justice of Peace Precinct 3	145.20
3/10/2025	257570	12973-Verbatim Reporting & Transcription, LLC	County Court at Law	505.40
3/10/2025	257571	10227-Verizon Wireless	12th Judicial District Court	40.00

3/10/2025	257571	10227-Verizon Wireless	Constable Precinct 1	20.00
3/10/2025	257571	10227-Verizon Wireless	Constable Precinct 2	40.00
3/10/2025	257571	10227-Verizon Wireless	Constable Precinct 3	60.00
3/10/2025	257571	10227-Verizon Wireless	Constable Precinct 4	160.00
3/10/2025	257571	10227-Verizon Wireless	County Auditor	114.01
3/10/2025	257571	10227-Verizon Wireless	County Court at Law	27.74
3/10/2025	257571	10227-Verizon Wireless	County Court at Law	619.98
3/10/2025	257571	10227-Verizon Wireless	County Jail	57.99
3/10/2025	257571	10227-Verizon Wireless	County Judge	77.99
3/10/2025	257571	10227-Verizon Wireless	District Clerk	37.99
3/10/2025	257571	10227-Verizon Wireless	Emergency Operations	113.97
3/10/2025	257571	10227-Verizon Wireless	IT Operations	37.99
3/10/2025	257571	10227-Verizon Wireless	Justice of Peace Precinct 2	20.00
3/10/2025	257571	10227-Verizon Wireless	Planning and Development	60.00
3/10/2025	257571	10227-Verizon Wireless	Purchasing	80.00
3/10/2025	257571	10227-Verizon Wireless	Road and Bridge Precinct 2	57.99
3/10/2025	257571	10227-Verizon Wireless	Road and Bridge Precinct 4	40.00
3/10/2025	257571	10227-Verizon Wireless	Sheriff	971.96
3/10/2025	257571	10227-Verizon Wireless	SPU - State General Allocation	303.92
3/10/2025	257571	10227-Verizon Wireless	SPU Civil Division	285.15
3/10/2025	257571	10227-Verizon Wireless	SPU Juvenile Division	171.96
3/10/2025	257571	10227-Verizon Wireless	Texas AgriLife Extension Service	57.99
3/10/2025	257571	10227-Verizon Wireless	Veterans Services	20.00
3/10/2025	257571	10227-Verizon Wireless	Walker County EMS - Emergency Services	933.36
3/10/2025	257572	13576-VFIS of Texas	Walker County EMS - Emergency Services	14,970.00
3/10/2025	257573	11013-VOTEC Corporation	Elections Equipment	6,940.00
3/10/2025	257574	11024-Wage Works	Centralized Costs	350.00
3/10/2025	257575	10283-Walker County Feed & Farm Supply	County Facilities	199.00
3/10/2025	257576	10090-Walker County Special Utility District	Road and Bridge Precinct 2	41.30
3/10/2025	257576	10090-Walker County Special Utility District	Texas AgriLife Extension Service	49.09
3/10/2025	257577	13370-Walker County Transmissions/WC Auto	Constable Precinct 4	66.82
3/10/2025	257577	13370-Walker County Transmissions/WC Auto	Road and Bridge Precinct 4	118.46
3/10/2025	257578	11250-Walker County Asphalt, Inc.	Road and Bridge Precinct 4	2,735.70
3/10/2025	257579	10326-Wiesner, Inc. - Huntsville	Road and Bridge Precinct 3	3,263.30
3/10/2025	257579	10326-Wiesner, Inc. - Huntsville	Walker County EMS - Emergency Services	116.68
3/10/2025	257580	10151-Woods Welding, Inc.	Road and Bridge Precinct 1	111.00
3/10/2025	257581	13189-Zarate, Claudia	Adult Basic Supervision	93.80
3/10/2025	257582	10269-AT&T	SPU - State General Allocation	348.93
3/10/2025	257582	10269-AT&T	SPU Civil Division	348.93
3/10/2025	257583	10269-AT&T	Centralized Costs	1,056.98
3/10/2025	257584	10542-Perdue Brandon Fielder Collins & Mott LLP	District Clerk	250.00
3/10/2025	257585	10732-Quadient Leasing USA, Inc.	Centralized Costs	602.23
3/10/2025	257586	10130-TAC	Justice of Peace Precinct 3	70.00
3/10/2025	257587	10130-TAC	Justice of Peace Precinct 3	45.00
3/10/2025	257588	11816-Texas Department of Motor Vehicles	SPU - State General Allocation	7.50
3/10/2025	257588	11816-Texas Department of Motor Vehicles	SPU Civil Division	7.50
3/10/2025	257588	11816-Texas Department of Motor Vehicles	SPU Juvenile Division	15.00
3/10/2025	257589	11816-Texas Department of Motor Vehicles	SPU Juvenile Division	7.50
3/10/2025	257590	10376-Texas Parks & Wildlife	Balance Sheet Accounts	133.45
3/10/2025	257591	10376-Texas Parks & Wildlife	Balance Sheet Accounts	133.45

3/12/2025	257592	14336-Canon U.S.A., Inc.	Road and Bridge Precinct 1	26.06
3/12/2025	Payroll Account - Net Pay	Transfer to Payroll Account	County Wide	773,368.50
3/14/2025	000000000006788	10303-Internal Revenue Service	Balance Sheet Accounts	92,304.47
3/14/2025	000000000006788	10303-Internal Revenue Service	Balance Sheet Accounts	157,320.34
3/14/2025	000000000006790	10171-Nationwide Retirement Solutions	Balance Sheet Accounts	2,913.00
3/14/2025	000000000006791	12006-Texas State Disbursement Unit	Balance Sheet Accounts	2,339.58
3/17/2025	000000000006789	10129-Texas County & District Retirement System	Balance Sheet Accounts	464,979.73
3/17/2025	000000000006789	10129-Texas County & District Retirement System	Centralized Costs	0.11
Total:				2,769,674.41

Walker County

Financial Information

Posted as of March 18, 2025 for the Fiscal Year Ending September 30, 2025

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru March 18, 2025 for the fiscal year ending September 30, 2025.

There are entries that have not been posted. Invoices are outstanding for the period that have not been received/posted. Encumbrances are not included in the report.



Summary of Revenues, Expenditures and Net Transfers to Date
Transactions Posted As of March 18, 2025
For the Fiscal Year Ending September 30, 2025

Ledger Balances	Fund Balance Fiscal Yr Begin	Revenues To Date	Expenditures To Date	Net Transfers Between Funds	Fund Balance This Date
<u>Operating</u>					
101 - General Fund	\$ 13,421,645.75	\$ 23,821,830.21	\$ 12,556,365.69	\$ -	\$ 24,687,110.27
192 - Debt Service Fund	\$ 393,643.67	\$ 1,266,347.34	\$ 161,283.77	\$ -	\$ 1,498,707.24
220 - Road & Bridge	\$ 4,170,623.79	\$ 5,619,842.88	\$ 3,957,139.72	\$ -	\$ 5,833,326.95
301 - Walker County EMS Fund	\$ 3,945,983.64	\$ 3,835,927.67	\$ 2,400,464.07	\$ -	\$ 5,381,447.24
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 15,865.36	\$ 4,174.74	\$ 726.58	\$ -	\$ 19,313.52
	21,947,762.21	34,548,122.84	19,075,979.83	-	\$ 37,419,905.22
<u>Projects</u>					
105 - General Projects Fund	\$ 5,455,650.15	\$ 98,851.79	\$ 495,469.30	\$ -	\$ 5,059,032.64
115 - General Capital Projects Fund	\$ 5,779,941.82	\$ 110,177.36	\$ 58,100.00	\$ -	\$ 5,832,019.18
119 - ARP Funds	\$ 583,588.01	\$ 9,076.35	\$ 408,060.16	\$ -	\$ 184,604.20
<u>Grants/Other Funds</u>					
186 - State Sheriff Grant	\$ 100,899.93	\$ 2,342.65	\$ 86,899.50	\$ -	\$ 16,343.08
187 - State CDA Grant	\$ -	\$ 0.37	\$ -	\$ -	\$ 0.37
401 - SB22-CDA Grant FY 2025	\$ -	\$ 279,407.09	\$ 114,918.55	\$ -	\$ 164,488.54
410 - SB22-Sheriff Grant FY 2025	\$ -	\$ 509,529.72	\$ 13,406.00	\$ -	\$ 496,123.72
473 - SO Auto Task Force Grant	\$ -	\$ 38,864.33	\$ 42,758.29	\$ -	\$ (3,893.96)
474 - CDA Victims Assistance Grant	\$ -	\$ 14,924.86	\$ 34,000.60	\$ -	\$ (19,075.74)
481 - Jag Grants	\$ -	\$ -	\$ 1,992.42	\$ -	\$ (1,992.42)
511 - County Records Management and Preservation	\$ 5,699.00	\$ 961.36	\$ -	\$ -	\$ 6,660.36
512 - County Records Preservation II Fund	\$ 71,210.32	\$ 1,359.35	\$ -	\$ -	\$ 72,569.67
515 - County Clerk Records Management and Preser	\$ 382,489.92	\$ 53,973.49	\$ 35,777.31	\$ -	\$ 400,686.10
516 - County Clerk Records Archive Fund	\$ 370,423.85	\$ 45,706.62	\$ 102.00	\$ -	\$ 416,028.47
517 - Court Facilities Fund	\$ 62,705.53	\$ 9,613.29	\$ -	\$ -	\$ 72,318.82
518 - District Clerk Records Preservation	\$ 92,873.61	\$ 12,232.49	\$ -	\$ -	\$ 105,106.10
519 - District Clerk Rider Fund	\$ 102,392.54	\$ 36,415.25	\$ 1,761.03	\$ -	\$ 137,046.76
520 - District Clerk Archive Fund	\$ 6,269.14	\$ 31.25	\$ -	\$ -	\$ 6,300.39
523 - County Jury Fee Fund	\$ 1,979.74	\$ 381.81	\$ -	\$ -	\$ 2,361.55
524 - County Jury Fund	\$ 11,584.97	\$ 4,580.63	\$ -	\$ -	\$ 16,165.60
525 - Court Reporter Services Fund	\$ 22,360.56	\$ 11,515.31	\$ 3,465.00	\$ -	\$ 30,410.87
526 - County Law Library Fund	\$ 85,905.00	\$ 16,699.23	\$ 8,276.13	\$ -	\$ 94,328.10
527 - Language Access Fund	\$ 8,731.14	\$ 3,673.31	\$ 8,334.60	\$ -	\$ 4,069.85
536 - Courthouse Security Fund	\$ 21,464.35	\$ 15,876.55	\$ 41,606.74	\$ -	\$ (4,265.84)
537 - Justice Courts Security Fund	\$ 65,031.84	\$ 2,790.82	\$ -	\$ -	\$ 67,822.66
538 - JP Truancy Prevention and Diversion	\$ 64,406.39	\$ 7,360.18	\$ -	\$ -	\$ 71,766.57
539 - County Speciality Court Programs	\$ 24,604.82	\$ 2,849.88	\$ -	\$ -	\$ 27,454.70
550 - Justice Courts Technology Fund	\$ 92,017.97	\$ 7,598.66	\$ 18,583.10	\$ -	\$ 81,033.53
551 - County and District Courts Technology Fund	\$ 3,560.44	\$ 625.92	\$ -	\$ -	\$ 4,186.36
552- Child Abuse Prevention Fund	\$ 2,900.56	\$ 302.82	\$ -	\$ -	\$ 3,203.38
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 12,786.48	\$ 8,070.14	\$ -	\$ 4,716.34
561 - Pretrial Intervention Program Fund	\$ 162,688.72	\$ 16,646.03	\$ 305.48	\$ -	\$ 179,029.27
562 - District Attorney Forfeiture Fund	\$ 223,459.66	\$ 7,344.23	\$ 3,623.97	\$ -	\$ 227,179.92
563 - District Attorney Hot Check Fee Fund	\$ 362.61	\$ 50.00	\$ (2,354.00)	\$ -	\$ 2,766.61
574 - Sheriff Forfeiture Fund	\$ 593,683.40	\$ 10,890.39	\$ 24,762.40	\$ -	\$ 579,811.39
576 - Sheriff Inmate Medical Fund	\$ 70,075.96	\$ 2,927.82	\$ -	\$ -	\$ 73,003.78
577 - DOJ-Equitable Sharing Fund	\$ 519,106.91	\$ 177,366.92	\$ -	\$ -	\$ 696,473.83
578 - Sheriff Commissary Fund	\$ 543,078.35	\$ 75,907.64	\$ 29,035.99	\$ -	\$ 589,950.00
583 - Elections Equipment Fund	\$ 43,105.91	\$ 20,606.64	\$ 64,112.16	\$ -	\$ (399.61)
584 - Tax Assessor Elections Service Contract Fund	\$ 67,723.36	\$ 12,159.81	\$ 6,124.96	\$ -	\$ 73,758.21
589 - Tax Assessor Special Inventory Fee Fund	\$ 53,288.08	\$ 10,465.91	\$ -	\$ -	\$ 63,753.99
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 2,010,580.93	\$ 2,810,420.07	\$ -	\$ (799,839.14)
640 - Juvenile Grant Fund (Title IV E)	\$ 83,445.44	\$ 1,563.72	\$ 210.00	\$ -	\$ 84,799.16
641 - Juvenile Grant State Aid Fund	\$ -	\$ 302,268.30	\$ 215,908.05	\$ -	\$ 86,360.25
645 - Juvenile HGAC Services Grant	\$ -	\$ -	\$ 650.00	\$ -	\$ (650.00)
615 - Adult Probation-Basic Services Fund	\$ 427,546.64	\$ 602,522.94	\$ 601,951.55	\$ (6,324.58)	\$ 421,793.45
616 - Adult Probation-Court Services Fund	\$ -	\$ 128,292.53	\$ 97,717.24	\$ 5,257.80	\$ 35,833.09
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 77,381.77	\$ 50,352.85	\$ 255.92	\$ 27,284.84
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 23,643.33	\$ 18,214.12	\$ 810.86	\$ 6,240.07
701 - Retiree Health Insurance Fund	\$ 2,231,268.97	\$ 43,595.04	\$ -	\$ -	\$ 2,274,864.01
802 - Walker County Public Safety Communications Cente	\$ 1,448,911.90	\$ 830,556.67	\$ 652,811.31	\$ -	\$ 1,626,657.26
	8,067,257.53	5,447,174.34	4,993,797.56	0.00	8,520,634.31
	\$ 41,834,199.72	\$ 40,213,402.68	\$ 25,031,406.85	\$ 0.00	\$ 57,016,195.55



Cash and Investments Report
Transactions Posted as of March 18, 2025
For the Fiscal Year Ending September 30, 2025

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 2,551,057.69	\$ 102,858.51	\$13,801,459.59	\$ 1,458,185.42	\$6,611,947.69	\$24,525,508.90
192 - Debt Service Fund	-	-	1,490,734.43	-	-	\$ 1,490,734.43
220 - Road & Bridge	277,905.63	-	4,055,049.90	-	-	\$ 4,332,955.53
301 - Walker County EMS Fund	383,797.45	11,856.50	4,738,237.64	69,029.99	180,521.90	\$ 5,383,443.48
180 - Public Safety Seized Money Fund	-	-	69,076.24	-	-	\$ 69,076.24
185 - General Fund - Healthy County Initiative Fu	3,714.61	-	15,598.91	-	-	\$ 19,313.52
	3,216,475.38	114,715.01	24,170,156.71	1,527,215.41	6,792,469.59	35,821,032.10
Projects						
105 - General Projects Fund	-	-	3,782,312.97	917,121.85	364,244.46	5,063,679.28
115 - General Capital Projects Fund	-	-	5,832,019.18	-	-	5,832,019.18
119- ARP Funds	-	184,604.20	-	-	-	\$ 184,604.20
Grants/Other Funds						
186 - State Sheriff Grant	-	-	16,343.08	-	-	16,343.08
187 - State CDA Grant	-	-	34.06	-	-	34.06
401 - SB22-CDA Grant FY 2025	-	-	164,488.54	-	-	164,488.54
410 - SB22-Sheriff Grant FY 2025	-	-	496,123.72	-	-	496,123.72
473- SO Auto Task Force Grant	(11,875.25)	-	-	-	-	(11,875.25)
474 - CDA Victims Grant	(19,075.74)	-	-	-	-	(19,075.74)
481 - Jag Grants	(1,332.42)	-	-	-	-	(1,332.42)
488 - CDBG Grants	(16,321.16)	-	-	-	-	(16,321.16)
511 - County Records Management and Preserv	6,660.36	-	-	-	-	6,660.36
512 - County Records Preservation II Fund	3,038.49	-	69,531.18	-	-	72,569.67
515 - County Clerk Records Management and Pr	12,199.95	-	312,885.13	75,601.02	-	400,686.10
516 - County Clerk Records Archive Fund	45,525.92	-	370,502.55	-	-	416,028.47
517 - Court Facilities Fund	14,998.91	-	57,319.91	-	-	72,318.82
518 - District Clerk Records Preservation	56,369.31	-	48,736.79	-	-	105,106.10
519 - District Clerk Rider Fund	22,035.44	-	115,011.32	-	-	137,046.76
520 - District Clerk Archive Fund	6,300.39	-	-	-	-	6,300.39
523 - County Jury Fee Fund	2,361.55	-	-	-	-	2,361.55
524 - County Jury Fund	10,793.40	-	5,372.20	-	-	16,165.60
525 - Court Reporter Services Fund	19,666.43	-	10,744.44	-	-	30,410.87
526 - County Law Library Fund	22,140.03	-	73,012.23	-	-	95,152.26
527 - Language Access Fund	10,067.85	-	-	-	-	10,067.85
536 - Courthouse Security Fund	(4,265.84)	-	-	-	-	(4,265.84)
537 - Justice Courts Security Fund	16,123.90	-	51,698.76	-	-	67,822.66
538 - JP Truancy Prevention and Diversion	67,296.55	-	4,470.02	-	-	71,766.57
539 - County Specialty Court Revenues Fund	16,087.86	-	11,366.84	-	-	27,454.70
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	0.00	-	81,033.53	-	-	81,033.53
551 - County and District Courts Technology Fun	3,255.16	-	931.20	-	-	4,186.36
552 - Child Abuse Prevention Fund	3,203.38	-	-	-	-	3,203.38
560 - District Attorney Prosecutors Supplement F	5,689.39	-	-	-	-	5,689.39
561 - Pretrial Intervention Program Fund	19,764.63	-	159,264.64	-	-	179,029.27
562 - District Attorney Forfeiture Fund	3,393.34	-	226,123.08	-	-	229,516.42
563 - District Attorney Hot Check Fee Fund	2,766.61	-	-	-	-	2,766.61
574 - Sheriff Forfeiture Fund	1,131.49	4,965.56	578,690.60	-	-	584,787.65
576 - Sheriff Inmate Medical Fund	11,633.38	-	61,370.40	-	-	73,003.78
577 - DOJ-Equitable Sharing Fund	93,446.15	-	575,713.76	27,313.92	-	696,473.83
578 - Sheriff Commissary Fund	88,634.36	-	507,020.90	-	-	595,655.26
583 - Elections Equipment Fund	(399.61)	-	-	-	-	(399.61)
584 - Tax Assessor Elections Service Contract Fur	11,428.46	-	62,329.75	-	-	73,758.21
589 - Tax Assessor Special Inventory Fee Fund	0.00	-	63,753.99	-	-	63,753.99
601 - SPU Civil/Criminal/Juvenile Grant/Allocation	(965,032.08)	-	-	-	-	(965,032.08)
640 - Juvenile Grant Fund (Title IVE)	1,591.08	-	83,208.08	-	-	84,799.16
641 - Juvenile Grant State Aid Fund	94,950.25	-	-	-	-	94,950.25
645 - Juvenile Services - HGAC Grant	(510.00)	-	-	-	-	(510.00)
701 - Retiree Health Insurance Fund	0.00	-	901,034.21	1,373,829.80	-	2,274,864.01
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	196,239.91	30.00	96,817.03	131,783.73	-	424,870.67
616 - Adult Probation-Court Services Fund	35,833.09	-	-	-	-	35,833.09
617 - Adult Probation-Substance Abuse Services I	27,284.84	-	-	-	-	27,284.84
618 - Pretrial Diversion	6,240.07	-	-	-	-	6,240.07
802 - Walker County Public Safety Communicati	178,897.83	-	1,466,574.98	-	-	1,645,472.81
810 - Agency Fund - LEOSE Training Funds	89,559.47	-	-	-	-	89,559.47
	187,797.13	4,995.56	6,688,861.39	1,608,528.47	0.00	8,490,182.55
	\$ 3,404,272.51	\$ 304,314.77	\$40,473,350.25	\$ 4,052,865.73	\$7,156,714.05	\$55,391,517.31



Cash and Investments Report
As of March 18, 2025
 Transactions Posted as of March 18, 2025

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 2,909,503.95	\$ 289,392.77	\$ -	\$ 3,198,896.72
851 Agency Fund - District Clerk	\$ 1,199,402.41	\$ -	\$ 586,924.52	\$ 1,786,326.93
852 Agency Fund - Criminal District Attorney	\$ 2,102.45	\$ -	\$ -	\$ 2,102.45
853 Agency Fund - Tax Assessor	\$ 1,113,107.02	\$ -	\$ -	\$ 1,113,107.02
854 Agency Fund - Sheriff	\$ 115,372.07	\$ -	\$ -	\$ 115,372.07
855 Agency Fund - Juvenile	\$ 950.46	\$ -	\$ -	\$ 950.46
856 Agency Fund - County Treasurer Jury	\$ 366.22	\$ -	\$ -	\$ 366.22
857 Agency Fund - Justice of Peace Precinct 4	\$ 14,131.34	\$ -	\$ -	\$ 14,131.34
858 Agency Fund - Adult Probation	\$ 4,547.98	\$ -	\$ -	\$ 4,547.98
	<u>\$ 5,359,483.90</u>	<u>\$ 289,392.77</u>	<u>\$ 586,924.52</u>	<u>\$ 6,235,801.19</u>



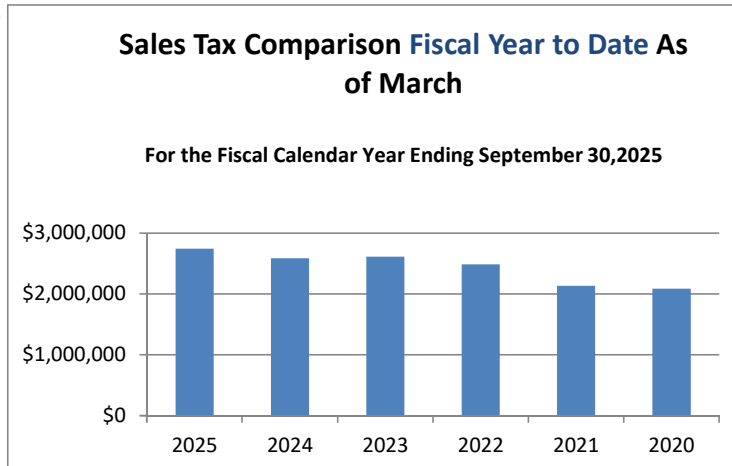
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
October	-1.98%	\$ 421,956.11	\$ 430,494.33	\$ 426,935.35	\$ 378,481.65	\$ 341,282.66	\$ 309,760.99
November	6.51%	\$ 498,694.36	\$ 468,234.02	\$ 477,305.48	\$ 470,400.36	\$ 404,860.53	\$ 432,570.77
December	11.28%	\$ 436,267.33	\$ 392,041.05	\$ 402,702.70	\$ 368,467.73	\$ 311,632.44	\$ 282,270.19
January	0.19%	\$ 410,660.38	\$ 409,880.44	\$ 396,438.25	\$ 386,864.04	\$ 345,810.13	\$ 297,832.83
February	15.35%	\$ 566,047.13	\$ 490,724.88	\$ 506,247.91	\$ 488,772.53	\$ 402,950.76	\$ 410,854.29
March	3.36%	\$ 411,610.81	\$ 398,234.30	\$ 405,269.07	\$ 391,919.74	\$ 328,566.37	\$ 353,527.33
April		\$ -	\$ 365,474.29	\$ 381,310.61	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31
May		\$ -	\$ 451,281.87	\$ 488,946.95	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78
June		\$ -	\$ 439,983.80	\$ 396,747.98	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08
July		\$ -	\$ 386,063.63	\$ 386,095.96	\$ 401,984.02	\$ 349,935.05	\$ 322,571.05
August		\$ -	\$ 451,374.30	\$ 443,842.79	\$ 480,257.68	\$ 434,731.20	\$ 393,734.55
September		\$ -	\$ 418,725.70	\$ 398,269.21	\$ 398,673.98	\$ 369,724.46	\$ 328,146.29
		\$ 2,745,236.12	\$ 5,102,512.61	\$ 5,110,112.26	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46

This time last year	\$ 2,589,609.02
% Change	6.01%

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

Fiscal Year to Date	\$ 2,745,236.12	\$ 2,589,609.02	\$ 2,614,898.76	\$ 2,484,906.05	\$ 2,135,102.89	\$ 2,086,816.40
Budgeted this Fiscal Year	\$ 5,150,000.00	50.75%	51.17%	49.98%	48.52%	51.40%
Pct Received This FY	53.3%					





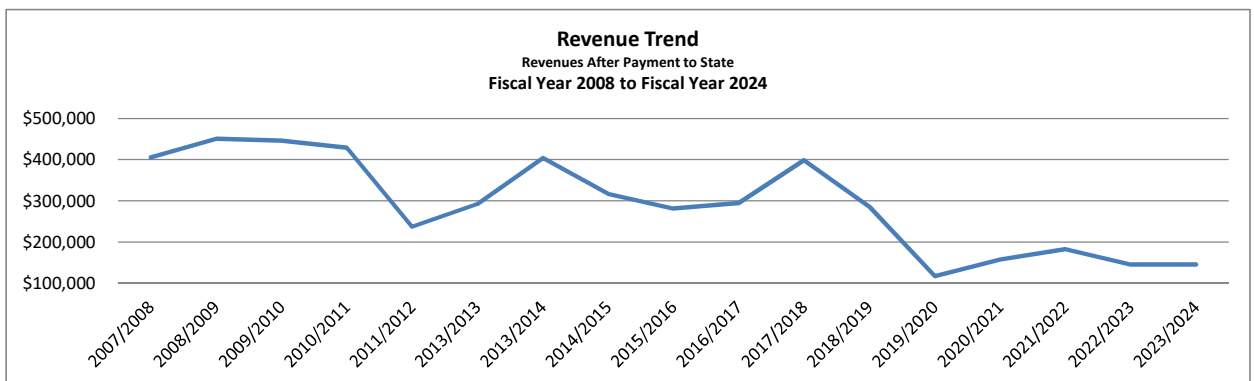
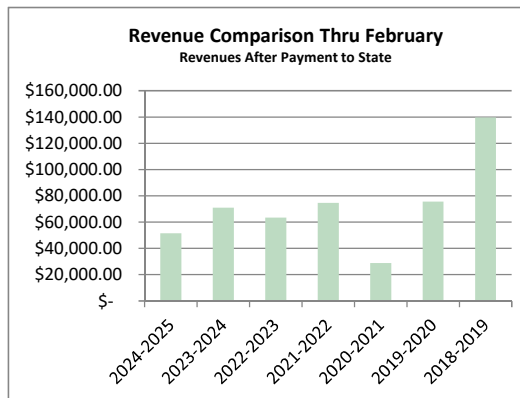
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2024-2025	Pd to State	Fiscal Year 2024-2025	Fiscal Year 2023-2024	Fiscal Year 2022-2023	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019
October	\$ 14,515.50	\$ (794.50)	\$ 13,721.00	\$ 11,833.50	\$ 14,148.00	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10
November	\$ 5,309.00	\$ (100.00)	\$ 5,209.00	\$ 15,777.00	\$ 10,261.00	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95
December	\$ 13,928.50	\$ (2,396.00)	\$ 11,532.50	\$ 13,249.00	\$ 14,158.00	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10
January	\$ 14,655.00	\$ (3,445.00)	\$ 11,210.00	\$ 16,918.90	\$ 11,120.00	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20
February	\$ 10,700.00	\$ (958.00)	\$ 9,742.00	\$ 13,102.00	\$ 13,788.50	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90
March			\$ -	\$ 9,763.00	\$ 12,517.00	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12
April			\$ -	\$ 11,932.50	\$ 5,693.50	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90
May			\$ -	\$ 13,054.50	\$ 9,258.00	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50
June			\$ -	\$ 11,474.50	\$ 13,738.00	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90
July			\$ -	\$ 7,862.00	\$ 10,420.50	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90
August			\$ -	\$ 9,168.50	\$ 14,957.50	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10
September			\$ -	\$ 11,148.35	\$ 15,360.50	\$ 13,837.50	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95
	\$ 59,108.00	\$ (7,693.50)	\$ 51,414.50	\$ 145,283.75	\$ 145,420.50	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62

Allocated to Weigh Station Improv.	\$ -	This time last year	\$70,880.40
Allocated to Road and Bridge	\$ 51,414.50	% Change	-27.50%

Fiscal Year to Date \$ 59,108.00 \$ (7,693.50) \$ 51,414.50 \$ 70,880.40 \$ 63,475.50 \$ 74,718.80 \$ 28,986.30 \$ 75,541.55 \$ 139,577.25



Budget for FY 2024/2025

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



*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



Walker County
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Invoice date	Invoice	Amount	Due Date	PO/PA	Description
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12th Judicial District Court

11811 - Law Office of Joseph W Krippe

3/14/2025	14-174483	\$ 1,000.00	3/23/2025		Cause #14-174483
3/15/2025	25-31,734	\$ 600.00	3/23/2025		Cause # 25-31,734
3/5/2025	31,634	\$ 600.00	3/23/2025		Cause # 31,634
3/5/2025	31,682	\$ 950.00	3/23/2025		Cause # 31,682 CT1, CT2, CT3
3/5/2025	31,694	\$ 600.00	3/23/2025		Cause # 31,694
3/5/2025	31,740	\$ 750.00	3/23/2025		Cause # 31,740
3/5/2025	C-1034	\$ 900.00	3/23/2025		Cause # 32108, # 31916, # Unfiled x4
3/5/2025	C-1037	\$ 850.00	3/23/2025		Cause # 31,790, # 31,792

13655 - Riley, Michael

3/13/2025	28,672	\$ 1,750.00	3/23/2025		Cause #28,672
3/13/2025	31,244	\$ 1,000.00	3/23/2025		Cause #31,244
3/13/2025	31,496	\$ 1,000.00	3/23/2025		Cause #31,496
3/10/2025	31,730	\$ 600.00	3/23/2025		Cause #31,730
3/10/2025	31,986	\$ 600.00	3/23/2025		Cause #31,986
2/3/2025	32,044	\$ 600.00	3/23/2025		Cause #32,044
3/13/2025	A-2283	\$ 100.00	3/23/2025		Cause #Unfiled/Zavala, B.
3/18/2025	C-1033	\$ 200.00	3/23/2025		Cause # Unfiled
3/10/2025	K-2250	\$ 950.00	3/23/2025		Cause #31,554 CT1, CT2, #31,556

14053 - Matlak, Michael

3/15/2025	03-1536	\$ 500.00	3/23/2025		Investigator Expenses/Tommie Jenkins - Cause # 03-1536
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14110 - Law Office of Paul Morrison

3/10/2025	31,434.	\$ 600.00	3/23/2025		Cause#31,434
3/10/2025	31,466	\$ 600.00	3/23/2025		Cause#31,466
3/10/2025	31,728	\$ 700.00	3/23/2025		Cause#31,728, CT1, CT2
3/10/2025	31,736	\$ 750.00	3/23/2025		Cause#31,736
3/10/2025	31,780	\$ 100.00	3/23/2025		Cause#31,780

12th Judicial District Court-30030 - Totals		\$ 16,300.00			
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278th Judicial District Court

11811 - Law Office of Joseph W Krippe

3/17/2025	32,000	\$ 100.00	3/23/2025		Cause#32,000
3/17/2025	A-2289	\$ 1,100.00	3/23/2025		Cause #31,635, #32,067



Walker County
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Invoice date	Invoice	Amount	Due Date	PO/PA	Description
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278th Judicial District Court

13655 - Riley, Michael

3/17/2025	31,651	\$ 1,000.00	3/23/2025		Cause#31,651
3/17/2025	32,095	\$ 1,950.00	3/23/2025		Cause#32,095 CT1, CT2, CT3
3/17/2025	A-2290	\$ 2,550.00	3/23/2025		Cause #32,021, #31,995 CT1 x4, CT2 x4
3/17/2025	A-2291	\$ 2,050.00	3/23/2025		Cause #30,640, #31,255 CT1, CT2, CT3
3/17/2025	A-2292	\$ 1,100.00	3/23/2025		Cause #30,753, #30,755

14053 - Matlak, Michael

3/17/2025	31,753	\$ 750.00	3/23/2025		Cause#31,753
3/17/2025	31,917	\$ 1,000.00	3/23/2025		Cause#31,917
3/17/2025	31,979	\$ 1,000.00	3/23/2025		Cause#31,979

14110 - Law Office of Paul Morrison

3/17/2025	31,889	\$ 1,000.00	3/23/2025		Cause#31,889
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278th Judicial District Court-30040 - Totals	\$ 13,600.00				
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Adult Basic Supervision

10160 - Pitney Bowes Global Financial Services, LLC

3/11/2025	3320460809	\$ 372.15	3/23/2025		Postage Machine Lease/Huntsville01/30/25-04/29/25
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10227 - Verizon Wireless

3/10/2025	6108251148	\$ 274.14	3/23/2025		Monthly Service - 02/11/25-03/10/25
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10245 - Corrections Software Solutions, LP

3/1/2025	57569	\$ 820.75	3/23/2025		Computer Services - April 2025
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10458 - Windstream

3/17/2025	536-2579.031725	\$ 61.14	3/23/2025		Monthly Service - 03/13/25-04/12/25
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10841 - Hunter, Kristin N

3/13/2025	A-2284	\$ 71.40	3/23/2025		Miles 102.0 - Leon/Madison Counties, TX - 03/13/25
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11349 - Dewalt, Katrina

3/6/2025	K-2251	\$ 642.40	3/23/2025		Per Diem/Miles 582.0- Corpus Christi, TX - 03/02-06/25
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11518 - Tipton, Jeremy

3/12/2025	315	\$ 275.00	3/23/2025		CSTS Contract Services - March 2025
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12032 - Smartox

3/12/2025	29977	\$ 864.00	3/23/2025	PO - 43196	HCDOAEW-6125A3 - Urinalysis cup - 12 panel instant drug testing cup with adulterant, \$2.88 per cup, 25 cups per box. x300
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13189 - Zarate, Claudia

2/27/2025	A-2285	\$ 58.80	3/23/2025		Miles - 84.0 - 02/03-27/25
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Invoice date	Invoice	Amount	Due Date	PO/PA	Description
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Adult Basic Supervision

13623 - AT&T Corp

3/7/2025	5685509906	\$ 877.73	3/23/2025		Monthly Service - 03/07/25-04/06/25
3/11/2025	7707289903	\$ 533.59	3/23/2025		Monthly Service - 03/11/25-04/10/25
3/11/2025	7796289906	\$ 533.59	3/23/2025		Monthly Service - 03/11/25-04/10/25

Adult Basic Supervision-50130 - Totals **\$ 5,384.69**

Adult Probation Support- General Fund

10052 - Entergy

3/14/2025	137630976.2502	\$ 470.05	3/23/2025		Mo Svc 01/10/25-02/10/25- 705 FM 2821 Rd W
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10245 - Corrections Software Solutions, LP

3/1/2025	57569	\$ 2,462.25	3/23/2025		Computer Services - April 2025
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Adult Probation Support- General Fund-50110 - Totals **\$ 2,932.30**

Balance Sheet Accounts

10055 - Haney Paschal & Romoser, P.C.

3/12/2025	C-1001	\$ 268.00	3/23/2025		Refund of Filing Fee/Case # 10802PR
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10376 - Texas Parks & Wildlife

3/10/2025	A-2293	\$ 90.95	3/23/2025		JP3 Citations/#A8624230/Case#25-94028/Eberhart, N.,02/18/25
3/10/2025	A-2294	\$ 133.45	3/23/2025		JP3 Citations/#A8569359/Case#25-94007/Robinson, D. 02/20/25
3/7/2025	A-2295	\$ 133.45	3/23/2025		JP4 Citations/#A8611840/Case#425-032539/Melvin, E., 3/7/25
3/10/2025	A-2296	\$ 133.45	3/23/2025		JP4 Citations/#A8611839/Case#425-032538/Thomas, H.,03/10/25
3/10/2025	A-2297	\$ 133.45	3/23/2025		JP4 Citations/#A8569353/Case#424-031876/Robinson, B.,03/10/25
3/13/2025	A-2300	\$ 133.45	3/23/2025		JP3 Citations/#A8564699/Case#24-93884/Wade, R.,03/07/25
3/13/2025	A-2301	\$ 133.45	3/23/2025		JP3 Citations/#A8611804/Case#24-93910/Elizoando, F.,03/07/25

10542 - Perdue Brandon Fielder Collins & Mott LLP

3/16/2025	10310	\$ 145.50	3/23/2025		WC Court at Law Fines and Fees - February 2025
3/16/2025	10311	\$ 1,811.40	3/23/2025		JP1 Fines and Fees - February 2025
3/16/2025	10312	\$ 1,084.20	3/23/2025		JP2 Fines and Fees - February 2025
3/16/2025	10314	\$ 1,958.70	3/23/2025		JP4 Fines and Fees - February 2025
2/7/2025	9544	\$ 536.40	3/23/2025		JP3 Fines and Fees - January 2025

10760 - Walker County Clerk Trust Account

3/14/2025	125E033	\$ 1,400.00	3/23/2025		Cause #125E033/Transfer Rent from JP Registry to CC Registry
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Walker County
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Invoice date	Invoice	Amount	Due Date	PO/PA	Description
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Balance Sheet Accounts

13728 - Amwins Group Benefits LLC

3/18/2025	AM042025	\$ 559.39	3/23/2025		April 2025 Monthly Premiums
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14371 - Doughtie, Tony

3/17/2025	C-1002	\$ 150.00	3/23/2025		Refund of Overpayment/T23-58
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14373 - Merrill, Connie

3/18/2025	A-2302	\$ 29.52	3/23/2025		Overpayment Court Cost-#DC-49255/#DC-49819
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Balance Sheet Accounts-10000 - Totals		\$ 8,834.76			
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Centralized Costs

10065 - The Huntsville Item

2/28/2025	022517519	\$ 1,871.08	3/23/2025		Monthly Service - 02/04-25/25
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10269 - AT&T

3/9/2025	436-4900.030925	\$ 1,412.26	3/23/2025		Monthly Service - 03/09/25-04/08/25
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10356 - Sam Houston Memorial Funeral Home

3/7/2025	25-0057	\$ 619.00	3/23/2025		Transport/Case#25-0057
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3/16/2025	25-0064	\$ 619.00	3/23/2025		Transport/Case#25-0064
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10621 - TAC Risk Management Pool

3/3/2025	NRDD-0011580	\$ 1,000.00	3/23/2025		Deductible/Claim #AL20241695-2/DOL 09/24/24
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11866 - Guthrie, Regina

4/1/2025	G250401	\$ 500.00	4/1/2025		Parking Lot Rental - 04/25
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12203 - Frontier Communications of Texas

3/13/2025	344-2255.031325	\$ 169.56	3/23/2025		Monthly Service - 03/13/25-04/12/25
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13562 - Prestige Tower Services

3/10/2025	INV-602	\$ 500.00	3/23/2025		Monthly Tower Maintenance - March 2025
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13728 - Amwins Group Benefits LLC

3/18/2025	AM042025	\$ 15,951.90	3/23/2025		April 2025 Monthly Premiums
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13856 - Optimum

3/7/2025	07707154276015. 2503	\$ 120.00	3/23/2025		Monthly Service-03/05/25-04/04/25
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3/7/2025	07707154276015. 2503	\$ 10.50	3/23/2025		Monthly Service-03/05/25-04/04/25
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3/7/2025	07707154276015. 2503	\$ 35.43	3/23/2025		Monthly Service-03/05/25-04/04/25
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Invoice Total		\$ 165.93			
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Centralized Costs-19010 - Totals		\$ 22,808.73			
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Constable Precinct 2

12477 - Texas Top Cop Shop, Inc.

2/10/2025	96897	\$ 79.98	3/23/2025	PO - 43135	2 Ice Performance Polos
2/10/2025	96897	\$ 30.00	3/23/2025	PO - 43135	2 Raincoats
2/10/2025	96897	\$ 146.00	3/23/2025	PO - 43135	2 Reversible Raincoats
2/10/2025	96897	\$ 118.00	3/23/2025	PO - 43135	2 Safety Vests
2/10/2025	96897	\$ 125.00	3/23/2025	PO - 43135	Department Badge
2/10/2025	96897	\$ 50.00	3/23/2025	PO - 43135	Embroidery
2/10/2025	96897	\$ 20.00	3/23/2025	PO - 43135	Letters on Bottom of Sleeve
2/10/2025	96897	\$ 20.00	3/23/2025	PO - 43135	Reflective on Shirt Back

Invoice Total \$ 588.98

Constable Precinct 2-44020 - Totals \$ 588.98

Constable Precinct 4

10092 - Powers Auto Supply

3/18/2025	153302	\$ 31.78	3/23/2025	PO - 42904	FAS#10422 - Blister Pack Capsules, Dex Cool 50/50 1 gallon
3/18/2025	153374	\$ 24.98	3/23/2025	PO - 42904	FAS#12628 - Exact Fit Wiper Blades x2
3/18/2025	153435	\$ 4.29	3/23/2025	PO - 42904	FAS#12628 - Premium Performance Dexron III / Automatic Transmission Fluid - 1 qt
3/18/2025	154575	\$ 16.49	3/23/2025	PO - 42904	FAS#10422 - Prestone Cooling System Antifreeze Ready to Use 1 gal
3/18/2025	154774	\$ 159.58	3/23/2025	PO - 42904	FAS#12958/#12773 - LIPO 100A Jump Start x2
3/18/2025	158455	\$ 1.02	3/23/2025	PO - 42904	FAS#10422 - Quality Miniature Bulb

12477 - Texas Top Cop Shop, Inc.

2/27/2025	97241	\$ 132.00	3/23/2025	PO - 42903	Uniform Vest Carrier
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Constable Precinct 4-44040 - Totals \$ 370.14

County Clerk

10276 - Tyler Technologies, Inc.

2/28/2025	020-159686	\$ 145.60	3/23/2025		Metered Postage
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10475 - Texas Department of State Health Services

3/3/2025	2024730	\$ 232.41	3/23/2025		Remote Birth Access 02/01-28/25
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County Clerk-15050 - Totals \$ 378.01

County Court at Law

10629 - Bennett Law Office PC

3/17/2025	21-0228	\$ 500.00	3/23/2025		Cause#21-0228
3/17/2025	24-0605	\$ 500.00	3/23/2025		Cause#24-0605
3/18/2025	24-0655	\$ 500.00	3/23/2025		Cause # 24-0655
3/10/2025	25-0049	\$ 500.00	3/23/2025		Cause#25-0049
3/17/2025	25-0059	\$ 500.00	3/23/2025		Cause#25-0059



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County Court at Law

11811 - Law Office of Joseph W Krippel

3/18/2025	24-0018	\$ 500.00	3/23/2025		Cause # 24-0018
3/17/2025	24-0578	\$ 500.00	3/23/2025		Cause # 24-0578
3/12/2025	24-0607	\$ 500.00	3/23/2025		Cause #24-0607
3/12/2025	24-0638	\$ 500.00	3/23/2025		Cause #24-0638
3/12/2025	25-0002	\$ 500.00	3/23/2025		Cause #25-0002
3/12/2025	25-0125	\$ 500.00	3/23/2025		Cause #25-0125
3/12/2025	A-2282	\$ 700.00	3/23/2025		Cause #24-0103, #25-0044, #25-0076
3/17/2025	C-1031	\$ 100.00	3/23/2025		Cause # Unfiled
3/17/2025	C-1032	\$ 300.00	3/23/2025		Cause # Unfiled x3
3/18/2025	C-1035	\$ 200.00	3/23/2025		Cause # Unfiled x2

13289 - Cain Law, PLLC

3/10/2025	A-2281	\$ 800.00	3/23/2025		Cause #25-0103, Rejected CT1, CT2, Rejected CT1
3/10/2025	J25-02	\$ 600.00	3/23/2025		Cause #J25-02 CT1, CT2

13655 - Riley, Michael

3/10/2025	22-0270	\$ 700.00	3/23/2025		Cause #22-0270 CT1, CT2, CT3
3/13/2025	23-0231	\$ 500.00	3/23/2025		Cause #23-0231
3/10/2025	24-0143	\$ 500.00	3/23/2025		Cause#24-0143
3/10/2025	24-0598	\$ 500.00	3/23/2025		Cause#24-0598
3/10/2025	24-0631	\$ 500.00	3/23/2025		Cause#24-0631
3/10/2025	24-0652	\$ 500.00	3/23/2025		Cause#24-0652
3/10/2025	24-0670	\$ 500.00	3/23/2025		Cause#24-0670
3/10/2025	25-0014	\$ 500.00	3/23/2025		Cause#25-0014
3/10/2025	25-0023	\$ 500.00	3/23/2025		Cause#25-0023
3/10/2025	25-0126	\$ 500.00	3/23/2025		Cause#25-0126
3/10/2025	25-0174	\$ 600.00	3/23/2025		Cause #25-0174 CT1, CT2
3/10/2025	25-0180	\$ 500.00	3/23/2025		Cause#25-0180
3/10/2025	27-0556	\$ 600.00	3/23/2025		Cause #27-0556 CT1, CT2
3/13/2025	J23-42	\$ 500.00	3/23/2025		Cause #J23-42

13765 - Hersom Law Firm

3/10/2025	24-0513	\$ 600.00	3/23/2025		Cause#24-0513, CT1, CT2
3/10/2025	24-0629	\$ 500.00	3/23/2025		Cause#24-0629
3/10/2025	25-0017	\$ 500.00	3/23/2025		Cause#25-0017
3/10/2025	25-0056	\$ 500.00	3/23/2025		Cause#25-0056
3/10/2025	A-2280	\$ 600.00	3/23/2025		Cause #24-0561, Unfiled

14288 - Cooksey, Christina

3/11/2025	A-2298	\$ 430.80	3/23/2025		Services Rendered - 03/11/25
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County Court at Law

2/11/2025	A-2299	\$ 433.60	3/23/2025		Services Rendered - 02/11/25
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County Court at Law-30020 - Totals		\$ 19,164.40			
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County Facilities

10036 - CenterPoint Energy

3/14/2025	26067850.2503	\$ 334.48	3/23/2025		Mo Svc 02/10/25-03/11/25 - 1301 Sam Houston Ave
3/14/2025	73707291.2503	\$ 139.86	3/23/2025		Mo Svc 02/10/25-03/11/25 - 1313 University Ave

10052 - Entergy

3/14/2025	136069754.2502	\$ 700.47	3/23/2025		Mo Svc 01/09/25-02/10/25- 340 SH 75N Ste 100
3/14/2025	136102514.2502	\$ 169.46	3/23/2025		Mo Svc 01/10/25-02/10/25- 344 SH 75N Bldg B
3/14/2025	138475090.2502	\$ 4,094.83	3/23/2025		Mo Svc 01/09/25-02/07/25- 1100 University Ave
3/14/2025	139330252.2502	\$ 192.48	3/23/2025		Mo Svc 01/10/25-02/10/25- 344 SH 75N Bldg A
3/14/2025	140221086.2502	\$ 318.44	3/23/2025		Mo Svc 01/09/25-02/07/25- 1313 University Ave
3/14/2025	141614206.2502	\$ 1,222.18	3/23/2025		Mo Svc 01/10/25-02/10/25- 717 FM 2821 Rd W
3/14/2025	142141662.2502	\$ 1,404.17	3/23/2025		Mo Svc 01/08/25-02/07/25- 1301 Sam Houston Ave
3/14/2025	173375866.2502	\$ 86.20	3/23/2025		Mo Svc 01/10/25-02/10/25- 344 SH 75N Bldg C

10071 - Johnson Supply & Equipment Corp.

3/6/2025	11225560	\$ 31.64	3/23/2025	PO - 42706	Historical - 24A34-3 Electric Heat Sequencer, 2 Switch x2
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County Facilities

10317 - Home Depot

3/12/2025	0041185	\$ 31.80	3/23/2025	PA - 2486	Courthouse - Edgestone 4 in. x 12 in. x 3 in. Multi-Colored Concrete Overlapping RIVER ROCK Edging x10
3/12/2025	0614582	\$ 43.79	3/23/2025	PA - 2486	Courthouse - Organic All-Natural Mulch 1.5 cu. ft. Shredded Bagged Mulch for Landscaping x3, Organic Raised Bed and Container Mix Soil 1.5 cu. ft., Peat Free x4
3/11/2025	1032916	\$ 20.96	3/23/2025	PA - 2486	Maintenance - 11 oz. Clear Gloss Oil-Based Interior Polyurethane Spray Paint x2
3/10/2025	2626711	\$ 117.81	3/23/2025	PA - 2486	Courthouse - 1/4 in. O.D. x 0.170 in. I.D. x 25 ft. Natural Polyethylene Tubing x4, 1/4 in. OD Compression Brass Valve Fitting x2, 1/4 in. OD Compression Brass Tee Fitting, 1/4 in. OD Compression Brass Coupling Fitting x5, In-line Water Filtration System
3/7/2025	5614140	\$ 7.48	3/23/2025	PA - 2486	Storm Shelter - High Strength Small Hole Repair, All in One Applicator Tool
3/6/2025	6283688	\$ 110.40	3/23/2025	PA - 2486	Courthouse - EZ Sand 40 lbs. Gray Polymeric Sand, 4 in. x 12 in. x 3 in. Multi-Colored Concrete Overlapping River Rock Edging x30
3/5/2025	7032543	\$ 36.75	3/23/2025	PA - 2486	Courthouse - #9 x 2-1/2 in. Star Drive Dual Flat Head Coarse Thread Construction Screws 1 lb. Box, 4 ft. x 50 ft. Heavy Duty Matrix Grid Landscape Fabric
3/5/2025	7513574	\$ 13.27	3/23/2025	PA - 2486	JP 3 - Universal 3 in. Premium Adjustable Toilet Tank Flapper
3/13/2025	9033097	\$ 86.21	3/23/2025	PA - 2486	Custodial - Heavy-Duty Unscented Multi-Surface Microfiber Duster Refills (11-Count) x2, 80 oz. Lemon Disinfecting All-Purpose Cleaner, Ultra 18 oz. Original Scent Dish Soap x5, Super Extendable Dusting Kit with Heavy Duty Refills (1-Handle, 4-Dusters) x2

12243 - Magnum Air, Inc.

2/27/2025	25-101	\$ 1,900.00	3/23/2025	PO - 42709	Quarterly Chiller Inspection - Storm Shelter/Courthouse
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13277 - Buckeye Cleaning Center - Houston

3/7/2025	90655024	\$ 1,342.85	3/23/2025	PA - 2487	Green Foam Hand Wash x3, Liner HD 30x37 500/cs x4, Liner HD 38x60 200/c 8/25 x4, Roll Towel 800' 6/cs x3, Towel Multifold 16 PK/Cs 250/Pk x7, Facial Tissue Flat Box 2-Ply 30/cs x3, Tissue 2-Ply 156.25'/RL 96/cs x2, Towel 2-Ply 84/RL 30/cs x4, Tissue 2-Ply
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14254 - Jaco Roofing & Construction, Inc.

3/13/2025	25-0143	\$ 48,467.50	3/23/2025	PO - 43107	Durolast roof system over existing roof @ annex building
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County Facilities-17010 - Totals		\$ 60,873.03			
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County Jail

10052 - Entergy

3/14/2025	136967221.2502	\$ 6,831.67	3/23/2025		Mo Svc 01/10/25-02/10/25- 655 Fm 2821 Rd Huntsville
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10476 - A-1 Smith's Septic Service, Inc.

3/5/2025	702705	\$ 950.00	3/23/2025	PO - 43190	Grease Trap Pumping
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County Jail

13258 - Summit Food Service, LLC

2/4/2025	INV2000234088	\$ 9,190.31	3/23/2025	PO - 42952	Inmate Meals - 01/25-31/25
3/11/2025	INV2000236995	\$ 8,931.67	3/23/2025	PO - 42952	Inmate Meals - 03/01-07/25
3/18/2025	INV2000237592	\$ 8,863.59	3/23/2025	PO - 42952	Inmate Meals - 03/08-14/25

13277 - Buckeye Cleaning Center - Houston

3/7/2025	90655025	\$ 672.99	3/23/2025	PO - 42950	Liner HD 24x32 1000/c 20/50 x6, Liner HD 38x58 200/c 8/25 x2, Roll Towel 800' 6/cs x12, Eco Tub, Tile & Bowl Cleaner 6x32
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13614 - Auto Parts of Huntsville, Inc

3/10/2025	650239	\$ 17.62	3/23/2025		FAS#11939 - (Ref PO#42947 – Credit for Invoice #652573Charged to Wrong Account) Wiper Blade x2
3/10/2025	650244	\$ 5.99	3/23/2025		FAS#11939 - (Ref PO#42947 – Credit for Invoice #652572 Charged to Wrong Account) Bug Wash
3/10/2025	652572	(\$ 5.99)	3/23/2025		FAS#11939 - (Ref PO#42947 – Credit for Invoice #650244 Charged to Wrong Account) Bug Wash
3/10/2025	652573	(\$ 17.62)	3/23/2025		FAS#11939 - (Ref PO#42947 – Credit for Invoice #650239 Charged to Wrong Account) Wiper Blade x2

County Jail-50010 - Totals	\$ 35,440.23
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County Jail Inmate Medical Cost Center

10436 - Clinical Pathology Laboratories, Inc.

2/28/2025	78026022825	\$ 15.50	3/23/2025		CPL Lab Work 01/23/25
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14005 - Clinical Solutions Pharmacy

2/28/2025	022825-WALKERCO	\$ 12,063.64	3/23/2025	PO - 43026	Inmate Medication/Backup Charges - February 2025
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County Jail Inmate Medical Cost Center-50020 - Totals	\$ 12,079.14
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County Judge

11776 - GTS Technology Solutions, Inc.

3/7/2025	INV84232	\$ 162.79	3/23/2025	PO - 43168	Dell Latitude 5550/FAS 13871
3/7/2025	INV84232	\$ 1,761.48	3/23/2025	PO - 43168	FAS#13871 -Dell Latitude 5550 XCTO Base
	Invoice Total	\$ 1,924.27			

County Judge-15010 - Totals	\$ 1,924.27
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County Treasurer - Collections

10284 - LexisNexis Risk Data Management, Inc.

2/28/2025	1100105253	\$ 144.55	3/23/2025		Acct#1125970 - 02/01-28/25
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County Treasurer - Collections-20030 - Totals	\$ 144.55
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County Auditor-Financial Systems

12478 - Quantum Dynamix, LLC

3/7/2025	108377	\$ 3,937.50	3/23/2025		Walker County Core + Support Plan - 02/01-28/25
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County Auditor-Financial Systems-20005 - Totals **\$ 3,937.50**

Courts-Central Costs

12111 - Gallardo, Ana

3/7/2025	429	\$ 4,500.00	3/23/2025		Interpreter Service - 03/10-14/25
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12569 - Montgomery County Clerk

3/10/2025	25-19865	\$ 425.00	3/23/2025		Physician Fee, Attorney Fees/Cause #25-19865
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3/12/2025	25-19891	\$ 425.00	3/23/2025		Physician Fee, Attorney Fees/Cause #25-19891
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13425 - Sanchez, Elsa

3/11/2025	2267	\$ 1,498.00	3/23/2025		Interpreter Service/Mileage -02/03-19/25
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Courts-Central Costs-30010 - Totals **\$ 6,848.00**

Courts-Pretrial Bond Supervision

12032 - Smartox

3/12/2025	29969	\$ 75.00	3/23/2025	PO - 43196	HETG-105a - 1 panel ETG Dipcard, 500ng/ml, \$1.50 per test, 25 tests per box x2
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3/12/2025	29977	\$ 576.00	3/23/2025	PO - 43196	HCDOAEW-6125A3 - Urinalysis cup - 12 panel with adulterant instant drug testing cup, \$2.88 per cup, 25 cups per box x200
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Courts-Pretrial Bond Supervision-30050 - Totals **\$ 651.00**

Criminal District Attorney

10052 - Entergy

3/14/2025	138751359.2502	\$ 1,198.38	3/23/2025		Mo Svc 01/09/25-02/07/25- 1036 11th Street
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13382 - Appriss Insights, LLC

2/28/2025	2064630297	\$ 4,642.83	3/23/2025		TX VINE Service Fee FY2025 Q2 - 12/01/24-02/28/25
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13796 - ODP Business Solutions, LLC

2/24/2025	413202869001	\$ 37.42	3/23/2025	PA - 2552	USB Elite Edge 3.0 512GB
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Criminal District Attorney-32010 - Totals **\$ 5,878.63**

District Attorney Supplement

13856 - Optimum

3/7/2025	07707154276015.2503	\$ 31.17	3/23/2025		Monthly Service-03/05/25-04/04/25
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District Attorney Supplement-32040 - Totals **\$ 31.17**



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District Clerk

10055 - Haney Paschal & Romoser, P.C.

3/17/2025	C-1025	\$ 350.00	3/23/2025		Attorney Fee-Tax Suits/T22-80
3/17/2025	C-1026	\$ 450.00	3/23/2025		Attorney Fee-Tax Suits/T22-42
3/17/2025	C-1027	\$ 500.00	3/23/2025		Attorney Fee-Tax Suits/T20-40
3/17/2025	C-1028	\$ 500.00	3/23/2025		Attorney Fee-Tax Suits/T23-26
3/17/2025	C-1029	\$ 350.00	3/23/2025		Attorney Fee-Tax Suits/T24-08

10124 - Travis County Constable Pct.5

3/17/2025	C-1005	\$ 80.00	3/23/2025		Service Fee-Tax Suits/T22-80
3/17/2025	C-1006	\$ 160.00	3/23/2025		Service Fee-Tax Suits/T22-42
3/17/2025	C-1007	\$ 80.00	3/23/2025		Service Fee-Tax Suits/T22-137

10213 - Harris County Constable Pct. 7

3/17/2025	C-1008	\$ 75.00	3/23/2025		Service Fee-Tax Suits/T22-42
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10542 - Perdue Brandon Fielder Collins & Mott LLP

3/17/2025	C-1011	\$ 150.00	3/23/2025		Abstract/Research Fee-Tax Suits/T23-58
3/17/2025	C-1012	\$ 500.00	3/23/2025		Abstract/Research Fee-Tax Suits/T24-48
3/17/2025	C-1013	\$ 650.00	3/23/2025		Abstract/Research Fee-Tax Suits/T22-80
3/17/2025	C-1014	\$ 500.00	3/23/2025		Abstract/Research Fee-Tax Suits/T22-42
3/17/2025	C-1015	\$ 75.00	3/23/2025		Abstract/Research Fee-Tax Suits/T20-40
3/17/2025	C-1016	\$ 250.00	3/23/2025		Abstract/Research Fee-Tax Suits/T22-137
3/17/2025	C-1017	\$ 2,500.00	3/23/2025		Abstract/Research Fee-Tax Suits/T23-26
3/17/2025	C-1018	\$ 250.00	3/23/2025		Abstract/Research Fee-Tax Suits/T24-07
3/17/2025	C-1019	\$ 250.00	3/23/2025		Abstract/Research Fee-Tax Suits/T24-08
3/17/2025	C-1020	\$ 55.00	3/23/2025		Secretary of State Fees-Tax Suits/T22-80
3/17/2025	C-1021	\$ 110.00	3/23/2025		Secretary of State Fees-Tax Suits/T22-42
3/17/2025	C-1022	\$ 55.00	3/23/2025		Secretary of State Fees-Tax Suits/T22-137

11107 - Orange County Sheriff

3/17/2025	C-1009	\$ 80.00	3/23/2025		Service Fee-Tax Suits/T20-40
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11163 - Hardin County Constable Pct 3

3/17/2025	C-1003	\$ 100.00	3/23/2025		Service Fee-Tax Suits/T20-40
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12072 - Taylor County Constable, Pct 1

3/17/2025	C-1004	\$ 75.00	3/23/2025		Service Fee-Tax Suits/T24-48
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13289 - Cain Law, PLLC

3/17/2025	C-1024	\$ 500.00	3/23/2025		Attorney Fee-Tax Suits/T24-07
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13655 - Riley, Michael

3/17/2025	C-1023	\$ 350.00	3/23/2025		Attorney Fee-Tax Suits/T22-137
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District Clerk

14372 - Jasper County Constable Precinct 4

3/17/2025	C-1010	\$ 300.00	3/23/2025		Service Fee-Tax Suits/T20-40
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District Clerk-31010 - Totals		\$ 9,295.00			
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Elections

10083 - Elections Systems & Software, Inc.

3/3/2025	CD2115413	\$ 1,170.00	3/23/2025	PA - 2564	Layout Charge: 1 to 500 Faces x26
3/3/2025	CD2115414	\$ 2,483.00	3/23/2025	PA - 2564	Audio Ballot Faces x52, Audio Contests/Issues x2, Audio Candidates Yes-No x28, Audio Props Amends Instructs x8, Audio Language Set Up English, Audio Language Set Up Spanish
3/3/2025	CD2115415	\$ 41.08	3/23/2025	PA - 2564	Coding Ballot x158

Elections-16020 - Totals		\$ 3,694.08			
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Emergency Operations

10052 - Entergy

3/14/2025	137532164.2502	\$ 2,460.28	3/23/2025		Mo Svc 01/10/25-02/10/25- 445 SH 75N
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10143 - Walker County Hardware

3/12/2025	159931	\$ 9.18	3/23/2025	PA - 2558	15 in. Orange Marking Flags Polyvinyl 10 pk x2
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10823 - Connell, Joseph

3/12/2025	2-25	\$ 2,000.00	3/23/2025		CERT Services 02/01-28/25
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11780 - NI Government Services, Inc.

3/6/2025	25023229681	\$ 73.73	3/23/2025		Satellite Phone Service 02/01-28/25
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13676 - DirecTV LLC

3/11/2025	039643069.25031 1	\$ 132.99	3/23/2025		Monthly Service - 03/10/25-04/09/25
3/11/2025	075669314.25031 1	\$ 116.99	3/23/2025		Monthly Service - 03/10/25-04/09/25

Emergency Operations-46010 - Totals		\$ 4,793.17			
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Facilities-Justice Center Municipal Allocation

10052 - Entergy

3/14/2025	141614206.2502	\$ 297.29	3/23/2025		Mo Svc 01/10/25-02/10/25- 717 FM 2821 Rd W
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Facilities-Justice Center Municipal Allocation- 17020 - Totals		\$ 297.29			
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General Government Projects

10108 - ThyssenKrupp Elevator Corporation

2/24/2025	6000779619	\$ 4,646.64	3/23/2025	PO - 43099	Annex - Replace damaged hydraulic seals on jack assembly - Final Payment
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General Government Projects-19990 - Totals		\$ 4,646.64			
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Governmental/Services Contracts

10145 - Walker County Appraisal District

4/1/2025	AC250401	\$ 47,120.75	4/1/2025		Collections - 04/2025-06/2025
4/1/2025	AD250401	\$ 164,750.75	4/1/2025		Appraisals - 04/2025-06/2025

Governmental/Services Contracts-29940 - Totals \$ 211,871.50

Health and Human Services -
Governmental/Services Contracts

10104 - Rita B Huff Humane Society

3/10/2025	022025	\$ 1,475.00	3/23/2025		SNAP Service -February 2025
3/10/2025	202502	\$ 1,000.00	3/23/2025		Service for February 2025

10225 - Senior Center of Walker County

4/1/2025	SC250401	\$ 1,250.00	4/1/2025		Service Contract - 04/25
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**Health and Human Services -
Governmental/Services Contracts-69940 - Totals \$ 3,725.00**

IT Hardware/Software

13562 - Prestige Tower Services

2/28/2025	INV-600	\$ 2,115.63	3/23/2025	PO - 43154	PTP Setup at JP2 - Includes radio, antenna, twist port adapter, mounting bracket, and shipping plus labor.
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IT Hardware/Software-15030 - Totals \$ 2,115.63

IT Operations

10263 - HCTRA-Violations

3/17/2025	012461876952	\$ 53.25	3/23/2025		HCTRA Violations License Plate TX1390122
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IT Operations-15020 - Totals \$ 53.25

Justice of Peace Precinct 3

10052 - Entergy

3/14/2025	137396024.2502	\$ 203.92	3/23/2025		Mo Svc 01/30/25-02/28/25- 2968 Hwy 19
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Justice of Peace Precinct 3-33030 - Totals \$ 203.92

Justice of Peace Precinct 4

10052 - Entergy

3/14/2025	142756261.2502	\$ 173.16	3/23/2025		Mo Svc 01/27/25-02/25/25- 9134 SH 75S
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10316 - Wagamon Printing, Inc.

2/21/2025	15801	\$ 265.00	3/23/2025	PO - 43193	2000 Window Envelopes
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Justice of Peace Precinct 4-33040 - Totals \$ 438.16

Juvenile HGAC Services Grant

12699 - Cleveland, Mervin

3/7/2025	0000088	\$ 140.00	3/23/2025		Svc Rnd- 02/12-26/25, PID#3374
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Juvenile HGAC Services Grant

13270 - New Horizons Mental Wellness Counseling

3/14/2025	1080	\$ 375.00	3/23/2025		Srv Rnd/PID#3291, #3377
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Juvenile HGAC Services Grant-36070 - Totals		\$ 515.00			
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Juvenile Probation Support - General Fund

10052 - Entergy

3/14/2025	138483110.2502	\$ 238.83	3/23/2025		Mo Svc 01/09/25-02/07/25- 1021 University Ave
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10529 - Alere Toxicology Service, Inc.

2/28/2025	L403514	\$ 17.68	3/23/2025		Drug Testing 2/07/25, PID#3351
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14185 - Recovery Monitoring Solutions Corporation

2/28/2025	10078997	\$ 243.00	3/23/2025		GPS Monitoring Service - February 2025 - PID#3339 - 02/12-28/25 PID#3362 - 02/01-10/25
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Juvenile Probation Support - General Fund-36010 - Totals		\$ 499.51			
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Juvenile State/Grant Aid

10288 - Montgomery County Juvenile Department

3/5/2025	2025-12	\$ 990.00	3/23/2025		Detention - February 2025 PID#3339 - 02/01-11/25
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13172 - Victoria County Juvenile Services

2/28/2025	21562025	\$ 2,600.00	3/23/2025		Detention: PID#3007- 02/01-13/25
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14370 - Hays County Treasurer

3/4/2025	A-2288	\$ 5,000.00	3/23/2025		Detention - February 2025 - PID#3399 02/09-28/25
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Juvenile State/Grant Aid-36040 - Totals		\$ 8,590.00			
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Law Library

10077 - Lexis-Nexis

2/28/2025	3095637444	\$ 465.26	3/23/2025		Acct#4254LKZT3 02/01-28/25
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2/28/2025	3095637774	\$ 182.00	3/23/2025		Acct#4254NTQMV 02/01-28/25
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10212 - Thomson Reuters - West

3/1/2025	851657331	\$ 176.90	3/23/2025		Acct#1005229398 - 03/01-31/25
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Law Library-34030 - Totals		\$ 824.16			
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Planning and Development

10098 - Reliable Parts Co.

2/26/2025	002006269	\$ 59.91	3/23/2025	PO - 42849	FAS#12764 - Oil Filter, Dexos 0W20 Oil 1 Quart x8
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11724 - TransUnion Risk and Alternative Data Solution, Inc.

3/1/2025	473750-202502-1	\$ 75.00	3/23/2025		Information Srvs/Acct#473750 - 02/01-28/25
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Planning and Development

12281 - Blevl Engineering

2/28/2025	59168	\$ 15,142.15	3/23/2025		Professional Services, 02/02/25-03/01/25
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Planning and Development-61020 - Totals		\$ 15,277.06			
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Public Safety Governmental/Services Contracts

10020 - City of Huntsville

4/1/2025	CH250401	\$ 20,541.00	4/1/2025		Fire Protection - 04/25
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Public Safety Governmental/Services Contracts-49940 - Totals		\$ 20,541.00			
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Revenues-Sheriff Commissary Fund

13503 - NCIC Inmate Communications

2/28/2025	0029412-IN	\$ 3,482.00	3/23/2025		Commissary Sales/Debit Time/Video/Messaging-02/01-28/25
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Revenues-Sheriff Commissary Fund-11578 - Totals		\$ 3,482.00			
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Road and Bridge General

10052 - Entergy

3/14/2025	142697036.2502	\$ 297.06	3/23/2025		Mo Svc 01/30/25-02/28/25- 2986 Hwy 19 Emulsion Tank
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10496 - Burton Auto Supply

3/10/2025	828037	\$ 308.91	3/23/2025	PO - 42635	Surplus Filters
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Road and Bridge General-82200 - Totals		\$ 605.97			
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Road and Bridge Precinct 1

10052 - Entergy

3/14/2025	136102902.2502	\$ 327.93	3/23/2025		Mo Svc 01/09/25-02/10/25- 350A SH75N Road Dept
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10098 - Reliable Parts Co.

3/12/2025	002007178	\$ 186.90	3/23/2025	PO - 42865	FAS#10326 - 12MXT Hose 8', Hydraulic Fittings x2
3/12/2025	002007210	\$ 148.40	3/23/2025	PO - 42865	FAS#10213 - 8MXT Hose x12', Hydraulic Fittings x2
3/17/2025	002074928	(\$ 238.00)	3/23/2025		(Ref PO#41867 – Credit for Invoice #002074689) Oversized X-FRAM x2
3/12/2025	002092006	(\$ 69.95)	3/23/2025		FAS#10348- (Ref PO#41867 – Credit for Invoice #A-1854 dated 5/29/24) Fan Clutches

10143 - Walker County Hardware

3/4/2025	159518	\$ 14.56	3/23/2025	PO - 42866	FAS#10172 - Hillman Fasteners X16
3/4/2025	159563	\$ 3.59	3/23/2025	PO - 42866	FAS#10172 - Ace Plastic Heavy Duty Anti-Skid Pad Black Round 2 in. W 4 pk

10151 - Woods Welding, Inc.

3/4/2025	2399	\$ 69.58	3/23/2025	PO - 42893	FAS#10172 - 14 Feet 1 1/2" Square Tubing 11 Gage Used to Install A/C Unit
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Road and Bridge Precinct 1

10454 - Southern Tire Mart, LLC

3/12/2025	4590151709	\$ 1,360.80	3/23/2025	PO - 43174	FAS#10343, #10348 Tires - F005495 LT265/70R17/10 Transforce AT tires for 1/2-ton Pickup Trucks x8
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11389 - Huntsville A-1 Tire Repair, LLC

3/13/2025	140235	\$ 160.00	3/23/2025	PO - 42823	FAS#10180 - Service Charge, Mount Tire
3/17/2025	141300	\$ 24.90	3/23/2025	PO - 42823	FAS#10304 - 4" Flex Pipe 1.75 inches, Clamps x2
3/17/2025	141304	\$ 1,054.31	3/23/2025	PO - 42823	FAS#10344 - S-Cam, Cam Kit x1/2, Brake Shoes x2, Brake Drum x2, Tire Mount, Shop Supplies, Plus Labor
3/12/2025	141347	\$ 4.00	3/23/2025	PO - 42823	FAS#10326 - Diaphragm
3/12/2025	141349	\$ 125.00	3/23/2025	PO - 42823	FAS#10304 - Spare Changes x6, Shop Supplies

11390 - Ellis D. Walker Trucking, LLC

2/27/2025	12396	\$ 2,942.33	3/23/2025	PO - 42798	99.74 Tons Limestone Road Base
2/28/2025	12403	\$ 9,358.58	3/23/2025	PO - 42798	317.24 Tons Limestone Road Base
3/5/2025	12424	\$ 5,039.78	3/23/2025	PO - 42798	170.84 Tons Limestone Road Base
3/6/2025	12427	\$ 8,128.43	3/23/2025	PO - 42891	275.54 Tons Limestone Road Base - FEMA DR4781
3/12/2025	12462	\$ 1,399.44	3/23/2025	PO - 42891	82.32 Yards Concrete Rubble - FEMA DR4781
3/12/2025	12464	\$ 174.93	3/23/2025	PO - 42891	10.29 Yards Concrete Rubble - FEMA DR4781
3/14/2025	12486	\$ 174.93	3/23/2025	PO - 42891	10.29 Yards Concrete Rubble - FEMA DR4781

13614 - Auto Parts of Huntsville, Inc

3/6/2025	660036	\$ 60.19	3/23/2025	PO - 42765	FAS#13857 - Bulk Trailer Wire 30 feet, Toggle Switch
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14330 - Navasota Oil Co., Inc.

3/12/2025	469731	\$ 4,566.48	3/23/2025	PO - 43177	1,800.00 Gals Diesel Ultra Low, Fed Oil Spill Fee, Freight Surcharge, State Tax
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Road and Bridge Precinct 1-82210 - Totals	\$ 35,017.11
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Road and Bridge Precinct 2

10098 - Reliable Parts Co.

3/5/2025	002006713	\$ 70.84	3/23/2025	PO - 42813	Big Mule Wipes x2, Shop Towels Box x2
3/5/2025	002006713	\$ 282.78	3/23/2025	PO - 42813	FAS#10341 - 12 Month Warranty Battery x2, 12V Recycle Fee x2

Invoice Total	\$ 353.62
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10143 - Walker County Hardware

2/13/2025	158729	\$ 3.30	3/23/2025	PO - 42828	Hillman Fasteners x6
3/5/2025	159614	\$ 46.30	3/23/2025	PO - 42828	Sch 40 1 in. Slip X 1 in. D Slip PVC Coupling 1 pk x3, Sch 40 1 in. Slip X 1 in. D Slip PVC Elbow 1 pk x3, 1-5/16 in. Ratcheting Pipe Cutter Red 1 pc, Oatey Rain-R-Shine Handy Pack Blue Primer and Cement for PVC 2 pk, Sch 40 PVC Pressure Pipe 1 in. D X 20



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Road and Bridge Precinct 2

10216 - Performance Truck

3/12/2025	S0052361291	\$ 2,255.56	3/23/2025	PO - 42889	FAS#10311 - Tank Assembly-Air STL
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11389 - Huntsville A-1 Tire Repair, LLC

3/4/2025	141318	\$ 77.37	3/23/2025	PO - 42780	FAS#10311 - Spring Brake Chamber
3/4/2025	141321	\$ 85.00	3/23/2025	PO - 42780	FAS#10311 - Tire Mount x2, Shop Supply

11390 - Ellis D. Walker Trucking, LLC

2/18/2025	12397	\$ 7,394.68	3/23/2025	PO - 42762	Hauling - 364.27 Tons 1X3 Picked Up from Frost Pit - FEMA DR4781
2/19/2025	12398	\$ 3,529.97	3/23/2025	PO - 42762	Hauling - 173.89 Tons 1X3 Picked Up from Frost Pit - FEMA DR4781
2/20/2025	12399	\$ 3,946.73	3/23/2025	PO - 42762	Hauling - 194.42 Tons 1X3 Picked Up from Frost Pit - FEMA DR4781
2/24/2025	12404	\$ 6,204.02	3/23/2025	PO - 42762	Hauling - 340.88 Tons 1X3 Picked Up from RB2 Yard - FEMA DR4781
2/25/2025	12405	\$ 6,235.32	3/23/2025	PO - 42762	Hauling - 342.60 Tons 1X3 Picked Up from RB2 Yard - FEMA DR4781
2/27/2025	12406	\$ 1,797.43	3/23/2025	PO - 42762	Hauling -131.68 Tons 3x5 Rip Rap- Pick up from Vulcan-FEMA DR4781
2/27/2025	12407	\$ 4,285.69	3/23/2025	PO - 42762	Hauling -313.97 Tons 3x5 Rip Rap- Pick up from Vulcan-FEMA DR4781
3/5/2025	12419	\$ 3,112.47	3/23/2025	PO - 42762	Hauling -228.02 Tons 3x5 Rip Rap- Pick up from Vulcan-FEMA DR4781
3/5/2025	12425	\$ 6,944.89	3/23/2025	PO - 42759	235.42 Tons Limestone Road Base - FEMA DR4781
3/6/2025	12426	\$ 3,224.35	3/23/2025	PO - 42759	109.30 Tons Limestone Road Base - FEMA DR4781
3/10/2025	12468	\$ 4,869.57	3/23/2025	PO - 42759	165.07 Tons Limestone Road Base - FEMA DR4781
3/11/2025	12469	\$ 6,233.06	3/23/2025	PO - 42759	211.29 Tons Limestone Road Base - FEMA DR4781
3/12/2025	12470	\$ 5,065.45	3/23/2025	PO - 42759	171.71 Tons Limestone Road Base - FEMA DR4781

11446 - Johnson Wrecker Service

2/28/2025	020725	\$ 350.00	3/23/2025	PO - 42769	Transport Rented 12M CAT Motorgrader from Mustang CAT to Booker Rd
2/28/2025	021825	\$ 600.00	3/23/2025	PO - 42769	FAS#10187 - Towing Service - From PCT 2 Barn to Hwy 290 CAT

11726 - Frost Crushed Stone Co, Inc.

2/27/2025	76411	\$ 12,453.86	3/23/2025	PO - 42775	732.58 Tons K-1x3 -FEMA DR4781/Alternate Vendor
3/10/2025	76473	\$ 7,468.44	3/23/2025	PO - 42775	439.32 Tons K-1x3 -FEMA DR4781/Alternate Vendor

11886 - Mustang Rental Services of Texas, Ltd.



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Road and Bridge Precinct 2

3/12/2025	B0133004	\$ 2,800.00	3/23/2025	PO - 43046	259 CAB AIR Rental 2/24/25-3/24/25 FEMA 4781 RB Prefunding
3/12/2025	B0133004	\$ 56.00	3/23/2025	PO - 43046	Environment Charge - 2/24/25-3/24/25
3/12/2025	B0133004	\$ 42.00	3/23/2025	PO - 43046	Equipment Surcharge - 2/24/25-3/24/25
3/12/2025	B0133004	\$ 5.04	3/23/2025	PO - 43046	Heavy Equipment Tax - 2/24/25-3/24/25
	Invoice Total	\$ 2,903.04			
3/17/2025	B01330041	\$ 175.95	3/23/2025	PO - 43200	Hinge Bolt for Rental 259 Cab Air Machine
3/17/2025	B01330041	\$ 168.82	3/23/2025	PO - 43200	Hinge Top for Rental 259 Cab Air Machine
3/17/2025	B01330041	\$ 738.33	3/23/2025	PO - 43200	Window for Rental 259 Cab Air Machine
	Invoice Total	\$ 1,083.10			

12499 - Vulcan Construction Materials, LLC

2/28/2025	2833291	\$ 22,015.17	3/23/2025	PO - 42834	431.67 Tons 3x5 STONE - FEMA DR4781
2/28/2025	2833291.	\$ 408.90	3/23/2025	PO - 42835	8.70 Tons CONC AGG 3/4"
2/28/2025	2865191	\$ 13,332.93	3/23/2025	PO - 42834	261.43 Tons 3x5 STONE - FEMA DR4781
2/28/2025	2865191.	\$ 337.46	3/23/2025	PO - 42835	7.18 Tons Ty B Gr 1 or 3/4" Washed Limestone
3/11/2025	2907469	\$ 11,629.02	3/23/2025	PO - 42834	228.02 Tons 3x5 STONE - FEMA DR4781
3/11/2025	2908349	\$ 2,467.97	3/23/2025	PO - 42835	52.51 Tons Ty B Gr 1 or 3/4" Washed Limestone
3/18/2025	2963156	\$ 6,023.99	3/23/2025	PO - 42835	128.17 Tons Ty B Gr 1 or 3/4" Washed Limestone

13156 - Ernst, Rhonda

4/1/2025	E250401	\$ 10.00	4/1/2025		Parking Area Lease - 04/25
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13484 - A-1 Pump, Inc.

3/12/2025	471151	\$ 222.75	3/23/2025	PO - 43152	FAS 13081 - Fuel Pump Programming Repairs
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13614 - Auto Parts of Huntsville, Inc

3/11/2025	660866	\$ 11.66	3/23/2025	PO - 42747	FAS#10380 - Hose Clamp x2, Fuel Injection Hose, Fittings
3/12/2025	661106	\$ 29.00	3/23/2025	PO - 42747	FAS#13720 - Diesel Exhaust Fluid (DEF) - 2.5 gal x2

Road and Bridge Precinct 2-82220 - Totals	\$ 147,012.07
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Road and Bridge Precinct 3

10022 - Cleveland Asphalt

3/10/2025	28769	\$ 495.32	3/23/2025	PA - 2533	194.24 Gals SS-1 Asphalt Emulsion
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10036 - CenterPoint Energy

3/14/2025	31986573.2503	\$ 285.20	3/23/2025		Mo Svc 02/10/25-03/11/25 - 2986 SH 19 B
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10052 - Entergy

3/14/2025	137430310.2502	\$ 289.36	3/23/2025		Mo Svc 01/30/25-02/28/25- 2986 B Hwy 19
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10098 - Reliable Parts Co.

3/5/2025	002006677	\$ 64.33	3/23/2025	PO - 42677	FAS#12525 - WIX Filter Mounting Base, WIX Spin-On Fuel/Water Separator
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Road and Bridge Precinct 3

10143 - Walker County Hardware

3/5/2025	159593	\$ 17.16	3/23/2025	PO - 42679	FAS#12525 - Mill Rose Blue Monster Blue 1/2 in. W X 520 in. L Thread Seal Tape, 1 in. MIP each X 1 in. D MIP Galvanized Steel 3-1/2 in. L Nipple, 1 in. MIP each X 1 in. D MIP Galvanized Steel 2 in. L Nipple, 1 in. FIP each X 1 in. D FIP Galvanized Malleab
3/10/2025	159765	\$ 59.94	3/23/2025	PO - 42679	Orange Inverted Marking Paint 17 oz x6
3/13/2025	159975	\$ 24.77	3/23/2025	PO - 42679	3/4 in. MIP each X 3/4 in. D MIP Galvanized Steel 2 in. L Nipple x2, 3/4 in. Brass FIP Ball Valve Full Port Quarter-Turn Lever,
3/13/2025	159976	\$ 12.99	3/23/2025	PO - 42679	18 # X 160 ft. L Assorted Twisted Nylon Twine
3/17/2025	160079	\$ 28.64	3/23/2025	PO - 42679	Bolts x16, Nuts x16

10496 - Burton Auto Supply

3/10/2025	828036	\$ 5,957.91	3/23/2025	PO - 42640	Surplus Filters
3/10/2025	828038	\$ 454.49	3/23/2025	PO - 42640	Surplus Filters

10547 - Mustang Cat

3/4/2025	PART6872048	\$ 324.05	3/23/2025	PO - 42671	FAS#10179 - 9.5mm Thick Wear Strip x4, Freight
3/4/2025	PART6872049	\$ 693.63	3/23/2025	PO - 42671	FAS#10179 - CAT Strip-Wear, 0.76mm Thick Steel Shim x10, 6mm Thick Blade Bracket Support Plate x10
3/6/2025	PART6874915	\$ 446.96	3/23/2025	PO - 42671	FAS#10179 - 12.70mm Service Brake Control Line Steel Tube X4
3/10/2025	PART6877753	\$ 316.99	3/23/2025	PO - 42671	FAS#10179 - Magnetic Relay Switch

11390 - Ellis D. Walker Trucking, LLC

3/6/2025	12423	\$ 411.23	3/23/2025	PA - 2480	13.94 Tons Limestone Road Base
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12281 - Blevl Engineering

2/28/2025	59072	\$ 6,292.50	3/23/2025	PO - 43175	Professional Service - Hydrology and hydraulic study and design on the Roy Webb Bridge 02/02/25-03/01/25
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12490 - Cintas Corporation #2

3/5/2025	4223122541	\$ 5.70	3/23/2025	PA - 2515	Mat Rentals
3/5/2025	4223122541	\$ 135.85	3/23/2025	PA - 2515	Uniform Service
	Invoice Total	\$ 141.55			
3/12/2025	4223865672	\$ 5.70	3/23/2025	PA - 2515	Mat Rentals
3/12/2025	4223865672	\$ 266.52	3/23/2025	PA - 2515	Uniforms Services
	Invoice Total	\$ 272.22			

12499 - Vulcan Construction Materials, LLC

3/11/2025	2908308	\$ 2,988.29	3/23/2025	PA - 2482	52.89 Tons 3.0 Sack Cement Stabilized Limestone Base
3/18/2025	2962540	\$ 4,364.07	3/23/2025	PA - 2482	77.24 Tons 3.0 Sack Cement Stabilized Limestone Base
3/18/2025	2962580	\$ 3,467.98	3/23/2025	PA - 2482	61.38 Tons 3.0 Sack Cement Stabilized Limestone Base
3/18/2025	2962672	\$ 3,007.51	3/23/2025	PA - 2482	53.23 Tons 3.0 Sack Cement Stabilized Limestone Base
3/18/2025	2963540	\$ 3,992.30	3/23/2025	PA - 2482	70.66 Tons 3.0 Sack Cement Stabilized Limestone Base



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Road and Bridge Precinct 3

13614 - Auto Parts of Huntsville, Inc

3/5/2025	659706	\$ 158.81	3/23/2025	PO - 42638	FAS#12525 - Fuel Filter, Filter Kit x2, Black Gasket Maker
3/10/2025	660545	\$ 8.96	3/23/2025	PO - 42638	AGC Glass Fuse 30 Amp x2, AGC Glass Fuse 20 Amp x2
3/17/2025	661935	\$ 41.95	3/23/2025	PO - 42638	Rags, Starting Fluid 11oz x4

14140 - Arcosa Lightweight

3/10/2025	INV-260-24101	\$ 2,901.45	3/23/2025	PO - 43176	33.35 Yards Aggregate TXDOT Type L, Grade 4
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14330 - Navasota Oil Co., Inc.

3/6/2025	469469	\$ 12.81	3/23/2025		Fed Oil Spill- Ultra Low Diesel Fee
3/6/2025	469469	\$ 8.55	3/23/2025		Fed Oil Spill- Unleaded Fee
3/6/2025	469469	\$ 15.00	3/23/2025		Freight
3/6/2025	469469	\$ 5,389.65	3/23/2025	PA - 2590	Fuel - Ultra Low Diesel - 2,100 Gallons of Ultra Low Diesel
3/6/2025	469469	\$ 3,334.50	3/23/2025		Fuel - Unleaded - 1,500 gallons of Unleaded
Invoice Total		\$ 8,760.51			

14362 - Woods Tree Service Plus

3/14/2025	104	\$ 2,400.00	3/23/2025	PO - 43149	Removed 5 Dead Trees Bird Farm Rd, Removed 2 Dead Trees Koonce Rd, Removed 2 Dead Trees Wood Rd
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Road and Bridge Precinct 3-82230 - Totals	\$ 48,681.07
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Road and Bridge Precinct 4

10023 - Coburn's Huntsville # 15

3/10/2025	156259865	\$ 1,449.60	3/23/2025	PO - 43043	ADS N-12 ST IB 18-inch x 20 ft Dual Wall Corrugated Drainage Pipe, Bell & Spigot with Gasket x6
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10052 - Entergy

3/14/2025	141308965.2502	\$ 246.47	3/23/2025		Mo Svc 01/24/25-02/25/25- 9368 SH 75S
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10092 - Powers Auto Supply

3/10/2025	159029	\$ 44.32	3/23/2025	PA - 2505	FAS#10195 - Curved Radiator Hose x2
3/4/2025	159571	\$ 23.30	3/23/2025		FAS#10171 - (Ref PA#2505 - To Be Credited with Invoice #159574) 22-inch Exact Fit Beam Wiper Blade x2
3/4/2025	159571	\$ 44.04	3/23/2025	PA - 2505	FAS#10171 - Fuel Filter, Oil Filter, Fuel Filter
Invoice Total		\$ 67.34			
3/4/2025	159574	(\$ 23.30)	3/23/2025		FAS#10171 - (Ref PA#2505 - Credit for Invoice #159571) 22- inch Exact Fit Beam Wiper Blade x2
3/4/2025	159574	\$ 17.62	3/23/2025	PA - 2505	FAS#12629 - NAPA PROFORMER Beam Wiper Blade 21 in x2
Invoice Total		(\$ 5.68)			

10143 - Walker County Hardware

3/13/2025	159985	\$ 135.44	3/23/2025	PA - 2513	FAS#10169 - Hillman Fasteners x12, Tap Plug 1/2", 1/2 in. D X 2 in. L Heat Treated Zinc Steel Hex Head Cap Screw 50 pk, 1/2 in. D X 2 in. L Heat Treated Zinc Steel Hex Head Cap Screw 50 pk, Tap Plug 9/16"
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Road and Bridge Precinct 4

10323 - Mason Davis Hardware, LLC

2/28/2025	1786	\$ 138.62	3/23/2025	PA - 2504	Box of Washers, Box of Hex Bolts, Security Bit Set 7 piece, Saw Blade 5pk, Wood Cutting Blade, Metal Cutting Blade, Misc x2
2/28/2025	1786	\$ 33.41	3/23/2025		FAS#10195 - Insulation Pipe x4, Worm Clamp x5
Invoice Total		\$ 172.03			

11427 - Husky Trailer & Parts Mfg.

3/4/2025	7597	\$ 49.92	3/23/2025	PO - 42721	FAS#13816 - 1/2" Grab Hook Weld On x2, 3/8" Grab Hook Weld On x6
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12281 - Blevl Engineering

2/28/2025	59145	\$ 1,390.00	3/23/2025	PO - 43102	Hawthorne Rd Realignment 02/02/25 - 03/01/25
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12499 - Vulcan Construction Materials, LLC

2/28/2025	2833363	\$ 488.13	3/23/2025	PA - 2579	13.75 Tons 2.0 SACK Cement Stabilized Sand
2/28/2025	2833563	\$ 761.13	3/23/2025	PA - 2579	21.44 Tons 2.0 SACK Cement Stabilized Sand
2/28/2025	2865093	\$ 474.64	3/23/2025	PA - 2579	13.37 Tons 2.0 SACK Cement Stabilized Sand
2/28/2025	2865341	\$ 818.63	3/23/2025	PA - 2579	23.06 Tons 2.0 SACK Cement Stabilized Sand
3/11/2025	2907996	\$ 3,195.01	3/23/2025	PA - 2579	90.00 Tons 2.0 SACK Cement Stabilized Sand
3/11/2025	2908684	\$ 438.78	3/23/2025	PA - 2579	12.36 Tons 2.0 SACK Cement Stabilized Sand

12518 - AT&T Mobility

2/24/2025	829542249.030225	\$ 72.07	3/23/2025		Monthly Service - 01/25/25-02/24/25
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13055 - Hoeser, Bonner

3/16/2025	106141	\$ 3,300.00	3/23/2025	PA - 2536	FAS#10230 - Hyster smooth drum roller - replace toggle switch for vibrator travel. FAS#10169 - Track loader - remove belly pans and replace drive joint.
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13614 - Auto Parts of Huntsville, Inc

3/7/2025	660153	\$ 92.34	3/23/2025	PA - 2496	FAS#10230 - Toggle Switch x6
3/10/2025	660550	\$ 30.55	3/23/2025	PA - 2496	FAS#10230 - Toggle Switch Boot x2, Boot Nut x2, Permatex Ultra Grey Silicone - 3 oz

14215 - T & W Tire LLC

3/18/2025	2200000982	\$ 55.95	3/23/2025	PO - 42727	FAS#10365 - Tire Repair, Shop Supplies
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14273 - Rebel Contractors Inc

3/11/2025	154089	\$ 1,034.60	3/23/2025	PO - 42965	36.95 Tons Crushed Concrete
3/6/2025	3-005-25	\$ 13,770.96	3/23/2025	PO - 42965	491.82 Tons Crushed Concrete

14330 - Navasota Oil Co., Inc.

3/6/2025	469468	\$ 3,479.08	3/23/2025	PO - 43178	Fuel - Unleaded - 400 gallons of Unleaded Fuel - Ultra Low Diesel - 1,000 Gallons of Ultra Low Diesel Fed Oil Spill- Ultra Low Diesel Fee Fed Oil Spill- Unleaded Fee Freight
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Road and Bridge Precinct 4

14347 - Sames Laredo Chevrolet, Inc.

2/13/2025	RZ315054	\$ 300.00	3/23/2025	PO - 43148	Delivery Fee
2/13/2025	RZ315054	\$ 44,500.00	3/23/2025	PO - 43148	FAS # 13863 - 2024 Chevrolet Silverado 1500 - VIN# 1GCPAAEDXRZ315054 Color: White

Invoice Total \$ 44,800.00

Road and Bridge Precinct 4-82240 - Totals \$ 76,361.31

Sheriff

10078 - McCoy's Building Supply Center

3/14/2025	4322671	\$ 290.18	3/23/2025	PO - 42868	Livestock - Horse Panel, 74 lb Weight, 16 ft L, 5 ft H, 6 ga Gauge, Galvanized x3, T-Post, 6 ft H, Steel, Green/White x5
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10159 - Motorola Solutions, Inc.

3/4/2025	1187142461	\$ 104,536.19	3/23/2025	PO - 43047	11 - Motorola H45TGT9PW8AN APX Next Single Band 4.5 Model Radios with Core Bundle & Programming
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10454 - Southern Tire Mart, LLC

3/12/2025	4590151149	\$ 563.24	3/23/2025	PO - 43172	Tires - 265/65R18 DESTINATION LE3 F014939 x4
3/12/2025	4590151149	(\$ 35.76)	3/23/2025	PO - 43172	Tires - 265/65R18 DESTINATION LE3 F014939 x4
3/12/2025	4590151149	\$ 1,935.72	3/23/2025	PO - 43172	Tires - 275/55R20 FIREHAWK PRST F008921 x12
3/12/2025	4590151149	(\$ 47.88)	3/23/2025	PO - 43172	Tires - 275/55R20 FIREHAWK PRST F008921 x12
3/12/2025	4590151149	\$ 1,669.44	3/23/2025	PO - 43172	Tires - LT275/65R20/10 RIDGE GRAPPLER NIT217150 x4

Invoice Total \$ 4,084.76

11446 - Johnson Wrecker Service

2/22/2025	500503	\$ 95.00	3/23/2025	PO - 42867	FAS#13135 - Towing from I45 North at the 117 Exit to WC Jail
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12497 - Johnson, Darryl

3/13/2025	2436	\$ 225.00	3/23/2025		Psychological Testing/Sanders, T.-03/11/25
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13145 - Henson Motor Co, Inc.

3/10/2025	5010667	\$ 141.49	3/23/2025	PO - 43207	Service for Tahoe - SO 1216 FAS#13165 - Transmission Fuel Filter, Automatic Transmission Fluid x 8
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Sheriff

13614 - Auto Parts of Huntsville, Inc

3/6/2025	659883	\$ 154.99	3/23/2025	PO - 42871	Air Filter x2, Brake Parts Cleaner x12 FAS#13134 - Adaptive One Rear Truck & SUV Brake Pads, Front Barke Pads
3/6/2025	659883	\$ 110.90	3/23/2025	PO - 42871	Air Filter x2, Brake Parts Cleaner x12 FAS#13134 - Adaptive One Rear Truck & SUV Brake Pads, Front Barke Pads

Invoice Total \$ 265.89

3/7/2025	660118	\$ 52.00	3/23/2025	PO - 42871	FAS Stock - Air Filter x2
3/7/2025	660204	\$ 164.35	3/23/2025		FAS#12721/REF PO 42871 2YR Warranty Battery, Core Deposit
3/7/2025	660204	(\$ 164.35)	3/23/2025		FAS#12721/REF PO 42871 Warranty Battery Credit, Core Deposit Credit

Invoice Total \$ 0.00

3/9/2025	660461	\$ 167.35	3/23/2025	PO - 42871	FAS#12855 - 2YR Warranty Battery, Core Deposit, Env Fee
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13796 - ODP Business Solutions, LLC

2/28/2025	411893503001	\$ 281.26	3/23/2025	PO - 42869	HP 05A Black Toner Cartridges, 2/pk x2
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13856 - Optimum

3/7/2025	07707154276015. 2503	\$ 105.17	3/23/2025		Monthly Service-03/05/25-04/04/25
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Sheriff-41010 - Totals \$ 110,244.29

Sheriff Commissary Operations

10069 - ICS Jail Supplies, Inc.

3/5/2025	INV807061	\$ 740.00	3/23/2025	PO - 42691	Freshmint Toothpaste 1.5oz 144/bx x10, Freshscent Shampoo & Body Wash 2oz 96/cs x4
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13277 - Buckeye Cleaning Center - Houston

3/7/2025	90655026	\$ 1,062.40	3/23/2025	PO - 42950	Tissue 2-Ply 156.25'/RL 96/cs x20
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13856 - Optimum

3/7/2025	07707154276015. 2503	\$ 406.67	3/23/2025		Monthly Service-03/05/25-04/04/25
3/7/2025	07707154276015. 2503	\$ 14.19	3/23/2025		Monthly Service-03/05/25-04/04/25

Invoice Total \$ 420.86

Sheriff Commissary Operations-50040 - Totals \$ 2,223.26

Sheriff Estray

10283 - Walker County Feed & Farm Supply

3/14/2025	338463	\$ 9.50	3/23/2025	PO - 42878	Corn
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Sheriff Estray-41030 - Totals \$ 9.50



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SPU Criminal

13728 - Amwins Group Benefits LLC

3/18/2025	AM042025	\$ 2,237.56	3/23/2025		April 2025 Monthly Premiums
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SPU Criminal-35020 - Totals		\$ 2,237.56			
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SPU - State General Allocation

10052 - Entergy

3/14/2025	135944809.2502	\$ 253.12	3/23/2025		Mo Svc 01/10/25-02/10/25- 119 Sh 75N SPC 300
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10212 - Thomson Reuters - West

3/1/2025	851587562	\$ 215.79	3/23/2025		Acct#1003634771 - 02/01-28/25
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10797 - Yosko, Laura R

2/27/2025	K-2263	\$ 100.00	3/23/2025		Per Diem/Austin, TX - 02/26-27/25
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10815 - Brionez, Jay

3/7/2025	K-2255	\$ 100.00	3/23/2025		Per Diem/Austin, TX - 03/06-07/25
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11046 - Fletcher, Melinda

3/7/2025	K-2253	\$ 913.40	3/23/2025		Per Diem/Miles 962.0/Austin, TX - 03/05-07/25
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11573 - Monjaras, Tia

2/27/2025	K-2264	\$ 160.00	3/23/2025		Per Diem/Austin, TX - 02/26-27/25
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11864 - Whitley, Greg

2/7/2025	K-2261	\$ 136.00	3/23/2025		Per Diem/Bowie County, TX - 02/06-07/25
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12447 - Risinger, Anndi

2/11/2025	K-2256	\$ 108.00	3/23/2025		Per Diem/Wichita Falls, TX - 02/09-11/25
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13731 - Simple Cellular

3/3/2025	2717	\$ 165.00	3/23/2025	PA - 2566	Monthly Fee for Checking Backups and Offsite Hard Drive Storage
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13856 - Optimum

3/7/2025	07707154276015. 2503	\$ 160.95	3/23/2025		Monthly Service-03/05/25-04/04/25
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14008 - Quisenberry, Eric

2/20/2025	K-2260	\$ 204.00	3/23/2025		Per Diem/Amarillo, TX - 02/18-20/25
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SPU - State General Allocation-35030 - Totals		\$ 2,516.26			
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SPU Civil Division

10038 - Federal Express Corporation

2/27/2025	8-783-49340	\$ 21.69	3/23/2025		Acct#2517-1650-1/Shipping 2/21/25
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10212 - Thomson Reuters - West

3/1/2025	851587562	\$ 215.79	3/23/2025		Acct#1003634771 - 02/01-28/25
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10284 - LexisNexis Risk Data Management, Inc.

2/28/2025	1100101003	\$ 89.65	3/23/2025		Acct#1474540 - 02/01-28/25
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SPU Civil Division

10438 - Thorne PhD., PLLC, Stephen A.

2/24/2025	SPU 2025-1	\$ 3,393.00	3/23/2025		Svc Rend/Cause #S-24-5507CV-C, Ramos, J., 11/04/24-02/24/25
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10483 - Jason Dunham PhD.

3/5/2025	A-2276	\$ 3,500.00	3/23/2025		Svc Rend/Hamm, J., 01/05-10/25
3/5/2025	A-2277	\$ 4,062.50	3/23/2025		Svc Rend/Goff, E., 11/11/24-12/06/24
3/5/2025	A-2278	\$ 4,000.00	3/23/2025		Svc Rend/Bell, K., 10/30/24-12/06/24
2/21/2025	A-2279	\$ 8,520.00	3/23/2025		Svc Rend/Caceras, J., 02/08-11/25

10552 - ZA & Associates

3/3/2025	A-2272	\$ 175.00	3/23/2025		Svc Rend/Inv#4/Briseno, M.-02/17/25
3/3/2025	A-2273	\$ 1,400.00	3/23/2025		Svc Rend/Inv#3/Chappell, T.-02/14/25-02/28/25
3/3/2025	A-2274	\$ 350.00	3/23/2025		Svc Rend/Inv#6/Orta, A.-02/13/25
3/3/2025	A-2275	\$ 1,400.00	3/23/2025		Svc Rend/Inv#1/Ortega, M.-01/31/25-02/04/25

11317 - Matlak, Tara

2/19/2025	K-2254	\$ 156.00	3/23/2025		Per Diem/Nueces County, TX 02/17-19/25
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11540 - Turner, Darrel

2/26/2025	2025.12	\$ 11,200.00	3/23/2025		Svc Rendered/Duhart, R., /TDCJ#1771812 - 01/15/25-02/16/25
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12171 - SLS Litigation Services, LLC

2/27/2025	27385	\$ 110.00	3/23/2025		Svc Rend/Case#11702950101Z/Rivera, P., 02/14/25
2/27/2025	27386	\$ 110.00	3/23/2025		Svc Rend/Case#25-0422-CV-E/Davis, D., 02/18/25
2/27/2025	27387	\$ 110.00	3/23/2025		Svc Rend/Case#25-01-0040-CVA/Ortiz, F., 02/07/25
2/27/2025	27388	\$ 110.00	3/23/2025		Svc Rend/Case#CV2570001/Galvan, H., 02/18/25
2/27/2025	27390	\$ 110.00	3/23/2025		Svc Rend/Case#2025DCV0539/Martinez, J., 02/18/25
2/28/2025	27398	\$ 838.20	3/23/2025		Svc Rend/Case#2024CI08948/Briseno, M., 02/10/25
2/28/2025	27400	\$ 1,125.70	3/23/2025		Svc Rend/Case#S-24-5507CV-C/Ramos, J., 02/12/25
3/7/2025	27465	\$ 1,144.15	3/23/2025		Svc Rend/Case#2024070249/Ward, J., 02/13/25
3/10/2025	27471	\$ 826.75	3/23/2025		Svc Rend/Case#128388-CV/Chappell, T., 02/18/25

12390 - Array

2/20/2025	73624	\$ 414.80	3/23/2025		Svc Rend/Case#2024CI08948/Briseno, M., 02/06/25
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12644 - Waller, Sarah

2/27/2025	K-2258	\$ 136.00	3/23/2025		Per Diem/El Paso, TX - 02/26-27/25
2/19/2025	K-2259	\$ 156.00	3/23/2025		Per Diem/Corpus Christi, TX - 02/17-19/25

13682 - Price Proctor

3/12/2025	2016	\$ 2,875.00	3/23/2025		Svc Rend/Cause#2023-995-B/TDCJ#1138422/Turner, S., 09/16-17/24
3/3/2025	2176	\$ 5,162.50	3/23/2025		Svc Rend/TDCJ#1275620/Tennebaum, B., 01/14-15/25



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SPU Civil Division

3/3/2025	2177	\$ 6,912.50	3/23/2025		Svc Rend/TDCJ#713726/Hugues, T., 12/16/24-01/27/25
3/3/2025	2178	\$ 4,200.00	3/23/2025		Svc Rend/Cause #9420695-0101Z/Ellis, E., 02/16-17/25
3/3/2025	2179	\$ 6,737.50	3/23/2025		Svc Rend/TDCJ#719455/Foster, R., 01/29/25-02/17/25

13856 - Optimum

3/7/2025	07707154276015. 2503	\$ 290.00	3/23/2025		Monthly Service-03/05/25-04/04/25
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SPU Civil Division-35040 - Totals **\$ 69,852.73**

SPU Juvenile Division

10052 - Entergy

3/14/2025	136069523.2502	\$ 177.43	3/23/2025		Mo Svc 01/10/25-02/10/25- 119 SH 75N Spc 800
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10212 - Thomson Reuters - West

3/1/2025	851587562	\$ 215.79	3/23/2025		Acct#1003634771 - 02/01-28/25
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10284 - LexisNexis Risk Data Management, Inc.

2/28/2025	1100102187	\$ 200.00	3/23/2025		Acct#1020409 - 02/01-28/25
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11864 - Whitley, Greg

2/21/2025	K-2262	\$ 156.00	3/23/2025		Per Diem/Brown County, TX 02/19-21/25
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13672 - Ramirez, Laura

2/19/2025	K-2252	\$ 320.00	3/23/2025		Per Diem/Allen, TX (Dallas) - 02/16-19/25
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13862 - Ruiz, Oscar

2/6/2025	K-2257	\$ 238.00	3/23/2025		Per Diem/College Station, TX - 02/02-06/25
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SPU Juvenile Division-35050 - Totals **\$ 1,307.22**

Texas AgriLife Extension Service

13796 - ODP Business Solutions, LLC

2/28/2025	412499973001	\$ 83.98	3/23/2025	PO - 42650	Multi-Use Printer & Copy Paper, 10 Reams/ct x2
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13818 - Texas County Agricultural Agents Association

3/12/2025	A-2286	\$ 300.00	3/23/2025		2025 TCAAA AM/PIC/McCormick, R
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Texas AgriLife Extension Service-70020 - Totals **\$ 383.98**

Voter Registration

14286 - Ricoh USA, Inc.

3/1/2025	5071030262	\$ 144.28	3/23/2025		Maintenance - Copier Usage - 12/01/2024-02/28/2025
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Voter Registration-16010 - Totals **\$ 144.28**

Walker County Central Dispatch Services

10052 - Entergy

3/14/2025	141614206.2502	\$ 132.13	3/23/2025		Mo Svc 01/10/25-02/10/25- 717 FM 2821 Rd W
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Walker County Central Dispatch Services

10054 - Tryon, Anthony

3/12/2025	C-1030	\$ 354.20	3/23/2025		Per Diem/Miles 406.0/Allen, TX 03/10-12/25
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10269 - AT&T

3/9/2025	436-4900.030925	\$ 55.51	3/23/2025		Monthly Service - 03/09/25-04/08/25
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10407 - Priority Dispatch Corporation

3/17/2025	SIN387302	\$ 18,696.00	3/23/2025		Q Plus for EMD Quality Performance Review 12/1/24-11/30/25
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Walker County Central Dispatch Services-46500 - Totals		\$ 19,237.84			
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Walker County EMS - Emergency Services

10052 - Entergy

3/14/2025	137702163.2502	\$ 410.04	3/23/2025		Mo Svc 01/16/25-02/17/25- 230 SH 19
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10073 - Linde Gas & Equipment, Inc.

3/12/2025	48528317	\$ 189.66	3/23/2025	PO - 42781	Oxygen USP AD x16, Energy and Fuel Charge, Haz Material Charge, Delivery Charge
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3/13/2025	48544730	\$ 99.22	3/23/2025	PO - 42781	Oxygen USP AD x2, Energy and Fuel Charge, Haz Material Charge, Delivery Charge
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3/14/2025	48560261	\$ 257.62	3/23/2025	PO - 42781	Oxygen USP AD x12, Oxygen USP K x4, Energy and Fuel Charge, Haz Material Charge, Delivery Charge
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10143 - Walker County Hardware

3/14/2025	160036	\$ 10.99	3/23/2025	PO - 42785	C&S Cable USB Type C 6'
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10159 - Motorola Solutions, Inc.

3/3/2025	1187142419	\$ 75.65	3/23/2025	PO - 43155	Minitor 7 Programming Cradle
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Walker County EMS - Emergency Services

10268 - Zoll Medical Corporation

2/26/2025	4148425	\$ 26.92	3/23/2025	PO - 43133	Accuvent Flow Tube
2/26/2025	4148425	\$ 6,025.48	3/23/2025	PO - 43133	CPR-D Padz and Connector
2/26/2025	4148425	\$ 397.80	3/23/2025	PO - 43133	One Step Cable
2/26/2025	4148425	\$ 10,653.30	3/23/2025	PO - 43133	X Series Advanced Monitor/Defibrillator

Invoice Total \$ 17,103.50

2/28/2025	4149993	\$ 991.38	3/23/2025	PO - 43133	Case Review
2/28/2025	4149993	\$ 43,168.08	3/23/2025	PO - 43133	Cuff Kit with Welch Allyn Cuffs
2/28/2025	4149993	\$ 386.22	3/23/2025	PO - 43133	Masimo Rainbow RC-4
2/28/2025	4149993	\$ 581.81	3/23/2025	PO - 43133	Rainbow DCI
2/28/2025	4149993	\$ 152.52	3/23/2025	PO - 43133	Rainbow DCI-P
2/28/2025	4149993	\$ 57.13	3/23/2025	PO - 43133	Shipping
2/28/2025	4149993	\$ 785.48	3/23/2025	PO - 43133	Single Bay Charger
2/28/2025	4149993	\$ 51.66	3/23/2025	PO - 43133	Six Hour Rechargeable Battery
2/28/2025	4149993	\$ 443.00	3/23/2025	PO - 43133	Ventilator Carrier
2/28/2025	4149993	\$ 7,710.00	3/23/2025	PO - 43133	Vent-Worry Free Service Plan
2/28/2025	4149993	\$ 415.37	3/23/2025	PO - 43133	Welch Allyn Reuse
2/28/2025	4149993	\$ 785.48	3/23/2025	PO - 43133	Worry Free Service Plan
2/28/2025	4149993	\$ 228.49	3/23/2025	PO - 43133	Z Series Carry Case
2/28/2025	4149993	\$ 1,461.46	3/23/2025	PO - 43133	Z Vent Portable Ventilator

Invoice Total \$ 57,218.08

3/13/2025	4159442	\$ 1,123.50	3/23/2025	PO - 42839	CPR Stat-Padz Electrode, 8/Case x2
3/17/2025	90110584	\$ 2,540.00	3/23/2025	PO - 43133	Case Review Premium Subscription - Part# 8400-110045 3/5/25 - 3/4/30

10269 - AT&T

3/9/2025	436-4900.030925	\$ 49.51	3/23/2025		Monthly Service - 03/09/25-04/08/25
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10324 - Huntsville Discount Tires

2/25/2025	11273	\$ 212.03	3/23/2025	PO - 42791	FAS#13755 - Oil Filter, Air Filter, Oil 30W x2, Labor
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10326 - Wiesner, Inc. - Huntsville

3/10/2025	PNCS456525	\$ 1,091.82	3/23/2025	PO - 42853	FAS#13655 - Oil & Filter Change, Tire Rotation, Service Automatic Transmission, Front Brake Job, Replace Passenger Compartment Air Filter, Parts, Labor & Misc Charge
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10345 - Bill Fick Ford

2/27/2025	FOCS414355	\$ 34.25	3/23/2025	PO - 42913	FAS#13006 - Flat Repair Left Rear Inside, Mount & Balance, Labor, Tire Disposal Fee
3/1/2025	FOCS414501	\$ 362.24	3/23/2025	PO - 42913	FAS#12934 - Diesel Oil Change, Rotate and Balance Tires, Replace Both Fuel Filters, Parts & Labor
3/5/2025	FOCS414656	\$ 1,501.85	3/23/2025	PO - 42913	FAS#13006 - Replace Oxygen Sensor and Diesel Exhaust Fluid Injector, Replace Both Fuel Filters, Diesel Oil Change, Rotate Tires, Labor & Parts



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Walker County EMS - Emergency Services

3/7/2025	FOCS414856	\$ 1,511.56	3/23/2025	PO - 42913	FAS#13492 - Owner Supplied Tires Mount & Balance with Disposal Fee x6, Diesel Oil Change with Filter Replacement, Replace Front & Rear Brake Pads, Replace Air Filters, Replace Fuel Filters, Parts, Labor & Misc Charge
3/13/2025	FOCS414998	\$ 160.00	3/23/2025	PO - 42913	FAS#13006 - Analyzed Check Engine Light Concerns
3/17/2025	FOCS415333	\$ 30.00	3/23/2025	PO - 42913	FAS#13655 - Flat Repair

10361 - Bound Tree Medical LLC

3/13/2025	66271646	\$ 673.71	3/23/2025	PO - 42937	Smoothbore Breathing System, 22mm with Monitoring Line, Exhalation Valve, Swivel Elbow 20ea/cs x2, Huggables Perforated Clear Tape Wet Gel ECG Electrodes, Neonate/Pediatric 1/pk 30/bx x4, Monoject Blunt Fill Needle, 18G x 1.5in (1.27 x 38mm) with 5 Micron
3/13/2025	66271646.	\$ 3,767.24	3/23/2025	PA - 2586	BlueSensor Electrodes 25/pk 40pk/cs x4, Select SM Ad/Ped BVM Manometer PEEP Bacterial Filter 10ea/cs x3, Thomas ET Tube Holders 25ea/cs x2, Prism Multi Blood Glucose Test Strips50/bt x2 cs, IV Start Kit with Curaplex Guard, Alcohol, Flush x6cs, IV Adminis
3/10/2025	85690710	\$ 131.00	3/23/2025	PA - 2586	Heparin Sodium, 5000units/mL, 1mL Vial 25/bx x2
3/12/2025	85694689	\$ 308.72	3/23/2025	PO - 42937	Fentanyl, 0.05mg/mL, 2mL Vial, Safety Seal 25/bx x4
3/13/2025	85696297	\$ 4,326.13	3/23/2025	PA - 2586	EtCO2/O2 Oral-Nasal Cannula with Universal Connector 15pk/cs x2, EtCO2 Sampling Line with Airway Adapter Intubated, Adult and Pediatric, 7ft Tubing Multipack (includes 10 #301-5107ET), IV Flush Syringe Normal Saline, 10mL Prefilled Syringe30ea/bx 8bx/cs,
3/13/2025	85696297.	\$ 966.26	3/23/2025	PO - 42937	BiTrac ED Masks with Standard Headgear 10/cs x2, Sodium Chloride Injection 0.9% IV Solution, 1000mL 10ea/cs x10

10412 - Frazer, LTD

2/26/2025	99393	\$ 160.00	3/23/2025	PO - 42787	FAS#13840 - Configurable Module Service
2/28/2025	99454	\$ 184.08	3/23/2025	PO - 42787	FAS#13492 - Assembly-Brush Block Generator x2

12999 - Teleflex LLC

2/26/2025	9509654183	\$ 550.00	3/23/2025	PO - 42782	EZ-IO 45MM Needle 5/bx x1
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13571 - Impact Promotional Services, LLC

3/11/2025	INV121317	\$ 54.45	3/23/2025	PO - 43031	January 2025 Freight Charges
3/17/2025	INV121929	\$ 71.27	3/23/2025	PO - 43031	February 2025 Freight Charges

13614 - Auto Parts of Huntsville, Inc

2/26/2025	658320	\$ 51.16	3/23/2025	PO - 42788	FAS#13840 - 2.5 DEF x4
3/1/2025	658941	\$ 29.00	3/23/2025	PO - 42788	FAS#12934 - Diesel Exhaust Fluid - 2.5 gal x2

13720 - Rugged Depot



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Walker County EMS - Emergency Services

3/18/2025	84151	\$ 640.00	3/23/2025	PO - 43126	Docking Station
3/18/2025	84151	\$ 14.00	3/23/2025	PO - 43126	Heavy Duty Fixed Top Offset Platform
3/18/2025	84151	\$ 70.00	3/23/2025	PO - 43126	Low Profile Tilt Swivel Motion Device
3/18/2025	84151	\$ 86.22	3/23/2025	PO - 43126	Shipping
3/18/2025	84151	\$ 138.00	3/23/2025	PO - 43126	Telescoping Pole
3/18/2025	84151	\$ 88.00	3/23/2025	PO - 43126	Universal Monitor Mount Assembly
	Invoice Total	\$ 1,036.22			
3/10/2025	84519	\$ 4,435.00	3/23/2025	PO - 43126	FAS#13868 - Panasonic Toughbook - Item FZ-G2EZ-ODAM, BSKU, Win11 Pro, Intel Core i5-1245U vPro

13856 - Optimum

3/7/2025	07707154276015.2503	\$ 272.00	3/23/2025		Monthly Service-03/05/25-04/04/25
3/7/2025	07707154276015.2503	\$ 64.95	3/23/2025		Monthly Service-03/05/25-04/04/25
3/7/2025	07707154276015.2503	\$ 105.00	3/23/2025		Monthly Service-03/05/25-04/04/25
	Invoice Total	\$ 441.95			

14215 - T & W Tire LLC

2/25/2025	2200000798	\$ 5,627.70	3/23/2025	PO - 43156	225/70R195 Tire
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14238 - Slaughter's Diesel Repair LLC

3/18/2025	RO#2695	\$ 4,765.00	3/23/2025	PO - 42980	FAS#10306 - Wiring Diagnosis & Repair Labor, Shop Supplies
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14367 - EMS Management & Consultants Inc.

3/17/2025	EMS-013919	\$ 9,281.00	3/23/2025		Commission on collections billed by EMS MC - February 2025
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Walker County EMS - Emergency Services-46100 - Totals **\$ 120,841.41**

Weigh Station Utilites and Services

10052 - Entergy

3/14/2025	134544790.2502	\$ 401.39	3/23/2025		Mo Svc 01/27/25-02/25/25- 1425 IH 45
3/14/2025	142253384.2502	\$ 442.17	3/23/2025		Mo Svc 01/27/25-02/25/25- 1425 IH 45 Scales

10667 - Don Yates, Inc.

3/17/2025	DY022725	\$ 450.00	3/23/2025		Mowing - Weigh Station -02/27/25
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10718 - DISH Network Services, LLC

3/16/2025	84961429.031625	\$ 66.38	3/23/2025		Monthly Service - 03/31/25-04/30/25
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12203 - Frontier Communications of Texas

3/7/2025	344-8553.030725	\$ 375.70	3/23/2025		Monthly Service - 03/07/25-04/06/25
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13654 - Honey Bucket

3/6/2025	0554738118	\$ 100.00	3/23/2025		Monthly Service -03/06/25 - 04/02/25 3179 I45 S
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Weigh Station Utilites and Services-45020 - Totals **\$ 1,835.64**



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Claims and Invoices Submitted for Payment

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Report Totals		\$ 1,147,543.40			
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Treasurer

Monthly Report

For the Period January 01, 2025, thru January 31, 2025

Amy Klawinsky

Amy Klawinsky, County Treasurer

Date: 03.18.2025

ORDER NO. 2025-42

**AN ORDER ACCEPTING THE REPORT SUBMITTED BY THE COUNTY TREASURER FOR THE
PERIOD JANUARY 1, 2025 THRU JANUARY 31, 2025**

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

- WHEREAS, LGC §114.026(a) requires that the County Treasurer at least once at month at a regular term of the commissioner court make a detailed report of (1) money received and disbursed, (2) debts due and owed by the county, and (3) all other proceedings in the treasurer's office.
- WHEREAS, LGC §114.026(c) requires that 'after the commissioners court has compared and examined the treasurer's report and has determined the report is correct, the court shall enter an order in its minutes approving the report'.
- WHEREAS, LGC §114.026(d) requires that 'before the adjournment of a regular term of the commissioners court, the county judge and each county commissioner shall give an affidavit stating that the requirement of subsection (c) have been met at that term'.
- WHEREAS, In accordance with Local Government Code §114.026, the County Treasurer has submitted a report that details money received and disbursed. The report submitted by County Treasurer states that \$100.00 are on hand in the office of the county treasurer for the report period that is not in the county investment accounts or county depository. The amount reported by the County Treasurer by fund of the cash received for the report period is attached as Exhibit A. The amount reported by the County Treasurer by fund of the cash disbursements for the report period is attached as Exhibit B. The debt schedule at the end of the period is Exhibit C. A summary of all transactions in bank and investments is Exhibit D.

PASSED AND APPROVED on this ____ day of _____, 2025 affirming that LGC §114.026(c) has been met and orders publication of the affidavit on the website of Walker County.

Colt Christian
County Judge

Danny Kuykendall
Commissioner, Precinct 1

Ronnie White
Commissioners, Precinct 2

Bill Daugeette
Commissioner, Precinct 3

Brandon Decker
Commissioner, Precinct 4

Attest: Kari A. French
County Clerk

Approved as to form: Will Durham
District Attorney

Walker County Fund Balance January 2025

Fund	Fund name	BeginFundBalance	Revenues	Expenditures	TransfersIn	TransfersOut	EndingFundBalance
101	General Fund	14,913,485.14	11,086,302.66	2,194,488.26	0.00	0.00	23,805,299.54
105	General Projects Fund	5,074,183.97	19,232.07	11,758.95	0.00	0.00	5,081,657.09
115	General Capital Projects Fund	5,790,991.91	21,606.34	0.00	0.00	0.00	5,812,598.25
119	ARP Relief/Recovery Fund	182,232.79	1,376.64	0.00	0.00	0.00	183,609.43
180	Public Safety Seized Money Fund	0.00	0.00	0.00	0.00	0.00	0.00
185	Healthy County Initiative Fund	15,489.16	57.80	0.00	0.00	0.00	15,546.96
186	StateSheriffGrant	97,648.43	379.93	42,979.95	0.00	0.00	55,048.41
187	StateCDAGrant	0.13	0.13	0.00	0.00	0.00	0.26
192	Debt Service Fund	608,381.26	677,136.14	0.00	0.00	0.00	1,285,517.40
220	Road and Bridge Fund	3,544,897.79	2,897,585.88	661,105.77	0.00	0.00	5,781,377.90
301	Walker County Emergency Medical Services (EMS) Fund	3,652,630.23	1,969,844.60	370,032.29	0.00	0.00	5,252,442.54
401	SB22-CDA Grant FY 2025	209,034.14	762.05	11,487.05	0.00	0.00	198,309.14
410	SB22-Sheriff Grant FY 2025	492,585.34	1,886.26	0.00	0.00	0.00	494,471.60
473	AutoTheft Task Force	-3,893.96	0.00	7,331.82	0.00	0.00	-11,225.78
474	District Attorney Victim Assistance Coord	-3,861.43	0.00	5,828.62	0.00	0.00	-9,690.05
481	Grant-Jag	-1,332.42	0.00	0.00	0.00	0.00	-1,332.42
488	CDBG Grants	0.00	0.00	0.00	0.00	0.00	0.00
511	County Records Management and Preservation Fund	6,212.43	244.56	0.00	0.00	0.00	6,456.99
512	County Records Preservation II Fund	72,037.90	267.73	0.00	0.00	0.00	72,305.63
515	County Clerk Records Management and Preservation Fund	395,977.15	10,466.84	6,152.36	0.00	0.00	400,291.63
516	County Clerk Records Archive Fund	397,447.97	8,906.71	0.00	0.00	0.00	406,354.68
517	Court Facilities Fund-SB41	68,073.89	2,141.39	0.00	0.00	0.00	70,215.28
518	District Clerk Records Management and Preservation Fund	99,713.18	2,904.56	0.00	0.00	0.00	102,617.74
519	District Clerk Rider Fund	123,374.67	7,270.18	392.62	0.00	0.00	130,252.23
520	District Clerk Archive Fund	6,284.14	5.00	0.00	0.00	0.00	6,289.14
523	County Jury Fee Fund	2,198.51	78.67	0.00	0.00	0.00	2,277.18
524	County Jury Fund-SB41	14,159.57	1,031.81	0.00	0.00	0.00	15,191.38
525	Court Reporter Service Fund	25,321.71	2,595.90	0.00	0.00	0.00	27,917.61
526	County Law Library Fund	90,364.13	3,754.52	1,221.83	0.00	0.00	92,896.82
527	Language Access Fund-SB41	9,209.00	792.95	0.00	0.00	0.00	10,001.95
536	Courthouse Security Fund	7,142.22	3,545.15	7,127.74	0.00	0.00	3,559.63
537	Justice Courts Building Security Fund	66,638.05	603.84	0.00	0.00	0.00	67,241.89
538	JP TruancyPrev and Diversion Fund	68,503.71	1,660.61	0.00	0.00	0.00	70,164.32
539	County Speciality Court Programs	26,185.10	528.67	0.00	0.00	0.00	26,713.77
540	Fire Suppression-US Forest Service Fund	0.00	0.00	0.00	0.00	0.00	0.00
550	Justice Courts Technology Fund	84,592.60	1,680.98	0.00	0.00	0.00	86,273.58
551	County and District Courts Technology Fund	3,896.94	121.95	0.00	0.00	0.00	4,018.89
552	Child Abuse Prevention Fund	3,053.64	99.96	0.00	0.00	0.00	3,153.60
560	District Attorney Prosecutors Supplement Fund	-661.76	0.00	31.17	0.00	0.00	-692.93
561	Pretrial Intervention Program Fund	169,781.09	5,456.04	56.47	0.00	0.00	175,180.66
562	District Attorney Forfeiture Fund	225,909.86	3,889.19	0.00	0.00	0.00	229,799.05
563	District Attorney Hot Check Fee Fund	2,716.61	50.00	0.00	0.00	0.00	2,766.61
574	Sheriff Forfeiture Fund	575,734.60	2,146.98	0.00	0.00	0.00	577,881.58
576	Sheriff Inmate Medical Fund	71,525.27	529.82	0.00	0.00	0.00	72,055.09
577	DOJ Equitable Sharing Fund	692,536.80	1,925.88	0.00	0.00	0.00	694,462.68
578	Sheriff Commissary Fund	577,899.23	16,124.99	5,731.87	0.00	0.00	588,292.35
583	Elections Equipment Fund	24,988.76	1,025.00	46,810.00	0.00	0.00	-20,796.24
584	Tax Assessor Elections Service Contract Fund	67,447.95	3,544.36	0.00	0.00	0.00	70,992.31
589	Tax Assessor Special Inventory Fee Fund	59,135.22	2,259.51	0.00	0.00	0.00	61,394.73
601	Special Prosecution/Civil/Juvenile Fund	-52,361.36	442,614.88	420,708.66	0.00	0.00	-30,455.14
615	Adult Probation-Basic Services Fund	460,924.15	865.39	105,195.36	0.00	0.00	356,594.18
616	Adult Probation - Court Services Fund	27,950.44	0.00	18,263.02	0.00	0.00	9,687.42
617	Adult Probation-Substance Abuse Services Fund	23,277.12	0.00	8,653.36	0.00	0.00	14,623.76
618	Adult Probation-Pretrial Diversion	5,812.48	0.00	3,131.93	0.00	0.00	2,680.55
640	Juvenile Grant Fund Title IVE	84,297.80	308.27	42.00	0.00	0.00	84,564.07
641	Juvenile Grant-State Aid Fund	98,329.59	43,362.00	33,163.58	0.00	0.00	108,528.01
645	Juvenile HGAC Services Grant	0.00	0.00	0.00	0.00	0.00	0.00
701	Retiree Health Insurance Fund	2,258,524.67	8,611.15	0.00	0.00	0.00	2,267,135.82
802	Walker County Public Safety Communications Center	1,463,103.10	139,006.47	87,961.43	0.00	0.00	1,514,148.14
Total		42,979,730.61	17,396,592.41	4,049,656.11	0.00	0.00	56,326,666.91

Walker County Treasurer
Monthly Report
For the Month of January 2025

Bank Account	Beginning Balance 12/31/2024	Deposits	Withdrawals	Interest Earned	Ending Balance 1/31/2025	Outstanding Checks 1/31/2025	Outstanding Deposits 1/31/2025	Reconciled Totals 1/31/2025
Disbursement	5,796,468.55	16,936,650.88	15,196,516.85	29,834.11	7,566,436.69	1,084,610.31		6,481,826.38
Payroll	784,011.56	1,534,791.92	2,273,096.78	673.09	46,379.79	19,916.36		26,463.43
ARP Fund	590,292.95		223,392.00	1,376.64	368,277.59			368,277.59
JP4 First Financial	17,299.37	41,243.70	44,436.59	24.86	14,131.34			14,131.34
Jury fund	4,890.23	3,444.00	2,856.00	24.02	5,502.25	5,164.00		338.25
Credit Card	37,093.74	64,159.02	2,013.25		99,239.51			99,239.51
Efile	15,271.67	30,815.00	0.00	107.55	46,194.22			46,194.22
Narcotics	829.77	0.00	0.00	3.05	832.82			832.82
AFLAC/FSA	34,817.87	2,337.43	4,441.59	122.78	32,836.49			32,836.49
Texpool	24,245,305.88	10,000,000.00		101,846.68	34,347,152.56			34,347,152.56
Landing Rock	7,108,029.79			25,536.33	7,133,566.12			7,133,566.12
MBIA / Texas Class	4,023,363.12			15,555.66	4,038,918.78			4,038,918.78
	42,657,674.50	28,613,441.95	17,746,753.06	175,104.77	53,699,468.16	1,109,690.67	0.00	52,589,777.49
								52,589,777.49

Exhibit B

WALKER COUNTY

SUMMARY OF DEBTS OF THE COUNTY

January 01, 2025

FISCAL YEAR 2025

TITLE	DATE ISSUED	FINAL MATURITY DATE	NEXT PAYMENT DUE DATE	NEXT PAYMENT AMOUNT	PAYABLE TO	CURRENT OUTSTANDING BALANCE
Walker County, Texas Certificates of Obligation Series 2012	6/1/2012	8/1/2032	2/1/2025	\$161,283.75	US Bank	\$9,460,000.00

Pledge Report by Maturity Date

Pledge 1E: WALKER COUNTY

Safetkeeping Receipt	SK Code	Identifier	ID #	Current Face	Original Face	Description	ASC 320	Moody / S&P	Coupon	SC	Maturity	Book Value	Fair Value
1006	31418BRG3	101455	58,031.29	14,650,000.00	FNMA #MA2286	AFS	2.500		2.500		06/01/2025	58,020.82	57,293.14
1006	91282CGV7	101901	2,500,000.00	2,500,000.00	U S TREASURY NOTES	AFS	3.750		3.750		04/15/2026	2,466,183.40	2,483,789.00
1006	91282CLB5	101925	5,000,000.00	5,000,000.00	U S TREASURY NOTES	AFS	4.375		4.375		07/31/2026	5,018,813.60	5,006,835.00
1006	91282CJT9	101915	3,500,000.00	3,500,000.00	U S TREASURY NOTES	AFS	4.000		4.000		01/15/2027	3,457,201.13	3,480,859.55
1006	31418CGH1	101472	125,978.93	2,170,244.00	FNMA #MA2899	AFS	2.500		2.500		02/01/2027	126,347.67	123,367.69
1006	91282CKE0	101916	5,000,000.00	5,000,000.00	U S TREASURY NOTES	AFS	4.250		4.250		03/15/2027	4,989,687.49	4,994,922.00
1006	31294UAM5	101482	872,669.95	19,200,000.00	FHLMC E #09012	AFS	2.500		2.500		10/01/2027	876,601.74	851,367.06
1006	3138ERUA6	101484	1,021,482.77	10,200,000.00	FNMA #AL9576	AFS	2.500		2.500		11/01/2028	1,026,506.29	993,260.81
1006	3140JAV14	101471	353,908.13	4,654,693.00	FNMA #BM6016	AFS	2.500		2.500		11/01/2028	355,038.32	345,303.35
1006	31418DQE5	101598	1,010,315.76	4,000,000.00	FNMA #MA4052	AFS	2.500		2.500		06/01/2030	1,038,859.92	954,274.81
1006	31418DRN4	101573	1,135,342.72	4,000,000.00	FNMA #MA4092	AFS	2.500		2.500		08/01/2030	1,171,615.53	1,072,366.68
Items 11				20,577,729.55	74,874,937.00				3.788			20,584,875.91	20,363,639.09

RECEIVED

FEB 05 2025

WALKER COUNTY TREASURER

Status Codes : N = New Purchase S = Sold M = Matured C = Called O = Paid Off P = Pre-refunded T = ASC 320 Transfer I = Impaired D = In Default

Note: Refer to the U.S. Government and Agency Ratings report for ratings on treasury, agency and pass through securities.



(210) 224-5492
(210) 224-8787
9601 McAllister Freeway, Suite 301, San Antonio, Texas 78216-4633

II. Pledge & Safekeeping Reports



Walker County, Texas
Investment Policy and Procedures
Order Number 2025-43

PASSED AND APPROVED by Commissioners' Court of Walker County on
this 24th day of March 2025.

Colt Christian
County Judge

Danny Kuykendall
Commissioner, Precinct 1

Ronnie White
Commissioner, Precinct 2

Bill Daugette
Commissioner, Precinct 3

Brandon Decker
Commissioner, Precinct 4

Walker County, Texas Investment Policy

I. Investment Authority

In accordance with section 116.112(a), Local Government code and/or Title X, Chapter 2256, Section 2256.005(f) and (g), the Walker County Treasurer, under the direction of Walker County Commissioners' Court, may invest the County funds that are not immediately required to pay obligations of Walker County.

II. Investment Objectives

II.1 General Statement

Funds of the County will be invested in compliance with federal and state laws, this investment policy and written administrative procedures. The County will invest according to investment strategies for each fund as they are adopted by the Commissioners Court resolution.

II.2 Safety and Maintenance of Adequate Liquidity

The County is concerned about the return of its principal; therefore, safety of principle is a primary objective in any investment transaction.

The Count's investment portfolio must be structured in conformance with an asset/liability management plan that provides for liquidity necessary to pay obligations as they become due.

II.3 Diversification

It will be the policy of the County to diversify its portfolio to minimize the risk of loss resulting from a concentration of assets in a specific maturity, a specific issuer, or a specific class of investments. Investments of the County shall always be selected to provide stability of income and reasonable liquidity.

II.4 Yield

The yield objective of the County is to earn the maximum rate of return allowed on its investment within the policies imposed by safety and liquidity objectives, investment strategies for each fund, and state and federal law governing investment of public funds.

II.5 Maturity

Portfolio maturities will be structured to meet the obligations of the County first and then to achieve the highest rate of return of interest. When the County has funds not required to meet current year obligations, maturity restraints will be imposed based upon the investment strategy for each fund. The maximum allowable stated maturity of any individual investment owned by the County will be 2 years.

II.6 Quality and Capability of Investment Management

It is the County's policy to provide training required by the Public Funds Act. Periodic training in investments for the County Investment Officer, Investment Committee, members of Commissioners' Court and other County officials, through courses and seminars offered by professional organizations and associations in order to ensure the quality, capability and currency of county investment decisions.

III. Investment Strategy

The Investment Strategy of the County is as follows:

1. Matching the suitability of investments to financial requirements
2. Preservation and safety of principal
3. Maintain required liquidity
4. Marketability of the investment if need arises to liquidate
5. Yield
6. Maturities controlled by the investment policy

IV. Investment Responsibility and Control

IV.1 Investment Officer/Advisory Committee

The Investment Committee reviews investment policies and procedures, investment strategies and investment performance. Members of the committee include two members appointed by Commissioners' Court and the County Investment Officer. The County Investment Officer will be the County Treasurer, subject to other action by Commissioner's Court and will serve as Chair of the committee. Meetings will be quarterly or more frequently if needed.

The Oversight Committee, which meets with the Investment Committee, is the County Judge and County Auditor.

IV.2 Liability of Investment Officer

The County Investment Officer is not responsible for any loss of County funds through the failure or negligence of the depository. This policy does not release the Treasurer or any other person for a loss resulting from any act of official misconduct, or negligence, or for any misappropriation of such funds.

IV.3 Audit

The County Commissioners' Court at a minimum, will require a annual compliance audit of management controls on investments and adherence to established investment policies.

IV.4 Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal, liquidity and yield.

In determining whether the Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

1. The investment of all funds, or funds under the county's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment: and
2. Whether the investment decision was consistent with the written investment policy of the County

IV.5 Investment Institution Defined

The County Investment Officer shall invest County funds with any or all of the institutions or groups consistent with federal and state regulations and approved by the Commissioners' Court.

IV.6 Qualifications for Approval of Broker/Dealer

A copy of this investment policy shall be presented to any person seeking to sell to the county an authorized investment. The registered principal of the business organization seeking to sell an authorized investment shall execute a written instrument, provided by the County, that the registered principal has:

1. Received and thoroughly reviewed the investment policy of the County, and
2. Acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the County and the organizations.

The investment officer may not buy any securities from a person who has not delivered to the County the instrument signed by the registered principal.

IV.7 Standards of Operation

The County Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program set by the Commissioners' Court of the County. The County Investment Officer shall determine the amount of cash available for payments by the County, invest the funds not required in the performance of that duty, and shall exercise good judgment and discretion to effectuate the policies herein set forth.

V. Investment Reporting and Performance Evaluation

V.1 Quarterly Report

Not less than quarterly, the investment officer shall prepare and submit to the County Commissioners' Court a written report of investment transactions for all funds for the preceding reporting period within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the county on the date of the report
2. Be signed by the Investment Officer of the County
3. Contain a summary statement of each pooled fund group that states the

- A. Beginning market value for the reporting period
 - B. Additions and changes to the market value during the period, and
 - C. Ending market value for the period
- 4. State the book value and market value of each separately invested asset at the beginning and the end of the reporting period by type of asset and fund type invested
 - 5. State the maturity date of each separately invested asset that has a maturity date.
 - 6. State the account or fund or pooled group fund in the county for which each individual investment was required, and
 - 7. State the compliance of the investment portfolio of the county as it relates to:
 - A. The investment strategy expressed in the county's investment policy, and
 - B. Relevant provisions of this chapter.

V.2 Notification of Investment Changes

It shall be the duty of the County Investment Officer to notify the County Commissioners' Court of any significant changes in current investment methods and procedures prior to their implementation, regardless of whether they are authorized by this policy or not.

VI. Investment Collateral and Safekeeping

VI.1 Collateral or Insurance

The County recognizes that FDIC (or its successor) insurance is available for County funds deposited at any one Texas Financial Institution (including branch banks) only up to a maximum of \$100,000 (including accrued interest) for each of the following: (i) demand deposits, (ii) time and savings deposits, and (iii) deposits made pursuant to an indenture or pursuant to law in order to pay bondholders or note holders. It is the policy of the County that all deposited funds in each of the County's accounts shall be insured by the FDIC, or its successor, or secured by Collateral pledged to the extent of the fair market value of the amount not insured in compliance with the Collateral Act.

2. If it is necessary for the County's depositories to pledge Collateral to secure the County's deposits, (1) the Collateral pledge agreement must be in writing, (2) the Collateral pledge agreement must be approved by the depository's board of directors or loan committee, (3) the depository's approval of the Collateral pledge agreement must be reflected in the minutes of the meeting of the depository's board or loan committee approving same, and (4) the Collateral pledge agreement must be kept in the official records of the depository. The depository must approve the Collateral pledge agreement and provide to the Investment Officer a copy of the minutes of the meeting of the depository's board or loan committee at which the Collateral pledge agreement is approved prior to the deposit of any County funds requiring the pledge of Collateral in such financial institution.
3. Collateral pledged by a depository shall be held in safekeeping at the Federal Reserve Bank, and the Investment Officer pursuant to this Policy, shall obtain safekeeping receipts from the Federal Reserve Bank. Principal and accrued interest on deposits in accordance with this Policy, if authorized, shall not exceed the FDIC, or its successor's, insurance limits or the Collateral pledged as security for the County's investments. It shall be acceptable for the County to periodically receive interest on deposits to be deposited to the credit of the County if needed to keep the amount of the funds under the insurance or Collateral limits. The Investment Officer with the help of the County Designees shall ensure that the Collateral pledged to the County is pledged only to the County and shall review the fair market value of the Collateral pledged to secure the County's funds to ensure that the County's funds are fully secured.
4. Certificates of deposit, to the extent that they are not insured, may be secured by any securities allowed under the Investment Act and depository contract.
5. Demand deposits (for example, checking accounts) and savings accounts, to the extent that they are not insured, may be secured by any securities allowed under the Collateral Act.

VI.2 Safekeeping

All purchased securities shall be held in safekeeping by the County or a County account in a third party financial institution, or with the Federal Reserve Bank.

All certificates of deposit, insured by the FDIC, purchased outside the Depository Bank shall be held in safekeeping by the County.

All pledged securities by the Depository Bank shall be held in safekeeping with a third party financial institution or with a Federal Reserve Bank.

VII. Investment Types

VII.1 Authorized

Funds of the County may be invested in the following as authorized by the Public Funds Investment Act or other applicable law, except where more restrictive bond covenants apply, in which case such funds shall be invested in compliance with the applicable bond covenants:

1. Obligations of the U.S. or its agencies and instrumentalities.
2. Direct obligations of the State of Texas or its agencies and instrumentalities.
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States, with a stated final maturity of 2 years or less.
4. Other obligations the principal and interest of which are unconditionally guaranteed or insured by or backed by the full faith and credit of this State or the U.S. or their respective agencies and instrumentalities.
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment-rating firm not less than AA or its equivalent.
6. Certificates of deposit issued by a State or national bank domiciled in this State or a savings and loan association domiciled in this State that are guaranteed or insured by the FDIC or secured by Authorized Investments that have a market value of not less than the principal amount of the certificates.
7. Fully collateralized repurchase agreements, that the County has obtained a signed master repurchase agreement with the company into which the agreement is entered, as authorized by the Investment Act.
8. Commercial paper with a stated maturity of 270 days or fewer from the date of issuance as authorized by the Investment Act.
9. No-load money market mutual funds regulated by the SEC, with a dollar-weighted average stated maturity of 90 days or fewer and which include in their investment objectives the maintenance of a stable net asset value of \$1 for each share as authorized by the Investment Act.
10. Guaranteed Investment Contracts as authorized by the Investment Act.

11. Public Funds Investment Pools as authorized by the Investment Act VIII.
Non-County Funds

The Tax Assessor-Collector, County Clerk and District Clerk funds fall into this category. These funds are not considered fund that belong to County but could be considered a liability for the County. All funds will be invested in compliance with the Public Funds Investment Act and the County's Investment Policy except when a court order is issued to follow a different procedure.

VII.1 Tax Assessor-Collector

County funds are invested to enhance investment return for the County, before the funds are receipted by the County. State funds in custody of the Tax Assessor-Collector may be invested before remitting to the state.

VII.2 County Clerk Trust Funds

County Clerk Trust funds are received by court order from either Commissioners' Court, County Courts at Law or County Courts. These funds must be deposited in the County depository and then invested according to the court orders. A court order is required from the County Courts and County Courts at Law prior to disbursements of the funds.

VII.3 District Clerk Trust Funds

District Clerk Trust funds are received by court order from the District Courts. These funds must be deposited in the County depository and then invested according to the court orders. A court order is required from the District Courts prior to the disbursement of the funds.

INVESTMENT STRATEGIES FOR FUNDS

01. General Fund Group

The County's operating expenditures and the revenues to fund those expenditures are accounted for in the County's general fund. The general fund is also used to account for revenues restricted by statute for debt service funds and to account for the accumulation of resources for public improvement contingencies. Most of the general fund is pooled with other County funds for investment purposes. The amount restricted for the Public Improvement Contingency Fund is invested in the County's pooled investments. The debt service funds included within the general fund classification are not pooled with other County funds for investment purposes and should be invested in compliance with the strategies for Debt Service Funds. Short-term borrowing may be necessary during the fiscal year for the general fund operating expenditures to cover negative cash positions until ad valorem tax receipts are received. The investment strategy for the general fund operating

fund, as well as for the County's investment pool as a whole, is the **Matching Approach**. The average duration of the investments relating to the general fund operating activity is to be one year or less. The investment strategy for this Public Improvement Contingency Fund is the **Barbell Approach**, with an average duration of two years or less.

02. Special Revenue Funds

Operations that are funded with restricted revenues are accounted for as Special Revenue funds, including assets received through Federal and State forfeiture programs. Most of the special revenue funds are included for investment purposes in the County's investment.

Control District's general operating fund is accounted for in a separate investment pool. Certain grant agreements require the use of separate bank accounts restricted for use of proceeds under the grant agreement. The investment strategy used for all special revenue funds not included in the County's investment pool and State and Local grant funds, is the **Matching Approach**. State and Local grant funds are funded on a reimbursement basis or on an advance basis for immediate cash needs. These grant funds are not invested. The average duration of these special revenue is to be two years or less.

03. Debt Service Funds

The debt service funds, including those reported in the County's financial reports within the general fund, are used to account for the accumulation of resources to fund periodic principal and interest payments on outstanding obligations. The revenue stream is predictable. The investment strategy for these funds is the **Matching Approach**, with an average duration of nine months or less for these funds. Most of these debt service funds are not pooled with other funds for investment purposes.

04. Capital Project Funds

Capital project funds for the County are used to account for construction and other nonrecurring capital expenditure activity. U. S. Treasury regulations governing investment of most of these funds result in a maximum duration of three years for the investments. A **Matching Approach** is used for these funds.

05. District Clerk Registry Funds

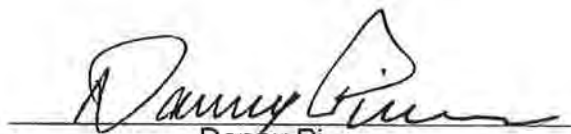
The Walker County District Clerk holds registry Funds in trust. These Funds may be invested no longer than ten years. The average duration is seven years or less. The investment strategies used in this fund are to the **Matching** and **Barbell Approaches**.

06. County Clerk Registry Funds

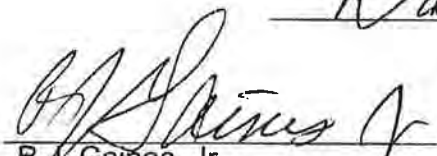
Registry Funds held in trust by the Walker County, County Clerk. These funds may be invested no longer than ten years. The average duration is seven years or less. The investment strategies used in this fund are the **Matching** and **Barbell Approaches**.

**Walker County, Texas
Investment Policy and Procedures**

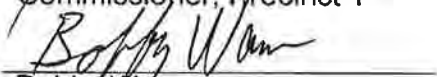
PASSED AND APPROVED by the Commissioners' Court of Walker County on
this 10th day of March, 2014



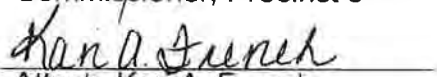
Danny Pierce
County Judge




B.J. Gaines, Jr.
Commissioner, Precinct 1



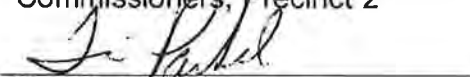
Bobby Warren
Commissioner, Precinct 3



Attest: Karl A. French
County Clerk



Ronnie White
Commissioners, Precinct 2



Tim Paulsel
Commissioner, Precinct 4

Walker County Investment Procedures

Cash Management

The Treasurer with the approval of the Investment Committee will analyze and recommend the level of funds available for investing in short, intermediate, and longer terms. Short term investments are investments six months to one year; intermediate terms investments are from approximately one to three years, and longer term investments are from three to five years.

Cash flow from investments should consider cash needs from operations. Longer term investments are reserved for funds not needed for operations and longer term committed funds. Bond proceeds are invested according to anticipated construction funding timetables.

Selection of approved brokers

Requests for qualifications should be submitted by investment companies, money managers, and approved broker dealers.

Each investment company or broker is required to submit an application to be approved by the Commissioners Court. The application requires information on the financial viability of the firm, references, and proof of registration by the State of Texas, and acknowledgement of receipt, understanding, and agreement to follow requirements of the Texas Public Investment Act and the Walker County Investment Policy. The application will be signed by the executive or manager responsible for the firm's operations. The approved firm or broker will comply with all required documentation and procedures of the county.

The Commissioners Court will approve recommended brokers. Additions and deletions to the approved broker's list may be made from time to time by the submission of an application fulfilling all the requirements by the firm/broker requesting approval.

Solicitation for Investment Trades

The County Treasurer will request investment submissions from the list of approved brokers. After compiling and analyzing potential investments, the Treasurer will solicit investments by email, letter, or fax.

Placement and Delivery of the Order

The Treasurer or her designee will place the order for an investment. The firm or broker will submit trade tickets and other information standard in the industry to include interest rates, call dates and interest as applicable, yield to maturity, yield to call, issuing agency, and rating and outlook for the issuing agency.

The Treasurer will approve all investments made by designated assistants in the Treasurer's Office.

The trade will be confirmed in writing by email or fax from the firm placing the investment and include trade tickets with applicable information including yield, any applicable call dates, ratings, outlook, and the issuing agency.

The Treasurer's Office will submit delivery and holding instructions to the approved investment firms. Instructions for delivery of the investment are made upon acknowledgement of the purchase of the security.

Purchased securities and instruments are held in the name of Walker County by the county's depository or its Federal Reserve or Federal Home Loan Bank account, or other approved custodian accounts.

The Treasurer will submit transactions for Audit and notify the custodian of transaction details.

Requirements of Investment Firm or Broker

Assure all trades are in compliance with both the Texas Public Information Act and Walker County Policy.

Submit securities and instruments for public investing in accordance with statutes and policy.

Inform the Treasurer with submissions of investment ratings, yields, rates, and the issuing agency and include trade tickets and other standard investment documents related to the submission.

Assure delivery of the purchased instrument pursuant to instructions from the Treasurer, and notify the Treasurer or her designee of maturity and call dates.

Confirm completion of purchases, deliveries, and maturing transactions.

Advise the Treasurer and County of pros and cons of investment choices.

Requirements of Investment Committee

Review quarterly investment reports.

Review and update County's Investment Policy annually.

Review summary of transactions.

Review and approve investment of excess liquidity and bond proceeds.

Request legal interpretations as needed.

**WALKER COUNTY
EMERGENCY SERVICES DISTRICT NO. 1**

WALKER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

SEPTEMBER 30, 2024

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

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McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Walker County Emergency
Services District No. 1
Walker County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Walker County Emergency Services District No. 1 (the "District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

McCall Gibson Swedlund Barfoot Ellis PLLC

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
Houston, Texas

January 28, 2025

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Management's discussion and analysis of Walker County Emergency Services District No. 1's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include: (1) fund financial statements and government-wide financial statements and (2) notes to the financial statements. The fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Fund Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective like that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position presents information that includes all the District's assets, liabilities, and, if applicable, deferred inflows and outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has one governmental fund. The General Fund accounts for property tax revenues and sales tax revenues which are used for firefighting and emergency services as well as professional and administrative costs.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

FUND FINANCIAL STATEMENTS (Continued)

Governmental funds are reported in each of the financial statements. The focus in the fund financial statements provides a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI"). The budgetary comparison schedule is included as RSI for the General Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$3,008,163 as of September 30, 2024. A portion of the District's net position reflects its net investment in capital assets (emergency vehicles and equipment, less any debt used to acquire those assets that is still outstanding). The District uses these assets to provide firefighting and fire prevention services within the District. The following is a comparative analysis of government-wide changes in net position:

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Summary of Changes in the Statement of Net Position		
	2024	2023	Change Positive (Negative)
Current and Other Assets	\$ 2,039,325	\$ 1,556,259	\$ 483,066
Capital Assets and Right of Use Assets	995,640	927,965	67,675
Total Assets	\$ 3,034,965	\$ 2,484,224	\$ 550,741
Total Liabilities	\$ 26,802	\$ 18,356	\$ (8,446)
Net Position:			
Net Investment in Capital Assets	\$ 995,640	\$ 927,965	\$ 67,675
Unrestricted	2,012,523	1,537,903	474,620
Total Net Position	\$ 3,008,163	\$ 2,465,868	\$ 542,295

The following table provides a summary of the District's operations for the years ended September 30, 2024, and September 30, 2023.

	Summary of Changes in the Statement of Activities		
	2024	2023	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 491,202	\$ 397,720	\$ 93,482
State Comptroller Sales Tax	355,270	373,533	(18,263)
District Services Reimbursement		133,394	(133,394)
Miscellaneous Revenues	85,308	135,737	(50,429)
Total Revenues	\$ 931,780	\$ 1,040,384	\$ (108,604)
Expenses for Services	389,485	329,814	(59,671)
Change in Net Position	\$ 542,295	\$ 710,570	\$ (168,275)
Net Position, Beginning of Year	2,465,868	1,755,298	710,570
Net Position, End of Year	\$ 3,008,163	\$ 2,465,868	\$ 542,295

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUND

The District's fund balance as of September 30, 2024, was \$1,964,630, an increase of \$467,195 from the prior year. This increase was primarily due to property tax and sales tax revenues exceeding operating and capital costs.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners adopts an unappropriated budget each fiscal year. Actual revenues were \$109,955 more than budgeted revenues and actual expenditures were \$79,600 more than budgeted expenditures, which resulted in a positive variance of \$30,355. See the budget to actual comparison for more information.

CAPITAL ASSETS

Capital assets as of September 30, 2024, total \$995,640 (net of accumulated depreciation) and includes vehicles and equipment. Additional information on the District's capital assets can be found in Note 5 of this report.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2024	2023	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 110,000	\$	\$ 110,000
Construction in Progress	20,100		20,100
Capital Assets, Net of Accumulated Depreciation:			
Equipment	160,046	150,327	9,719
Vehicles	705,494	777,638	(72,144)
Total Net Capital Assets	<u>\$ 995,640</u>	<u>\$ 927,965</u>	<u>\$ 67,675</u>

LONG-TERM DEBT ACTIVITY

There is no long-term debt as of September 30, 2024.

**WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

CONTACTING THE DISTRICT'S MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Walker County Emergency Service District No. 1, P.O. Box 113, Riverside, Texas 77367.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2024

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash	\$ 124,521	\$	\$ 124,521
Investments	1,774,560		1,774,560
Receivables:			
Property Taxes	47,893		47,893
Sales Tax	61,562		61,562
Prepaid Costs	30,789		30,789
Land		110,000	110,000
Construction in Progress		20,100	20,100
Capital Assets (Net of Accumulated Depreciation)		865,540	865,540
TOTAL ASSETS	<u>\$ 2,039,325</u>	<u>\$ 995,640</u>	<u>\$ 3,034,965</u>
LIABILITIES			
Accounts Payable	<u>\$ 26,802</u>	<u>\$ - 0 -</u>	<u>\$ 26,802</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	<u>\$ 47,893</u>	<u>\$ (47,893)</u>	<u>\$ - 0 -</u>
FUND BALANCE			
Nonspendable-Prepaid Costs	\$ 30,789	\$ (30,789)	\$
Assigned	349,326	(349,326)	
Unassigned	<u>1,584,515</u>	<u>(1,584,515)</u>	
TOTAL FUND BALANCE	<u>\$ 1,964,630</u>	<u>\$ (1,964,630)</u>	<u>\$ - 0 -</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 2,039,325</u>		
NET POSITION			
Net Investment in Capital Assets		\$ 995,640	\$ 995,640
Unrestricted		<u>2,012,523</u>	<u>2,012,523</u>
TOTAL NET POSITION		<u>\$ 3,008,163</u>	<u>\$ 3,008,163</u>

The accompanying notes to the financial
statements are an integral part of this report.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balance - Governmental Fund	\$ 1,964,630
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.	995,640
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Deferred inflows of resources related to property tax revenues for the 2023 and prior tax levies became part of recognized revenue in the governmental activities of the District.	<u>47,893</u>
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Total Net Position - Governmental Activities	<u><u>\$ 3,008,163</u></u>
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The accompanying notes to the financial
statements are an integral part of this report.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	\$ 483,777	\$ 7,425	\$ 491,202
State Comptroller Sales Tax	355,270		355,270
Penalty and Interest	10,354		10,354
Miscellaneous Revenues	74,954		74,954
TOTAL REVENUES	<u>\$ 924,355</u>	<u>\$ 7,425</u>	<u>\$ 931,780</u>
EXPENDITURES/EXPENSES			
Service Operations:			
District Services:			
Dodge - VFD Contribution	\$ 15,698		\$ 15,698
Riverside - VFD #1 Contribution	89,327		89,327
Thomas Lake VFD Contribution	22,620		22,620
Insurance	43,598		43,598
Professional Fees:			
Accounting	6,500		6,500
Bookkeeping	7,249		7,249
Legal	44,269		44,269
Other	67,496		67,496
Depreciation		92,728	92,728
Capital Outlay	160,403	(160,403)	
TOTAL EXPENDITURES/EXPENSES	<u>\$ 457,160</u>	<u>\$ (67,675)</u>	<u>\$ 389,485</u>
NET CHANGE IN FUND BALANCE	\$ 467,195	\$ (467,195)	\$
CHANGE IN NET POSITION		542,295	542,295
FUND BALANCE/NET POSITION - OCTOBER 1, 2023	<u>1,497,435</u>	<u>968,433</u>	<u>2,465,868</u>
FUND BALANCE/NET POSITION - SEPTEMBER 30, 2024	<u>\$ 1,964,630</u>	<u>\$ 1,043,533</u>	<u>\$ 3,008,163</u>

The accompanying notes to the financial
statements are an integral part of this report.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net Change in Fund Balance - Governmental Fund	\$	467,195
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report tax revenues when collected. However, in the Statement of Activities, revenues are recorded in the accounting period for which the taxes are levied.		7,425
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Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and the expense is recorded in the Statement of Activities.		(92,728)
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Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.		<div style="border-top: 1px solid black; display: inline-block;">160,403</div>
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Change in Net Position - Governmental Activities	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block;">542,295</div>
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The accompanying notes to the financial
statements are an integral part of this report.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 1. CREATION OF DISTRICT

Walker County Emergency Services District No. 1, located in Walker County, Texas (the “District”), operates under Chapter 775 of V.T.C.A. Health & Safety Code. The District is a duly organized emergency services district created to protect life and property from fire and to conserve natural and human resources.

The District is governed by a Board of Commissioners consisting of five individuals residing within the District who are appointed by Walker County. The Board of Commissioners sets the policies of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”).

The District is a political subdivision of the State of Texas. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separate governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense in the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Governmental Fund Balance Sheet and a Government Fund Statement of Revenues, Expenditures and Changes in Fund Balance.

Governmental Fund

The District has one governmental fund and considers it to be a major fund.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

General Fund - To account for property tax revenues and sales tax revenues which are used for firefighting and emergency services as well as professional and administrative costs.

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectable within 60 days after year-end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and included in revenue include taxes collected during the year and taxes collected after year-end, which were considered available to defray the expenditures of the current year. Deferred inflows of resources related to property tax revenues are those taxes which the District does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

Capital Assets

Capital assets, which include land, buildings, emergency vehicles and equipment, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset after completion.

Capital assets are capitalized if they have an original cost of \$5,000 or more and a useful life of at least two years. Depreciation is calculated on each class of depreciable property using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

	<u>Years</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District's Board of Directors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was not amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary and Actual – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current year.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds are classified using the following hierarchy:

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District does not have any restricted fund balances.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus (Continued)

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District has assigned \$120,000 towards funding an apparatus, \$372,440 for construction, \$110,000 for contingencies, \$50,000 for grant matching and \$150,000 as an operating reserve.

Unassigned: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3. TAX LEVY

The voters of the District approved the levy and collection of a tax not to exceed \$0.06 per \$100 of assessed valuation of taxable property within the District. During the year ended September 30, 2024, the District levied an ad valorem tax rate of \$0.06 per \$100 of assessed valuation, which resulted in a tax levy of \$492,118 on the adjusted taxable valuation of \$820,601,332 for the 2023 tax year.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

NOTE 4. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year-end, the carrying amount of the District's deposits was \$124,521 and the bank balance was \$158,824. The District was not exposed to custodial credit risk at year-end. The carrying values of the deposits are included in the Governmental Fund Balance Sheet and the Statement of Net Position at September 30, 2024, as listed below:

	<u>Cash</u>
GENERAL FUND	<u>\$ 124,521</u>

Investments

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District's financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District's investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." No person may invest District funds without express written authority from the Board of Commissioners.

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District's investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in TexPool, an external investment pool that is not SEC-registered. The Texas Comptroller of Public Accounts has oversight of the pool. Federated Hermes, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

As of September 30, 2024, the District had the following investments and maturities:

<u>Fund and Investment Type</u>	<u>Fair Value</u>	<u>Maturities of Less Than 1 Year</u>
<u>GENERAL FUND</u>		
TexPool	<u>\$ 1,774,560</u>	<u>\$ 1,774,560</u>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At September 30, 2024, the District's investment in TexPool was rated AAAM by Standard and Poor's. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investment in TexPool to have a maturity of less than one year due to the fact the share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024:

	<u>October 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>September 30, 2024</u>
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$	\$ 110,000	\$	\$ 110,000
Construction in Progress		20,100		20,100
Total Capital Assets Not Being Depreciated	<u>\$ - 0 -</u>	<u>\$ 130,100</u>	<u>\$ - 0 -</u>	<u>\$ 130,100</u>
Capital Assets Subject to Depreciation				
Equipment	\$ 213,686	\$ 30,303	\$	\$ 243,989
Vehicles	932,017			932,017
Total Capital Assets Subject to Depreciation	<u>\$ 1,145,703</u>	<u>\$ 30,303</u>	<u>\$ - 0 -</u>	<u>\$ 1,176,006</u>
Accumulated Depreciation				
Equipment	\$ 63,359	\$ 20,584	\$	\$ 83,943
Vehicles	154,379	72,144		226,523
Total Accumulated Depreciation	<u>\$ 217,738</u>	<u>\$ 92,728</u>	<u>\$ - 0 -</u>	<u>\$ 310,466</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 927,965</u>	<u>\$ (62,425)</u>	<u>\$ - 0 -</u>	<u>\$ 865,540</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 777,897</u>	<u>\$ 67,675</u>	<u>\$ - 0 -</u>	<u>\$ 995,640</u>

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

**NOTE 6. CONTRACT FOR PROVIDING FIRE PROTECTION, FIRE
SUPPRESSION AND RESCUE SERVICES**

The District has entered into agreements with area volunteer fire departments (the “Departments”), to provide fire protection and suppression services to protect life and property from fire, conserve natural and human resources and provide emergency rescue services and medical first responder services to persons and commercial interests located in various areas within the boundaries of the District. The terms of these agreements are one year beginning on October 1, 2019.

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three fiscal years.

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2024

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 460,000	\$ 483,777	\$ 23,777
State Comptroller Sales Tax	340,000	355,270	15,270
Penalty and Interest		10,354	10,354
Investment and Miscellaneous Revenues	14,400	74,954	60,554
TOTAL REVENUES	<u>\$ 814,400</u>	<u>\$ 924,355</u>	<u>\$ 109,955</u>
EXPENDITURES			
Service Operations:			
District Services:			
Dodge - VFD Contribution	\$ 36,000	\$ 15,698	\$ 20,302
Riverside - VFD #1 Contribution	36,000	89,327	(53,327)
Thomas Lake VFD Contribution	36,000	22,620	13,380
Insurance	40,400	43,598	(3,198)
Professional Fees:			
Accounting	6,500	6,500	
Bookkeeping	7,200	7,249	(49)
Legal	65,000	44,269	20,731
Other	112,860	67,496	45,364
Capital Outlay	37,600	160,403	(122,803)
TOTAL EXPENDITURES	<u>\$ 377,560</u>	<u>\$ 457,160</u>	<u>\$ (79,600)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 436,840</u>	<u>\$ 467,195</u>	<u>\$ 30,355</u>
FUND BALANCE - OCTOBER 1, 2023	<u>1,497,435</u>	<u>1,497,435</u>	
FUND BALANCE - SEPTEMBER 30, 2024	<u>\$ 1,934,275</u>	<u>\$ 1,964,630</u>	<u>\$ 30,355</u>

See accompanying independent auditor's report.

Summary of Receipts and Remittances to County Treasurer
For the Month Ended February 2025

Receipt Fees for the Month

NSF Check Reimbursement	\$0.00
Received by Collections Department	\$1,150.81
Paid by Credit Card	\$8,238.20
Remitted to County Treasurer + TDCJ Rider & Nisi payment	\$44,076.96
Total Revenues for the Month	\$53,465.97

Date of Dynamics System receipt	Deposit with County Treasurer	Deposit CreditCard eFile Account	Deposited By Collection Department	Total Deposits/ Remittances
02/03/25	\$ 3,100.00	\$ 590.00	\$ 75.00	\$ 3,765.00
02/04/25	\$ 4,249.00	\$ 425.00	\$ -	\$ 4,674.00
02/05/25	\$ 763.60	\$ 852.40	\$ -	\$ 1,616.00
02/06/25	\$ 458.00	\$ 229.00	\$ 180.00	\$ 867.00
02/07/25	\$ 392.00	\$ 272.30	\$ 60.00	\$ 724.30
02/10/25	\$ 2,065.00	\$ 237.00	\$ -	\$ 2,302.00
02/11/25	\$ 23.00	\$ 817.00	\$ 65.00	\$ 905.00
02/12/25	\$ 534.10	\$ 694.00	\$ -	\$ 1,228.10
02/13/25	\$ 691.00	\$ 683.70	\$ 345.00	\$ 1,719.70
02/14/25	\$ 1,165.00	\$ 35.00	\$ 100.00	\$ 1,300.00
02/18/25	\$ 2,236.40	\$ 1,022.00	\$ 100.81	\$ 3,359.21
02/19/25	\$ 790.00	\$ 679.00	\$ 30.00	\$ 1,499.00
02/20/25	\$ 1,104.00	\$ 24.00	\$ 30.00	\$ 1,158.00
02/21/25	\$ 1,117.00	\$ 426.60	\$ -	\$ 1,543.60
02/24/25	\$ 750.00	\$ 42.40	\$ -	\$ 792.40
02/25/25	\$ 450.00	\$ 521.80	\$ -	\$ 971.80
02/26/25	\$ 34.00	\$ 251.00	\$ 75.00	\$ 360.00
02/27/25	\$ 404.00	\$ 70.00	\$ -	\$ 474.00
02/28/25	\$ 12,751.00	\$ 366.00	\$ 90.00	\$ 13,207.00
2/28-AG	\$ 3,904.56	\$ -	\$ -	\$ 3,904.56
2/5 ReSearchTX	\$ 95.30	\$ -	\$ -	\$ 95.30
2/12 Rider	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00
				\$ -

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Totals for the Period	\$	44,076.96	\$	8,238.20	\$	1,150.81	\$	53,465.97
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Funds Pending Remittance to Treasurer	\$0.00
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Collections thru Probation and Reported by Probation for District Court	\$16,585.01
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County Clerk
 Summary of Receipts and Remittances to County Treasurer
 Feb-25

[illegible]

	Receipt (Odyssey System)								\$23,700.06
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[illegible]

Walker County
TAX LEVY 2023-2024 - CURRENT TAX LEVY 2024-2025

Month	Prior Adj. Tax Levy 23-24 Yr	Total Collected to Date (Prior Year) 23-24 Yr	Percentage	Current Adj. Tax Levy 24-25 Yr	Total Collected to Date (Current Year 24-25)	Percentage Adj. Levy	Percentage Original Levy
October	28,401,039.23	402,153.29	0.0142	30,795,490.42	256,028.02	0.0083	0.0083
November	28,397,743.83	1,915,854.67	0.0675	30,726,290.11	2,214,602.21	0.0721	0.0719
December	28,205,562.23	6,914,527.00	0.2451	30,698,539.08	8,099,193.79	0.2638	0.2630
January	28,210,792.05	16,358,517.00	0.5799	30,668,636.64	23,214,794.85	0.7570	0.7538
February	28,191,298.90	24,921,841.13	0.8840	30,660,314.26	27,780,765.51	0.9061	0.9021
March							
April							
May							
June							
July							
August							
September							

Vehicles Available	Location/Notes	Availability
701- 2012 RAM 4500 Frazer	HFD Station #1/M61	In Service
702- 2015 Ford F350 Frazer	Reserve/ HFD Station #4	Reserve/Available for use
703- 2016 Dodge 4500 Frazer	Frazer, repairs from damages casued by Bill Fick	Out of Service
721- 2022 Ford F450	HFD Station #2/M62	In Service
782- 2018 Ford F450	South Station/M60	In Service
783- 2020 Ford F450	Slaughters	Out of Service
789- 2021 Ford F450	South Station/M60	Reserve/Available for use
792- 2017 RAM 4500	No longer licensed with TDSHS	Out of Service
780- 2013 Ford F450 Frazer	Frazer, Remount in Progress	Out of Service
790- 2017 Ford F450 Frazer	ESD #2 Station 71/M71	In Service
761- 2023 Ford F450 Frazer	HFD Station #4/M64	In Service
762- 2023 Ford F450 (Delivered 1-16-2025)	HFD Station #4/M64	Awaiting TDSHS License

Other Vehicles		
R33- 2023 ATV BRP/CanAm Defender Pro	North Station	In Service
7101- 2023 Chevy Tahoe SSV	District Chief	In Service
7021- 2023 Chevy Tahoe SSV	Assistant Chief	In Service
793- 2017 Ford Explorer	EMS Chief	In Service
7099- 2024 Ford F150	Logistics Chief	In Service
780- 210 Crown Victoria	OOS	OOS
791- 2017 Ford Explorer	Back-up/crew vehicle	Reserve Status

Call Volume By Unit	Feb. 2025	
M60/A60	162	
M61/A61	177	
M62/A62	178	
M64/A64	170	
M71	93	
D10	20	
Special Event Units	5	
Total Calls	805	Including null/test calls

Call Volume By District	Feb. 2025	
North	189	
East	175	
West	165	
South	99	
Central	129	
D10		
Other		
Total	757	

Year to Date Calls- Jan. 1-Feb. 28, 2025	1,609	Including null/test calls
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Response Time by Unit	Feb. 2025
M60/A60	17:17
M61/A61	12:04
M62/A62	10:30
M64/A64	13:27
M71	10:18
Department Average	13:04

Transport by Destination	Feb. 2025
Huntsville Memorial	458
HCA Conroe	53
St. Luke's The Woodlands	
St. Luke's HUNTSVILLE	1
Methodist The Woodlands	13
Hermann The Woodlands	3
Trinity Mid-Coast ER	1
Texas Children's The Woodlands	6
St. Joseph's College Station	0
PETC	0
Total Transports	535

TDCJ Call Volume	Feb. 2025
Estelle	38
Ellis	14
Goree	0
Byrd	2
Walls	1
Wynne	5
Holiday	3
Total	63

11.77% of transports for Feb. 2025

Air Medical Utilization	Feb. 2025
Total	1
Reasons For Air Medical Utilization	
Airway burns	

Public Relations Events	5
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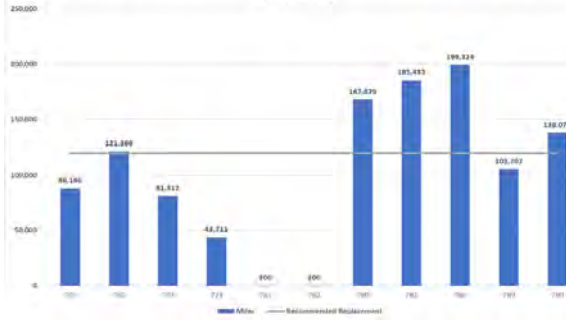
Top 10 Primary Impressions	Feb. 2025
Chest Pain/Discomfort	44
Abdominal Pain	38
Generalized Weakness	35
No complaints of illness or injury	33
Seizure	29
Shortness of Breath	26
Altered Mental Status	23
Pain, acute due to trauma	21
Head Injury	20
Syncope/Fainting	18



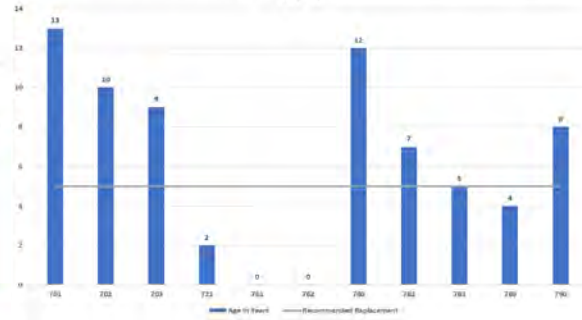
WCMS Fleet Info Reference Chart

							Mileage as of 03/01/2025					
Truck	FAS	Year	Make	Model	VIN	License	Ambulance	Current Location	Current	Current	Ambulance	Known Issues as of 03/01/2025
701	13755	2012	RAM	4500	3C7W0H01C0217436	159-4749	Frazer	Front Line M65	88,166	7,308	Y	
702	13756	2015	Ford	F-350	1FDRB3G16G138042	159-4750	Frazer	Reserve Status @ 64	121,396	7,090	Y	
703	13771	2016	RAM	4500	3C7W0KCL9GG310030	159-4862	Frazer	DOO @ Frazer	81,312	6,865	N	At Frazer for repairs to patient module
721	13492	2022	Ford	F-450	1F0UF4GT3MDA171135	156-9959	Frazer	Front Line M62	43,711	3,703	Y	
761	13840	2023	Ford	F-450	1F0UF4GT1P0A19520	161-2868	Frazer	Front Line M64	6,285	355	Y	
762	13854	2023	Ford	F-450	1F0UF4GTXP0A16776	161-2885	Frazer	DOO @ 64	200	18	N	Waiting on State License to put in service as of 03/01/25
780	N/A	2013	Ford	F-450	1F0UF4GT9DEA35048	141-6293	Frazer	DOO @ Frazer	167,879	10,334	N	WCESD2 Provided Ambulance. At Frazer for remount
782	12934	2018	Ford	F-450	1F0UF4GT6EB84882	143-4189	Siddons-Martin	Front Line M60	185,433	11,881	Y	
783	13006	2020	Ford	F-450	1F0UF4GT3LDA02535	145-2956	Siddons-Martin	Reserve Status @ 64	199,324	10,759	Y	
789	13088	2021	Ford	F-450	1F0UF4GT9MB0402492	146-8649	Horton-Carter	Reserve Status @ 60	105,707	6,494	Y	Rear Scene Lights out
790	N/A	2017	Ford	F-450	1F0UF4HT5HE841713	136-4582	Frazer	Front Line @ 71	138,072	6,700	Y	WCESD2 Provided Ambulance
833	13669	2023	BRP/Can-Am	Defender Pro	31B7KAX36P0000029	N/A	N/A	Auxiliary @ 64	285	79		

WCMS Ambulance Miles Vs. National Recommended Replacement
(100-120K)



WCMS Ambulance Age Vs. National Recommended Replacement
(5yrs)



February 2025 Staffing by Day

[illegible]

Staffing Matrix as of March 1, 2025

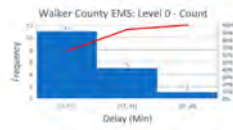
<u>As of February 1, 2024</u>	<u>A Shift Medic/Attendant</u>	<u>B Shift Medic/Attendant</u>	<u>C Shift Medic/Attendant</u>
M-60	Staffed/Staffed	Staffed/Staffed	Staffed/Staffed
M-61	Staffed/Staffed	Staffed/Staffed	Staffed/Staffed
M-62	Staffed / Staffed	Staffed / Staffed	Staffed / Staffed
M-64	Staffed / Staffed	Staffed / FTO	Staffed / Staffed
M-71	Staffed/Staffed	Staffed / Staffed	Staffed/Staffed
District Chief	Staffed	Staffed	Staffed
Medic 51 (Riverside)	OPEN/OPEN	OPEN/OPEN	OPEN/OPEN

Hiring process March 17 & 18	Start Date April 7

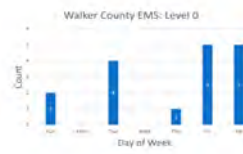
3 Paramedics
3 EMT (originally hired in December, but failed out of FTO Training)

Walker County EMS – Level 0

Walker County EMS	Delta
Time Period	2/1/25 - 2/28/25
Total EMS Incidents	494
Number of Level 0	17
Average Time Delay (min)	1.7
Median Time Delay (min)	3.3

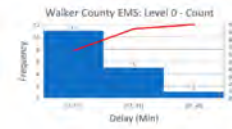


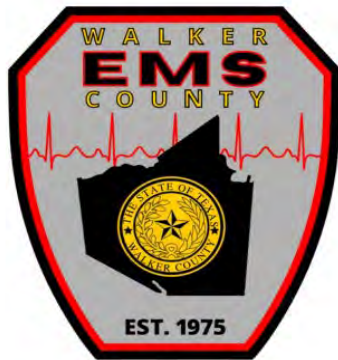
Walker County EMS – Level 0



Walker County EMS – Level 0

Walker County EMS	Delta
Time Period	2/1/25 - 2/28/25
Total EMS Incidents	494
Number of Level 0	17
Average Time Delay (min)	1.7
Median Time Delay (min)	3.3





Walker County EMS
Monthly Report
February 2025

Walker County
Monthly Investment Report
February 2025

This report is made in accordance with provisions of Government code 2256 (Section 2256.023), The Public Funds Investment Act. The investments held in the Walker County portfolio comply with the Public Funds Investment Act and with the County's investment policy and strategies

	Beginning	Ending
Book Value	\$45,519,637.46	\$51,682,930.03
Market Value	\$45,519,637.46	\$51,682,930.03
Interest Added		\$163,292.57
Weighted Average Maturity		28
Average yield to Maturity at 02/28/2025		4.38%

Kayleigh Punsley
03/18/25
Amy Klawnsky
3/18/2025

Summary of Investments Earnings

February-25

Fund	Beginning Balance	Deposits to Texpool	Withdrawals from Texpool	Interest Earnings	Month Ending Balance
Texpool Account 236151301000					
General Fund	\$ 10,128,439.26	\$ 6,083,900.29	\$ (1,702,150.29)	\$ 43,224.52	\$ 14,553,413.78
General Projects Fund	\$ 3,813,970.77	\$ -	\$ (27,946.02)	\$ 12,727.90	\$ 3,798,752.65
General Capital Projects Fund	\$ 5,812,598.25	\$ -	\$ -	\$ 19,420.93	\$ 5,832,019.18
Corona Virus Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TASK FORCE	\$ 68,846.21	\$ -	\$ -	\$ 230.03	\$ 69,076.24
Heathly County Initiative	\$ 15,546.96	\$ -	\$ -	\$ 51.95	\$ 15,598.91
State Sheriff Grant	\$ 98,028.36	\$ -	\$ (42,979.95)	\$ 230.22	\$ 55,278.63
State CDA Grant	\$ 33.95	\$ -	\$ -	\$ 0.11	\$ 34.06
Series 2012 CO Interest & Sinking	\$ 1,165,539.24	\$ -	\$ -	\$ 3,894.28	\$ 1,169,433.52
Road & Bridge	\$ 2,534,862.36	\$ 1,310,000.00	\$ -	\$ 10,187.54	\$ 3,855,049.90
EMS	\$ 4,024,287.23	\$ 400,000.00	\$ -	\$ 13,970.41	\$ 4,438,237.64
SB22-CDA Grant FY 2025	\$ 198,309.14	\$ -	\$ (22,974.32)	\$ 640.68	\$ 175,975.50
SB22-Sheriff Grant FY 2025	\$ 494,471.60	\$ -	\$ -	\$ 1,652.12	\$ 496,123.72
Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
County Records Management	\$ -	\$ -	\$ -	\$ -	\$ -
County Records II Digitize	\$ 69,299.64	\$ -	\$ -	\$ 231.54	\$ 69,531.18
County Records Preservation	\$ 311,843.21	\$ -	\$ -	\$ 1,041.92	\$ 312,885.13
Archive Fund	\$ 369,268.76	\$ -	\$ -	\$ 1,233.79	\$ 370,502.55
Court Facilities Fund	\$ 57,129.03	\$ -	\$ -	\$ 190.88	\$ 57,319.91
District Clerk Records Fund	\$ 48,574.49	\$ -	\$ -	\$ 162.30	\$ 48,736.79
Rider 42 Prosecution	\$ 114,628.33	\$ -	\$ -	\$ 382.99	\$ 115,011.32
County Jury Fund	\$ 5,354.31	\$ -	\$ -	\$ 17.89	\$ 5,372.20
Court Reporter Service Fund	\$ 10,708.66	\$ -	\$ -	\$ 35.78	\$ 10,744.44
Law Library	\$ 72,769.10	\$ -	\$ -	\$ 243.13	\$ 73,012.23
Courthouse Security	\$ -	\$ -	\$ -	\$ -	\$ -
Justice Courts Security Fund	\$ 51,526.60	\$ -	\$ -	\$ 172.16	\$ 51,698.76
JP Tuancyprev and Diversion Fund	\$ 4,455.13	\$ -	\$ -	\$ 14.89	\$ 4,470.02
County Specialty Court Programs	\$ 11,328.99	\$ -	\$ -	\$ 37.85	\$ 11,366.84
US Forest Service-Fire Projects	\$ 17,354.47	\$ -	\$ -	\$ 0.00	\$ 17,354.47
Justice Technology	\$ 83,239.94	\$ -	\$ -	\$ 278.12	\$ 83,518.06
County & District Court Tech. Fund	\$ 928.10	\$ -	\$ -	\$ 3.10	\$ 931.20
Prof Prosecutors Supplement	\$ -	\$ -	\$ -	\$ -	\$ -
Pretrial Intervention Fund	\$ 158,734.28	\$ -	\$ -	\$ 530.36	\$ 159,264.64
DA Narcotics	\$ 225,370.08	\$ -	\$ -	\$ 753.00	\$ 226,123.08
Hot Check	\$ -	\$ -	\$ -	\$ -	\$ -
SO Narcotics	\$ 576,763.53	\$ -	\$ -	\$ 1,927.07	\$ 578,690.60
Inmate Medical Fund	\$ 61,166.03	\$ -	\$ -	\$ 204.37	\$ 61,370.40
DOJ Equitable Sharing Fund	\$ 573,796.60	\$ -	\$ -	\$ 1,917.16	\$ 575,713.76
Sheriff Commissary Fund	\$ 505,332.49	\$ -	\$ -	\$ 1,688.41	\$ 507,020.90
Elections Equipment Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Elections Services Contract Fund	\$ 62,122.19	\$ -	\$ -	\$ 207.56	\$ 62,329.75
Special Inventory Tax	\$ 61,394.73	\$ 2,150.29	\$ -	\$ 208.97	\$ 63,753.99
ERRP Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Probation	\$ 96,494.62	\$ -	\$ -	\$ 322.41	\$ 96,817.03
Juvenile Fund	\$ 82,930.99	\$ -	\$ -	\$ 277.09	\$ 83,208.08
Retiree Health Insurance Fund	\$ 898,033.72	\$ -	\$ -	\$ 3,000.49	\$ 901,034.21
Jail Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Central Dispatch	\$ 1,461,691.21	\$ -	\$ -	\$ 4,883.77	\$ 1,466,574.98
Total Primary Account	\$ 34,347,152.56	\$ 7,796,050.58	\$ (1,796,050.58)	\$ 126,197.69	\$ 40,473,350.25
Total All Texpool Accounts	\$ 34,347,152.56	\$ 7,796,050.58	\$ (1,796,050.58)	\$ 126,197.69	\$ 40,473,350.25

Summary of Investments Earnings
February-25

Average Daily Net Yield 4.36

Interest

Texpool Account 236151301000			
General Fund	101.48010.20020	\$	43,224.52
General Projects Fund	105.48010.11105	\$	12,727.90
General Capital Projects Fund	115.48010.11115	\$	19,420.93
Corona Virus Relief Fund	119.48010.11119	\$	-
Task Force Seizure Fund	180.21990.10000	\$	230.03
Heathly County Initiative	185.48010.11185	\$	51.95
	186.48010.11186	\$	230.22
	187.48010.11192	\$	0.11
Series 2012 CO Interest & Sinking	192.48010.11192	\$	3,894.28
Road & Bridge	220.48010.11220	\$	10,187.54
EMS	301.48010.11301	\$	13,970.41
SB22-CDA Grant FY 2025	401.48010.11401	\$	640.68
SB22-Sheriff Grant FY 2025	410.48010.11410	\$	1,652.12
Affordable Housing Initiatives	460.48010.62040	\$	-
County Records Management	511.48010.11511	\$	-
County Records II Digitize	512.48010.11512	\$	231.54
County Records Preservation	515.48010.11515	\$	1,041.92
Archive Fund	516.48010.11516	\$	1,233.79
Court Facilities Fund	517.48010.11517	\$	190.88
District Clerk Records Fund	518.48010.11518	\$	162.30
Rider 42 Prosecution	519.48010.11519	\$	382.99
County Jury Fund	524.48010.11524	\$	17.89
Court Reporter Service Fund	525.48010.11525	\$	35.78
Law Library	526.48010.11526	\$	243.13
Courthouse Security	536.48010.11536	\$	-
Justice Courts Security Fund	537.48010.11537	\$	172.16
JP TruancyPrev and Diversion Fund	538.48010.11538	\$	14.89
County Specialty Court Programs	539.48010.11539	\$	37.85
US Forest Service-Fire Projects	540.48010.11540	\$	0.00
Justice Technology	550.48010.11550	\$	278.12
Co. and Dist Court Tech Fund	551.48010.11551	\$	3.10
Prof Prosecutors Supplement	560.48010.11560	\$	-
Pretrial Intervention Fund	561.48010.11561	\$	530.36
DA Narcotics	562.48010.11562	\$	753.00
Hot Check	563.48010.11563	\$	-
SO Narcotics	574.48010.11574	\$	1,927.07
Inmate Medical	576.48010.11576	\$	204.37
DOJ Equitable Sharing	577.48010.11577	\$	1,917.16
Sheriff Commissary Fund	578.48010.11578	\$	1,688.41
Elections Equipment Fund	583.48010.11583	\$	-
Elections Svcs Contract Fund	584.48010.11584	\$	207.56
Special Inventory Tax	589.48010.11589	\$	208.97
ERRP Fund	590.48010.11590	\$	-
Adult Probation	615.48010.50130	\$	322.41
Juvenile Fund	640.48010.36030	\$	277.09
Retiree Health Insurance Fund	701.48010.11701	\$	3,000.49
Jail Project Fund	756.48010.11756	\$	-
Central Dispatch	802.48010.11802	\$	4,883.77
Total Primary Account		\$	126,197.69
Total Monthly Interest		\$	126,197.69

Summary of Investments Earnings
Feb-25

Fund	Beginning Balance	Deposits to Wells Fargo	Withdrawals Wells Fargo	Interest Earnings	Month Ending Balance
101	\$ 6,590,561.77	\$ -	-	\$ 21,385.92	\$ 6,611,947.69
105	\$ 363,066.34	\$ -	-	\$ 1,178.12	\$ 364,244.46
220	\$ -	\$ -	-	\$ -	\$ -
301	\$ 179,938.01	\$ -	-	\$ 583.89	\$ 180,521.90
Total All Accounts	\$ 7,133,566.12	\$ -	-	\$ 23,147.93	\$ 7,156,714.05

Landing Rock-
Account #01127000265
General Fund
General Project Fund
Road and Bridge
Walker County EMS

Interfund transfers \$0

**Interest Summary
February-25**

4.23 APR

**Landing Rock-
Account #01127000265**

	<u>Interest</u>	
General Fund	101.12070.10000	\$ 21,385.92
General Project Fund	105.12070.10000	\$ 1,178.12
Road and Bridge	220.12070.10000	\$ -
Walker County EMS	301.12070.10000	\$ 583.89

Total Primary Account

\$ 23,147.93

Interfund transfers \$0

Summary of Investments Earnings
February-25

Fund	Beginning MBIA	Deposits to MBIA	Withdrawals from MBIA	Interest Earnings	Month Ending Balance
MBIA Account TX-01-0435-0001					
General Fund	\$ 1,453,167.43	\$ -	\$ -	\$ 5,017.99	\$ 1,458,185.42
General Project Fund	\$ 913,965.79	\$ -	\$ -	\$ 3,156.06	\$ 917,121.85
Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Walker County EMS	\$ 68,792.44	\$ -	\$ -	\$ 237.55	\$ 69,029.99
County Records M&P	\$ -	\$ -	\$ -	\$ -	\$ -
County Clerk Records M&P	\$ 75,340.86	\$ -	\$ -	\$ 260.16	\$ 75,601.02
County Clerk Records Archive	\$ -	\$ -	\$ -	\$ -	\$ -
District Clerk Rider	\$ -	\$ -	\$ -	\$ -	\$ -
Justice Courts Technology	\$ -	\$ -	\$ -	\$ -	\$ -
District Attorney Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -
DOJ Equitable Sharing	\$ 27,219.93	\$ -	\$ -	\$ 93.99	\$ 27,313.92
Adult Probation - Basic Services	\$ 131,330.23	\$ -	\$ -	\$ 453.50	\$ 131,783.73
Adult Probation - Substance Abuse	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Grant Title IVE	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Grant - State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Grant - Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -
Retiree Health Insurance	\$ 1,369,102.10	\$ -	\$ -	\$ 4,727.70	\$ 1,373,829.80
Jail Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff Commissary	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Account	\$ 4,038,918.78	\$ -	\$ -	\$ 13,946.95	\$ 4,052,865.73
Total All MBIA Accounts	\$ 4,038,918.78	\$ -	\$ -	\$ 13,946.95	\$ 4,052,865.73

2/1/2025
February-25

Average Monthly Yield	4.4943	Interest	
MBIA Account TX-01-0435-0001			
General Fund	101.12020.10000	\$	5,017.99
General Project Fund	105.12020.10000	\$	3,156.06
Road and Bridge	220.12020.10000	\$	-
Walker County EMS	301.12020.10000	\$	237.55
County Records M&P	511.12020.10000	\$	-
County Clerk Records M&P	515.12020.10000	\$	260.16
County Clerk Records Archive	516.12020.10000	\$	-
District Clerk Rider	519.12020.10000	\$	-
Justice Courts Technology	550.12020.10000	\$	-
District Attorney Forfeiture	562.12020.10000	\$	-
DOJ Equitable Sharing	577.12020.10000	\$	93.99
Adult Probation - Basic Services	615.12020.10000	\$	453.50
Adult Probation - Substance Abuse	617.12020.10000	\$	-
Juvenile Grant Title IVE	640.12020.10000	\$	-
Juvenile Grant - State Aid	641.12020.10000	\$	-
Retiree Health Insurance	701.12020.10000	\$	4,727.70
Juvenile Grant - Medical Services	644.12020.10000	\$	-
Jail Project Fund	756.12020.10000	\$	-
Sheriff Commissary	801.12020.10000	\$	-
Total Primary Account		\$	13,946.95
Total Monthly Interest		\$	13,946.95

Planning and Development Dept.
Summary of Receipts and Remittances to County Treasurer
For the Period of 2/1/2025 to 2/28/2025

Receipts for the Month:				Totals:
	Receipts for Commercial/Multi Structure Permits (w/ OSSF)			\$ 510.00
	Receipts for Development Permit			\$ 5,200.00
	Receipts for Per Square Foot of Development Fees			\$ 17,108.18
	Receipts for Res. Permits (w/ OSSF)			\$ 4,410.00
	Receipts for OSSF Sprayfield Modification			\$ 315.00
	Receipts for Per Gallon over 500			\$ 85.00
	Receipts for OSSF Maintenance Inspection Reports			\$ 6,490.00
	Receipts for Overdue OSSF Maint. Insp. Reports			\$ 152.00
	Receipts for Overdue OSSF Maint. Contracts			\$ 2,725.00
	Receipts for Res. Re-Insp. Fee			\$ 125.00
	Receipts for OSSF Review Fee			\$ 450.00
	Receipts for Re-Plat Fees			\$ 500.00
	Receipts for Minor Plat Fees			\$ 250.00
	Receipts for Subdv. Variance Request Fee			\$ 200.00
	Receipts for 2.5% Credit Card Use Fee			\$ 289.28
	Subtotal of Revenues for the Month of February 2025:			\$ 38,809.46
	Less Paid by Credit Card:			\$ 11,672.57
	Total to be Remitted to County Treasurer:			\$ 26,942.13
Summary of Deposits/Remittances:				
		Deposit with County Treasurer	Deposit Credit Card Account	Total Deposits / Remittances
Receipt Date:	For the Period Date:			
2/7/2025	02/01/2025 to 02/06/2025	\$ 18,290.00	\$ 1,870.58	\$ 20,160.58
2/14/2025	02/07/2025 to 02/12/2025	\$ 2,570.00	\$ 2,531.71	\$ 5,101.71
2/19/2025	02/13/2025 to 02/18/2025	\$ 2,847.13	\$ 1,009.61	\$ 3,856.74
2/27/2025	02/19/2025 to 02/25/2025	\$ 1,240.00	\$ 3,580.34	\$ 4,820.34
3/6/2025	02/26/2025 to 02/28/2025	\$ 1,995.00	\$ 2,680.33	\$ 4,675.33
	Total Deposits for the Period - February 2025	\$ 26,942.13	\$ 11,672.57	\$ 38,614.70
	Funds Pending Remittance to Treasurer:	\$ -		
	\$ 194.76 Difference due to two (2) VOIDED receipts that Offset receipts are on March 2025 report Receipt # 2025-368 \$ 97.38 Receipt # 2025-369 \$ 97.38			

WALKER COUNTY DEPARTMENT OF PLANNING AND DEVELOPMENT

Commissioner's Court Report Calculation Sheet February 10/01/24 through 2/28/2025

Permit Type	Fee	# Issued	Monthly Balance	New Fiscal Year Totals
**Comm/Multi Family OSSF	\$510.00	1	\$510.00	\$4,080.00
**Single Family Res. OSSF	\$210.00	21	\$4,410.00	\$23,730.00
Development Permit Fees	\$100.00	52	\$5,200.00	\$21,000.00
Per Sq. Ft. Development Fee	.05 / .015	5	\$17,108.18	\$44,482.16
OSSF	Half Permit Fee	3	\$315.00	\$1,050.00
OSSF Per Gal. Over 500	\$0.25	1	\$85.00	\$85.00
Upgrade to Commercial OSSF	\$300.00	0	\$0.00	\$1,500.00
Re-Insp. / Addn'l. Insp Fee	\$125.00	1	\$125.00	\$1,125.00
Misc. Map Fees	\$ 5.00 / \$ 15.00	0	\$0.00	\$0.00
Solid Waste	\$50.00	0	\$0.00	\$0.00
Open Records Request	.10 per page	0	\$0.00	\$0.00
Minor Plat Fee	\$250.00	1	\$250.00	\$1,250.00
Major Plat Fee	\$600.00	0	\$0.00	\$0.00
Addn'l. Lots No Roads	\$50.00	0	\$0.00	\$0.00
Addn'l. Lots W/ Roads	\$50.00	0	\$0.00	\$0.00
Per L.F. of Roads	\$1.00	0	\$0.00	\$0.00
1.5% of Cost of Construction Fee		0	\$0.00	\$0.00
25% Additional		0	\$0.00	\$16,193.56
New Plat Review		0	\$0.00	\$0.00
Variance Request Fee	\$250.00	2	\$500.00	\$2,250.00
OSSF Subdv. Review Fee	\$200.00	1	\$200.00	\$2,000.00
OSSF Review Per Lot Fee	\$150.00	3	\$450.00	\$3,150.00
Upgrade Misc	\$10.00	0	\$0.00	\$0.00
No Fee Permit	\$10.00	0	\$0.00	\$0.00
OSSF Process. Fee (Inspect. Rpts.)	\$5.00	1298	\$6,490.00	\$28,260.00
Overdue Report Fee	\$2.00	76	\$152.00	\$2,914.00
Overdue OSSF Contract Fee	\$25.00	109	\$2,725.00	\$11,000.00
NSF Check Fee	\$30.00	0	\$0.00	\$30.00
2.50% Credit Card Fees	# of Trans.	97	\$289.28	\$1,608.13
Month End Final Calculations:			\$38,809.46	\$165,707.85

Additional Information:	
Permits Refunded	0
Addresses Issued	51
Minor Plats	1 (2 lots into 1)

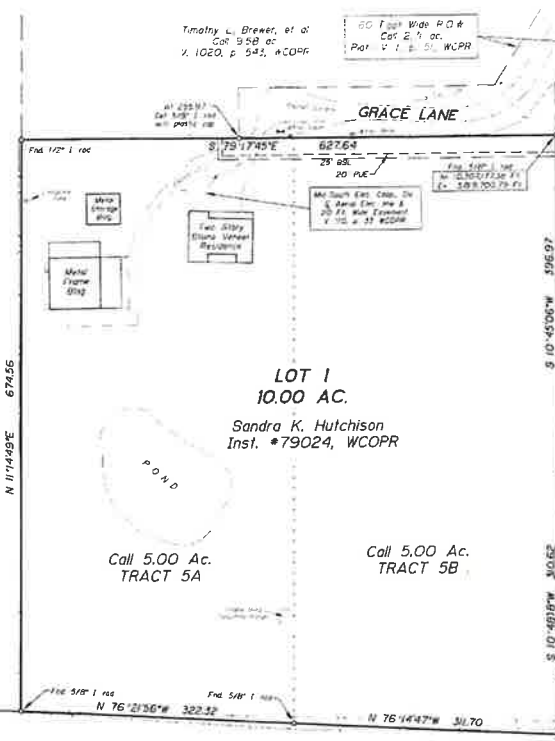
***Special Note: Any entry with the ** symbol requires a \$10.00 payment be made to the state for OSSF reasons.

Total Income for Month - February 2025	FY Comparison(s)	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020	FY 2018/2019	FY 2017/2018
\$ 38,809.46	\$	28,117.21	\$ 124,895.96	\$ 39,070.60	\$ 19,272.42	\$ 30,327.13	\$ 29,634.57	\$ 16,036.97
Total FY 2024/2025 Income YTD (as of February)	\$	185,742.33	\$ 296,272.45	\$ 250,430.89	\$ 187,712.05	\$ 152,298.74	\$ 99,372.19	\$ 100,625.88

Receipt # 2025-368 VOIDED due to duplicate entry in error (\$ 97.85). Offset is on March 2025 report

Receipt # 2025-369 VOIDED due to duplicate entry in error (\$ 97.85). Offset is on March 2025 report

Moore Brothers et al
V. 554, p. 53, WCOPR
Call 40.00 ac.



Timothy L. Brewer, et al
Call 9.58 ac
V. 1020, p. 542, WCOPR

60 Foot Wide R.O.#
Call 2.1 ac.
Pat. V. 1, p. 5, WCOPR

SUBJECT
PROPERTY

VICINITY MAP

OWNER'S ACKNOWLEDGMENT AND DEDICATION

STATE OF TEXAS
COUNTY OF WALKER

I, Sandra K. Hutchison, owner of the certain tract of land shown herein and described in a deed recorded in Instrument No. 79024 of the Official Public Records of Walker County, Texas, and do hereby state that there are no lien holders of the certain tract of land, and do hereby consolidate said tract as shown herein, and do hereby consent to all past and future requirements shown herein, and do hereby forever dedicate to the public the roads, alleys, right-of-way, easements and public places shown herein for such public purposes as Walker County may deem appropriate and do hereby state that all public roads and easements as shown on this plat are free of liens or other claims and are dedicated by a landowner. This Subdivision is to be known as MINOR PLAT OF LOT 1 BEING A CONSOLIDATION OF SANDRA K. HUTCHISON PROPERTY.

TO CERTIFY WHICH, WITNESS by my hand this 25 day of February, 2025
Sandra K. Hutchison
6 Grace Lane West
Hutchison, Texas 77320

NOTARY PUBLIC ACKNOWLEDGMENT

STATE OF TEXAS
COUNTY OF WALKER

This instrument was acknowledged before me
Date this 25 day of February, 2025
by Sandra K. Hutchison
Notary Public for the State of Texas



SURVEYOR NOTES

1. Coordinates, bearings, distances and other surveying details are in accordance with the Texas Central Zone as determined by Global Positioning System (GPS) with NGS 030121 just processing. Distances herein may be converted to metric without further notice by a Certified Scale Factor of 0.999999.
2. Plastic caps referenced herein are 1-3/4" diameter, yellow in color and stamped "H.E. McDams, R.P.S., No. 2005".
3. This property is within Zone 10, terms determined to be outside the 021 annual choice requirement, according to the 2011 Flood Insurance Rate Map, Community Flood No. 490002, CDFM and Map No. 48441C00750 dated August 15, 2011.
4. Fidelity National Title Insurance Co. Commitment No. 22-0225B-1001 was relied on for McStash East Co., Inc. 2011 Easement shown herein, no research done by McDams & Son, Surveyors, Inc.

COUNTY NOTES

5. All owners of lots within the subdivision shall have the responsibility of complying with the Walker County Subdivision Regulations which are on display for public use at the Walker County Courthouse. It is the responsibility of all owners to comply with any regulations of the subdivision and to notify the Walker County Engineer of any violations. The Walker County Engineer shall have the authority to issue orders to correct any violations and to suspend the subdivision from the public use of the subdivision until the violations are corrected. The Walker County Engineer shall have the authority to suspend the subdivision from the public use of the subdivision until the violations are corrected. The Walker County Engineer shall have the authority to suspend the subdivision from the public use of the subdivision until the violations are corrected.
6. Walker County will not be under any obligation to accept maintenance of the roads or easements shown herein, as the roads and easements shown herein were dedicated and accepted by request of the owner, specifically for private maintenance.
7. All lots within the subdivision and the owners thereof must comply to accept all existing drainage flows and drainage structures in place on the date of development that are a part of or necessary to the existing or proposed road infrastructure or the existing or proposed system of drainage, in addition to all natural flows of water entering onto or existing on the property.
8. All structures on land within this plat shall hereafter be developed without first obtaining a Development Permit from the Walker County Floodplain Administrator unless the proposed development is exempt or excepted from the Walker County Floodplain Development Regulations.
9. The lowest finished floor elevation shall be in minimum compliance with the Local, State, or Federal regulations whenever elevation is higher.
10. Current and historic easements, if shown, shall be not less than three feet from the edge of the driveway or driveway easement, when used, all easements within County right-of-way shall meet the current TCEQ standards. Any easement that interferes or negatively affects the maintenance or use of the County or drainage system may be removed by Walker County.
11. It is the responsibility of the Owner, not the County, to assure compliance with the provisions of all applicable state, federal and local laws and regulations relating to the zoning and development of this property.
12. The County assumes no responsibility for the accuracy of representations by whom parties in this plat. Floodplain data in particular, may change. It is further understood that the County, at the time of this plat, has no way of knowing the accuracy of the floodplain data shown on this plat. The County assumes no responsibility for the accuracy of representations by whom parties in this plat. Floodplain data in particular, may change. It is further understood that the County, at the time of this plat, has no way of knowing the accuracy of the floodplain data shown on this plat.
13. It is the responsibility of the owner to ensure that the subdivision is further subdivided so that the total number of single family dwellings shown on the subdivision plat exceeds the number of lots created that are to be developed by the owner. The subdivision plat, including the plat of the subdivision, shall be approved by the County Engineer, including approval for the new lots created by the owner.
14. This plat does not seem to change or amend any existing deed restrictions.
15. Utilities shall be installed within a dedicated utility easement. Utilities are not permitted within drainage easements, unless specifically excepted by the subdivision regulations.
16. If any portion of the original plat being subdivided is a Minor Subdivision, it is further understood that the subdivision plat shall be approved by the County Engineer, including approval for the new lots created by the owner. The subdivision plat, including the plat of the subdivision, shall be approved by the County Engineer, including approval for the new lots created by the owner.

MINOR PLAT APPROVAL

STATE OF TEXAS
COUNTY OF WALKER

By authority of Section 5.74 of the Walker County Subdivision Regulations the minor plat has been approved by the Director of Planning and Development and the County Engineer of Walker County, Texas. This approval is based upon the representations of the developer/owner's agent, engineer, architect, and/or surveyor, whose seal and/or signature are affixed hereto. This certification is made solely upon such representations and should not be relied upon for verification of the facts stated. Walker County assumes no responsibility for any matter of the plat for independent verification of the representations, facts or statements contained in this plat and the documents referenced herein.

Signature: Amber C. Oliver Date: 25
Director of Planning and Development
Signature: Amber C. Oliver Date: 25
County Engineer
Before me, Amber C. Oliver, Notary Public in and for the County of Walker, Texas, on this day personally appeared Amber C. Oliver, Director of Planning and Development and/or County Engineer, known to me to be the person whose name is subscribed to the foregoing instrument, and to me that he executed the same for purposes and consideration therein expressed.
Given under my hand and seal of office this 25 day of February, 2025.
Amber C. Oliver
Notary of Public



CERTIFICATION BY THE COUNTY CLERK

STATE OF TEXAS
COUNTY OF WALKER

I, Ann E. French, Clerk of the County Court of said County, do hereby certify that the foregoing instrument is a true and correct copy of the original as recorded in my office on the 26 day of FEBRUARY, 2025.
at 02:20 o'clock P.M. and duly recorded this
on the 26 day of FEBRUARY, 2025.
at 02:20 o'clock P.M. in the Plat Records of said County in
Volume 8 page 145

Ann E. French, Clerk County Court of Walker County, Texas

By Karla French
Deputy

MINOR PLAT OF

SANDRA K. HUTCHISON
PROPERTY

J.E. GROCE SURVEY, A-227
WALKER COUNTY, TEXAS

JANUARY 2025

SCALE: 1" = 100 FEET
H.E. McDams & Son Surveying, Inc.
Registered Professional Land Surveyors
P.O. Box 50401, Huntsville, Texas 77342
(800) 888-8888



AMERICAN RED CROSS MONTH, 2025 Proclamation 2025-44

WHEREAS, This March, we celebrate American Red Cross Month by recognizing the compassionate acts of people in Walker County and by renewing our commitment to lend a helping hand to our neighbors in need. Since Clara Barton founded the American Red Cross more than 140 years ago, generation after generation has stepped up to deliver relief and care across our country and around the world, bringing out the best of humanity in times of crisis. Advancing this noble mission, the volunteers and supporters who now give back through the Coastal Plains Chapter remain unwavering in their commitment to prevent and alleviate human suffering in the face of today's emergencies.

WHEREAS, Their voluntary and generous contributions shine a beacon of hope in people's darkest hours — whether it's delivering shelter, food and comfort during disasters; providing critical blood donations for hospital patients; supporting service members, veterans and their families; saving lives with first aid, CPR, AED and other skills; or delivering international aid and reconnecting loved ones separated by global crises.

WHEREAS, This work to uplift our community is truly made possible by those who selflessly answer the call to help, whenever and wherever it's needed. We hereby recognize this month of March in honor of their remarkable service, and we ask everyone to join in their commitment to care for one another.

NOW, THEREFORE, the Commissioners Court, of Walker County, do hereby proclaim March 2025 as Red Cross Month. I encourage all citizens of Walker County to reach out and support its humanitarian mission.

Signed this 24th day of March, 2025.

Colt Christian
County Judge

Danny Kuykendall
Commissioner Precinct 1

Ronnie White
Commissioner Precinct 2

Bill Daugette
Commissioner Precinct 3

Brandon Decker
Commissioner Precinct 4

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____

Department transferring from: Constable pct. 4 FAS ID#: 11191 -2741

Department transferring to: Purchasing

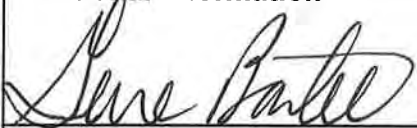
Make: Motorola Location of Asset Constable 4

Model: APX 6500 Serial #: 527CPX0242

Condition At Transfer Date

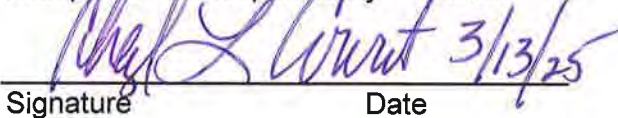
Working -- replaced with upgrade

Additional Information



Signature of Department Head transferring asset

Department Head Receiving Asset
Acceptance of Responsibility for Asset


3/13/25

Signature _____ Date _____

Signature _____ Date _____

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing Agent must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature _____ Date _____

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Retain a copy signed by the purchasing agent or receiving department for your records!

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 11194
Department transferring to: Purchasing

Make: Motorola Location of Asset CON 4
Model: XTS 2500 Handheld Serial #: 205CGZ3721

Condition At Transfer Date
NOT WORKING

Additional Information
OUT OF DATE

Signature of Department Head transferring asset

 3-13-25
Signature Date

Department Head Receiving Asset

Acceptance of Responsibility for Asset

 3/13/25
Signature Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature Date

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Retain a copy signed by the purchasing agent or receiving department for your records!

Asset Change/Transfer

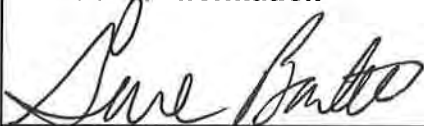
This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer:	<u>13</u> <u>3/6/2025</u>	Cost:	_____
Department transferring from:	<u>Constable Pct. 4</u>	FAS ID#:	<u>11195</u>
Department transferring to:	<u>Purchasing</u>		
Make:	<u>Panasonic</u>	Location of Asset	<u>Constable Pct. 4</u>
Model:	<u>Toughbook 52</u>	Serial #:	<u>9GTSA69144</u>

Condition At Transfer Date

NOT IN USE

Additional Information



Signature of Department Head transferring asset


Department Head Receiving Asset

Acceptance of Responsibility for Asset

 3-6-25

Signature

Date

 3/13/25

Signature

Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature

Date

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Retain a copy signed by the purchasing agent or receiving department for your records!

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 11696
Department transferring to: Purchasing

Make: PANASONIC TOUGHBOOK Location of Asset CON 4
Model: TOUGHBOOK 31 Serial #: 4ATYA81989

Condition At Transfer Date
NOT WORKING

Additional Information
OUT OF DATE

Signature of Department Head transferring asset

 3-13-25

Signature

Date

Department Head Receiving Asset

Acceptance of Responsibility for Asset

 3/13/25

Signature

Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature

Date

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Retain a copy signed by the purchasing agent or receiving department for your records!

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 10759
Department transferring to: Purchasing

Make: MOTOROLA Location of Asset CON 4
Model: XTS 2500 Serial #: 205CJM4125

Condition At Transfer Date
NOT WORKING

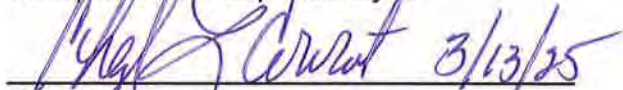
Additional Information
OUT OF DATE

Signature of Department Head transferring asset


Signature _____ Date 3-13-25

Department Head Receiving Asset

Acceptance of Responsibility for Asset


Signature _____ Date 3/13/25

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature _____ Date _____

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 12907
Department transferring to: Purchasing

Make: WATCHGUARD Location of Asset CON 4
Model: 4RE DVR Serial #: DVR2058169

Condition At Transfer Date
NOT WORKING


Additional Information
OUT OF DATE

Signature of Department Head transferring asset

 3-13-25
Signature Date

Department Head Receiving Asset

Acceptance of Responsibility for Asset

 3/13/25
Signature Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature Date

For Use by Auditors Office

Date Received from Purchasing _____
Asset File Reviewed _____
FAS system Reviewed _____

Asset Change/Transfer



This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 12909
Department transferring to: Purchasing

Make: MOTOROLA Location of Asset CON 4
Model: XTS 2500 Serial #: 514CGZ1713

Condition At Transfer Date
NOT WORKING

Additional Information
OUT OF DATE

Signature of Department Head transferring asset	Department Head Receiving Asset
 <u>3-13-25</u>	 <u>3/13/25</u>
Signature _____ Date	Signature _____ Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature _____ Date _____

For Use by Auditors Office

Date Received from Purchasing _____
Asset File Reviewed _____
FAS system Reviewed _____

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 12910
Department transferring to: Purchasing

Make: MOTOROLA Location of Asset CON 4
Model: XTL 2500 MOBILE Serial #: 514CGM0827

Condition At Transfer Date
WORKING


Additional Information
OUT OF DATE

Signature of Department Head transferring asset

 3-13-25
Signature Date

Department Head Receiving Asset

Acceptance of Responsibility for Asset

 3/13/25
Signature Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature Date

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Asset Change/Transfer

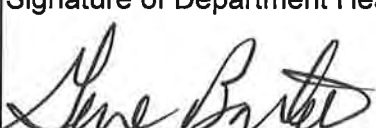
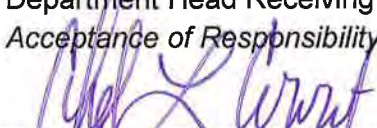
This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 12911
Department transferring to: Purchasing

Make: MOTOROLA Location of Asset CON 4
Model: XTS 2500 MOBILE Serial #: 514CGZ1657

Condition At Transfer Date
WORKING

Additional Information
OUT OF DATE

Signature of Department Head transferring asset	Department Head Receiving Asset
 <u>3-13-25</u>	 <u>3/12/25</u>
Signature _____ Date	Signature _____ Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

Signature _____ Date _____

For Use by Auditors Office

Date Received from Purchasing _____
Asset File Reviewed _____
FAS system Reviewed _____

Asset Change/Transfer

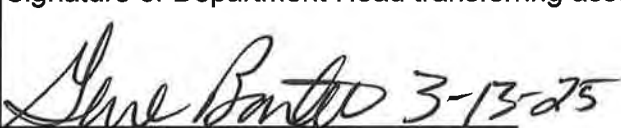
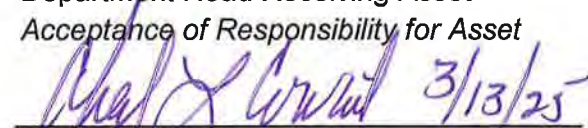
This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 3/13/2025 Cost: _____
Department transferring from: Constable 4 FAS ID#: 12912
Department transferring to: Purchasing

Make: MOTOROLA Location of Asset CON 4
Model: XTL 2500 MOBILE Serial #: 514CGZ1656

Condition At Transfer Date
NOT WORKING

Additional Information
OUT OF DATE

Signature of Department Head transferring asset	Department Head Receiving Asset
	
Signature	Signature
Date	Date

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By:

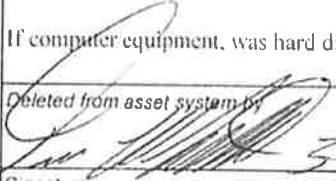
Signature _____ Date _____

For Use by Auditors Office

Date Received from Purchasing _____
Asset File Reviewed _____
FAS system Reviewed _____

Asset Disposal

This form is used by Purchasing to delete assets from the FAS Asset Accounting System

Date of Disposal:		<u>3/13/2025</u>	
FAS ID #		<u>11142</u>	
Description of Item Deleted	Manufacturer/Model	Serial Number	
In Car Video DVR	Watchgaurd / 4RE	3096	
How was item disposed of ?	Auction	If auction-date of auction closing	Junked
Replaced by Watchgaurd			
Additional Information			
Previously replaced by Watchgaurd			
Date item was purchased:		Original Cost of Item:	
If vehicle or equipment - has this item been deleted from insurance coverage? Attach copy of memo/email.			
		Yes	No
If computer equipment, was hard disk destroyed?			
		Yes	No
Deleted from asset system by		Acknowledgement of destruction of hard drive	
			
Signature	Date	Signature	Date
	<u>3/13/25</u>		
For Purchasing Agent Use			
For Use by Auditors Office			
		Date Received from Purchasing	
		Asset File Reviewed	
		FAS system Reviewed	
		Compared to auction list/surplus list	

Asset Change/Transfer

This form is used to transfer assets between Departments or Purchasing Agent for Auction or Disposal

Date of transfer: 2/3/2025 Cost: \$0.00
Department transferring from: C PCT.4 FAS ID#: 11703
Department transferring to: JUNK
Make: WATCHGUARD Location of Asset COCSTABLE PCT. 4
Model: 4RE DVR Serial #: DVR2007671

Condition At Transfer Date
JUNK

Additional Information

Gene Barte
Sue Barte

Signature of Department Head transferring asset

Sue Barte 2-27-25
Signature Date

Department Head Receiving Asset

Acceptance of Responsibility for Asset

Charles *Arnet* *ccm*
Signature Date 3/10/25

If this item is being transferred to the Purchasing Agent for Auction or Disposal, the Purchasing must sign this form to relieve the Department Head of responsibility for the assets.

For Purchasing Agent Use

Posted to Asset System By *cc* 3/10/25

Signature

Date

For Use by Auditors Office

Date Received from Purchasing _____

Asset File Reviewed _____

FAS system Reviewed _____

Retain a copy signed by the purchasing agent or receiving department for your records!

Asset Disposal

This form is used by Purchasing to delete assets from the FAS Asset Accounting System

Date of Disposal:		3/17/2025	
FAS ID #		13135 SO# 1209	
Description of Item Deleted		Manufacturer/Model	Serial Number
Chevrolet Tahoe		2021 VIN 1GNSCLED0MR467179	
How was item disposed of ?		Auction If auction-date of auction closing	Junked
picked up by Tow Co from TAC		<i>TOTALLED BY INSURANCE</i>	
Additional Information			
Date item was purchased:		Original Cost of Item:	
If vehicle or equipment - has this item been deleted from insurance coverage? Attach copy of memo/email. Yes No			
If computer equipment, was hard disk destroyed?		Yes	No
Department Approval for Disposal			
<i>[Signature]</i>		3/17/2025	
Signature		Date	
For Purchasing Agent Use			
Deleted from asset system by		Acknowledgement of destruction of hard drive	
Signature		Date	
Signature		Date	
For Use by Auditors Office		Date Received from Purchasing	
		Asset File Reviewed	
		FAS system Reviewed	
		Compared to auction list/surplus list	



TEXAS ASSOCIATION *of* COUNTIES RISK MANAGEMENT POOL

Tanya Davis
TanyaD@county.org

March 14, 2025

TOTAL LOSS OFFER - AUTO

VIA E-MAIL TO ahargis@co.walker.tx.us

Ms. Alannah Hargis
Walker County Administrative Assistant
& Risk Management Pool Coordinator
1100 University Ave Rm 204
Huntsville, TX 77340

RE TAC RMP Claim #: APD20252633-1
 Member: Walker County
 DOL: 02/22/2025
 Vehicle: 2021 Chevrolet Tahoe
 VIN#: 1GNSCLED0MR467179

Dear Ms. Hargis:

The Texas Association of Counties Risk Management Pool ("Pool") has reviewed the above-referenced claim. Our records show Walker County has designated you as the Pool Coordinator and as such, we are presenting this total loss offer to you as follows:

Total Loss Offer for XXXX Year Make & Model

Actual Cash Value = \$37,668.92

Less Deductible = \$(1,000)

Offer = \$36,668.92

This total loss offer is only for the auto and does not include any permanently attached equipment at this time. If permanently attached equipment was damaged as a result of this claim and not reported to TAC RMP, please do so for coverage evaluation.

Please return this letter with the appropriate signature of the County Judge or designated member representative authorized to accept this offer on behalf of the County.

Attached you will find instructions for sending us the title for this auto; completing the Texas POA form; and returning all items to us. If you accept the total loss offer and after we receive the required forms, TAC RMP will notify the Texas Department of Transportation that this auto is a total loss.

If you have any additional or new information that we should consider, please forward it to my attention at EXAMINER@county.org or call me at (512) 478-8753.

Sincerely,



Tanya Davis
Claims Examiner I
Texas Association of Counties
Risk Management Services

County Judge or Presiding Officer

Date



ORDER NO. 2025-45

**AN ORDER GRANTING AN EXEMPTION AS ALLOWED UNDER SECTION 262.024 (a)
OF THE LOCAL GOVERNMENT CODE**

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

SECTION 1: any of the following items is exempt from the requirement established by Section 262.023 if the commissioners' court by order grants the exemption: (7) an item that can be obtained from only source, including: (A) items for which competition is precluded because of the existence of patents, copyrights, secret processes, or monopolies

SECTION 2: Vendor will be DUSTPODS LLC

SECTION 3: This resolution and order shall take effect March 24, 2025, after passage by Commissioners' Court and review of the District Attorney.

PASSED AND APPROVED this _____ day of _____, 2025.

Colt Christian, County Judge

Danny Kuykendall
Commissioner Precinct 1

Ronnie White
Commissioner Precinct 2

Bill Daugette
Commissioner Precinct 3

Brandon Decker
Commissioner Precinct 4

Approved as to form:

Will Durham, Walker County District
Attorney

INVOICE

Invoice Date: 03/13/25

Invoice Number: **INV000377**



CLIENT DETAILS

WALKER COUNTY PRECINCT 3

2986-B SH 19
Huntsville, 77320

BUSINESS DETAILS

DUSTPODS LLC

704-682-3343
1900 32nd ave NE
Black Eagle, 59414

Payment terms: Net 30 days

DESCRIPTION

QTY

UNIT COST

AMOUNT

DUSTPODS Performance Road Stabilizer (6lb bottle)

10

\$425.00

\$4,250.00

Total Amount

\$4,250.00

DUSTPODS LLC

1900 32nd ave NE
Black Eagle MT 49414

Info@dustpods.com

February 28th, 2025

Attn: Ms Luciann Smith,

Subject: Proprietary Product Declaration – DUSTPODS

This letter serves as formal confirmation that DUSTPODS is a proprietary product owned and developed exclusively by DUSTPODS LLC. All intellectual property associated with DUSTPODS—including but not limited to its formulation, design, branding, application process, and associated technologies—is the exclusive property of DUSTPODS LLC and is protected under applicable intellectual property laws.

Any technical data, product specifications, or related materials provided in relation to DUSTPODS are considered confidential and are intended solely for the purpose of evaluation, approval, or compliance. These materials may not be copied, disclosed, or distributed without the explicit written consent of DUSTPODS LLC.

We affirm that DUSTPODS has been developed with proprietary methods and expertise, and any unauthorized use, reproduction, or distribution is strictly prohibited.

Should you require any further information or clarification regarding this proprietary declaration, please feel free to contact us directly.

Wayne Giles

Managing Director , DUSTPODS LLC

2026 Walker County Resolution
Indigent Defense Improvement Grant Program

WHEREAS, under the provisions of the Texas Government Code Section 79.037 and Texas Administrative Code Chapter 173, counties are eligible to receive grants from the Commission on Indigent Defense to provide improvements in indigent defense services in the county; and

WHEREAS, the commissioners court authorizes this grant program and application to assist the county in the implementation and the improvement of the indigent criminal defense services in this county; and

WHEREAS, Walker County Commissioners Court has agreed that in the event of loss or misuse of the funds, Walker County Commissioners assures that the funds will be returned in full to the Texas Indigent Defense Commission.

NOW THEREFORE, BE IT RESOLVED and ordered that the County Judge of this county or other official designated by the commissioners' court is designated as the Authorized Official to apply for, accept, decline, modify, or cancel the grant application for the Indigent Defense Improvement Grant Program and all other necessary documents to accept said grant; and

BE IT FURTHER RESOLVED that the County Judge is designated as the Program Director and contact person for this grant and the County Auditor is designated as the Financial Officer for this grant.

Adopted this _____ day of _____, 2025.

Colt Christian
County Judge

Attest:

County Clerk

Note: This Required Resolution is to obtain grant funds. Please do not alter it other than to fill in the optional spaces. Please direct request to alter to the Commission Special Counsel.

Internet Submission Form

After submitting the Improvement grant application on-line, the following Internet submission confirmation number was received # _____. This grant application submission was in accordance with the Commissioners Court Resolution above.

Colt Christian
County Judge

**Walker County
Sheriff's Office IT
System Administrator**

JOB SUMMARY

The objective of the Sheriff's Office System Administrator is to service the informational, technical, communications and data processing needs of the Sheriff's Office.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Sheriff's Office System Administrator will perform; other duties may be determined and assigned as needed:

- Provide hardware and software technical support to the Sheriff's Office and staff via phone, email, remote and in-person/on-location.
- Setup, maintain, repair and upgrade the Sheriff's Office IT related infrastructure to include hardware and software that is both onsite and cloud hosted.
- Setup, maintain and utilize Microsoft Active Directory, Microsoft Azure, Microsoft Dynamics 365, Group Policy, DNS, DHCP, SharePoint, Microsoft SQL and WSUS.
- Assist with the overall security and performance of the Sheriff's Office IT related infrastructure. Assist with the setup, maintenance, testing, and improving the Sheriff's Office disaster recovery and backup infrastructure and procedures.
- Identify, research, document, monitor/analyze and resolve technical issues to ensure timely resolutions and possible prevention of future issues.
- Learn County specific systems and applications, i.e. Microsoft Dynamics 365, Odyssey Courts and Justice, Laserfiche Document Management, etc.

QUALIFICATION REQUIREMENTS*

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skills, and/or abilities required at the time of hire.

EDUCATION AND/OR EXPERIENCE PREFERRED

- Bachelor's Degree from four year college and/or 4 years full time experience.
- Associate Degree from two year college or technical school and/or 5 years full time experience or an equivalent combination of education and experience.
- Experience with Microsoft Windows and Windows Server Platforms.
- Experience with Cisco Routers and Switches and Network Configurations.
- Minimum of 4 years of increasing responsibility in computer help desk and network support.
- Preferred Microsoft MCSE and/or Cisco CCNA certification.
- Have a valid Texas driver's license, acceptable driving record and reliable transportation.

SKILLS AND ABILITIES

Ability to cooperate with staff and the public in professional manner.
Ability to instruct and train in methods and procedures.
Ability to provide expert advice.
Ability to comprehend procedure manuals and office procedures.

LANGUAGE SKILLS

Ability to communicate effectively with other members of the staff, supervisor, and the public.
Ability to communicate in both written and verbal form.

MATHEMATICAL SKILLS

Ability to calculate basic mathematical calculations (addition, subtraction, multiplication, and division) without the aid of a calculator.

REASONING ABILITY

Ability to define problems and deal with a variety of situations.
Ability to think quickly, maintain self-control, and adapt to stressful situations.
Ability to use good judgement and effectively solve problems.
Ability to plan work and establish priorities.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environment described is representative of those that must be met by an employee to successfully perform the function of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

Physical Environment

The duties of this job may include physical activities such as climbing, balancing, stooping, kneeling, crouching, crawling, reaching, standing, walking, pushing, pulling, lifting, fingering, grasping, feeling, talking, hearing/listening, seeing/observing, and performing repetitive motions. Specific vision abilities required by this job include close, distance, and peripheral vision, depth perception, and the ability to adjust focus.

This job is performed mostly in an office environment; however, working outside in the environment will be required when needed.

Work Environment

The work environment may include some or all of the following:

On-call and after hours work.

Repetitive activities (performance of the same physically demanding activity).

Time pressure (frequent rush jobs, urgent deadlines, etc).

Working under distractions (telephone calls, distractions, disturbances).

Unpleasant social situations (necessity of dealing with irate or disturbed individuals).

Intense or continuous noise.

Awkward or confining workspace (conditions in which the body is cramped or uncomfortable).

Dirty environment (situations in which workers or their clothing can become dirty, greasy, etc).

Improper illumination (glare, inadequate lighting, etc).

*Employment is contingent upon the successful completion of a background check and drug testing.

Re classify Sheriff's Office IT System Administrator

I current have a 109 group IT Analyst currently paid at \$62,335.23 (over-market)
(109 group min 50,088 market 58,873)

Asking to move to Group 116 IT System Administrator

Market \$82,322 would need \$24,472.10 difference including benefits

19,987.00

2,904.12 Retirement

1,529.01 SS & Med

13.98 unemployment

37.98 workers comp

24,472.10

Below is a list of examples of some of the systems this position is managing and implementing
Texas DPS Criminal Justice Information Service (CJIS) POC for TXDPS Audits SO/Jail
Direct contact with software companies to include getting quotes and implementing upgrades
from start to finish S.O. point of contact. Jail Video Servers (2)-Jail Phone Call Administrator-Jail
Video Visitation Administrator-Jail Door Security Network-Mark43 Administrator-
ManageEngine (IPad Management) Administrator Apple Business Manager Administrator-
Odyssey Administrator- LPR Trailer Network- Pole Camera Video Server- WatchGuard
Administrator -Digital Forensic NAS- Idemia Computer Administrator- Scripting All
Desktops/MDT's (100+ hardware) Sheriff's Office Camera Administrator- Courthouse Camera
Administrator -Active Directory Administrator IT Infrastructure Management- Athena MDT's
Motorola In-car video system- Motorola upcoming body cam system-CD robot- getting new
hires login email-
Is on call 24-7, holidays and after hour calls from patrol and CID for critical investigations.

FUTURITY SOFTWARE LICENSE SUBSCRIPTION ORDER FORM

Effective 5/1//2025

Between

Futurity IT, Inc. ("Futurity")

And

Walker County, TX

This Software License Subscription Order Form is governed by the Futurity IT End User License Agreement (EULA) between the parties dated: **February 26, 2025**

1. SCOPE OF SERVICES.

1.1 Parties. For the purpose of this Software License Order Form (Agreement), the following parties are referenced as such through this Agreement.

- **Futurity IT, Inc., (Futurity).**
- **Walker County, TX**
- **Emergency Management). Point of Contact: Sherri Pegoda**

1.2 Software License Subscription. For good and valuable consideration, Futurity shall license to the Customer on a subscription basis the software as described below in section 2 for the duration as described below in section 3.

2. SOFTWARE DESCRIPTION AND FEES (Additional 3% fee will be applied for credit card payments)

Module Name	Module Description	Configuration Fee (One-time, up-front fee)	Annual Renewal Price Effective: 10/15/2025
Current Contract	Futurity Software Platform		\$4,000
<input checked="" type="checkbox"/> Module 1	Disaster Case Management/Mass Care prorated 3/15/25 -10/14/25	\$1,166.67	\$2,000
<input checked="" type="checkbox"/> Module 2	Implementations on DCM/MC – one-time fee	\$500.00	
<input type="checkbox"/> Module 3	Community Lifelines, Messaging & Logging	\$	-
<input type="checkbox"/> Module 4	Implementations on Messaging & Logging	\$.	-
<input checked="" type="checkbox"/> Module 5	Search & Rescue prorated 3/15/25 -10/14/25	\$ 583.33	\$1,000
NEW ANNUAL RENEWAL RATE:		\$2,250 due now	\$7,000 Renewal

3. **RENEWAL TERMS.** Following the initial term, this Agreement shall automatically renew at the New Renewal Rate for successive one-year terms, unless either party gives the other written notice of termination at least sixty (60) days prior to expiration of the then-current term.

4. **SERVICES AND SUPPORT.**

- Futurity Setup Services: the subscription shall include up to four (4) hours of phone/online setup/implementation support services for the Program. Additional training is available separately at an additional cost.
- Online Training: up to four (4) hours of web-based administrator training for the Program. Additional training is available separately for an additional cost.
- Emergency Technical Support: twenty-four (24) hours daily support during Emergency Operations Center activations.
- Coverage Area: The license coverage area shall be limited to the geographic boundaries of the County of Walker, TX

5. **TERM.** The initial term of this Agreement shall begin on the effective date above and end on October 14, 2025

6. **GENERAL.** Any change to this Order Form shall be subject to mutual written Agreement of the parties. Additional Order Forms may be added to this Agreement by mutual agreement of the parties.

7. **INVOICING.** Invoices shall be submitted via email to: Sherri Pegoda

Contact email: wcoem@co.walker.tx.us

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of the Effective Date.

Futurity IT, Inc.

By: Heidi Hessler
Name: Heidi Hessler
Title: CEO
Date: _____

XXXX Walker County

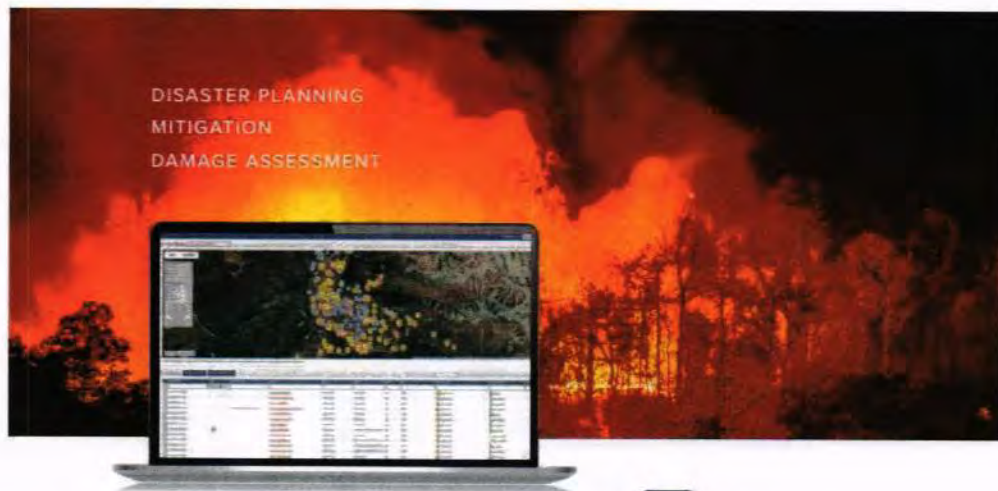
By: _____
Name: XXXXXX Colt Christian
Title: XXXXXX County Judge
Date: _____

Appendix I

Detailed Description of Orion Disaster Management Software: “Orion Flyer 2024”



POWERED BY Futurity



STREAMLINE DISASTER MANAGEMENT

- ✓ **Better Documentation & Reporting**
 - Complete mobile damage assessment capabilities
 - Keep up to date inventory of critical infrastructure
- ✓ **Situational Awareness**
 - Get real-time field updates with live mobile sharing to GIS mapping
 - Auto aggregate of key data with high level incident statistics
- ✓ **Mitigation & Planning**
 - Better understand the past to plan for the future with our technology





ESTIMATE

Parkway Chevrolet, Inc.
25500 TX 249
Tomball, Texas 77375

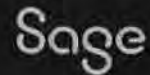
Date	02/13/25
Estimate #	31006

Customer	Ship Via
Walker County EMS	Notes

Item	Description	Quantity	Price	Extended
PP-TAH-2021-FS	Plastix Plus Console	1	895	895
FACEPLATE	Equipment Faceplate	2	37	74
C-MD-112	Havis Motion Device	1	301.21	301.21
C-HDM-214	Havis Side Mount	1	185.92	185.92
5168T-2LFE	Go Rhino Light Ready Bumper	1	485.55	485.55
QSM-8101	Feniex Quad Surface Mount LED	6	99	594
QT-4918	Feniex Quantum 49" Lightbar	1	1799	1799
FN-5021	Lightbar Hook Kit	1	39	39
QUM-0121	Feniex Quad Under Mirror Puck	2	119	238
UM-3019	Under Mirror Brackets	2	14	28
QT-8820	Feniex Rocker Panel Lights	2	649	1298
Q-0220	Feniex Quad Two Head Stick	2	199	398
QT-0620	Feniex Six Head Stick	1	459	459
C-MCB	L Bracket	4	19	76
C-4200-DL	Feniex 4200 DL Controller	1	449	449
C-4015	Feniex Storm Pro 200 Watt Amp	1	249	249
S-2009	Feniex Speaker	2	135.85	271.7
5714FEM	Go Rhino Rear Partition	1	449	449
Installation	Standard Installation	1	2595	2595
Shop Supplies		1	295	295
	Plastix Plus Double Drawer Poly Vault	1	2995	2995
Total			14174.38	

Sage HRMS

New Annual Subscription Order



January 30, 2025

Migration from Perpetual - Promo Code: D-2553-0001

Prepared for:

Walker County - 4002632432
 Patricia Allen
 1301 Sam Houston Avenue
 Huntsville, TX 77340-4500 USA
 (936) 436-4948
 pallen@co.walker.tx.us

Business Partner:

Net at Work - 4000297151
 Bridget Sweeney
 575 8th Avenue, 10th Floor
 New York, NY 10018
 781-713-3037
 bsweeney@netatwork.com

Sage HRMS Annual Subscription					All prices in US Dollars	
	Quantity	Unit Price	Number of Employees	Annual Total	One-Time Fee	
Sage HRMS			500	\$7,544.00		
Sage HRMS Payroll (US)			500	\$7,655.00		
Sage HRMS Network Seats:	TOTAL: 6					
First seat (included)	1	\$0.00		\$0.00		
Seats 2 and 3 (per seat)	2	\$876.00		\$1,752.00		
Seats 4 and 5 (per seat)	2	\$790.00		\$1,580.00		
Seats 6-10 (per seat)	1	\$728.00		\$728.00		
Loyalty Discount for migration from perpetual license (27%)					-\$5,199.93	

Annual Total **\$14,059.07**
Initial Payment* **\$14,059.07** USD
*Plus applicable sales tax

Payment Details:

For existing customers, please call 800-898-8208 or log into the customer portal to update your payment information.
 For new customers, your Business Partner or Sales Representative will contact you to inform how to proceed with payment.

ACCEPTANCE AND AGREEMENT: By signing this order form, you have agreed to subscribe to the product(s) listed above according to the prices set forth herein. Your subscription is governed by this order form and the applicable end user license agreement or subscription agreement available at <https://www.sage.com/en-us/legal/eula/> (for all United States sales and sales outside of Canada) and <https://www.sage.com/en-ca/legal/eula/> (for Canadian sales).

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ACCEPTED:

Signature: _____

Date: _____

Printed Name: _____

Title: _____



Honorable County Judge
and Commissioners Court of Walker County
Huntsville, Texas

We have audited the financial statements of Walker County, Texas as of and for the year ended September 30, 2024, and have issued our report thereon dated March 24, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 1, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of **expressing an opinion on the effectiveness of the entity's internal control** over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



As a part of the engagement we assisted in preparing the financial statements, related notes to the financial statements, and the schedule of expenditures of federal and state awards of Walker County, Texas in conformity with U.S. generally accepted accounting principles. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by a partner or manager who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements, related notes to the financial statements, schedule of expenditures of federal and state awards and any other nonaudit services we provided. Management acknowledged, in the management representation letter, our assistance with the preparation of the financial statements, related notes to the financial statements and the schedule of expenditures of federal and state awards and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

We have considered the following significant risks during our audit process, which required special audit consideration. None of the specific risks below have resulted in a significant matter, finding, or issue.

<u>Significant Risk Considered</u>	<u>Reasoning for Special Audit Consideration</u>
Management override of controls	The risk that members of management could circumvent well-designed and effective internal controls.
County Cash	The County has a large number of bank accounts, at multiple depositories, and many different signers. No one person has signatory authority for the whole County. Increased risk of improperly reconciled cash or omitted bank accounts

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are **based on management’s current judgments. Those judgments are normally based on knowledge and experience** about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that **future events affecting them may differ markedly from management’s current judgments.**

The most sensitive accounting estimates affecting the financial statements are:

Management’s estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management’s estimate of the allowance for uncollectible property taxes is based on historical collections of outstanding property taxes as of fiscal year-end. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension and other postemployment benefit (OPEB) liabilities is based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension and OPEB liabilities and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Walker County, Texas financial statements relate to long-term liabilities.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Walker County, Texas **financial statements or the auditor's report. No such** disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 24, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Walker County, Texas we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County auditors.

New Accounting Pronouncements

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the entity include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* - The objective of this Statement is to provide users **of government financial statements with information about risks related to a government's** vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing **information that is essential for decision making and assessing a government's accountability. This Statement** also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

Restrictions on Use

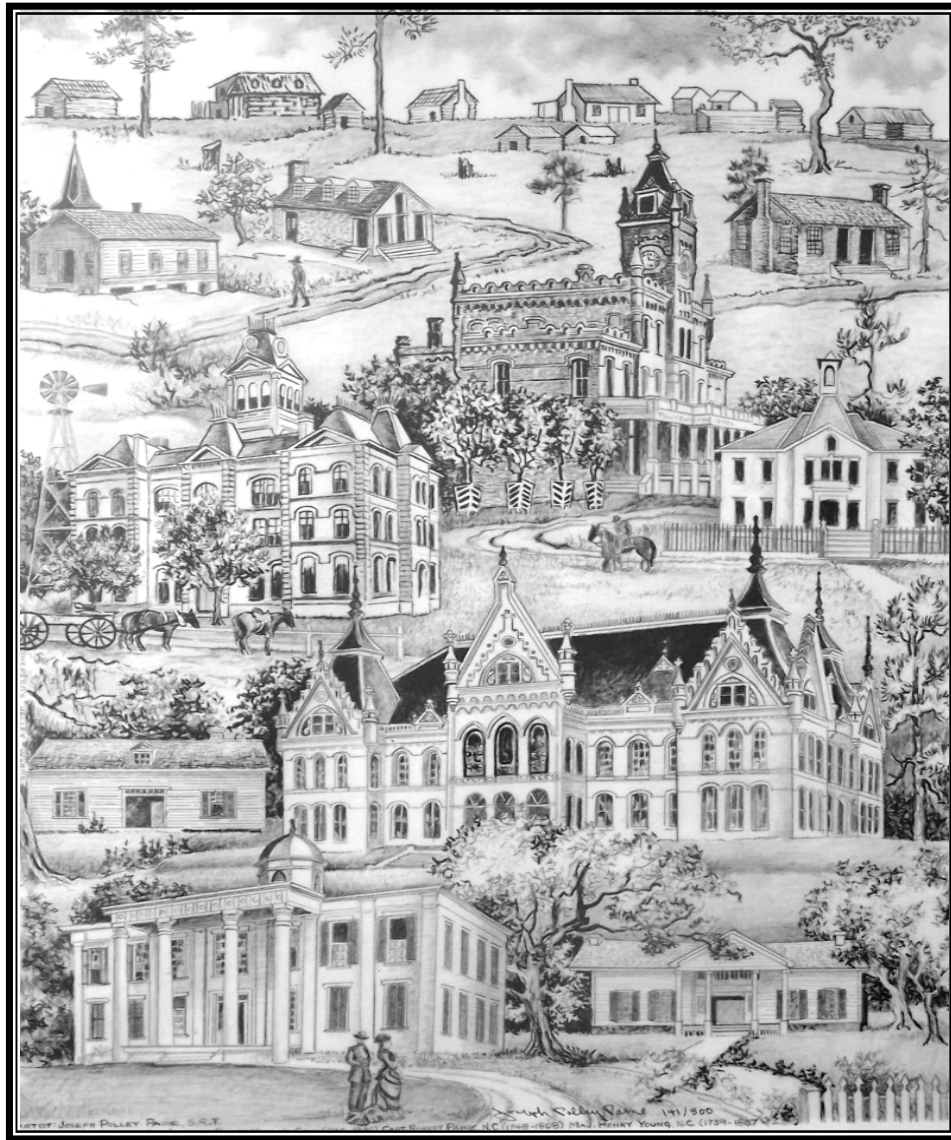
This report is intended solely for the information and use of the Commissioners Court and management of Walker County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 24, 2025



Walker County, Texas



*Annual Comprehensive Financial Report
For the Year Ended September 30, 2024*

**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, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 2024

Prepared by:
County Auditor Department



WALKER COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
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SEPTEMBER 30, 2024

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INTRODUCTORY SECTION



WALKER COUNTY AUDITOR

1301 Sam Houston Avenue Room 206

Huntsville, Texas 77320

(936) 436-4948

March 24, 2025

The Honorable District Judges of the 12th and 278th Districts
The Honorable Commissioners' Court
Walker County, Texas

Gentlemen and Citizens:

The Annual Comprehensive Financial Report of Walker County, Texas, for the year ended September 30, 2024, is submitted herewith. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with Vernon's Texas Codes Annotated (VTCA) Local Government Code. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures rests with the County. I believe the data as presented is accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of Walker County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included.

Walker County's financial statements have been audited by Pattillo, Brown & Hill, LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of Walker County for the year ended September 30, 2024 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that Walker County's financial statements for the fiscal year ended September 30, 2024 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Walker County was part of a broader, federally and/or state mandated "Single Audit" designed to meet the special needs of federal and/or state grantor agencies. The standards governing Single Audits engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal control and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and/or state awards. The Single Audit report is in conformity with the provisions of the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget's (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which superseded *OMB Circular A-133* and other related documents, the *Texas Grant Management Standards*, and the *State of Texas Single Audit Circular*. Information related to this single audit, including a Schedule of Expenditures of Federal and/or State Awards, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, and a Schedule of Findings are included in this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Walker County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Walker County, created in 1846, covers approximately 810 square miles in the rolling hills of the East Texas Pineywoods and according to 2023 Census Bureau serves a population of approximately 81,268. Walker County is located approximately 60 miles north of metropolitan Houston and 165 miles south of metropolitan Dallas/Fort Worth. Interstate 45 runs through the County.

The financial reporting entity of Walker County includes all the funds of the County. The County provides a full range of services including police protection, legal and judicial services, and maintenance of roads and bridges. The transactions of all elected county, district and precinct officers are also included. Although these officials are responsible solely to the electorate, the officials receive funding for the operation of their departments from the Commissioners' Court, which has discretion over those expenditures.

The County operates under the Commissioners' Court form of elected government and is a political subdivision of the State of Texas. 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, which consists of the County Judge and four Commissioners. This Court is responsible for adopting the budget, appointing committees, and overseeing the general business of the County. 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.

In addition to law enforcement, judicial, and infrastructure expenditures, Walker County funds the comprehensive 911 dispatch operations. Dispatch operations are provided by an interlocal agreement between Walker County and the City of Huntsville.

Local Economic Condition and Outlook

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. Also, 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*. The Sam Houston Memorial Museum, the Texas Prison Museum, and a variety of cultural and sporting events offered by Sam Houston State University are available. The H.E.A.R.T.S Veteran's Museum of Texas is located adjacent to Interstate 45.

The county seat is Huntsville, Texas. Two other municipalities located within the County include the City of New Waverly and the City of Riverside. 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.

Walker County's 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.

The unemployment rate in the County for 2024 was 4.6%, compared with the state unemployment rate of 4.1% and national unemployment rate of 3.9%. This county rate compares to 5.4%, for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is headquartered in Walker County with seven major facilities housing an estimated 13,230 inmates. Sam Houston State University, also located in Walker County, reported an enrollment of approximately 21,039 students for the fall of 2024 as compared to 21,403 for 2023.

In FY 23/24, building permits were down from the prior year and the pattern continues thru the current date. Sales tax revenues were down approximately 1.4% during the fiscal year covered by this report. Current year collections are approximately 6% higher than this time last year. There is a stable enrollment rate at Sam Houston State University. Fund Balance for the County is strong. Walker County received a total of \$14,173,281 in American Rescue Funds. All funds have been obligated and spent with approximately \$ 11,000 left to be paid out for the Grant Administration. Half of this amount was received in FY 21 with the remainder in July of FY 2022 and was spent for designated purposes defined under the State and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act.

The H.E.A.R.T.S Veteran's Museum of Texas, a local 501(c)(3) organization, has built a museum collection over the last 16 years to commemorate and honor U.S. military veterans from all branches of service. In order to provide a facility to house the collection, the State Legislature authorized an allocation to Walker County through the General Land Office. The 12,500 sq. ft. facility is adjacent to the County Storm Shelter project located on a five acre site located at 445 SH 75 S, in Huntsville, Texas.

Long-term financial planning. Walker County issued \$20,000,000 in Certificates of Obligation in 2012 for construction of a new jail facility. This followed several years of planning and discussion. The County adopted a strategic plan in FY 2023 and funds were approved in the fiscal year 2023 to transfer to a Capital Projects budget.

Monies are also included in the budget for continuing improvements to bridges and water way crossings. The County intends to continue with improving roads and bridges. The Commissioners in a joint effort over the past several years have been able to procure equipment necessary to seal-coat roads with high traffic and high maintenance needs. This has improved the accessibility of property and decreased labor-intensive maintenance in these areas. The budget allocations for the last several years included funds to supplement the road maintenance funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category level for the budgeted operating funds. Category levels are defined as Salary, Other Pay and Benefits, Operations (Supplies, Services and Charges), Capital Expenditures, Projects, Debt, Inter/Intra Governmental Services/Contracts, Contingency and Transfers within the department for all funds.

Walker County continues to support the rural water supply programs throughout the County, which have greatly enhanced services to rural county residents. These projects are funded through federal community development pass-through grants.

Emergency planning and public safety. Walker County continues its focus on enhanced service related to public safety and a high level of preparedness for emergencies. An emergency notification system (Code Red) is in place as well as an updated public safety radio system, enhancing interoperability for all public safety/emergency management. The Code Red system allows for telephone notification of citizens about situations that may affect public safety. The County Judge acts as the Director of the Office of Emergency Management (OEM). He is assisted by an Emergency Management Coordinator, a Deputy Coordinator, a volunteer Director of Communications and a Donations Manager. The Emergency Operations Center (EOC), a joint operations center with the Cities of Huntsville, New Waverly and Riverside has been upgraded in many areas. The communications area of the EOC is at its highest level of inter-operability. Walker County EOC has a radio tower and radio system for contact with not only local jurisdictions but also state agencies. Walker County has adopted the NIMS system for running the EOC during an emergency.

Walker County is very proactive in searching for sources of revenues from granting agencies and monies available thru the state and federal government. Walker County is also very involved in several interagency public safety task forces and budgeting for grant match needs is a high priority budget item as is funding the personnel needed to address public safety concerns. The Sheriff's Department is very involved in the Organized Crime Drug Enforcement Task Force (OCDETF), which is expanded even nationwide, to reduce the flow of illicit drugs and drug proceeds of major trafficking organizations. They also participate in the High Intensity Drug Trafficking Areas Program (HIDTA), which operates in areas determined to be critical drug trafficking regions of the United States. Walker County works with Montgomery County on the Automobile Burglary and Theft Prevention Authority (AutoTheft) to combat vehicle theft and burglary through enforcement, prevention and education initiatives. Walker County applies for funds through the Homeland Security Grant Program to purchase necessary equipment to help law enforcement achieve a National Preparedness Goal of a secure and resilient nation. The Sheriff Department also works with the City of Huntsville in sharing funds awarded through the Edward Byrne Memorial Justice Assistance Grant Program (JAG) for necessary equipment and software for law enforcement. The Walker County Sheriff's Office has been able to remain above the State average on crime clearance. Walker County received grant funds for the Sheriff's Office and the Criminal District Attorney's Office from the Rural Law Enforcement Assistance Program which was passed by the Texas Legislature Senate Bill 22. These funds are for assistance with salaries or for the purchase of equipment. The Sheriff's Office elected to use their \$ 500,000 of grant funds to purchase equipment and the Criminal District Attorney's Office used their \$ 275,000 for salaries. These funds were reallocated in FY 25.

Walker County operates a shelter that was funded from FEMA and ORCA monies in previous years. Walker County continues to maintain and update information to Walker County maps for use by emergency medical services, fire departments, and communications providers among others. As this project progresses, the citizens of Walker County are expected to see more efficient emergency services due to the standardized addressing system as well as have access to updated and more accurate maps.

Internal Controls. Internal controls are management tools designed to help management meet its responsibilities and achieve its objectives. Basic objectives include meeting requirements of the offices as set out in state statute with effectiveness and efficiency (achieving the purpose of the department and county and making good use of the resources entrusted to Walker County elected officials and department

heads). While management is primarily responsible for internal controls, the governing body plays a role in assisting management in fulfilling its duties. Commissioners Court, the governing body of the County, has adopted policies and procedures to aid in this process. An internal audit function is funded in the budget and regular internal audits are conducted with the focus on internal controls put in place by management/elected officials of the various departments of the County. Reports are regularly presented to the elected officials and department heads and Commissioners Court. Inherent limitations are associated with internal controls. Cost considerations often prevent management from installing the most desirable system including budget limitations not allowing for the desired segregation of duties; internal controls are potentially subject to management and employee override; and the risk of collusion exists. In County government, another limitation is that most department heads are elected officials and state statute grants limited authority to the governing body to direct procedures and operations of an elected official.

Financial Polices and impact on current period financial statements. The County has the policy of funding all on-going costs with revenues generated in the current year. During the budget process each year, fund balances are reviewed and generally, one-time and capital costs are funded from available funds (fund balance). Contingency is also historically funded from available funds. The budgeted collections rate in the budget for current property taxes in past years has been budgeted in the 96% range. Collections have historically been in the 97% plus range. In the fiscal year beginning October 1, 2024, as in previous years, one-time costs were funded with funds available in fund balance. In the fiscal year that begins October 1, 2024, a tax rate of \$0.4403 was adopted, a rate that exceeds the no-new-revenue tax rate by 2.5 cents. This rate is 2.76 cents more than the 2023 adopted tax rate. The total budget for FY 24/25 that began October 1, 2024 is \$50,603,436 compared to the original budget of \$47,581,591 for the FY 23/24 year covered by this report, an increase of \$3,021,845. The increase is primarily due to one-time allocations of \$884,460, a \$600,000 transfer to Road and Bridge Fund for road improvements, a \$500,000 allocation for contingency, 2% pay increase for employees, first year funding of an additional Emergency Medical Service (EMS) crew, and increases in pay for paramedics and other EMS employees.

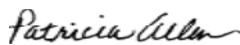
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Walker County for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the twenty-eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

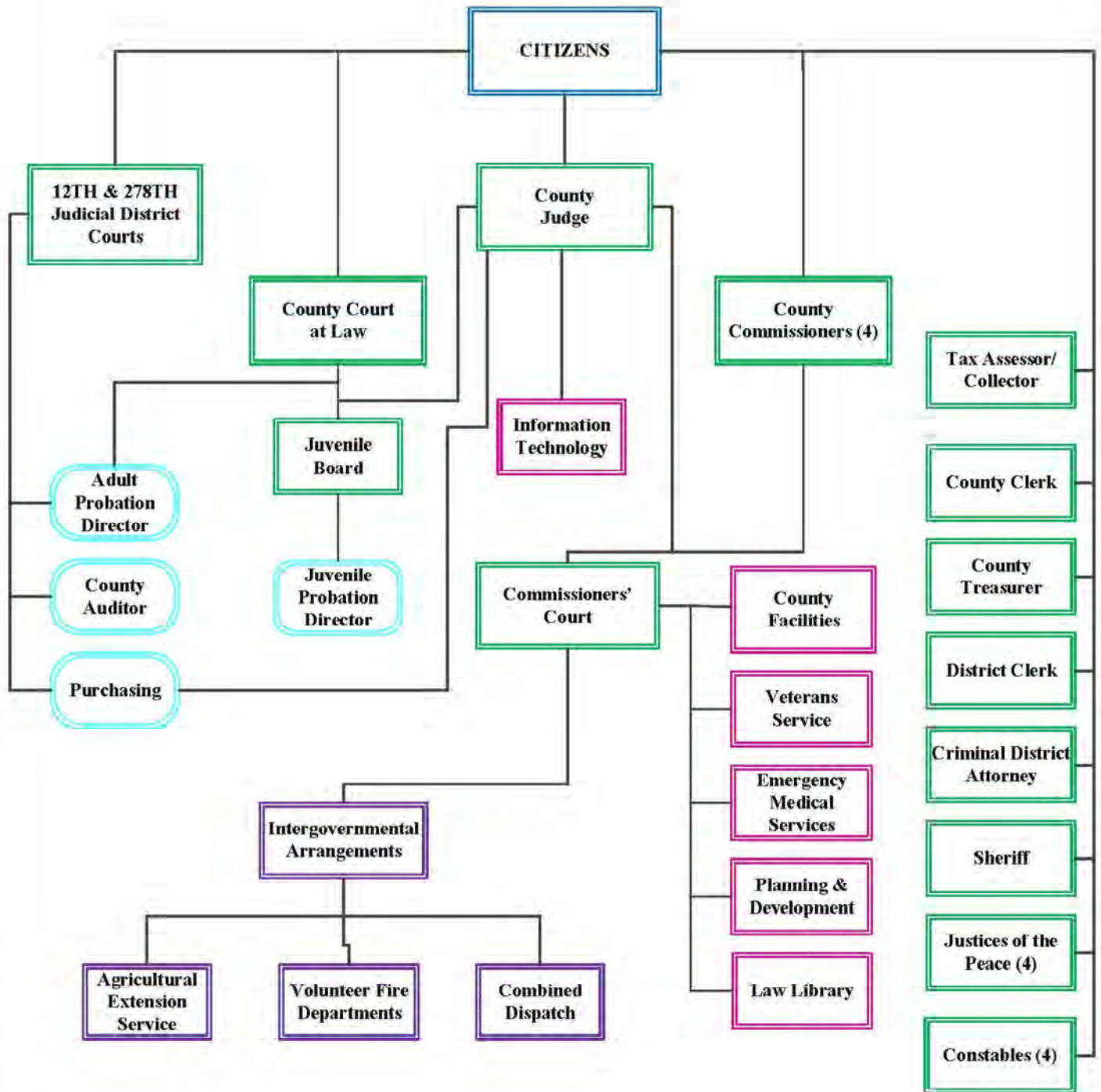
Acknowledgements. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone in the office for their loyal and dedicated service. I would also like to commend the members of the Commissioners' Court for conducting the financial operations of Walker County in a responsible manner.

Respectfully submitted,



Patricia Allen, CPA, CGFM
County Auditor

Walker County, Texas Organization





Walker County Principal Officials

Commissioner's Court

Name

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

Office

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

Elected Officials

Name

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

Office

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

Appointed Officials

Name

Patricia Allen
Kristin Hunter
Jill Saumell
Cheryl Cowart

Office

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Walker County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

September 30, 2023

Christopher P. Morrell

Executive Director/CEO



FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners Court of Walker County
Huntsville, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas (**the "County"**) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the **County's** basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further **described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are** required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **the County's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material **misstatement, whether due to fraud or error, and to issue an auditor's report that includes** our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **the County's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **the County's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **the management's** discussion and analysis, budgetary comparison information, and pension and OPEB information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about **the methods of preparing the information and comparing the information for consistency with management's** responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise **the County's** basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Grant Management Standards (TxGMS), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

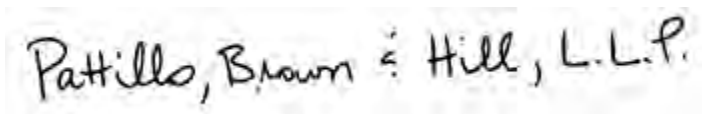
Other Information included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2025, on our consideration of **the County's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **the County's** internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Pattillo, Brown & Hill, L.L.P." The signature is written in a cursive, slightly slanted style.

Waco, Texas
March 24, 2025



Management's Discussion and Analysis

The following discussion and analysis of Walker County, Texas' **financial performance provides an overview of Walker County, Texas'** financial activities for the year ended September 30, 2024. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report and **Walker County, Texas'** financial statements, which follow this section. Walker County, Texas has prepared this financial report in compliance with the Governmental Accounting Standards Board (GASB) Statement No. 34 and GASB 54 and amendments thereafter.

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the assets and deferred outflows of Walker County, Texas exceeded its liabilities and deferred inflows at the close of its most recent fiscal year by \$9,370,505 (net position). The unrestricted net position is a negative \$3,131,639. Governments are required to reduce their net position by the unfunded liability for future payments **to the employee's** retirement system, even though, annual funding requirements are being met. Governments are also required to reduce their net position by the unfunded liability for postemployment benefits other than pensions (OPEB). Unrestricted net position is the amount that may be used to meet the ongoing obligations to citizens and creditors. The **County's net investment in capital assets** equaled \$8,215,081 and restricted net position for debt or grants or by legislation, totaled \$4,287,063.
- On a government-wide basis for governmental activities, Walker County, Texas had expenses net of program revenue of \$34,640,217. General revenues of \$36,683,389 were \$2,043,172 greater than expenses net of program revenue. The change in unrestricted net position is primarily due to a significant decrease in the pension and OPEB liabilities as well as recognition of American Rescue Plan Act grant funding. Interest income also increased by \$339,327, due to an increase in interest rates in FY24.
- The General Fund, on a current financial resource basis (fund level), reported a positive net change in fund balance of \$636,861 as compared to a budgeted reduction of \$8,635,563, approximately ½ of the amount the result of not spending multiyear budgeted project funds, expenditures less than budget primarily in the Salaries/Other Pay/Benefits area, and revenues over budget primarily in interest income, sales tax, and vehicle registration fees.
- As of September 30, 2024, unassigned fund balance in the General Fund was \$11,264,352. The total unassigned Fund Balance for the prior year was \$10,488,107.
- Unassigned Fund balance as a percentage of expenditures for the General Fund is 37%, an amount that exceeds the minimum requirement goal (16.67%) set by Commissioners' Court. The adopted budget for FY 2025 included use of fund balance for one-time expenditures. The amount included in the FY 2025 budget is classified as Fund Balance Assigned for Subsequent Budget in this financial report and is not included in the Unassigned Fund Balance number mentioned above. See Note C and Note H for a discussion of the Fund Balance classifications.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis narrative is intended to serve as an introduction to **Walker County, Texas'** basic financial statements. **Walker County, Texas'** Annual Comprehensive Financial Report consists of five sections: introductory, financial, supplementary, statistical, and single audit section. The financial section of this report has five components - independent auditors' report, management's discussion and analysis (this narrative), the basic financial statements, notes to financial statements, and required supplementary information. The supplementary information section of this report consists of combining fund financial statements and schedules, as well as individual budget schedules for non-major governmental funds.

Basic Financial Statements

The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The primary focus of these financial statements is on both Walker County, Texas as a whole (government-wide financial statements) and individual parts of Walker County, Texas (fund financial statements). The government-wide financial statements provide both long-term and short-term information about Walker County, Texas' overall financial status. The fund financial statements, on the other hand, focus on individual parts of Walker County, Texas and provide more detail of Walker County, Texas' operations than the government-wide financial statements.

Government-wide Financial Statements — The government-wide financial statements report information about Walker County, Texas as a whole using accounting methods similar to those used by private-sector companies. The statement of net position and the statement of activities, which are the government-wide statements, report information about Walker County, Texas as a whole and about its activities in a way that helps answer whether Walker County, Texas is in a better or worse financial position as a result of the **current year's activity**. The statement of net position presents information on all of the assets, liabilities, and deferred inflows and outflows of resources of Walker County, Texas. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of Walker County, Texas is improving or deteriorating. Other non-financial factors, such as Walker County, Texas' property tax base and the condition of Walker County, Texas' infrastructure, need to be considered to assess the overall health of Walker County, Texas. These statements include all assets and liabilities on the accrual basis of accounting.

The statement of activities presents information showing how Walker County, Texas' net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows (cash is received or paid). Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave.) Again, this reflects the full accrual method of accounting, rather than the modified accrual basis that is used in the fund financial statements.

Government-wide financial statements of a government distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business activities). Walker County, Texas has no business type activities. Services provided by Walker County, Texas reported as governmental activities include general government, financial, judicial, public safety, correction and rehabilitation, health and welfare, culture and recreation, public transportation, and interest and fiscal charges. Walker County, Texas' financial statements include only the primary government and do not include other governments or component units such as a county hospital or school district.

Fund Financial Statements — A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Walker County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Traditional users of government financial statements will find the fund financial statement presentation more familiar. The fund financial statements provide more detailed information about Walker County, Texas' most significant funds, rather than Walker County, Texas as a whole. Funds of Walker County, Texas are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds — Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statement. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. **Such information may be useful in evaluating a government's near term financing requirements.** Walker County, Texas' basic services are included in the governmental funds. The governmental funds financial statements provide a detailed short-term view that helps readers of the financial statements determine the availability of financial resources to fund Walker County, Texas' major programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Walker County, Texas' report includes thirty-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Grants and Contracts Fund, Road and Bridge Fund, and the EMS Fund, which are considered to be major funds. Data from the thirty-three other funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements beginning on page 104.

Walker County, Texas adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the general fund and other funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found beginning on page 40.

Proprietary Funds — There are two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Walker County, Texas does not currently have any enterprise funds.

Internal service funds are used by some state and local governments to accumulate and allocate costs internally **among the unit's various functions. They may be used for such things as a central garage or for its** management of information systems. Walker County, Texas has one internal service fund, the retiree health insurance fund. The financial statements for this fund can be found beginning on page 48.

Fiduciary Funds — Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Walker County, Texas' programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Walker County, Texas is the trustee, or fiduciary, for assets which are held by Walker County, Texas as an agent, pending distribution to authorized recipients. Walker County, Texas currently maintains custodial funds only. As an example, the County Clerk and District Clerk each function in a fiduciary capacity.

Notes to the Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53 to 74 of this report.

Required Supplementary Information — In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Walker County, Texas. Walker County, Texas adopts an annual budget for its General Fund and special revenue funds including its Road and Bridge Fund. Required supplementary information begins on page 75 of this report. Budgetary comparison schedules have been prepared to demonstrate compliance with the budget for the General Fund, Road and Bridge Fund, EMS Fund and the Grants and Contracts Fund. The County also presents a schedule of funding progress for its pension plan and its OPEB plan as required. Information for the Non-Major Governmental Funds begins on page 104.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Below is condensed financial information for the fiscal year 2024 with comparative data for 2023. The following schedule focuses on the net position of Walker County, Texas as a whole and gives data as of September 30th (Walker County, Texas' fiscal year end date) of each year.

WALKER COUNTY, TEXAS' NET POSITION

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and Other Assets	\$ 48,203,413	72%	\$ 45,784,715	70%	\$ 2,418,698	5%
Capital Assets, Net of Depreciation	17,971,488	28%	19,095,645	30%	(1,124,157)	-6%
Total Assets	66,174,901	100%	64,880,360	100%	1,294,541	
Deferred Outflows of Resources	11,865,873		7,228,133		4,637,740	
Current Liabilities	6,234,531	10%	5,589,802	10%	644,729	12%
Noncurrent Liabilities	56,798,909	90%	52,238,832	90%	4,560,077	9%
Total Liabilities	63,033,440	100%	57,828,634	100%	5,204,806	
Deferred Inflows of Resources	5,636,829		6,952,526		(1,315,697)	
Net Position:						
Net Investment						
In Capital Assets	8,215,081		8,365,769		(150,688)	
Restricted	4,287,063		3,577,991		709,072	
Unrestricted	(3,131,639)		(4,616,427)		1,484,788	
Total Net Position	\$ 9,370,505		\$ 7,327,333		\$ 2,043,172	28%

As mentioned earlier, net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows exceeded liabilities and deferred inflows by \$9,370,505 at September 30, 2024, an increase of \$2,043,172 since September 30, 2023. Investment in capital assets (land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding totals \$8,215,081. Walker County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although investments in capital assets is reported net of debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the assets at fiscal year-end represent resources that are subject to restrictions on how they may be used. \$434,521 is restricted for Debt Service and \$3,852,542 is restricted for grants and purposes defined by legislation. Net position not restricted or invested in capital assets may be used to meet the government's ongoing obligations to citizens and creditors. The unrestricted net position at fiscal year-end is a negative \$3,131,639. The deficit is due to the implementation of GASB 68, GASB 71, and GASB 75, which forces a major change in the method for accounting for unfunded liabilities for future payments to the employee's retirement system and for postemployment benefits other than pensions, even if, annual funding requirements are being met. For Walker County, Texas, the cumulative effect of this reduction since GASB 68, GASB 71 and GASB 75 were implemented has amounted to \$39,216,258. Currently the employee's retirement system is funded at 81%. Additional information on the liability for the retirement system is found in Note III. I to the financial statements, beginning on page 66 of this report and additional information for OPEB is found in Note III. J to the financial statements, beginning on page 70 of this report.

Government-wide Activities — There was a difference in revenues over expenses of \$2,043,172 reported on the Statement of Activities on a government-wide view. Included in the expenses are -\$723,915 for OPEB expense and \$1,280,172 for pension expense. In addition, the addition of capital assets and reduction of debt exceeded depreciation by \$90,804. Key elements of the overall increase in net position are as follows:

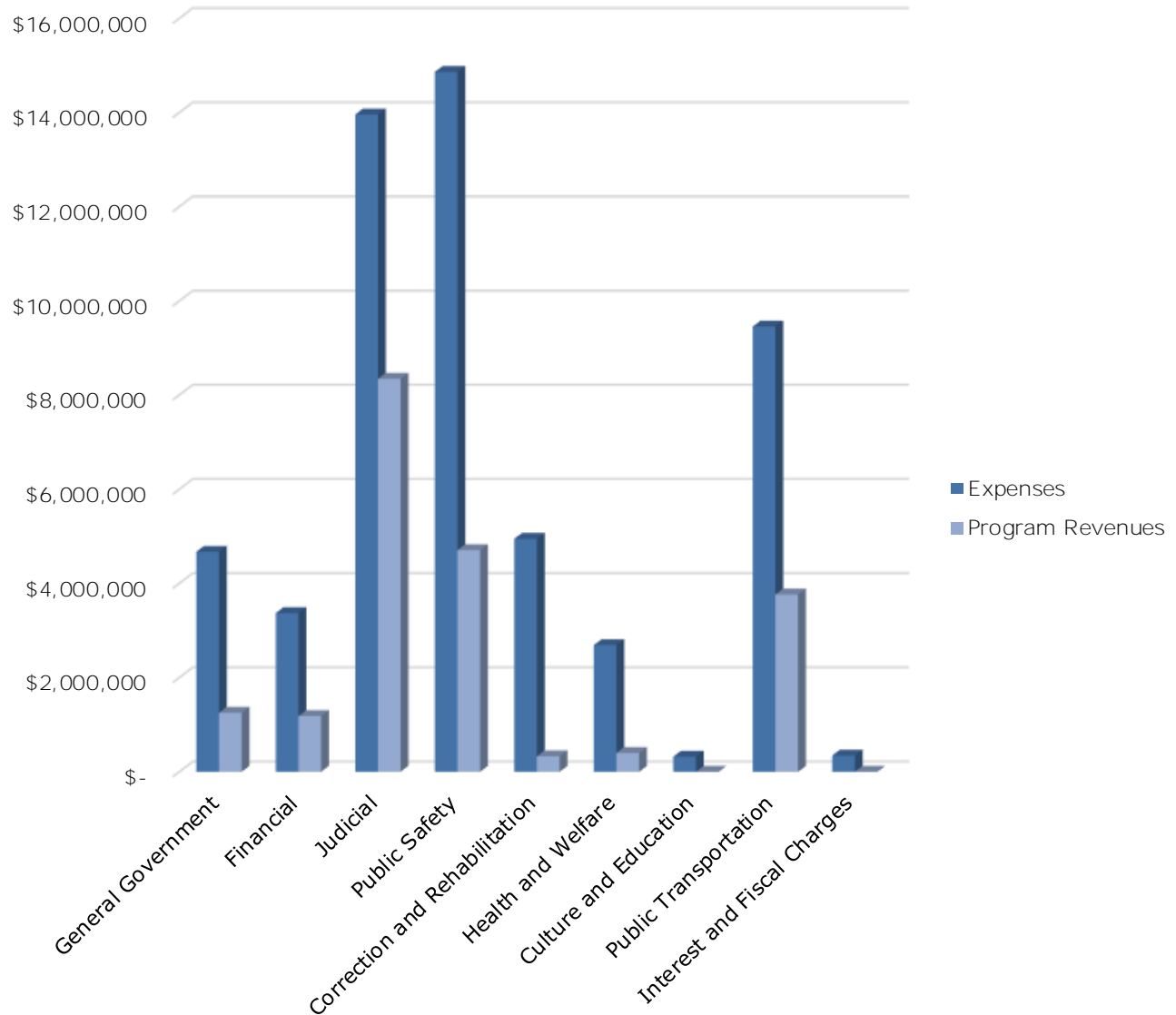
- Operating grants and contributions decreased approximately \$3.7 million, as the County spends the funds received from the American Rescue Plan Act.
- Property and sales taxes increased due to steady population growth leading to new taxable property and increased economic activity. Investment earnings also increased by \$1.8 million due to interest rate increases from an average of 4.61% in FY22 to an average of 4.61% in FY23.
- Expenses increased less than revenues compared to the prior year; the primary cause of increased expenses was due to decrease in pension expense compared to the prior year due to market changes reducing the net pension liability. This decrease in pension expense partially offset budgeted expense increases due to inflation, salary increases, and additional public transportation projects.

WALKER COUNTY, TEXAS' CHANGE IN NET POSITION

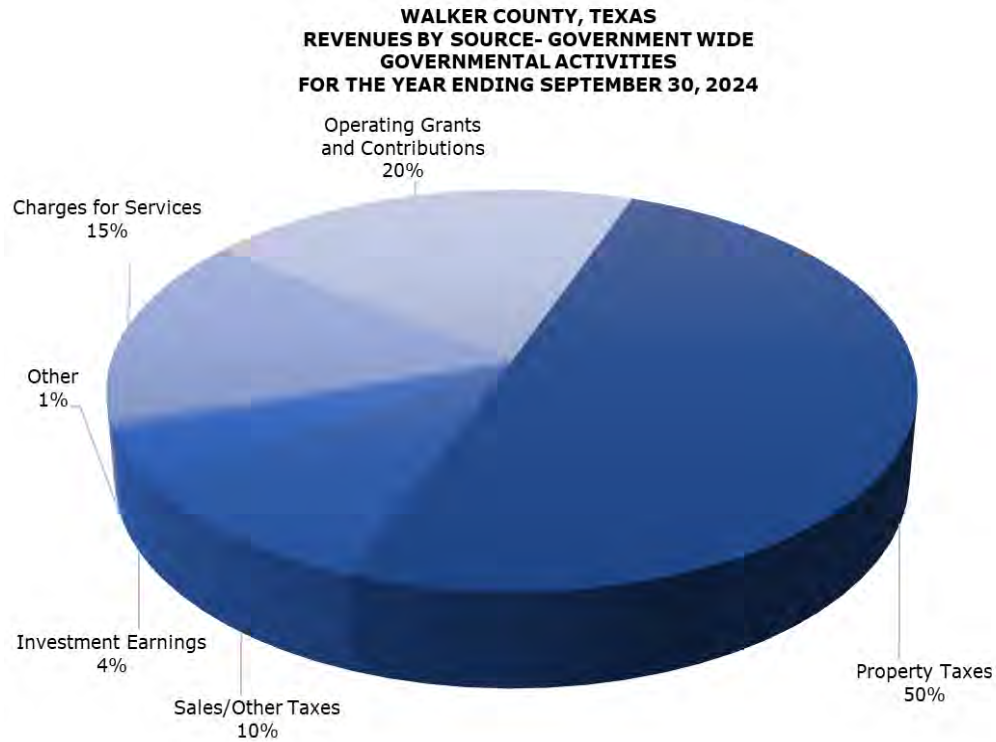
	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,674,609	16%	\$ 9,108,210	17%	\$ (433,601)	-5%
Operating Grants and Contributions	11,301,493	20%	12,267,423	22%	(965,930)	-8%
General Revenues:						
Property Taxes	28,435,761	49%	26,153,642	46%	2,282,119	9%
Other Taxes	5,346,206	9%	5,287,017	10%	59,189	1%
Investment Earnings	2,445,015	4%	2,119,639	4%	325,376	15%
Other	456,407	1%	459,094	1%	(2,687)	-1%
Total Revenues	<u>56,659,491</u>	<u>99%</u>	<u>55,395,025</u>	<u>100%</u>	<u>1,264,466</u>	
Expenses:						
General Government	4,671,069	9%	5,420,240	10%	(749,171)	-14%
Judicial	13,958,759	25%	12,736,567	23%	1,222,192	10%
Financial Administration	3,370,662	6%	3,153,331	6%	217,331	7%
Public Safety	14,862,406	27%	13,584,692	25%	1,277,714	9%
Correction and Rehabilitation	4,949,266	9%	6,898,165	13%	(1,948,899)	-28%
Health and Welfare	2,689,528	5%	2,445,921	5%	243,607	10%
Culture and Education	318,963	1%	348,053	1%	(29,090)	-8%
Public Transportation	9,452,965	17%	8,422,240	16%	1,030,725	12%
Interest and Fiscal Charges	342,701	1%	373,165	1%	(30,464)	-8%
Total Expenses	<u>54,616,319</u>	<u>100%</u>	<u>53,382,374</u>	<u>100%</u>	<u>1,233,945</u>	
Change in Net Position	<u>2,043,172</u>		<u>2,012,651</u>		<u>30,521</u>	
Net Position, Beginning	<u>7,327,333</u>		<u>5,314,682</u>		<u>2,012,651</u>	
Net Position, Ending	<u>\$ 9,370,505</u>		<u>\$ 7,327,333</u>		<u>\$ 2,043,172</u>	

The following graphic presentation depicts expenses and program revenues for fiscal year 2024 for governmental activities (government-wide).

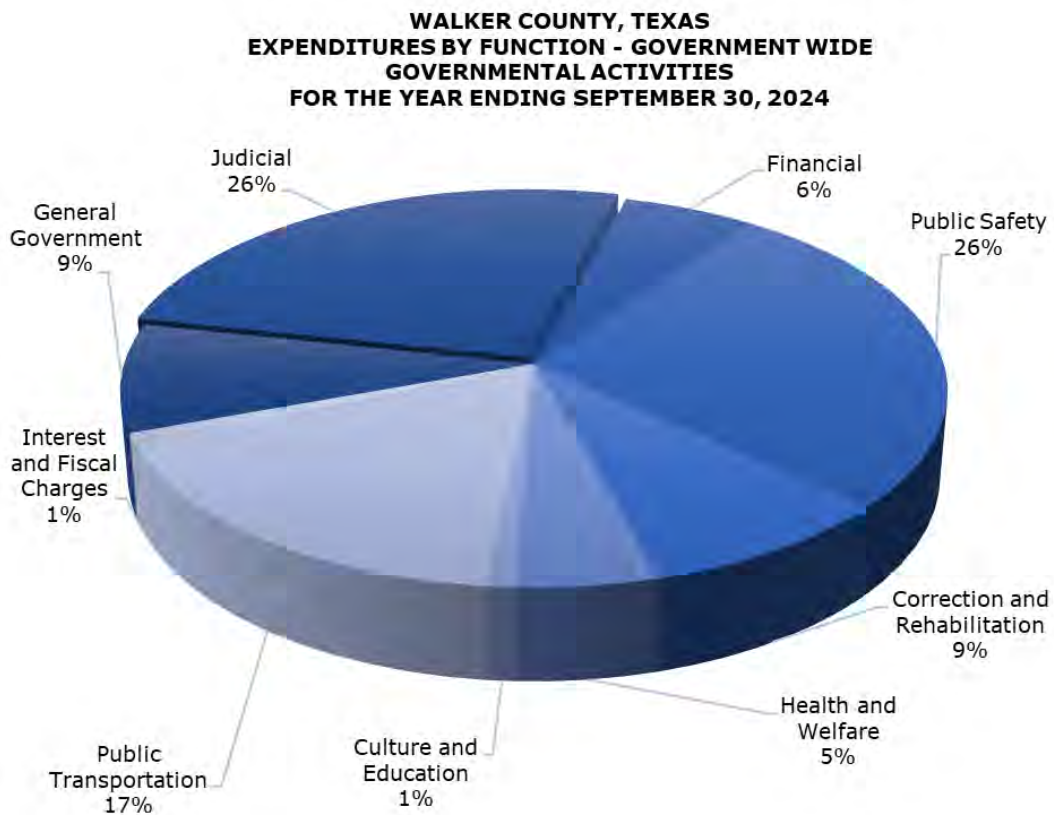
WALKER COUNTY, TEXAS
EXPENSES AND PROGRAM REVENUES
GOVERNMENT-WIDE GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDING SEPTEMBER 30, 2024



The following graphic presents revenues by source for fiscal year 2024 for governmental activities (government-wide).



The following graphic presentation presents expenditures by function for fiscal year 2024 for governmental activities (government-wide).



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Walker County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Walker County, Texas maintains several governmental funds.

Governmental Funds - The focus of **Walker County, Texas'** governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing **Walker County, Texas'** financing requirements. In particular, unassigned fund balance may serve as a useful measure of **Walker County, Texas'** net resources available for spending at the end of the fiscal year.

Walker County, Texas' governmental funds reflect a combined ending fund balance of \$36,924,771 compared to \$35,363,592 in the prior year, an increase of \$1,561,179. The amount includes increases in the Road and Bridge Fund of \$28,560 due primarily to increases in certain maintenance outlays compared to the prior year. Increases in the General Fund and EMS Fund in the amounts of \$636,861 and \$223,058 respectively, are primarily attributed to the recognition of ARP funds. Increases in other governmental funds of \$623,887 are due to less than budgeted expenditures. The Debt Service Fund increased its fund balance by \$48,813. Fund balance in the Grants and Contracts fund remained the same.

As required by GASB Statement 54, fund balances are classified as restricted, committed, assigned or unassigned. Unassigned fund balance as of September 30, 2024 is \$11,262,139 compared to \$10,487,581, an increase of \$774,558 from the prior year. This amount is available for day-to-day operations of Walker County, Texas.

One measure of liquidity is to compare fund balance to total fund expenditures. The unassigned fund balance in the General Fund is approximately 37% of General Fund expenditures. Revenues in all categories except for property taxes, licenses and permits, fines and forfeitures, and other income exceeded budget. In total, the General Fund revenues exceeded the revised budget by \$684,964. Monies included in the General Fund for projects that were not spent during the fiscal year total \$5,491,628. These project monies are carried forward to the next budget year (FY 2025) for these projects. Vacancies and unfilled positions also resulted in expenditures less than budgeted. A presentation follows at the end of this section showing a comparison by category.

There was not a significant net change in Fund Balance in the Debt Service Fund. The increase was \$48,813. Its fund balance is expected to remain relatively static in maintenance of required reserves as **the County's** lone debt issuance is repaid.

Walker County, Texas continues to apply for and receive various grants. At year end accruals and deferred revenues are booked as appropriate. Fund balance for grant funds remained the same.

The fund balance of the Road and Bridge Fund, a fund used to account for the costs of providing road maintenance to Walker County, Texas is \$4,170,622, an increase from \$4,142,062 at the prior fiscal year end, due primarily to decreased maintenance costs compared to significant one-time expenditures in the prior year. Unspent funds continue to be committed for road maintenance in future years.

The Walker County EMS fund has a fund balance of \$3,945,985 at year end, an increase from \$3,722,927 at the end of the prior fiscal year primarily due to an increase in emergency calls, an increase in collections, and American Rescue Plan funds (Federal monies) being used to fund salary costs.

Information follows that shows the comparisons by category for the General Fund.

Internal Service Fund - The focus of **Walker County, Texas'** internal service fund is to accumulate and allocate costs for retiree health insurance. The net position of the Retiree Health Insurance fund is \$2,231,268 at year end which is an increase of \$117,584 from the prior fiscal year end.

GENERAL FUND BUDGETARY HIGHLIGHTS

As required by GASB 54, funds previously budgeted in Other Governmental Funds and the Projects Fund are now reported in the General Fund. The Projects budget items are adopted by Commissioners' Court as a multi-year budget and the project budget items do not lapse at fiscal year-end. The remaining funds from projects approved in prior years that have not completed are reflected as amendments to the original budget for FY 2024 (current year). The portion of fund balance that was committed for projects is \$10,947,325 at the end of the fiscal year ended September 30, 2024. Project expenditures for the fiscal year were \$1,913,439, primarily for facilities major repairs and software improvements.

Actual General Fund revenues exceeded the amended budgeted General Fund revenues, and departmental expenditures were less than the amended budget during the year ended September 30, 2024. The chart below highlights the changes by category. A summary by category by department of the expenditure budgets for the General Fund is presented beginning of page 78. The Salaries/Other Pay/Benefits, the largest operating category in the General Fund budget shows a significant difference in the budget and the actual. This was primarily caused by contingency budgeting of the use of grant proceeds under the American Rescue Plan that were not ultimately spent. Projects funds are available that were not spent in the current year and will be available for expenditure in future years. Sales tax and other taxes showed collections well in excess of the budget, but the collection rate for ad valorem taxes was less than budgeted. The interest income greatly exceeded the budget, primarily due to the increased interest rates in the past year.

WALKER COUNTY, TEXAS' ANALYSIS OF FINAL BUDGET TO ACTUAL – GENERAL FUND

	General Fund				
	Final Budget		Actual		Variance
	Amount	%	Amount	%	Amount
Revenues:					
Ad Valorem Taxes	\$ 19,987,128	65%	\$ 19,489,127	62%	\$ (498,001)
Property Tax Penalty and Interest	320,000	1%	368,371	1%	48,371
Other Taxes	5,451,300	18%	5,346,206	17%	(105,094)
Licenses and Permits	485,000	2%	400,091	1%	(84,909)
Intergovernmental Revenues	1,218,978	4%	1,409,513	4%	190,535
Charges for Services	2,158,664	7%	2,425,477	8%	266,813
Fines and Forfeitures	73,000	0%	72,518	0%	(482)
Interest Income	923,500	3%	1,695,738	5%	772,238
Other Income	82,065	0%	177,558	1%	95,493
Total Revenues	<u>30,699,635</u>	<u>100%</u>	<u>31,384,599</u>	<u>99%</u>	<u>684,964</u>
Expenditures:					
Salaries/Other Pay/Benefits	22,474,866	58%	20,835,271	68%	1,639,595
Operations	5,995,687	15%	4,967,701	16%	1,027,986
Intergovernmental/Contracts	1,838,992	5%	1,818,482	6%	20,510
Projects	7,405,067	19%	1,913,439	6%	5,491,628
Debt Service	195,611	1%	195,611	1%	-
Capital	990,817	3%	830,670	3%	160,147
Total Expenditures	<u>38,901,040</u>	<u>101%</u>	<u>30,561,174</u>	<u>100%</u>	<u>8,339,866</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>(8,201,405)</u>		<u>823,425</u>		<u>9,024,830</u>
Other Financing Sources (Uses):					
Transfers In	225,583		225,583		-
Transfers Out	(659,741)		(659,741)		-
Issuance of SBITA	-		247,594		247,594
Total Other Financing Sources (Uses)	<u>(434,158)</u>		<u>(186,564)</u>		<u>247,594</u>
Net Change in Fund Balances	<u>\$ (8,635,563)</u>		<u>\$ 636,861</u>		<u>\$ 9,272,424</u>

The Original Budget included a planned reduction of fund balance for one-time capital expenditures, budgeted projects, contingency line items and a transfer to the Road and Bridge Fund for special projects. The major reason the reduction did not materialize is that the budgeted Project monies were not spent and the booking of the American Rescue Plan funds, as is indicated in the chart above. It is the policy of the County to maintain the fund balance at 16.67% to 25% (2 to 3 months) of the operating budget. County policy is that the fund balance not be drawn down to fund on-going operating costs. The actual difference between revenues and expenditures was an increase to fund balance in the amount of \$636,861.

The difference between the original General Fund expenditure budget and the final amended General Fund budget is \$7,289,594; the original and final amended budgeted transfers increased by \$210,583. The additional expenditure increase was primarily for contingency budgeting of grant expenditures under the American Rescue Plan and multi-year projects budgeted for in previous years. A budgetary comparison for the General Fund can be found in the required supplementary information section beginning on page 76.

Increases to the revenue budget total \$622,302.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets — **Walker County, Texas'** investment in capital assets on a government-wide basis as of September 30, 2024 is \$17,971,488 (net of accumulated depreciation). Included in this total is \$680,552 in land. Investment in capital assets includes land, buildings, improvements, machinery and equipment, and bridges, and right to use subscriptions. As required by GASB Statement 34, depreciation is included for all depreciable assets on the government-wide statements.

WALKER COUNTY, TEXAS' CAPITAL ASSETS (net of depreciation)

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land	\$ 680,552	4%	\$ 680,552	4%	\$ -	0%
Construction in Progress	221,280	1%	191,752	1%	29,528	100%
Buildings	11,700,078	64%	13,130,650	68%	(1,430,572)	-11%
Vehicles	2,368,443	13%	1,879,907	10%	488,536	26%
Furniture, Fixtures, and Office Equipment	539,869	3%	297,014	2%	242,855	82%
Machinery and Equipment	2,214,083	12%	2,730,582	14%	(516,499)	-19%
Right to use subscriptions	247,183	1%	185,188	1%	61,995	100%
Totals	\$ 17,971,488	98%	\$ 19,095,645	100%	\$ (1,124,157)	

Significant capital asset transactions for the year included the addition of a new SBITA agreement. Additional information on the County's capital assets can be found in Note III. E to the financial statements.

Long-term Debt — In June of 2012, a certificate of obligation in the amount of \$20,000,000 was issued for the construction of a county jail. At the time of that debt issue, Walker County, Texas was debt free. The debt issued for the jail construction is to be paid off over a 20 year period. County policy requires that the term of payment must in all cases be less than the expected life of the asset. Bonded debt outstanding as of September 30, 2024 is \$9,460,000.

All debt is backed by the full faith and credit of the government, meaning that Walker County, Texas has pledged to levy a property tax sufficient to pay the debt. An interest and sinking tax is levied each year to pay the debt.

WALKER COUNTY, TEXAS' OUTSTANDING LONG-TERM DEBT

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Certificates of Obligation:						
Capital Projects	\$ 9,460,000	100%	\$ 10,480,000	100%	\$ (1,020,000)	-10%
Totals	\$ 9,460,000	100%	\$ 10,480,000	100%	\$ (1,020,000)	

For the fiscal year ended September 30, 2024, payments on certificates of obligation debt totaled \$1,020,000.

Additional information on debt can be found in Note III. F to the financial statements. In addition to debt for certificates of obligation, Walker County, Texas has recorded debt for compensated absences of \$1,597,200 and SBITAs of \$247,594.

ECONOMIC FACTORS, BUDGET AND RATE INFORMATION FOR FY BEGINNING OCTOBER 1, 2024

- The unemployment rate in the County for 2024 was 4.6%, as compared to the state unemployment rate of 4.1% and national unemployment rate of 3.9%, This rate compares to 5.4% for the prior year according to information provided by the Texas Workforce Commission. Walker County has traditionally had very stable employment, due primarily to an economy based on employment at **Sam Houston State University and Texas Department of Criminal Justice. The State's prison system is** headquartered in Walker County with seven major facilities housing an estimated 13,230 inmates.
- Taxable new growth for Walker County totals \$182,357,029 for tax year 2024, down from \$302,773,191 in tax year 2023.
- **Commissioners' Court approved a \$50,603,436 expenditure budget for FY 2025, an increase from the \$47,581,591 budget for the 2024 fiscal year.** The increase is primarily due to one-time allocations of \$884,460, a \$600,000 transfer to Road and Bridge Fund for road improvements, a \$500,000 transfer to operations contingency and a 2% pay increase for employees.
- The tax rate adopted for the FY 2025 budget is \$0.4403 per \$100 of valuation, up from the rate of \$0.4127 for FY 2024. The rate adopted was the No-New Revenue Tax Rate of \$0.4153 plus \$0.025.
- Walker County revenues for FY 2025 at the date of this report generally continue to be in line with expectations. Total sales tax receipts in FY 2025 to date show an increase over this time last year. Charges for service revenues as a total are in line with the budget. Ad valorem tax collections as a percentage of levy are approximately 2% more than this time last year. Walker County continues to closely monitor its revenues and expenditures.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Walker County's finances for all of those with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be addressed to Walker County Auditor, 1301 Sam Houston Avenue, Room 206, Huntsville, TX 77340 or P.O. Box 1260, Huntsville, TX 77342-1260.



BASIC
FINANCIAL STATEMENTS

WALKER COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 40,094,770
Taxes Receivable, Net	1,661,420
Accounts Receivable, Net	273,958
Fines Receivable	739,491
Prepaid Items	368,159
Due from Other Governments	4,204,654
Due from Others	328,308
Investment in Joint Venture	532,653
Capital Assets:	
Nondepreciable	901,832
Depreciable, Net of Accumulated Depreciation	<u>17,069,656</u>
Total Capital Assets	<u>17,971,488</u>
Total Assets	<u>66,174,901</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources from Pensions	4,604,965
Deferred Outflows of Resources from OPEB	<u>7,260,908</u>
Total Deferred Outflows of Resources	<u>11,865,873</u>
LIABILITIES	
Accounts Payable	2,162,498
Accrued Interest	52,865
Due to Other Governments	204,698
Due to Others	84,167
Accrued Liabilities	2,153,150
Unearned Revenue	1,577,153
Noncurrent Liabilities:	
Due Within One Year:	
Long Term Debt	1,577,891
Total OPEB Liability	486,009
Due in More Than One Year:	
Long Term Debt	9,775,716
Net Pension Liability	22,607,019
Total OPEB Liability	<u>22,352,274</u>
Total Liabilities	<u>63,033,440</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources From OPEB	<u>5,636,829</u>
Total Deferred Inflows of Resources	<u>5,636,829</u>
NET POSITION	
Net Investment in Capital Assets	8,215,081
Restricted For:	
Debt Service	434,521
Grants or by Legislation	3,852,542
Unrestricted	<u>(3,131,639)</u>
Total Net Position	<u>\$ 9,370,505</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary Government:				
Governmental Activities:				
General Government	\$ 4,671,069	\$ 1,086,401	\$ 166,048	\$ (3,418,620)
Financial	3,370,662	1,181,351	-	(2,189,311)
Judicial	13,958,759	775,352	7,568,200	(5,615,207)
Public Safety	14,862,406	3,451,163	1,255,626	(10,155,617)
Correction and Rehabilitation	4,949,266	313,282	14,809	(4,621,175)
Health and Welfare	2,689,528	400,267	460	(2,288,801)
Culture and Recreation	318,963	-	-	(318,963)
Public Transportation	9,452,965	1,466,793	2,296,350	(5,689,822)
Interest and Fiscal Charges	<u>342,701</u>	<u>-</u>	<u>-</u>	<u>(342,701)</u>
Total Governmental Activities	<u>\$ 54,616,319</u>	<u>\$ 8,674,609</u>	<u>\$ 11,301,493</u>	<u>(34,640,217)</u>
General Revenues:				
Property Taxes				28,435,761
Sales Taxes				5,124,435
Mixed Beverage and Other Taxes				221,771
Investment Earnings				2,445,015
Gain on Sale of Capital Assets				11,000
Miscellaneous				<u>445,407</u>
Total General Revenues				<u>36,683,389</u>
Change in Net Position				2,043,172
Net Position, Beginning				<u>7,327,333</u>
Net Position, Ending				<u>\$ 9,370,505</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Debt Service Fund	Road and Bridge Fund
ASSETS			
Cash and Cash Equivalents	\$ 25,929,443	\$ 385,671	\$ 2,719,883
Taxes Receivable, Net	1,559,705	101,715	-
Accounts Receivable, Net	87,420	-	13,295
Prepaid Items	359,853	-	-
Due from Other Governments	926,475	-	1,922,276
Due from Other Funds	1,465,340	-	-
Due from Others	49,884	-	114
Total Assets	<u>30,378,120</u>	<u>487,386</u>	<u>4,655,568</u>
LIABILITIES			
Accounts Payable	1,370,935	-	461,743
Due to Other Governments	146,830	-	-
Due to Other Funds	-	-	-
Due to Others	79,119	-	5,048
Accrued Liabilities	2,074,723	-	18,155
Unearned Revenues	700,806	-	-
Total Liabilities	<u>4,372,413</u>	<u>-</u>	<u>484,946</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	1,449,822	93,742	-
Unavailable Revenue - EMS	-	-	-
Total Deferred Inflows of Resources	<u>1,449,822</u>	<u>93,742</u>	<u>-</u>
FUND BALANCES			
Nonspendable - Prepaid Items	359,853	-	-
Restricted For:			
Debt Service	-	393,644	-
Grants Or By Legislation	-	-	-
Committed For:			
Projects	10,947,325	-	-
Public Transportation	-	-	4,170,622
Public Safety	-	-	-
Assigned for Subsequent Year's Budget	1,984,355	-	-
Unassigned	11,264,352	-	-
Total Fund Balances	<u>24,555,885</u>	<u>393,644</u>	<u>4,170,622</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,378,120</u>	<u>\$ 487,386</u>	<u>\$ 4,655,568</u>

The accompanying notes are an integral part of these financial statements.

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 3,725,497	\$ 1,192,592	\$ 3,910,416	\$ 37,863,502
-	-	-	1,661,420
116,518	44,069	12,656	273,958
-	2,213	6,093	368,159
-	1,318,192	37,711	4,204,654
-	-	-	1,465,340
278,310	-	-	328,308
<u>4,120,325</u>	<u>2,557,066</u>	<u>3,966,876</u>	<u>46,165,341</u>
108,918	176,091	44,811	2,162,498
-	-	57,868	204,698
-	1,462,802	2,538	1,465,340
-	-	-	84,167
15,422	42,273	2,577	2,153,150
-	875,900	447	1,577,153
<u>124,340</u>	<u>2,557,066</u>	<u>108,241</u>	<u>7,647,006</u>
-	-	-	1,543,564
50,000	-	-	50,000
<u>50,000</u>	<u>-</u>	<u>-</u>	<u>1,593,564</u>
-	2,213	6,093	368,159
-	-	-	393,644
-	-	3,852,542	3,852,542
-	-	-	10,947,325
-	-	-	4,170,622
3,945,985	-	-	3,945,985
-	-	-	1,984,355
-	(2,213)	-	11,262,139
<u>3,945,985</u>	<u>-</u>	<u>3,858,635</u>	<u>36,924,771</u>
\$ 4,120,325	\$ 2,557,066	\$ 3,966,876	\$ 46,165,341



WALKER COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

Total fund balances - governmental funds balance sheet	\$ 36,924,771
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	17,971,488
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,543,564
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	2,231,268
Payables for bond principal and direct borrowings which are not due in the current period are not reported in the funds.	(9,460,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(52,865)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(1,597,200)
Payables for SBITAs which are not due in the current period are not reported in the funds.	(247,594)
Court fines revenue unavailable to pay for current period expenditures are deferred in the funds.	739,491
EMS revenues unavailable to pay for current period expenditures are deferred in the funds.	50,000
The investment in joint venture is not considered a financial asset. Therefore, this is not reported in the governmental funds balance sheet.	532,653
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(22,607,019)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,604,965
Bond premiums are amortized in the SNP but not in the funds.	(48,813)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(22,838,283)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(5,636,829)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>7,260,908</u>
Net position of governmental activities - statement of net position	<u>\$ 9,370,505</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Debt Service Fund	Road and Bridge Fund
REVENUES			
Property Taxes	\$ 19,489,127	\$ 1,355,037	\$ 4,696,458
Property Tax Penalty and Interest	368,371	22,043	-
Sales Tax	5,124,435	-	-
In Lieu of Tax	66,677	-	-
Mixed Beverage	155,094	-	-
Licenses and Permits	400,091	-	-
Intergovernmental	1,409,513	-	2,296,350
Charges for Services	2,425,477	-	888,150
Fines and Forfeitures	72,518	-	578,643
Interest Income	1,695,738	44,901	240,601
Other Income	177,558	-	39,717
Total Revenues	<u>31,384,599</u>	<u>1,421,981</u>	<u>8,739,919</u>
EXPENDITURES			
Current:			
General Government	4,789,429	-	-
Financial	3,272,486	-	-
Judicial	6,607,141	-	-
Public Safety	9,173,359	-	-
Correction and Rehabilitation	4,546,578	-	-
Health and Welfare	1,657,561	-	-
Culture and Education	319,009	-	-
Public Transportation	-	-	9,311,359
Debt Service:			
Principal Retirement	194,961	1,020,000	-
Interest and Fiscal Charges	650	353,168	-
Total Expenditures	<u>30,561,174</u>	<u>1,373,168</u>	<u>9,311,359</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>823,425</u>	<u>48,813</u>	<u>(571,440)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	225,583	-	600,000
Transfers Out	(659,741)	-	-
Issuance of SBITA	247,594	-	-
Proceeds from sale of assets	-	-	-
Total Other Financing Sources and Uses	<u>(186,564)</u>	<u>-</u>	<u>600,000</u>
NET CHANGE IN FUND BALANCES	636,861	48,813	28,560
FUND BALANCES, BEGINNING	<u>23,919,024</u>	<u>344,831</u>	<u>4,142,062</u>
FUND BALANCES, ENDING	<u>\$ 24,555,885</u>	<u>\$ 393,644</u>	<u>\$ 4,170,622</u>

The accompanying notes are an integral part of these financial statements.

Walker County EMS Fund	Grants and Contracts Fund	Other Governmental	Total Governmental Funds
\$ 1,959,197	\$ -	\$ -	\$ 27,499,819
-	-	-	390,414
-	-	-	5,124,435
-	-	-	66,677
-	-	-	155,094
-	-	-	400,091
14,453	7,540,262	645,751	11,906,329
3,531,160	-	578,069	7,422,856
-	-	121,084	772,245
183,774	4,437	157,980	2,327,431
76,004	-	82,046	375,325
<u>5,764,588</u>	<u>7,544,699</u>	<u>1,584,930</u>	<u>56,440,716</u>
-	-	176,839	4,966,268
-	-	-	3,272,486
-	6,792,256	637,953	14,037,350
5,315,947	531,183	160,920	15,181,409
-	-	56,072	4,602,650
-	131,098	-	1,788,659
-	-	-	319,009
-	90,162	-	9,401,521
-	-	-	1,214,961
-	-	-	353,818
<u>5,315,947</u>	<u>7,544,699</u>	<u>1,031,784</u>	<u>55,138,131</u>
<u>448,641</u>	<u>-</u>	<u>553,146</u>	<u>1,302,585</u>
-	-	59,741	885,324
(225,583)	-	-	(885,324)
-	-	-	247,594
-	-	11,000	11,000
<u>(225,583)</u>	<u>-</u>	<u>70,741</u>	<u>258,594</u>
223,058	-	623,887	1,561,179
<u>3,722,927</u>	<u>-</u>	<u>3,234,748</u>	<u>35,363,592</u>
<u>\$ 3,945,985</u>	<u>\$ -</u>	<u>\$ 3,858,635</u>	<u>\$ 36,924,771</u>



WALKER COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds:	\$ 1,561,179
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	2,275,854
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,400,011)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	545,528
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(137,671)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,214,961
Issuances of long-term debt (bonds, premiums, SBITAs) are recorded as an other financing source in the funds, but an increase in liabilities	(247,594)
(Increase) decrease in accrued interest from beginning of period to end of period.	5,015
The net revenue (expense) of internal service funds is reported with governmental activities.	117,584
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(136,366)
Bond premiums are reported in the funds but not in the SOA.	6,102
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	1,280,172
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(723,915)
Change in joint venture is not reported in the funds	<u>(317,666)</u>
Change in net position of governmental activities	<u>\$ 2,043,172</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
SEPTEMBER 30, 2024

	Internal Service Fund <hr/> Retiree Insurance Fund <hr/>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,231,268
Total Current Assets	<hr/> 2,231,268 <hr/>
NET POSITION	
Unrestricted	<hr/> 2,231,268
Total Net Position	<hr/> \$ 2,231,268 <hr/>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Internal Service Fund Retiree Insurance Fund
OPERATING REVENUES	\$ -
OPERATING EXPENSES	-
OPERATING INCOME	-
NONOPERATING REVENUES	
Interest Income	117,584
Total Nonoperating Revenues	117,584
NET INCOME	117,584
TOTAL NET POSITION, BEGINNING	2,113,684
TOTAL NET POSITION, ENDING	\$ 2,231,268

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Internal Service Fund <u>Retiree Insurance Fund</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Deposits and Investments	\$ 117,584
Net Cash Provided by Investing Activities	<u>117,584</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	117,584
CASH AND CASH EQUIVALENTS, BEGINNING	<u>2,113,684</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,231,268</u>

The accompanying notes are an integral
part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 6,826,261
Due from Others	300
Prepaid Insurance	<u>8,647</u>
Total Assets	<u>6,835,208</u>
LIABILITIES	
Accounts Payable	113,569
Due to Other Governments	1,037,648
Accrued Liabilities	<u>9,720</u>
Total Liabilities	<u>1,160,937</u>
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	<u>5,674,271</u>
Total Net Position	<u>\$ 5,674,271</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ADDITIONS	
Taxes and Fees Collected on Behalf of Other Governments	\$ 38,298,074
Contributions from Other Governments	2,645,642
Bonds Received	67,650
Interest Earnings	96,697
Taxes Sales	613,252
Civil Registry and Trust Fees	2,654,454
Miscellaneous Additions	<u>38,063</u>
Total Additions	<u>44,413,832</u>
DEDUCTIONS	
Taxes and Fees Remitted to State Comptroller	37,530,660
Disbursements on Behalf of Contracting Entities	3,275,557
Bonds Returned	59,945
Credit Card Fees	47,655
Charge Back	2,006
Refund	124
Administrative Expenses	2,259
Taxes Sales Returned	619,080
Civil Registry and Trust Fees	<u>897,885</u>
Total Deductions	<u>42,435,171</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	1,978,661
NET POSITION, BEGINNING	<u>3,695,610</u>
NET POSITION, ENDING	<u>\$ 5,674,271</u>

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

I. Summary of Significant Accounting Policies

A. Reporting Entity

The government of Walker County, Texas is a political subdivision of the State of Texas, formed in 1846. The basic financial statements of Walker County, Texas (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34," include whether:

- The organization is legally separate (can sue and be sued in its name)
- The County holds the corporate powers of the organization
- **The County appoints a voting majority of the organization's board**
- The County is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County
- There is fiscal dependency by the organization on the County

Based upon the application of these criteria to various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations with the financial disclosure treated accordingly. The following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Related Organizations - Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

Walker County Emergency Services District No. 1, No. 2, & No. 3

The emergency services districts are organized under the statutes of the State of Texas as political subdivisions of the State to provide protection from fire for life and property. Although Commissioners' Court appoints a five-member board for each district, the individual boards retain exclusive authority to levy taxes, issue bonded debt and approve appropriation budgets. Each district is required by statute to provide audited financial statements to the County as a matter of record.

B. Basis of Presentation, Measurement Focus, Basis of Accounting

1. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government, including long-term assets and liabilities. These statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the consolidation process.

The government-wide statement of activities reports expenses and revenue in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (such as user charges or intergovernmental grants). Amounts reported as program revenues include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes. This presentation reflects both the gross and net cost per functional category (general government, financial, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general government, financial, public safety, etc.).

2. Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Under this basis of accounting revenues are recognized when they become susceptible to accrual (i.e., both measurable and available.) Available means collectible within the current year or soon enough thereafter to pay liabilities within 60 days of the end of the current fiscal period. Substantially all revenues are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

The *Debt Service Fund* accounts for the servicing of long-term debt using Interest and Sinking ad valorem property taxes.

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.

The *Walker County Emergency Medical Service (EMS) Fund* is used to account for all financial transactions incurred by providing emergency medical and ambulance services to the public.

The *Grants and Contracts Fund* accounts for grants and contracts the County enters into with the State of Texas and the federal government.

The County's proprietary fund financial statements are reported under the accrual basis of accounting and the economic resources measurement focus. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. All assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

The County reports one proprietary fund:

The *Internal Service fund* is used to report activities that provide goods or services to other funds of the County. This fund accounts for retiree health benefits for eligible employees provided to other County departments. The Internal Service Fund receives revenues on a cost-reimbursement basis.

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The County reports custodial funds under the accrual basis of accounting and the economic resources measurement focus. A statement of fiduciary net position and statement of changes in fiduciary net position are presented within the basic financial statements.

The County reports one type of fiduciary fund:

The *Custodial funds* are used to account for assets held by the County as an agent on behalf of various third parties outside of the County. Payments are collected by the County Clerk, District Clerk, Tax Assessor, Adult Probation, County Officials, and the Walker County Public Safety Communications Center. The County has no administrative control over the use of these funds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the County are reported at fair value, except for the position in investment pools. **The County's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The County's investment pools have a redemption notice period of one day and may be redeemed daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pools' liquidity.**

2. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

4. Capital Assets

Capital assets used in governmental fund types of the government are recorded as expenditures of the General Fund, EMS Fund, Road and Bridge Fund, and Special Revenue Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold is met, currently \$5,000. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at the government-wide levels.

All capital assets are valued at historical cost or estimated historical cost if actual cost was not available, except for federal surplus property, which is required to be recorded at fair market value. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized and are not included.

Land and construction in progress are not depreciated.

Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and the resulting gain or loss is included in the results of operations.

Capital assets are being depreciated over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	4-7
Furniture and Fixtures	1-10
Machinery and Equipment	5-20
Buildings	5-20
Building improvements	3-20
Infrastructure	20-40
Right to use assets	3

5. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation, compensatory time and sick pay benefits. Vested or accumulated leave that is expected to be liquidated with expendable financial resources is reported as an expenditure of the governmental fund when paid.

Amounts not expected to be liquidated with expendable available financial resources are reported as long-term debt in the government-wide statements for governmental funds. These amounts are calculated using employee pay rates in effect at year-end. No expenditure is recognized as incurred for these amounts until the actual leave time is used.

All compensated absences and related liabilities are recorded in the government-wide financial statements. However, compensated absences are reported in governmental funds only if they have matured unused reimbursable leave still outstanding following an employee's resignation or retirement.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions related to the OPEB plan – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions related to the OPEB plan – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions **to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as** they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Other Post-Employment Benefits

Retiree Health Care Plan. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not **reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained** from a report prepared by a consulting actuary, CapRisk Consulting Group.

9. Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long- term debt on the statement of net position.

10. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

11. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the **order in which the resources are considered to be applied. It is the County's policy to consider** restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

12. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific **purposes determined by a formal action of the County's highest level of decision-making** authority. The governing body is the highest level of decision-making authority for the County that can, by adoption of an order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the order remains in place until a similar action is taken (the adoption of another order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for **specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court** may also assign fund balance as it does when appropriating fund balance to cover a gap **between estimated revenue and appropriations in the subsequent year's appropriated budget.** Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Order adopted by Commissioners Court resulted in the fund balance of the Debt Service Fund and Legislatively Designed Funds (Other Funds) being classified as restricted. Fund Balance of the Road and Bridge Fund and EMS Fund being classified as committed. Fund Balance in the General Fund has funds committed for projects and includes both assigned fund balance and unassigned fund balance.

Additionally, the County has a policy to maintain a General Fund balance of generally two to three months cash flow. At a minimum, the goal is 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.

13. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets

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 an existing budget (during the year) to a budget of like kind but no such transfer shall increase the total of the budget.

An itemized budget must be prepared to allow as clear a comparison as practicable between the proposed budget and actual expenditures for the same of similar purposes that were made for the preceding fiscal year. The budget must contain a complete financial statement of the County that shows: 1) the outstanding obligations of the County; 2) the cash on hand to the credit of each fund of the County government; 3) the funds received from all sources during the preceding year; 4) the funds available from all sources during the ensuing fiscal year; 5) the estimated revenues available to cover the proposed budget; and 6) the estimated tax rate required to cover the proposed budget.

On or before the second Monday in July each year, all agencies of the County submit requests for appropriations to the County Judge so that a budget may be prepared. A copy of the proposed budget must be filed with the Clerk of the County Court and made available to the public by August 15th. Before September 30, the proposed budget is presented to the Commissioners' Court for review and adoption. The Court holds public hearings as necessary and may add to, subtract from, or change appropriations but may not change the form of the budget.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category defined as Salary, Other Pay and Benefits, Operations, Capital Expenditures and Transfers. The budget is prepared by fund, function, department, and category and includes information about the past year current year estimates and requested appropriations for the next fiscal year. The U.S. Forest Service fund operates as a clearing account and does not have a legally adopted annual budget. The County's department heads may make transfers of appropriations within categories established for their departments. Transfers of appropriations between categories and/or departments require a budget amendment and approval of Commissioners' Court. All annual appropriations lapse at fiscal year-end.

Encumbrance accounting is employed in governmental funds. 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 reappropriated in the budget of the subsequent year.

For the year ended September 20, 2024, expenditures exceeded appropriations at the object levels in the following departments:

Fund	Department	Object	Amount
General	IT Hardware/Software - County Judge	Capital expenditures	\$ 145,282
General	Planning and Development	Operations	650
Grants and Contracts	SPU Criminal - State General Allocation	Salary, pay, and other benefits	8,078
Grants and Contracts	SPU Criminal	Salary, pay, and other benefits	32,759
Grants and Contracts	SPU/Civil Division	Salary, pay, and other benefits	4,412
Grants and Contracts	SPU/Civil Division	Operations	35,047
Grants and Contracts	SB22 - Criminal District Attorney	Salary, pay, and other benefits	4,437
Juvenile Grant	Title IV-E Funds	Operations	8,291

These expenditures were funded by existing fund balance and greater revenues than were budgeted.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

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 pledged 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 Insurance Corporation ("FDIC") insurance.

1. Cash Deposits

The County's cash and cash equivalents as of September 30, 2024 are summarized as follows:

	Carrying Amount
Cash deposits	\$ 3,733,151
Investments considered cash and cash equivalents	
Wells Fargo Investment Portfolio - USA Mutuals	7,027,791
TexPool	25,488,841
Texas Class	<u>3,844,987</u>
Total Cash and Cash Equivalents	<u>\$ 40,094,770</u>

2. Investments

The County is required by Government Code Chapter 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 the types of authorized investments in which the investing County's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the County.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, the investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) mutual funds, (7) investment pools, (8) guaranteed investment contracts, and (9) commercial paper.

The County invests surplus funds in accordance with its investment policy. The investments are in investment pools which are not categorized securities that exist in physical or book entry form. The fair value of the position in the external investment pool is the same as the value of the pool shares.

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy above.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The County presently has no recurring fair value measurements.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other people who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. **To minimize credit risk, TexPool's investment policy allows the portfolio's investment manager to only invest in obligations of the U. S. Government, its agencies; repurchase agreements; and no-load AAA money market mutual funds registered with the SEC. TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review.**

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as an investment pool for its participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. The County participates in this external investment pool for state and local governments to maintain the liquidity of its funds and to maximize yield in accordance with **Public Funds Investment Act (the "Act"), Section 2256.01, et seq., Texas Government Code.** The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate, Cutwater Investor Services Corp. as Program Administrator, and Wells Fargo Bank Texas, NA as Custodian. The Board of Trustees has appointed an Advisory Board composed of participants and other people who do not have a business relationship with the Trust and are qualified to advise the Trust. The Advisory Board provides advice to the Board of Trustees and the Program Administrator about the investment policy and investment strategy of the trust and about other matters as requested by the Board of Trustees and the **Program Administrator. Texas CLASS's investment credit quality rating was AAAM by Standard & Poor's.**

3. Analysis of Specific Deposit and Investment Risks

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to focus on safety and liquidity. The current policy is to invest only in securities with credit ratings of not less than AA or its equivalent as rated by a nationally recognized rating service. At year end, the County was not significantly exposed to credit risk. As of September 30, 2024, the government's investment in all investment pools were rated at least AA+ by Standard & Poor's and insured cash shelters which are federally insured cash accounts.

b. Custodial Credit Risk

This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2024, were covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its written policy, the County manages this risk by limiting the maximum allowable stated maturity of any individual investment to 2 years, at the time of purchase.

B. Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2024 are as follows:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Receivables:							
Taxes	\$ 2,107,709	\$ 137,453	\$ -	\$ -	\$ -	\$ -	\$ 2,245,162
Accounts	87,420	-	13,295	1,096,681	44,069	12,656	1,254,121
Due from other governments	926,475	-	1,922,276	-	1,318,192	37,711	4,204,654
Due from others	49,884	-	114	278,310	-	-	328,308
	<u>3,171,488</u>	<u>137,453</u>	<u>1,935,685</u>	<u>1,374,991</u>	<u>1,362,261</u>	<u>50,367</u>	<u>8,032,245</u>
Less: allowance for uncollectibles	(548,004)	(35,738)	-	(980,163)	-	-	(1,563,905)
Total	<u>\$ 2,623,484</u>	<u>\$ 101,715</u>	<u>\$ 1,935,685</u>	<u>\$ 394,828</u>	<u>\$ 1,362,261</u>	<u>\$ 50,367</u>	<u>\$ 6,468,340</u>

Governmental funds report unearned revenue in connection resources that have been received, but not yet earned. As of September 30, 2024, the various components of unearned revenue reported in the governmental funds are as follows:

	Unearned
Grant funds received prior to meeting eligibility requirements	<u>\$ 1,577,153</u>
Total unearned revenue for governmental funds	<u><u>\$ 1,577,153</u></u>

C. Property Taxes

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Walker County Appraisal County's ("WCAD") assessed values as of January 1 of that calendar year. The WCAD establishes appraised values at 100% of market value less exemptions. The County's property taxes are billed and collected by the Walker County Appraisal County. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

1. 2023 Tax Year

Property taxes are prorated between the General, Road and Bridge, and Debt Service Funds based on rates adopted for the year of the levy. For the 2024 fiscal year (2023 tax year), the County levied property taxes of \$0.3926 per \$100 of assessed valuation. The 2023 rates resulted in total tax levies of approximately \$28.4 million based on a total adjusted valuation of approximately \$5.2 billion. The total tax rate in the 2023 tax year was prorated as follows:

	<u>2023 Rate</u>
General Fund/Road and Bridge	\$ 0.3926
Debt Service Fund	<u>0.0201</u>
Total Tax Rate	<u>\$ 0.4127</u>

2. Walker County Appraisal County

Walker County Appraisal County ("WCAD"), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The WCAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every three years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the WCAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

3. Tax Abatements

The County enters into property tax abatement agreements with local businesses under the property Tax Code, Chapter 312, cited as the Property Redevelopment and Tax Abatement Act. Under the Act, the County is eligible to establish Enterprise Zones and participate in a tax abatement. The County has established a Tax Increment Reinvestment Zone (TIRZ) program to establish guidance for the tax abatements. The tax abatements, which are meant to stimulate economic development, are applicable to commercial and/or industrial improvements on a case-by-case basis. The tax abatement only applies to the increase in the value of the property due to improvements.

For the fiscal year ended September 30, 2024, the County abated property taxes totaling \$0 under this program, including the following tax abatement agreement:

- A Ch 381 tax abatement agreement on the assessed value of improvements to a manufacturing company and with a base year of 2023. The abated value for 2023 is \$0. The base year value is \$2,108,920 and base year taxes \$8,703.51.

In September of 2004, Walker County entered into an interlocal agreement with the City of Huntsville to participate in the Tax Increment Reinvestment Zone (TIRZ) created by the City of Huntsville City Ordinance number 2004-16 dated August 2004. The TIRZ is generally along the west side of I-45 and south of SH30. The term of the TIRZ was established at 20 years. The TIRZ is a contiguous geographic area within the city limits of Huntsville designated as Tax Reinvestment Zone Number One, City of Huntsville, Texas for Tax Increment Financing purposes pursuant to Chapter 311 of the Texas Tax Code. The board of directors consists of 7 members, positions 1 to 4 reserved for the City of Huntsville, positions 5 thru 6 reserved for Walker County and position 7 reserved for Huntsville Independent School District.

Per the agreement, Walker County agreed to participate by contributing 50% of its ad valorem tax rate up to a maximum of \$0.3125 per hundred dollars of the annually calculated tax valuation within the TIRZ. Assessment policies in Walker County generally set building assessments at 100 percent of fair market value, which may vary somewhat from construction costs for new construction. Assessed values are established on January 1 of each year. For property currently included in the TIRZ (approximately 71.35 acres), the original value was set at \$382,581. The value set for the year covered by this report was \$63,852,392, an incremental value increase of \$63,469,811. Walker County contributed \$132,434 in the tax year that includes October 1, 2023, to September 30, 2024, fiscal year.

D. Interfund Receivables and Payables

At September 30, 2024, the interfund receivables and payables were as follows:

Due to	Due from	Amount	Purpose
General	Grants and Contracts	\$ 1,462,802	Short-term loan
General	Other Governmental	<u>2,538</u>	Short-term loan
		<u>\$ 1,465,340</u>	

E. Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 680,552	\$ -	\$ -	\$ 680,552
Construction in Progress	<u>191,752</u>	<u>210,030</u>	<u>(180,502)</u>	<u>221,280</u>
Total assets not being depreciated	<u>872,304</u>	<u>210,030</u>	<u>(180,502)</u>	<u>901,832</u>
Capital assets, being depreciated:				
Vehicles	8,765,615	1,055,035	112,309	9,932,959
Office furniture and fixtures	2,174,734	357,545	-	2,532,279
Machinery and equipment	11,725,398	282,469	(5,407)	12,002,460
Buildings, facilities, and improvements	39,016,783	-	-	39,016,783
Right to use subscriptions	<u>555,564</u>	<u>370,775</u>	<u>(555,564)</u>	<u>370,775</u>
Total capital assets being depreciated	<u>62,238,094</u>	<u>2,065,824</u>	<u>(448,662)</u>	<u>63,855,256</u>
Less accumulated depreciation:				
Vehicles	(6,885,708)	(747,001)	68,193	(7,564,516)
Office furniture and fixtures	(1,877,720)	(114,690)	-	(1,992,410)
Machinery and equipment	(8,994,816)	(798,968)	5,407	(9,788,377)
Buildings, facilities, and improvements	(25,886,133)	(1,430,572)	-	(27,316,705)
Right to use subscriptions	<u>(370,376)</u>	<u>(308,780)</u>	<u>555,564</u>	<u>(123,592)</u>
Total accumulated depreciation	<u>(44,014,753)</u>	<u>(3,400,011)</u>	<u>629,164</u>	<u>(46,785,600)</u>
Total capital assets being depreciated, net	<u>18,223,341</u>	<u>(1,334,187)</u>	<u>180,502</u>	<u>17,069,656</u>
Governmental activities capital assets, net	<u>\$ 19,095,645</u>	<u>\$ (1,124,157)</u>	<u>\$ -</u>	<u>\$ 17,971,488</u>

Depreciation was charged to functions as follows:

Governmental activities:	
General government	\$ 480,964
Financial	124,652
Judicial	50,135
Public safety	973,907
Correction and rehabilitation	437,303
Health and welfare	909,192
Culture and education	2,045
Public transportation	<u>421,813</u>
Total depreciation expense - governmental activities	<u>\$ 3,400,011</u>

F. Long-Term Debt

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt and certificates of obligation at September 30, 2024 are listed below:

Issue Description	Interest Rate	Date of Issue	Maturity Date	Original Balance	Outstanding Balance
Certificates of Obligation, Series 2012	2.00-3.75%	6/1/2012	8/1/2032	\$ 20,000,000	\$ 9,460,000
Total bonds payable				<u>\$ 20,000,000</u>	<u>\$ 9,460,000</u>

The Series 2012 certificates of obligation were issued to construct a new county jail. In FY24, the County entered into a long-term IT-based subscription agreement for the right to use software. The County recognized a liability in the amount of \$247,594. The County makes annual payments of \$124,416 at 4% interest. The County paid \$650 interest for SBITAs in FY24.

A summary of long-term liability transactions of the County for the year ended September 30, 2024, follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of Obligation	\$ 10,480,000	\$ -	\$ 1,020,000	\$ 9,460,000	\$ 1,055,000
Adjustments for:					
Issuance premiums	54,915	-	6,102	48,813	-
Total Certificates of Obligation, Net	10,534,915	-	1,026,102	9,508,813	1,055,000
Compensated absences	1,460,835	1,540,283	1,403,918	1,597,200	399,300
SBITAs	194,961	247,594	194,961	247,594	123,591
Total long-term debt	<u>\$ 12,190,711</u>	<u>\$ 1,787,877</u>	<u>\$ 2,624,981</u>	<u>\$ 11,353,607</u>	<u>\$ 1,577,891</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General fund and special revenue fund

Annual debt service requirements for certificates of obligations to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 1,055,000	\$ 322,568	\$ 1,377,568
2026	1,085,000	289,599	1,374,599
2027	1,120,000	255,693	1,375,693
2028	1,155,000	219,623	1,374,623
2029	1,195,000	180,311	1,375,311
2030-2032	3,850,000	277,898	4,127,898
Total	<u>\$ 9,460,000</u>	<u>\$ 1,545,692</u>	<u>\$ 11,005,692</u>

Annual debt service requirements for SBITAs to maturity are summarized as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 123,591	\$ 825	\$ 124,416
2026	124,003	413	124,416
Total	<u>\$ 247,594</u>	<u>\$ 1,238</u>	<u>\$ 248,832</u>

Should the County default on its outstanding bonds or note, any registered owner of the certificates or note is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County does not expect to incur a liability.

G. Interfund Transactions

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." The following is a summary of the County's transfers for the year ended September 30, 2024:

Transfers from	Transfers to	Amount
General Fund	Road and Bridge Fund	\$ 600,000
General Fund	Other Governmental Funds	59,741
EMS Fund	General Fund	225,583
		<u>\$ 885,324</u>

Transfers between the General Fund and Road and Bridge, Other Governmental, and EMS funds were made to supplement various projects throughout the year, as approved by the Commissioner's Court.

H. Fund Balances

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in I. C. 11. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2024:

	General	Debt Service	Road and Bridge	EMS	Grants and Contracts	Nonmajor Governmental	Total
Fund balances:							
Nonspendable:							
Prepays	\$ 359,853	\$ -	\$ -	\$ -	\$ 2,213	\$ 6,093	\$ 368,159
Total nonspendable	<u>359,853</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,213</u>	<u>6,093</u>	<u>368,159</u>
Restricted for:							
Debt Service	-	393,644	-	-	-	-	393,644
Legislative/grants	-	-	-	-	-	3,852,542	3,852,542
Total restricted	<u>-</u>	<u>393,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,852,542</u>	<u>4,246,186</u>
Committed to:							
Transportation	-	-	4,170,622	-	-	-	4,170,622
Public Safety	-	-	-	3,945,985	-	-	3,945,985
Projects	10,947,325	-	-	-	-	-	10,947,325
Total committed	<u>10,947,325</u>	<u>-</u>	<u>4,170,622</u>	<u>3,945,985</u>	<u>-</u>	<u>-</u>	<u>19,063,932</u>
Assigned for subsequent year's budget	1,984,355	-	-	-	-	-	1,984,355
Unassigned	11,264,352	-	-	-	(2,213)	-	11,262,139
Total fund balances	<u>\$ 24,555,885</u>	<u>\$ 393,644</u>	<u>\$ 4,170,622</u>	<u>\$ 3,945,985</u>	<u>\$ -</u>	<u>\$ 3,858,635</u>	<u>\$ 36,924,771</u>

I. Pension Plan

1. Plan Description

The County's nontraditional defined benefit pension plan, Texas County and County Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034 Austin, TX, 78768-2034.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in temporary positions are not eligible for membership.

2. Benefits Provided

TCDRS provides retirement, disability, and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

3. Employees Covered by Benefit Terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	275
Inactive employees entitled to but not yet receiving benefits	527
Active employees	<u>411</u>
	<u>1,213</u>

4. Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee **gross earnings, as adopted by the employer's governing body. Participating** employers are required to contribute at actuarially determined rates to ensure adequate funding for each **employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is** determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 14.42% in calendar year 2023 and 14.67% in calendar year 2024. **The County's contributions to TCDRS for the year ended** September 30, 2024, were \$3,890,759, and were equal to the required contributions.

5. Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Real rate of return	5.00% per year
Investment rate of return	7.50%, net of administrative expenses

There are no automatic cost of living adjustments (COLA's) and no COLA's are considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the funding valuation. Each year, the County may elect an ad-hoc COLA for retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2022, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumption was changed for purposes of determining plan liabilities at the March 2024 meeting. All plan liabilities are now valued using a 7.6% discount rate.

The long-term expected rate of return on TCDRS is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2022 information for a 10-year time horizon. The valuation assumption for long-term expected return is reassessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2022. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	4.75%
International Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate:

The discount rate used to measure the total pension liability was 7.60%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the **contribution specified in the funding policy. The employer's assets are projected to exceed its** accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

6. Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balance at December 31, 2022	\$ 131,590,561	\$ 106,817,466	\$ 24,773,095
Changes for the year:			
Service cost	3,556,227	-	3,556,227
Interest on total pension liability ⁽¹⁾	10,080,582	-	10,080,582
Effect of economic/demographic gains or losses	1,271,553	-	1,271,553
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(220,359)	(220,359)	-
Benefit payments	(4,888,295)	(4,888,295)	-
Administrative expenses	-	(62,024)	62,024
Member contributions	-	1,748,589	(1,748,589)
Net investment income	-	11,741,646	(11,741,646)
Employer contributions	-	3,592,036	(3,592,036)
Other ⁽²⁾	-	54,191	(54,191)
Balance at December 31, 2023	<u>\$ 141,390,269</u>	<u>\$ 118,783,250</u>	<u>\$ 22,607,019</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

In governmental activities, the net pension liability is typically liquidated by the General Fund.

Sensitivity Analysis:

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
County's net pension liability	\$ 43,741,883	\$ 22,607,019	\$ 5,236,178

7. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the fiscal year ended September 30, 2024, the County recognized pension expense of \$2,610,577.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,037,563	\$ -
Net difference between projected and actual earnings	555,062	-
Contributions made subsequent to the measurement date	3,012,340	-
Total	<u>\$ 4,604,965</u>	<u>\$ -</u>

The \$3,012,340 reported as deferred outflows of resources related to pensions from County contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the fiscal year ended September 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For The Year Ended September 30,	
2025	\$ (353,549)
2026	20,681
2027	2,648,525
2028	(723,032)

J. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

1. Plan Description

The County sponsors a retiree health care plan, considered a substantive plan, for qualifying employees and elected officials. Permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service, are eligible to participate in the retiree health care plan, a single employer plan, with the cost paid by the County until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for Medicare under the County's medical insurance program for themselves and their eligible dependents by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

2. Funding Policy

The County has elected to fund the retiree health care benefits using the pay-as-you-go method. Thus, the County's annual contribution for these benefits is assumed to be equal to the actual disbursements during the year for health care benefits for retired employees. This method of funding will result in increasing contributions over time. Per capita cash disbursements will tend to increase from year to year as the cost of health care services, or the utilization of these services increase.

During the 2018 fiscal year, the County established the Retiree Health Insurance Fund, an internal service fund. The purpose of this fund is to gradually accumulate the assets necessary to meet future obligations related to the retiree health care plan. The fund will help maintain a balance of fiscal responsibility on a yearly basis with having assets necessary to meet future obligations. However, these assets do not meet the criteria as an irrevocable trust and, as such, the plan has no assets accumulated in a trust that meets the criteria under GASB Statement No. 75, Paragraph 4.

3. Benefits Provided

The County pays the health care premiums for permanent full-time employees and elected officials of the County who were hired before October 1, 2013 and are retiring under TCDRS with 20 consecutive years of service until the retiree becomes eligible for Medicare. The County will then pay the premium for a Medicare supplement policy. The retiree pays Medicare Part B premiums.

Permanent full-time employees and elected officials of the County who retire that were hired prior to October 1, 2013 and meet one of the following criteria 1) 8 years of continuous service and are at least 60 years of age; 2) age plus years of service equals 75; or 3) 20 non-consecutive years of service, may continue their coverage until the retiree becomes eligible for **Medicare under the County's medical insurance program for themselves and their eligible dependents** by paying the total premium.

Dental benefits are also provided with the retiree paying 100% of the required contribution.

At the September 30, 2024 valuation and measurement date, the following individuals were covered by the benefit terms:

	Single Only	Dependent Coverage
Active	62	41
Retired	17	4
Total	79	45

4. Total OPEB Liability

The County's Total OPEB liability of \$22,838,283 was measured as of September 30, 2024 and was determined by an actuarial valuation as of that date using the Entry Age Normal Cost Method - Level Percentage of Projected Salary actuarial method.

5. Actuarial Assumptions

The total OPEB liability in the September 30, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary scale	3.50%
Mortality table	RPH-2014 Total Table with Projection MP-2021
Discount rate	4.06% (1.56% real rate of return plus 2.50% inflation)
Disability	None assumed
Health care cost trend	Level 4.50%

Since there are no assets held in trust, the discount rate was based on the Bond Buyer GO-20 bond index. At the time of the valuation, the rate was trending towards 4.50%. The discount rate selected for the valuation was 4.06%.

6. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 10/01/2023	\$ 15,275,027
Changes for the year:	
Service cost	352,268
Interest on the total OPEB liability	733,831
Differences between expected and actual experience	4,431,863
Changes in assumptions	2,531,303
Benefit payments	(486,009)
Net changes	7,563,256
Balance at 09/30/2024	<u>\$ 22,838,283</u>

7. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Trend Rate

The following present the total OPEB liability of the County, calculated using the discount rate of 4.06%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current rate:

	1% Decrease in Discount Rate (3.06%)	Discount Rate (4.06%)	1% Increase in Discount Rate (5.06%)
County's total OPEB liability	\$ 27,207,887	\$ 22,838,283	\$ 19,385,885

The following present the total OPEB liability of the County, calculated using the trend rate of 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a trend rate that is 1-percentage-point lower (3.50%) or 1-percentage-point higher (5.50%) than the current rate:

	1% Decrease (3.50%)	Current Trend Rate (4.50%)	1% Increase (5.50%)
County's total OPEB liability	\$ 18,919,223	\$ 22,838,283	\$ 27,934,100

8. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$1,209,925.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 3,796,926	\$ 1,195,633
Changes in actuarial assumptions	3,463,982	4,441,196
Total	<u>\$ 7,260,908</u>	<u>\$ 5,636,829</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For The Year Ended September 30,	
2025	\$ 123,823
2026	123,823
2027	123,823
2028	123,823
2029	151,148
Thereafter	977,639

K. Commitments and Contingencies

Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2024.

L. Risk Management

The County is exposed to various risks of losses related to torts, theft of, damage to and destruction of capital assets; errors and omission; injuries to employees; and natural disasters. The County **participates in the Texas Association of Counties Risk Management Pool ("the Pool") created by 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.** The County also participates in the Texas Association of Counties Health and Employee Benefits Pool administered by TAC. The County contributes a minimum of \$777 per month for each employee who elects medical coverage. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

M. Joint Venture

On July 29, 1997, the County entered into an interlocal agreement with the City of Huntsville, Texas to construct, maintain, and operate a centralized and combined communications/dispatch center, **hereafter called Walker County Public Safety Communication Center ("WCPSCC").** The County and the City have both agreed to fund 50% of the approved budget of the WCPSCC. Should this agreement be terminated, or declared invalid for any reason, all assets of the WCPSCC shall be determined and deemed to be jointly owned by the County and the City. This agreement was initially effective for three years beginning October 1, 1997 and from that point the agreement would automatically renew for successive one-year terms unless otherwise terminated.

For the year ended September 30, 2024, the County paid \$705,854 **for its share of WCPSCC's** operating costs. These costs are recorded as public safety expenditures in the general fund; as such, the investment in joint venture is recorded in the governmental activities on the government-wide financial statements. The County also acts as the fiscal agent of the WCPSCC. It controls the assets and accounts for all receipts and disbursements the WCPSCC engages in. However, the joint venture does not meet the criteria to be a component unit of the County, and accordingly **the City's 50%** investment in the joint venture has been reported as a custodial fund in the fiduciary fund financial statements.

N. New Accounting Pronouncements

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* - This Statement requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. **Concentrations and constraints may limit a government's ability to acquire resources or control** spending. The requirements of Statement No. 102 are effective for fiscal years beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing **information that is essential for decision making and assessing a government's accountability.** This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

REQUIRED
SUPPLEMENTARY INFORMATION

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 19,607,128	\$ 19,607,128	\$ 19,118,873	\$ (488,255)
Delinquent Taxes	<u>380,000</u>	<u>380,000</u>	<u>370,254</u>	<u>(9,746)</u>
Total Ad Valorem Taxes	<u>19,987,128</u>	<u>19,987,128</u>	<u>19,489,127</u>	<u>(498,001)</u>
 Penalty and Interest	 320,000	 320,000	 368,371	 48,371
Other Taxes:				
Sales Taxes	5,250,000	5,250,000	5,124,435	(125,565)
In Lieu of Tax	69,800	69,800	66,677	(3,123)
Mixed Beverage Tax	<u>131,500</u>	<u>131,500</u>	<u>155,094</u>	<u>23,594</u>
Total Other Taxes	<u>5,451,300</u>	<u>5,451,300</u>	<u>5,346,206</u>	<u>(105,094)</u>
 Licenses and Permits:				
Building and Utility Permits	<u>485,000</u>	<u>485,000</u>	<u>400,091</u>	<u>(84,909)</u>
Total Licenses and Permits	<u>485,000</u>	<u>485,000</u>	<u>400,091</u>	<u>(84,909)</u>
 Intergovernmental:				
Federal Funds				
Disaster Relief Funds	-	-	79,959	79,959
Other Federal Funds	-	25,511	39,927	14,416
ARP Funds	<u>-</u>	<u>413,756</u>	<u>413,756</u>	<u>-</u>
Total Federal Funds	<u>-</u>	<u>439,267</u>	<u>533,642</u>	<u>94,375</u>
 State Funds				
Other State Funds	<u>151,079</u>	<u>294,419</u>	<u>331,571</u>	<u>37,152</u>
Total State Funds	<u>151,079</u>	<u>294,419</u>	<u>331,571</u>	<u>37,152</u>
 Other Intergovernmental Funds				
Other Intergovernmental	<u>471,224</u>	<u>485,292</u>	<u>544,300</u>	<u>59,008</u>
Total Other Intergovernmental Funds	<u>471,224</u>	<u>485,292</u>	<u>544,300</u>	<u>59,008</u>
 Total Intergovernmental	<u>\$ 622,303</u>	<u>\$ 1,218,978</u>	<u>\$ 1,409,513</u>	<u>\$ 190,535</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fees of Office/Charges for Services:				
General Administrative	\$ 58,000	\$ 58,000	\$ 59,167	\$ 1,167
County Judge	-	-	3,200	3,200
IT	12,000	12,000	12,000	-
County Clerk	350,000	350,000	345,239	(4,761)
Courts - Central Service	-	-	2,521	2,521
County Court-At-Law	20,000	20,000	24,602	4,602
Courts-Pretrial Bond Supervision	600	600	761	161
12th And 278th District Courts	2,600	2,600	1,907	(693)
District Clerk	97,000	97,000	105,178	8,178
District Attorney	2,800	2,800	1,745	(1,055)
Justice Of The Peace - Precinct 1	35,000	35,000	47,522	12,522
Justice Of The Peace - Precinct 2	15,000	15,000	21,086	6,086
Justice Of The Peace - Precinct 3	15,000	15,000	17,146	2,146
Justice Of The Peace - Precinct 4	60,000	60,000	67,157	7,157
County Auditor	42,152	42,152	44,382	2,230
County Treasurer - Collections	2,800	2,800	2,650	(150)
Vehicle Registration	1,074,500	1,074,500	1,134,319	59,819
Voter Registration	-	-	146	146
County Facilities	6,000	6,000	8,596	2,596
County Jail	196,420	196,420	238,353	41,933
Sheriff's Office	12,400	12,400	14,049	1,649
Sheriff's Estray	2,830	2,830	5,808	2,978
Constables Central Service	135,000	135,000	153,395	18,395
Constable - Precinct 1	-	-	8,105	8,105
Constable - Precinct 2	-	-	12,810	12,810
Constable - Precinct 3	-	-	4,538	4,538
Constable - Precinct 4	-	-	50,037	50,037
Probation Support	5,000	18,562	38,882	20,320
Planning And Development	-	-	176	176
Total fees of office/charges for services	<u>2,145,102</u>	<u>2,158,664</u>	<u>2,425,477</u>	<u>266,813</u>
Fines and Forfeitures:				
Court Costs	<u>73,000</u>	<u>73,000</u>	<u>72,518</u>	<u>(482)</u>
Total Fines and Forfeitures	<u>73,000</u>	<u>73,000</u>	<u>72,518</u>	<u>(482)</u>
Interest Income:				
Other	600,300	600,300	1,040,231	439,931
Projects	323,200	323,200	613,569	290,369
ARP	-	-	41,938	41,938
Total Interest Income	<u>923,500</u>	<u>923,500</u>	<u>1,695,738</u>	<u>772,238</u>
Other Income	<u>70,000</u>	<u>82,065</u>	<u>177,558</u>	<u>95,493</u>
Total Revenues	<u>30,077,333</u>	<u>30,699,635</u>	<u>31,384,599</u>	<u>684,964</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
EXPENDITURES				
General Government:				
County Judge				
Salary, Other Pay, and Benefits	\$ 405,966	\$ 405,966	\$ 320,230	\$ 85,736
Operations	12,915	12,915	7,940	4,975
Total County Judge	418,881	418,881	328,170	90,711
IT Operations - County Judge				
Salary, Other Pay, and Benefits	335,793	335,793	268,662	67,131
Operations	9,505	9,505	3,453	6,052
Total IT Operations - County Judge	345,298	345,298	272,115	73,183
IT Hardware/Software - County Judge				
Operations	387,492	283,492	228,943	54,549
Capital Expenditures	-	-	145,282	(145,282)
Total IT Hardware/Software - County Judge	387,492	283,492	374,225	(90,733)
County Clerk				
Salary, Other Pay, and Benefits	795,987	795,987	749,534	46,453
Operations	104,201	104,201	63,307	40,894
Total County Clerk	900,188	900,188	812,841	87,347
Healthy County Initiative				
Operations	3,000	4,500	4,250	250
Total Healthy County Initiative	3,000	4,500	4,250	250
Elections				
Salary, Other Pay, and Benefits	164,479	203,520	160,504	43,016
Operations	71,678	71,678	56,205	15,473
Total Elections	236,157	275,198	216,709	58,489
Voter Registration				
Salary, Other Pay, and Benefits	76,715	76,715	74,079	2,636
Operations	8,000	22,425	16,846	5,579
Total Voter Registration	84,715	99,140	90,925	8,215

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
County Facilities				
Salary, Other Pay, and Benefits	\$ 668,922	\$ 668,922	\$ 625,269	\$ 43,653
Operations	<u>411,242</u>	<u>391,242</u>	<u>373,266</u>	<u>17,976</u>
Total County Facilities	<u>1,080,164</u>	<u>1,060,164</u>	<u>998,535</u>	<u>61,629</u>
Facilities - Justice Center Municipal Allocation				
Operations	<u>10,983</u>	<u>10,983</u>	<u>8,221</u>	<u>2,762</u>
Total Facilities - Justice Center Municipal Allocation	<u>10,983</u>	<u>10,983</u>	<u>8,221</u>	<u>2,762</u>
Centralized Costs				
Salary, Other Pay, and Benefits	731,293	731,293	393,347	337,946
Operations	<u>783,304</u>	<u>852,304</u>	<u>786,911</u>	<u>65,393</u>
Total Centralized Costs	<u>1,514,597</u>	<u>1,583,597</u>	<u>1,180,258</u>	<u>403,339</u>
Contingency				
Operations	<u>818,500</u>	<u>500,379</u>	<u>-</u>	<u>500,379</u>
Total Contingency	<u>818,500</u>	<u>500,379</u>	<u>-</u>	<u>500,379</u>
General Governmental Projects				
Projects	335,010	3,411,680	216,963	3,194,717
Capital Projects	<u>248,000</u>	<u>591,645</u>	<u>286,217</u>	<u>305,428</u>
Total General Governmental Projects	<u>583,010</u>	<u>4,003,325</u>	<u>503,180</u>	<u>3,500,145</u>
General Governmental Projects - ARP Projects	<u>-</u>	<u>43,827</u>	<u>-</u>	<u>43,827</u>
Total General Governmental Projects - ARP	<u>-</u>	<u>43,827</u>	<u>-</u>	<u>43,827</u>
Total General Government	<u>6,382,985</u>	<u>9,528,972</u>	<u>4,789,429</u>	<u>4,739,543</u>
Financial Administration:				
Financial Systems				
Operations	<u>105,000</u>	<u>65,000</u>	<u>148,421</u>	<u>(83,421)</u>
Total Financial Systems	<u>105,000</u>	<u>65,000</u>	<u>148,421</u>	<u>(83,421)</u>
County Auditor				
Salary, Other Pay, and Benefits	982,511	982,511	872,727	109,784
Operations	<u>57,711</u>	<u>55,711</u>	<u>26,999</u>	<u>28,712</u>
Total County Auditor	<u>1,040,222</u>	<u>1,038,222</u>	<u>899,726</u>	<u>138,496</u>
County Treasurer				
Salary, Other Pay, and Benefits	479,601	479,601	457,083	22,518
Operations	<u>22,879</u>	<u>22,879</u>	<u>17,721</u>	<u>5,158</u>
Total County Treasurer	<u>502,480</u>	<u>502,480</u>	<u>474,804</u>	<u>27,676</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
County Treasurer - Collections				
Salary, Other Pay, and Benefits	\$ 150,985	\$ 150,985	\$ 145,211	\$ 5,774
Operations	<u>14,820</u>	<u>14,820</u>	<u>6,571</u>	<u>8,249</u>
Total County Treasurer - Collections	<u>165,805</u>	<u>165,805</u>	<u>151,782</u>	<u>14,023</u>
Purchasing				
Salary, Other Pay, and Benefits	278,232	278,232	248,898	29,334
Operations	<u>12,783</u>	<u>12,783</u>	<u>9,399</u>	<u>3,384</u>
Total Purchasing	<u>291,015</u>	<u>291,015</u>	<u>258,297</u>	<u>32,718</u>
Vehicle Registration				
Salary, Other Pay, and Benefits	642,500	642,500	602,513	39,987
Operations	<u>8,302</u>	<u>8,302</u>	<u>6,504</u>	<u>1,798</u>
Total Vehicle Registration	<u>650,802</u>	<u>650,802</u>	<u>609,017</u>	<u>41,785</u>
Financial Service Contracts				
Intergovernmental Contracts	<u>728,189</u>	<u>728,189</u>	<u>728,189</u>	<u>-</u>
Total Financial Service Contracts	<u>728,189</u>	<u>728,189</u>	<u>728,189</u>	<u>-</u>
Financial Projects				
Projects	<u>-</u>	<u>370,456</u>	<u>2,250</u>	<u>368,206</u>
Total Financial Projects	<u>-</u>	<u>370,456</u>	<u>2,250</u>	<u>368,206</u>
Total Financial Administration	<u>3,483,513</u>	<u>3,811,969</u>	<u>3,272,486</u>	<u>539,483</u>
Judicial:				
Courts - Central Costs				
Salary, Other Pay, and Benefits	42,556	42,556	42,402	154
Operations	<u>380,165</u>	<u>228,856</u>	<u>213,750</u>	<u>15,106</u>
Total Courts - Central Costs	<u>422,721</u>	<u>271,412</u>	<u>256,152</u>	<u>15,260</u>
County Court-At-Law				
Salary, Other Pay, and Benefits	556,433	558,833	558,834	(1)
Operations	<u>182,944</u>	<u>252,944</u>	<u>247,651</u>	<u>5,293</u>
Total County Court-At-Law	<u>739,377</u>	<u>811,777</u>	<u>806,485</u>	<u>5,292</u>
12th Judicial District Court				
Salary, Other Pay, and Benefits	286,625	286,625	285,013	1,612
Operations	<u>158,956</u>	<u>251,956</u>	<u>236,165</u>	<u>15,791</u>
Total 12th Judicial District Court	<u>445,581</u>	<u>538,581</u>	<u>521,178</u>	<u>17,403</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
278th Judicial District Court				
Salary, Other Pay, and Benefits	\$ 305,613	\$ 305,913	\$ 305,911	\$ 2
Operations	<u>151,623</u>	<u>237,623</u>	<u>221,669</u>	<u>15,954</u>
Total 278th Judicial District Court	<u>457,236</u>	<u>543,536</u>	<u>527,580</u>	<u>15,956</u>
Courts-Pretrial Bond Supervision				
Salary, Other Pay, and Benefits	71,774	71,774	63,367	8,407
Operations	<u>7,300</u>	<u>7,300</u>	<u>935</u>	<u>6,365</u>
Total Courts-Pretrial Bond Supervision	<u>79,074</u>	<u>79,074</u>	<u>64,302</u>	<u>14,772</u>
District Clerk				
Salary, Other Pay, and Benefits	689,158	689,158	664,168	24,990
Operations	<u>25,346</u>	<u>25,346</u>	<u>22,105</u>	<u>3,241</u>
Total District Clerk	<u>714,504</u>	<u>714,504</u>	<u>686,273</u>	<u>28,231</u>
Criminal District Attorney				
Salary, Other Pay, and Benefits	2,338,821	2,338,821	2,227,096	111,725
Operations	<u>96,355</u>	<u>167,916</u>	<u>164,001</u>	<u>3,915</u>
Total Criminal District Attorney	<u>2,435,176</u>	<u>2,506,737</u>	<u>2,391,097</u>	<u>115,640</u>
Justice Of The Peace - Precinct 1				
Salary, Other Pay, and Benefits	335,608	335,608	332,621	2,987
Operations	<u>10,074</u>	<u>10,074</u>	<u>4,396</u>	<u>5,678</u>
Total Justice Of The Peace - Precinct 1	<u>345,682</u>	<u>345,682</u>	<u>337,017</u>	<u>8,665</u>
Justice Of The Peace - Precinct 2				
Salary, Other Pay, and Benefits	266,583	266,583	265,597	986
Operations	<u>8,296</u>	<u>8,296</u>	<u>4,206</u>	<u>4,090</u>
Total Justice Of The Peace - Precinct 2	<u>274,879</u>	<u>274,879</u>	<u>269,803</u>	<u>5,076</u>
Justice Of The Peace - Precinct 3				
Salary, Other Pay, and Benefits	267,545	267,545	267,339	206
Operations	<u>10,275</u>	<u>10,275</u>	<u>8,201</u>	<u>2,074</u>
Total Justice Of The Peace - Precinct 3	<u>277,820</u>	<u>277,820</u>	<u>275,540</u>	<u>2,280</u>
Justice Of The Peace - Precinct 4				
Salary, Other Pay, and Benefits	338,628	338,628	333,075	5,553
Operations	<u>14,211</u>	<u>14,211</u>	<u>10,159</u>	<u>4,052</u>
Total Justice Of The Peace - Precinct 4	<u>352,839</u>	<u>352,839</u>	<u>343,234</u>	<u>9,605</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Juvenile Probation Support				
Salary, Other Pay, and Benefits	\$ 129,968	\$ 129,968	\$ 94,392	\$ 35,576
Operations	70,706	70,706	31,094	39,612
Total Juvenile Probation Support	200,674	200,674	125,486	75,188
Judicial Projects				
Projects	-	2,995	2,994	1
Total Judicial Projects	-	2,995	2,994	1
Total Judicial	6,745,563	6,920,510	6,607,141	313,369
Public Safety:				
Sheriff's Office				
Salary, Other Pay, and Benefits	4,468,188	4,473,079	4,092,848	380,231
Operations	433,458	531,320	515,791	15,529
Capital Expenditures	375,447	312,860	312,859	1
Total Juvenile Probation Support	5,277,093	5,317,259	4,921,498	395,761
Estray				
Operations	5,900	6,900	5,744	1,156
Total Estray	5,900	6,900	5,744	1,156
Courthouse Security General Fund				
Salary, Other Pay, and Benefits	357,026	357,026	341,180	15,846
Total Courthouse Security General Fund	357,026	357,026	341,180	15,846
Constable Central				
Salary, Other Pay, and Benefits	115,972	115,972	88,029	27,943
Operations	8,119	8,119	4,463	3,656
Total Constable Central	124,091	124,091	92,492	31,599
Constable - Precinct 1				
Salary, Other Pay, and Benefits	105,734	105,734	105,726	8
Operations	8,815	8,815	3,032	5,783
Total Constable - Precinct 1	114,549	114,549	108,758	5,791
Constable - Precinct 2				
Salary, Other Pay, and Benefits	102,993	112,993	106,715	6,278
Operations	10,423	10,423	8,735	1,688
Total Constable - Precinct 2	113,416	123,416	115,450	7,966

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Constable - Precinct 3				
Salary, Other Pay, and Benefits	\$ 193,521	\$ 196,321	\$ 196,222	\$ 99
Operations	17,864	14,611	10,857	3,754
Total Constable - Precinct 3	<u>211,385</u>	<u>210,932</u>	<u>207,079</u>	<u>3,853</u>
Constable - Precinct 4				
Salary, Other Pay, and Benefits	569,267	569,267	530,679	38,588
Operations	95,790	75,863	69,593	6,270
Capital Expenditures	128,254	86,312	86,312	-
Total Constable - Precinct 4	<u>793,311</u>	<u>731,442</u>	<u>686,584</u>	<u>44,858</u>
Support Personnel - DPS				
Salary, Other Pay, and Benefits	77,477	77,477	76,147	1,330
Operations	1,315	1,315	35	1,280
Total Support Personnel - DPS	<u>78,792</u>	<u>78,792</u>	<u>76,182</u>	<u>2,610</u>
Weigh Station Utilities And Services				
Operations	35,187	35,187	31,987	3,200
Total Weigh Station Utilities And Services	<u>35,187</u>	<u>35,187</u>	<u>31,987</u>	<u>3,200</u>
Emergency Management				
Salary, Other Pay, and Benefits	382,804	382,804	380,967	1,837
Operations	132,100	131,687	95,127	36,560
Total Emergency Management	<u>514,904</u>	<u>514,491</u>	<u>476,094</u>	<u>38,397</u>
Public Safety Governmental Services Contracts				
Intergovernmental Contracts	1,031,303	1,031,303	1,031,293	10
Total Public Safety Governmental Services Contracts	<u>1,031,303</u>	<u>1,031,303</u>	<u>1,031,293</u>	<u>10</u>
Public Safety Projects				
Projects	-	2,216,145	943,988	1,272,157
Projects ARP - EMS	-	503,738	135,030	368,708
Total Public Safety Projects	<u>-</u>	<u>2,719,883</u>	<u>1,079,018</u>	<u>1,640,865</u>
Total Public Safety	<u>8,656,957</u>	<u>11,365,271</u>	<u>9,173,359</u>	<u>2,191,912</u>
Correction And Rehabilitation				
County Jail				
Salary, Other Pay, and Benefits	3,263,082	3,281,292	3,281,288	4
Operations	812,359	794,149	763,055	31,094
Total County Jail	<u>4,075,441</u>	<u>4,075,441</u>	<u>4,044,343</u>	<u>31,098</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Jail-Inmate Medical Cost Center				
Salary, Other Pay, and Benefits	\$ 222,188	\$ 222,188	\$ 213,166	\$ 9,022
Operations	<u>221,178</u>	<u>221,178</u>	<u>154,338</u>	<u>66,840</u>
Total Jail-Inmate Medical Cost Center	<u>443,366</u>	<u>443,366</u>	<u>367,504</u>	<u>75,862</u>
Probation Support				
Operations	<u>56,498</u>	<u>70,060</u>	<u>58,885</u>	<u>11,175</u>
Total Probation Support	<u>56,498</u>	<u>70,060</u>	<u>58,885</u>	<u>11,175</u>
Adult - Community Service				
Salary, Other Pay, and Benefits	75,059	75,099	75,096	3
Operations	<u>850</u>	<u>850</u>	<u>750</u>	<u>100</u>
Total Adult - Community Service	<u>75,909</u>	<u>75,949</u>	<u>75,846</u>	<u>103</u>
Corrections and Rehabilitation Projects				
Projects	<u>-</u>	<u>71,500</u>	<u>-</u>	<u>71,500</u>
Total Corrections and Rehabilitation Prc	<u>-</u>	<u>71,500</u>	<u>-</u>	<u>71,500</u>
Total Correction And Rehabilitation	<u>4,651,214</u>	<u>4,736,316</u>	<u>4,546,578</u>	<u>189,738</u>
Health And Welfare:				
Veterans Service				
Salary, Other Pay, and Benefits	37,321	37,321	35,361	1,960
Operations	<u>2,579</u>	<u>2,579</u>	<u>2,124</u>	<u>455</u>
Total Veterans Service	<u>39,900</u>	<u>39,900</u>	<u>37,485</u>	<u>2,415</u>
Social Services				
Operations	<u>23,800</u>	<u>23,800</u>	<u>-</u>	<u>23,800</u>
Total Social Services	<u>23,800</u>	<u>23,800</u>	<u>-</u>	<u>23,800</u>
Planning And Development				
Salary, Other Pay, and Benefits	801,576	797,576	689,546	108,030
Operations	<u>182,187</u>	<u>247,549</u>	<u>248,199</u>	<u>(650)</u>
Total Planning And Development	<u>983,763</u>	<u>1,045,125</u>	<u>937,745</u>	<u>107,380</u>
Litter Control - General Fund				
Operations	<u>14,476</u>	<u>14,476</u>	<u>11,117</u>	<u>3,359</u>
Total Litter Control - General Fund	<u>14,476</u>	<u>14,476</u>	<u>11,117</u>	<u>3,359</u>
Health And Welfare - Governmental Service Contracts				
Intergovernmental Contracts:				
Other	<u>79,500</u>	<u>79,500</u>	<u>59,000</u>	<u>20,500</u>
Total Health And Welfare - Governmental Service Contracts	<u>79,500</u>	<u>79,500</u>	<u>59,000</u>	<u>20,500</u>
Health and Welfare Projects				
Projects	-	506,001	333,488	172,513
Projects ARP- Tri County	<u>-</u>	<u>278,725</u>	<u>278,726</u>	<u>(1)</u>
Total Health and Welfare Projects	<u>-</u>	<u>784,726</u>	<u>612,214</u>	<u>172,512</u>
Total Health And Welfare	<u>1,141,439</u>	<u>1,987,527</u>	<u>1,657,561</u>	<u>329,966</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Culture And Education:				
Historical Commission				
Salary, Other Pay, and Benefits	\$ 21,744	\$ 22,444	\$ 22,417	\$ 27
Operations	<u>5,580</u>	<u>5,580</u>	<u>4,122</u>	<u>1,458</u>
Total Historical Commission	<u>27,324</u>	<u>28,024</u>	<u>26,539</u>	<u>1,485</u>
Texas Agrilife Extension Service				
Salary, Other Pay, and Benefits	264,236	264,236	242,012	22,224
Operations	<u>62,604</u>	<u>62,604</u>	<u>50,458</u>	<u>12,146</u>
Total Texas Agrilife Extension Service	<u>326,840</u>	<u>326,840</u>	<u>292,470</u>	<u>34,370</u>
Total Culture And Education	<u>354,164</u>	<u>354,864</u>	<u>319,009</u>	<u>35,855</u>
Debt Service:				
Principal Retirement	194,961	194,961	194,961	-
Interest And Fiscal Charges	<u>650</u>	<u>650</u>	<u>650</u>	<u>-</u>
Total Debt Service	<u>195,611</u>	<u>195,611</u>	<u>195,611</u>	<u>-</u>
Total Expenditures	<u>31,611,446</u>	<u>38,901,040</u>	<u>30,561,174</u>	<u>8,339,866</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,534,113)</u>	<u>(8,201,405)</u>	<u>823,425</u>	<u>9,024,830</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	225,583	225,583	-
Transfers out	(644,741)	(659,741)	(659,741)	-
Issuance of SBITA	<u>-</u>	<u>-</u>	<u>247,594</u>	<u>247,594</u>
Total other financing sources (uses)	<u>(644,741)</u>	<u>(434,158)</u>	<u>(186,564)</u>	<u>247,594</u>
NET CHANGE IN FUND BALANCES	(2,178,854)	(8,635,563)	636,861	9,272,424
FUND BALANCES, BEGINNING	<u>23,919,024</u>	<u>23,919,024</u>	<u>23,919,024</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 21,740,170</u>	<u>\$ 15,283,461</u>	<u>\$ 24,555,885</u>	<u>\$ 9,272,424</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	<u>\$ 4,782,929</u>	<u>\$ 4,782,929</u>	<u>\$4,696,458</u>	<u>\$ (86,471)</u>
Total Ad Valorem Taxes	<u>4,782,929</u>	<u>4,782,929</u>	<u>4,696,458</u>	<u>(86,471)</u>
Intergovernmental:				
Federal Funds				
CDBG	-	505,246	204,831	(300,415)
Disaster Relief	-	1,724,470	1,717,445	(7,025)
Other Federal Funds	-	134,750	134,750	-
Total Federal Funds	<u>-</u>	<u>2,364,466</u>	<u>2,057,026</u>	<u>(307,440)</u>
State Funds				
Other State Funds	<u>99,300</u>	<u>131,300</u>	<u>108,743</u>	<u>(22,557)</u>
Total State Funds	<u>99,300</u>	<u>131,300</u>	<u>108,743</u>	<u>(22,557)</u>
Other Intergovernmental Funds				
U.S. Forest Service	<u>120,000</u>	<u>120,000</u>	<u>130,581</u>	<u>10,581</u>
Total Other Intergovernmental Funds	<u>120,000</u>	<u>120,000</u>	<u>130,581</u>	<u>10,581</u>
Total Intergovernmental	<u>219,300</u>	<u>2,615,766</u>	<u>2,296,350</u>	<u>(319,416)</u>
Fees Of Office/Charges For Services:				
Road And Bridge Fees	<u>890,250</u>	<u>890,250</u>	<u>888,150</u>	<u>(2,100)</u>
Total Fees Of Office/Charges For Services	<u>890,250</u>	<u>890,250</u>	<u>888,150</u>	<u>(2,100)</u>
Fines And Forfeitures:				
License And Weight - Operations	150,000	150,000	145,284	(4,716)
Other Fines And Forfeitures	<u>376,000</u>	<u>376,000</u>	<u>433,359</u>	<u>57,359</u>
Total Fines And Forfeitures	<u>526,000</u>	<u>526,000</u>	<u>578,643</u>	<u>52,643</u>
Interest Income	117,000	117,000	240,601	123,601
Other Income	-	36,406	39,717	3,311
Total Revenues	<u>6,535,479</u>	<u>8,968,351</u>	<u>8,739,919</u>	<u>(228,432)</u>
EXPENDITURES				
Public transportation:				
Road and Bridge General				
Operations	70,000	219,641	107,042	112,599
Capital Expenditures	-	5,720	5,680	40
Total Road and Bridge General	<u>70,000</u>	<u>225,361</u>	<u>112,722</u>	<u>112,639</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Road and Bridge - Precinct 1				
Salary, Other Pay, and Benefits	\$ 749,572	\$ 749,572	\$ 735,866	\$ 13,706
Operations	712,328	2,119,809	1,353,636	766,173
Capital Expenditures	-	-	-	-
Total Road and Bridge - Precinct 1	<u>1,461,900</u>	<u>2,869,381</u>	<u>2,089,502</u>	<u>779,879</u>
Road and Bridge - Precinct 2				
Salary, Other Pay, and Benefits	1,010,362	1,010,362	870,460	139,902
Operations	1,052,589	2,484,216	1,645,731	838,485
Capital Expenditures	-	180,068	180,068	-
Total Road and Bridge - Precinct 2	<u>2,062,951</u>	<u>3,674,646</u>	<u>2,696,259</u>	<u>978,387</u>
Road and Bridge - Precinct 3				
Salary, Other Pay, and Benefits	980,125	980,125	914,876	65,249
Operations	809,312	1,942,665	1,099,668	842,997
Capital Expenditures	-	98,095	95,138	2,957
Total Road and Bridge - Precinct 3	<u>1,789,437</u>	<u>3,020,885</u>	<u>2,109,682</u>	<u>911,203</u>
Road and Bridge - Precinct 4				
Salary, Other Pay, and Benefits	963,506	963,506	853,412	110,094
Operations	798,985	2,544,307	1,374,777	1,169,530
Capital Expenditures	-	51,505	51,504	1
Total Road and Bridge - Precinct 4	<u>1,762,491</u>	<u>3,559,318</u>	<u>2,279,693</u>	<u>1,279,625</u>
Road and Bridge Weigh Station Operations				
Salary, Other Pay, and Benefits	25,416	25,416	23,501	1,915
Operations	34,284	179,808	-	179,808
Total Road and Bridge				
Weigh Station Operations	<u>59,700</u>	<u>205,224</u>	<u>23,501</u>	<u>181,723</u>
Road and Bridge Weigh Station Projects				
Operations	-	56,378	-	56,378
Total Road and Bridge				
Weigh Station Projects	<u>-</u>	<u>56,378</u>	<u>-</u>	<u>56,378</u>
Total Public Transportation	<u>7,206,479</u>	<u>13,611,193</u>	<u>9,311,359</u>	<u>4,299,834</u>
Total Expenditures	<u>7,206,479</u>	<u>13,611,193</u>	<u>9,311,359</u>	<u>4,299,834</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (671,000)</u>	<u>\$ (4,642,842)</u>	<u>\$ (571,440)</u>	<u>\$ 4,071,402</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(71,000)</u>	<u>(4,042,842)</u>	<u>28,560</u>	<u>4,071,402</u>
FUND BALANCES, BEGINNING	<u>4,142,062</u>	<u>4,142,062</u>	<u>4,142,062</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 4,071,062</u>	<u>\$ 99,220</u>	<u>\$ 4,170,622</u>	<u>\$ 4,071,402</u>

WALKER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WALKER COUNTY EMS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 1,995,269	\$ 1,995,269	\$ 1,959,197	\$ (36,072)
Total Ad Valorem Taxes	<u>1,995,269</u>	<u>1,995,269</u>	<u>1,959,197</u>	<u>(36,072)</u>
Fees of Office/Charges for Services:				
Emergency Medical Services	<u>2,911,000</u>	<u>2,911,000</u>	<u>3,531,160</u>	<u>620,160</u>
Total Fees of Office/Charges for Services	<u>2,911,000</u>	<u>2,911,000</u>	<u>3,531,160</u>	<u>620,160</u>
Intergovernmental:				
State Funds	<u>-</u>	<u>14,453</u>	<u>14,453</u>	<u>-</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>14,453</u>	<u>14,453</u>	<u>-</u>
Interest Income	60,000	60,000	183,774	123,774
Other Income	<u>-</u>	<u>76,004</u>	<u>76,004</u>	<u>-</u>
Total Revenues	<u>4,966,269</u>	<u>5,056,726</u>	<u>5,764,588</u>	<u>707,862</u>
EXPENDITURES				
Public Safety:				
Walker County EMS - Emergency Services				
Salary, Other Pay, and Benefits	4,289,978	4,428,383	4,039,426	388,957
Operations	932,619	1,172,860	1,063,541	109,319
Capital Expenditures	<u>-</u>	<u>212,980</u>	<u>212,980</u>	<u>-</u>
Total Walker County EMS - Emergency Services	<u>5,222,597</u>	<u>5,814,223</u>	<u>5,315,947</u>	<u>498,276</u>
Walker County EMS - Contingency				
Operations	<u>726,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Walker County EMS - Contingency	<u>726,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Public Safety	<u>5,949,349</u>	<u>5,814,223</u>	<u>5,315,947</u>	<u>498,276</u>
Total Expenditures	<u>5,949,349</u>	<u>5,814,223</u>	<u>5,315,947</u>	<u>498,276</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(983,080)	(757,497)	448,641	1,206,138
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-</u>	<u>(225,583)</u>	<u>(225,583)</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>-</u>	<u>(225,583)</u>	<u>(225,583)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(983,080)	(983,080)	223,058	1,206,138
FUND BALANCES, BEGINNING	<u>3,722,927</u>	<u>3,722,927</u>	<u>3,722,927</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,739,847</u>	<u>\$ 2,739,847</u>	<u>\$ 3,945,985</u>	<u>\$ 1,206,138</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal Funds				
CDBG Grant	\$ -	\$ 231,260	\$ 231,260	\$ -
District Attorney Grant	79,411	79,411	78,716	(695)
Justice Assistance Grant	8,102	8,102	8,101	(1)
Total Federal Funds	<u>87,513</u>	<u>318,773</u>	<u>318,077</u>	<u>(696)</u>
State Funds				
Other State Funds	<u>6,581,746</u>	<u>7,356,746</u>	<u>7,222,185</u>	<u>(134,561)</u>
Total State Funds	<u>6,581,746</u>	<u>7,356,746</u>	<u>7,222,185</u>	<u>(134,561)</u>
Total Intergovernmental	<u>6,669,259</u>	<u>7,675,519</u>	<u>7,540,262</u>	<u>(135,257)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>4,437</u>	<u>4,437</u>
Total Revenues	<u>6,669,259</u>	<u>7,675,519</u>	<u>7,544,699</u>	<u>(130,820)</u>
EXPENDITURES				
Judicial:				
SPU Criminal				
Salary, Other Pay, and Benefits	<u>1,520,542</u>	<u>1,520,542</u>	<u>1,553,301</u>	<u>(32,759)</u>
Total SPU Criminal	<u>1,520,542</u>	<u>1,520,542</u>	<u>1,553,301</u>	<u>(32,759)</u>
SPU Criminal - State General Allocation				
Salary, Other Pay, and Benefits	591,085	591,085	599,163	(8,078)
Operations	224,544	224,544	172,362	52,182
Capital Expenditures	<u>35,011</u>	<u>35,011</u>	<u>30,012</u>	<u>4,999</u>
Total SPU Criminal - State				
General Allocation	<u>850,640</u>	<u>850,640</u>	<u>801,537</u>	<u>49,103</u>
SPU/Civil Division				
Salary, Other Pay, and Benefits	1,884,192	1,884,192	1,888,604	(4,412)
Operations	<u>1,018,836</u>	<u>1,018,836</u>	<u>1,053,883</u>	<u>(35,047)</u>
Total SPU/Civil Division	<u>2,903,028</u>	<u>2,903,028</u>	<u>2,942,487</u>	<u>(39,459)</u>
SPU - Juvenile Division				
Salary, Other Pay, and Benefits	1,074,880	1,074,880	1,059,285	15,595
Operations	<u>130,788</u>	<u>130,788</u>	<u>77,493</u>	<u>53,295</u>
Total SPU - Juvenile Division	<u>1,205,668</u>	<u>1,205,668</u>	<u>1,136,778</u>	<u>68,890</u>
SB22 - Criminal District Attorney				
Salary, Other Pay, and Benefits	<u>-</u>	<u>275,000</u>	<u>279,437</u>	<u>(4,437)</u>
Total SB22 - Criminal District Attorney	<u>-</u>	<u>275,000</u>	<u>279,437</u>	<u>(4,437)</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
District Attorney Victim Assistance Coordinator				
Salary, Other Pay, and Benefits	\$ 77,446	\$ 77,446	\$ 77,444	\$ 2
Operations	<u>1,965</u>	<u>1,965</u>	<u>1,272</u>	<u>693</u>
Total District Attorney Victim Assistance Coordinator	<u>79,411</u>	<u>79,411</u>	<u>78,716</u>	<u>695</u>
Total Judicial	<u>6,559,289</u>	<u>6,834,289</u>	<u>6,792,256</u>	<u>42,033</u>
Public Safety:				
Auto Theft Task Force				
Salary, Other Pay, and Benefits	<u>101,868</u>	<u>101,868</u>	<u>100,031</u>	<u>1,837</u>
Total Auto Theft Task Force	<u>101,868</u>	<u>101,868</u>	<u>100,031</u>	<u>1,837</u>
Justice Assistance Grant				
Operations	<u>8,102</u>	<u>8,102</u>	<u>8,101</u>	<u>1</u>
Total Justice Assistance Grant	<u>8,102</u>	<u>8,102</u>	<u>8,101</u>	<u>1</u>
SB22- Sheriff's Office				
Operations	-	449,527	367,562	81,965
Capital Expenditures	<u>-</u>	<u>50,473</u>	<u>45,489</u>	<u>4,984</u>
Total SB22- Sheriff's Office	<u>-</u>	<u>500,000</u>	<u>413,051</u>	<u>86,949</u>
Emergency Management				
Capital Expenditures	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Emergency Management	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Public Safety	<u>109,970</u>	<u>619,970</u>	<u>531,183</u>	<u>88,787</u>
Health and Welfare:				
CDBG Grant				
Operations	<u>-</u>	<u>131,098</u>	<u>131,098</u>	<u>-</u>
Total CDBG Grant	<u>-</u>	<u>131,098</u>	<u>131,098</u>	<u>-</u>
Total Health and Welfare	<u>-</u>	<u>131,098</u>	<u>131,098</u>	<u>-</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GRANTS AND CONTRACTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Transportation:				
CDBG Grant				
Operations	<u>\$ -</u>	<u>\$ 90,162</u>	<u>\$ 90,162</u>	<u>\$ -</u>
Total CDBG Grant	<u>-</u>	<u>90,162</u>	<u>90,162</u>	<u>-</u>
 Total Public Transportation	<u>-</u>	<u>90,162</u>	<u>90,162</u>	<u>-</u>
Total Expenditures	<u>6,669,259</u>	<u>7,675,519</u>	<u>7,544,699</u>	<u>130,820</u>
 NET CHANGE IN FUND BALANCES	-	-	-	-
 FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WALKER COUNTY, TEXAS

NOTES TO REQUIRED BUDGETARY INFORMATION

SEPTEMBER 30, 2024

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The legal level of budgetary control is the category defined as Salary, Other Pay and Benefits, Operations, Capital Expenditures and Transfers. The budget is prepared by fund, function, department, and category and includes information about the past year current year estimates and requested appropriations for the next fiscal year. The County's department heads may make transfers of appropriations within categories established for their departments. Transfers of appropriations between categories and/or departments require a budget amendment and approval of Commissioners' Court. All annual appropriations lapse at fiscal year-end.

WALKER COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	2023	2022	2021	2020
Total Pension Liability				
Service Cost	\$ 3,556,227	\$ 3,360,739	\$ 3,275,479	\$ 2,907,235
Interest Total Pension Liability	10,080,582	9,453,108	8,786,853	8,206,983
Changes of Benefit Terms	-	-	-	(356,639)
Effect of Economic/Demographic (Gains) or Losses	1,271,553	167,796	1,546,109	127,390
Effect of Assumption Changes or Inputs	-	-	(354,302)	7,264,226
Refunds of Employee Contributions	(220,359)	(137,292)		-
Benefit Payments	<u>(4,888,295)</u>	<u>(4,602,604)</u>	<u>(4,411,874)</u>	<u>(4,033,851)</u>
Net Change in Total Pension Liability	9,799,708	8,241,747	8,842,265	14,115,344
Total Pension Liability - Beginning	<u>131,590,561</u>	<u>123,348,814</u>	<u>114,506,549</u>	<u>100,391,205</u>
Total Pension Liability - Ending (a)	<u>\$ 141,390,269</u>	<u>\$ 131,590,561</u>	<u>\$ 123,348,814</u>	<u>\$ 114,506,549</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 3,592,036	\$ 3,321,403	\$ 2,890,668	\$ 2,831,347
Member Contributions	1,748,589	1,577,328	1,452,597	1,399,678
Investment Income Net of Investment Expenses	11,741,646	(6,652,847)	20,409,489	8,690,548
Refunds of Member Contributions	(220,359)	(137,292)	-	-
Benefit Payments	(4,888,295)	(4,602,604)	(4,411,874)	(4,033,851)
Administrative Expenses	(62,024)	(62,598)	(61,273)	(68,016)
Other	<u>54,191</u>	<u>117,010</u>	<u>23,729</u>	<u>14,171</u>
Net Change in Plan Fiduciary Net Position	11,965,784	(6,439,600)	20,303,336	8,833,877
Plan Fiduciary Net Position - Beginning	<u>106,817,466</u>	<u>113,257,066</u>	<u>92,953,730</u>	<u>84,119,853</u>
Plan Fiduciary Net Position - Ending (b)	<u>118,783,250</u>	<u>106,817,466</u>	<u>113,257,066</u>	<u>92,953,730</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 22,607,019</u>	<u>\$ 24,773,095</u>	<u>\$ 10,091,748</u>	<u>\$ 21,552,819</u>
Fiduciary Net Position as A Percentage of Total Pension Liability	84.01%	81.17%	91.82%	81.18%
Pensionable Covered Payroll	\$ 24,910,014	\$ 22,533,260	\$ 20,751,384	\$ 19,995,389
Net Pension Liability as A Percentage of Covered Payroll	90.75%	109.94%	48.63%	107.79%

2019	2018	2017	2016	2015	2014
\$ 2,723,984	\$ 2,750,153	\$ 2,845,331	\$ 2,907,140	\$ 2,412,090	\$ 2,368,490
7,651,788	7,187,227	6,801,748	6,215,848	5,847,175	5,370,303
-	-	-	-	(438,596)	-
212,840	(441,469)	(747,402)	(139,557)	(1,299,374)	-
-	-	(528,800)	-	971,330	475,276
-	(295,983)	(263,314)	(110,395)	(141,788)	(187,830)
<u>(3,805,786)</u>	<u>(3,369,791)</u>	<u>(3,110,010)</u>	<u>(2,864,353)</u>	<u>(2,730,734)</u>	<u>(2,168,317)</u>
6,782,826	5,830,137	4,997,553	6,008,683	4,620,103	5,857,922
<u>93,608,379</u>	<u>87,778,242</u>	<u>82,780,689</u>	<u>76,772,006</u>	<u>72,151,903</u>	<u>66,293,981</u>
<u>\$ 100,391,205</u>	<u>\$ 93,608,379</u>	<u>\$ 87,778,242</u>	<u>\$ 82,780,689</u>	<u>\$ 76,772,006</u>	<u>\$ 72,151,903</u>
\$ 2,520,045	\$ 2,376,957	\$ 2,286,068	\$ 2,201,382	\$ 2,143,232	\$ 1,981,978
1,331,344	1,279,899	1,280,198	1,227,862	1,207,941	1,141,438
11,866,287	(1,372,957)	9,370,424	4,389,111	(203,510)	3,755,184
-	(295,983)	(263,314)	(110,395)	(141,788)	(187,830)
(3,805,785)	(3,369,791)	(3,110,010)	(2,864,353)	(2,730,734)	(2,168,317)
(64,102)	(58,039)	(49,007)	(47,778)	(42,642)	(43,790)
<u>13,278</u>	<u>7,213</u>	<u>2,048</u>	<u>50,980</u>	<u>55,451</u>	<u>1,767</u>
11,861,067	(1,432,701)	9,516,407	4,846,809	287,950	4,480,430
<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>	<u>54,559,891</u>
<u>84,119,853</u>	<u>72,258,786</u>	<u>73,691,487</u>	<u>64,175,080</u>	<u>59,328,271</u>	<u>59,040,321</u>
<u>\$ 16,271,352</u>	<u>\$ 21,349,593</u>	<u>\$ 14,086,755</u>	<u>\$ 18,605,609</u>	<u>\$ 17,443,735</u>	<u>\$ 13,111,582</u>
83.79%	77.19%	83.95%	77.52%	77.28%	81.83%
\$ 19,019,207	\$ 18,284,273	\$ 18,288,545	\$ 17,540,889	\$ 17,256,294	\$ 16,048,404
85.55%	116.76%	77.03%	106.07%	101.09%	81.70%



WALKER COUNTY, TEXAS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2015	\$ 2,043,190	\$ 2,043,190	\$ -	\$ 16,472,340	12.40%
2016	2,164,392	2,164,392	-	17,293,855	12.52%
2017	2,272,855	2,272,855	-	18,163,487	12.51%
2018	2,355,162	2,355,162	-	18,308,073	12.86%
2019	2,472,546	2,472,546	-	18,754,201	13.18%
2020	2,520,045	2,520,045	-	19,819,563	12.71%
2021	2,832,718	2,832,718	-	20,247,218	13.99%
2022	3,302,192	3,302,192	-	22,902,425	14.42%
2023	3,520,511	3,520,511	-	24,292,439	14.49%
2024	3,890,759	3,890,759	-	26,625,687	14.61%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Notes to Schedule:

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	16.4 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 Healthy Annuitant Mortality Table for males and 120% of the Pub-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010
Changes in Assumptions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions	2015: Employer contributions reflect that a 40% CPI COLA was adopted. 2016: Employer contributions reflect that a 40% CPI COLA was adopted. 2017: Employer contributions reflect that a 40% CPI COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 40% CPI COLA was adopted. 2019: Employer contributions reflect that a 40% CPI COLA was adopted. 2020: Employer contributions reflect that a 40% CPI COLA was adopted. 2021: No changes in plan provisions were reflected in the schedule. 2022: Employer contributions reflect that a 40% CPI COLA was adopted

WALKER COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
RETIREE HEALTH CARE BENEFIT PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date September 30,	2023	2022	2021	2020
Total OPEB Liability				
Service Cost	\$ 352,268	\$ 352,268	\$ 840,963	\$ 840,963
Interest on the Total OPEB Liability	733,831	704,250	511,078	487,713
Difference Between Expected and Actual Experience	4,431,863	-	(1,214,137)	-
Changes of Assumptions and Other Inputs	2,531,303	-	(7,228,559)	-
Benefit Payments	<u>(486,009)</u>	<u>(386,731)</u>	<u>(355,412)</u>	<u>(225,102)</u>
Net Change in Total OPEB Liability	<u>7,563,256</u>	<u>669,787</u>	<u>(7,446,067)</u>	<u>1,103,574</u>
Total OPEB Liability - Beginning	<u>15,275,027</u>	<u>14,605,240</u>	<u>22,051,307</u>	<u>20,947,733</u>
Total OPEB Liability - Ending	<u>\$22,838,283</u>	<u>\$15,275,027</u>	<u>\$14,605,240</u>	<u>\$22,051,307</u>
Covered-employee payroll	\$ 7,384,099	\$ 7,531,661	\$ 7,531,661	\$ 8,334,886
Total OPEB liability as a percentage of covered-employee payroll	309.29%	202.81%	193.92%	264.57%

Notes to Schedule:

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.
- No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 625,233	\$ 625,233	\$ 600,839
747,166	678,363	661,955
(1,011,757)	-	-
2,914,494	-	-
<u>(210,549)</u>	<u>(257,808)</u>	<u>(257,808)</u>
<u>3,064,587</u>	<u>1,045,788</u>	<u>1,004,986</u>
<u>17,883,146</u>	<u>16,837,358</u>	<u>15,832,372</u>
<u>\$20,947,733</u>	<u>\$17,883,146</u>	<u>\$16,837,358</u>
\$ 8,334,886	\$ 8,134,025	\$ 8,134,025
251.33%	219.86%	207.00%



COMBINING STATEMENTS AND BUDGET
COMPARISONS AS SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for specific purposes. The County reports the following special revenue funds:

County Records Management and Preservation – To account for funds for specific records management and preservation purposes in the County.

County Records Preservation II – To account for funds used only to digitize court records and preserve the records from natural disasters.

County Clerk Records Management and Preservation – To account for 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.

County Clerk Records Archive – To account for funds that may be expended only for the preservation and restoration of the County Clerk's records archive.

Court Facility Fee – To account for 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.

District Clerk Records Management and Preservation – To account for 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.

District Clerk Rider – To account for costs incurred in the filing to TDCJ inmate correspondence.

District Clerk Archive – To account for preservation and restoration services performed in connection with maintaining a district court records archive.

County Jury Fee – To account for juror reimbursements and otherwise finance jury services.

County Jury – To account for juror reimbursements and otherwise finance jury services.

Court Reporter Service – To account for court-reporter-related services and assistance to any court in which a case is filed that requires the payment of the court reporter service fee.

County Law Library – To account for 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.

Language Access – To account for language access services for individuals appearing before the court or receiving court services.

Courthouse Security – To account for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

Justice Courts Building Security – To account for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

Justice of Peace Truancy Prevention and Diversion – To account for 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.

County Specialty Court Programs – To account for 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.

US Forest Service – To account for funds received from the US Forest Service for road pavement grants.

Justice Courts Technology – To account for (1) the 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.

County and District Courts Technology – To account for (1) the 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.

Child Abuse Prevention – To account for child abuse prevention programs in the county where the court is located.

District Attorney Prosecutors Supplement – To account for funds used by the attorney or prosecutor to help defray the salaries and expenses of the office.

Pretrial Intervention Program – To account for funds used to administer the pretrial intervention program.

District Attorney Forfeiture – To account for funds used solely for the official purposes of the office of the attorney representing the state.

District Attorney Hot Check Fee – To account for funds administered by the County Attorney, District Attorney, or Criminal District Attorney for the salaries and expenses of the prosecutor's office.

Sheriff Forfeiture – 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.

Sheriff Inmate Medical – To account for inmate medical expenses (visit to sick-call, visit in-house physician/dentist, prescription fees, ER visit).

DOJ Equitable Sharing – To account for funds used by law enforcement agencies for law enforcement purposes only.

Sheriff Commissary – To account for commissary proceeds used to: (1) fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling; (2) supply inmates with clothing, writing materials, and hygiene supplies; (3) establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts; (4) fund, staff, and equip both an educational and a law library for the educational use of inmates; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Elections Equipment – To account for election equipment expenses (elections systems maintenance agreement renewals, software support).

Tax Assessor Elections Service Contracts – To account for expenses directly attributable to an election services contract.

Tax Assessor Special Inventory Fee – To account for the cost of administration of the prepayment procedure.

Juvenile Grant – To account for all grant funds of the County Juvenile Probation department.

WALKER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2024

	Special Revenue Funds				
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
ASSETS					
Cash and Cash Equivalents	\$ 5,699	\$ 71,211	\$ 382,699	\$ 370,424	\$ 62,705
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>5,699</u>	<u>71,211</u>	<u>382,699</u>	<u>370,424</u>	<u>62,705</u>
LIABILITIES					
Accounts Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	-	-	208	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>208</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	-	-
Restricted For Grants Or By Legislature	<u>5,699</u>	<u>71,211</u>	<u>382,491</u>	<u>370,424</u>	<u>62,705</u>
Total fund balances	<u>5,699</u>	<u>71,211</u>	<u>382,491</u>	<u>370,424</u>	<u>62,705</u>
Total Liabilities and Fund Balances	<u>\$ 5,699</u>	<u>\$ 71,211</u>	<u>\$ 382,699</u>	<u>\$ 370,424</u>	<u>\$ 62,705</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language Access Fund
\$ 92,874	\$ 102,401	\$ 6,269	\$ 1,980	\$ 11,585	\$ 22,361	\$ 86,553	\$ 8,731
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>92,874</u>	<u>102,401</u>	<u>6,269</u>	<u>1,980</u>	<u>11,585</u>	<u>22,361</u>	<u>86,553</u>	<u>8,731</u>
-	-	-	-	-	-	647	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9	-	-	-	-	-	-
-	<u>9</u>	-	-	-	-	<u>647</u>	-
-	-	-	-	-	-	-	-
<u>92,874</u>	<u>102,392</u>	<u>6,269</u>	<u>1,980</u>	<u>11,585</u>	<u>22,361</u>	<u>85,906</u>	<u>8,731</u>
<u>92,874</u>	<u>102,392</u>	<u>6,269</u>	<u>1,980</u>	<u>11,585</u>	<u>22,361</u>	<u>85,906</u>	<u>8,731</u>
<u>\$ 92,874</u>	<u>\$ 102,401</u>	<u>\$ 6,269</u>	<u>\$ 1,980</u>	<u>\$ 11,585</u>	<u>\$ 22,361</u>	<u>\$ 86,553</u>	<u>\$ 8,731</u>

WALKER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2024

	Special Revenue Funds				
	Courthouse Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
ASSETS					
Cash and Cash Equivalents	\$ 21,756	\$ 65,032	\$ 64,406	\$ 24,605	\$ 17,354
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>21,756</u>	<u>65,032</u>	<u>64,406</u>	<u>24,605</u>	<u>17,354</u>
LIABILITIES					
Accounts Payable	-	-	-	-	17,354
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,354</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	-	-
Restricted For Grants Or By Legislature	<u>21,464</u>	<u>65,032</u>	<u>64,406</u>	<u>24,605</u>	<u>-</u>
Total Fund Balances	<u>21,464</u>	<u>65,032</u>	<u>64,406</u>	<u>24,605</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 21,756</u>	<u>\$ 65,032</u>	<u>\$ 64,406</u>	<u>\$ 24,605</u>	<u>\$ 17,354</u>

Special Revenue Funds							
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	Sheriff Forfeiture Fund
\$ 92,018	\$ 3,561	\$ 2,901	\$ 3,311	\$ 162,694	\$ 229,555	\$ 363	\$ 601,331
-	-	-	339	-	-	-	-
-	-	-	1,875	-	-	-	-
-	-	-	-	-	-	-	-
<u>92,018</u>	<u>3,561</u>	<u>2,901</u>	<u>5,525</u>	<u>162,694</u>	<u>229,555</u>	<u>363</u>	<u>601,331</u>
-	-	-	5,525	-	3,872	-	7,648
-	-	-	-	-	2,223	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5	-	-	-
-	-	-	<u>5,525</u>	<u>5</u>	<u>6,095</u>	-	<u>7,648</u>
-	-	-	-	-	-	-	-
<u>92,018</u>	<u>3,561</u>	<u>2,901</u>	<u>-</u>	<u>162,689</u>	<u>223,460</u>	<u>363</u>	<u>593,683</u>
<u>92,018</u>	<u>3,561</u>	<u>2,901</u>	<u>-</u>	<u>162,689</u>	<u>223,460</u>	<u>363</u>	<u>593,683</u>
<u>\$ 92,018</u>	<u>\$ 3,561</u>	<u>\$ 2,901</u>	<u>\$ 5,525</u>	<u>\$ 162,694</u>	<u>\$ 229,555</u>	<u>\$ 363</u>	<u>\$ 601,331</u>

WALKER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2024

	Special Revenue Funds				
	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
ASSETS					
Cash and Cash Equivalents	\$ 69,670	\$ 519,107	\$ 541,917	\$ 37,013	\$ 68,074
Due from Other Governments	-	-	-	-	-
Accounts Receivable	407	-	9,999	-	375
Prepaid Items	-	-	-	6,093	-
Total Assets	<u>70,077</u>	<u>519,107</u>	<u>551,916</u>	<u>43,106</u>	<u>68,449</u>
LIABILITIES					
Accounts Payable	-	-	8,823	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Accrued Liabilities	-	-	14	-	726
Total Liabilities	<u>-</u>	<u>-</u>	<u>8,837</u>	<u>-</u>	<u>726</u>
FUND BALANCES					
Nonspendable for prepaid items	-	-	-	6,093	-
Restricted For Grants Or By Legislature	<u>70,077</u>	<u>519,107</u>	<u>543,079</u>	<u>37,013</u>	<u>67,723</u>
Total Fund Balances	<u>70,077</u>	<u>519,107</u>	<u>543,079</u>	<u>43,106</u>	<u>67,723</u>
Total Liabilities and Fund Balances	<u>\$ 70,077</u>	<u>\$ 519,107</u>	<u>\$ 551,916</u>	<u>\$ 43,106</u>	<u>\$ 68,449</u>

Special Revenue Funds

Tax Assessor Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special Revenue
\$ 53,288	\$ 106,968	\$ 3,910,416
-	37,372	37,711
-	-	12,656
-	-	6,093
<u>53,288</u>	<u>144,340</u>	<u>3,966,876</u>
-	942	44,811
-	315	2,538
-	57,868	57,868
-	447	447
-	<u>1,323</u>	<u>2,577</u>
-	<u>60,895</u>	<u>108,241</u>
-	-	6,093
<u>53,288</u>	<u>83,445</u>	<u>3,852,542</u>
<u>53,288</u>	<u>83,445</u>	<u>3,858,635</u>
<u>\$ 53,288</u>	<u>\$ 144,340</u>	<u>\$ 3,966,876</u>

WALKER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds				
	County Records Management and Preservation Fund	County Records Preservation II Fund	County Clerk Records Management and Preservation Fund	County Clerk Records Archive Fund	Court Facilities Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,702	419	107,815	90,730	24,567
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	3,535	18,595	15,497	1,602
Other Income	-	-	-	-	-
Total Revenues	<u>2,702</u>	<u>3,954</u>	<u>126,410</u>	<u>106,227</u>	<u>26,169</u>
EXPENDITURES					
Current:					
General Government	-	-	97,724	21,015	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>97,724</u>	<u>21,015</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,702</u>	<u>3,954</u>	<u>28,686</u>	<u>85,212</u>	<u>26,169</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,702	3,954	28,686	85,212	26,169
FUND BALANCE, BEGINNING	<u>2,997</u>	<u>67,257</u>	<u>353,805</u>	<u>285,212</u>	<u>36,536</u>
FUND BALANCE, ENDING	<u>\$ 5,699</u>	<u>\$ 71,211</u>	<u>\$ 382,491</u>	<u>\$ 370,424</u>	<u>\$ 62,705</u>

Special Revenue Funds

District Clerk Records Management and Preservation Fund	District Clerk Rider Fund	District Clerk Archive Fund	County Jury Fee Fund	County Jury Fund	Court Reporter Service Fund	County Law Library Fund	Language Access Fund
\$ -	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29,211	-	197	911	12,303	31,027	43,114	8,425
-	-	-	-	-	-	-	-
2,478	2,639	-	-	267	534	1,903	-
-	-	-	-	-	-	-	-
<u>31,689</u>	<u>86,639</u>	<u>197</u>	<u>911</u>	<u>12,570</u>	<u>31,561</u>	<u>45,017</u>	<u>8,425</u>
-	-	-	-	-	-	-	-
-	32,152	-	-	14,766	32,000	19,065	2,339
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>32,152</u>	<u>-</u>	<u>-</u>	<u>14,766</u>	<u>32,000</u>	<u>19,065</u>	<u>2,339</u>
<u>31,689</u>	<u>54,487</u>	<u>197</u>	<u>911</u>	<u>(2,196)</u>	<u>(439)</u>	<u>25,952</u>	<u>6,086</u>
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
31,689	54,487	197	911	(2,196)	(439)	25,952	6,086
<u>61,185</u>	<u>47,905</u>	<u>6,072</u>	<u>1,069</u>	<u>13,781</u>	<u>22,800</u>	<u>59,954</u>	<u>2,645</u>
<u>\$ 92,874</u>	<u>\$ 102,392</u>	<u>\$ 6,269</u>	<u>\$ 1,980</u>	<u>\$ 11,585</u>	<u>\$ 22,361</u>	<u>\$ 85,906</u>	<u>\$ 8,731</u>

WALKER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds				
	Courthouse Security Fund	Justice Courts Building Security Fund	JP Truancy Prevention and Diversion Fund	County Specialty Court Programs Fund	US Forest Service Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	41,442	3,949	15,148	5,712	-
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	2,628	227	315	-
Other Income	-	-	-	-	-
Total Revenues	<u>41,442</u>	<u>6,577</u>	<u>15,375</u>	<u>6,027</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	96,555	2,085.0	-	-	-
Correction and Rehabilitation	-	-	-	-	-
Total Expenditures	<u>96,555</u>	<u>2,085</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(55,113)</u>	<u>4,492</u>	<u>15,375</u>	<u>6,027</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	59,741	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>59,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,628	4,492	15,375	6,027	-
FUND BALANCE, BEGINNING	<u>16,836</u>	<u>60,540</u>	<u>49,031</u>	<u>18,578</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 21,464</u>	<u>\$ 65,032</u>	<u>\$ 64,406</u>	<u>\$ 24,605</u>	<u>\$ -</u>

Special Revenue Funds							
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	Sheriff Forfeiture Fund
\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -
13,129	1,125	528	-	12,404	-	576	-
-	-	-	-	-	11,029	-	84,119
4,299	49	-	-	7,729	11,527	-	29,362
-	-	-	-	-	-	-	-
<u>17,428</u>	<u>1,174</u>	<u>528</u>	<u>22,500</u>	<u>20,133</u>	<u>22,556</u>	<u>576</u>	<u>113,481</u>
-	-	-	-	-	-	-	-
11,220	-	-	22,500	1,705	14,945	255	-
-	-	-	-	-	-	-	62,280
-	-	-	-	-	-	-	-
<u>11,220</u>	<u>-</u>	<u>-</u>	<u>22,500</u>	<u>1,705</u>	<u>14,945</u>	<u>255</u>	<u>62,280</u>
-	-	-	-	-	-	-	-
<u>6,208</u>	<u>1,174</u>	<u>528</u>	<u>-</u>	<u>18,428</u>	<u>7,611</u>	<u>321</u>	<u>51,201</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,000
-	-	-	-	-	-	-	11,000
6,208	1,174	528	-	18,428	7,611	321	62,201
<u>85,810</u>	<u>2,387</u>	<u>2,373</u>	<u>-</u>	<u>144,261</u>	<u>215,849</u>	<u>42</u>	<u>531,482</u>
<u>\$ 92,018</u>	<u>\$ 3,561</u>	<u>\$ 2,901</u>	<u>\$ -</u>	<u>\$ 162,689</u>	<u>\$ 223,460</u>	<u>\$ 363</u>	<u>\$ 593,683</u>

WALKER COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds				
	Sheriff Inmate Medical Fund	DOJ Equitable Sharing Fund	Sheriff Commissary Fund	Elections Equipment Fund	Tax Assessor Elections Service Contract Fund
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ 59,561	\$ 975
Charges for Services	4,419	-	70,082	-	5,131
Fines and Forfeitures	-	25,936	-	-	-
Interest Income	2,610	25,593	18,652	-	3,169
Other Income	-	-	82,046	-	-
Total Revenues	<u>7,029</u>	<u>51,529</u>	<u>170,780</u>	<u>59,561</u>	<u>9,275</u>
EXPENDITURES					
Current:					
General Government	-	-	-	48,480	9,620
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Correction and Rehabilitation	-	-	56,072	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>56,072</u>	<u>48,480</u>	<u>9,620</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,029</u>	<u>51,529</u>	<u>114,708</u>	<u>11,081</u>	<u>(345)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	7,029	51,529	114,708	11,081	(345)
FUND BALANCE, BEGINNING	<u>63,048</u>	<u>467,578</u>	<u>428,371</u>	<u>32,025</u>	<u>68,068</u>
FUND BALANCE, ENDING	<u>\$ 70,077</u>	<u>\$ 519,107</u>	<u>\$ 543,079</u>	<u>\$ 43,106</u>	<u>\$ 67,723</u>

<u>Special Revenue Funds</u>		
Tax Assessor Special Inventory Fee Fund	Juvenile Grant Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ 478,715	\$ 645,751
53,003	-	578,069
-	-	121,084
188	4,582	157,980
-	-	82,046
<u>53,191</u>	<u>483,297</u>	<u>1,584,930</u>
-	-	176,839
-	487,006	637,953
-	-	160,920
-	-	56,072
<u>-</u>	<u>487,006</u>	<u>1,031,784</u>
<u>53,191</u>	<u>(3,709)</u>	<u>553,146</u>
-	-	59,741
<u>-</u>	<u>-</u>	<u>11,000</u>
<u>-</u>	<u>-</u>	<u>70,741</u>
53,191	(3,709)	623,887
<u>97</u>	<u>87,154</u>	<u>3,234,748</u>
<u>\$ 53,288</u>	<u>\$ 83,445</u>	<u>\$ 3,858,635</u>



SPECIAL REVENUE FUNDS

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,702</u>	<u>\$ 2,702</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>2,702</u>	<u>2,702</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>2,702</u>	<u>2,702</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>2,702</u>	<u>2,702</u>
FUND BALANCES, BEGINNING	<u>2,997</u>	<u>2,997</u>	<u>2,997</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,997</u>	<u>\$ 2,997</u>	<u>\$ 5,699</u>	<u>\$ 2,702</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY RECORDS PRESERVATION II FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	\$ -	\$ -	\$ 419	\$ 419
Total Fees of Office/Charges for Services	-	-	419	419
Interest Income	-	-	3,535	3,535
Total Revenues	-	-	3,954	3,954
EXPENDITURES				
General Government:				
County Records Preservation II Fund				
Operations	25,000	25,000	-	25,000
Total County Records Preservation II Fund	25,000	25,000	-	25,000
Total General Government	25,000	25,000	-	25,000
Total Expenditures	25,000	25,000	-	25,000
NET CHANGE IN FUND BALANCES	(25,000)	(25,000)	3,954	28,954
FUND BALANCES, BEGINNING	67,257	67,257	67,257	-
FUND BALANCES, ENDING	\$ 42,257	\$ 42,257	\$ 71,211	\$ 28,954

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 107,815</u>	<u>\$ 2,815</u>
Total Fees of Office/Charges for Services	<u>105,000</u>	<u>105,000</u>	<u>107,815</u>	<u>2,815</u>
Interest income	<u>5,000</u>	<u>5,000</u>	<u>18,595</u>	<u>13,595</u>
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>126,410</u>	<u>16,410</u>
EXPENDITURES				
General Government:				
County Clerk Records Preservation				
Salary, Other Pay, and Benefits	<u>99,531</u>	<u>99,531</u>	<u>82,282</u>	<u>17,249</u>
Operations	<u>5,000</u>	<u>21,000</u>	<u>15,442</u>	<u>5,558</u>
Total County Clerk Records Preservation	<u>104,531</u>	<u>120,531</u>	<u>97,724</u>	<u>22,807</u>
Total General Government	<u>104,531</u>	<u>120,531</u>	<u>97,724</u>	<u>22,807</u>
Total Expenditures	<u>104,531</u>	<u>120,531</u>	<u>97,724</u>	<u>22,807</u>
NET CHANGE IN FUND BALANCES	<u>5,469</u>	<u>(10,531)</u>	<u>28,686</u>	<u>39,217</u>
FUND BALANCES, BEGINNING	<u>353,805</u>	<u>353,805</u>	<u>353,805</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 359,274</u>	<u>\$ 343,274</u>	<u>\$ 382,491</u>	<u>\$ 39,217</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS ARCHIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Archive	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 90,730</u>	<u>\$ 5,730</u>
Total Fees of Office/Charges for Services	<u>85,000</u>	<u>85,000</u>	<u>90,730</u>	<u>5,730</u>
Interest Income	<u>2,000</u>	<u>2,000</u>	<u>15,497</u>	<u>13,497</u>
Total Revenues	<u>87,000</u>	<u>87,000</u>	<u>106,227</u>	<u>19,227</u>
EXPENDITURES				
General Government:				
County Clerk Archive				
Operations	<u>5,000</u>	<u>26,220</u>	<u>21,015</u>	<u>5,205</u>
Total County Clerk Archive	<u>5,000</u>	<u>26,220</u>	<u>21,015</u>	<u>5,205</u>
Total General Government	<u>5,000</u>	<u>26,220</u>	<u>21,015</u>	<u>5,205</u>
Total Expenditures	<u>5,000</u>	<u>26,220</u>	<u>21,015</u>	<u>5,205</u>
NET CHANGE IN FUND BALANCES	82,000	60,780	85,212	24,432
FUND BALANCES, BEGINNING	<u>285,212</u>	<u>285,212</u>	<u>285,212</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 367,212</u>	<u>\$ 345,992</u>	<u>\$ 370,424</u>	<u>\$ 24,432</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT FACILITIES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Facility Fees	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 24,567</u>	<u>\$ 6,567</u>
Total Fees of Office/Charges for Services	<u>18,000</u>	<u>18,000</u>	<u>24,567</u>	<u>6,567</u>
Interest Income	<u>-</u>	<u>-</u>	<u>1,602</u>	<u>1,602</u>
Total Revenues	<u>18,000</u>	<u>18,000</u>	<u>26,169</u>	<u>8,169</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	18,000	18,000	26,169	8,169
FUND BALANCES, BEGINNING	<u>36,536</u>	<u>36,536</u>	<u>36,536</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 54,536</u>	<u>\$ 54,536</u>	<u>\$ 62,705</u>	<u>\$ 8,169</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Records Preservation	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 29,211</u>	<u>\$ 9,211</u>
Total Fees of Office/Charges for Services	<u>20,000</u>	<u>20,000</u>	<u>29,211</u>	<u>9,211</u>
Interest Income	<u>100</u>	<u>100</u>	<u>2,478</u>	<u>2,378</u>
Total Revenues	<u>20,100</u>	<u>20,100</u>	<u>31,689</u>	<u>11,589</u>
EXPENDITURES				
Judicial:				
District Clerk Records Preservation				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total District Clerk Records Preservation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Judicial	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	10,100	10,100	31,689	21,589
FUND BALANCES, BEGINNING	<u>61,185</u>	<u>61,185</u>	<u>61,185</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 71,285</u>	<u>\$ 71,285</u>	<u>\$ 92,874</u>	<u>\$ 21,589</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RIDER FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ 84,000	\$ 84,000	\$ 84,000	\$ -
Total State Funds	84,000	84,000	84,000	-
Total Intergovernmental	84,000	84,000	84,000	-
Interest Income	600	600	2,639	2,039
Total Revenues	84,600	84,600	86,639	2,039
EXPENDITURES				
Judicial:				
Rider Prosecution Fund				
Salary, Other Pay, and Benefits	7,369	7,369	2,654	4,715
Operations	99,226	99,226	29,498	69,728
Total Rider Prosecution Fund	106,595	106,595	32,152	74,443
Total Judicial	106,595	106,595	32,152	74,443
Total Expenditures	106,595	106,595	32,152	74,443
NET CHANGE IN FUND BALANCES	(21,995)	(21,995)	54,487	76,482
FUND BALANCES, BEGINNING	47,905	47,905	47,905	-
FUND BALANCES, ENDING	\$ 25,910	\$ 25,910	\$ 102,392	\$ 76,482

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK ARCHIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
District Clerk Archive	\$ -	\$ -	\$ 197	\$ 197
Total Fees of Office/Charges for Services	-	-	197	197
Total Revenues	-	-	197	197
EXPENDITURES				
Judicial:				
District Clerk Archive				
Operations	2,941	2,941	-	2,941
Total District Clerk Archive	2,941	2,941	-	2,941
Total Judicial	2,941	2,941	-	2,941
Total Expenditures	2,941	2,941	-	2,941
NET CHANGE IN FUND BALANCES	(2,941)	(2,941)	197	3,138
FUND BALANCES, BEGINNING	6,072	6,072	6,072	-
FUND BALANCES, ENDING	\$ 3,131	\$ 3,131	\$ 6,269	\$ 3,138

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY JURY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
County Jury Fee	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 911</u>	<u>\$ 911</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>911</u>	<u>911</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>911</u>	<u>911</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>911</u>	<u>911</u>
FUND BALANCES, BEGINNING	<u>1,069</u>	<u>1,069</u>	<u>1,069</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,069</u>	<u>\$ 1,069</u>	<u>\$ 1,980</u>	<u>\$ 911</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY JURY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
County Jury Fees	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 12,303</u>	<u>\$ 2,303</u>
Total Fees of Office/Charges for Services	<u>10,000</u>	<u>10,000</u>	<u>12,303</u>	<u>2,303</u>
Interest Income	<u>-</u>	<u>-</u>	<u>267</u>	<u>267</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>12,570</u>	<u>2,570</u>
EXPENDITURES				
Judicial:				
County Jury				
Operations	<u>5,000</u>	<u>14,766</u>	<u>14,766</u>	<u>-</u>
Total County Jury	<u>5,000</u>	<u>14,766</u>	<u>14,766</u>	<u>-</u>
Total Judicial	<u>5,000</u>	<u>14,766</u>	<u>14,766</u>	<u>-</u>
Total Expenditures	<u>5,000</u>	<u>14,766</u>	<u>14,766</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,000	(4,766)	(2,196)	2,570
FUND BALANCES, BEGINNING	<u>13,781</u>	<u>13,781</u>	<u>13,781</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 18,781</u>	<u>\$ 9,015</u>	<u>\$ 11,585</u>	<u>\$ 2,570</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT REPORTER SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Reporter Fees	<u>\$ 17,600</u>	<u>\$ 17,600</u>	<u>\$ 31,027</u>	<u>\$ 13,427</u>
Total Fees of Office/Charges for Services	<u>17,600</u>	<u>17,600</u>	<u>31,027</u>	<u>13,427</u>
Interest Income	<u>-</u>	<u>-</u>	<u>534</u>	<u>534</u>
Total Revenues	<u>17,600</u>	<u>17,600</u>	<u>31,561</u>	<u>13,961</u>
EXPENDITURES				
Judicial:				
Court Reporter Services				
Operations	<u>17,600</u>	<u>32,600</u>	<u>32,000</u>	<u>600</u>
Total Court Reporter Services	<u>17,600</u>	<u>32,600</u>	<u>32,000</u>	<u>600</u>
Total Judicial	<u>17,600</u>	<u>32,600</u>	<u>32,000</u>	<u>600</u>
Total Expenditures	<u>17,600</u>	<u>32,600</u>	<u>32,000</u>	<u>600</u>
NET CHANGE IN FUND BALANCES	-	(15,000)	(439)	14,561
FUND BALANCES, BEGINNING	<u>22,800</u>	<u>22,800</u>	<u>22,800</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 22,800</u>	<u>\$ 7,800</u>	<u>\$ 22,361</u>	<u>\$ 14,561</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Law Library	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 43,114</u>	<u>\$ 10,114</u>
Total Fees of Office/Charges for Services	<u>33,000</u>	<u>33,000</u>	<u>43,114</u>	<u>10,114</u>
Interest Income	<u>-</u>	<u>-</u>	<u>1,903</u>	<u>1,903</u>
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>45,017</u>	<u>12,017</u>
EXPENDITURES				
Judicial:				
Law Library				
Salary, Other Pay, and Benefits	<u>9,580</u>	<u>9,580</u>	<u>9,539</u>	<u>41</u>
Operations	<u>23,855</u>	<u>23,855</u>	<u>9,526</u>	<u>14,329</u>
Total Law Library	<u>33,435</u>	<u>33,435</u>	<u>19,065</u>	<u>14,370</u>
Total Judicial	<u>33,435</u>	<u>33,435</u>	<u>19,065</u>	<u>14,370</u>
Total Expenditures	<u>33,435</u>	<u>33,435</u>	<u>19,065</u>	<u>14,370</u>
NET CHANGE IN FUND BALANCES	<u>(435)</u>	<u>(435)</u>	<u>25,952</u>	<u>26,387</u>
FUND BALANCES, BEGINNING	<u>59,954</u>	<u>59,954</u>	<u>59,954</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 59,519</u>	<u>\$ 59,519</u>	<u>\$ 85,906</u>	<u>\$ 26,387</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LANGUAGE ACCESS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Language Access Fees	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 8,425</u>	<u>\$ 3,425</u>
Total Fees of Office/Charges for Services	<u>5,000</u>	<u>5,000</u>	<u>8,425</u>	<u>3,425</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>8,425</u>	<u>3,425</u>
EXPENDITURES				
Judicial:				
Operations	<u>1,000</u>	<u>2,350</u>	<u>2,339</u>	<u>11</u>
Total Judicial	<u>1,000</u>	<u>2,350</u>	<u>2,339</u>	<u>11</u>
Total Expenditures	<u>1,000</u>	<u>2,350</u>	<u>2,339</u>	<u>11</u>
NET CHANGE IN FUND BALANCES	4,000	2,650	6,086	3,436
FUND BALANCES, BEGINNING	<u>2,645</u>	<u>2,645</u>	<u>2,645</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,645</u>	<u>\$ 5,295</u>	<u>\$ 8,731</u>	<u>\$ 3,436</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Courthouse Security	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 41,442</u>	<u>\$ 2,442</u>
Total Fees of Office/Charges for Services	<u>39,000</u>	<u>39,000</u>	<u>41,442</u>	<u>2,442</u>
Total Revenues	<u>39,000</u>	<u>39,000</u>	<u>41,442</u>	<u>2,442</u>
EXPENDITURES				
Public Safety:				
Courthouse Security				
Salary, Other Pay, and Benefits	<u>96,559</u>	<u>96,559</u>	<u>96,555</u>	<u>4</u>
Total Courthouse Security	<u>96,559</u>	<u>96,559</u>	<u>96,555</u>	<u>4</u>
Total Public Safety	<u>96,559</u>	<u>96,559</u>	<u>96,555</u>	<u>4</u>
Total Expenditures	<u>96,559</u>	<u>96,559</u>	<u>96,555</u>	<u>4</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(57,559)</u>	<u>(57,559)</u>	<u>(55,113)</u>	<u>2,446</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>44,741</u>	<u>44,741</u>	<u>59,741</u>	<u>15,000</u>
Total Other Financing Sources (Uses)	<u>44,741</u>	<u>44,741</u>	<u>59,741</u>	<u>15,000</u>
NET CHANGE IN FUND BALANCES	<u>(12,818)</u>	<u>(12,818)</u>	<u>4,628</u>	<u>17,446</u>
FUND BALANCES, BEGINNING	<u>16,836</u>	<u>16,836</u>	<u>16,836</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 4,018</u>	<u>\$ 4,018</u>	<u>\$ 21,464</u>	<u>\$ 17,446</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURTS BUILDING SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Justice Courts Security	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 3,949</u>	<u>\$ 749</u>
Total Fees of Office/Charges for Services	<u>3,200</u>	<u>3,200</u>	<u>3,949</u>	<u>749</u>
Interest Income	<u>500</u>	<u>500</u>	<u>2,628</u>	<u>2,128</u>
Total Revenues	<u>3,700</u>	<u>3,700</u>	<u>6,577</u>	<u>2,877</u>
EXPENDITURES				
Public Safety:				
Justice Courts Security				
Operations	<u>17,500</u>	<u>17,500</u>	<u>2,085</u>	<u>15,415</u>
Total Justice Courts Security	<u>17,500</u>	<u>17,500</u>	<u>2,085</u>	<u>15,415</u>
Total Public Safety	<u>17,500</u>	<u>17,500</u>	<u>2,085</u>	<u>15,415</u>
Total Expenditures	<u>17,500</u>	<u>17,500</u>	<u>2,085</u>	<u>15,415</u>
NET CHANGE IN FUND BALANCES	(13,800)	(13,800)	4,492	18,292
FUND BALANCES, BEGINNING	<u>60,540</u>	<u>60,540</u>	<u>60,540</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 46,740</u>	<u>\$ 46,740</u>	<u>\$ 65,032</u>	<u>\$ 18,292</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JP TRUANCY PREVENTION AND DIVERSION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Costs	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 15,148</u>	<u>\$ 4,148</u>
Total Fees of Office/Charges for Services	<u>11,000</u>	<u>11,000</u>	<u>15,148</u>	<u>4,148</u>
Interest Income	<u>-</u>	<u>-</u>	<u>227</u>	<u>227</u>
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>15,375</u>	<u>4,375</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	11,000	11,000	15,375	4,375
FUND BALANCES, BEGINNING	<u>49,031</u>	<u>49,031</u>	<u>49,031</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 60,031</u>	<u>\$ 60,031</u>	<u>\$ 64,406</u>	<u>\$ 4,375</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY SPECIALTY COURTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Court Costs	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 5,712</u>	<u>\$ 212</u>
Total Fees of Office/Charges for Services	<u>5,500</u>	<u>5,500</u>	<u>5,712</u>	<u>212</u>
Interest Income	<u>-</u>	<u>-</u>	<u>315</u>	<u>315</u>
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>6,027</u>	<u>527</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,500	5,500	6,027	527
FUND BALANCES, BEGINNING	<u>18,578</u>	<u>18,578</u>	<u>18,578</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 24,078</u>	<u>\$ 24,078</u>	<u>\$ 24,605</u>	<u>\$ 527</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURTS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fees of Office/Charges for Services:				
Justice Court Technology	<u>\$ 11,400</u>	<u>\$ 11,400</u>	<u>\$ 13,129</u>	<u>\$ 1,729</u>
Total Fees of Office/Charges for Services	<u>11,400</u>	<u>11,400</u>	<u>13,129</u>	<u>1,729</u>
Interest Income	<u>500</u>	<u>500</u>	<u>4,299</u>	<u>3,799</u>
Total Revenues	<u>11,900</u>	<u>11,900</u>	<u>17,428</u>	<u>5,528</u>
EXPENDITURES				
Judicial:				
Justice Court Technology				
Operations	<u>19,701</u>	<u>19,701</u>	<u>11,220</u>	<u>8,481</u>
Contingency	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Justice Court Technology	<u>24,701</u>	<u>24,701</u>	<u>11,220</u>	<u>13,481</u>
Total Judicial	<u>24,701</u>	<u>24,701</u>	<u>11,220</u>	<u>13,481</u>
Total Expenditures	<u>24,701</u>	<u>24,701</u>	<u>11,220</u>	<u>13,481</u>
NET CHANGE IN FUND BALANCES	<u>(12,801)</u>	<u>(12,801)</u>	<u>6,208</u>	<u>19,009</u>
FUND BALANCES, BEGINNING	<u>85,810</u>	<u>85,810</u>	<u>85,810</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 73,009</u>	<u>\$ 73,009</u>	<u>\$ 92,018</u>	<u>\$ 19,009</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY AND DISTRICT COURTS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fees of Office/Charges for Services:				
County And District Court Technology	\$ 1,250	\$ 1,250	\$ 1,125	\$ (125)
Total Fees of Office/Charges for Services	<u>1,250</u>	<u>1,250</u>	<u>1,125</u>	<u>(125)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>49</u>	<u>49</u>
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>1,174</u>	<u>(76)</u>
EXPENDITURES				
Judicial:				
County and District Court Technology				
Operations	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total County and District Court Technology	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total Judicial	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total Expenditures	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
NET CHANGE IN FUND BALANCES	-	-	1,174	1,174
FUND BALANCES, BEGINNING	<u>2,387</u>	<u>2,387</u>	<u>2,387</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,387</u>	<u>\$ 2,387</u>	<u>\$ 3,561</u>	<u>\$ 1,174</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD ABUSE PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Child Abuse Prevention Fee	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 528</u>	<u>\$ 28</u>
Total Fees of Office/Charges for Services	<u>500</u>	<u>500</u>	<u>528</u>	<u>28</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>528</u>	<u>28</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	500	500	528	28
FUND BALANCES, BEGINNING	<u>2,373</u>	<u>2,373</u>	<u>2,373</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,873</u>	<u>\$ 2,873</u>	<u>\$ 2,901</u>	<u>\$ 28</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY PROSECUTORS SUPPLEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Total State Funds	22,500	22,500	22,500	-
Total Intergovernmental	22,500	22,500	22,500	-
Total Revenues	22,500	22,500	22,500	-
EXPENDITURES				
Judicial:				
CDA Supplement				
Operations	22,500	22,500	22,500	-
Total CDA Supplement	22,500	22,500	22,500	-
Total Judicial	22,500	22,500	22,500	-
Total Expenditures	22,500	22,500	22,500	-
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PRETRIAL INTERVENTION PROGRAM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Pretrial Intervention	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 12,404</u>	<u>\$ (596)</u>
Total Fees of Office/Charges for Services	<u>13,000</u>	<u>13,000</u>	<u>12,404</u>	<u>(596)</u>
Interest Income	<u>500</u>	<u>500</u>	<u>7,729</u>	<u>7,229</u>
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>20,133</u>	<u>6,633</u>
EXPENDITURES				
Judicial:				
Pretrial Intervention				
Salary, Other Pay, and Benefits	<u>30,706</u>	<u>30,706</u>	<u>1,705</u>	<u>29,001</u>
Total Pretrial Intervention	<u>30,706</u>	<u>30,706</u>	<u>1,705</u>	<u>29,001</u>
Total Judicial	<u>30,706</u>	<u>30,706</u>	<u>1,705</u>	<u>29,001</u>
Total Expenditures	<u>30,706</u>	<u>30,706</u>	<u>1,705</u>	<u>29,001</u>
NET CHANGE IN FUND BALANCES	(17,206)	(17,206)	18,428	35,634
FUND BALANCES, BEGINNING	<u>144,261</u>	<u>144,261</u>	<u>144,261</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 127,055</u>	<u>\$ 127,055</u>	<u>\$ 162,689</u>	<u>\$ 35,634</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 11,029	\$ 11,029
Total Fines and Forfeitures	-	-	11,029	11,029
Interest Income	-	-	11,527	11,527
Total Revenues	-	-	22,556	22,556
EXPENDITURES				
Judicial:				
District Attorney Forfeitures				
Operations	24,000	24,000	14,945	9,055
Total District Attorney Forfeitures	24,000	24,000	14,945	9,055
Total Judicial	24,000	24,000	14,945	9,055
Total Expenditures	24,000	24,000	14,945	9,055
NET CHANGE IN FUND BALANCES	(24,000)	(24,000)	7,611	31,611
FUND BALANCES, BEGINNING	215,849	215,849	215,849	-
FUND BALANCES, ENDING	\$ 191,849	\$ 191,849	\$ 223,460	\$ 31,611

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT ATTORNEY HOT CHECK FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Hot Check	\$ 300	\$ 300	\$ 576	\$ 276
Total Fees of Office/Charges for Services	<u>300</u>	<u>300</u>	<u>576</u>	<u>276</u>
Total Revenues	<u>300</u>	<u>300</u>	<u>576</u>	<u>276</u>
EXPENDITURES				
Judicial:				
Hot Checks				
Operations	<u>300</u>	<u>300</u>	<u>255</u>	<u>45</u>
Total Hot Checks	<u>300</u>	<u>300</u>	<u>255</u>	<u>45</u>
Total Judicial	<u>300</u>	<u>300</u>	<u>255</u>	<u>45</u>
Total Expenditures	<u>300</u>	<u>300</u>	<u>255</u>	<u>45</u>
NET CHANGE IN FUND BALANCES	-	-	321	321
FUND BALANCES, BEGINNING	<u>42</u>	<u>42</u>	<u>42</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 363</u>	<u>\$ 321</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeitures:				
Fines and Forfeitures	\$ -	\$ -	\$ 84,119	\$ 84,119
Total Fines and Forfeitures	-	-	84,119	84,119
Interest Income	10,000	10,000	29,362	19,362
Total Revenues	10,000	10,000	113,481	103,481
EXPENDITURES				
Public Safety:				
Sheriff Forfeiture				
Operations	20,000	78,523	62,280	16,243
Contingency	20,000	20,000	-	20,000
Total Sheriff Forfeiture	40,000	98,523	62,280	36,243
Total Public Safety	40,000	98,523	62,280	36,243
Total Expenditures	40,000	98,523	62,280	36,243
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(30,000)	(88,523)	51,201	139,724
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	11,000	11,000
Total other financing sources (uses)	-	-	11,000	11,000
NET CHANGE IN FUND BALANCES	(30,000)	(88,523)	62,201	150,724
FUND BALANCES, BEGINNING	531,482	531,482	531,482	-
FUND BALANCES, ENDING	\$ 501,482	\$ 442,959	\$ 593,683	\$ 150,724

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF INMATE MEDICAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Inmate Medical Services	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ 4,419</u>	<u>\$ 819</u>
Total Fees of Office/Charges for Services	<u>3,600</u>	<u>3,600</u>	<u>4,419</u>	<u>819</u>
Interest Income	<u>500</u>	<u>500</u>	<u>2,610</u>	<u>2,110</u>
Total Revenues	<u>4,100</u>	<u>4,100</u>	<u>7,029</u>	<u>2,929</u>
EXPENDITURES				
Correction and Rehabilitation				
Sheriff Inmate Medical				
Operations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Sheriff Inmate Medical	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Correction and Rehabilitation	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	<u>(5,900)</u>	<u>(5,900)</u>	<u>7,029</u>	<u>12,929</u>
FUND BALANCES, BEGINNING	<u>63,048</u>	<u>63,048</u>	<u>63,048</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 57,148</u>	<u>\$ 57,148</u>	<u>\$ 70,077</u>	<u>\$ 12,929</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DOJ EQUITABLE SHARING FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Fines and Forfeitures	\$ -	\$ -	\$ 25,936	\$ 25,936
Interest Income	<u>12,000</u>	<u>12,000</u>	<u>25,593</u>	<u>13,593</u>
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>51,529</u>	<u>39,529</u>
EXPENDITURES				
Public Safety:				
DOJ Equitable Sharing				
Contingency	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total DOJ Equitable Sharing	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Public Safety	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCES	(38,000)	(38,000)	51,529	89,529
FUND BALANCES, BEGINNING	<u>467,578</u>	<u>467,578</u>	<u>467,578</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 429,578</u>	<u>\$ 429,578</u>	<u>\$ 519,107</u>	<u>\$ 89,529</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF COMMISSARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Commissary Fees	<u>\$ 74,000</u>	<u>\$ 74,000</u>	<u>\$ 70,082</u>	<u>\$ (3,918)</u>
Total Fees of Office/Charges for Services	<u>74,000</u>	<u>74,000</u>	<u>70,082</u>	<u>(3,918)</u>
Interest Income	5,000	5,000	18,652	13,652
Other Income	<u>63,000</u>	<u>63,000</u>	<u>82,046</u>	<u>19,046</u>
Total Revenues	<u>142,000</u>	<u>142,000</u>	<u>170,780</u>	<u>28,780</u>
EXPENDITURES				
Correction and Rehabilitation:				
Commissary Fees				
Salaries, Pay, and Other Benefits	3,000	3,000	2,459	541
Operations	72,800	72,800	53,613	19,187
Contingency	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Commissary Fees	<u>115,800</u>	<u>115,800</u>	<u>56,072</u>	<u>59,728</u>
Total Correction and Rehabilitation	<u>115,800</u>	<u>115,800</u>	<u>56,072</u>	<u>59,728</u>
Total Expenditures	<u>115,800</u>	<u>115,800</u>	<u>56,072</u>	<u>59,728</u>
NET CHANGE IN FUND BALANCES	26,200	26,200	114,708	88,508
FUND BALANCES, BEGINNING	<u>428,371</u>	<u>428,371</u>	<u>428,371</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 454,571</u>	<u>\$ 454,571</u>	<u>\$ 543,079</u>	<u>\$ 88,508</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ELECTIONS EQUIPMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Intergovernmental:				
Other Intergovernmental Funds				
Other Intergovernmental	\$ 43,000	\$ 43,000	\$ 59,561	\$ 16,561
Total Other Intergovernmental Funds	43,000	43,000	59,561	16,561
Total Intergovernmental	43,000	43,000	59,561	16,561
Total Revenues	43,000	43,000	59,561	16,561
EXPENDITURES				
General Government:				
Elections Equipment				
Operations	45,545	48,545	48,480	65
Total Elections Equipment	45,545	48,545	48,480	65
Total General Government	45,545	48,545	48,480	65
Total Expenditures	45,545	48,545	48,480	65
NET CHANGE IN FUND BALANCES	(2,545)	(5,545)	11,081	16,626
FUND BALANCES, BEGINNING	32,025	32,025	32,025	-
FUND BALANCES, ENDING	\$ 29,480	\$ 26,480	\$ 43,106	\$ 16,626

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TAX ASSESSOR ELECTIONS SERVICE CONTRACT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Tax Assessor Election Service Contract	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,131</u>	<u>\$ (4,869)</u>
Total Fees of Office/Charges for Services	<u>10,000</u>	<u>10,000</u>	<u>5,131</u>	<u>(4,869)</u>
Intergovernmental:				
Local Funds				
Other Local Funds	<u>-</u>	<u>-</u>	<u>975</u>	<u>975</u>
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>975</u>	<u>975</u>
Interest Income	<u>500</u>	<u>500</u>	<u>3,169</u>	<u>2,669</u>
Total Revenues	<u>10,500</u>	<u>10,500</u>	<u>9,275</u>	<u>(1,225)</u>
EXPENDITURES				
General Government:				
Elections Services Contracts				
Salary, Other Pay, and Benefits	<u>4,218</u>	<u>4,218</u>	<u>1,358</u>	<u>2,860</u>
Operations	<u>2,227</u>	<u>8,277</u>	<u>8,262</u>	<u>15</u>
Total Elections Services Contracts	<u>6,445</u>	<u>12,495</u>	<u>9,620</u>	<u>2,875</u>
Total General Government	<u>6,445</u>	<u>12,495</u>	<u>9,620</u>	<u>2,875</u>
Total Expenditures	<u>6,445</u>	<u>12,495</u>	<u>9,620</u>	<u>2,875</u>
NET CHANGE IN FUND BALANCES	<u>4,055</u>	<u>(1,995)</u>	<u>(345)</u>	<u>1,650</u>
FUND BALANCES, BEGINNING	<u>68,068</u>	<u>68,068</u>	<u>68,068</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 72,123</u>	<u>\$ 66,073</u>	<u>\$ 67,723</u>	<u>\$ 1,650</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TAX ASSESSOR SPECIAL INVENTORY FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees of Office/Charges for Services:				
Tax Assessor Election Service Contract	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,003</u>	<u>\$ 53,003</u>
Total Fees of Office/Charges for Services	<u>-</u>	<u>-</u>	<u>53,003</u>	<u>53,003</u>
Interest Income	<u>-</u>	<u>-</u>	<u>188</u>	<u>188</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>53,191</u>	<u>53,191</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>53,191</u>	<u>53,191</u>
FUND BALANCES, BEGINNING	<u>97</u>	<u>97</u>	<u>97</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 97</u>	<u>\$ 97</u>	<u>\$ 53,288</u>	<u>\$ 53,191</u>

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUVENILE GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
State Funds				
Other State Funds	\$ -	\$ 9,000	\$ 8,990	\$ (10)
State Grant Funds	<u>537,889</u>	<u>537,889</u>	<u>469,725</u>	<u>(68,164)</u>
Total State Funds	<u>537,889</u>	<u>546,889</u>	<u>478,715</u>	<u>(68,174)</u>
Total Intergovernmental	<u>537,889</u>	<u>546,889</u>	<u>478,715</u>	<u>(68,174)</u>
Interest Income	<u>-</u>	<u>-</u>	<u>4,582</u>	<u>4,582</u>
Total Revenues	<u>537,889</u>	<u>546,889</u>	<u>483,297</u>	<u>(63,592)</u>
EXPENDITURES				
Judicial:				
Title IV-E Funds				
Operations	<u>-</u>	<u>-</u>	<u>8,291</u>	<u>(8,291)</u>
Total Title IV-E Funds	<u>-</u>	<u>-</u>	<u>8,291</u>	<u>(8,291)</u>
TJPC-A-94-236				
Salary, Other Pay, And Benefits	347,984	347,984	335,561	12,423
Operations	<u>189,905</u>	<u>189,905</u>	<u>134,164</u>	<u>55,741</u>
Total TJPC-A-94-236	<u>537,889</u>	<u>537,889</u>	<u>469,725</u>	<u>68,164</u>
HGAC Services Grant				
Operations	<u>-</u>	<u>9,000</u>	<u>8,990</u>	<u>10</u>
Total HGAC Services Grant	<u>-</u>	<u>9,000</u>	<u>8,990</u>	<u>10</u>
Total Judicial	<u>537,889</u>	<u>546,889</u>	<u>487,006</u>	<u>59,883</u>
Total Expenditures	<u>537,889</u>	<u>546,889</u>	<u>487,006</u>	<u>59,883</u>
NET CHANGE IN FUND BALANCES	-	-	(3,709)	(3,709)
FUND BALANCES, BEGINNING	<u>87,154</u>	<u>87,154</u>	<u>87,154</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 87,154</u>	<u>\$ 87,154</u>	<u>\$ 83,445</u>	<u>\$ (3,709)</u>



DEBT SERVICE FUND

WALKER COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Ad Valorem Taxes:				
Current Taxes	\$ 1,157,503	\$ 1,157,503	\$ 1,331,878	\$ 174,375
Delinquent Taxes	22,000	22,000	23,159	1,159
Total Ad Valorem Taxes	<u>1,179,503</u>	<u>1,179,503</u>	<u>1,355,037</u>	<u>175,534</u>
Penalty and Interest	19,000	19,000	22,043	3,043
Interest Income	<u>20,000</u>	<u>20,000</u>	<u>44,901</u>	<u>24,901</u>
Total Revenues	<u>1,218,503</u>	<u>1,218,503</u>	<u>1,421,981</u>	<u>203,478</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,020,000	1,020,000	1,020,000	-
Interest and Fiscal Charges	<u>353,168</u>	<u>353,168</u>	<u>353,168</u>	<u>-</u>
Total Debt Service	<u>1,373,168</u>	<u>1,373,168</u>	<u>1,373,168</u>	<u>-</u>
Total Expenditures	<u>1,373,168</u>	<u>1,373,168</u>	<u>1,373,168</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(154,665)	(154,665)	48,813	203,478
FUND BALANCES, BEGINNING	<u>344,831</u>	<u>344,831</u>	<u>344,831</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 190,166</u>	<u>\$ 190,166</u>	<u>\$ 393,644</u>	<u>\$ 203,478</u>

CUSTODIAL FUNDS

WALKER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	Custodial Funds	
	Adult Probation	Walker County Public Safety Communications Center
ASSETS		
Cash and Cash Equivalents	\$ 488,346	\$ 728,514
Due from Others	300	-
Prepaid Insurance	8,647	-
Total Assets	<u>497,293</u>	<u>728,514</u>
LIABILITIES		
Accounts Payable	7,147	806
Due to Other Governments	56,134	-
Accrued Liabilities	6,467	3,253
Total Liabilities	<u>69,748</u>	<u>4,059</u>
NET POSITION		
Restricted for Individuals, Organizations, and Other Governments	<u>427,545</u>	<u>724,455</u>
Total Net Position	<u>\$ 427,545</u>	<u>\$ 724,455</u>

Custodial Funds				
District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ 1,567,924	\$ 2,938,977	\$ 981,514	\$ 120,986	\$ 6,826,261
-	-	-	-	300
-	-	-	-	8,647
<u>1,567,924</u>	<u>2,938,977</u>	<u>981,514</u>	<u>120,986</u>	<u>6,835,208</u>
100,510	5,106	-	-	113,569
-	-	981,514	-	1,037,648
-	-	-	-	9,720
<u>100,510</u>	<u>5,106</u>	<u>981,514</u>	<u>-</u>	<u>1,160,937</u>
1,467,414	2,933,871	-	120,986	5,674,271
<u>\$ 1,467,414</u>	<u>\$ 2,933,871</u>	<u>\$ -</u>	<u>\$ 120,986</u>	<u>\$ 5,674,271</u>

WALKER COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds	
	Adult Probation	Walker County Public Safety Communications Center
ADDITIONS		
Taxes and Fees Collected on Behalf of Other Governments	\$ -	\$ -
Contributions from Other Governments	1,860,836	784,806
Bonds Received	-	-
Interest Earnings	20,744	33,456
Taxes Sales	-	-
Civil Registry and Trust Fees	-	-
Miscellaneous Additions	1,615	140
Total Additions	1,883,195	818,402
DEDUCTIONS		
Taxes and Fees Collected on Behalf of State Comptroller	-	-
Disbursements on Behalf of Contracting Entities	1,833,327	707,735
Bonds Returned	-	-
Credit Card Fees	-	-
Charge Back	-	-
Refund	-	-
Administrative Expenses	-	-
Taxes Sales Returned	-	-
Civil Registry and Trust Fees	-	-
Total Deductions	1,833,327	707,735
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	49,868	110,667
NET POSITION, BEGINNING	377,677	613,788
NET POSITION, ENDING	\$ 427,545	\$ 724,455

Custodial Funds

District Clerk	County Clerk	Tax Assessor	County Officials Trust & Agency Funds	Total Custodial Funds
\$ -	\$ -	\$ 38,298,074	\$ -	\$ 38,298,074
-	-	-	-	2,645,642
18,500	49,150	-	-	67,650
12,607	12,994	16,896	-	96,697
613,252	-	-	-	613,252
182,982	2,471,472	-	-	2,654,454
14,221	-	-	22,087	38,063
<u>841,562</u>	<u>2,533,616</u>	<u>38,314,970</u>	<u>22,087</u>	<u>44,413,832</u>
-	-	37,530,660	-	37,530,660
-	-	734,495	-	3,275,557
18,950	40,995	-	-	59,945
-	-	47,655	-	47,655
-	-	2,006	-	2,006
-	-	124	-	124
2,229	-	30	-	2,259
617,774	1,306	-	-	619,080
200,112	697,773	-	-	897,885
<u>839,065</u>	<u>740,074</u>	<u>38,314,970</u>	<u>-</u>	<u>42,435,171</u>
2,497	1,793,542	-	22,087	1,978,661
<u>1,464,917</u>	<u>1,140,329</u>	<u>-</u>	<u>98,899</u>	<u>3,695,610</u>
<u>\$ 1,467,414</u>	<u>\$ 2,933,871</u>	<u>\$ -</u>	<u>\$ 120,986</u>	<u>\$ 5,674,271</u>



STATISTICAL SECTION
(Unaudited)

This part of the Walker County, Texas's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	160
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its property taxes.	173
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	182
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place and to help make comparisons over time and with other governments.	188
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	190

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

WALKER COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2024	2023	2022	2021
Governmental Activities:				
Net Investment in Capital Assets	\$ 8,215,081	\$ 8,365,769	\$ 7,378,421	\$ 6,724,724
Restricted	4,287,063	3,577,991	3,065,411	2,957,742
Unrestricted	<u>(3,131,639)</u>	<u>(4,616,427)</u>	<u>(5,129,150)</u>	<u>(11,962,454)</u>
Total Governmental Activities Net Position	<u>\$ 9,370,505</u>	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>	<u>\$ (2,279,988)</u>
Primary Government:				
Net Investment in Capital Assets	\$ 8,215,081	\$ 8,365,769	\$ 7,378,421	\$ 6,724,724
Restricted	4,287,063	3,577,991	3,065,411	2,957,742
Unrestricted	<u>(3,131,639)</u>	<u>(4,616,427)</u>	<u>(5,129,150)</u>	<u>(11,962,454)</u>
Total Primary Government Net Position	<u>\$ 9,370,505</u>	<u>\$ 7,327,333</u>	<u>\$ 5,314,682</u>	<u>\$ (2,279,988)</u>

TABLE 1

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620	\$ 10,521,448
2,640,864	2,397,599	2,255,968	2,129,888	1,863,075	1,584,821
<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>	<u>(5,497,318)</u>
<u>\$ (5,523,246)</u>	<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>
\$ 6,359,402	\$ 6,711,863	\$ 7,970,991	\$ 8,868,866	\$ 9,685,620	\$ 10,521,448
2,640,864	2,397,599	2,255,968	2,129,888	1,863,075	1,584,821
<u>(14,523,512)</u>	<u>(15,435,223)</u>	<u>(14,374,814)</u>	<u>(9,765,392)</u>	<u>(5,191,383)</u>	<u>(5,497,318)</u>
<u>\$ (5,523,246)</u>	<u>\$ (6,325,761)</u>	<u>\$ (4,147,855)</u>	<u>\$ 1,233,362</u>	<u>\$ 6,357,312</u>	<u>\$ 6,608,951</u>

WALKER COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
Expenses				
Governmental Activities:				
General Government	\$ 4,671,069	\$ 5,420,240	\$ 4,840,370	\$ 4,713,783
Financial	3,370,662	3,153,331	2,809,201	2,709,368
Judicial	13,958,759	12,736,567	11,575,838	11,448,657
Public Safety	14,862,406	13,584,692	12,519,918	12,236,689
Correction and Rehabilitation	4,949,266	6,898,165	4,711,929	4,737,083
Health & Welfare	2,689,528	2,445,921	1,193,022	1,161,542
Culture and Education	318,963	348,053	310,671	258,917
Public Transportation	9,452,965	8,422,240	8,884,378	6,746,741
Interest & Fiscal Charges	342,701	373,165	401,789	426,925
Total Governmental Activities	<u>54,616,319</u>	<u>53,382,374</u>	<u>47,247,116</u>	<u>44,439,705</u>
Total Primary Government	<u>\$ 54,616,319</u>	<u>\$ 53,382,374</u>	<u>\$ 47,247,116</u>	<u>\$ 44,439,705</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,086,401	\$ 1,465,062	\$ 1,008,478	\$ 1,067,964
Financial	1,181,351	1,173,157	1,111,421	936,303
Judicial	775,352	664,056	680,158	764,806
Public Safety	3,451,163	3,428,014	3,754,778	3,679,997
Correction and Rehabilitation	313,282	247,611	297,050	441,952
Health & Welfare	400,267	666,028	463,303	463,028
Culture and Education	-	-	-	508
Public Transportation	1,466,793	1,464,282	1,547,116	1,587,127
Operating Grants and Contributions	11,301,493	12,267,423	16,003,817	11,087,611
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities	<u>19,976,102</u>	<u>21,375,633</u>	<u>24,866,121</u>	<u>20,029,296</u>
Total Primary Government	<u>\$ 19,976,102</u>	<u>\$ 21,375,633</u>	<u>\$ 24,866,121</u>	<u>\$ 20,029,296</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (34,640,217)	\$ (32,006,741)	\$ (22,380,995)	\$ (24,410,409)
Business-Type Activities	-	-	-	-
Total Primary Government Net Expense	<u>\$ (34,640,217)</u>	<u>\$ (32,006,741)</u>	<u>\$ (22,380,995)</u>	<u>\$ (24,410,409)</u>

TABLE 1

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 4,172,911	\$ 4,390,540	\$ 4,358,180	\$ 6,496,973	\$ 5,543,255	\$ 5,034,941
2,747,854	2,749,478	2,529,932	2,455,399	2,333,148	2,228,163
11,286,973	11,927,277	11,102,287	11,589,784	10,040,223	9,785,092
11,104,545	10,977,285	10,136,547	9,566,499	9,142,524	7,358,381
4,533,106	4,563,127	4,387,983	4,345,175	3,860,155	3,809,298
1,042,758	808,512	707,113	653,677	799,830	1,101,500
222,415	237,007	226,851	279,911	278,594	267,349
6,318,026	7,069,206	6,211,591	7,445,266	5,917,477	5,255,590
<u>429,556</u>	<u>517,375</u>	<u>501,513</u>	<u>518,479</u>	<u>535,128</u>	<u>551,478</u>
<u>41,858,144</u>	<u>43,239,807</u>	<u>40,161,997</u>	<u>43,351,163</u>	<u>38,450,334</u>	<u>35,391,792</u>
<u>\$ 41,858,144</u>	<u>\$ 43,239,807</u>	<u>\$ 40,161,997</u>	<u>\$ 43,351,163</u>	<u>\$ 38,450,334</u>	<u>\$ 35,391,792</u>
\$ 932,187	\$ 921,051	\$ 848,792	\$ 771,922	\$ 819,957	\$ 745,490
903,069	840,111	750,706	676,956	687,049	668,773
764,009	774,956	748,720	731,024	705,742	646,069
3,094,928	2,973,748	2,453,193	2,798,656	2,630,156	3,089,754
394,608	312,459	285,823	365,119	383,983	195,042
403,238	329,115	296,098	216,964	221,049	197,043
1,105	824	-	-	-	-
1,507,086	1,772,066	1,886,447	1,616,998	1,868,567	1,823,854
8,664,102	8,540,287	6,488,447	8,046,362	8,891,973	6,840,859
-	-	-	-	99,640	393,558
<u>16,664,332</u>	<u>16,464,617</u>	<u>13,758,226</u>	<u>15,224,001</u>	<u>16,308,116</u>	<u>14,600,442</u>
<u>\$ 16,664,332</u>	<u>\$ 16,464,617</u>	<u>\$ 13,758,226</u>	<u>\$ 15,224,001</u>	<u>\$ 16,308,116</u>	<u>\$ 14,600,442</u>
\$ (25,193,812)	\$ (26,775,190)	\$ (26,403,771)	\$ (28,127,162)	\$ (22,142,218)	\$ (20,791,350)
-	-	-	-	-	-
<u>\$ (25,193,812)</u>	<u>\$ (26,775,190)</u>	<u>\$ (26,403,771)</u>	<u>\$ (28,127,162)</u>	<u>\$ (22,142,218)</u>	<u>\$ (20,791,350)</u>

WALKER COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
General Revenues and Other				
Changes in Net Position				
Governmental Activities:				
Taxes				
Property Taxes	\$ 28,435,761	\$ 26,153,642	\$ 23,946,450	\$ 22,253,777
Sales Taxes	5,124,435	5,104,600	5,027,193	4,503,361
Other Taxes	66,677	40,076	106,225	69,792
Alcoholic Beverage Taxes	155,094	142,341	130,309	134,100
Investment Earnings	2,445,015	2,119,639	303,796	23,332
Other	456,407	459,094	461,692	552,397
Total Governmental Activities	<u>\$ 36,683,389</u>	<u>\$ 34,019,392</u>	<u>\$ 29,975,665</u>	<u>\$ 27,536,759</u>
Total primary government	<u>\$ 36,683,389</u>	<u>\$ 34,019,392</u>	<u>\$ 29,975,665</u>	<u>\$ 27,536,759</u>
Change in Net Position				
Governmental Activities	\$ 2,043,172	\$ 2,012,651	\$ 7,594,670	\$ 3,126,350
Adjustment-Implementation				
GASB 68 & 71 for Pensions	-	-	-	-
Adjustment-Implementation				
GASB 75 for OPEB	-	-	-	-
Prior Period Adjustment				
(Road and Bridge Revenues)	-	-	-	-
Prior Period Adjustment				
(Establish Internal Service Fund)	-	-	-	-
Adjustment-Implementation				
of GASB 84	-	-	-	116,908
Total Primary Government	<u>\$ 2,043,172</u>	<u>\$ 2,012,651</u>	<u>\$ 7,594,670</u>	<u>\$ 3,243,258</u>

TABLE 2

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 21,131,719	\$ 19,692,053	\$ 19,532,967	\$ 18,691,980	\$ 17,975,921	\$ 17,294,805
4,063,552	3,868,217	3,824,119	3,704,825	3,261,313	3,293,984
60,045	45,642	149,997	20,335	34,120	28,452
116,264	129,944	115,860	114,489	133,244	123,386
247,609	584,475	347,850	151,111	70,920	24,256
377,138	276,953	648,967	320,472	415,061	283,576
<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>	<u>\$ 21,890,579</u>	<u>\$ 21,048,459</u>
<u>\$ 25,996,327</u>	<u>\$ 24,597,284</u>	<u>\$ 24,619,760</u>	<u>\$ 23,003,212</u>	<u>\$ 21,890,579</u>	<u>\$ 21,048,459</u>
\$ 802,515	\$ (2,177,906)	\$ (1,784,011)	\$ (5,123,950)	\$ (251,639)	\$ 257,109
-	-	-	-	-	(10,224,078)
-	-	(4,527,777)	-	-	-
-	-	(56,803)	-	-	-
-	-	987,374	-	-	-
-	-	-	-	-	-
<u>\$ 802,515</u>	<u>\$ (2,177,906)</u>	<u>\$ (5,381,217)</u>	<u>\$ (5,123,950)</u>	<u>\$ (251,639)</u>	<u>\$ (9,966,969)</u>



GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Other Taxes	Alcoholic Beverage Tax	Total
2015	\$ 17,294,805	\$ 3,293,984	\$ 28,452	\$ 123,386	\$ 20,740,627
2016	17,975,921	3,261,313	34,120	133,244	21,404,598
2017	18,691,980	3,704,825	20,335	114,489	22,531,629
2018	19,532,967	3,824,119	149,997	115,860	23,622,943
2019	19,692,053	3,868,217	45,642	129,944	23,735,856
2020	21,131,719	4,063,552	60,045	116,264	25,371,580
2021	22,253,777	4,503,361	69,792	134,100	26,961,030
2022	23,946,450	5,027,193	106,225	130,309	29,210,177
2023	26,153,642	5,104,600	40,076	142,341	31,440,659
2024	28,435,761	5,124,435	66,677	155,094	33,781,967

WALKER COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2024	2023	2022	2021
General Fund				
Nonspendable - Prepaid				
Expenditures	\$ 359,853	\$ 301,720	\$ 293,486	\$ 164,795
Committed for Projects	10,947,325	11,386,053	6,288,071	2,958,500
Assigned - One Time Allocation	1,984,355	1,743,144	6,478,432	2,652,382
Unassigned	<u>11,264,352</u>	<u>10,488,107</u>	<u>9,540,428</u>	<u>12,556,250</u>
Total General Fund	<u>\$ 24,555,885</u>	<u>\$ 23,919,024</u>	<u>\$ 22,600,417</u>	<u>\$ 18,331,927</u>
All Other Governmental Funds				
Nonspendable	\$ 8,306	\$ 19,056	\$ 125,531	\$ 96,019
Restricted - Debt Service	393,644	344,831	292,640	293,311
Restricted - Other				
Governmental Funds	3,852,542	3,228,655	2,781,004	2,669,089
Restricted - Capital Projects	-	-	-	-
Committed for				
Public Transportation	4,170,622	4,129,625	4,045,326	3,375,580
Committed for Public Safety	3,945,985	3,722,927	2,583,533	1,478,719
Unassigned	<u>(2,213)</u>	<u>(526)</u>	<u>-</u>	<u>(330)</u>
Total All Other Governmental Funds	<u>\$ 12,368,886</u>	<u>\$ 11,444,568</u>	<u>\$ 9,828,034</u>	<u>\$ 7,912,388</u>

TABLE 4

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 115,742	\$ 48,036	\$ 38,918	\$ 34,146	\$ 34,146	\$ 35,538
2,101,265	1,759,793	1,490,076	1,311,619	1,794,683	1,499,348
2,249,175	2,540,980	1,974,688	2,204,972	1,638,021	1,747,376
9,299,766	8,386,079	7,337,147	6,057,982	6,013,553	5,516,930
<u>\$ 13,765,948</u>	<u>\$ 12,734,888</u>	<u>\$ 10,840,829</u>	<u>\$ 9,608,719</u>	<u>\$ 9,480,403</u>	<u>\$ 8,799,192</u>
\$ 1,078	\$ -	\$ -	\$ -	\$ -	\$ -
259,009	227,620	194,244	180,334	180,420	159,259
2,391,584	2,128,820	2,102,748	1,956,903	1,652,320	1,412,114
-	-	-	-	-	629,092
3,917,215	2,682,756	2,220,474	2,708,608	3,726,799	1,964,019
1,118,237	830,375	809,392	1,155,639	1,279,654	1,518,682
-	-	-	-	-	-
<u>\$ 7,687,123</u>	<u>\$ 5,869,571</u>	<u>\$ 5,326,858</u>	<u>\$ 6,001,484</u>	<u>\$ 6,839,193</u>	<u>\$ 5,683,166</u>

WALKER COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	Fiscal Year			
	2024	2023	2022	2021
Revenues				
Property Taxes	\$ 27,890,233	\$ 26,015,507	\$ 24,079,771	\$ 22,268,385
Other Taxes	5,346,206	5,287,017	5,263,727	4,707,253
Licenses and Permits	400,091	665,791	463,125	460,771
Intergovernmental	11,906,329	13,211,580	16,406,655	11,458,980
Charges for Services	7,422,856	6,875,144	6,657,815	6,640,792
Fines	772,245	659,636	789,155	975,570
Interest Income	2,327,431	2,022,945	288,357	21,781
Other	375,325	387,879	400,876	552,397
Total Revenues	<u>\$ 56,440,716</u>	<u>\$ 55,125,499</u>	<u>\$ 54,349,481</u>	<u>\$ 47,085,929</u>
Expenditures				
General Government	\$ 4,966,268	\$ 4,798,393	\$ 4,446,194	\$ 4,147,848
Financial	3,272,486	3,013,218	2,828,873	2,554,778
Judicial	14,037,350	12,058,163	11,626,185	10,744,055
Public Safety	15,181,409	14,251,124	13,655,139	11,044,282
Corrections and Rehabilitation	4,602,650	5,650,083	3,817,833	3,442,366
Health & Welfare	1,788,659	2,391,358	1,186,540	1,105,919
Culture and Education	319,009	335,917	311,764	246,378
Public Transportation	9,401,521	8,142,984	8,774,310	7,522,911
Debt Service				
Principal	1,214,961	1,175,029	1,190,959	1,160,959
Interest	353,818	384,135	414,048	442,098
Total Expenditures	<u>\$ 55,138,131</u>	<u>\$ 52,200,404</u>	<u>\$ 48,251,845</u>	<u>\$ 42,411,594</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 1,302,585</u>	<u>\$ 2,925,095</u>	<u>\$ 6,097,636</u>	<u>\$ 4,674,335</u>
Other Financing Sources (Uses)				
Transfers In	\$ 885,324	\$ 2,487,521	\$ 2,378,165	\$ 1,783,542
Transfers Out	(885,324)	(2,487,521)	(2,378,165)	(1,783,542)
Issuance of Debt	-	-	-	-
Issuance of SBITA	247,594	-	-	-
Sale of Capital Assets	11,000	10,046	86,500	1
Sources (Uses)	<u>\$ 258,594</u>	<u>\$ 10,046</u>	<u>\$ 86,500</u>	<u>\$ 1</u>
Net Change In Fund Balances	1,561,179	2,935,141	6,184,136	4,674,336
Debt Service as A Percentage of Noncapital Expenditures	2.97%	3.18%	3.49%	3.96%

TABLE 5

Fiscal Year					
2020	2019	2018	2017	2016	2015
\$ 21,168,262	\$ 20,386,263	\$ 19,515,667	\$ 18,547,489	\$ 17,181,150	\$ 17,181,150
4,239,861	4,043,803	4,089,976	3,839,649	3,445,822	3,445,822
398,743	325,521	295,998	216,827	224,649	224,649
9,052,270	8,895,254	6,798,805	8,348,978	8,492,303	8,492,303
6,056,939	5,909,375	5,418,480	5,576,992	5,611,276	5,611,276
753,169	1,151,594	1,217,903	1,100,612	1,414,356	1,414,356
229,319	568,697	347,850	151,111	24,257	24,257
369,640	258,600	648,966	341,611	364,409	364,409
<u>\$ 42,268,203</u>	<u>\$ 41,539,107</u>	<u>\$ 38,333,645</u>	<u>\$ 38,123,269</u>	<u>\$ 36,758,222</u>	<u>\$ 36,758,222</u>
\$ 3,751,617	\$ 4,608,625	\$ 4,249,401	\$ 4,127,171	\$ 3,235,748	\$ 3,235,748
2,609,861	2,526,550	2,361,129	2,314,602	2,147,626	2,147,626
10,602,139	10,928,756	10,450,395	10,995,766	9,621,632	9,621,632
10,363,766	9,629,547	9,217,046	8,931,995	8,532,630	8,532,630
3,309,736	3,044,274	3,104,984	2,945,935	2,979,371	2,979,371
990,625	780,324	677,829	613,494	1,211,316	1,211,316
212,620	223,708	203,872	261,618	264,068	264,068
6,009,220	6,684,294	6,078,834	7,269,313	5,304,471	5,304,471
1,135,959	880,000	865,000	845,000	815,000	815,000
469,398	493,568	510,868	527,768	560,667	560,667
<u>\$ 39,454,941</u>	<u>\$ 39,799,646</u>	<u>\$ 37,719,358</u>	<u>\$ 38,832,662</u>	<u>\$ 34,672,529</u>	<u>\$ 34,672,529</u>
<u>\$ 2,813,262</u>	<u>\$ 1,739,461</u>	<u>\$ 614,287</u>	<u>\$ (709,393)</u>	<u>\$ 2,085,693</u>	<u>\$ 2,085,693</u>
\$ 2,634,372	\$ 1,684,316	\$ 1,741,162	\$ 1,613,245	\$ 1,807,837	\$ 1,807,837
(2,634,372)	(1,684,316)	(1,741,162)	(1,613,245)	(1,807,837)	(1,807,837)
-	677,877	-	-	-	-
-	-	-	-	-	-
35,350	19,434	-	-	-	-
<u>\$ 35,350</u>	<u>\$ 697,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2,848,612	2,436,772	614,287	(709,393)	2,085,693	2,085,693
4.19%	3.58%	3.76%	3.65%	4.20%	4.20%



GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax(1)	Sales Tax	Other Taxes	Alcoholic Beverage Tax	Total Other Taxes	Total Taxes
2015	\$ 17,181,150	\$ 3,293,984	\$ 28,452	\$ 123,386	\$ 3,445,822	\$ 20,626,972
2016	17,800,474	3,261,313	34,120	133,244	3,428,677	21,229,151
2017	18,547,489	3,704,825	20,335	114,489	3,839,649	22,387,138
2018	19,515,667	3,824,119	149,997	115,860	4,089,976	23,605,643
2019	20,386,263	3,868,217	45,642	129,944	4,043,803	24,430,066
2020	21,168,262	4,063,552	60,045	116,264	4,239,861	25,408,123
2021	22,268,385	4,503,361	69,792	134,100	4,707,253	26,975,638
2022	24,079,771	5,027,193	106,225	130,309	5,263,727	29,343,498
2023	26,015,507	5,104,600	40,076	142,341	5,287,017	31,302,524
2024	27,890,233	5,124,435	66,677	155,094	5,346,206	33,236,439

Notes: 1. Includes current property taxes, delinquent property taxes and penalties and interest.

WALKER COUNTY, TEXAS
TAXABLE ASSESSED VALUE BY GROUPING(1)
LAST TEN FISCAL YEARS

State Code	Description	Grouping	FY 2024	FY 2023	FY 2022	FY 2021
A	Single Family Residence	residential	\$ 3,821,475,091	\$ 2,984,415,046	\$ 2,491,564,323	\$ 2,226,159,256
B	MultiFamily Residence	residential	707,103,244	712,037,967	646,035,264	579,536,997
C	Vacant Lot	land	529,705,659	400,890,004	355,659,576	294,371,370
D1	Qualified Ag Land	land	4,287,447,243	2,089,325,497	1,837,572,306	1,761,282,123
D2	Non Qualified Land	land	41,534,740	40,050,579	37,501,822	40,083,547
E	Farm or Ranch Improv.	commercial	716,439,549	591,694,555	501,604,942	460,449,500
F1	Commercial Real	commercial	770,068,022	691,734,475	598,719,046	551,368,068
F2	Industrial Real Property	commercial	46,772,450	43,888,400	38,396,640	36,977,980
G1	Oil and Gas	minerals	16,735,498	14,401,858	8,395,685	12,456,402
G3	Minerals-Non Producing	minerals	-	-	-	-
J1	Water Systems	personal	21,020	15,020	15,310	11,380
J2	Gas Distribution System	personal	4,292,930	3,629,930	3,179,700	2,888,940
J3	Electric Company	personal	135,695,480	108,750,810	89,327,750	55,059,680
J4	Telephone Company	personal	6,607,380	6,956,820	7,241,930	7,558,910
J5	RailRoad	personal	34,813,950	31,112,840	29,305,650	27,234,570
J6	Pipelane Company	personal	235,864,260	160,762,560	145,757,380	102,173,970
J7	Cable Television Co.	personal	11,397,970	13,014,040	10,742,040	8,607,600
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	187,814,845	171,827,790	168,816,440	176,946,000
L2	Industrial Personal	personal	173,967,400	138,544,340	116,884,910	147,708,440
M1	Tangible Other	personal	70,661,697	73,193,798	66,765,220	59,180,341
N	Intangible Property	personal	-	-	-	90,000
O	Residential Inventory	personal	67,679,675	36,562,850	18,832,180	1,379,270
S	Special Inventory Tax	personal	36,010,520	34,215,450	28,365,200	24,883,300
X	Totally Exempt Property	personal	1,127,582	7,848	-	-
			<u>\$ 11,903,329,165</u>	<u>\$ 8,347,125,437</u>	<u>\$ 7,200,776,274</u>	<u>\$ 6,576,500,604</u>
Less:						
	Productivity Loss (Ag and Timber Use)		(4,238,207,169)	(2,038,016,184)	(1,784,448,172)	(1,706,245,850)
	Homestead Cap (10% cap on residential homesteads)		(345,170,522)	(115,754,301)	(38,089,119)	(24,283,007)
	Tax Ceiling and Over 65 and disabled exemption		(165,330,467)	(123,964,655)	(108,151,197)	(96,558,915)
	Other Exemptions /Deductions		<u>(28,538,978)</u>	<u>(23,195,003)</u>	<u>(20,108,300)</u>	<u>(25,842,210)</u>
	Total Exemptions		<u>\$(4,777,247,136)</u>	<u>\$(2,300,930,143)</u>	<u>\$(1,950,796,788)</u>	<u>\$(1,852,929,982)</u>
	Taxable Assessed Value		<u>\$ 7,126,082,029</u>	<u>\$ 6,046,195,294</u>	<u>\$ 5,249,979,486</u>	<u>\$ 4,723,570,622</u>
	Total Direct Tax Rate		\$0.4127	\$0.4490	\$0.4799	\$0.4808

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

TABLE 7

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105	\$ 1,365,140,626	\$ 1,214,424,490
532,399,780	417,058,091	293,163,679	264,497,190	259,866,510	243,410,560
256,975,853	164,090,119	136,212,443	109,705,616	94,325,461	84,045,429
1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453	1,327,441,283	1,116,282,909
31,244,886	27,266,834	24,873,642	22,293,751	17,888,182	15,206,290
437,530,357	508,200,002	529,868,225	471,715,766	456,971,752	415,792,778
517,215,873	449,975,277	419,979,707	402,765,906	379,402,379	340,586,809
31,357,000	30,536,920	30,384,800	28,426,490	26,470,380	24,033,940
14,444,424	10,627,212	12,120,638	5,862,802	8,361,917	10,520,067
272,970	274,070	275,360	275,360	275,360	275,360
11,380	11,380	11,380	11,380	11,380	4,000
2,684,950	2,484,360	2,388,940	2,278,490	1,961,270	1,686,520
51,214,620	50,364,330	52,375,130	49,994,160	46,003,490	41,235,270
7,932,950	8,255,750	9,502,360	9,733,410	9,389,820	10,158,600
26,072,760	29,957,890	23,792,480	22,035,800	20,481,730	18,452,040
58,817,830	57,109,570	53,217,130	34,602,700	33,711,030	34,937,800
7,108,040	7,202,120	7,179,210	6,108,870	5,818,520	5,750,570
92,960	92,960	31,800	31,800	31,800	31,800
170,602,040	138,619,340	153,588,670	140,311,380	135,741,450	123,936,440
110,882,100	105,939,110	94,682,930	101,689,710	151,800,590	148,850,040
56,754,833	48,218,328	45,576,241	47,222,669	48,656,088	42,782,260
12,000	-	-	-	-	-
1,861,100	1,830,190	2,249,640	3,140,504	1,199,600	1,953,840
21,926,636	18,121,660	15,354,080	16,099,610	14,795,200	11,180,020
-	-	-	-	-	-
\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077	\$ 4,541,383,922	\$ 4,405,745,818	\$ 3,905,537,832
(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)	(1,282,993,441)	(1,072,732,022)
(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)	(19,201,950)	(6,118,846)
(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)	(68,932,746)	(66,620,346)
(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)	(56,427,523)	(62,907,910)
\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)	\$ (1,425,658,402)	\$ (1,427,555,660)	\$ (1,208,379,124)
\$ 4,310,639,579	\$ 3,768,494,571	\$ 3,457,124,412	\$ 3,115,725,520	\$ 2,978,190,158	\$ 2,697,158,708
\$0.5018	\$0.5494	\$0.5185	\$0.6157	\$0.6206	\$0.6589

WALKER COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY(1)

LAST TEN FISCAL YEARS

Fiscal Year Ended Sept. 30	Real Property Residential Property	Commercial Property	Agricultural & Open Acreage	Total Real	Personal Property Total
2015	1,457,835,050	780,413,527	1,215,534,628	3,453,783,205	451,754,627
2016	1,625,007,136	862,844,511	1,439,654,926	3,927,506,573	478,239,245
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277	439,398,645
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088	472,345,989
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514	479,108,270
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841	626,271,763
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919	693,722,355
2023	3,696,453,013	1,327,317,430	2,530,266,080	7,554,036,523	793,088,914
2024	4,528,578,335	1,533,280,021	4,858,687,642	10,920,545,998	982,783,167

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

TABLE 8

Less: Tax Exempt Real Property	Total Taxable Assessed Value	Direct Tax Rate	Total Value as a Percentage of Actual Value
1,208,379,124	2,697,158,708	0.6589	69.06%
1,427,555,660	2,978,190,158	0.6206	67.60%
1,425,658,402	3,115,725,520	0.6157	68.61%
1,491,880,665	3,457,124,412	0.5185	69.85%
1,286,651,213	3,768,494,571	0.5494	71.71%
1,851,501,932	4,310,639,579	0.5018	71.11%
1,852,929,982	4,723,570,622	0.4808	71.82%
1,950,796,788	5,249,979,486	0.4799	72.91%
2,300,930,143	6,046,195,294	0.4490	72.43%
4,777,247,136	7,126,082,029	0.4127	59.87%

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County:										
Operating	0.3926	0.4255	0.4529	0.4508	0.4690	0.5123	0.5408	0.5708	0.5724	0.6071
Debt Service	<u>0.0201</u>	<u>0.0235</u>	<u>0.0270</u>	<u>0.0300</u>	<u>0.0328</u>	<u>0.0371</u>	<u>0.0407</u>	<u>0.0449</u>	<u>0.0482</u>	<u>0.0518</u>
Total	0.4127	0.4490	0.4799	0.4808	0.5018	0.5494	0.5815	0.6157	0.6206	0.6589
Huntsville ISD										
Operating	0.7121	0.8975	0.9149	0.9628	1.0230	1.1000	1.1000	1.0400	1.0400	1.0400
Debt Service	<u>0.1450</u>	<u>0.1450</u>	<u>0.1450</u>	<u>0.0750</u>	<u>0.0750</u>	<u>0.0750</u>	<u>0.0800</u>	<u>0.1400</u>	<u>0.1400</u>	<u>0.1700</u>
Total	0.8571	1.0425	1.0599	1.0378	1.0980	1.1750	1.1800	1.1800	1.1800	1.2100
Richards ISD										
Operating	0.6842	0.8646	0.8820	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400
Debt Service	<u>0.1428</u>	<u>0.1738</u>	<u>0.1950</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.8270	1.0384	1.0770	0.9639	0.9900	1.0600	1.0400	1.0400	1.0400	1.0400
New Waverly ISD										
Operating	0.7575	0.9429	0.9603	0.9630	1.0684	1.1700	1.1700	1.1700	1.0400	1.0400
Debt Service	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.1900</u>	<u>0.2000</u>	<u>0.2000</u>
Total	0.9475	1.1329	1.1503	1.1530	1.2584	1.3600	1.3600	1.3600	1.2400	1.2400
City of Huntsville										
Operating	0.2377	0.2385	0.2482	0.2399	0.2519	0.2620	0.2745	0.2838	0.2833	0.2862
Debt Service	<u>0.0697</u>	<u>0.0541</u>	<u>0.0593</u>	<u>0.0663</u>	<u>0.0629</u>	<u>0.0802</u>	<u>0.0921</u>	<u>0.0971</u>	<u>0.1005</u>	<u>0.1244</u>
Total	0.3074	0.2926	0.3075	0.3062	0.3148	0.3422	0.3666	0.3809	0.3838	0.4106
City of New Waverly										
Operating	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
City of Riverside										
Operating	0.1421	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1421	0.0999	0.1090	0.1183	0.1272	0.1431	0.1438	0.1561	0.1681	0.1918
Hospital District										
Operating	0.097722	0.102719	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537
Debt Service	<u>0.000000</u>	<u>0.000000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.097722	0.102719	0.1136	0.1136	0.1162	0.1187	0.1254	0.1346	0.1427	0.1537
Fire District #1										
Operating	0.0600	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.0600	0.0600	0.0600	0.0555	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Fire District #2										
Operating	0.1000	0.1000	0.1000	0.1000	0.0855	0.0748	0.0678	0.1000	0.1000	0.1000
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0145</u>	<u>0.0252</u>	<u>0.0322</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Fire District #3										
Operating	0.078380	0.093489	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	<u>0.000000</u>	<u>0.000000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total	0.078380	0.093489	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000
Totals										
Operating Total	3.262312	3.825108	3.9409	4.0678	4.1912	4.5009	4.5223	4.5553	4.4465	4.5188
Debt Service Total	<u>0.567600</u>	<u>0.586400</u>	<u>0.6163</u>	<u>0.3613</u>	<u>0.3752</u>	<u>0.4075</u>	<u>0.4350</u>	<u>0.4720</u>	<u>0.4887</u>	<u>0.5462</u>
Total	3.829912	4.411508	4.5572	4.4291	4.5664	4.9084	4.9573	5.0273	4.9352	5.0650

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND TEN YEARS AGO

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/24	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$122,683,130	1.72%
EnergyTransfer GC NGL Pipelines LP	76,653,885	1.08%
Grand Prix Pipeline LLC	70,165,348	0.98%
Oneok Arbuckle II Pipeline LLC	38,638,691	0.54%
Sterling - Huntsville LLC	35,302,190	0.50%
PEP-SHSU LLC	34,294,330	0.48%
Union Pacific Railroad Co	29,679,520	0.42%
VB Acquisition Sub No 3 LLC	28,798,360	0.40%
Weatherford US LP	28,753,109	0.40%
American Campus Community	27,384,460	0.38%

<u>Taxpayer</u>	For the Fiscal Year Ending 09/30/15	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Texas Inc	\$31,840,420	1.24%
Weatherford US LP	23,764,775	0.92%
Diamond URS Huntsville LLC	21,772,510	0.85%
University House Huntsville LLC	19,427,270	0.76%
Sycamore Ave Associates, LLC A Delaware LLC	18,759,030	0.73%
Wal-Mart Stores Texas LLC	18,312,010	0.71%
Vesper Forum LLC	15,936,020	0.62%
Union Pacific Railroad Co	15,401,760	0.60%
UFP New Waverly LLC	13,711,209	0.53%
Campus Crest at Huntsville I LP	13,680,740	0.53%

Source: Walker County Appraisal District

WALKER COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	(1) Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2015	\$ 17,089,010	\$ 16,628,914	97.3%
2016	17,734,826	17,217,742	97.1%
2017	18,399,930	17,867,124	97.1%
2018	19,249,734	18,703,271	97.2%
2019	19,990,779	19,532,698	97.7%
2020	20,945,210	20,407,576	97.4%
2021	21,973,801	21,534,069	98.0%
2022	24,330,749	23,573,373	96.9%
2023	26,215,908	25,785,758	98.4%
2024	28,445,433	27,240,185	95.8%

(1) Original Tax Levy

Collections in Subsequent Years		Total Collections to Date	
		Amount	Percentage of Levy
\$	162,799	\$ 16,791,713	98.3%
	459,116	17,676,858	99.7%
	471,214	18,338,338	99.7%
	510,831	19,214,102	99.8%
	445,231	19,977,929	99.9%
	271,900	20,679,476	98.7%
	291,136	21,825,205	99.3%
	562,287	24,135,660	99.2%
	90,997	25,876,755	98.7%
	-	27,240,185	95.8%

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	General Obligations Bonds(1)	Notes Payable	SBITAs	Total	Percentage of Personal Income	Population	Debt Per Capita
2015	\$ 17,804,888	\$ -	\$ -	\$ 17,804,888	1.00%	69,789	\$ 255.12
2016	16,968,401	-	-	16,968,401	0.92%	70,699	240.01
2017	16,116,913	-	-	16,116,913	0.83%	71,484	225.46
2018	15,245,425	-	-	15,245,425	0.77%	72,245	211.02
2019	14,359,323	-	-	14,359,323	0.73%	72,480	198.11
2020	13,443,221	451,918	-	13,895,139	0.68%	72,971	190.42
2021	12,502,119	225,959	-	12,728,078	0.58%	76,400	166.60
2022	11,531,017	-	-	11,531,017	0.49%	77,977	147.88
2023	10,534,915	-	194,961	10,729,876	0.41%	78,870	136.05
2024	9,508,813	-	247,594	9,756,407	0.33%	81,268	120.05

Note: (1) Presented net of original issuance discounts and premiums.

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Obligations Bonds (1)	Less: Amounts Available in Debt Service Fund (2)	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2015	\$ 17,804,888	\$ 159,259	\$ 17,645,629	0.75%	\$ 282.00
2016	16,968,401	180,420	16,787,981	0.68%	268.10
2017	16,116,913	180,334	15,936,579	0.59%	252.84
2018	15,245,425	194,244	15,051,181	0.54%	237.46
2019	14,359,323	268,779	14,090,544	0.46%	222.94
2020	13,443,221	249,280	13,193,941	0.40%	208.34
2021	12,502,119	288,653	12,213,466	0.26%	195.04
2022	11,531,017	284,407	11,246,610	0.22%	180.81
2023	10,534,915	349,336	10,185,579	0.19%	130.62
2024	9,508,813	434,521	9,074,292	0.15%	115.05

Notes: (1) Presented net of original issuance discounts and premiums.

(2) This is the amount restricted for debt service principal payments.



DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2024

<u>Governmental Unit</u>	(1) Debt Outstanding	(2) Estimated Percentage Applicable	(3) Estimated Share of Overlapping Debt
Huntsville I.S.D.	\$ 123,995,000	100%	\$ 123,995,000
New Waverly I.S.D.	23,948,637	100%	23,948,637
City of Huntsville	100,595,000	100%	100,595,000
City of New Waverly	-	100%	-
City of Riverside	-	100%	-
Subtotal Overlapping Debt			<u>\$ 248,538,637</u>
Walker County direct debt			<u>\$ 9,756,407</u>
Total direct and overlapping debt			<u>\$ 258,295,044</u>

Notes:

(1) Debt Outstanding provided by the Taxing Jurisdiction

(2) All entities listed above are within the boundaries of Walker County. Thus, 100% of the debt of these governmental units is included in the estimated share of overlapping debt calculation.

(3) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county.

This schedule estimates the portion of the debt of these entities that is borne by the residents and businesses of Walker County. This process recognizes that, when considering the government's ability to issue debt and repay long term debt, the entire debt cost borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

WALKER COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>
Debt limit (Based on 25% of Value Real Property)	\$ 2,975,832,291	\$ 2,086,781,359	\$ 1,644,125,151	\$ 1,775,655,163
Total net debt applicable to limit	<u>9,321,886</u>	<u>10,242,275</u>	<u>11,177,360</u>	<u>12,141,689</u>
Legal debt margin	<u>\$ 2,966,510,405</u>	<u>\$ 2,076,539,084</u>	<u>\$ 1,632,947,791</u>	<u>\$ 1,763,513,474</u>
Total net debt applicable to the limit as a percentage of debt limit	0.31%	0.70%	0.68%	0.70%

Legal Debt Margin Calculation for Current Fiscal Year

Assessed value	\$ 7,126,082,029
Add back: exempt real property	<u>4,777,247,136</u>
Total assessed value	<u>\$ 11,903,329,165</u>
Debt limit (25% of total assessed value)	\$ 2,975,832,291
Debt applicable to limit:	
General obligation debt	\$ 9,756,407
Less: Amount set aside for repayment of general obligation debt	434,521
Total net debt applicable to limit	<u>\$ 9,321,886</u>
Legal debt margin	<u>\$ 2,966,510,405</u>

TABLE 15

<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
\$ 1,636,778,208	\$ 1,194,009,379	\$ 1,119,164,772	\$1,025,496,319	\$ 981,876,643	\$ 863,445,801
<u>13,110,991</u>	<u>14,052,380</u>	<u>14,965,756</u>	<u>14,965,756</u>	<u>16,689,580</u>	<u>17,540,741</u>
\$ <u>1,623,667,217</u>	\$ <u>1,179,956,999</u>	\$ <u>1,104,199,016</u>	\$ <u>1,010,530,563</u>	\$ <u>965,187,063</u>	\$ <u>845,905,060</u>
0.80%	1.18%	1.34%	1.46%	1.70%	2.03%

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) Personal Income (amounts expressed in thousands)	(2) Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2015	69,789	\$ 1,781,973	\$ 25,534	n/a	7,880	5.0%
2016	70,699	1,843,000	25,719	n/a	7,369	5.8%
2017	71,484	1,938,000	25,719	n/a	7,219	4.3%
2018	72,245	1,972,000	25,719	n/a	7,186	4.0%
2019	72,480	1,972,461	27,302	n/a	7,130	3.7%
2020	72,971	2,030,607	28,016	n/a	7,050	8.0%
2021	76,400	2,177,308	29,838	n/a	6,912	7.7%
2022	77,977	2,333,372	32,334	n/a	7,030	5.1%
2023	78,870	2,600,169	33,345	n/a	7,106	5.4%
2024	81,268	2,918,583	35,913	n/a	7,113	4.6%

Notes:

(1) Based on information available from U.S. Census Bureau Quickfacts available at www.census.gov for Walker County

(2) Based on information available from Bureau of Economic Analysis U.S. Dept. of Commerce at www.bea.gov/regional/bearfacts for Walker County.

Total personal income and per capita income is as of December 31, 2023

PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO

<u>Employer</u>	2024		
	<u>Employees</u>	<u>Rank</u>	Percentage of Total County <u>Employment</u>
Texas Department of Criminal Justice	4,372	1	19.89%
Sam Houston State University	2,417	2	11.00%
Huntsville Independent School District	980	3	4.46%
Huntsville Memorial Hospital	552	4	2.51%
Wal-Mart	485	5	2.21%
Walker County	400	6	1.82%
H-E-B	393	6	1.79%
City of Huntsville	320	8	1.46%
Weatherford International	260	9	1.18%
Bayes Achievement Center	200	10	0.91%

<u>Employer</u>	2015		
	<u>Employees</u>	<u>Rank</u>	Percentage of Total County <u>Employment</u>
Texas Department of Criminal Justice	6,163	1	46.82%
Sam Houston State University	3,575	2	27.16%
Huntsville Independent School District	875	3	6.65%
Huntsville Memorial Hospital	589	4	4.48%
Wal-Mart	475	5	3.61%
Walker County	400	6	3.04%
Region VI Education Service Center	315	7	2.39%
City of Huntsville	275	8	2.09%
Weatherford Completion Center	285	9	2.17%
Gulf Coast Trade Center	210	10	1.59%

WALKER COUNTY, TEXAS

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30,			
	2024	2023	2022	2021
Operating				
General Government				
Elected	2	2	2	2
Employees	29.83	28.83	28	28
Judicial				
Elected	6	6	7.5	7.5
Employees	48.43	48.43	47.5	47.5
Financial				
Elected	2	2	2	2
Appointed	2	2	2	2
Employees	23.5	24.5	24	24
Public Safety				
Elected	5	5	5	5
Employees-Certified	51	46	45	44
Employees-Non-Certified	7.93	7.63	9.5	8.5
Employee-Certified/Noncertified				
Employees - EMS	40.49	40.49	38	39
Corrections and Rehabilitation				
Employees-Certified	41	41	40	40
Employees-Non-Certified	4.63	4.63	4.5	4.5
Health and Welfare				
Employees	9.79	9.79	8.5	8
Culture and Education				
Employees	3.3	3.3	5	5
Public Transportation				
Elected	4	4	4	4
Employees	37.5	36.5	36.5	35
Legislatively Designated				
Judicial	0	0	0	0
Public Safety	0	0	0	0
General Government	0	0	0	0
Grants/State Funding				
Juvenile Probation	6	6	6	6
Adult Probation	27	27	27	27
SPU Criminal/Civil/Juvenile	44	44	44	44
Total	395.4	389.1	386	383

TABLE 18

Full-time Equivalent Employees as of September 30,					
2020	2019	2018	2017	2016	2015
2	2	2	2	2	2
29.5	29.5	30.5	30.5	30	29
7.5	7.5	7.5	7.5	7.5	7.5
46.5	46.5	46.5	45.5	46	45.5
2	2	2	2	2	2
2	2	2	2	2	2
24	23.5	23	23	21.5	21.5
5	5	5	5	5	5
43	42	39	36	33	33
8.5	8	7.5	7.5	7.5	7.5
39	39	39	39	39	39
40	39	39	39	39	40.5
3.5	3.5	3.5	3.5	3.5	3.5
7.5	7.5	7.5	7.5	7.5	7.5
5	5	4	4	4	4
4	4	4	4	4	4
35	35	34.5	34.5	34.5	34.5
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6	6	6	6	6	6
27	27	29.5	29.5	29	29
43	43	44	44	44	45
380	377	376	372	367	368

WALKER COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2024	2023	2022	2021
Sheriff Office/Constables				
Papers Served	1,909	1,758	1,466	1,283
Jail				
Bookings at Jail	2,893	2,834	2,935	2,450
Average Daily Jail Population	193	198	188	188
Highest Daily Jail Population	239	221	212	217
Health and Welfare				
Permits Issued	1,188	872	1,456	900
Judicial/Courts				
Number of indigent cases	1,171	1,336	1,703	1,363
Cases filed District Courts-Civil	484	568	442	419
Cases filed District Courts-Criminal	575	580	574	552
Cases filed District Courts-Family	522	468	473	560
Cases disposed -County Court at Law	705	958	1,118	784
Cases filed in Court at Law-Criminal	638	682	751	953
Cases filed County Court at Law-Civil	269	206	209	253
Cases filed in JP Courts-Traffic/Non Traffic Misdemeanors	4,654	4,085	3,761	3,955
Cases filed in JP Courts - Civil	1,671	1,483	1,269	1,268
Cases Disposed of - JP Courts	4,081	3,660	3,552	4,731
County Clerk				
Documents recorded	10,052	9,567	12,450	12,329
Adult Probation				
Offenders Supervised	2,731	2,754	2,777	2,622
Juvenile Probation				
Juveniles Supervised	78	75	95	69

TABLE 19

Fiscal Year					
2020	2019	2018	2017	2016	2015
1,373	1,949	1,779	1,880	1,942	1,975
3,128	3,762	3,719	3,791	3,671	3,806
211	202	172	162	171	154
233	242	211	193	228	179
1,139	1,129	823	1,080	1,164	1,020
1,074	1,133	1,191	1,383	1,219	1,127
501	591	498	561	521	499
458	400	526	436	443	628
612	476	575	521	595	533
1,015	807	933	908	935	1,107
695	763	866	927	796	944
297	366	292	251	225	284
4,823	7,477	8,716	6,817	7,747	8,276
1,083	1,305	1,054	819	818	801
5,250	7,455	7,454	6,750	7,806	8,084
11,165	8,795	8,983	8,983	10,296	9,160
2,762	3,148	3,291	3,363	3,293	3,258
77	105	69	74	61	67

WALKER COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year			
	2024	2023	2022	2021
Public Safety				
Sheriff Office				
Stations	1	1	1	1
Patrol Units	42	38	38	37
Jail	1	1	1	1
Number of beds	268	268	268	268
Road & Bridge				
Miles of roads	578.15	577.01	563.98	549.52
Courts				
District Courts	2	2	2	2
County Court at Law	1	1	1	1
JP Courts	4	4	4	4

TABLE 20

Fiscal Year					
2020	2019	2018	2017	2016	2015
1	1	1	1	1	1
37	37	35	35	35	35
1	1	1	1	1	1
268	268	268	268	268	268
549.52	541.87	535.84	539.72	539.72	537
2	2	2	2	2	2
1	1	1	1	1	1
4	4	4	4	4	4



SINGLE AUDIT SECTION





INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable County Judge
and **Commissioners' Court of Walker County**
Huntsville, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Walker County, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Walker County's basic financial statements, and have issued our report thereon dated March 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Walker County, Texas internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Walker County, Texas internal control. Accordingly, we do not express an opinion on the effectiveness of Walker County, Texas internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of **entity's** financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

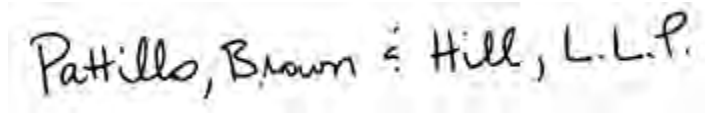
As part of obtaining reasonable assurance about whether Walker County, Texas financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **the entity's** internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **the entity's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Pattillo, Brown & Hill, L.L.P." The signature is written in a cursive, slightly slanted style.

Waco, Texas
March 24, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND STATE OF TEXAS GRANT MANAGEMENT STANDARDS

Honorable County Judge
and **Commissioners' Court of Walker County**
Huntsville, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Walker County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of **the County's** major federal and state programs for the year ended September 30, 2024. **The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule** of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS **are further described in the Auditor's Responsibilities** for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of **the County's** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to **the County's** federal and state programs.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **the County's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **the County's** compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **the County's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **the County's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **the County's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the **Auditor's Responsibilities for the Audit of Compliance** section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 24, 2025

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Pass-Through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
Passed through Texas State Comptroller of Public Accounts:				
U.S. Forest Service - Mineral Receipts	10.666	N/A	\$ 130,581	\$ 130,581
Total Forest Service Schools and Roads Cluster			130,581	130,581
Total Passed through Texas State Comptroller of Public Accounts			130,581	130,581
Direct Program:				
U.S. Forest Service - Cooperative Forest Road Agreement	10.705	22-RO-11081300-110	134,750	134,750
Total Direct Program			134,750	134,750
Total U. S. Department of Agriculture			265,331	265,331
<u>U. S. Department of Housing and Urban Development</u>				
Passed through Texas General Land Office:				
CDBG Disaster Recovery - Harvey Round 1	14.228	20-065-104-C279	428,391	-
Total Passed through Texas General Land Office			428,391	-
Passed through Texas Department of Agriculture:				
CDBG Disaster Recovery	14.228	7220490	7,700	7,700
Total Passed through Texas Department of Agriculture			7,700	7,700
Total 14.228			436,091	7,700
Total U. S. Department of Housing and Urban Development			436,091	7,700
<u>U. S. Department of Justice</u>				
Direct programs:				
State Criminal Alien Assistance Program	16.606	N/A	13,955	-
Bulletproof Vest Partnership Grant Program	16.607	N/A	460	-
Total Direct program			14,415	-
Passed through Texas Office of the Governor - Criminal Justice Division:				
Victims of Crime Act Formula Grant Program	16.575	3872602	78,716	-
Total Passed through Texas Office of the Governor - Criminal Justice Division			78,716	-
Passed through City of Huntsville, Texas:				
2022 Justice Assistance Grant Program (JAG)	16.738	15PBJA-22-GG-01881-JAGX	8,101	-
Total Passed through City of Huntsville, Texas			8,101	-
Total U. S. Department of Justice			101,232	-
<u>U. S. Department of Treasury</u>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Fund - COVID-19	21.027	2020	413,756	-
Local Area Tribal Consistency Fund - COVID-19	21.032	N/A	64,174	-
Total U. S. Department of Treasury			477,930	-
<u>U. S. Office of National Drug Control Policy</u>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G21HN0025A	25,512	-
Total U.S. Office of National Drug Control Policy			25,512	-
<u>U.S. Department of Homeland Security</u>				
Passed through Texas Division of Emergency Management:				
Disaster Grants- Public Assistance	97.036	3540-DR-TX	79,959	-
Disaster Grants- Public Assistance	97.036	4781-DR-TX	1,717,445	-
Total 97.036			1,797,404	-
Passed through Texas State Comptroller of Public Accounts:				
Homeland Security Grant Program	97.067	N/A	49,462	-
Total Passed through Texas State Comptroller of Public Accounts			49,462	-
Total Passed through Texas Division of Emergency Management			1,846,866	-
Total U.S. Department of Homeland Security			1,846,866	-
Total Expenditures of Federal Awards			\$ 3,152,962	\$ 273,031

WALKER COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

State Grantor/ Grant Description	Pass-through Grantor's Number	Expenditures	Pass-through Expenditures
STATE AWARDS			
<u>Office of Court Administration</u>			
Direct Program:			
Task Force on Indigent Defense	212-20-236	\$ 56,890	\$ -
Total Office of Court Administration		56,890	-
<u>Office of the Governor</u>			
Direct Program:			
Prosecution of Prison Crimes - Criminal	SF-11-A10-14918-20	1,522,602	-
Total Office of the Governor		1,522,602	-
<u>Texas State Comptroller of Public Accounts</u>			
Direct Program:			
Rural Law Enforcement Salary Assistance - Sheriff's Office	SF-11-A10-14918-20	413,051	-
Rural Law Enforcement Salary Assistance - CDA's Office	SF-11-A10-14918-20	275,000	-
Total Texas State Comptroller of Public Accounts		688,051	-
<u>Texas Commission on Environmental Quality</u>			
Direct Program:			
Tire Collection Event	20-16-04	8,616	-
Total Texas Commission on Environmental Quality		8,616	-
<u>Office of Attorney General</u>			
Direct Program:			
Statewide Victim Information and Notification Everyday System	20192044900-516-01	13,523	-
Total Office of Attorney General		13,523	-
<u>Office of the Governor - Criminal Justice Division</u>			
Passed through Houston-Galveston Area Council:			
Regional Juvenile Mental Health Services	26067	8,990	-
Total passed through Houston-Galveston Area Council		8,990	-
Total Office of the Governor - Criminal Justice Division		8,990	-
<u>Texas Department of State Health Services</u>			
Passed through Southeast Texas Trauma Regional Advisory Council:			
EMS Trauma Care System	N/A	14,453	-
Total Southeast Texas Trauma Regional Advisory Council		14,453	-
Total Texas Department of State Health Services		14,453	-
<u>Texas Department of Motor Vehicles</u>			
Passed through Montgomery County:			
Texas Department of Motor Vehicles	608-21-1700000	100,031	-
Total passed through Montgomery County		100,031	-
Total Texas Department of Motor Vehicles		100,031	-
<u>Office of the Secretary of the State</u>			
Direct Program:			
Chapter 19 Voter Funds	N/A	12,925	-
Total Office of Secretary of State		12,925	-
Total Expenditures of State Awards		\$ 1,738,030	\$ -
Total Expenditures of Federal and State Awards		\$ 4,756,242	\$ 138,281

WALKER COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

1. GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of all federal and state financial assistance programs of Walker County, Texas, for the year ended September 30, 2024. **The County's reporting entity is defined in Note I to the County's financial statements.** The Schedule of Expenditures of Federal and State Awards includes all Federal and State awards expended by the County, regardless of whether the award was received directly from the Federal or State agency or passed through another agency.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the **modified accrual basis of accounting, which is described in Note I to the County's financial statements.**

3. INDIRECT COSTS

The County has elected not to use the de minimis indirect cost rate as allowed in the Uniform Guidance.

WALKER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	None

Federal and State Awards:

Internal control over major programs: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 100.516(a) or the State of Texas Grant Management Standards?	None
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Identification of major programs:

Assistance Listing Number(s):	Name of Program or Cluster:
97.036	Disaster Grants- Public Assistance
State	Prosecution of Prison Crimes - Criminal

Dollar threshold used to distinguish between type A and type B programs.	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal and State Awards

None

WALKER COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NONE

BID TABULATION

BID NUMBER: C2360-25-015 Fly Ash Lime Blend and Lime
BID OPENING DATE: 3/14/25

VENDOR: Lhoist North America
CONTACT: Ryan Ortberg
PHONE #: 830-358-3270

VENDOR: EcoMaterials
CONTACT: William Kane
PHONE #: 337-513-2150

VENDOR: Slott Construction
CONTACT: Jeremy Slott
PHONE #: 936-344-8044

Description	Quantity	Delivered Price to Job Site within Walker County	Pick Up Price	Pick Up Location	Delivered Price to Job Site within Walker County	Pick Up Price	Pick Up Location	Delivered Price to Job Site within Walker County	Pick Up Price	Pick Up Location
Lime-Hydrated (Dry Powder)	1-24 Tons	\$321.83/Ton	\$260/ton	Lhoist New Braunfels or Clifton	No Bid			\$295/ton + \$1350		
Lime-Hydrated (Dry Powder)	25 > Tons	\$321.83/Ton	\$260/ton	Lhoist New Braunfels or Clifton	No Bid			\$360/ton		
Lime- Pelletized	1-24 Tons	\$321.83/Ton	\$260/ton	Lhoist New Braunfels or Clifton	No Bid			\$295/ton + \$1350		
Lime- Pelletized	25 > Tons	\$321.83/Ton	\$260/ton	Lhoist New Braunfels or Clifton	No Bid			\$360/ton		
Lime- 50lb. Bags on Pallets (Dry Powder)	Price Per Pallet	\$400/ton plus \$850 flat rate for delivery	\$400/ton	Lhoist New Braunfels or Clifton	No Bid			No Bid	No Bid	No Bid
Fly Ash 70% / Lime 30%	1-24 Tons	No Bid				\$150/ton	Bremond, TX	\$175/ton + \$1350		
Fly Ash 70% / Lime 30%	25 > Tons	No Bid				\$150/ton	Bremond, TX	\$210/ton		
Fly Ash 70% / Lime 30% Super Sack	1 Ton	No Bid			No Bid			No Bid	No Bid	No Bid
Fly Ash 80% / Lime 20%	1-24 Tons	No Bid				\$135/ton	Bremond, TX	\$160/ton + \$1350		
Fly Ash 80% / Lime 20%	25 > Tons	No Bid				\$135/ton	Bremond, TX	\$195/ton		
Fly Ash 80% / Lime 20% Super Sack	1 Ton	No Bid			No Bid			No Bid	No Bid	No Bid
	Cost Per Mile	NA- Freight is based on total tonnage for bulk loads and flat rate for bagged products			Cost Per Mile	\$42.06 + FSC (per ton)		Cost Per Mile	Freight is price per ton delivered	
	Spreading Fee	\$10.00/ton** this is only applied to bulk hydrate (dry powder deliveries)			Spreading Fee	\$12.00 (per ton)		Spreading Fee	\$0.00	
	Demurrage Fee	\$80/hour after two hours			Demurrage Fee	\$100		Demurrage Fee	\$95/hour	
	Diversion Fee	\$61.83/ ton			Diversion Fee	\$85		Diversion Fee	\$100 + extra miles	
	Additional Fees	23 ton minimum freight charge on bulk pebble quicklime and hydrated (dry powder) loads.			Additional Fees	FSC Changes Monthly, 25 ton delivered minimum		Additional Fees	Fuel Surcharge- Applied to all of trucking invoices to compensate for the current fuel prices.	
		50# Bags Hydrate (dry powder) delivered will be a flat rate of \$850 per truck load delivered to any location in Walker County.							\$5.01-\$5.25: 13% \$4.75-\$5.00: 11% \$4.50-\$4.74: 9% \$4.25-\$4.49: 7% \$4.00-\$4.24: 6% \$3.75-\$3.99: 5% \$3.50-\$3.74: 3.5% \$3.25-\$3.49: 2%	
	EXCEPTIONS	Yes.			EXCEPTIONS	None		EXCEPTIONS	None	

BID TABULATION

BID NUMBER: C2360-25-016 Pneumatic Tank Trailer

BID OPENING DATE: 3/14/25

VENDOR: Slott Construction

CONTACT: Jeremey Slott

PHONE #: 936-344-8044

Miles	Price Per Loaded Mile
00-10	\$450 min
11--20	\$450 min
21-30	\$450 min
31-40	\$450 min
41-50	\$11.25
51-60	\$10.75
61-70	\$10.65
71-80	\$10.55
81-90	\$10.45
91-100	\$10.25
101-110	\$10.25
111+	\$10.15
Spreading Fee	\$200.00
Demurrage Fee(will begin after 2hrs on jobsite)	\$100.00 hr
Diversion Fee	\$100.00 + miles
Additional Fees	Fuel Surcharge- Applied to all of trucking invoices to compensates for the current fuel prices.
	\$5.01-\$5.25: 13%
	\$4.75- \$5.00: 11%
	\$4.50-\$4.74: 9%
	\$4.25-\$4.49: 7%
	\$4.00-\$4.24: 6%
	\$3.75-\$3.99: 5%
	\$3.50 - \$3.74: 3.5%
	\$3.25-\$3.49: 2%



TEXAS ASSOCIATION *of* COUNTIES RISK MANAGEMENT POOL

1-800-456-5974 / 512-478-8753 / 512-615-8942 *fax*

AUTOMOBILE PHYSICAL DAMAGE & AUTO LIABILITY CLAIM LOSS REPORT

Please indicate type of claim:

☐

Making Auto Physical Damage Claim

☒

Making Auto Liability Claim

☐

**Incident Report Only
(No claim at this time)**

Entity No.:	Date of Incident: 03/10/2025
MEMBER Walker County Address: 1239 20th St Unit B City/State/Zip:	Date Reported: 03/19/2025
	Reported By: Alexander Mason
	Contact Name:
	Contact phone NO.: [REDACTED]
	E-MAIL:

Description of Incident:
2 lane turn, MV was in R lane - failed to maintain lane striking CV in L turn lane

Member Vehicle Description: (Year; Make; Model) 2017 Ford Escape	
Vehicle Identification Number: [REDACTED] (full 17-digit VIN)	
Describe Damage: Driver side headlight and panel above tire	Drivable?
Where is Vehicle Located?	Estimates?

Member Driver: John Hooks	Department: Constable
Contact Info:	Contact Info:

Claimant or Other Involved: Alexander Mason	Phone / Contact Info: [REDACTED]
Address: 1239 20th St Unit B	
City/State/Zip Huntsville, Tx 77340	
Claimant 's Vehicle or Other Property	
Other Information:	

Rev. 8-16/BPE

PLEASE FORWARD ALL CLAIM LOSS REPORTS TO: claims-cs@county.org or

Submit Form Now

COMMITTEE/BOARD MEMBER APPLICATION FORM

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE _____ EMAIL _____

What board/committee are you interested in serving on? _____

Have you served on any County boards or committees before? If yes, which one?

What kind of experience would you bring?

Describe any type of community involvement you have had.

Date Received _____ By _____

Part-time office administrator

20 hours a week @ 21.27 (6 months)

$20 \times 21.27 = 425.40$ per week

850.80 per check $\times 12 = 10,209.60$

retirement 1483.46

ss & med 781.04

wc 19.40

unemploy 7.15

12,500.65

Temp part time 12,500.65

< 1483.46 >

11,017.19

General Information

Document Type:	Grants Notice	Version:	Synopsis 19
Funding Opportunity Number:	DOT-OST-2024-103	Posted Date:	Dec 19, 2024
Funding Opportunity Title:	Rural and Tribal Assistance Pilot Program NOFO	Last Updated Date:	Mar 13, 2025
Opportunity Category:	Discretionary	Original Closing Date for Applications:	April 17, 2025. Applications will open at 2:00 p.m. ET on March 18, 2025 and will close at 4:59 p.m. ET on April 17, 2025. Grants are awarded first-come, first-served, with applications reviewed in the order in which they are received.
Opportunity Category Explanation:		Current Closing Date for Applications:	April 17, 2025. Applications will open at 2:00 p.m. ET on March 18, 2025 and will close at 4:59 p.m. ET on April 17, 2025. Grants are awarded first-come, first-served, with applications reviewed in the order in which they are received.
Funding Instrument Type:	Grant	Archive Date:	May 21, 2025
Category of Funding Activity:	Infrastructure Investment and Jobs Act (IIJA)	Estimated Total Program Funding:	\$ 27,000,000
Category Explanation:	Transportation	Award Ceiling:	\$750,000
Expected Number of Awards:	50	Award Floor:	\$200,000
Assistance Listings:	20.943 -- Rural and Tribal Assistance Pilot Program		
Cost Sharing or Matching Requirement:	No		

Eligibility

Eligible Applicants:	City or township governments Special district governments County governments State governments Native American tribal governments (Federally recognized) Others (see text field entitled "Additional Information on Eligibility" for clarification)
-----------------------------	--

VARIANCE REQUEST TO THE FLOODPLAIN MANAGEMENT REGULATIONS OF WALKER COUNTY, TEXAS

Copy all pages of this form and all attachments for (1) community official, (2) building owner.
If any section is not applicable to the proposed development project please mark that section "NA"

SECTION A – PROPERTY INFORMATION				FOR COUNTY USE ONLY	
A1. Building/Site Owner's Name Darren Fraysur				Permit Number:	
A2. Building/Site Street Address Point Loop				Date of Submittal:	
City Huntsville		State Texas		ZIP Code 77320	
A3. Property Description (Lot and Block Numbers, Tax Parcel Number, Legal Description, etc.) Legal Description: Riverside Lakeland - Section 8, Block 1, Lot 1, Acres 0.38; Property ID: 35215; GEO ID: 7508-001-0-00100; Subdivision Code: 7508					
SECTION B – FLOOD INSURANCE RATE MAP (FIRM) INFORMATION					
(For projects involving multiple map panels an additional sheet may be listed below or included in an additional attachment)					
B1. NFIP Community Name & Community Number Walker County - 481042			B2. County Name Walker County		B3. State Texas
B4. Map/Panel Number 48471C0300D	B5. Suffix D	B6. FIRM Index Date 08/16/2011	B7. FIRM Panel Effective/ Revised Date 08/16/2011		B8. Flood Zone(s) Zone A
<p>THE ABOVE NAMED PERMIT APPLICANT DOES HEREBY MAKES AN APPEAL TO THE COMMISSIONER'S COURT OF WALKER COUNTY FOR A VARIANCE TO THE CONDITIONS OF PERMIT APPROVAL AND/OR CONSTRUCTIONS STANDARDS REQUIRED BY THE WALKER COUNTY FLOOD PLAIN MANAGEMENT REGULATIONS FOR PROPOSED DEVELOPMENT WITHIN AN IDENTIFIED FLOOD HAZARD AREA RELATED TO THE ABOVE REFERENCED DEVELOPMENT PERMIT APPLICATION.</p>					
SECTION C – BASE FLOOD ELEVATION UTILIZED IN DESIGN					
<p>(If a determination of the base flood elevation has been made, then a copy of a <i>Determination of Base Flood Elevation Form</i> must be submitted and the elevation shown in C1 below should correspond with the elevation that appears in subsection E3 on that form. For large projects subject to varying or multiple flood heights please place an "X" in the box adjacent to D2)</p>					
<p>C1) <input checked="" type="checkbox"/> AV The Base Flood Elevation for the proposed location/project is: <u>149.1</u> ft mean sea level.</p> <p>C2) <input type="checkbox"/> This project is subject to multiple Base Flood Elevations, the BFE is provided in attached plans/submittals as project overlay, detailed method of determination, drainage plans, and BFE impact summary.</p> <p>C3) <input type="checkbox"/> No Base Flood Elevation has been determined for this property</p>					
SECTION D – VARIANCE(S) RELATED TO ELEVATION REQUIREMENTS AND DRY FLOODPROOFING					
<p>Applicant requests a variance to the elevation requirements of Sections 5:02(a), 5:02(b), or 5:02(c) (requiring that new or substantially improved structures be elevated a minimum of twelve (12) inches above the base flood elevation authorization is requested to construct the lowest floor of the listed structure(s) at the elevations listed below. (Elevation must be listed in the same datum used for the base flood elevation listed in Section "C" or if no BFE is provided then listed as a distance to the tenth of a foot above lowest natural grade.</p>					
Description of Structure(s)		Proposed Elevation of lowest floor including basement		Proposed Elevation of Flood Proofing (Non-Residential Structures Only)	
Single-family Residential Structure					
D.1 House		143.00		N/A	
D.2					
D.3					
D.4					

SECTION E – OTHER VARIANCE

(All Variance requests need to include the specific variance along with the Section(s) of the Regulation to which they apply)

E.1 A Variance is requested to Section(s) 4.02 (k) of the Walker County Flood Plain Regulations as follows:

SECTION F – APPLICANT'S JUSTIFICATION AND PRESENTATION FACTORS EFFECTING VARIANCE

(All variance requests to the Walker County Floodplain Regulations need to be included along with the Section(s) of the Regulation to which they apply)

F.1 Is the variance for new construction or substantial improvement of a structure to be erected on a lot of one-half acre or less in sized contiguous to and surrounded by lots with existing structures constructed below the base flood elevation?

Yes _____ No _____

F.2 Please explain the cause or reason the variance is being requested (attach additional pages as "Exhibit F.2"):

F.3 Will the failure to grant the variance result in any exceptional hardship to the applicant?

Yes _____ No _____

If yes please explain below:

The county has requested that the property owner use FEMA BLE Data because the lot is located in FEMA Zone A where no BFE data is determined

The BLE Data shows a 100-year water surface elevations of 149.1. If the property owner were required to be above this elevation it would cause the owner to put the FFE at 150.1, which would be cost prohibitive and substantially higher than neighboring properties.

F.4 Is the variance requested within a regulatory floodway?

Yes _____ No _____

F.5 Will the variance result in increased flood heights, additional threats to public safety, extraordinary public expense, create a nuisance, cause fraud, victimization of the public, or conflict with existing local laws or court orders?

Yes _____ No _____ Please provide analysis or explanation below or reference attachments:

(A) Stream Gage data USGS 08066000 (Trinity River/Hwy 19 Bridge)

(B) Trinity River Authority Report and Findings (Letter from September 2024 to Darren Fraysur)

(C) 2021 InFRM Watershed Hydrology Assessment for the Trinity River Basin

SECTION H - VARIANCE(S) GRANTED

(All design elevations shall be given in the same elevation datum used for the elevation in section D1)

H.1 A VARIANCE TO THE WALKER COUNTY FLOOD PLAIN REGULATIONS IS GRANTED AS FOLLOWS:

H.2 THE FOLLOWING CONDITIONS ARE ATTACHED TO THE VARIANCE IN ADDITION TO THE REQUIREMENTS OF THE DEVELOPMENT PERMIT AND ANY REQUIREMENTS OF THE FLOOD PLAIN MANAGEMENT REGULATIONS:

SECTION J - NOTICE, ACKNOWLEDGEMENT, AND CERTIFICATIONS**NOTICE**

ALL DEVELOPMENT MUST BE IN STRICT COMPLIANCE WITH THE VARIANCES STATED HERE AND OTHER CONDITIONS STATED ON THE DEVELOPMENT PERMIT. ANY VARIATION WILL RESULT IN IMMEDIATE SUSPENSION OF THIS VARIANCE AND THE DEVELOPMENT PERMIT. FLAGRANT VIOLATION OF THE CONDITIONS OF THIS VARIANCE MAY RESULT IN THE COMMISSIONER'S COURT SEEKING INJUNCTIVE RELIEF, CIVIL, OR CRIMINAL PENALTIES.

WARNING

THE GRANTING OF A VARIANCE IS LIMITED TO THE PERMITTING STANDARDS AND LOCAL REGULATORY STANDARD ONLY. IT IS NOT A VARIANCE FROM THE REQUIREMENT TO PURCHASE FLOOD INSURANCE. **PREMIUMS FOR FLOOD INSURANCE COVERAGE FOR THE STRUCTURE WILL INCREASE** AS A RESULT OF CONSTRUCTING THE FIRST FLOOR BELOW THE LEVEL OF THE BASE FLOOD, AND MAY INCREASE AS A RESULT OF OTHER VARIANCES GRANTED. **LOWERING THE FIRST FLOOR BELOW THE BASE FLOOD ELEVATION MAY INCREASE THE POTENTIAL FOR FLOOD DAMAGE AND LOSS OF LIFE.** THE APPLICANT ACKNOWLEDGES THAT HE/SHE IS RESPONSIBLE TO ENSURE THAT ANY VARIANCE DOES NOT DAMAGE OR THREATEN ADJACENT PROPERTIES AND COMPLIES WITH LOCAL, STATE, AND FEDERAL REGULATIONS.

DISCLAIMER

THE COMMISSIONER'S COURT OF WALKER COUNTY AND ANY OFFICER OR EMPLOYEE OF WALKER COUNTY ARE **NOT LIABLE FOR DAMAGES OR LOSS OF LIFE RESULTING FROM FLOODING OF THE PROPERTY FOR WHICH A PERMIT OR VARIANCE IS GRANTED.**

I, Darren Fraysur, do hereby acknowledge that I have reviewed the provisions, warnings, notices, and disclaimers stated above and that I understand them agree with them and intend to comply fully with them. I also acknowledge that my flood insurance costs will increase and flood damage potential to any structure or property subject to this variance will increase. I am fully aware that Walker County is not liable for damages to my property or structure, and that I accept full responsibility for the risks associated with this variance. I also certify that in the event I sell this property or structure in the future, that I will give notice of the variance to the purchaser prior to sale.

Signature of Owner/Applicant

Date

Darren Fraysur

10-16-24

SECTION I - ACTION ON VARIANCE BY COMMISSIONER'S COURT

After careful consideration of the reasons for the request of variance, the Commissioner's Court of Walker County, Texas has determined that it is within the scope of the variance procedures as outlined in the Walker County Flood Plain Management Regulations to _____ this request for variance.

Commissioner's Court Signature

Printed Name

Date

As a result of the level of investment, analyses, and collaboration that went into this Trinity Watershed Hydrology Assessment, the flood risk estimates contained in this report are recommended as the basis for future NFIP studies or other federal flood risk studies. These federally developed modeling results form a consistent understanding of hydrology across the Trinity Watershed, a key requirement outlined in FEMA's General Hydrologic Considerations Guidance. The modeling used to produce these flood risk estimates is available, at no charge, to communities and AE firms.

While the results from this study are considered a good starting point or even the best available estimates of flood risk for some areas, significant uncertainty still remains in the estimates as it does in any hydrologic study. Because of this uncertainty and because of the potential impacts these estimates can have on life and property, the InFRM team strongly recommends and supports local communities that implement higher standards, such as additional freeboard requirements, floodplain management practices that use frequency estimates greater than the 1% annual chance estimates, or "No valley storage loss" criteria.

Location Description	Drainage Area ^a	50%	20%	10%	4%	2%	1%	0.50%	0.20%	Hydrologic Method
	sq mi	2-YR	5-YR	10-YR	25-YR	50-YR	100-YR	200-YR	500-YR	
Upper Keechi Creek near Oakwood, TX USGS gage	150.3	3,400	11,400	19,500	31,100	39,200	48,900	58,300	72,000	Uniform HEC-HMS
Upper Keechie Creek above Buffalo Creek	186.8	3,000	10,500	18,000	29,100	37,200	47,100	56,800	70,900	Uniform HEC-HMS
Upper Keechie Creek below Buffalo Creek	459.5	5,800	21,000	35,000	54,400	69,900	89,300	109,400	135,700	Uniform HEC-HMS
Upper Keechie Creek above the Trinity River	509.2	5,700	20,100	33,400	51,900	66,900	86,100	106,000	132,200	Uniform HEC-HMS
Trinity River below Upper Keechi Creek	9358.9	33,700	54,900	72,200	99,700	122,900	140,900	163,700	243,300	Elliptical HEC-HMS
Trinity River above Big Elkhart Creek	9359.5	33,600	54,300	72,000	99,500	122,800	140,700	163,600	241,800	Elliptical HEC-HMS
Houston County Lake Outflow	48.0	110	220	420	900	1,600	4,700	7,900	12,700	Uniform HEC-HMS
Big Elkhart Creek above the Trinity River	143.0	2,000	6,500	10,000	14,700	18,900	25,300	33,100	43,500	Uniform HEC-HMS
Trinity River below Big Elkhart Creek	9502.5	33,100	53,300	70,100	98,000	121,600	139,300	160,600	233,700	Elliptical HEC-HMS
Trinity River near Crockett, TX USGS gage	9615.0	33,300	53,900	71,500	98,700	121,900	139,800	160,600	235,000	Elliptical HEC-HMS
Trinity River above Lower Keechi Creek	9791.7	32,900	48,100	56,600	72,500	96,400	114,900	145,300	181,300	Elliptical HEC-HMS
Trinity River below Lower Keechi Creek	9979.3	32,700	48,200	56,600	72,600	96,700	115,200	145,500	181,500	Elliptical HEC-HMS
Trinity River above Bédias Creek	10374.29	32,600	47,200	54,300	68,600	92,800	110,200	140,400	175,800	Elliptical HEC-HMS
Bédias Creek near Madisonville, TX USGS gage	330.6	8,200	16,200	24,400	38,000	47,500	65,100	82,300	105,800	Uniform HEC-HMS
Bédias Creek above the Trinity River	604.3	11,900	25,800	38,600	59,000	74,700	100,900	126,500	162,400	Uniform HEC-HMS
Trinity River below Bédias Creek	10978.5	44,300	69,800	96,100	128,000	150,400	172,300	205,200	251,400	Elliptical HEC-HMS
Trinity River at Riverside, TX USGS gage	11306.7	41,000	61,500	71,800	109,300	133,800	158,700	194,300	249,200	Elliptical HEC-HMS
Lake Livingston Inflow	12301.1	77,000	111,100	144,000	193,600	233,400	278,700	333,900	413,400	Elliptical HEC-HMS
Lake Livingston Outflow	12301.1	38,900	65,700	81,100	100,400	120,700	158,200	210,400	281,800	Elliptical HEC-HMS
Trinity River above Long King Creek	12340.5	39,600	67,000	82,800	102,100	123,700	159,400	208,300	277,000	Elliptical HEC-HMS
Long King Creek at Livingston, TX USGS gage	141.1	5,700	13,600	19,700	28,700	36,500	46,300	55,800	69,400	Uniform HEC-HMS
Long King Creek above the Trinity River	226.4	7,500	17,000	25,000	37,300	48,200	62,000	75,200	94,300	Uniform HEC-HMS
Trinity River at Goodrich, TX USGS gage	12566.9	40,000	69,000	84,400	104,700	126,400	162,200	211,200	282,700	Elliptical HEC-HMS
Trinity River above Menard Creek	12628.0	39,400	59,900	73,600	89,400	101,100	118,200	148,200	207,300	Elliptical HEC-HMS
Menard Creek near Rye, TX USGS gage	148.1	2,300	6,300	10,000	15,600	20,800	27,900	34,700	44,400	Uniform HEC-HMS
Trinity River below Menard Creek	12776.2	40,700	64,000	77,400	94,100	107,700	127,500	159,500	220,900	Elliptical HEC-HMS

Trinity River Authority of Texas



Lake Livingston Project

September 5, 2024

DARREN FRAYSUR
POINT LOOP
HUNTSVILLE TX, 77320

RE: RIVERSIDE LAKELAND, S8, B1, LOT 1

During the construction phase of Lake Livingston, the Trinity River Authority (TRA) purchased land in fee simple for storage of water up to the elevation of 140' above mean sea level (msl) which is considered normal pool level. TRA remains authorized to impound water at that elevation by permit with the Texas Commission on Environmental Quality (TCEQ) and only exceeds this level temporarily during times of high flows.

To accommodate the natural flow of water through Lake Livingston as referenced above, flowage easement was purchased during the original acquisition of land to allow for temporary inundation due to the maintenance and operation of the dam. The flowage easement elevation for all property in Riverside Lakeland in Walker County is 140 msl. Deeds for all properties taken in fee simple and all easements have been recorded and are on file at the County Clerk's office.

As an operational guideline, TRA recommends the base flood elevation of structures placed within the flowage easement to be at least 2 feet above the designated flowage easement and meet all other local, state and federal guidelines.

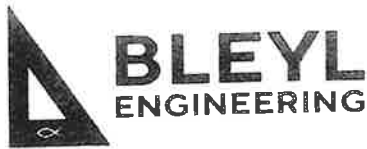
Hopefully, this information is beneficial to you and thank you for your interest in Lake Livingston.

Sincerely,

Jacob Young
Area Administrator
Lake Livingston Project

CC:cmb

P.O. Box 360
Livingston, Texas 77351
(936) 365-2292
Fax (936) 365-2142



(936) 441-7833

TECHNICAL MEMORANDUM

Date: February 14, 2025
Engineer: Adam Vento, PE, CFM
Address: [REDACTED] Point Loop, Huntsville, TX 77320
Reference: Floodplain Permit Application and Supporting Data
Project No.: 13500

INTRODUCTION

Bleyl Engineering was hired by Mr. Darren Fraysur to evaluate the available model data and submit the required information in support of a floodplain development permit for a proposed residential construction project located at [REDACTED] Point Loop in Walker County, Texas (Vicinity Map provided as **Attachment A**). Bleyl Engineering has reviewed the available models and stream gage data to determine the "best available data" for the subject tract. This technical memorandum serves as a summary of our findings and our recommendations on the best available flood elevation data to be used for regulatory purposes on this application. The results of this study serve as the basis for establishing the proposed finished floor elevation (FFE) for the proposed residence.

A copy of the Walker County *Development Certification* form and the *Determination of Base Flood Elevation* form are attached to this document as **Attachment B** and **Attachment C**, respectively.

FLOODPLAIN MODELING DATA

Bleyl Engineering obtained a copy of the report and models for the recently completed *Trinity River Mid-Basin Flood Infrastructure Funding Grant Study*, completed by Halff Associates for the Trinity River Authority (TRA) and Texas Water Development Board (TWDB), dated May 7, 2024. For purposes of this floodplain permit application, Bleyl Engineering is submitting the report/models from this study to be considered as the "best available data" at this time.

The study leverages hydrology data obtained from a study completed by FEMA, USACE, USGS, and NWS, titled *Interagency Flood Risk Management (InFRM) Watershed Hydrology Assessment for the Trinity River Basin*, dated July 2021. The InFRM study utilizes Atlas 14 rainfall data with multiple hydrology methodologies and states that the results of the hydrology assessment "represent the best available estimate of flood risk for the larger rivers in the Trinity basin based on a range of hydrologic method performed by an expert team of engineers and scientists from multiple federal agencies" (pg 284). Further, the report states that "The updated flows presented in this report can be used to revise flood insurance rate maps to help inform residents on flood risk impacts..." (pp 284-285). Lastly, the report concludes that "...the flood risk estimates contained in this report are recommended as the basis for future NFIP studies

or other federal flood risk studies. These federally adopted modeling results form a consistent understanding of hydrology across the Trinity Watershed, a key requirement outlined in FEMA's General Hydrologic Considerations Guidance." (pg 285).

The TRA/TWDB FIF study used the calibrated and recommended hydrology data published in the InFRM study and added additional calibration/validation assessments to develop the inflow hydrographs along the Trinity River. The two key locations used for calibration were based on USGS Stream Gages 08065350 (Trinity River near Crockett, Texas) and 08066000 (Trinity River at Riverside, Texas). The USGS 08066000 gage is located in close proximity to Mr. Fraysur's property at the Hwy 19 bridge over the Trinity River, indicating that the final modeling results for the project vicinity have been calibrated and validated based on historical storm events. The studied peak flows generated by this study and the InFRM study deviate substantially from the available FEMA Base Level Engineering (BLE) data, which was generated using the USGS Regression Equations. It is Bleyl's opinion that the hydrology data from the InFRM study and the FIF study offer a substantial improvement in accuracy compared to the BLE dataset.

The FIF study uses BLE model cross sections as a basis for their HEC-RAS models. Updates, modifications, and additional cross section locations were added to the model to increase accuracy. The BLE models do not represent any riverine structures. The FIF study used survey data and construction drawings to represent bridges along the Trinity River in the HEC-RAS model.

Additionally, the FIF models were updated to provide a more accurate representation of the Lake Livingston backwater effects on the study area upstream from Lake Livingston. The models terminate at the US-190 bridge on the downstream extent of the study area. The FIF study uses revised boundary conditions based on the hydrologic modeling results of Lake Livingston.

A copy of the relevant printouts and excerpts from FIF study has been provided with this submittal as **Attachment D**. The corresponding FIF models and the full report have been uploaded to OneDrive and can be downloaded for review using the link below.

OneDrive Link

<https://tinyurl.com/3rb7zhvw>

CONCLUSION

The cross section located at River Station (RS) 121716 is positioned upstream from the subject tract. The peak 100-year water surface elevation at this RS is **139.15**. It is Bleyl's opinion that this elevation represents the best available 100-year flood elevation for Mr. Fraysur's property. This elevation has been included in the attached floodplain application forms. Lastly, Mr. Fraysur has coordinated with the TRA in regard to the flowage easement and recommended finished floor elevations for properties constructed along the lake. TRA maintains a flowage easement of **140.00** around Lake Livingston and recommends FFEs to be constructed 2-feet above this flowage easement. A copy of the letter from TRA to Mr. Fraysur is provided with this technical memo as **Attachment E**. Based on the results of the FIF study and the information provided by TRA, it is Bleyl's recommendation that the FFE for the proposed residence be placed at an

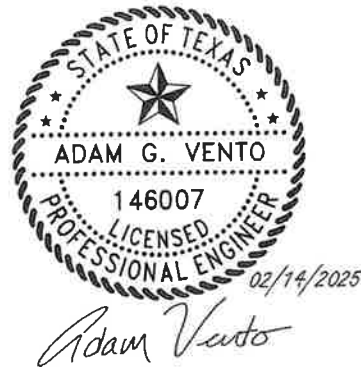
elevation of **142.00**. It is our opinion based on the referenced data that this will meet the requirement of constructing the home to an elevation that is “reasonably safe from flooding”.

Should you have any questions or concerns regarding the information presented in this report, please contact me at avento@bleylengineering.com or by phone at (936) 441-7833.

Sincerely,

Adam Vento, PE, CFM

Hydrology & Hydraulics Department Manager
Bleyl Engineering

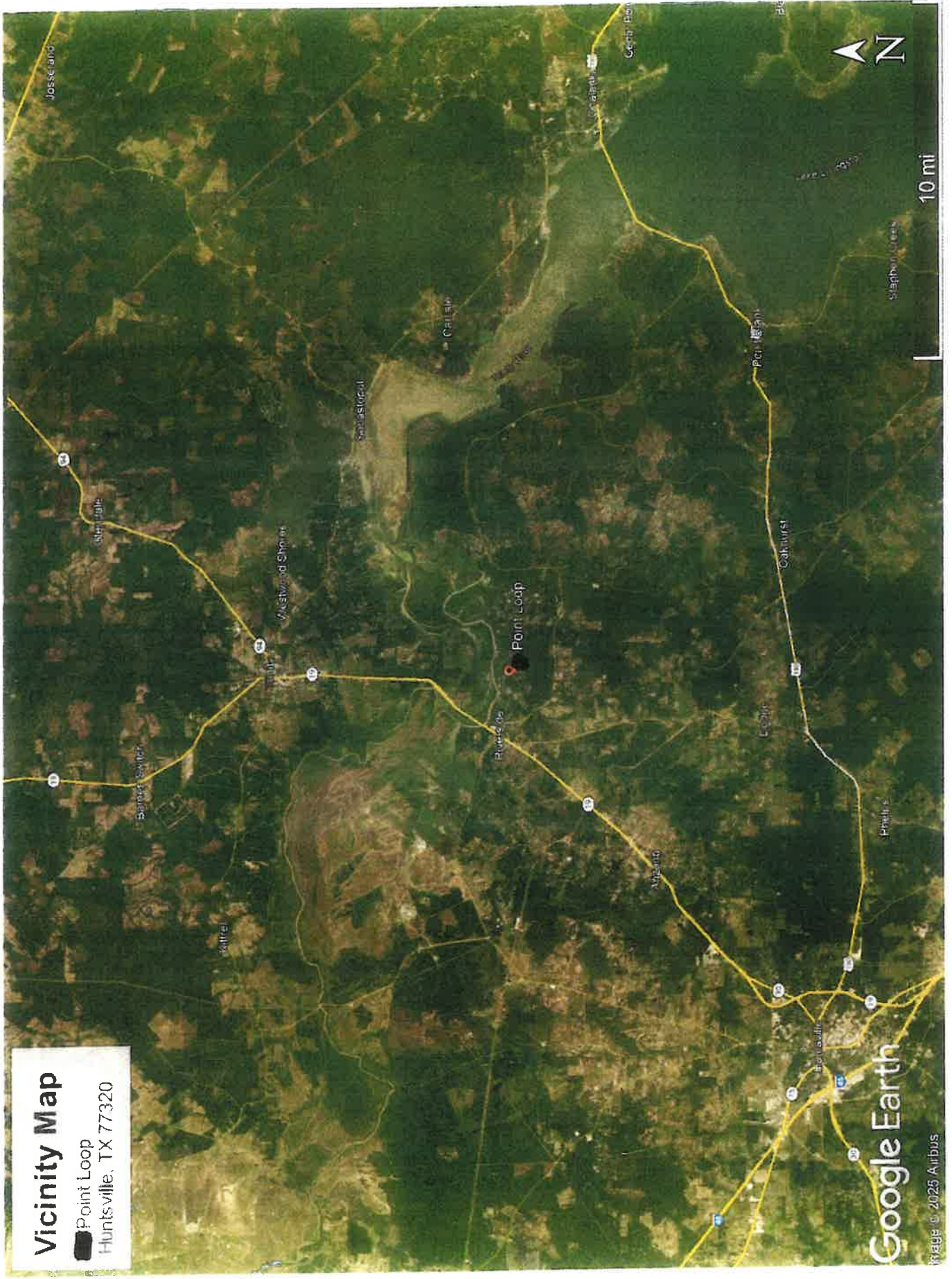


Attachments

- A – Vicinity Map
- B – Development Certification Form
- C – Determination of Base Flood Elevation Form
- D – Excerpts from the TRA FIF Study
- E – Letter from TRA to Darren Fraysur

Vicinity Map

Point Loop
Huntsville, TX 77320



Google Earth

Image © 2025 Airbus

DEVELOPMENT CERTIFICATIONS FORM

Copy all pages of this form and all attachments for (1) community official, (2) building owner.
If any section is not applicable to the proposed development project please mark that section "NA"

SECTION A – PROPERTY INFORMATION				FOR COUNTY USE ONLY	
A1. Building/Site Owner's Name Darren Fraysur				Permit Number:	
A2. Building/Site Street Address Point Loop				Date of Submittal:	
City Huntsville		State Texas		ZIP Code 77320	
A3. Property Description (Lot and Block Numbers, Tax Parcel Number, Legal Description, etc.) Legal Description: Riverside Lakeland - Section 8, Block 1, Lot 1, Acres 0.38; Property ID: 35215; GEO ID: 7508-001-0-00100, Abstract Subdivision Code: 7508					
A4. Latitude/Longitude: Lat. 30.84715 Long. -95.372906 Horizontal Datum: <input type="checkbox"/> NAD 1927 <input checked="" type="checkbox"/> NAD 1983					
SECTION B – FLOOD INSURANCE RATE MAP (FIRM) INFORMATION					
(For projects involving multiple map panels an additional sheet may be listed below or included in an additional attachment)					
B1. NFIP Community Name & Community Number Walker County - 781042			B2. County Name Walker County		B3. State Texas
B4. Map/Panel Number 48471C0300D	B5. Suffix D	B6. FIRM Index Date 08/16/2011	B7. FIRM Panel Effective/ Revised Date 08/16/2011		B8. Flood Zone(s) Zone A
B9. Indicate elevation datum used for/ on FIRM Panel in Item B7: <input type="checkbox"/> NGVD 1929 <input checked="" type="checkbox"/> NAVD 1988 <input type="checkbox"/> Other/Source: _____					
SECTION C – PROJECT DESCRIPTION AND ATTACHMENTS					
(At a minimum a general project description and plan set shall be submitted with this form. The documents listed below shall be included with this form and any additional catalog of submittals may be attached as a separate sheet and referenced below.)					
Document Name		Date of Document		Signatory/Author	
Attachments Overview		10/11/2024		AV	
Project Overview Map		10/11/2024		AV	
Stream Gage Map, BLE Map, Ground Photos		10/11/2024		AV	
SECTION D – BASE FLOOD ELEVATION UTILIZED IN DESIGN					
(A copy of a Determination of Base Flood Elevation Form must be submitted and the number below correspond with the elevation that appears in subsection E3. For large projects subject to varying or multiple flood heights please place an "X" in the box and initial adjacent to D2)					
D1) <input type="checkbox"/> AV The Base Flood Elevation utilized for the project design is: 139.15 ft D2) <input type="checkbox"/> This project is subject to multiple Base Flood Elevations, the BFE is provided in attached plans/submittals as project overlay, detailed method of determination, drainage plans, and BFE impact summary.					
SECTION E – INCREASES TO OR IMPACT ON FLOODWAY OR BASE FLOOD					
(Required for all development projects within a regulated Area of Special Flood Hazard)					
I, the below signed Engineer/Architect do hereby certify that: (Please Mark one of the following with an "X" and Initial)					
E1) <input type="checkbox"/> AV The development is in an area where no regulatory floodway has been designated and the below signed certifies that he/she has analyzed the effects of the proposed development, and found that the proposed development when combined with other existing and anticipated development, will not increase the water surface elevation of the base flood by more than 1 foot at any point within the community.					
E2) <input type="checkbox"/> The development is in an area where a regulatory floodway has been designated, and the below signed certifies that the development is not being constructed within the floodway, will not impact the floodway, and will not result in any increase to the surface elevation of the base flood by more than 1 foot.					
E3) <input type="checkbox"/> The development is proposed to be partially or wholly located within a designated floodway, but the below signed certifies that hydrologic and hydraulic analyses have been performed in accordance with standard engineering practice and the proposed encroachment will not result in increased flood levels within the community during the occurrence of the base flood discharge. (analysis and "no-rise" certification attached)					

Initials of Certifier _____

SECTION F – ALTERATION OR RELOCATION OF WATERCOURSE OR NATURAL DRAINAGE

(Required for all development projects within a regulated Area of Special Flood Hazard)

I, the below signed Engineer/Architect do hereby certify that: (Please Mark one of the following with an "X" and Initial)

F1) ☐ AV The development does not include plans to alter or relocate any watercourse or natural drainage

F2) ☐ The development will alter or relocate a watercourse or drainage, and a description of such relocation or alteration is attached and has been designed to have no adverse impact on flooding or adjoining properties, and that the flood carrying capacity within the altered or relocated portion of any watercourse will be maintained. (In most cases where a watercourse or natural drainage has been altered or relocated a CLOMR and/or LOMR may be required.)

SECTION G – BUILDING CERTIFICATIONS

(Sections G-J are required for all projects involving a structure if not applicable to your project mark with "NA" in each blank)

I, the below signed Engineer/Architect do hereby certify that: (Mark with an "X" and initial **all that apply** / in most cases all 5 will apply):

G1) ☒ AV designed (or modified) and adequately anchored to prevent flotation, collapse, or lateral movement of the structure/development components resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,

G2) ☒ AV designed to use materials resistant to flood damage,

G3) ☒ AV designed to utilize methods and practices that minimize flood damages, including flood vents where appropriate.

G4) ☒ AV designed with electrical, heating, ventilation, plumbing, and air conditioning equipment and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding. All electrical, heating, ventilation, plumbing, and mechanical equipment are designed at least twelve (12) inches above the BFE.

G5) ☒ AV The proposed plans for construction and methods used have been designed to comply with the current Walker County Floodplain Regulations, including but not limited to sections 5:01 and 5:02, and the applicable sections of existing guidance and technical bulletins as published by the Federal Emergency Management Agency (FEMA)

Copies of these publications can be found at:

<http://www.fema.gov/floodplain-management/floodplain-management-publications>

Including but not limited to:

Above the Flood: Elevating Your Floodprone House, FEMA 347

Below-Grade Parking Requirements, FIA-TB-6

Crawlspace Construction for Buildings Located in Special Flood Hazard Areas, FIA-TB-11

Design Guidelines for Flood Damage Reduction, FEMA 15

Elevated Residential Structures, FEMA 54

Elevator Installation, FIA-TB-4

Ensuring that Structures Built on Fill In or Near Special Flood Hazard Areas are Reasonably Safe From Flooding, FIA-TB-10

Flood-proofing Non-Residential Structures (Full Document), FEMA 102

Non-Residential Floodproofing – Requirements and Certification (Technical Bulletin), FIA-TB-3

Flood Damage-Resistant Materials Requirements, (Technical Bulletin 2) (2008)

Free-of-Obstruction Requirements, (Technical Bulletin 5) (2008)

NFIP Technical Bulletins

Non-Residential Floodproofing – Requirements and Certification, FIA-TB-3

Openings in Foundation Walls and Walls of Enclosures, (Technical Bulletin 1) (2008)

Protecting Building Utilities from Flood Damage, FEMA 348

Reducing Losses in High Risk Flood Hazard Areas: A Guidebook for Local Officials, FEMA 116

Selecting Appropriate Mitigation Measures for Floodprone Structures, FEMA 551

Wet Floodproofing Requirements, FIA-TB-7

SECTION H - BUILDING DESIGN ELEVATION CERTIFICATION

(All design elevations shall be given in the same elevation datum used for the elevation in section D1)

H1) The minimum designed elevation for the top of the lowest floor including basement

142	00
-----	----

H2) The minimum designed elevation for machinery and equipment servicing building

142	00
-----	----

SECTION I – FULLY ENCLOSED AREAS USABLE SOLELY FOR PARKING OF VEHICLES, ACCESS, AND STORAGE (enclosed areas includes crawl spaces enclosed by walls or rigid skirting) Mark with an "X" and Initial

I1) ☒ AV There are no fully enclosed areas designed or intended below the lowest floor elevation given in H1 above.

I2) ☐ There are fully enclosed areas below the bottom floor that are usable solely for parking of vehicles, building access or storage in an area other than a basement. These areas have been designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. The design for meeting this requirement is hereby certified to meet or exceed the following minimum criteria: a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. If openings are equipped with screens, louvers, valves, or other coverings or devices they will allow for the automatic entry and exit of floodwaters into and out of the fully enclosed areas. **These areas have been designed with flood resistant materials and conform to FEMA's wet flood-proofing requirements, (see G5) and all machinery and equipment are designed to be elevated a minimum of 12 inches above the BFE shown in section D1.**

Initials of Certifier _____

SECTION J – NON-RESIDENTIAL FLOODPROOFING

I, the below signed Engineer/Architect do hereby certify that: (Please Mark one of the following with an "X" and Initial)

J1) ☒ All residential or non-residential structures, with the exception of areas addressed by Section I1 and I2, are designed to have their lowest floor including basement elevated at least twelve (12) inches above the BFE.

J2) ☐ The non-residential structure(s) shown on the attached plans and applied for under this permit are, together with attendant utility and sanitary facilities, designed so that below the base flood elevation the structure is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy (Additional certification and plans may be required for applications under this section)

SECTION K – DESIGN CERTIFICATION

This certification is to be signed and sealed by a registered engineer or licensed architect authorized by law to practice in the State of Texas. Terms utilized in this document shall have the meaning assigned to them in the Walker County Regulations for Flood Plain Management, the Code of Federal Regulations, and FEMA publications where such assignment and use exists.

I certify that the information on this form represents my best efforts to interpret the data available, and that the determinations herein where made in compliance with FEMA approved methodologies and standard engineering practices I understand that any false statement may be punishable by fine or imprisonment.

Certifier's Name		License Number		Place Seal Here
Adam Vento				
Title				
Hydrology & Hydraulics Department Manager				
Company Name				
Bleyl Engineering				
Address				
100 Nugent Street				
City	State	ZIP Code		
Conroe	Texas	77301		
Signature		Date	Telephone	

Additional Notes or Comments:

SECTION L – AS-BUILT CONSTRUCTION CERTIFICATION

This certification is to be signed and sealed by a registered engineer or licensed architect authorized by law to practice in the State of Texas after completion of the construction or development.

I, the below signed, certify that the project referenced above has been properly inspected and has been developed in compliance with the plans and information included and certified above, and that the finished development is completed in compliance with the requirements of the Walker County Floodplain Regulations, the specific provisions certified above, and the plans referenced in "Section C", with the exceptions listed below.

Certifier's Name		License Number		Place Seal Here
Additional Notes or Comments on Finished Construction				
Signature		Date	Telephone	

DETERMINATION OF BASE FLOOD ELEVATION FORM

Copy all pages of this Determination and all attachments for (1) community official, (2) building owner

SECTION A – PROPERTY INFORMATION				FOR COUNTY USE ONLY	
A1. Building/Site Owner's Name Darren Fraysur				Permit Number:	
A2. Building/Site Street Address Point Loop				Date of Submittal:	
City Huntsville		State TX		ZIP Code 77320	
A3. Property Description (Lot and Block Numbers, Tax Parcel Number, Legal Description, etc.) Legal Description: Riverside Lakeland - Section 8, Block 1, Lot 1, Acres 0.38; Property ID: 35215; GEO ID: 7508-001-0-00100; Abstract Subdivision Code: 7508					
A4. Latitude/Longitude: Lat. <u>30.84715</u> Long. <u>-95.372906</u> Horizontal Datum: <input type="checkbox"/> NAD 1927 <input checked="" type="checkbox"/> NAD 1983					
SECTION B – FLOOD INSURANCE RATE MAP (FIRM) INFORMATION					
B1. NFIP Community Name & Community Number Walker County - 781042			B2. County Name Walker County		B3. State Texas
B4. Map/Panel Number 48471C0300D	B5. Suffix D	B6. FIRM Index Date 08/16/2011	B7. FIRM Panel Effective/ Revised Date 08/16/2011		B8. Flood Zone(s) Zone A
B9. Indicate elevation datum used for on FIRM Panel in Item B7: <input type="checkbox"/> NGVD 1929 <input checked="" type="checkbox"/> NAVD 1988 <input type="checkbox"/> Other/Source: _____					
SECTION C – SOURCE OF BASE FLOOD ELEVATION DATA					
C1. Indicate the source of the Base Flood Elevation (BFE) data or base flood depth entered in item E3. <input type="checkbox"/> FIS Profile <input type="checkbox"/> LOMA, LOMR, Federal, State, or Local Determination (Attach Copy) <input type="checkbox"/> Base Level Engineering BLE (Attach Copy) <input checked="" type="checkbox"/> Other (Complete Section D)					
SECTION D – METHOD OF DETERMINATION FOR APPROXIMATE ZONE A					
<i>The below methods of determination are those listed and described in detail in publication FEMA 265/July 1995 "Managing Floodplain Development in Approximate Zone A Areas" and any determinations submitted shall utilize a method consistent with the publication, acceptable to FEMA, and considered appropriate by the certifying engineer or surveyor (see section F)</i>					
D1) SIMPLIFIED METHODS <input type="checkbox"/> Contour Interpolation Method <input type="checkbox"/> Data Extrapolation Method D2) DETAILED METHODS (Please select one item from each category) a) <u>Topography:</u> <input checked="" type="checkbox"/> Existing Topographic Maps <input checked="" type="checkbox"/> Field Survey b) <u>Hydrology:</u> <input type="checkbox"/> Discharge Drainage Area Relationships <input type="checkbox"/> Regression Equations <input checked="" type="checkbox"/> TR-55 <input type="checkbox"/> Rational Formula <input type="checkbox"/> Other Hydrograph Methods: _____ c) <u>Hydraulics:</u> <input type="checkbox"/> Normal Depth <input type="checkbox"/> Critical Depth <input checked="" type="checkbox"/> Step-Backwater Analysis <input checked="" type="checkbox"/> Hydraulic Structures					

SECTION E – BASE FLOOD ELEVATION (BFE) DETERMINATION

(BFE shall be determined to within one tenth of a foot)

E1. Indicate elevation datum used for the Base Flood Elevation shown in section E3:

☐ NGVD 1929 ☒ NAVD 1988 ☐ Other/Source: _____

E2. What is the site/location to which the determined Base Flood Elevation can be applied:

- a) ☒ The entire lot/tract described in section A3
- b) ☐ A specific building site on, or portion of, the lot/tract described in Section A3

If E2(b) is selected a detailed scaled map/survey must be attached indicating the area of the lot subject to the BFE determined.

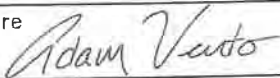
E3. The Base Flood Elevation for the site described in section E2, determined utilizing FEMA approved methods is:

139.15 ft**SECTION F – CERTIFICATION**

This certification is to be signed and sealed by a registered engineer authorized by law to practice engineering in the State of Texas. If the source of the Base Flood Elevation in Section C is not "other", or is a finding under the "other" category supported by the "contour interpolation method" then a registered professional surveyor may sign and seal the certification instead of a registered engineer. I certify that the information on this form represents my best efforts to interpret the data available, and that the determinations herein were made in compliance with FEMA approved methodologies and standard engineering practices. I understand that any false statement may be punishable by fine or imprisonment.

Were latitude and longitude in Section A provided by a licensed land surveyor? ☐ Yes ☒ No Check here if attachments.Certifier's Name
Adam Vento, PE, CFMLicense Number
TX 146007Title
Hydrology & Hydraulics Department ManagerCompany Name
Bleyl EngineeringAddress
100 Nugent StCity
ConroeState
TXZIP Code
77301Place
Seal
Here

Signature



Date

Telephone

Comments and Attachments (One copy of the current FIRM with the subject lot/tract overlaid, a copy of any engineering studies completed in support of this determination, and a copy of any detailed map required by section E2 shall be included and listed along with any other attachments). Please list all attachments along with the number of pages of that attachment.

Attached is a copy of the referenced study: Trinity River Mid-Basin Flood Infrastructure Funding Grant Study (Project ID #40010), by Halff Associates, Inc, completed for the Texas Water Development Board, dated 5/7/2024.

This study utilizes BLE cross section data and InFRM hydrology data. The models were calibrated/validated using USGS stream gage data located at the SH-19 bridge in Riverside.

Bleyl Engineering presents the referenced study as the best available data for the subject tract.

The cross section at River Station (RS) 121716 is positioned upstream from the subject tract. The 100yr peak WSE at this location is 139.15.

Trinity River Authority

Trinity River Mid-Basin Flood Infrastructure Funding Grant Study

Flood Infrastructure Fund Category 1 Project

Project ID #40010

Prepared by Halff Associates, Inc. for the Texas Water Development Board

Acknowledgments and/or seal page

These documents are not intended for construction, bidding or permit purposes.
They were prepared by, or under the supervision of:



TB&LS
Form #312

Brian Downing
5/7/2024

Brian Downing, PE, CFM
Water Resources Team Leader
Halff Associates, Inc.

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- D. Hydrology

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- F. Environmental Review
- G. Digital Data

Acronyms

1-D	One Dimensional
ACE	Annual Chance Exceedance
AHPA	Archaeological and Historical Preservation Act of 1974
ARPA	Archaeological Resources Protection Act of 1979
A.U.	Assessment Unit
BFE	Base Flood Elevation
BCA	Benefit Cost Analysis
CDC	Corridor Development Certificate
CFS	Cubic Feet Per Second
CoCoRaHS	Community Collaborative Rain, Hail, and Snow Network
DFW	Dallas/Fort Worth
DFIRM	Digital Flood Insurance Rate Maps
ECOS	Environmental Conservation Online System
EHA	Espey, Huston, & Associates
EMST	Ecological Mapping System of Texas
EOR	Element Occurrence Record
EIS	Environmental Impact Statement
EPA	U.S. Environmental Protection Agency
ESA	Endangered Species Act
FAC	Facultative
FACU	Facultative Upland
FACW	Facultative Wetland
FDA	Flood Damage Reduction Analysis
FEMA	Federal Emergency Management Agency
FIF	Flood Infrastructure Funding
FIRM	Flood Insurance Rate Map
FIS	Flood Insurance Study

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FPPA	Federal Farmland Protection Policy Act
GCD	Groundwater Conservation Districts
GIS	Geographic Information System
GMA	Groundwater Management Area
GPS	Global Positioning System
HEC	Hydrologic Engineering Center
HMA	Hazard Mitigation Assistance
HMAC	Hot Mix Asphalt Concrete
HMS	Hydrologic Modeling System
HMGP	Hazard Mitigation Grant Program
HWP	High'Wetland Potential
IPaC	Information for Planning and Consultation
LESA	Land Evaluation and Site Assessment
LID	Levee Improvement District
LiDAR	Light Detection and Ranging Data
LWP	Low Wetland Potential
MWP	Moderate Wetland Potential
NAD83	National American Datum of 1983
NAVD88	National American Vertical Datum of 1988
NED	National Elevation Datasets
NEPA	National Environmental Policy Act
NHD	National Hydrography Dataset
NPS	National Park Service
NRCS	Natural Resources Conservation Service
NRHP	National Register of Historic Places
NWI	National Wetlands Inventory
NWS	National Weather Service
NWP	Nationwide Permit
OBL	Obligate
R.A.	River Authorities

TWDB: Trinity River Mid-Basin Flood Infrastructure Funding Grant Study

RHA	Rivers and Harbors Act of 1899
RAS	River Analysis System
ROW	Right-Of-Way
RWPA	Regional Water Planning Areas
SDR	Submitted Drillers Report
SGCN	Species of Greatest Conservation Need
SHPO	State Historic Preservation Office
SLD	Special Law Districts
SWCD	Soil and Water Conservation District
TASA	Texas Archaeological Sites Atlas
TCEQ	Texas Commission on Environmental Quality
THC	Texas Historical Commission
TNRC	Texas Natural Resources Code
TNRIS	Texas Natural Resources Information System
TPWD	Texas Parks and Wildlife Department
TSSWCB	Texas State Soil and Water Conservation Board
TWDB	Texas Water Development Board
TxDOT	Texas Department of Transportation
TXNDD	Texas Natural Diversity Database
TXRRC	Texas Railroad Commission
UPL	Upland
USACE	U.S. Army Corps of Engineers
USDA	U.S. Department of Agriculture
USFWS	U.S. Fish & Wildlife Service
USGS	U.S. Geologic Survey

1 Executive summary

Communities within the Trinity River Mid-Basin have experienced significant floods over the last 40 years. The Trinity River Mid-Basin Flood Infrastructure Funding (FIF) Grant Study (“Trinity River Mid-Basin Study”) is a comprehensive drainage plan for an approximately 3,200 square mile watershed in Central Texas. This Trinity River Mid-Basin Study will identify flood risks and options for flood risk mitigation. The Trinity River Mid-Basin is an integrated system in which the entire basin must be considered, including the interaction of reservoirs, overflows, diversions, bridges, etc., to accurately assess flood impacts and the complex interaction of these elements. The Trinity River Authority of Texas (Authority) obtained a Texas Water Development Board (TWDB) FIF Grant for the Trinity River Mid-Basin Study. Category 1 studies are focused on identifying flooding issues, developing conceptual solutions to flooding issues, and estimating the benefits and costs of these potential solutions.

The study leveraged the existing InFRM Trinity River Watershed Hydrologic Assessment (WHA) hydrologic model to develop a basin-wide calibrated hydrologic model of the area. The Trinity River Mid-Basin area encompasses all or portions of Anderson, Freestone, Grimes, Houston, Leon, Madison, Polk, San Jacinto, Trinity, and Walker Counties. The updated hydrologic model was validated with three historical events (June-July 2007, May-June 2015, and October-November 2015) at USGS Gage 08065350 (Trinity River Near Crockett, Texas). The frequency storms modeled are the 10%, 4%, 2%, 1%, and 0.2% ACE events.

Detailed 1D unsteady hydraulic models were prepared to produce water surface elevations for the Trinity River, Gail Creek, Hurricane Bayou, Spring Creek 1, Spring Creek 2, Tantabogue Creek, and White Rock Creek. The Trinity River analysis extends from near the tripoint of Anderson, Houston and Leon Counties downstream to US-190 along the Polk and San Jacinto Counties shared boundary. The hydraulic modeling was used to establish floodplain extents and identify areas that could benefit from flood mitigation.

Several conceptual flood reduction alternatives were identified, including a levee along the Trinity River mainstem, a levee along both banks of Spring Creek 2, channelization of Spring Creek 2, large-scale regional detention, distributed regional detention, and flood warning service. The conceptual flood mitigation alternatives in this report are presented as projects that local sponsors may consider and evaluate further to help reduce flood risk. As such, the conceptual flood mitigation alternatives presented do not reflect the position of the Trinity River Authority or study partners as to whether these alternatives should be implemented or how they should be prioritized.

A Benefit-Cost Analysis (BCA) was performed for the flood mitigation alternatives. The minimum criteria for state and federal funding is a Benefit-Cost Ratio (BCR) of 1.0 or greater, meaning that the benefit(s) of the proposed project would equal or exceed the cost of the project. The calculated BCR for each flood mitigation alternative is approximately 0.01.

The flood mitigation alternatives developed for the Trinity River Mid-Basin Watershed Study are high-level feasibility studies. The alternatives, damages, and costs were analyzed at a preliminary level. Any results from this study, including post-project flood risk and estimated project costs, must be refined if selected for further evaluation. A no negative impact analysis will be required in order to meet criteria to classify the alternative as a flood mitigation project.

TWDB: Trinity River Mid-Basin Flood Infrastructure Funding Grant Study

Based on local feedback, the losses due to flooding are primarily crops and cattle. Landowners could benefit greatly through the implementation of a flood warning system. The flood warning system could alert landowners before flooding, allowing them to move cattle, harvest crops, or implement emergency flood protection measures before flood waters inundate their land. The modeling provided with this study provides timing, severity of inundation, and length of inundation for multiple events and can be used as a basis for designing a flood warning system. Additional streamflow gages along the major tributaries, Upper and Lower Keechi, Boggy Creek, and Bedias Creek, would help strengthen the flood warning system and future modeling within the area. A flood warning system would need to be analyzed further to be implemented. However, no structural flood mitigation alternative is recommended based on the findings of this study. See Table 1-1 below for a summary of recommended alternatives and Table 1-2 for a table of alternatives that were analyzed but are not being recommended.

Table 1-1 Recommended Alternatives Summary

Alternative	Description	Recommended for Consideration	Flood Mitigation Type	Cost
Flood Warning System	Warn residents downstream of SH 7 of incoming flood wave	Yes	FMS	-

Table 1-2 Not Recommended Alternatives Summary

Alternative	Description	Recommended for Consideration	Cost	Reason for not Recommending
Trinity River Levee	Levee located on the western bank of the Trinity River mainstem	No	\$1,500,000,000 to \$2,500,000,000	Substantial adverse impacts
Spring Creek 2 Levee	Levees located along both banks of Spring Creek 2	No	\$500,000,000 to \$1,000,000,000	Substantial adverse impacts
Spring Creek 2 Channelization	Widening of the Spring Creek 2 channel	No	\$250,000,000 to \$750,000,000	Substantial adverse impacts
Large-Scale Detention	Inline Dam on the Trinity River mainstem with inline dry retention basin	No	\$15,000,000,000 to \$20,000,000,000	Substantial adverse impacts
Distributed Regional Detention	Dams placed on tributaries along Hurricane Bayou	No	\$100,000,000 to \$400,000,000	Substantial adverse impacts

The Region 3 Trinity Regional Flood Planning Group (RFPG) established a deadline of January 27, 2023, for all potentially feasible flood mitigation actions to be submitted for consideration of potential inclusion in the Amended Regional Flood Plan. The alternatives in the Mid-Basin study were being developed at that time. The RFPG deadline did not align with the Mid-Basin schedule. The flood warning system is recommended to be submitted to the RFPG as a flood mitigation strategy for potential inclusion in the next planning cycle.

2 Introduction and background

The Trinity River Mid-Basin Flood Infrastructure Funding Grant Study (“Trinity River Mid-Basin Study”) is a comprehensive drainage plan for an approximately 3,200 square mile watershed in Central Texas. The Trinity River Mid-Basin area encompasses all or portions of Anderson, Freestone, Grimes, Houston, Leon, Madison, Polk, San Jacinto, Trinity, and Walker Counties. The Trinity River Authority (Authority) obtained a Texas Water Development Board (TWDB) Flood Infrastructure Funding (FIF) Grant (Project ID 40010) for the development of Phase 2 of the Trinity River Mid-Basin Study. Category 1 studies are focused on determining and describing problems related to flooding, developing solutions to flooding problems, and estimating the benefits and costs of these solutions.

The study leveraged the existing InFRM Trinity River WHA hydrologic model to develop a basin-wide calibrated hydrologic model of the area. Detailed 1D unsteady hydraulic models were prepared for the Trinity River, Gail Creek, Hurricane Bayou, Spring Creek 1, Spring Creek 2, Tantabogue Creek, and White Rock Creek. The Trinity River hydraulic model extends from near the tripoint of Anderson, Houston and Leon Counties downstream to US-190 along the Polk and San Jacinto Counties shared boundary. These models, along with socioeconomic and environmental data, were used to analyze the feasibility of flood reduction alternatives. Flood inundation maps that can be used for development planning and regulation were prepared as part of the study.

See Figure 2-1 for an overview of the study area.

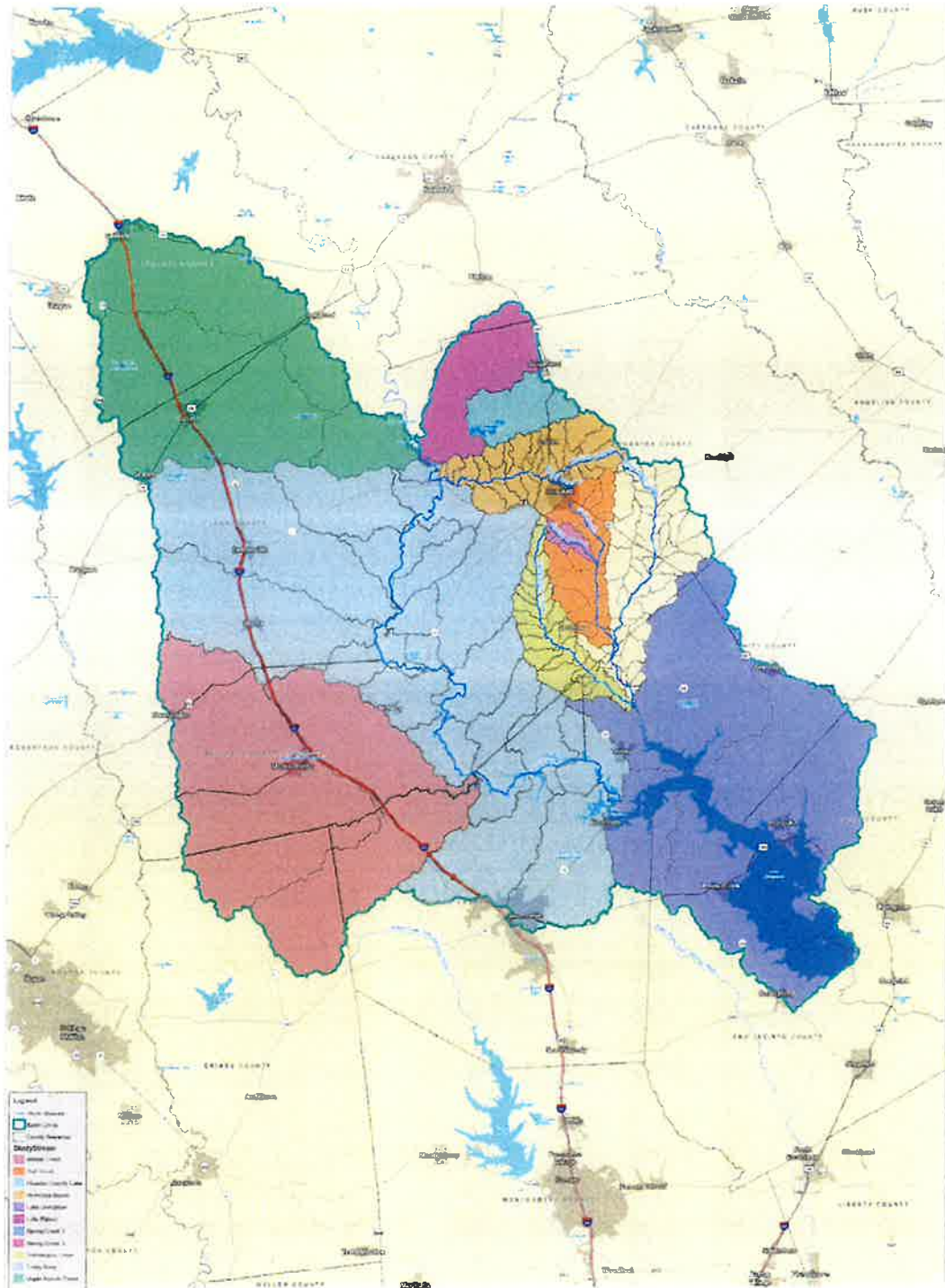


Figure 2-1 Hydrologic Study Area

2.1 Project need

Communities within the Trinity River Mid-Basin have experienced significant floods over the last 40 years. Eight floods occurred within 13 months, from 2015 to 2016, flooding lowland

areas, ranch land, and roadways. In 2019, long-lasting flooding occurred over a duration of two months, causing damage to the agricultural industry within the area. Flooding within the region is complex and there is no recent comprehensive flood study of the area to understand the flood risks and options for flood risk mitigation. The Trinity River Mid-Basin is an integrated system in which the entire basin must be considered, including the interaction of reservoirs, overflows, diversions, bridges, etc., to accurately assess flood impacts and the complex interaction of these elements. A basin-wide floodplain protection planning study was necessary to determine the overall existing flood hazards more accurately and to identify conceptual flood reduction alternatives.

The information from this study can be used to improve the Flood Early Warning System capabilities of the National Weather Service (NWS) and emergency management officials. Emergency management officials can benefit from the updated information to determine the level of service at bridge crossings, as well as provide flood warnings for the surrounding areas.

2.2 Project area history

Studies of the Trinity River Mid-Basin have been completed in past years. Documents and modeling were obtained from the Fort Worth District Corps of Engineers (USACE), the Federal Emergency Management Agency (FEMA), the Texas Department of Transportation (TxDOT) and other agencies. These documents and models were reviewed for this study.

2.2.1 FEMA base level engineering (2020, 2021)

FEMA Region VI contracted Compass to complete 1-Dimensional Base Level Engineering (BLE) analyses for the Lower Trinity -Kickapoo (LTK) and Lower Trinity-Tehuacana (LTT) HUC-08 watersheds in Central Texas to support FEMA's discovery process. LTK and LTT BLEs were completed in 2020 and 2021, respectively. Hydraulic models were developed using automated processes to approximate the 10-, 25-, 50-, 100-, and 500-year annual chance event flowrates and floodplains for all rivers and streams within the watersheds.

2.2.2 Interagency Flood Risk Management (InFRM) (2021)

In 2021, InFRM, a federal partnership comprised of FEMA, USACE, the U.S. Geological Survey (USGS), and the National Weather Service (NWS), which serves under the National Oceanic and Atmospheric Administration (NOAA), performed a Watershed Hydrology Assessment for the Trinity River. InFRM used statistical hydrology, rainfall-runoff modeling, and reservoir period-of-record simulations within the Trinity River Watershed.

2.2.3 Current effective FEMA studies

There are no current effective FEMA studies along the Trinity River or the study streams within the project area. See Section 2.3.1 for the FEMA BLE discussion.

3 Data collection

Data collection refers to the process of requesting, organizing, and reviewing information necessary to complete existing flood hazard assessment conditions and develop and prioritize mitigation alternatives. The data collection task includes desktop reviews of flood risk assessments complemented with field reconnaissance efforts. Collected data types include terrain, land use, structures, precipitation, existing models, previous studies, flooding complaints, field reconnaissance, and field survey. All obtained data was compiled and reviewed to extract relevant information for the study. All data collected as part of this study can be found in **Appendix A**.

3.1 General data collection

Data collection began at project kickoff and continued throughout the project. Data was collected from multiple sources including: RFPG, USGS, USACE, Trinity River Authority, TWDB, field survey, and local stakeholders.

3.1.1 USGS gauges

To support model calibration, historical rainfall, flow data, and water surface elevation data were obtained from the USGS website (maps.waterdata.usgs.gov). There are six USGS gages located along the studied streams. Of these six gages, only two gages could be used to calibrate the Trinity River mainstem model: USGS Gage 08065350 (Trinity River near Crockett, Texas) and 08066000 (Trinity River at Riverside, Texas). The USGS Gage 08066000 (Trinity River at Riverside, Texas) has no discharge data after 1968, so the hydraulic model was only calibrated to stage data at this gage. All three USGS gages located along the studied tributaries [08065340 (Hurricane Bayou at US-287 near Crockett, Texas), 08066087 (Gail Creek at FM 1280 near Lovelady, Texas), and 08066138 (Tantabogue Creek at FM 230 near Lovelady, Texas)] did not start recording data until August 2021. USGS Gage 08065500 (Trinity River near Midway, Texas), located on the Trinity mainstem, stopped recording data in 1970. The locations of the gages collected for this study are shown in Figure 3-1.

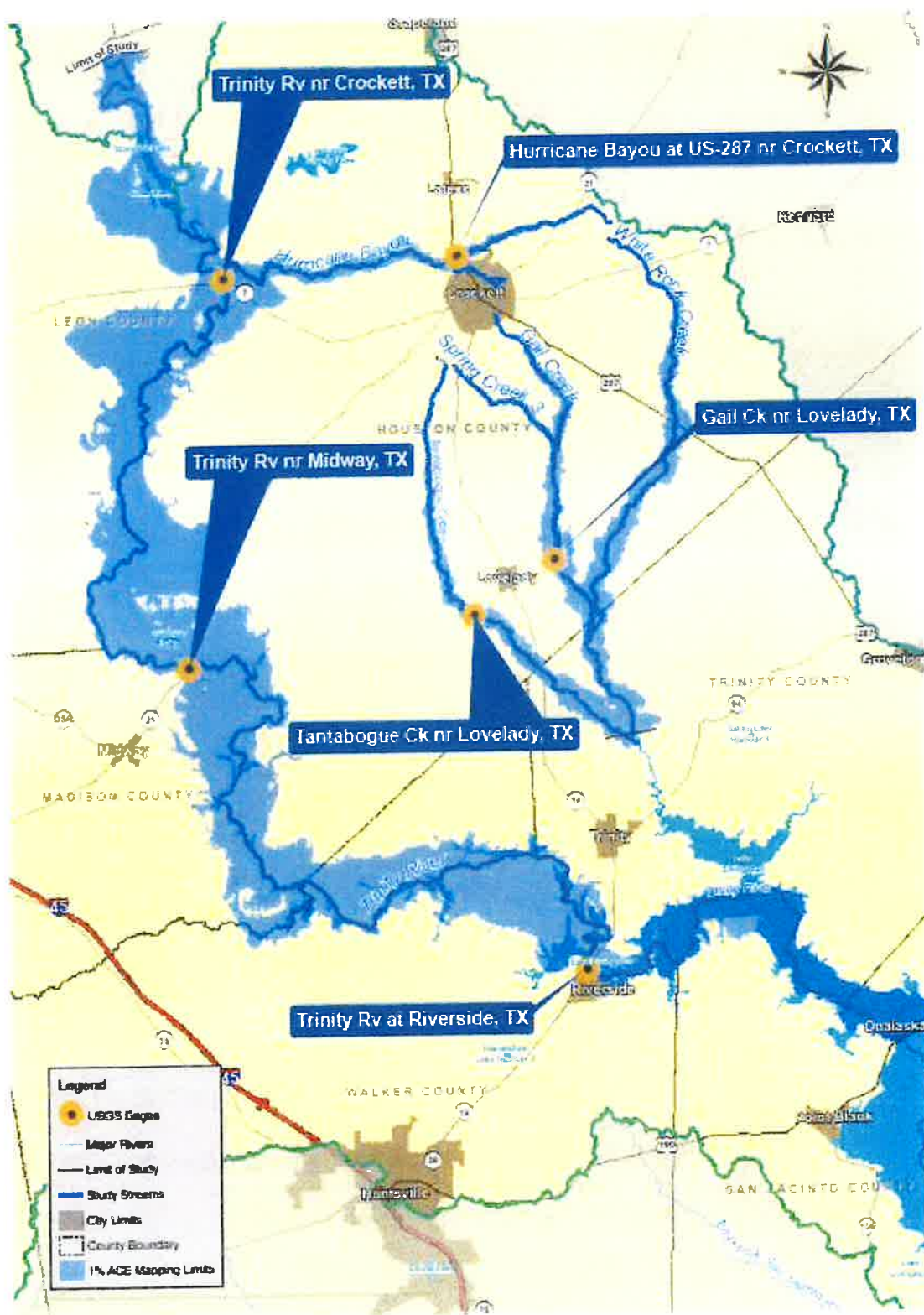


Figure 3-1 Gage Locations in Study Area

3.1.2 TxDOT and UPRR as-built bridge plans

TxDOT and Union Pacific Railroad (UPRR) as-built bridge plans were collected for five bridge crossings throughout the Trinity River Mid-Basin. All TxDOT bridges were within the Lufkin District. Exhibit A-2 in Appendix A shows the locations of the TxDOT bridge crossings in the Trinity River Mid-Basin.

Table 3-1 presents the as-built bridge plans collected for the study. The bridge data were used in the development of the hydraulic models for this study.

Table 3-1 As-Built Bridge Plans.

TxDOT District/Railroad	Name	County	River
Lufkin	FM 1280	Houston	White Rock Creek
Lufkin	SH 7	Houston/Leon	Trinity River
Lufkin	SH 19	Trinity/Walker	Trinity River
Lufkin	US 287	Freestone/Anderson	Trinity River

3.1.3 Flood data

Flood data was provided by the University of Texas and included georeferenced and time-stamped flood photos. Figure 3-2 shows a satellite photo taken on November 26, 2018. The flood data provided was used to assist in the calibration of the hydraulic models. The flood data used for this study is included in the digital submittal in Appendix G.



Figure 3-2 Flooding Photo on the Trinity River on November 26, 2018

3.2 Terrain

Halff acquired lidar data sets for the studied portion of the Trinity River Mid-Basin watershed. Halff also acquired bathymetry for Lake Livingston and the Trinity River from TWDB and The Authority, respectively. The LiDAR data sets and bathymetry were obtained from the following eight data sources:

- 2016 FEMA REGION 6 TX – Neches Basin QL2 LiDAR

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- 2017 FEMA Region 6 TX – Red River QL2 LiDAR
- 2017 TNRIS LiDAR - East Texas
- 2018 NRCS Texas – Eastern Texas LiDAR
- 2018 TNRIS LiDAR – Upper Coastal LiDAR
- 2019 TWDB Bathymetry – Lake Livingston
- 2019 TRA Bathymetry – Trinity River

Data sources and their coverage areas are listed in Table 3-2. Figure 3-3 shows the location of the data sources. The lidar data sets and bathymetry were compiled with the field survey data described below in Section 3.3 and developed into a Geographic Information System (GIS) terrain dataset for this study. Appendix B contains additional information on terrain processing and development.

Table 3-2 Elevation Data Sources.

County	Data Source
Anderson	2016 FEMA
Freestone	2017 FEMA and 2018 NRCS
Grimes	2018 NRCS and 2018 TNRIS
Houston	2016 TNRIS, 2018 NRCS, 2018 TNRIS, 2019 TRA Bathymetry and Survey
Leon	2016 FEMA, 2018 NRCS, 2019 TRA Bathymetry, and Survey
Madison	2016 TNRIS, 2018 NRCS, 2018 TNRIS, 2019 TRA Bathymetry and Survey
Polk	2016 FEMA, 2018 NRCS, and 2019 TWDB Bathymetry
San Jacinto	2017 TNRIS, 2018 NRCS, 2018 TNRIS, and 2019 TWDB Bathymetry
Trinity	2016 FEMA, 2018 NRCS, 2018 TNRIS, 2019 TWDB Bathymetry, and Survey
Walker	2017 TNRIS, 2018 NRCS, 2018 TNRIS, 2019 TWDB, 2019 TRA Bathymetry, and Survey
Anderson	2016 FEMA
Freestone	2017 FEMA and 2018 NRCS
Grimes	2018 NRCS and 2018 TNRIS
Houston	2016 TNRIS, 2018 NRCS, 2018 TNRIS, 2019 TRA Bathymetry and Survey

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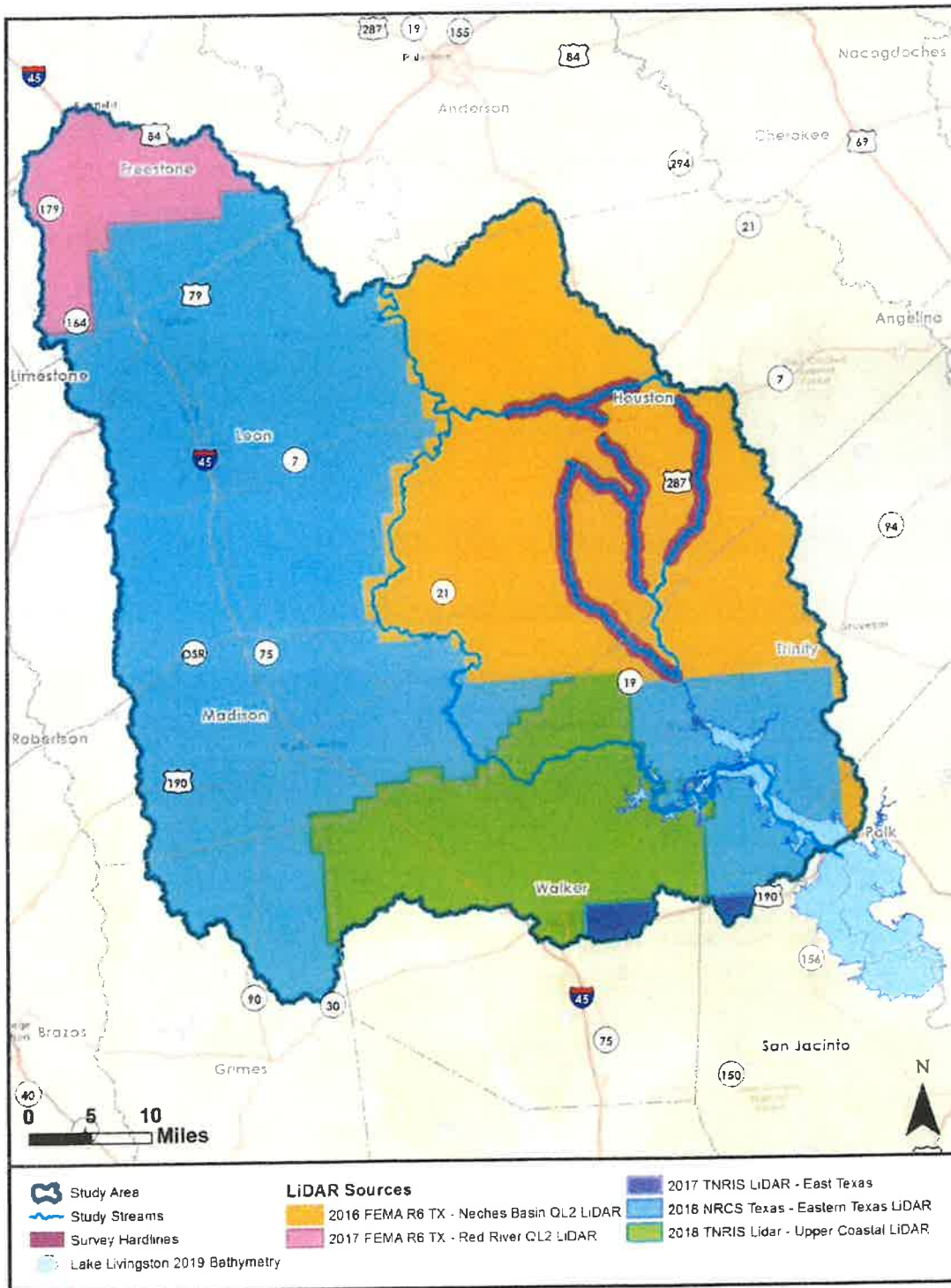


Figure 3-3 Trinity River Mid-Basin Elevation Data Sources

3.3 Field survey

Field survey data was collected throughout the study area to supplement the LiDAR and bathymetry data. Between March 2022 and August 2022, Halff obtained field survey of bridge/culvert stream crossings and channel geometry along the Trinity River, Gail Creek, Hurricane Bayou, Spring Creek 1, Spring Creek 2, Tantabogue Creek and White Rock Creek, where a high level of accuracy was needed to develop accurate flood models. The project survey initially involved conducting limited field reconnaissance to determine conditions along the studied streams, including:

- types and numbers of hydraulic and/or flood control structures
- apparent maintenance or lack thereof of existing hydraulic structures
- locations of channel cross sections to be surveyed.

Surveyed points for bridges include the deck, low chord, parapet, and channel cross sections at the upstream and downstream faces. For culverts, the deck, culvert invert points, culvert dimensions, and channel cross sections were surveyed at both the upstream and downstream faces. Intermediate channel cross sections were surveyed at accessible locations between structures where a significant change in conveyance occurred between cross sections. Photos and field sketches of crossings and channel cross sections were obtained at each field survey location.

A field visit was also conducted on September 29, 2022, to confirm the survey and measure smaller crossings not previously surveyed along Spring Creek 2 and White Rock Creek.

The survey data used were referenced to the North American Horizontal Datum of 1983 (NAD83) with State Plane Texas South Central Projection (4203). The elevations were referenced to the 1988 North American Vertical Datum (NAVD88). The linear unit used for both horizontal and vertical measurements is U.S. Feet.

The survey data was compiled with the LiDAR and bathymetry data described in Section 3.2 and developed into a GIS terrain dataset for this study. Appendix B contains additional information on terrain processing and development.

A total of thirty (30) bridges, nineteen (19) culverts, and fifty-nine (59) channel cross sections were surveyed. Note that TxDOT as-built bridge plans were used for hydraulic modeling of some structures as described in Appendix A. Appendix C contains additional information on the field survey data collection.

3.4 Base map

A base map was created and hosted throughout the life of the project. The base map included information for study stream centerlines, HUC8 and HUC12 basins, USGS Gage locations, city limits, the project study area, FEMA mapping, Texas Department of Transportation roadways, railroads, land use, and soil groups.

3.5 Public meetings

Public meetings, stakeholder meetings, and coordination meetings were held throughout the Trinity River Mid-Basin Study. Meetings were held for both government agencies and public

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stakeholders. Table 3-3 shows the meetings, dates, and locations for the meetings held throughout the project. Sign-in sheets are provided in Appendix A.

Table 3-3 Progress and Public Meetings Location.

	Type	Date	Location
1	Government Agency Meeting	May 26, 2022	Crockett, TX
2	Public Stakeholder Meeting	June 29, 2022	Crockett, TX
3	Coordinate with USACE	July 15, 2022	Fort Worth, TX
4	Government Agency Meeting	September 29, 2022	Crockett, TX
5	Public Stakeholder Meeting	October 13, 2022	Crockett, TX
6	Government Agency Meeting	March 14, 2023	Crockett, TX
7	Government Agency and Public Stakeholder Meeting	September 20, 2023	Crockett, TX

4 Hydrologic analysis

The InFRM Trinity River hydrologic model was used as the basis for the Trinity River Mid-Basin Watershed Study. The InFRM model originates near the Dallas/Fort Worth metroplex and includes the watershed flowing southeast to the Gulf of Mexico. The InFRM hydrologic model encompasses approximately 18,000 square miles. A portion of the InFRM hydrologic model was updated for this study from near the tripoint of Anderson, Houston and Leon Counties downstream to US-190 along the Polk and San Jacinto Counties shared boundary. The study area covers approximately 3,200 square miles. Exhibit D-1 in Appendix D presents the Trinity River Mid-Basin study area. The InFRM subbasins within the study area were divided into additional smaller subbasins. Hydrologic parameters were calculated for the new subbasins. The updated hydrologic model with the additional subbasins was validated with three historical events (June-July 2007, May-June 2015, and October-November 2015) demonstrating the computed flows at USGS Gage 08065350 (Trinity River Near Crockett, Texas) from the updated model and the existing InFRM model are consistent. The frequency storms modeled are the 10%, 4%, 2%, 1%, and 0.2% Annual Chance of Exceedance (ACE) events. The hydrologic model was also validated compared to the existing InFRM frequency storm discharges. The USACE Hydrologic Engineering Center (HEC) Hydrologic Modeling System (HEC-HMS) Version 4.2.1 was utilized for the hydrology modeling for the Trinity River, and HEC-HMS Version 4.3 was utilized for the hydrology modeling for the studied tributaries to be consistent with the versions used for the InFRM models.

4.1 Subbasin delineation

The InFRM subbasins within the studied stream watersheds were divided into additional smaller subbasins. These subbasin boundaries were delineated to better represent the studied area. The 10-foot digital elevation model developed for the leveraged Lower Trinity Kickapoo and the Lower Trinity Tehuacana Base Level Engineering (BLE) studies was utilized for the subbasin delineations. Stream centerlines were taken from the National Hydrologic Dataset (NHD) and adjusted based on the BLE terrain. Basin boundaries were adjusted to coincide with major roads and USGS gage locations. Overall, 146 additional subbasins were delineated with areas ranging from 0.6 to 188 square miles with an average size of 55 square miles within the Trinity River mainstem watershed and ranging from 0.062 to 8.4 square miles with an average size of 3.2 square miles within the studied stream watersheds. The new divided subbasin delineations are shown in Exhibit D-2 in Appendix D. The subbasin names are based on the studied stream names. The subbasins are generally numbered in increasing order from upstream to downstream per studied stream watershed. Subbasin “Trinity_River_S140” draining to the Trinity River is at the upstream end of the study area, while subbasin “Trinity_River_S330” is at the downstream end of the study area.

4.2 Hydrologic model parameters

The initial and constant loss method and the Snyder unit hydrograph method were used for all subbasins. The selected methods were chosen based on the methodology used by the InFRM hydrologic model. Hydrologic routing along the studied streams was computed with 1D unsteady flow simulations using USACE HEC-River Analysis System (HEC-RAS) Version 6.1. For smaller unstudied streams, Modified Puls storage-outflow relationships were computed with the

leveraged BLE hydraulic models using the USACE HEC-River Analysis System (HEC-RAS) Version 4.1.0.

4.2.1 Initial and constant loss method

Initial and constant losses are used to calculate the amount of water infiltrating the soil. The initial loss determines the amount of water the soil can absorb before runoff starts to be produced, and the constant loss accounts for water that continuously infiltrates the soil over the entire storm. Overall, the initial and constant loss determine the ultimate infiltration capacity of the soil. The percent impervious parameter is also utilized in the initial and constant loss method. Weighted percent impervious values were determined by GIS methods for each new subbasin based on USDA National Agricultural Statistics Service (NASS) Cropland Data Layer (CDL) maps (Exhibit D-3). See Table D-1 in Appendix D for the weighted percent impervious values per subbasin. Initial and constant (uniform) loss rates were based on the sand and clay composition of each subbasin using the NRCS Soil Survey Geographic (SSURGO) Database hydrologic soil group maps (Exhibit D-4). The Dallas-Fort Worth hydrologic loss rates were used to represent the loss rates of both sand and clay. The range of Dallas-Fort Worth initial and constant loss rates for clay and sand are presented in Table 4-1.

Table 4-1 Dallas-Fort Worth hydrologic loss rates.

Frequency Event	Clay Initial (in)	Clay Constant (in/hr)	Sand Initial (in)	Sand Constant (in/hr)
10-Year	1.12	0.14	1.5	0.18
25-Year	0.95	0.12	1.3	0.15
50-Year	0.84	0.1	1.1	0.13
100-Year	0.75	0.07	0.9	0.1
500-Year	0.5	0.05	0.6	0.08

A composite initial and constant loss rate was calculated for each subbasin using a weighted average of the amount of sand and the amount of clay in each basin.

Loss

$$= \frac{\sum (\text{Area of Clay})(\text{Initial or Constant Loss of Clay}) + (\text{Area of Sand})(\text{Initial or Constant Loss of Sand})}{\sum \text{Area}}$$

A summary of the range of calculated initial and constant losses for the new subbasins is shown in Table 4-2 below. The calculated initial and constant losses for each subbasin are presented in Table D-1 in Appendix D.

Table 4-2 Range of initial and constant losses.

Frequency Event	Initial Loss (in)	Constant Loss (in/hr)
10% ACE	1.26 - 1.42	0.15 - 0.17
4% ACE	1.08 - 1.22	0.13 - 0.16
2% ACE	0.94 - 1.04	0.11 - 0.14
1% ACE	0.81 - 0.87	0.08 - 0.11
0.2% ACE	0.54 - 0.58	0.06 - 0.09

4.2.2 Snyder's unit hydrograph method

Snyder's unit hydrograph method considers the time distribution of rainfall, the initial rainfall losses to interception and depression storage, and an infiltration rate that decreases during the storm (Source: USACE Engineering Manual (EM 1110-2-1405) Flood-Hydrograph Analysis and Computations). The two parameters associated with Snyder's unit hydrograph method are lag time and Snyder's peaking coefficient.

The Snyder's unit hydrograph utilizes the time to peak of the unit hydrograph in hours. The time to peak represents the lag time from the midpoint of the unit rainfall duration.

$$\text{Log}(tp) = 0.383 \cdot \log(L \cdot Lca / (Sst \cdot 0.5)) + (Sand \cdot (\log(1.81) - \log(0.92)) + \log(0.92)) - (BW \cdot \text{Urban} / 100)$$

tp = Time to peak of unit hydrograph, hours

L = Length of the longest flow path (miles)

Lca = River mileage from the design point (basin discharge location) to the centroid of gravity of the drainage area. (miles)

Sst = Slope of the longest flow path between 10% and 85% of L (feet/mile)

Sand = Percentage of sand

BW = log(tp) bandwidth between 0% and 100% urbanization = 0.266 (log hours)

Urban = Percentage urbanization factor

The calculated Snyder's lag times for the new subbasins range from 10 minutes to just over 4 hours, with an average lag time of 1.6 hours for the studied tributaries. The calculated lag times for the new subbasins draining to the Trinity River mainstem range from 1.2 to 18 hours, with an average lag time of 6.2 hours. See Table D-2 in Appendix D for the lag time calculations. The InFRM frequency model used a peaking coefficient of 0.6 upstream of USGS Gage 08065350 (Trinity River near Crockett, Texas) and 0.55 downstream of the gage. The same pattern was used for the new subbasins.

4.3 Historical storm validation and calibration

The updated hydrologic model with the additional subbasins was executed with historical rainfall from 3 historical events (June-July 2007, May-June 2015, and October-November 2015) to determine if the computed flows at USGS Gage 08065350 (Trinity River Near Crockett, Texas) from the updated model and the existing InFRM model are consistent.

Three historical storm events were analyzed: June-July 2007, May-June 2015, and October-November 2015. Six USGS gages are located within the study area along the study streams. Of these six gages, Halff could only validate the updated hydrologic model with USGS Gage 08065350 (Trinity River near Crockett, Texas). Halff could not validate the hydrologic model to the other five gages since USGS Gage 08065500 (Trinity River near Midway, Texas) stopped recording data in 1970, USGS Gage 08066000 (Trinity River at Riverside, Texas) only records stage data after 1968, and the three gages located along the studied tributaries [USGS Gage 08065340 (Hurricane Bayou at US-287 near Crockett, Texas), 08066087 (Gail Creek at FM 1280 near Lovelady, Texas), and 08066138 (Tantabogue Creek at FM 230 near Lovelady, Texas)] did not start recording data until August 2021.

Historic rainfall data was leveraged from the InFRM WHA model for the three storm events on an approximate 2km x 2km grid in the Hydrologic Rainfall Analysis Project (HRAP) coordinate system and provides the high-quality temporal and spatial distribution of the rainfall. In total, 3,639 HRAP grid cells were utilized to represent the 3,194 square mile Trinity River Mid-Basin Study area.

The InFRM model was previously calibrated to these same three storm events. The InFRM calibrated initial and uniform loss parameters were input into the hydrology model to validate the updated model with additional subbasins. Table 4-3 summarizes the calibrated parameters utilized from the InFRM calibration models. The InFRM calibrated peaking coefficient of 0.4 for all three events was also utilized. The percent impervious values and lag times calculated for this study were used.

Table 4-3 Calibrated hydrologic parameter summary.

June-July 2007	June-July 2007	May-June 2015	May-June 2015	October- November 2015	October- November 2015
Initial Loss (in)	Constant Loss (in/hr)	Initial Loss (in)	Constant Loss (in/hr)	Initial Loss (in)	Constant Loss (in/hr)
2	0.32	0.6	0.2	0.5	0.1

4.3.1 June – July 2007 validation and calibration

The June-July 2007 storm event was a long high-flow event that occurred along the Trinity River. The storm's time frame extends from July 5, 2007, to July 31, 2007, and consists of one peak. Per the InFRM statistical analysis of the USGS Gage 80065350 (Trinity River near Crockett, Texas), this storm was between a 20% and 10% ACE event. Figure 4-1 shows a comparison of the computed flows to the original InFRM calibrated flows and the observed flows.

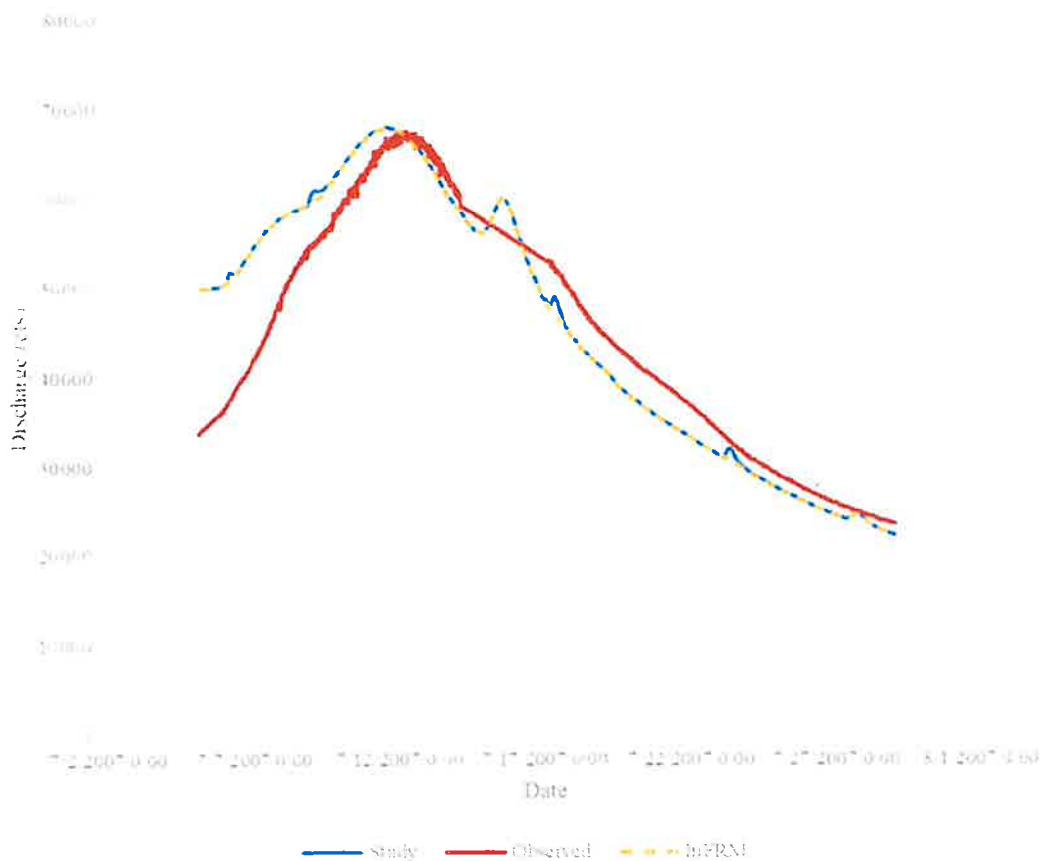


Figure 4-1 USGS Gage 08065350 (Trinity River near Crockett, Texas) June – July 2007 Calibration Results

Table 4-4 below shows that the updated model results in a similar computed peak flow and volume as the InFRM calibrated model. As shown in Figure 4-1 and **Error! Reference source not found.**, the updated model is calibrated to the June - July 2007 event at USGS Gage 08065350 (Trinity River near Crockett, Texas).

Table 4-4 Crockett Gauge June-July 2007 Validation and Calibration Results (USGS ID 08065350).

Date	Recorded Peak Flow (cfs)	InFRM HEC-HMS Historical Storm Analysis	Current Study HEC-HMS Historical Storm Analysis
Peak Flow (cfs)	67,500	67,800	67,800
Volume (acre-feet)	8,900,000	9,010,000	9,030,000

4.3.2 May-June 2015 validation and calibration

The May–June 2015 storm event was a long high-flow event along the Trinity River. The event was modeled from May 24, 2015 to June 25, 2015, and consisted of one peak. Per the InFRM statistical analysis of the USGS Gage 80065350 (Trinity River near Crockett, Texas), this storm

was approximately a 10% ACE event. Figure 4-2 shows a comparison of the computed flows to the original InFRM calibrated flows and the observed flows.

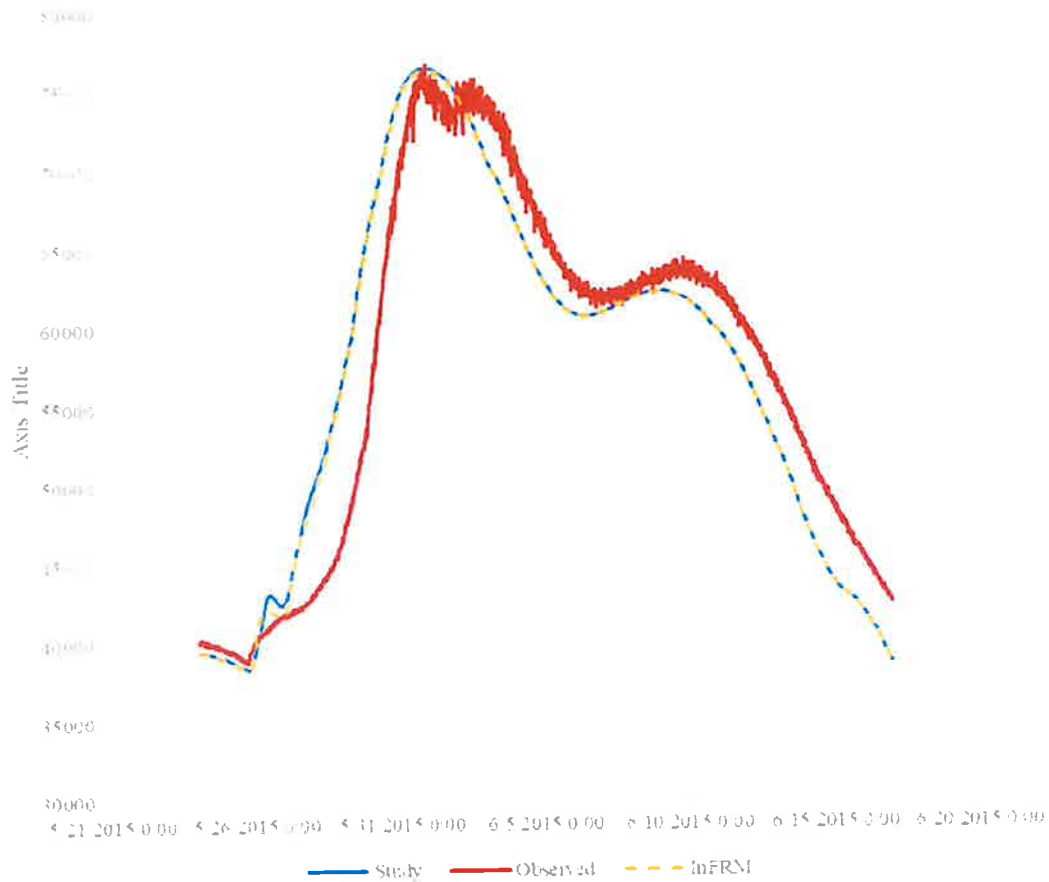


Figure 4-2 USGS Gage 08065350 (Trinity River near Crockett, Texas) May-June 2015 Calibration Results

Table 4-6 below shows that the updated model results in similar computed peak flow and volume as the InFRM calibrated model. As shown in Figure 4-2 and Table 4-6, the updated model is calibrated to the May-June 2015 event at USGS Gage 08065350 (Trinity River near Crockett, Texas).

Table 4-5 Crockett Gauge May–June 2015 Validation and Calibration Results (USGS ID 08065350).

Date	Recorded Peak Flow (cfs)	InFRM HEC-HMS Historical Storm Analysis	Current Study HEC-HMS Historical Storm Analysis
Peak Flow (cfs)	76,700	76,300	76,300
Volume (acre-feet)	13,100,000	12,900,000	12,900,000

4.3.3 October – November 2015 validation and calibration

The October–November 2015 storm event was a long high-flow event that occurred along the Trinity River. This event was modeled from October 24, 2015 to November 10, 2015 and consists of a single peak. Per the InFRM statistical analysis of the USGS Gage 80065350 (Trinity River near Crockett, Texas), this storm was between a 10% and 4% ACE event. Figure 4-3 shows a comparison of the computed flows to the original InFRM calibrated flows and the observed flows.

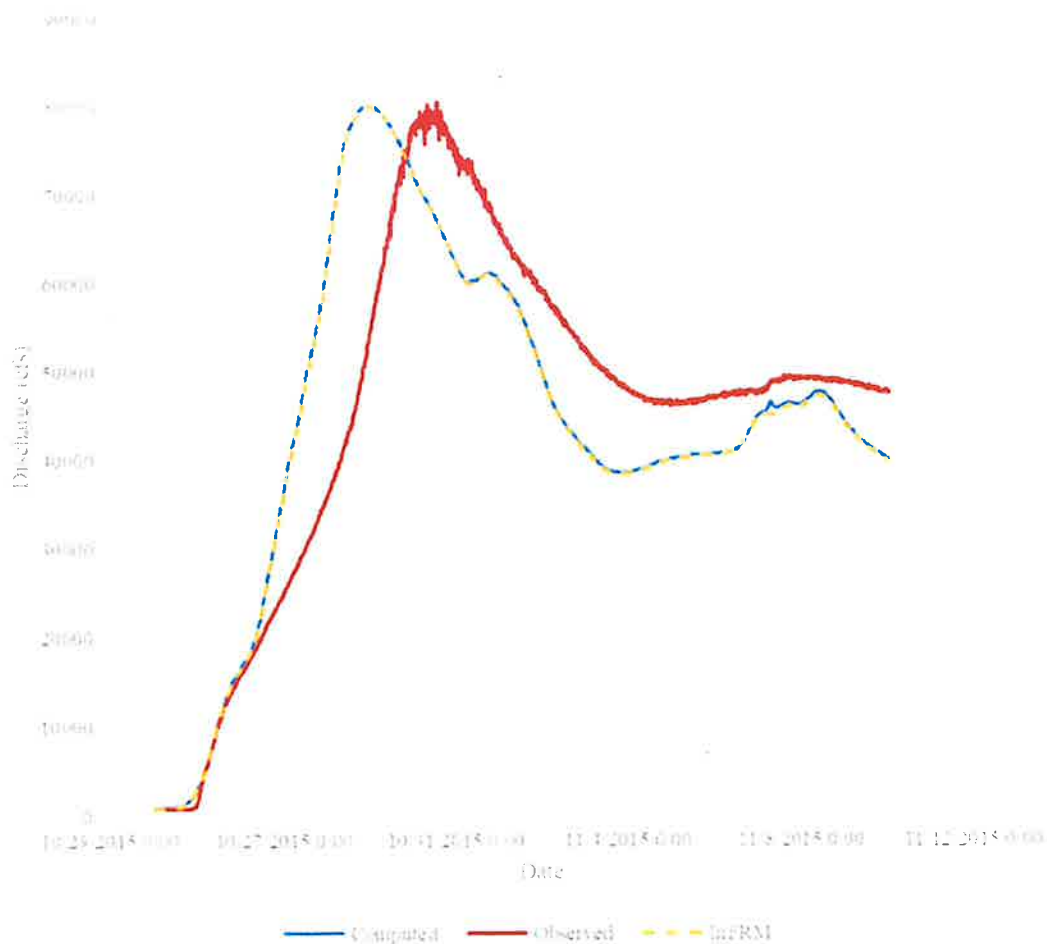


Figure 4-3 USGS Gage 08065350 (Trinity River near Crockett, Texas) October–November 2015 Calibration Results

Table 4-6 below shows that the updated model results in similar computed peak flow and volume as the InFRM calibrated model. As shown in Figure 4-3 and Table 4-6, the updated model is calibrated to the October - November 2015 event at USGS Gage 08065350 (Trinity River near Crockett, Texas).

Table 4-6 Crockett Gauge October-November 2015 Validation and Calibration Results (USGS ID 08065350).

Date	Recorded Peak Flow (cfs)	InFRM HEC-HMS Historical Storm Analysis	Current Study HEC-HMS Historical Storm Analysis
Peak Flow (cfs)	80,400	79,900	79,900
Volume (acre-feet)	6,160,000	6,020,000	6,030,000

4.3.4 Validation and calibration results

Results from the updated hydrologic model show very little change in peak flow compared to the calibrated InFRM model. The results validate the updated model with additional subbasins compared to the InFRM model. As shown by the tables and graphs above, the updated and InFRM models compute similar calibration results to the peak flow at USGS Gage 08065350 (Trinity River near Crockett, Texas). Hurricane Bayou and Spring Creek 2 have very little effect on the peak flow at USGS Gage 08065350 (Trinity River near Crockett, Texas) and peak much sooner than the hydrograph along the Trinity River mainstem.

4.4 Frequency storm hydrologic models

The updated hydrologic model was also executed with the 10%, 4%, 2%, 1%, and 0.2% ACE frequency events. The updated model uses the frequency storm rainfall data from the InFRM model. This study utilizes the two approaches from the InFRM model. First, the tributaries were modeled using the uniform rainfall and the standard aerial-reduction curves outlined in TP-40. Second, since the drainage area for the Trinity mainstem exceeds the 400 square miles threshold for aerial reduction outlined in TP-40, an elliptical design storm method was utilized for the mainstem. The initial and constant loss, percent impervious values, and lag times calculated for this study were input for the new subbasins. See Tables D-1 and D-2 in Appendix D for the parameter calculations. The peaking coefficients from the InFRM frequency model were also input for the new subbasins.

The frequency rainfall hyetographs were input into the HEC-HMS model to generate runoff hydrographs for the various frequency events. The HEC-HMS frequency simulations produced peak flows at the Trinity River near Crockett gage that are very similar to the peak frequency flows computed by the InFRM hydrologic model. Table 4-7 shows the computed peak frequency flows along with the InFRM computed peak frequency flows. The table also presents a comparison to the statistical gage analysis flows at the Crockett gage prepared in the InFRM study. Similar comparisons are shown in Table 4-8 for the USGS Gage 08066000 (Trinity River at Riverside, Texas). Table 4-9 shows the computed 1% peak frequency flows for the studied streams.

TWDB: Trinity River Mid-Basin Flood Infrastructure Funding Grant Study

Table 4-7 HEC-HMS Peak Frequency Flows at the Trinity River near Crockett Gage.

Frequency	Computed Peak Flow (cfs) InFRM HEC-HMS Frequency Storm Analysis	Computed Peak Flow (cfs) Current Study HEC- HMS Frequency Storm Analysis	Computed Peak Flow (cfs) InFRM Statistical Analysis of USGS Gage 08065350 (1964-2016)	Percent Difference Current Study to InFRM
10% ACE	71,500	71,800	71,800	0.3%
4% ACE	98,700	99,000	89,800	0.4%
2% ACE	122,000	122,000	103,000	0.1%
1% ACE	140,000	138,000	115,000	1.4%
0.2% ACE	235,000	236,000	141,000	0.5%

Table 4-8 HEC-HMS Peak Frequency Flows at the Trinity River near Riverside Gage.

Return Period	Computed Peak Flow (cfs) InFRM HEC-HMS Frequency Storm Analysis	Computed Peak Flow (cfs) Current Study HEC- HMS Frequency Storm Analysis	Computed Peak Flow (cfs) InFRM Statistical Analysis of USGS Gage 08066000 (1903-1968)	Percent Difference Current Study to InFRM
10% ACE	71,800	113,000	60,600	77.400
4% ACE	109,000	162,000	80,400	100.700
2% ACE	134,000	205,000	102,000	119.000
1% ACE	159,000	260,000	121,000	137.000
0.2% ACE	249,000	397,000	188,000	180.000

Table 4-9 Current Study HEC-HMS 1% Peak Frequency Flows for Studied Streams.

Location	Contributing Drainage Area (square miles)	Computed Peak Flow (cfs)
Confluence of Gail Creek with White Rock Creek	80	45,600
Confluence of Hurricane Bayou with Trinity River	99	46,200
Confluence of Spring Creek 1 with Hurricane Bayou	2.2	54,000
Confluence of Spring Creek 2 with Gail Creek	7.9	13,100
Confluence of Tantabougue Creek with White Rock Creek	76	40,000
Confluence of White Rock Creek with Tantabougue Creek	226	67,000
Trinity River at Lake Livingston	15,600	260,000
Trinity River at SH-21	14,400	125,000
Confluence of Trinity River and Bedias Creek	15,200	125,000
Confluence of Gail Creek with White Rock Creek	80	45,600

4.5 Hydrologic analysis conclusions

The goal of the hydrologic analysis was to generate synthetic frequency flow hydrographs to be used for unsteady HEC-RAS hydraulic analyses. A comparison between the updated HEC-HMS model and the existing InFRM hydrologic model results confirmed the historical and frequency peak flows computed by the updated model are consistent with the InFRM peak flows. The updated hydrologic model generated peak flows that were consistent with the peak flows established by the InFRM hydrologic model at USGS Gage 08065350 (Trinity River near Crockett, Texas) and USGS Gage 08066000 (Trinity River at Riverside, Texas). The hydrologic analysis was successful in generating frequency flow hydrographs for use with the other modeling tools associated with the Trinity River Mid-Basin Flood Infrastructure Funding Study.

5 Hydraulic analysis

Halff modeled the studied streams using the Hydrologic Engineering Center River Analysis System (HEC-RAS), version 6.1, 1D unsteady analysis to produce water surface elevations with the flows from the hydrologic analysis. The studied streams include the Trinity River, Gail Creek, Hurricane Bayou, Spring Creek 1, Spring Creek 2, Tantabogue Creek, and White Rock Creek. The Trinity River hydraulic model extends from near the tripoint of Anderson, Houston, and Leon Counties downstream to US-190 along the Polk and San Jacinto Counties shared boundary. The calibration storms consisted of the May–June 2015 and October - November 2015 events and were validated using the June - July 2007 event. The modeled frequency storms were the 10%, 4%, 2%, 1%, and 0.2% ACE events. All water surface elevations shown in this report are referenced to the NAVD 88 vertical datum. The hydraulic modeling was used to establish floodplain extents and identify areas that could benefit from flood mitigation.

5.1 Geometric data

Geometric data within the model is a representation of the topography being utilized for hydraulic modeling and mapping of the floodplains. Topography sources are discussed in detail within Section 3 of this report.

5.1.1 *Cross section geometry*

Cross section data were developed using ArcGIS software, specifically the HEC-GeoRAS toolbar in ArcMap, to create cross section profiles. The Lower Trinity Kickapoo and the Lower Trinity Tehuacana Base Level Engineering (BLE) cross section layouts were leveraged for the study. The cross section layout was adjusted, and cross sections were added as necessary. Ground elevation data was extracted from the terrain described in Section 3.2 and Appendix B. Since the hydraulic modeling consisted of a 1D unsteady analysis, Hydraulic Table (HTab) parameters were established to determine the stage and hydraulic parameter relationships for each cross section.

5.1.2 *Trinity River*

The Trinity River was modeled from near the tripoint of Anderson, Houston and Leon Counties downstream to US-190 along the Polk and San Jacinto Counties shared boundary. The cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 0.5 miles with minimum and maximum spacing of 0.1 miles and approximately 2 miles, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. Storage areas were added at major tributaries to store backwater and account for attenuation in the floodwave. The storage curves were obtained using the existing terrain. The geometric layout for the Trinity River is shown in Exhibit E-1 in Appendix E.

5.1.3 *Gail Creek*

Gail Creek was modeled from approximately 1,500 feet north of E Loop 304 to its confluence with White Rock Creek. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and

floodplain. Cross sections were spaced at an average interval of 500 feet with minimum and maximum spacing of 100 feet and approximately 1,000 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. The geometric layout for Gail Creek is shown in Exhibit E-1 in Appendix E.

5.1.4 Hurricane Bayou

Hurricane Bayou was modeled from approximately 1,000 feet upstream of FM 3187 to its confluence with the Trinity River. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 500 feet with minimum and maximum spacing of 75 feet and approximately 700 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. At the State Highway 21 crossing, the 0.2% ACE floodplain overtops the road and spills into the adjacent ditch on the northern side of the floodplain. The overflow area is outside the limits of this study. The cross sections were not extended beyond the high point and stop at the crest of the roadway. The geometric layout for Hurricane Bayou is shown in Exhibit E-1 in Appendix E.

5.1.5 Spring Creek 1

Spring Creek 1 is modeled from approximately 1,000 feet upstream of E Loop 304 to its confluence with Hurricane Bayou. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 300 feet, with a minimum and maximum spacing of 20 feet and approximately 700 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. At the first Loop 304 crossing (cross section 23222), the flow in Spring Creek 1 splits; some flow continues southwest while some flow goes northwest. The split flow is modeled with a lateral structure. Some cross sections along Loop 304 in the split flow reach and at SH-7 along the mainstem are overtopped by the floodplain. Water overtops the cross sections in several locations and spills over adjacent roadways. These areas where the water spills into are outside the limits of this study. The geometric layout for Spring Creek 1 and the split flow tributary are shown in Exhibit E-1 in Appendix E.

5.1.6 Spring Creek 2

Spring Creek 2 is modeled from approximately 2,000 feet upstream of SH 19 to its confluence with Gail Creek. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 400 feet with minimum and maximum spacing of 50 feet and approximately 700 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. The geometric layout for Spring Creek 2 is shown in Exhibit E-1 in Appendix E.

5.1.7 Tantabogue Creek

Tantabogue Creek is modeled from approximately 3,500 feet upstream of FM 2110 to its confluence with White Rock Creek. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 500 feet with a minimum and maximum spacing of 50 feet and approximately 3,000 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. The geometric layout for Tantabogue Creek is shown in Exhibit E-1 in Appendix E.

5.1.8 White Rock Creek

White Rock Creek is modeled from approximately 3 miles upstream of SH 7 to its confluence with Tantabogue Creek. Cross section alignment generally followed the BLE cross section alignment with some adjustments to confirm perpendicularity to the stream channel and floodplain. Cross sections were spaced at an average interval of 1,000 feet with minimum and maximum spacing of 50 feet and approximately 5,000 feet, respectively. Ineffective areas were added at structures and in overbank areas where no conveyance was assumed based on the terrain data and mapping. The geometric layout for White Rock Creek is shown in Exhibit E-1 in Appendix E.

5.1.9 Manning's "n" values

Manning's "n" roughness values for each cross section were assigned manually using aerial imagery provided by Esri, Maxar, Earthstar Geographies, IGN, and the GIS Community. Manning's "n" values ranged from 0.015 for asphalt to 0.1 for heavily forested areas in the overbanks and 0.05 for unforested to 0.055 for forested channels. See Table 5-1 for Manning's "n" values for each studied stream.

Table 5-1 Manning's "n" Values.

Stream	Manning's "n" Values Channel	Manning's "n" Values Overbank
Trinity River	0.05	0.023 – 0.1
Gail Creek	0.05 – 0.055	0.05 – 0.1
Hurricane Bayou	0.05 – 0.055	0.015 – 0.1
Spring Creek 1	0.05 – 0.055	0.015 – 0.1
Spring Creek 2	0.055	0.05 – 0.1
Tantabogue Creek	0.05 – 0.055	0.015 – 0.1
White Rock Creek	0.05 – 0.055	0.05 – 0.1

5.1.10 Bridges

A total of 53 bridges were modeled in the Trinity River and studied stream models. Bridge data was either surveyed by Halff, determined from as-built plan sets provided by TxDOT and Union Pacific Railroad, or inferred based on aerial imagery. Since a 1D unsteady analysis was conducted, HTab parameters were established for each bridge to determine the stage and hydraulic parameter relationships.

5.1.11 Lateral structures

Lateral structures were used to model inflow into the Spring Creek 1 split flow and to model water overtopping the road within the split flow and reentering the Spring Creek 2 mainstem. The geometry for the later weirs was extracted from the terrain described in Section 3.2 above and imported into the hydraulic model. Weir coefficients were assigned to the lateral structures with a value between 1 and 1.5 based on guidance in the HEC-RAS manual for lateral structures that are roads less than three feet above the ground. Weir coefficients were adjusted as needed to ensure a level water surface elevation between connected areas.

5.2 Unsteady flow data

The hydraulic models were executed with historical and frequency flows computed in the hydrologic analysis. The hydraulic model was calibrated with the May – June 2015 and the October - November 2015 computed flows and validated with the June - July 2007 computed flows. The modeled frequency flows include the 10%, 4%, 2%, 1%, and 0.2% ACE events. Data entered into the unsteady flow editor was added as boundary conditions under three different categories: upstream, internal and downstream boundaries. These categories are discussed below in detail, and a table of the locations of the boundary conditions is shown in Table E-3 in Appendix E.

5.2.1 Upstream boundary conditions

The upstream boundary condition of each model consists of a flow hydrograph from the hydrologic model. For the Trinity River, the upstream boundary flow hydrograph is applied at the tripoint of Anderson, Houston and Leon Counties and includes the contributing Trinity River basins north of the study area. Approximately 13,100 square miles of drainage area contribute to the upstream cross section. For the modeled tributaries, the models extend upstream into their respective headwater basins. To account for this, the headwater basins were ratioed to the contributing drainage area upstream of the upstream most cross section. The remaining headwater basin flow is applied as an internal boundary condition, as discussed in Section 5.3.2. All upstream boundary conditions include a minimum flow for model stability. The RAS technical manual recommends that the minimum flow is less than 10% of the maximum flow from the headwater basin. However, Spring Creek 2's minimum flow is set to 17% of its maximum inflow to stabilize the model due to the steepness of the creek.

5.2.2 Internal boundary conditions

Internal boundary conditions consisted of lateral inflow hydrographs and uniform lateral inflow hydrographs. These internal boundary conditions modeled drainage basins and incoming tributaries. Lateral hydrographs are flow boundaries set at a specified cross section within a river reach and are typically used to model inflow from incoming river systems. The hydrograph is applied at a single location downstream of the specified cross section in the flow data. Uniform lateral inflow hydrographs are applied to a range of cross sections within a river reach and usually model an internal drainage area. The inflow is distributed uniformly across the range of cross sections specified.

5.2.3 Downstream boundary conditions

The downstream boundary condition for the Trinity River hydraulic model is a stage hydrograph for Lake Livingston. The stage hydrograph was created by the hydrologic model discussed in section 4 for each frequency event. The peak elevations from the hydrologic model are shown in Table 5-2. The downstream boundary condition for the other studied streams is the normal depth method. The normal depth boundary condition uses Manning's equation to estimate a stage for each computed flow. This method requires a friction slope (slope of the energy grade line) for the reach. The friction slope was estimated by measuring the bed slope of the channel.

Table 5-2 Lake Livingston Stillwater Elevations.

Frequency Event	Lake Livingston Peak Elevation (feet)
10% ACE	133.69
4% ACE	134.79
2% ACE	135.55
1% ACE	136.42
0.2% ACE	136.42

5.3 Trinity River model calibration and validation

To improve the accuracy and precision of the Trinity River hydraulic model, the computed historical flows from the hydrologic analysis were simulated in the hydraulic model and certain parameters were adjusted to calibrate the hydraulic model. Two historical storm events were used to calibrate the model, the May–June 2015 and the October - November 2015 events. A third historical storm event, the June-July 2007 event, was used to validate the model. The calibration process utilized the flow roughness factors option in the unsteady flow analysis to adjust the hydraulic model computed water surface elevations until they were similar to the observed data at the USGS gages. The flow roughness factors option allows the modeler to apply a factor to Manning's "n" values of a specified range of cross sections based on changes in flow. Roughness factors can be raised or lowered until the computed water surface elevations adequately reflect the observed data.

There are six USGS gages located along the studied streams. Of these six gages, only two gages could be used to calibrate the Trinity River mainstem hydraulic model: USGS Gage 08065350 (Trinity River near Crockett, Texas) and 08066000 (Trinity River at Riverside, Texas). The USGS Gage 08066000 (Trinity River at Riverside, Texas) has no discharge data after 1968, so the hydraulic model was only calibrated to stage data at this gage. All three USGS gages located along the studied tributaries [08065340 (Hurricane Bayou at US-287 near Crockett, Texas), 08066087 (Gail Creek at FM 1280 near Lovelady, Texas), and 08066138 (Tantabogue Creek at FM 230 near Lovelady, Texas)] did not start recording data until August 2021. USGS Gage 08065500 (Trinity River near Midway, Texas), located on the Trinity mainstem, stopped recording data in 1970.

To calibrate to the observed data, the roughness factors were adjusted along the Trinity River to produce a hydrograph similar to the observed hydrograph recorded by the USGS gage. This process was completed for both USGS gages along the Trinity River, starting from upstream to downstream.

5.3.1 May – June 2015 calibration

The May – June 2015 storm event was a long high-flow event along the Trinity River. The event was modeled from May 24, 2015 to June 25, 2015 and consisted of one peak at Crockett and multiple peaks at Riverside. The hydraulic model was calibrated to both USGS gages for this event.

5.3.1.1 USGS Gage 08065350 Trinity River Near Crockett, Texas

Several iterations were simulated, varying the roughness factors to determine the best fit to the observed data. A graph of comparisons between the observed and modeled data is shown below in Figure 5-1.

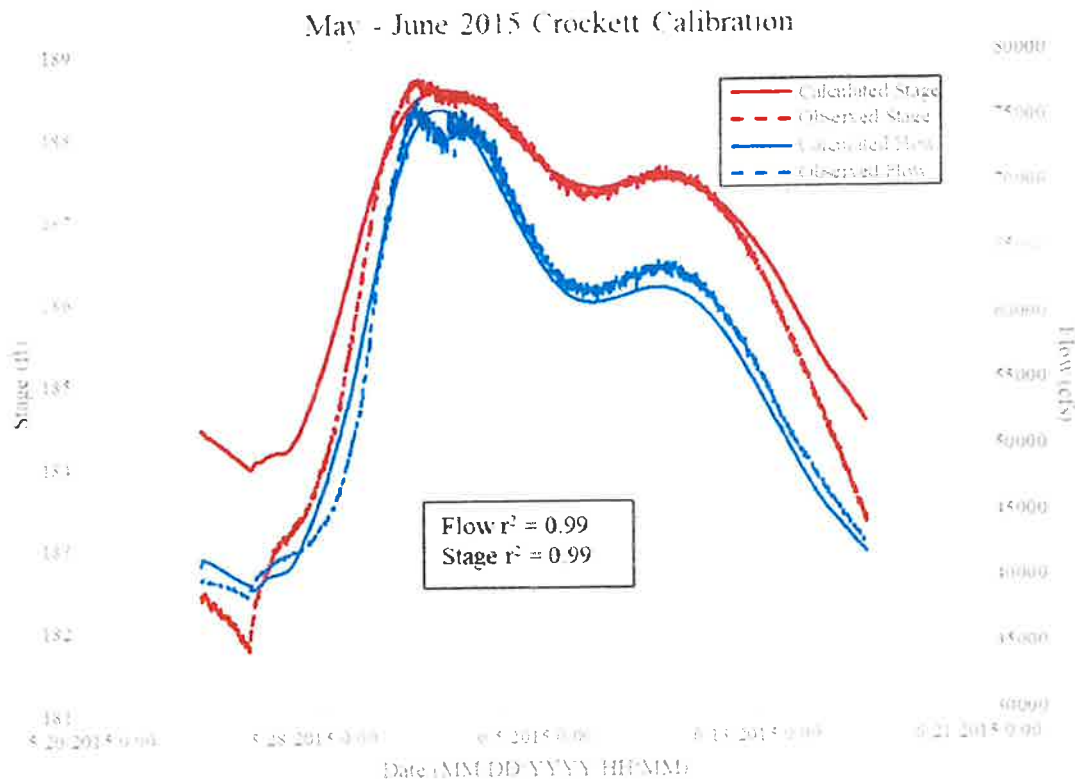


Figure 5-1 May – June 2015 Crockett Stage and Discharge Calibration

The results showed that the calculated stage hydrograph matched the observed data throughout the high flows of the storm event but eventually diverged on the tail end of the hydrograph. The calculated discharge hydrograph matched the observed peak discharge. Both the calculated stage and discharge hydrographs started higher than the observed data but did not affect the overall calibration of the storm event. The calculated peak stage during this event was 188.56 feet and occurred approximately 15 hours after the peak observed stage of 188.73 feet. The calculated peak discharge during this event was 75,700 cfs and occurred approximately 19 hours after the observed peak discharge of 76,300 cfs.

5.3.1.2 USGS Gage 08066000 Trinity River at Riverside, Texas

No flow data exists for this gage, so only stage data was used for calibration. A graph of comparisons between the observed and modeled data is shown below in Figure 5-2.

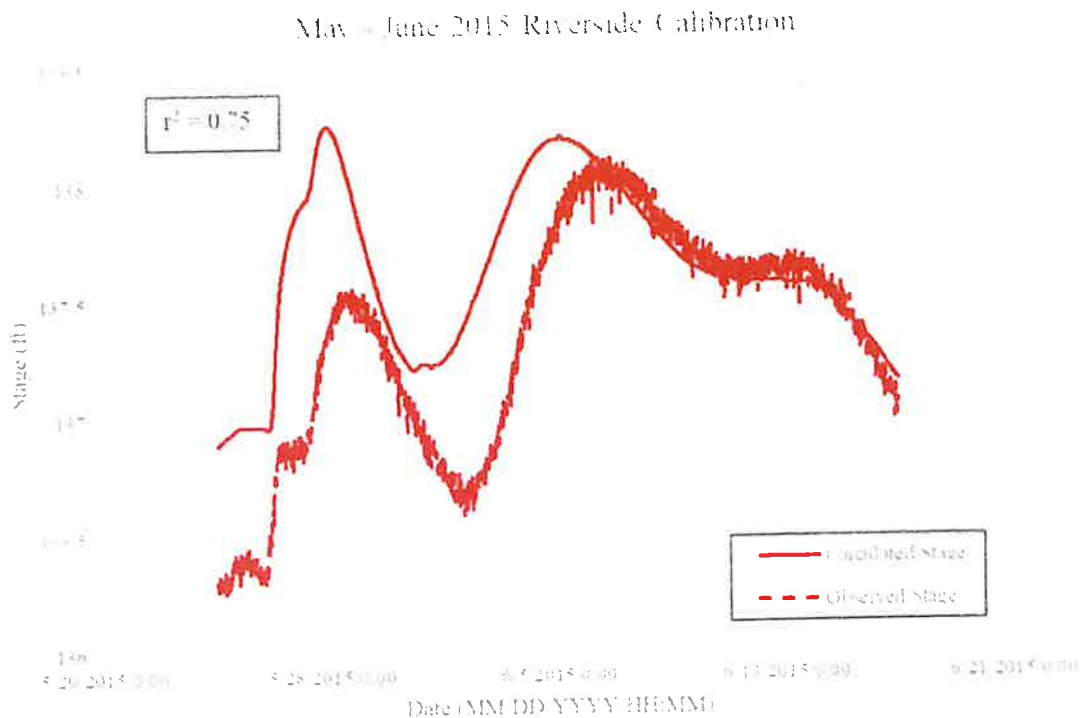


Figure 5-2 May – June 2015 Riverside Stage Calibration

The results showed that the calculated stage hydrograph is roughly half a foot higher than the observed data but follows the trend of the data. The calculated peak stage during this event was 138.31 feet and occurred several days after the observed peak stage of 138.12 feet during the third peak.

5.3.2 October – November 2015 calibration

The October-November 2015 storm event was a long high-flow event that occurred along the Trinity River. This event was modeled from October 24, 2015 to November 10, 2015 and consists of a single peak.

5.3.2.1 USGS Gage 08065350 Trinity River near Crockett, Texas

Several iterations were simulated, varying the roughness factors to determine the best fit to the observed data. A graph of comparisons between the observed and modeled data is shown below in Figure 5-3.

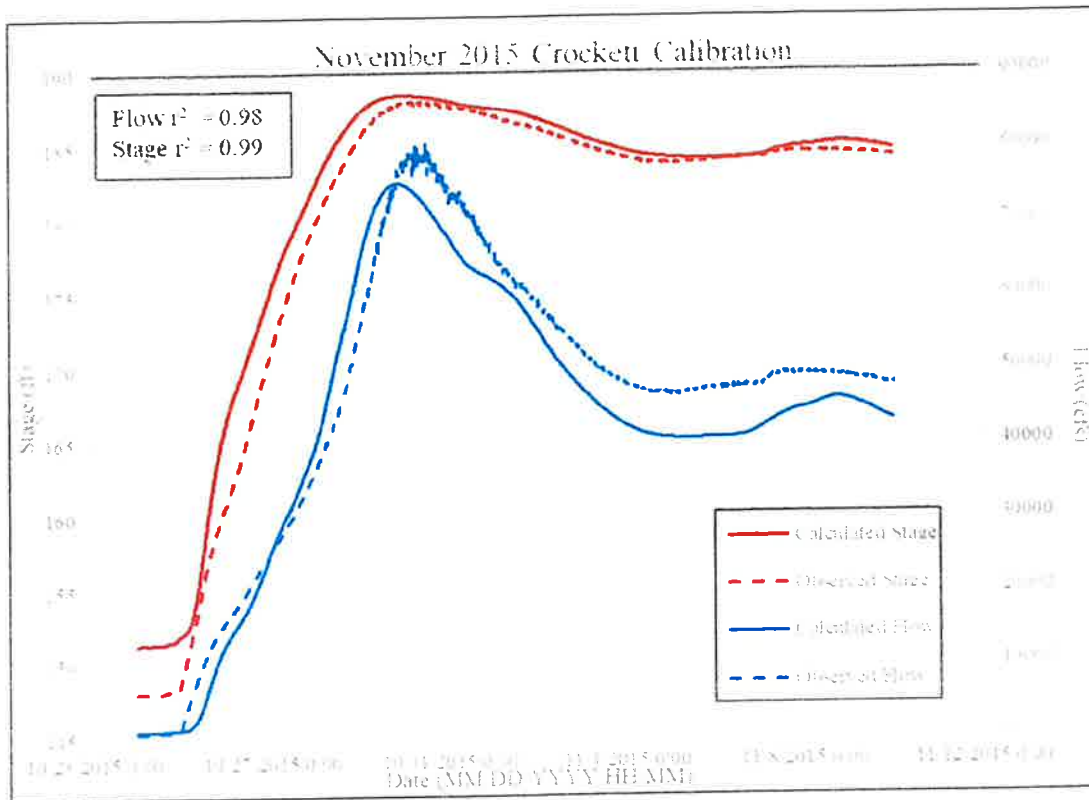


Figure 5-3 October – November 2015 Crockett Stage and Discharge Calibration

The results showed that the calculated stage hydrograph matched the relative trend of the observed stage hydrograph. The calculated discharge hydrograph follows the relative trend of the observed data but peaks much earlier and has lower flows through the run when compared to the observed data. The calculated peak stage during this event was 188.53 feet and occurred approximately 11 hours before the peak observed stage of 188.14 feet. The calculated peak discharge during this event was 75,000 cfs and occurred 23 hours before the peak observed discharge of 80,400 cfs.

5.3.2.2 USGS Gage 08066000 Trinity River at Riverside, Texas

No flow data exists for this gage, so only stage data was used for calibration. A graph of comparisons between the observed and modeled data is shown below in Figure 5-4.

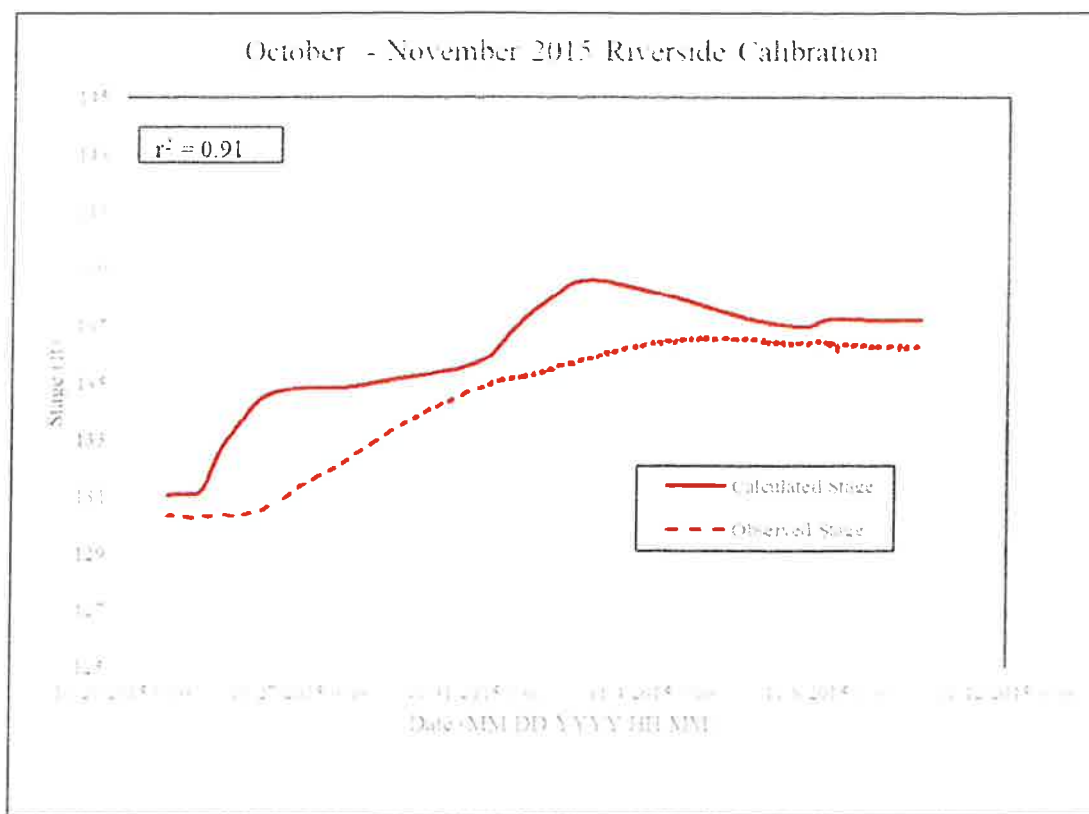


Figure 5-4 October–November 2015 Riverside Stage Calibration

The results showed that the calculated stage hydrograph was a few feet higher than the observed data and peaked several days earlier. The calculated peak stage during this event was 137.68 feet and occurred approximately three days before the peak observed stage of 136.64 feet.

5.3.3 June – July 2007 validation

The June-July 2007 storm event was a long high-flow event that occurred along the Trinity River. The event was modeled from July 5, 2007, to July 31, 2007 and consisted of one peak. This historical storm confirmed that the selected roughness factors along the Trinity River accurately portray the hydraulic conditions. The 2007 event has no stage data recorded at the USGS gages, so only the flow hydrograph data was used for this storm event.

5.3.3.1 USGS Gage 08065350 Trinity River near Crockett, Texas

The May - June 2015 and October - November 2015 calibrated roughness factors were checked at the Crockett USGS gage. The results showed that the calculated discharge hydrograph follows the relative trend of the observed data. The peak calculated discharge is 67,000 cfs and the timing occurred 1 hour and 15 minutes after the observed peak flow of 67,500. A comparison graph between the observed and modeled data is shown below in Figure 5-5.

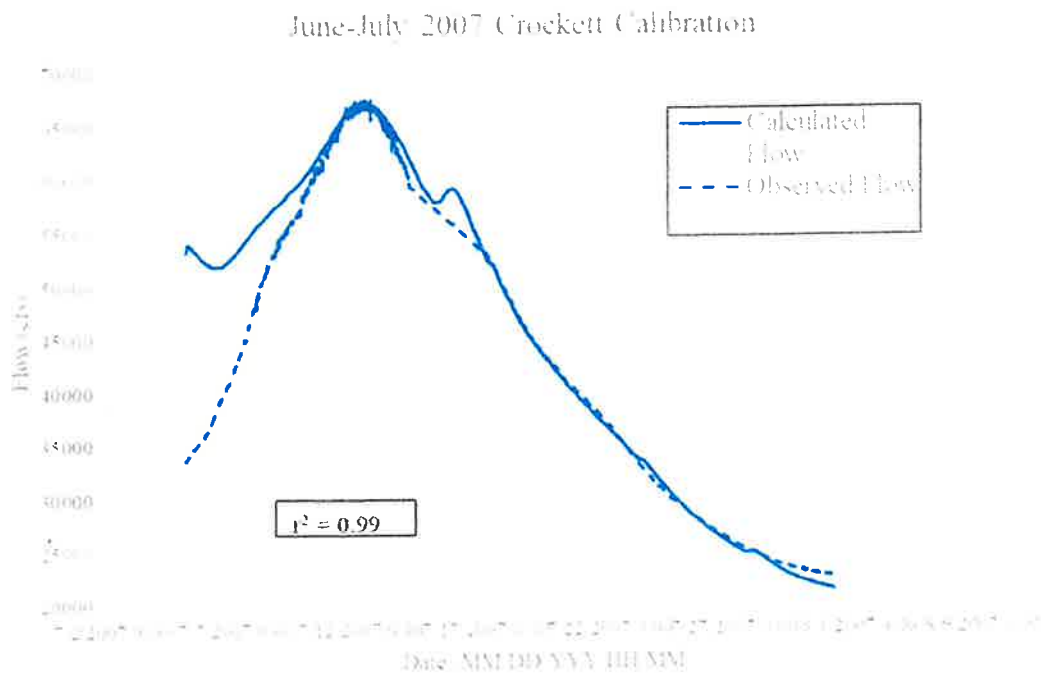


Figure 5-5 2007 Crockett Discharge Validation

5.3.4 Calibration and validation summary

The model calibration aimed to validate the Trinity River mainstem hydraulic model and provide more accurate model geometry. The same calibrated roughness factors were used for the final calibration of the May – June 2015 and October – November 2015 events, as well as the June - July 2007 validation event. The final calibrated roughness factors are shown below in Table 5-3. The calibrated roughness factors tended to be less than or equal to one for the lower flows. For higher flows, the calibrated roughness factors tended to be greater than one to simulate observed stage and hydrograph data at the Crockett gage and less than one to simulate observed stage data at the Riverside gage. Since vegetative conditions, scour and soil depositions change the hydraulic nature of the Trinity River over time, roughness factors calculated for each historical event were determined to be the best method to calibrate the model.

Table 5-3 Final Calibrated Roughness Factors.

<i>Discharge (cfs)</i>	Roughness Factors per River Reach Cross Sections 638233 to 306766	Roughness Factors per River Reach Cross Sections 303011 to 1335
10,000	0.8	1
20,000	0.9	0.75
30,000	0.9	0.65
40,000	1.1	0.65
50,000	1.1	0.65
60,000	1.2	0.65
70,000	1.2	0.65
80,000	1.3	0.65
90,000	1.3	0.65
100,000	1.2	0.65

5.4 Frequency storm hydraulic models

The hydraulic models for the Trinity River and studied tributaries were executed with the frequency flows computed in the hydrologic analysis. The calibrated roughness factors were only applied to the Trinity River hydraulic model since it was the only hydraulic model calibrated to USGS gages. Peak water surface elevations were computed for the 10%, 4%, 2%, 1%, and 0.2% ACE flood frequency events. Each of these frequency events was mapped using the RAS Mapper tool.

Discharge and stage comparisons were made at the USGS Gage 08065350 (Trinity River near Crockett, Texas), as shown below in Table 5-4. The table compares the peak flows from the InFRM model, the peak flows computed in the calibrated hydrology model, and the peak flows computed in the unsteady HEC-RAS model. The table also presents a comparison to the statistical gage analysis flows at the Crockett gage prepared in the InFRM study. A comparison of the computed peak water surface elevations to the rating curve gage analysis peak elevations is also shown. Similar comparisons are shown in Table 5-5 for the USGS Gage 08066000 (Trinity River at Riverside, Texas).

Table 5-4 Crockett Discharge and Elevation Comparisons.

Return Period	Computed Peak Discharge (cfs) InFRM HEC-HMS Frequency Storm Analysis	Computed Peak Discharge (cfs) Current Study HEC-HMS Frequency Storm Analysis	Computed Peak Discharge (cfs) Current Study HEC-RAS Frequency Storm Analysis	Computed Peak Discharge (cfs) InFRM Statistical Analysis of USGS Gage 08066000 (1903-1968)	Water Surface Elevation (feet NAVD 88) Current Study HEC-RAS Frequency Storm Analysis	Water Surface Elevation (feet NAVD 88) USGS Gage Analysis*
10% ACE	71,500	71,800	67,000	71,800	187.67	187.93
4% ACE	98,700	99,000	104,000	89,800	189.04	189.62
2% ACE	122,000	122,000	120,000	103,000	189.78	190.06
1% ACE	140,000	138,000	136,000	115,000	190.46	190.12
0.2% ACE	235,000	236,000	224,000	141,000	192.86	**

*Water surface elevations are derived from the Crockett USGS Rating Curve (Version 15) using the Current Study HEC-RAS Frequency Analysis discharges

**Frequency Storm Discharge not found within the USGS rating curve

Table 5-5 Riverside Discharge and Elevation Comparisons.

Return Period	Computed Peak Discharge (cfs) InFRM HEC-HMS Frequency Storm Analysis	Computed Peak Discharge (cfs) Current Study HEC-HMS Frequency Storm Analysis	Computed Peak Discharge (cfs) Current Study HEC-RAS Frequency Storm Analysis	Computed Peak Discharge (cfs) InFRM Statistical Analysis of USGS Gage 08066000 (1903-1968)	Water Surface Elevation (feet NAVD 88) Current Study HEC-RAS Frequency Storm Analysis	Water Surface Elevation (feet NAVD 88) USGS Gage Analysis*
10% ACE	71,800	113,000	67,000	77,400	187.67	187.93
4% ACE	109,000	162,000	104,000	100,700	189.04	189.62
2% ACE	134,000	205,000	120,000	119,000	189.78	190.06
1% ACE	159,000	260,000	136,000	137,000	190.46	190.12
0.2% ACE	249,000	397,000	224,000	180,000	192.86	**

*Water surface elevations are derived from the Crockett USGS Rating Curve (Version 15) using the Current Study HEC-RAS Frequency Analysis discharges

**Frequency Storm Discharge not found within the USGS rating curve

The results show the peak discharges from the hydrologic analysis closely align with those of the unsteady hydraulic analysis. The HEC-HMS results are within the 95% confidence limits of the statistical gage analysis. The computed water surface elevations are slightly lower than the water surface elevations from the USGS Crockett gage rating curve gage analysis for all storm events except the 1% ACE, which is slightly higher.

Table 5-6 below compares the computed peak flows computed in the hydrology model and the unsteady HEC-RAS models at the confluences of the studied streams, the Trinity River at Lake Livingston, and the Trinity River at key locations.

Table 5-6 1% Peak Frequency Flow Comparison for Studied Streams.

Location	Computed Peak Flow (cfs) Current Study HEC-HMS Frequency Analysis	Computed Peak Flow (cfs) Current Study HEC-RAS Frequency Storm Analysis
Confluence of Gail Creek with White Rock Creek	65,200	45,600
Confluence of Hurricane Bayou with Trinity River	87,500	46,200
Confluence of Spring Creek 1 with Hurricane Bayou	6,700	5,400
Confluence of Spring Creek 2 with Gail Creek	12,400	12,100
Confluence of Tantabougue Creek with White Rock Creek	73,300	40,000
Confluence of White Rock Creek with Tantabougue Creek	142,000	67,000
Trinity River at Lake Livingston	260,000	121,000
Trinity River at SH-21	125,000	130,000
Confluence of Trinity River and Bedia Creek	125,000	125,000
Confluence of Gail Creek with White Rock Creek	65,200	45,600

The frequency storm peak water surface elevation tables for all studied streams are located in Appendix E. The inundation mapping for the 1% and 00.2% ACE events are shown in Exhibits E-1 and E-2, respectively, in Appendix E. The inundation mapping for both the 1% ACE and 0.2 % ACE is shown in Exhibit E-3 in Appendix E. The 1% ACE velocity mapping is shown in Exhibit E-4 in Appendix E.

5.5 Trinity River boundary condition sensitivity analysis

The downstream boundary condition for the Trinity River hydraulic model was changed from the normal pool elevation of Lake Livingston to a normal depth boundary condition to determine any impacts of tailwater on the modeling results. The revised normal depth boundary condition resulted in a maximum decrease in water surface elevation of 8 feet at cross section 1335 upstream of the lake. The decrease in water surface elevation extends to just downstream of FM-3478 at cross section 213714. The floodplain reduction due to the change in boundary conditions is approximately 5,200 acres, a reduction of approximately 4% of the impacted area. Seven

structures are removed from the 1% ACE event due to the change in downstream boundary conditions. Figure 5-6 compares the 1% ACE inundation mapping with the normal pool boundary condition and the normal depth boundary condition.



Figure 5-6 Normal Pool vs. Normal Depth Boundary Condition 1% ACE Inundation Mapping

5.6 Hydraulic analysis conclusions

1D unsteady HEC-RAS models were developed for the Trinity River, Gail Creek, Hurricane Bayou, Spring Creek 1, Spring Creek 2, Tantabogue Creek, and White Rock Creek using flows from the hydrology analysis. The Trinity River hydraulic model was calibrated to two historical events (May-June 2015 and October-November 2015) and validated to one historical event (June-July 2007). Flow roughness factors were used to calibrate the Trinity River mainstem hydraulic model. Factors such as vegetative cover, changing banks, and flowline elevations directly impact a river system's response to varying flows. Since these factors change over time in the Trinity River, the calibration may need to be updated over time and when more historical data is available. Peak water surface elevations were computed for the 10%, 4%, 2%, 1%, and 0.2% ACE flood frequency events for all studied streams. The results show that the peak discharges from the hydrologic analysis are closely aligned with those of the unsteady hydraulic analysis. Inundation mapping for each studied stream was created for the studied streams based on hydraulic modeling results. See Appendix E for an overview of the inundation mapping.

6 Environmental review

A GIS-based evaluation of environmental resources and potential environmental constraints near the Trinity River Mid-Basin was conducted. For this analysis, a constraint was defined as something that may affect the location of, or be affected by the location of, a flood mitigation project. Certain activities pertaining to flood risk reduction have the potential to be regulated under Section 404 of the Clean Water Act, Section 7 of the Endangered Species Act, Section 106 of the National Historic Preservation Act, the National Environmental Policy Act (NEPA), as well as various state, regional, and municipal regulations.

Through this GIS-based evaluation process, a geographic dataset was compiled for the entire study area representing environmental features with the potential to present regulatory constraints (i.e., potential permitting and/or mitigation constraints), including stream impoundments, wetlands, soil types, impaired water surfaces, groundwater resources, water management entities, groundwater wells, endangered species, critical habitat, cultural resources, oil and gas, prime farmland and USACE nationwide permit regional conditions. The purpose of this dataset was to provide the Authority and stakeholders with a planning and scoping tool for prospective flood mitigation projects within the Trinity River Mid-Basin. Additional information about the GIS-based environmental analysis is included in Appendix F.

7 Flood mitigation alternatives

A broad range of conceptual flood mitigation alternatives was evaluated to potentially mitigate flooding along the studied streams. The flood mitigation alternatives consisted of levees, dams for distributed regional detention, channelization, and large-scale detention. A flood warning system was also analyzed within the project area. Flood mitigation alternatives were generally evaluated based on the following criteria:

- ability to provide benefits to as many impacted structures as possible
- avoid measurable increases in the extent and magnitude of flooding in another area
- avoid negative impacts to buildings and roadways
- benefit to cost ratio (BCR) equal to one or greater where the total average annual benefits should equal or exceed total average annual costs

Existing structures at risk of flooding were generally dispersed throughout the study area, making identifying specific locations and benefits of flood mitigation alternatives difficult. Also, public participation and stakeholder input helped identify general flooding concerns but not specific locations or preferences for alternatives.

Any negative impacts associated with these alternatives will need to be further evaluated and mitigated per local criteria. Each flood mitigation alternative discussed in this section was independently evaluated utilizing the updated modeling performed as part of this study. Preliminary cost estimates have been developed when appropriate. The preliminary costs are intended for conceptual planning purposes only and are not intended for grant application, bidding, or construction. If pursued, the next step would be to perform detailed studies for these conceptual alternatives before design.

The conceptual flood mitigation alternatives in this report are presented as projects that local sponsors may further consider and evaluate to reduce flood risk. As such, the conceptual flood mitigation alternatives presented do not reflect the position of the Trinity River Authority or study partners as to whether these alternatives should be implemented or how they should be prioritized.

7.1 Levees

A broad range of conceptual flood mitigation alternatives were evaluated to mitigate flooding to structures located along the Trinity River, including levees to protect areas prone to flooding from the 1% ACE storm event. A conceptual analysis was prepared with a cursory look at the following:

- hydraulic impacts
- environmental permitting impacts
- project costs
- potential benefits

Levees prevent flood waters from reaching flood-prone areas, reducing the damage to structures and flooding of roadways. FEMA criteria require levees to have a minimum freeboard (height

above the 1% ACE water level) of at least three feet for the entire length of the levee and 4 feet of freeboard at the upstream and downstream tie-in locations.

Figure 7-1 shows a typical levee cross section utilized for this analysis. The proposed levees would include a 15-foot-wide crest with an all-weather access/maintenance road on top. The height of the levee was assumed to be four feet above the 1% ACE water level to ensure that FEMA freeboard requirements were met. The proposed levee template was assumed to have 4:1 side slopes with right-of-way to be acquired at a distance of 20 feet beyond each toe. The levee template includes an inspection trench of one-half of the levee height. This conceptual analysis assumes that embankment material suitable for levee construction is located within borrow areas for interior sump drainage.

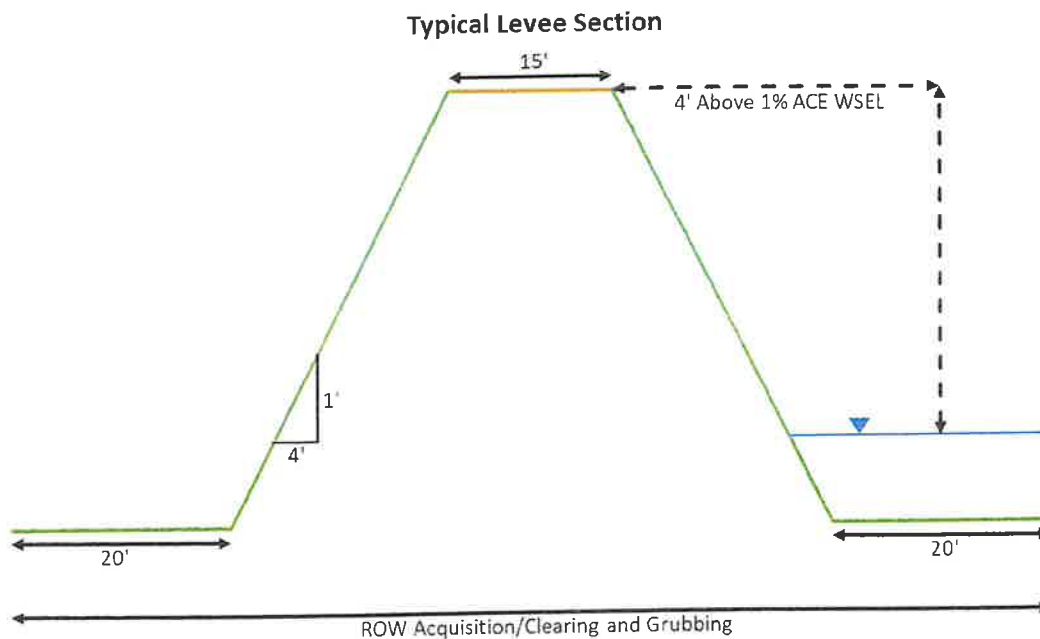


Figure 7-1 Typical Levee Section

Several high-level assumptions were made in preparing the cost estimate for new levees, including:

- Start-up/Mobilization: 5% of construction total
- Utility relocation: 3% of construction total
- Levee embankment: 30% compaction factor
- Unit cost of levee embankment: \$25 per cubic yard given no geotechnical information (note that levee may have to be zoned, stabilized, and/or suitable fill material hauled in for construction to meet geotechnical requirements)
- Pump station costs: \$40 per gallon per minute (pumping capacity assumed equal to one cfs per acre of internal drainage area)

- Sump volume: 0.4 acre-feet per acre of internal drainage area
- Roadway replacement: 6-inch flex base plus 6-inch Hot Mix Asphalt Concrete (HMAC)
- Right-of-way acquisition: \$2 per square foot of land
- Construction contingency: 30% due to high-level assumptions
- Operation and maintenance costs not included
- Environmental costs not included

Levees typically require substantial amounts of additional conveyance along the stream corridor because of the reduction in conveyance of the natural valley floodplain. Any negative impacts to flood elevations and severity caused by the reduction in conveyance may require mitigation and a more detailed analysis, which is beyond the scope of this study. Levees also require internal drainage systems to accommodate localized rainfall and associated stormwater runoff from within the levees. Levee interior drainage systems typically include a storm drainage network (ditches and conduit), storage areas (sumps) and an outlet that could include gravity outlets and/or pumping stations. The interior drainage systems were not evaluated for this high-level conceptual analysis.

7.1.1 Trinity River levee

A levee around portions of Trinity River could protect residential structures from the 1% ACE flood. The estimated average height of the levee would be roughly 25 feet tall and have a length of 68,200 feet (13 miles). Interior drainage systems would be required to store and convey runoff from approximately 25,000 acres. The high-level conceptual cost estimate was determined by approximate sizing for pump stations and a sump. The proposed levee could eliminate structural flooding for approximately 11 homes and 27 industrial buildings from the 1% ACE. The proposed alignment can be seen in Exhibit G-2.

Cost Estimation

- The estimated project cost for the proposed Trinity River Levee is **between \$1,500,000,000 and \$2,500,000,000.**

Environmental Impacts

- **Land Use** - The levee appears to be located on maintained grassland throughout most of the alignment.
- **Potential Impacts** - The proposed levee would not impact any known cultural or historical sites, oil and gas facilities, park systems, or areas where threatened or endangered species have been observed to occur.
- **Wetlands** - The U.S. Fish and Wildlife Service (USFWS) National Wetland Inventory (NWI) maps indicate several wetlands along the western extent of the levee. A wetland ranking map created by Halff (see Appendix F) suggests several areas of medium wetland potential present along the southeastern and southwestern limits of the proposed levee.

- **Waters of the United States** - A National Hydrography Data (NHD) flowline is seen crossing the southwestern portion of the levee. If it is determined any construction activity would place fill within any water of the United States, coordination with the United States Army Corps of Engineers (USACE) Galveston District will be required.

Land & Easement Acquisition Required

- The right-of-way required for the proposed Trinity River Levee is approximately **49 acres**. This includes an estimate for the interior drainage facility, including an area for the sump, pump station, and 20 feet beyond the toe of the levee embankment.

Benefits

- **Moderate timeline for implementation** – The estimated timeline for implementation (not including time to obtain funding) is 7-10 years due to the required property and easement acquisition and estimated timeline to construct the levee.
- **Remove property from the 1% ACE floodplain** – This flood mitigation alternative could be utilized to eliminate structural flooding for all 11 at-risk homes from the 1% ACE in the Trinity River floodplain.

Constraints

- **Levee compliance and permitting** – The levee must be designed and constructed following FEMA's levee criteria to remove the 1% ACE floodplain from the FEMA Flood Insurance Rate Maps (FIRM). The regulations governing levees and related flood risk management are primarily found in Title 44 of the Code of Federal Regulations (44 CFR). Specifically, 44 CFR Part 65 contains the National Flood Insurance Program (NFIP) regulations related to floodplain management and levee certification. These regulations outline the requirements for levee certification, maintenance, and flood risk management within the context of the NFIP. Compliance with these regulations is necessary for communities to participate in the NFIP and for property owners to be eligible for federal flood insurance. Once a levee is constructed, the owner would be responsible for the significant effort required to maintain FEMA compliance, including:
 - Inspections: Frequent inspections by qualified personnel to identify and address any issues, such as erosion or damage, promptly
 - Vegetation Management: Proper maintenance of vegetation on levees to prevent root penetration that could compromise structural integrity
 - Monitoring and Surveillance: Ongoing monitoring of conditions, including instrumentation to detect seepage or breaches
 - Operation and Maintenance Manual: Development and adherence to a comprehensive manual outlining regular maintenance tasks and procedures
 - Emergency Action Plan: Preparation of an emergency response plan to address potential breaches or failures

- Record Keeping: Accurate records of maintenance activities, inspections, and certifications
- Community Education: Public education and awareness programs to inform local communities about levee risks, maintenance, and emergency response
- **Environmental impacts** – Construction could potentially impact water quality, wildlife, and trees.
- **Internal drainage challenges** –Internal drainage for the local rainfall that falls behind the levee must be considered to avoid increasing localized flooding inside the proposed levee. An internal drainage system would be required to drain approximately 25,000 acres of drainage area located inside the levee.

7.1.1.1 Trinity River levee results

The levee was added to the unsteady HEC-RAS model along the Trinity River to analyze the hydrologic and hydraulic impacts due to the levee. A summary of the results is provided below.

- The local flow being held by the levee peaks much earlier than the flood wave caused by the headwaters, resulting in no reduction to the peak flow and an increase in water surface elevations upstream (maximum of 2.75 ft).
- This change in water surface elevation increases the flood severity on several existing structures, and resultant increases in the flood inundation impact additional structures previously not inundated.
- The levee also causes a longer period of inundation downstream due to the reduction in conveyance through the levee.
- The peak flow decreases downstream of the levee. However, this decrease is insignificant (less than 1% difference) and results in longer periods of inundation both upstream and downstream of the levee.

7.1.2 Spring Creek 2 levees

A levee was placed on each bank of Spring Creek 2 from SH 19 to just upstream of its confluence with Gail Creek to analyze the potential hydraulic impacts a levee could have along a tributary. Each levee is approximately 20 feet tall and 6 miles long. The approximate internal drainage area of both levees combined is 5,400 acres. The two levees protect seven houses from the 1% ACE flood event. The alignment of the levees is shown in Figure 7-4.

Cost Estimation

- The estimated project cost for the proposed Spring Creek 2 Levees is **between \$500,000,000 and \$1,000,000,000**.

Environmental Impacts

- **Land Use** - The levee appears to be located on maintained grassland throughout most of the alignment.

- **Potential Impacts** - The proposed levee would not impact any known cultural or historical sites, oil and gas facilities, park systems, or areas where threatened or endangered species have been observed to occur.
- **Wetlands** - The U.S. Fish and Wildlife Service (USFWS) National Wetland Inventory (NWI) maps indicate several wetlands along the western extent of the levee. A wetland ranking map created by Halff (see Appendix F) suggests several areas of medium wetland potential present along the southeastern and southwestern limits of the proposed levee.
- **Waters of the United States** - A National Hydrography Data (NHD) flowline is seen crossing the southwestern portion of the levee. If it is determined any construction activity would place fill within any water of the United States, coordination with the United States Army Corps of Engineers (USACE) Galveston District will be required.

Land & Easement Acquisition Required

- The right-of-way required for the proposed Spring Creek 2 Levees is approximately 95 acres. This includes an estimate for the interior drainage facility, including an area for the sump, pump station, and 20 feet beyond the toe of the levee embankment.

Benefits

- **Moderate timeline for implementation** – The estimated timeline for implementation (not including time to obtain funding) is 7-10 years due to the required property and easement acquisition and estimated timeline to construct the levee.
- **Remove property from the 1% ACE floodplain** – This flood mitigation alternative could be utilized to eliminate structural flooding for all seven at-risk homes from the 1% ACE in the Trinity River floodplain.

Constraints

- **Levee compliance and permitting** – The levees must be designed and constructed following FEMA's levee criteria to remove the 1% ACE floodplain from the FEMA Flood Insurance Rate Maps (FIRM). The regulations governing levees and related flood risk management are primarily found in Title 44 of the Code of Federal Regulations (44 CFR). Specifically, 44 CFR Part 65 contains the National Flood Insurance Program (NFIP) regulations related to floodplain management and levee certification. These regulations outline the requirements for levee certification, maintenance, and flood risk management within the context of the NFIP. Compliance with these regulations is necessary for communities to participate in the NFIP and for property owners to be eligible for federal flood insurance. Once a levee is constructed, the owner is responsible for the significant effort required to maintain FEMA levee compliance, including:
 - Inspections: Frequent inspections by qualified personnel to identify and address any issues, such as erosion or damage, promptly

- Vegetation Management: Proper maintenance of vegetation on levees to prevent root penetration that could compromise structural integrity
- Monitoring and Surveillance: Ongoing monitoring of conditions, including instrumentation to detect seepage or breaches
- Operation and Maintenance Manual: Development and adherence to a comprehensive manual outlining regular maintenance tasks and procedures
- Emergency Action Plan: Preparation of an emergency response plan to address potential breaches or failures
- Record Keeping: Accurate records of maintenance activities, inspections, and certifications
- Community Education: Public education and awareness programs to inform local communities about levee risks, maintenance, and emergency response
- **Environmental impacts** – Construction could potentially impact water quality, wildlife, and trees.
- **Internal drainage challenges** –Internal drainage for the local rainfall that falls behind the levees must be considered to avoid increasing localized flooding inside the proposed levee. An internal drainage system would be required to drain approximately 5,400 acres of drainage area located inside the levees.

7.1.2.1 Spring Creek 2 levee results

The levees were added to the unsteady HEC-RAS model along Spring Creek 2 to analyze the hydrologic and hydraulic impacts due to the levee. A summary of the results is provided below.

- The local flow being held by the levee peaks much earlier than the flood wave caused by the headwaters, resulting in no reduction to the peak flow and an increase in water surface elevations upstream (maximum of 3.73 ft).
- This change in water surface elevation increases the flood severity to SH19, just upstream.
- The peak flow decreases downstream of the levee. However, this decrease is insignificant (less than 1% difference) and results in longer periods of inundation both upstream and downstream of the levee.
- Impacts to flow rates due to the levees were calculated along Gail Creek downstream, causing increases in water surface elevations.

7.2 Spring Creek 2 channelization

Channelization along the downstream end of Spring Creek 2 from approximately 8000 ft downstream of CR 4020 to its confluence with Gail Creek was considered as well. The channel geometry consisted of a trapezoidal section with a bottom width of 500 feet and 4:1 (horizontal: vertical) side slopes. The bed slope is set at a 0.3% slope to ensure that water will still drain after the channelization. Figure 7-2 shows a typical channel section for the proposed channelization.

Spring Creek 2 Channelization

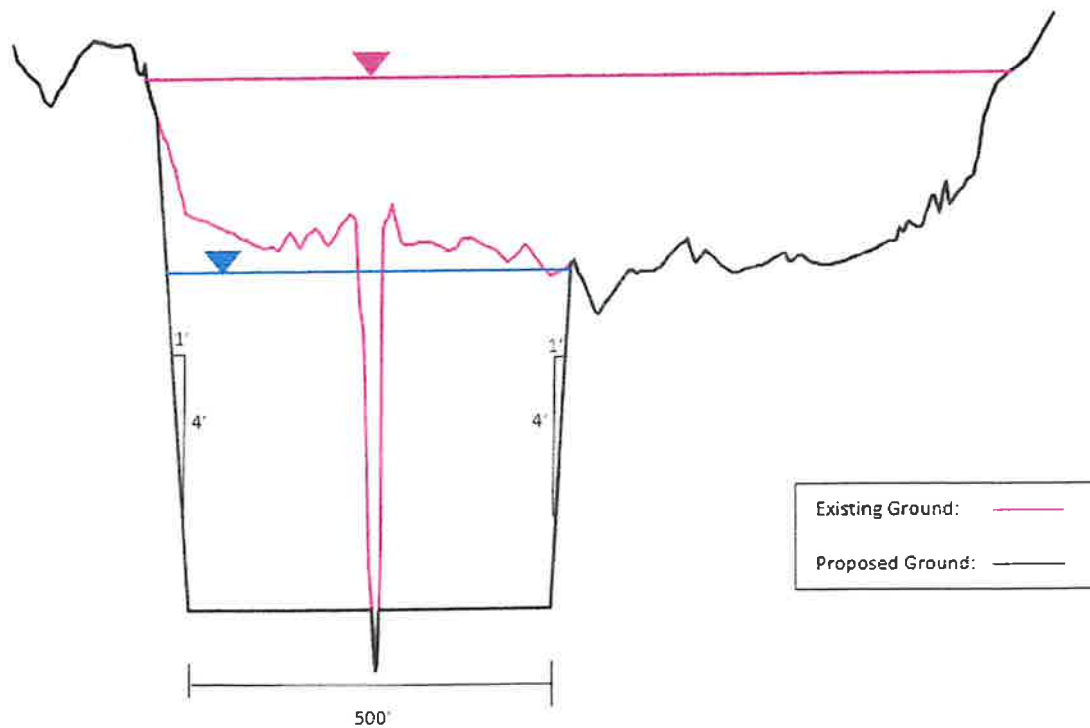


Figure 7-2 Typical Channelization Cross Section

Cost Estimation

- The estimated project cost for the proposed Spring Creek 2 Channelization is **between \$250,000,000 to \$750,000,000**.

Benefits

- **Lower Water Surface Elevations** – The channelization results in lower water surface elevations (up to **3.5 feet** along Spring Creek 2 and up to **0.05 feet** along Gail Creek).

Constraints

- **Excavation** – Approximately **1.8 million cubic yards** of excavation is needed.
- **Permitting** – The excavation analyzed is below the ordinary high-water mark, which requires special permitting.
- **Reduction of Overall Inundation** – The total reduction in inundated area is approximately 100 acres (2%)

7.2.1.1 Spring Creek 2 channelization results

The levees were added to the unsteady HEC-RAS model along Spring Creek 2 to analyze the hydrologic and hydraulic impacts due to the levee. A summary of the results is provided below.

- The local flow being held by the levee peaks much earlier than the flood wave caused by the headwaters, resulting in no reduction to the peak flow and an increase in water surface elevations upstream (maximum of 3.73 ft).
- This change in water surface elevation increases the flood severity to SH19, just upstream.
- There is a decrease in the peak flow downstream of the levee. However, this decrease is insignificant (less than 1% difference) and again results in larger periods of inundation both upstream and downstream of the levee.
- Impacts to flowrates due to the levees were calculated along Gail Creek downstream, causing increases in water surface elevations.

7.3 Large-Scale detention

A large-scale detention alternative was evaluated to determine the scale of mitigation required to measurably reduce discharges downstream. Detention was evaluated at the upstream end of the study area along the main stem of the Trinity River to mitigate flooding in repetitive loss areas. A conceptual inline dam was modeled at the Anderson County line with an inline dry detention basin. The potential storage volume created by the impoundment is modeled as filling a stage-storage curve, calculated based on the topography above the conceptual inline dam. This conceptual analysis only reviewed the hydrologic parameters of this alternative, investigating the volume requirements for a discharge reduction of 50% for the 1% ACE. Future conceptual analysis of this alternative should include considerations for the hydraulic design of the detention area, inline structure, and outlet.

Cost Estimation

- The estimated conceptual project cost for the large-scale detention is approximately **\$15 – \$20 billion**.

Benefits

- **Lower water surface elevations in the Trinity River** – Water surface elevations would be lowered in the Trinity River from the Anderson County line to the headwaters of Lake Livingston, ranging from **0.01 feet to 5.5 feet**.
- **Mitigates repetitive loss areas** – Reduction of repetitive loss areas during the 1% ACE.

Constraints

- **Land acquisition** – Requires approximately 80,000 acres of land.
- **Required Volume** - Requires approximately **1.5 million-acre-feet** of detention to reduce water surface elevations in the Trinity River.
- **Non-Uniform Mitigation Impacts** – Mitigation impacts along the Trinity River are not uniform. For some areas, the flood mitigation is excessive, while flooding in other areas requires additional flood mitigation beyond the regional detention.
- **Environmental Impacts** – The proposed regional detention area could potentially impact water quality, wildlife, and trees.

The large-scale detention has an approximate volume of 1,500,000 acre-feet and covers 77,400 acres (121 square miles). The peak elevation calculated within the detention area was mapped. Figure 7-3 shows the location of the potential regional detention to demonstrate the size of this alternative.

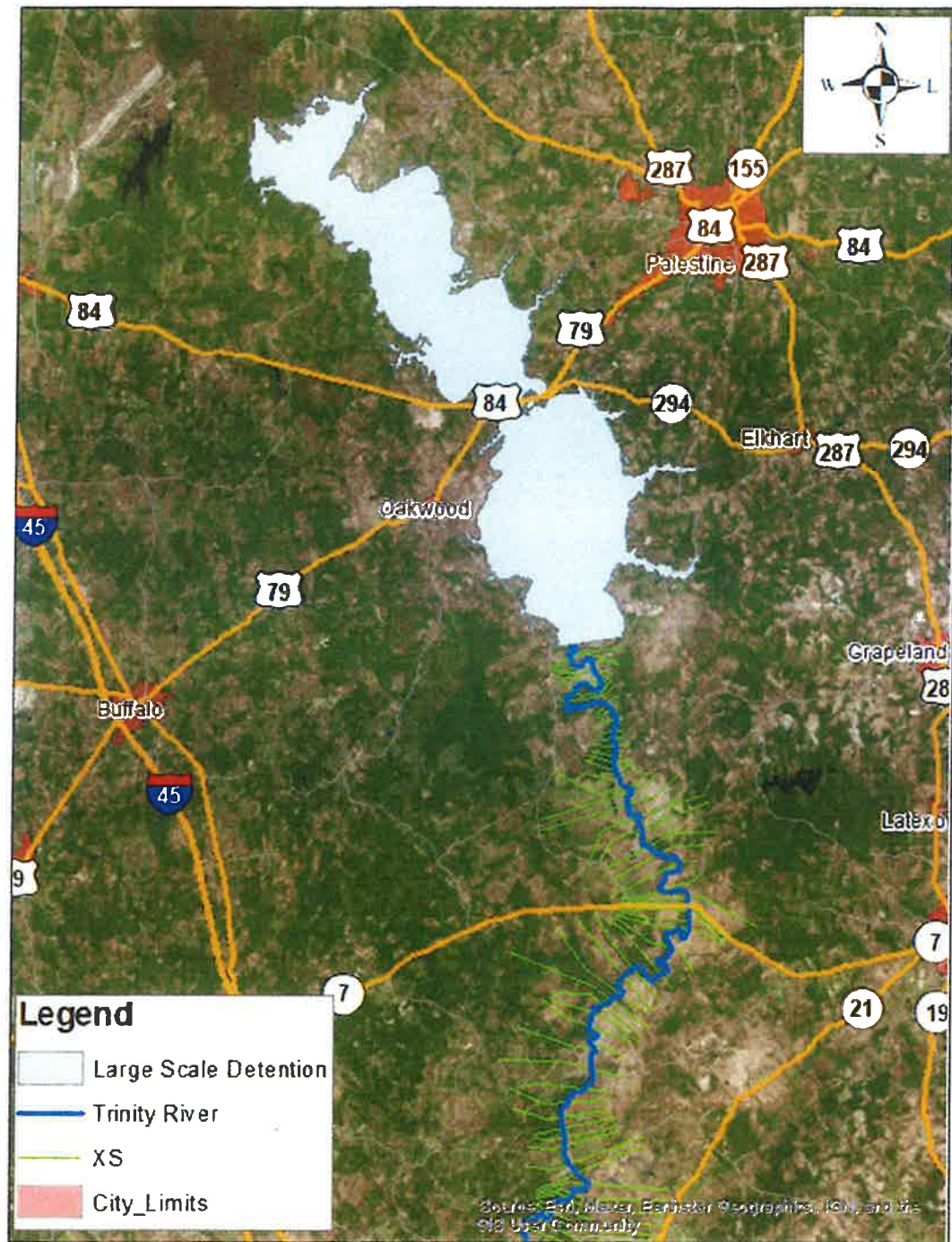


Figure 7-3 Potential Large-Scale Regional Detention Location

7.4 Distributed regional detention

National Resource Conservation Service (NRCS) dams are placed on tributaries along streams to help reduce peak inflow by slowing the release of water into the stream during storm events. Because these dams are placed along the stream, the floodplain is reduced along the whole

stream instead of one or two localized areas. NRCS dams were analyzed along Hurricane Bayou, with a total of three dams being modeled.

Three tributaries to Hurricane Bayou were identified that had high peak flows with noticeable impacts on the Hurricane Bayou floodplain. The three tributaries identified were Flat Branch (confluence at cross section 150206), Hammond Creek (confluence at cross section 136106), and Spring Creek (confluence at cross section 119677). Adding the NRCS Dams to each tributary decreased the water surface elevations, ranging from 0.01 to 2.5 feet and a reduction in flow ranging from 6,000 to 17,000 cfs beginning at cross section 150829.

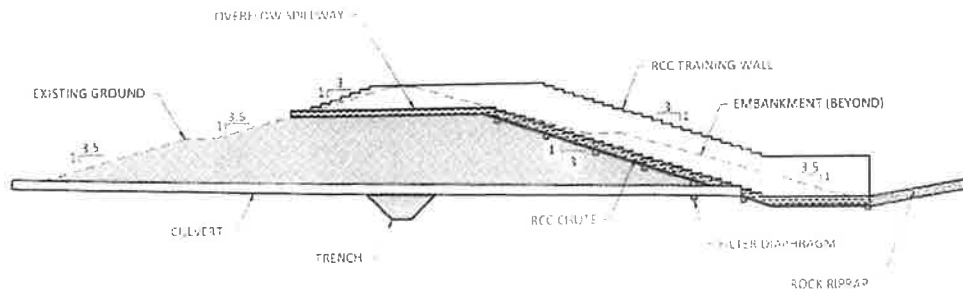


Figure 7-4 Typical NRCS Dam Cross section

Cost Estimation

- The estimated conceptual project cost for all three NRCS dams is **\$121,356,000**.

Benefits

- **Lower 1% ACE water surface elevations** – Water surface elevations are lowered in Hurricane Bayou, ranging from **0.01 feet to 2.5 feet**.
- **Mitigates impacts** – Reduced flooding along Hurricane Bayou results in a smaller 1% ACE flood inundation area.

Constraints

- **Excavation** - Approximately 2 million cubic yards of fill is needed to construct the embankment.
- **Environmental impacts** - The proposed NRCS dams could potentially impact water quality, wildlife, and trees.

7.5 Flood warning analysis

A flood warning analysis was performed for the USGS gage near Crockett, Texas. The purpose of developing a flood warning system is to warn people about an approaching flood with adequate time to evacuate and provide information about nearby roads and properties that could become inundated. To analyze a potential flood warning system, a multitude of flows applied in the Trinity River model starting at the USGS Gage near Crockett, Texas. At each bridge

downstream of SH 7, Halff determined the amount of flow that the USGS gage would detect that would cause the roadway to become inundated as well as the time until the roadway would become inundated. Table 7-1 shows the minimum flows for inundation for each road crossing downstream of SH 7 along the Trinity River, as well as the amount of time it would take for the flood wave to inundate the road. Figure 7-5 shows an example of the inundation mapping for the 100,000 cfs flow at SH 19 and Union Pacific Railroad. Figure 7-6 shows the SH 19 cross section maximum inundation result from the model.

Table 7-1 Bridge Flood Warning System at USGS Gage near Crockett.

Road	Minimum Flow for Inundation (cfs)	Approximate Time Until Inundation	Road	Minimum Flow for Inundation (cfs)
SH 21	100,000	16 hours	SH 21	100,000
FM 3478	75,000	54 hours	FM 3478	75,000
SH 19	100,000	64 Hours	SH 19	100,000
Union Pacific Railroad	150,000	64 Hours	Union Pacific Railroad	150,000



Figure 7-5 Flood Warning Mapping

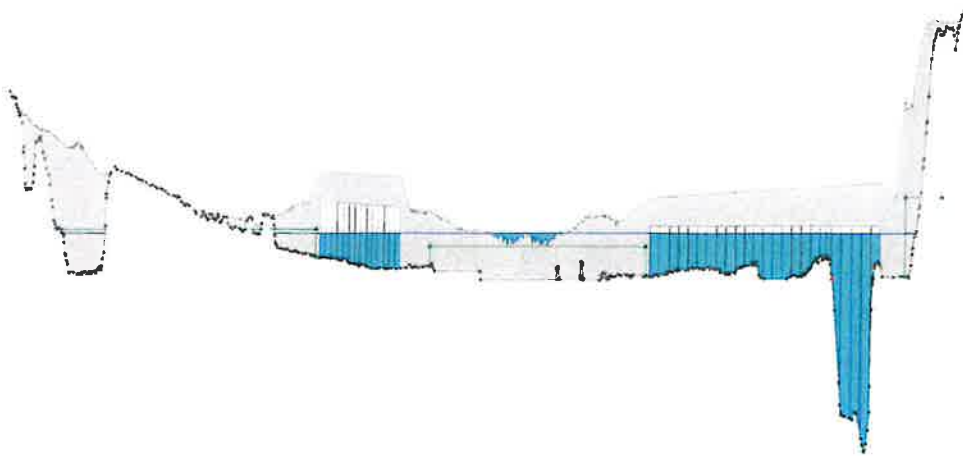


Figure 7-6 SH 19 100,000 CFS Maximum Inundation

Benefits

- **Relatively low cost** – potential grants for new gages
- **More data** – Additional gages provide a better understanding of the study area from a hydrologic and hydraulic perspective and more accurate models in the future. More data could also lead to better emergency response decisions.

Constraints

- **Maintenance** – Gages are typically maintained by USGS, involving a partnership and maintenance costs.
- **Environmental impacts** - The proposed NRCS Dams could potentially impact water quality, wildlife, and trees.

7.5.1 Future Flood Warning Analysis on Tributaries

Due to a lack of gages and data along the tributaries, no flood warning analysis could be performed during this study. USGS Gages were put in place and began recording data in 2021 on Gail Creek, Hurricane Bayou, and Tantabogue Creek (USGS Gage08066087 Gail Ck at FM 1280 Near Lovelady, Texas, USGS Gage 08065340 Hurricane Bayou at US-287 Near Crockett, Texas, and USGS Gage Tantabogue Creek at FM 230 Near Lovelady, Texas respectively). These gages currently only record stage data and do not have existing rating curves. In the future, flood warning systems could be analyzed for these streams as more data becomes available.

7.6 Potential alternative environmental impacts

Levee height improvements may entail lateral expansion of the levee footprint, introducing potential impacts to waters of the United States regulated under Section 404 of the Clean Water Act (Section 404). USACE utilizes nationwide permits for categories of activities that cause only minimal individual and cumulative negative impacts. Nationwide Permit 3 – *Maintenance* (NWP 3) is often used to authorize levee rehabilitation, replacement, or improvement projects where the proposed action involves fill in waters of the United States. In determining the applicability of

nationwide permits, the project must also assess the project's effects on threatened and endangered species and cultural resources, each of which can often be mitigated if present. According to the nationwide permit regional conditions for the USACE Galveston District, the District will not issue a nationwide permit authorization for activities in the Columbia Bottomland land cover type. NWP 3 is an exception to this condition; however, the applicant must notify the USACE before commencing the project.

In contrast, the scope of large-scale detention would require large land acquisition in the Mid Trinity River 0.1% ACE inundation areas in Anderson and Freestone counties. Either of these alternatives would impact the United States' waters, the scale of which would likely exceed those allowed under a nationwide or standard individual permit. All regulatory actions under Section 404 must comply with the National Environmental Policy Act (NEPA). NEPA requires an environmental impact statement (EIS) when a project is federally controlled (or federally permitted), and the project is likely to significantly impact the quality of the human environment, even after mitigation factors are considered. Although requirements differ among scenarios, an EIS must address the total impact on the environment and consider numerous factors, including but not limited to:

- the environmental impact of the proposed action (e.g., waters of the United States, threatened and endangered species, downstream flows, cultural resources, land use/communities)
- any negative environmental effects which cannot be avoided should the proposal be implemented
- alternatives to the proposed action
- mitigation actions

The completion of an EIS is the responsibility of the federal agency controlling the project (USACE), which is also responsible for any legal consequences of the EIS. The USACE may prepare its own EIS or may require the permit applicant to hire a contractor to work with the USACE to prepare an EIS as part of the permit decision process. If the document is prepared under a contract, the USACE must participate in the preparation and will independently evaluate the statement before its approval. The EIS is used as a comprehensive document when deciding to approve or deny the proposed Section 404 action.

7.7 Economic analysis

An economic analysis was developed to identify and quantify the extent of flood problems and, on a comparable basis, evaluate solutions to reduce flood losses. The FEMA Benefit-Cost Analysis (FEMA BCA, Version 6.0) software was utilized to develop the economic analysis of the flood reduction alternatives. For each alternative, a base flood damage assessment was developed to represent the expected (average) annual damages if no alternatives were implemented based on the water surface elevations computed with the hydraulic model developed for this study (see Appendix E). A "with the project" flood damage assessment was developed to represent the expected annual damages if the alternative was selected and implemented.

Parcel data was collected for Houston, Leon, Madison, Polk, San Jacinto, Trinity, and Walker County appraisal districts and compiled into a single shapefile. The estimated finished floor elevation was developed by intersecting the parcel layer with the study terrain data. Survey elevations of structures were not obtained for this high-level feasibility economic analysis. The parcel data included the building use which consisted of commercial, single-family houses, or mobile homes. Structure value and land value were included for each parcel.

Damage curves were assigned to each building type based on the occupancy type. The damage curves define the relations of damage to a structure for each foot of flood height in the building. The damage is determined as a percentage of the total structure value. Damage curves were also used to determine the amount of damage to the contents of each building in relation to the flood depths.

Water surface profile elevations for flood events based on the Trinity River Mid-Basin Watershed Study results were used for the base flood damage assessment, and additional hydraulic models were developed for each local alternative to determine the reduction in the water surface elevations. Estimated reduction in damages for each alternative are included in Appendix G.

7.8 Benefit cost analysis

A Benefit-Cost Analysis (BCA) was performed for the flood mitigation alternatives. The BCA was established as the standard to provide technical and financial assistance for implementing flood or hazard mitigation undertakings. The BCA compares the future flood risk reduction benefits of a proposed project to the cost of implementing the project, which results in a benefit-cost ratio (BCR). The minimum criteria for state and federal funding is a BCR of 1.0 or greater, meaning that the benefit(s) of the proposed project would equal or exceed the cost of the project. Benefit increases if flooding occurs at structures during more frequent storm events. Half calculated BCRs for five alternatives, as shown in Figure 7-2. High-level cost estimates for each project are included in Appendix G.

Table 7-2 Cost benefit ratios.

Alternative	Estimated Total Project Cost	Damages Prevented or Avoided	BCR
Trinity River Levee	\$1,500,000,000 to \$2,500,000,000	\$12,000,000	0.01
Spring Creek 2 Levee	\$500,000,000 to \$1,000,000,000	\$400,000	0.01
Spring Creek 2 Channelization	\$250,000,000 to \$750,000,000	\$320,000	0.01
Large Scale Detention	\$15,000,000,000 to \$20,000,000,000	\$50,000,000	0.01
Distributed Regional Detention	\$100,000,000 to \$400,000,000	\$330,000	0.01

Notes: Discount Rate assumed to be 7%, analysis period is 50 years, and monetary values reflect 2023 dollars and cost estimates

7.9 Conclusion and recommendations

The Trinity River Mid-Basin Watershed Study evaluated several high-level feasibility alternatives to reduce flood risk along the Trinity River and several of its tributaries. The flood mitigation objectives were to minimize flooding risk to structures within the 1% ACE floodplain and to focus on areas with large numbers of FEMA flood insurance claims and repetitive losses.

Local levee alternatives were analyzed along Trinity River and Spring Creek 2. The revised modeling shows significant hydrologic and hydraulic impacts created by constructing these potential levees. These local alternatives have a high project cost, lengthy development period, complex permitting, and potentially significant environmental impacts.

Distributed Regional Detention could be implemented along Hurricane Bayou to offer flood protection for crops and pasture lands.

Large-scale alternatives were found to provide flood protection to some areas and little to no protection to other areas. The large alternatives have an extremely high cost, lengthy development period, complex permitting, challenging property acquisition, and significant environmental impacts.

The flood mitigation alternatives developed for the Trinity River Mid-Basin Watershed Study are high-level feasibility studies. The alternatives, damages, and costs were analyzed at a preliminary level. Any results from this study, including post-project flood risk and estimated project costs, must be refined if selected for further evaluation. A no negative impact analysis will be required in order to meet criteria to classify the alternative as a flood mitigation project.

Based on local feedback, the losses due to flooding are primarily crops and cattle. Landowners could benefit greatly through the implementation of a flood warning system. The flood warning system could alert landowners before flooding, allowing them to move cattle, harvest crops, or implement emergency flood protection measures before flood waters inundate their land. The modeling provided with this study provides timing, severity of inundation, and length of inundation for multiple events and can be used as a basis for designing a flood warning system. Additional streamflow gages along the major tributaries, Upper and Lower Keechi, Boggy Creek, and Bedias Creek, would help strengthen the flood warning system and future modeling within the area. A flood warning system would need to be analyzed further to be implemented. However, no structural flood mitigation alternative is recommended based on the findings of this study.

A BCA was performed for the flood mitigation alternatives. The minimum criteria for state and federal funding is a BCR of 1.0 or greater, meaning that the benefit(s) of the proposed project would equal or exceed the cost of the project. The calculated BCR for each flood mitigation alternative is approximately 0.01.

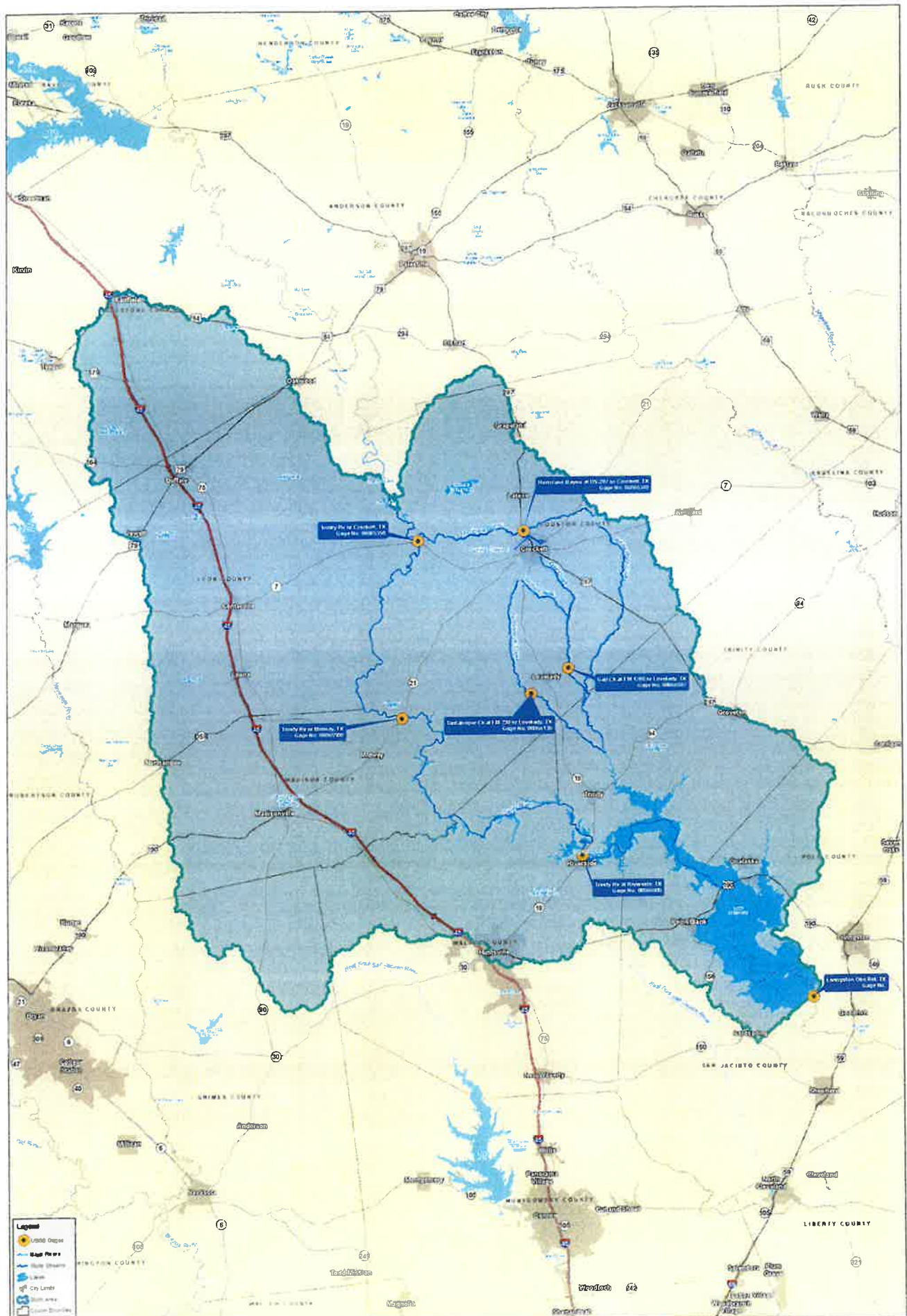
The Region 3 Trinity Regional Flood Planning Group (RFPG) established a deadline of January 27, 2023, for all potentially feasible flood mitigation actions to be submitted for consideration of potential inclusion in the Amended Regional Flood Plan. The alternatives in the Mid-Basin study were being developed at that time. The RFPG deadline did not align with the Mid-Basin schedule. The flood warning system is recommended to be submitted to the RFPG as a flood mitigation strategy for potential inclusion in the next planning cycle.

List of references

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HEC-RAS Locations: User Defined Profile: Max WS

River	Reach	River Sta	Profile	Plan	Q Total (cfs)	Min Ch El (ft)	W.S. Elev (ft)	Crit W.S. (ft)	E.G. Elev (ft)	E.G. Slope (ft/ft)	Vel Chnl (ft/s)	Flow Area (sq ft)	Top Width (ft)	Froude # Chi
Trinity River	Main Stem	121716	Max WS	EX_01%	123074.00	95.68	139.15		139.25	0.000027	2.42	63351.76	6524.38	0.07
Trinity River	Main Stem	121716	Max WS	EX_0.2%	166202.40	95.68	141.46		141.60	0.000036	2.95	78770.54	6843.60	0.09



March 6th, 2025

Mr. Mason Kwiatkowski, PE
Civil Engineer
GLS Engineers – Architects – Surveyors
4077 Cross Park Drive #100
Bryan, Texas 77802

Reference: Point Loop – Floodplain Permit Application Review

Dear Mr. Kwiatkowski,

The referenced variance request has been reviewed pursuant to the Regulations for Flood Plain Management for Walker County, Texas. This review identifies potential concerns regarding the best available data for the flood plain. Review comments are provided in the *Floodplain Permit Review* section.

Submittal Information

Submitted Floodplain Permit Application

Point Loop
Huntsville, TX 77320
Darren Fraysur
February 2025

Consulting Engineer

Bleyl Engineering
100 Nugent Street
Conroe, TX 77301
TBPE Registration No. F-678
Adam Vento, P.E., CFM
TX P.E. # 146007

Purpose of Review

Point Loop is a property located within the Riverside Lakeland subdivision near Bethy Creek and the Trinity River. The intent of this letter is to review the floodplain permit request to use data in-lieu of the FEMA Base Level Engineering dataset and the adherence to the Regulations for Flood Plain Management if approved.

Floodplain Permit Review

1. On 3/28/2022, Walker County Commissioners Court voted to approve the use of FEMA Base Level Engineering (BLE) data to determine the Base Flood Elevations (BFE) in Zone A flood hazard areas. Based on this and the location of the property within the Zone A flood hazard area, the engineer for the property should utilize the BLE data as the best available data for the BFE as it is the approved data by Walker County Commissioners Court. *Section 4:02 (8) of the Regulations for Flood Plain Management for Walker County, Texas.*
 - Engineer's Response: Bleyl Engineering obtained a copy of the report and models for the recently completed Trinity River Mid-Basin Flood Infrastructure Funding Grant Study, completed by Halff Associates for the Trinity River Authority (TRA) and Texas Water Development Board (TWDB), dated May 7, 2024. For purposes of this floodplain permit

application, Bleyl Engineering is submitting the report/models from this study to be considered as the “best available data” at this time.

- **Reviewer’s Response: The Trinity River Mid-Basin Flood Infrastructure Funding Grant Study provides a calibrated and detailed study of the Trinity River area inclusive of the 45 Point Loop property. Based on a review of the available data and supporting Technical Memorandum, there is no objection to the use of the Trinity River Mid-Basin Flood Infrastructure Grant Study as best available data limited to the Point Loop property. However, the letter from the Trinity River Authority recommends the base flood elevation of structures placed within the flowage easement to be at least 2 feet above the designated flowage easement and meet all other local, state, and federal guidelines. The more conservative base flood elevation should be used to set the Finished Floor Elevation of the structure.**
2. Please provide a copy of the current FIRM with the subject lot/tract overlaid as specified in Section F of the Floodplain Permit Application.
 3. It is stated in the Technical Memorandum that the “TRA maintains a flowage easement of 140.00 feet around Lake Livingston and recommends FFEs to be constructed 2-feet above this flowage easement.” However, the letter from the Trinity River Authority states that the TRA recommends the **base flood elevation** of structures to be at least 2 feet above the designated flowage easement and meet all other local, state, and federal guidelines. Since the finished floor elevation is set based on this information, the FFE of the structure should be placed at 143.00 feet adhering to Section 5:02 (a) of the Regulations for Flood Plain Management for Walker County, Texas which requires residential structures have the lowest floor elevated to a minimum of twelve (12) inches above the base flood elevation.

Torres & Associates has conducted this review on behalf of Walker County, and this review is subject to further comments upon receipt of additional information or calculations requested above. Torres & Associates and Walker County do not accept any responsibility for the design or accuracy of the construction drawings or drainage report. All construction and engineering analysis shall meet the regulations adopted by Walker County. The review and comments listed are not intended to waive the applicant’s responsibility to comply with applicable laws, regulations, and orders. If you have any questions regarding the review, please contact Mr. Evan Adrian, PE, via email at esadrian@torresassociatesllc.com.

Sincerely,



Evan Adrian, PE, CFM, ENV SP
Senior Project Engineer, Associate
Torres & Associates, LLC

cc:

Jacob Torres, PhD, PE, CFM, D.WRE

VARIANCE REQUEST TO THE SUBDIVISION REGULATIONS OF WALKER COUNTY, TEXAS

Copy all pages of this form and all attachments for (1) community official, (2) building owner.
If any section is not applicable to the proposed development project please mark that section "NA"

SECTION A – PROPERTY INFORMATION		FOR COUNTY USE ONLY
A1. Property Owner's Name <div style="font-size: 1.5em; font-weight: bold; margin-top: 10px;">LEGACY GRAND RANCH, LLC</div>		Application Number:
A2. Property Owner's Street Address <div style="background-color: black; height: 1.2em; width: 100%; margin-top: 5px;"></div>		Date of Submittal: <div style="font-size: 1.2em; margin-top: 5px;">3-14-25</div>
City <div style="font-size: 1.5em; font-weight: bold; margin-top: 10px;">Skull Valley</div>	State <div style="font-size: 1.5em; font-weight: bold; margin-top: 10px;">AZ</div>	ZIP Code <div style="font-size: 1.5em; font-weight: bold; margin-top: 10px;">86338</div>
A3. Property Owner's Email Address <div style="background-color: black; height: 1.2em; width: 100%; margin-top: 5px;"></div>	A4. Property Owner's Telephone Number <div style="background-color: black; height: 1.2em; width: 100%; margin-top: 5px;"></div>	
A5. Property Description of Parent Tract (Lot and Block Numbers, Legal Description, etc.) 568.18 ac (Tract 1) described in Inst. No. 2025-105772, WCOPR 23.531 ac (Tract 2) described in Inst. No. 2025-105772, WCOPR		
SECTION B – INFORMATION FOR PROPOSED SUBDIVISION TRACT		
(For projects involving multiple map panels an additional sheet may be listed below or included in an additional attachment)		
B1. Survey and Abstract T. BENNETT, A-68; N. GARRETT, A-219; E. RIDGEWAY, A-472; B. GOODRICH, A-23	B2. Tax ID Number(s) of Parent Tract 76232, 12700	B3. Deed Volume/Page 2025-105772
B4. Existing or Proposed Name of Subdivision LEGACY GRAND RANCH	B5. Is the application for a division of a lot in an Existing Platted Subdivision? (Yes/No) <div style="font-size: 1.2em; margin-top: 5px;">NO</div>	
THE ABOVE NAMED APPLICANT DOES HEREBY MAKE AN APPEAL TO THE COMMISSIONER'S COURT OF WALKER COUNTY FOR A VARIANCE TO THE REGULATORY REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF WALKER COUNTY, TEXAS.		
SECTION C – LIST OF ATTACHMENTS		
Please list any supporting documents or submittals included with the variance request as attachments.		
Description of Attachment(s)		Exhibit #
C.1 DETAILED DESCRIPTION OF VARIANCE REQUEST		C.1
C.2 ENGINEERS OPINION OF REVIEW FEE		A
C.3		
C.4		

SECTION D -VARIANCE REQUEST

(All Variance requests need to include the specific variance along with the Section(s) of the Regulation to which they apply)

- D.1 A Variance is requested to Section(s) _____ of the Subdivision Regulations of Walker County, Texas as follows:

SEE ATTACHED EXHIBIT C.1 FOR DETAILED DESCRIPTION

SECTION E - APPLICANT'S JUSTIFICATION AND PRESENTATION FACTORS EFFECTING VARIANCE

(All variance requests to the Walker County Subdivision Regulations need to be included along with the Section(s) of the Regulation to which they apply)

- E.1 Is the variance related to the design or construction of improvements to be constructed within the subdivision?
Yes ☒ _____ No _____

If "Yes" the request should be accompanied by an engineer's opinion and justification for the variance.

- E.2 Please explain the cause or reason the variance is being requested (attach additional pages as "Exhibit E.2"):

SEE ATTACHED EXHIBIT C.1 FOR DETAILED DESCRIPTION

- E.3 Will the failure to grant the variance requested result in any exceptional hardship to the applicant?
Yes ☒ _____ No _____

If yes please explain below:

**THE PROJECT CAN NOT BE PROPERLY PLANNED AND DESIGNED
IN ITS ENTIRETY WITHOUT THIS VARIANCE**

- E.4 Does the applicant propose any additional conditions, mitigation, or additional requirements not addressed within the Walker County Subdivision Regulations that will or have been met by the applicant as a condition of the variance being granted?

Yes _____ No _____ Please list the additional measures below.

SECTION F –VARIANCE(S) GRANTED

F.1 A VARIANCE TO THE WALKER COUNTY SUBDIVISION REGULATIONS IS GRANTED AS FOLLOWS:

F.2 THE FOLLOWING CONDITIONS ARE ATTACHED TO THE VARIANCE:

SECTION G - NOTICE, ACKNOWLEDGEMENT, AND CERTIFICATIONS

NOTICE

ALL DEVELOPMENT MUST BE IN STRICT COMPLIANCE WITH THE CONDITIONS STATED HEREIN AND ANY OTHER CONDITIONS STATED WITHIN THE APPLICATION OR DURING THE PRESENTATION TO COMMISSIONERS COURT. ANY VARIATION MAY RESULT IN THE IMMEDIATE SUSPENSION OR CANCELLATION OF THIS VARIANCE. VIOLATION OF THE CONDITIONS OF THIS VARIANCE MAY ALSO RESULT IN THE COMMISSIONERS COURT SEEKING INJUNCTIVE RELIEF, CIVIL, OR CRIMINAL PENALTIES.

WARNING

THE APPLICANT ACKNOWLEDGES THAT HE/SHE IS RESPONSIBLE TO ENSURE THAT ANY VARIANCE DOES NOT DAMAGE OR THREATEN THE PUBLIC OR ADJACENT PROPERTIES AND COMPLIES WITH LOCAL, STATE, AND FEDERAL REGULATIONS.

DISCLAIMER

THE COMMISSIONER'S COURT OF WALKER COUNTY AND ANY OFFICER OR EMPLOYEE OF WALKER COUNTY ARE **NOT** LIABLE FOR DAMAGES OR LOSS RESULTING FROM THE GRANTING OF THIS VARIANCE. THIS VARIANCE IS GRANTED IN RELIANCE UPON THE STATEMENTS AND EVIDENCE SUPPLIED BY THE APPLICANT AND HIS/HER AGENTS IN THE APPLICATION AND PRESENTATION TO COMMISSIONERS COURT.

I, _____, do hereby acknowledge that I have reviewed the provisions, notices, warnings and disclaimers stated above and that I understand them, agree with them and intend to fully comply with them.

Signature of Owner/Applicant

Date

SECTION H – ACTION ON VARIANCE BY COMMISSIONER'S COURT

After careful consideration of the reason(s) for the request of variance, the Commissioner's Court of Walker County, Texas has determined that it is within the scope of the variance procedures as outlined in the Walker County Subdivision Regulations to _____ this request for variance.

Commissioner's Court Signature

Printed Name

Date

Signature of Owner/Applicant acknowledging conditions after court action.

Date

Legacy Grand Ranch Variance Request

14 March 2025

Legacy Grand Ranch LLC. (the Developer) requests this variance for the proposed project known as Legacy Grand Ranch located off Pineridge Lane and FM 2296 to allow for the submittal of a single Traffic Impact Analysis prior to submittal of a plat and construction plan set, which would allow the Developer to receive approval for the project as a whole (proposed 4 Sections) on the following items (to be submitted after approval of this variance):

1. Traffic Impact Analysis Study
2. Road classification map based on Average Daily Trips
3. Road cross section(s) and details, per current Walker County Subdivision Regulations with effective date of 9-1-2023

The developer requests that these items be reviewed and approved in their entirety based on the following conditions:

1. The development shall not exceed 714 residential lots (excluding reserves).
2. The Developer reserves the right to make some of the Sections smaller allowing for additional Sections over the proposed 4 Sections and adjust the layout and length of the interior roads, provided that the developer does not exceed the maximum lot count of 714 residential lots.
3. The Developer agrees to pay an amount not to exceed \$6,500 for review fee associated with Walker County's review, unless it is agreed upon otherwise through written consent between Walker County and the Developer.
4. The submittals of the Traffic Impact Analysis will not count against one of the three (3) allowed submittals as it relates to the current Walker County Fee Schedule.
5. The timeframe of this variance shall be for 2 years and shall start with the submittal of Section 1 of this project and not with this variance submittal or any other variance submittal; and shall automatically renew for an additional 2 years with the submittal of the next Section of the project for a total timeframe of 8 years, assuming each section would be locked into this variance once submittal for that section has been made. It is hereby understood that these timeframes would start with the initial submittal for each section and not necessarily an administratively complete submittal.
6. If the County adopts the Base Level Engineering (BLE) during the duration of this project it is hereby understood that although this adoption may alter the interior road locations, the traffic impact shall not change due to the lot count restriction applied herein and therefor the road classifications shall not change based on the adoption of a different drainage / flood impact study.
7. The Developer will restrict the lots from being further subdivided, which would prevent the creation of any additional lots.
8. The Developer does intend to submit additional variances after the approval of the items associated with this variance request but the road classification may dictate the exact nature of the requested variances. Additional variances may be requested prior to submittal of the plans and plats.

"Exhibit C.1"

**SPEAR POINT ENGINEERING
604 W WORSHAM ST STE 100
WILLIS, TEXAS 77378**

**Exhibit A
Scope of Services
Legacy Grand Ranch TIA Overall Review
14-Mar-25**

Item	Description	Basis	Fee
1	Proposed review fees for Walker County Engineer to review an overall traffic study for the project; this includes three (3) reviews assumed to be approximately nine (9) hours each.	Hourly Estimate (3 reviews assumed 9 hours each)	\$5,400
2	Administrative cost for office personal at Walker County to support the engineering review process and completion including correspondence and meeting coordination with SPE	Lump Sum	\$1,100
Total Fee			\$6,500

Notes:

- 1 All Surveying and platting will be done by others.
- 2 Owner to provide SPE with digital survey file.
- 3 Time spent testifying as described above will be billed based on an hourly rate at two times the normal billing rate shown in Exhibit B
- 4 Some items shown on the Exhibit A – Scope of Work may need to be done simultaneously or sequentially. If Client does not approve all of the items listed on the Exhibit A – Scope of Work, Engineer reserves the right to renegotiate the remaining fees for the approved items.

CLIENT:

SPE:

"EXHIBIT A"

B4 - Minimum Road Design Requirements

- B4.1. Unless otherwise stated in these Regulations, all roads shall be designed and constructed in accordance with 2014 TxDOT Standards.
- B4.2. Subdivisions of thirty (30) lots and less, being out of the parent tract, that utilize frontage or access along existing publicly maintained roads, are not required to improve existing roadways but shall dedicate right-of-way out of the parent tract based on an acceptable alignment. If more than 30 lots in the proposed subdivision have frontage on an existing public right of way, the existing public street shall be improved along the frontage to meet the requirements of these Regulations. Any lot with frontage on an open ditch roadway shall be 1 acre in size and have a minimum frontage of 125-feet, or in the case of cul-de-sac, knuckle, and flag lots meet the applicable frontage standard detailed in these regulations.
- B4.3. Lots intended to access future roads will not be approved.
- B4.4. For purposes of this Appendix, ADT shall be defined as the anticipated average daily traffic at the time of complete build-out of the subdivision, including any future development that may be served by a given road. For planning purposes, it shall be assumed that single-family residential lots will generate a minimum 9.44 ADT. If an area of future development consists of ½ acre or more, it shall be assumed that such development will produce an ADT of 57 per acre, unless there is a note prohibiting future subdivision and limiting the lot to single-family residential construction.
- B4.5. Areas of future development with residential, commercial, or unspecified land use (including reserves or residuals) must have separate and independent access from that of the streets within the proposed development and may not be connected to street within the development, unless road design and construction within the proposed development meet the applicable standard for the average daily trips for ultimate buildout of the residential, commercial or unspecified land use.
- B4.6. Roadways shall be classified as Arterial, Collector, or Local Streets and conform to Table B4.1.

Table B4.1 Roadway Design Standards

Street Classification ⁽¹⁾		Projected Volume per Day ⁽²⁾	Min. Number of Travel Lanes (Min. 12' Wide)	Min. Center Lane Width (ft)	Min. Paved Shoulder Width (ft)	Is Curb & Gutter ⁽³⁾ Required	Min. Pavement Width ⁽⁴⁾ (ft)	Min. Right-of-Way Width (ft)	Min. Design Speed (MPH)	Min. Design Storm ⁽⁵⁾ (Yr)
Arterial	Rural	12,000+	2	14	6	No	50	100	45	10
	Urban	12,000+	4	20		Yes	69	100	45	10
Collector	Rural	6,000-11,999	TO BE DETERMINED BY COMMISSIONERS COURT ⁽⁶⁾						35	10
		2,000-5,999	2		2	No	28	80	35	10
	Urban	6,000-11,999	2	14	8 ⁽⁷⁾	Yes	55	80	35	10
		2,000-5,999	2		8 ⁽⁷⁾	Yes	41	60	35	10
Local	Rural	< 2,000	N/A			No	26	70	30	10
	Urban	< 2,000	N/A			Yes	32	50	30	5
Low	Rural	< 190 ⁽⁸⁾	N/A			No	22	60	30	10

Notes:

- (1) Refer to Section 2 for Rural and Urban definitions.
- (2) Roads with a projected volume over 6,000 trips per day shall have striping.
- (3) If curb and gutter is not required, the developer can choose to install curb and gutter in lieu of shoulders. Standard 6" concrete curbs and 4"x12" rollover curbs are permitted. Within urban single-family residential subdivisions where residential lots have frontage, 4"x12" rollover curbs are required. Asphalt will not be permitted on curb and gutter roadways. Refer to Appendix G for details.
- (4) For curb and gutter pavement sections, this measurement is from back of curb to back of curb.
- (5) Culverts under streets shall be designed per Appendix B.12.
- (6) The developer shall provide an engineer's recommendation, land plan, TIA, and typical cross-section based on traffic volume. The 80-foot minimum right-of-way width must be justified based on site conditions and roadway width.
- (7) The paved shoulder on Urban Collectors is a parking lane.
- (8) Must be in a rural development consisting of only one street that is less than 1,000 linear feet in total length.

B4.7. Refer to Appendix F for typical roadway cross-sections and Appendix G for curb and gutter details.

B4.8. Residential lots shall not have direct access to arterial roads.

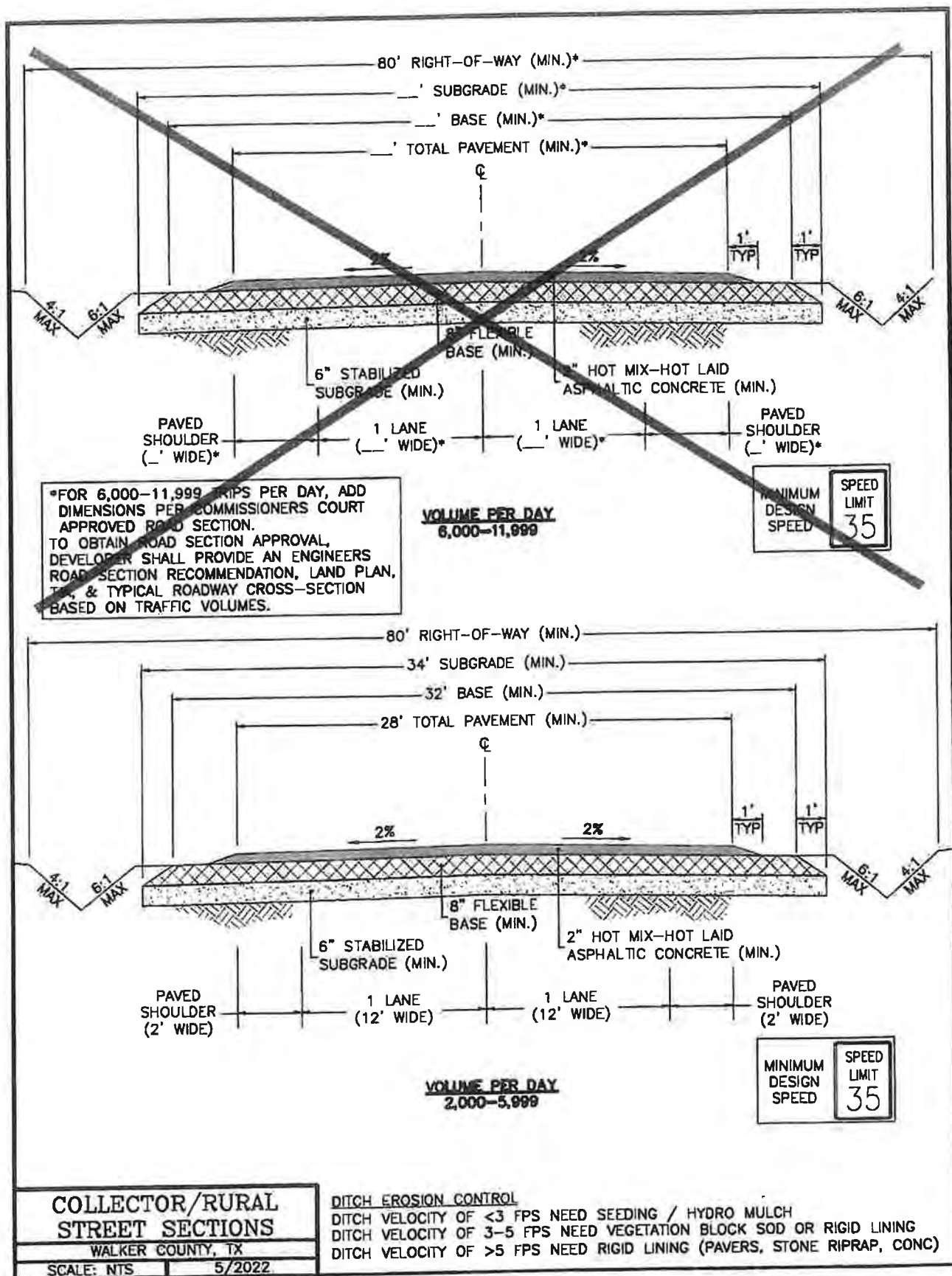
B4.9. If the Collector road is included in a roadway or transportation plan, the right-of-way and pavement cross-section shall be as required in the plan.

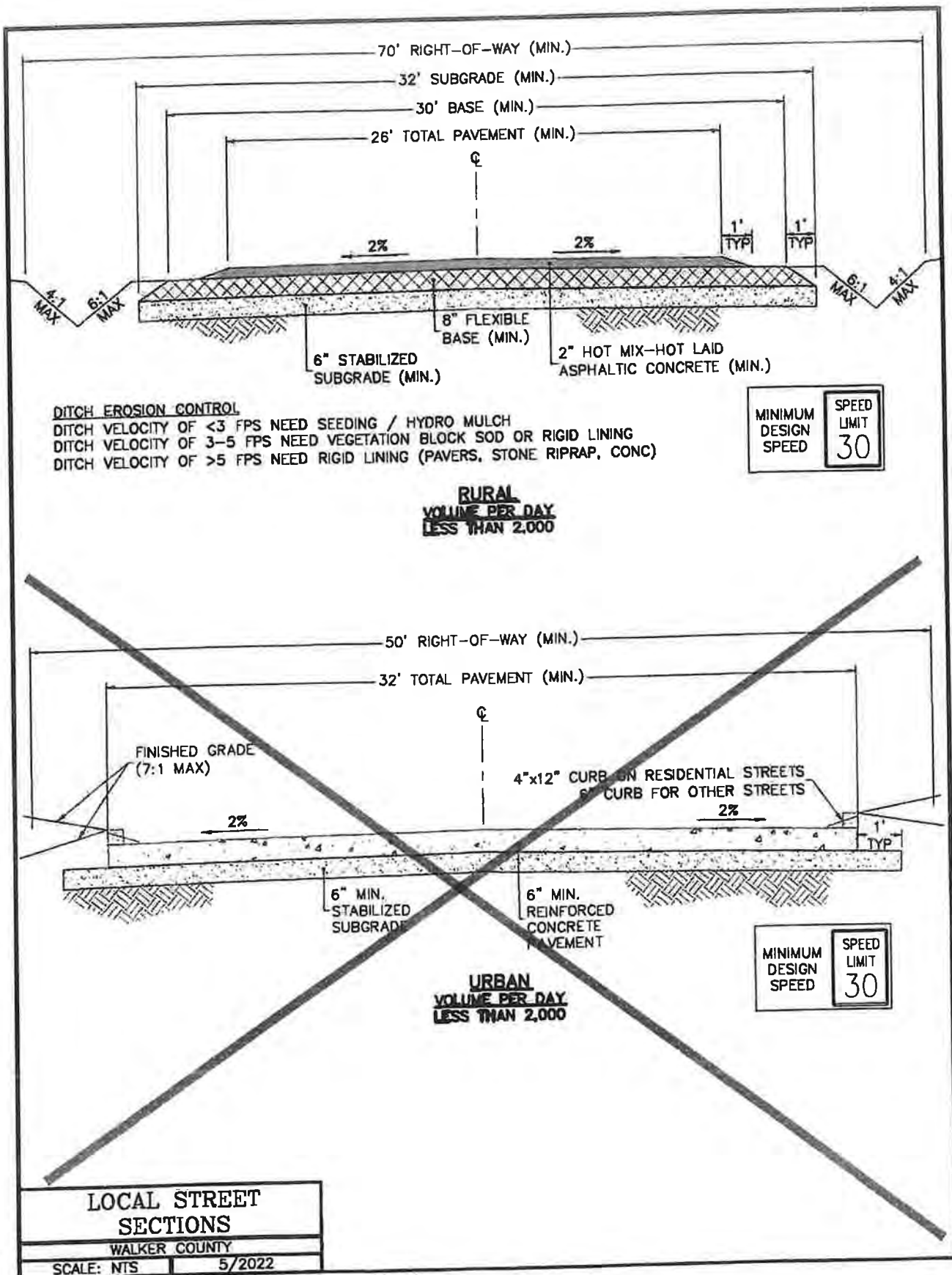
B4.10. Local roads shall be designed as follows:

- a. Developer can choose to install curb and gutter in lieu of shoulders on local roads. Standard 6" concrete curbs are permitted. Rollover curbs (4"x12") are permitted in single-family residential subdivisions where residential lots have frontage.
- b. Block length shall not exceed 1,250 feet (centerline to centerline) for urban lots and 2,500 feet for rural lots; the minimum distance shall be 200 feet. Exception: developments with a minimum of 5-acre lots may have up to 5,000-foot block lengths.

B4.11. The following standards apply to all roads:

- a. Pavement striping shall comply with the Texas Manual on Uniform Traffic Control Devices.
- b. Provide steel casing or C900 DR 18 PVC casing on all water and sanitary sewer crossings under proposed arterial and collector streets. Casing shall extend a minimum of 5 feet beyond outside the edge of the pavement. Steel casing shall have a minimum wall thickness of 0.375 inches, rolled steel type. Spiral steel will not be allowed. Exemption: service leads are not required to be cased.







VG-107-2025-105772

Walker County
Kari A. French
Walker County Clerk

Instrument Number: 105772

Real Property

CORRECTION

Recorded On: February 20, 2025 02:25 PM

Number of Pages: 13

" Examined and Charged as Follows: "

Total Recording: \$69.00

***** THIS PAGE IS PART OF THE INSTRUMENT *****

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Instrument Number: 105772
Receipt Number: 20250220000036
Recorded Date/Time: February 20, 2025 02:25 PM
User: Brenda L
Station: Recording01

Record and Return To:

SMITHER MARTIN & HENDERSON
1224 UNIVERSITY AVENUE SUITE 103
HUNTSVILLE TX 77340



STATE OF TEXAS
COUNTY OF WALKER

I hereby certify that this Instrument was FILED in the Instrument Number sequence on the date/time printed hereon, and was duly RECORDED in the Official Records of Walker County, Texas.

Kari A. French
Walker County Clerk
Walker County, TX

CORRECTION
SPECIAL WARRANTY DEED

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF WALKER §

That BHA PROPERTY HOLDINGS LLC, a Texas limited liability company ("Grantor"), for and in consideration of the sum \$10.00 cash in hand paid by LEGACY GRAND RANCH, LLC, a Texas limited liability company ("Grantee"), whose address is [REDACTED] Texas, and other good and valuable consideration, the receipt and sufficient of which are hereby acknowledged by Grantor, has GRANTED, BARGAINED, SOLD and CONVEYED, and by these presents does GRANT, BARGAIN, SELL and CONVEY unto the Grantee that certain real property situated in Walker County, Texas, and described as follows:

TRACT ONE

BEING 568.18 acres of land, more or less, situated in the THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH RIDGEWAY SURVEY, A-472, and the B. B. GOODRICH LEAGUE, A-23, all in Walker County, Texas, and being further described by metes and bounds on Exhibit "A" attached hereto and made a part hereof,

TRACT TWO

BEING all of Tract 2 of Blackjack Road Estates according to plat map or plat thereof recorded in Volume 3, Page 22 of the Plat Records of Walker County, Texas, and all of the strip of land located between the southwest line of said Tract 2, Blackjack Road Estates and the northeast line of the ELIZABETH RIDGEWAY SURVEY, A-472, same being the northernmost northeast line a called 2005.480 acre tract described in deed to BHA Property Holdings, LLC recorded under Instrument No. 2021-66187, Official Records, Walker County, Texas, said strip and Tract 2, Blackjack Road Estates both described contiguously as one 23.531 acre tract, said 23.531 acres being further described by metes and bounds on Exhibit "A" attached hereto and made a part hereof,

both tracts herein after referred to as (the "Land"), and all improvements located on the Land, if any, together with all and singular the rights, privileges, hereditaments, and appurtenances pertaining to such real property, including, but not limited to, any right, title and interest of Grantor in and to any strips or gores between the Land and all abutting or adjoining properties, adjacent streets, alleys, easements or rights-of-way, in, on, across, in front of, or used in connection with the beneficial use and enjoyment of the Land (collective, the Property").

This conveyance is made by Grantor and accepted by Grantee subject only to the easements, restrictions and other matters described in Exhibit "B" attached hereto and incorporated herein by reference (collective the "Permitted Exceptions").

TO HAVE AND TO HOLD the Property, together with all and singular the rights and appurtenances thereto in anywise belonging, to Grantee and Grantee's successors or assigns forever; and subject only to the Permitted Exceptions, Grantor does hereby bind Grantor and Grantor's successors and assigns to warrant and forever defend, all and singular, the Property

unto the Grantee and Grantee's successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof by, through or under Grantor, but not otherwise.

This Correction General Warranty Deed is executed by Grantor and accepted by Grantee to replace the deed dated November 14, 2024, recorded under Clerk's File No. 103334, Official Public Records, Walker County, Texas, wherein the original conveyance deed did not include the complete legal description of the property being conveyed. Other than adding the complete legal description, the November 14, 2024, deed recorded under Clerk's File No. 103334, Official Public Records, Walker County, Texas, is ratified and confirmed in all respects.

EXECUTED on the date shown on the acknowledgments below, to be effective the 14th day of November, 2024.

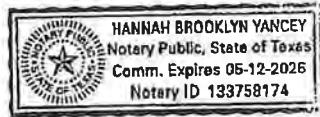
GRANTOR:

BHA PROPERTY HOLDINGS LLC,
a Texas limited liability company

By: Joseph E. Adams, III
Joseph E. Adams, III, Manager

THE STATE OF TEXAS §
 §
COUNTY OF Walker §

This instrument was acknowledged before me on the 19th day of February, 2025, by Joseph E. Adams, III, Manager of BHA Property Holdings LLC, a Texas limited liability company, on behalf of said company.



Hannah Yancey
Notary Public, State of Texas

ACCEPTED AND AGREED BY:

GRANTEE:

LEGACY GRAND RANCH, LLC,
a Texas limited liability company

By: Tenée Holmes
Printed Name: Tenée Holmes
Title: Asst. Mgr.

THE STATE OF TEXAS §

COUNTY OF WALKER §

This instrument was acknowledged before me on the 19 day of February, 2025, by Renee Howes, Authorized Signer of Legacy Grand Ranch, LLC, a Texas limited liability company, on behalf of said company.



Shelby Gehovak
Notary Public, State of Texas

Namken, Inc.
P.O. BOX 1158, New Waverly, TX 77358
TBPELS No. 10194090
936-661-3325

METES AND BOUNDS DESCRIPTION
568.18 ACRES IN THE
THEODORE BENNETT LEAGUE, A-68
NICHOLAS L. GARRETT SURVEY, A-219
ELIZABETH RIDGEWAY SURVEY, A-472
B. B. GOODRICH LEAGUE, A-23
WALKER COUNTY, TX

I, the undersigned Michael A. Namken, Registered Professional Land Surveyor No. 6533, do hereby certify that the following field notes represent a survey made on the ground of the following described tract or parcel of land located in Walker County, Texas. Bearings, Distances and Acreages herein are Grid and referenced to the Texas State Plane Coordinate System, Central Zone (4203), NAD 83. Distances are U.S. survey feet and can be converted to geodetic horizontal (surface) by dividing by a Combined scale factor of 0.99988.

Being 568.18 acres of land, situated in the THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH RIDGEWAY SURVEY, A-472 and the B. B. GOODRICH LEAGUE, A-23, Walker County, Texas and being:

1. Part of "Tract Eight" in the THEODORE BENNETT LEAGUE, A-68 described in a Special Warranty Deed dated 11 March 2021 from Atakapa, LLC to BHA Property Holdings, LLC recorded under Instrument No. 2021-66187, Official Records, Walker County, Texas (WCOR);
2. Part of "Tract Nineteen" in the NICHOLAS L. GARRETT SURVEY, A-219 described in said Special Warranty Deed dated 11 March 2021 from Atakapa, LLC to BHA Property Holdings, LLC recorded under said Instrument No. 2021-66187, WCOR;
3. All of "Tract Three" in the B.B. GOODRICH LEAGUE, A-23 described in said Special Warranty Deed dated 11 March 2021 from Atakapa, LLC to BHA Property Holdings, LLC recorded under said Instrument No. 2021-66187, WCOR;
4. All of the residue of "Tract Six" in the ELIZABETH RIDGEWAY SURVEY, A-472 described in said Special Warranty Deed dated 11 March 2021 from Atakapa, LLC to BHA Property Holdings, LLC recorded under said Instrument No. 2021-66187, WCOR;
5. Part of a called 2005.480 acre tract in the THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH RIDGEWAY SURVEY, A-472 and the B. B. GOODRICH LEAGUE, A-23 described in said Special Warranty Deed dated 11 March 2021 from Atakapa, LLC to BHA Property Holdings, LLC recorded under said Instrument No. 2021-66187, WCOR;

Said 568.18 acres (this Tract) being more definitely described by metes and bounds as follows:

BEGINNING at the westernmost north corner of this Tract, found a 5/8" inch iron rod with blue cap (NAMKEN, RPLS 6533) for corner of the following tracts:

- in the northeast line of the of the said BENNETT LEAGUE and the southwest line of the said RIDGEWAY SURVEY,
- in the east right-of-way line of the International & Great Northern Railroad Company (currently Union Pacific Railroad Company), a 150 foot wide right-of-way described in Vol. W, pg. 353, Deed Records, Walker County, Texas (WCDR) and being 50 feet as measured at a right angle from the center line of the existing rails,
- the north corner of said Tract Eight,
- the southwest corner of the 60 foot right-of-way of Pine Ridge Lane according to the Plat of Pine Ridge Subdivision recorded Vol. 195, pg. 660, WCDR,
- the southwest corner of the 60 foot right-of-way of Pine Ridge Lane according to the Plat of Pine Ridge Subdivision, Section 3 recorded Vol. 195, pg. 664, WCDR, .

THENCE S 47°20'47" E <Record: S47°21'16"E - 2005.480 ac.; S45°E - Tract Eight> with the common line of the said BENNETT and RIDGEWAY SURVEYS and with the following boundary lines:

- the westernmost northeast line of this Tract and the said 2005.480 acre BHA Tract,

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Job No. 23-081

568.18 ac BHA Property Holdings, LLC 23-081
 THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH
 RIDGEWAY SURVEY, A-472 and the B. B. GOODRICH LEAGUE, A-23
 Walker Co.

- the northeast line of said Tract Eight,
- crossing said Pine Ridge Lane right-of-way,
- the southwest line of said Pine Ridge Section 3, Block 1, Lots 1-7,
- the southwest line of said Pine Ridge Subdivision, Block 1, Lots 8-10,
- the southwest line of Lot 11A, Pine Ridge Section 1, according to the Minor Plat recorded in Vol. 6, pg. 138, Plat Records, Walker County, Texas (WCPR),

at the following distances pass the following monuments found for reference only at the called corners of their respective tract corners:

- at 72.05 feet, right, 0.25 feet found a 5/8" iron rod in the east right-of-way line of said Pine Ridge Lane, at the called westernmost north corner of the said 2005.480 acre BHA Tract and at the called southwest corner of Lot 1 of said Pine Ridge Section 3,
- at 255.28 feet, found a 1/2" iron pipe for the called common corner of Lots 1 and 2, Block 1 of said Pine Ridge Section 3,
- 555.09 feet, right 0.71 feet, found a 1/2" iron pipe for the called common corner of Lots 4 and 5, Block 1 of said Pine Ridge Section 3,
- at 755.40 feet, right 1.99 feet, found a 3/4" iron pipe with 5/8" iron rod inside for the called common corner of Lots 6 and 7, Block 1 of said Pine Ridge Section 3,
- at 854.80 feet, right 2.13 feet, found a 1/2" iron rod for the called common corner of Lot 7, Block 1 of said Pine Ridge Section 3 and Lot 8, Block 1 of said Pine Ridge Subdivision,
- at 1,154.59 feet, right 1.98 feet, found a 1/2" iron rod for the called common corner of Lots 10 and 11, Block 1 of said Pine Ridge Subdivision, same being the west corner of Lot 11A of said Pine Ridge Section 1,
- at 1,453.86 feet, right 0.82 feet, found a 1/2" iron rod for the called common corner of Lots 12 and 13, Block 1 of said Pine Ridge Subdivision,

continue for a **TOTAL DISTANCE OF 1,834.03 feet** <1,761.84 feet - 2005.480 ac.> to a 3/8" x 2" flat iron bar found for corner of the following tracts:

- in the northeast line of the said BENNETT LEAGUE and in the southwest line of the said RIDGEWAY SURVEY,
- at a northwesterly interior corner of this Tract and the said 2005.480 acre BHA Tract,
- in the northeast line of said Tract Eight,
- at the west corner of said Tract Six,
- at the south corner of said Pine Ridge Subdivision,
- at the south corner of Lot 11A of said Pine Ridge Section 1;

THENCE N 44°38'08" E, <Record: N44°38'05"E - 2005.480 ac.; N47°E - Tract Six> across the said RIDGEWAY SURVEY, meandering various different fences and with the following boundary lines:

- the northernmost northwest line of this Tract and the said 2005.480 acre BHA Tract,
- the northwest line of said Tract Six,
- the southeast line of Lots 11A and 14A of said of Pine Ridge Section 1,
- the southeast line of said Pine Ridge Subdivision, Block 1, Lots 15-33,
- the southeast line of Pine Ridge, Section 2, Block 1, Lots 34-55, according to the Plat of Pine Ridge Subdivision, Section 2 recorded Vol. 195, pg. 668, WCDR,

at the following distances pass the following monuments found for reference only at the called corners of their respective tract corners:

- at 876.27 feet, left 2.47 feet, found a 1/2" iron rod at the called common corner of said Lots 19 and 20, Block 1 of said Pine Ridge Subdivision,
- at 1,175.43 feet, left 1.51 feet, found a 1/2" iron rod at the called common corner of said Lots 22 and 23, Block 1 of said Pine Ridge Subdivision,
- at 1,375.83 feet, left 3.54 feet, found a 1/2" iron rod at the called common corner of said Lots 24 and 25, Block 1 of said Pine Ridge Subdivision,
- at 1,675.87 feet, right 1.07 feet, found a 1/2" iron rod at the called common corner of said Lots 27 and 28, Block 1 of said Pine Ridge Subdivision,
- at 1,775.09 feet, right 2.52 feet, found a 1/2" iron rod at the called common corner of said Lots 28 and 29, Block 1 of said Pine Ridge Subdivision,
- at 1,875.44 feet, right 2.10 feet, found a 1/2" iron rod at the called common corner of said Lots 29 and 30, Block 1 of said Pine Ridge Subdivision,

568.18 ac BHA Property Holdings, LLC 23-081

THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH RIDGEWAY SURVEY, A-472 and the B. B. GOODRICH LEAGUE, A-23 Walker Co.

- at 1,975.42 feet, right 1.66 feet, found a 1/2" iron rod at the called common corner of said Lots 30 and 31, Block 1 of said Pine Ridge Subdivision,
- at 2,075.29 feet, right 0.92 feet, found a 1/2" iron rod at the called common corner of said Lots 31 and 32, Block 1 of said Pine Ridge Subdivision,
- at 2,175.31 feet, right 0.46 feet, found a 1/2" iron rod at the called common corner of said Lots 32 and 33, Block 1 of said Pine Ridge Subdivision,
- at 2,275.37 feet, left 1.07 feet, found a 1/2" iron rod at the called common corner of said Lot 33, Block 1 of said Pine Ridge Subdivision and Lot 34, Block 1 of said Pine Ridge Section 2,
- at 2,375.29 feet, left 0.12 feet, found a 1/2" iron rod at the called common corner of said Lots 34 and 35, Block 1 of said Pine Ridge Section 2,
- at 2,875.16 feet, right 5.70 feet, found a 1/2" iron rod at the called common corner of said Lots 39 and 40, Block 1 of said Pine Ridge Section 2,
- at 3,174.11 feet, right 4.03 feet, found a 1/2" iron rod at the called common corner of said Lots 42 and 43, Block 1 of said Pine Ridge Section 2,
- at 3,574.83 feet, right 8.75 feet, found a 1/2" iron rod at the called common corner of said Lots 46 and 47, Block 1 of said Pine Ridge Section 2,

continue for a **TOTAL DISTANCE OF 4,461.80 feet** <4,461.90 feet - 2005.480 ac.; 4574.22 feet - Tract Six> to a 1" iron pipe found for corner of the following tracts:

- in the northeast line of the said RIDGEWAY SURVEY and the southwest line of the said GOODRICH LEAGUE,
- at the north corner of this Tract and the said 2005.480 acre BHA Tract,
- at the north corner of said Tract Six,
- the east corner of Lot 55, Block 1 of said Pine Ridge Section 2,
- in the southernmost southwest line of a called Unrestricted Reserve Tract (70.93 Acres) described in a General Warranty Deed dated 29 May 2019 from James W. Hynes and wife, Geraldine E. Hynes to Jim Webb and wife, Ginger Webb recorded under Inst. No. 2019-47790, WCOR;

THENCE S 46°21'02" E, <Record: S46°20'54"E - 2005.480 ac; S43°E - Tract Six> with the common line of the said RIDGEWAY and GOODRICH SURVEYS, generally southwest of various different meandering fences and with the following boundary lines:

- the northernmost northeast line of this Tract and the said 2005.480 acre BHA Tract,
- the northeast line of said Tract Six,
- southwest of the called southwest line of the said Unrestricted Reserve Webb Tract,
- southwest of the called southwest line of Blackjack Road Estates, Tracts 1 and 2, according to the Plat recorded in Vol. 3, pg. 22, WCPR,
- southwest of the called southwest line of called 71.46 acre tract described in a General Warranty Deed dated 20 October 2023 from Jo Ann Wright to Jeremy Woods and wife, Lori A. Woods recorded under Instrument No. 2023-93380, WCOR,

at the following distances pass the following monuments found for reference only at the called corners of their respective tract corners:

- at 1078.47 feet, set a 5/8" iron rod with cap (NAMKEN, RPLS 6533) for reference only and at same station, left 10.05 feet found a 5/8" iron rod at the called common corner of said Unrestricted Reserve Webb Tract and Tract 1 of said Blackjack Road Estates,
- at 1678.72 feet, found a 1/2" iron rod with yellow cap (TPS 100834-00) for reference only and at the same station, left 8.12 feet found a 5/8" iron rod at the called common corner of Tracts 1 and 2 of said Blackjack Road Estates
- at 2298.17 feet, set a 5/8" iron rod with cap (NAMKEN, RPLS 6533) for reference only and at same station, left 5.37 feet set found a 5/8" iron rod at the called common corner of Tracts 2 of said Blackjack Road Estates and the said 71.46 acre Woods Tract,

continue for a **TOTAL DISTANCE OF 3,557.90 feet** <3,558.02 feet - 2005.480 ac.> to a 5/8" iron rod with orange cap (J.S. MOORER, RPLS 1572) found for corner of the following tracts:

- in the northeast line of the said RIDGEWAY SURVEY and the southwest line of the said GOODRICH LEAGUE,
- at the northeasterly interior corner of this Tract and the said 2005.480 acre BHA Tract,
- in the northeast line of said Tract Six,
- at the west corner of said Tract Three,
- at the south corner of the said 71.46 acre Woods Tract;

568.18 ac BHA Property Holdings, LLC 23-081
 THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH
 RIDGEWAY SURVEY, A-472 and the B. B. GOODRICH LEAGUE, A-23
 Walker Co.

THENCE N 44°05'12" E, <Record: N44°06'41"E - 2005.480 ac; N47°E - Tract Three'>
 within the said GOODRICH LEAGUE, generally along a barbed wire fence and with the
 following boundary lines:

- the easternmost northwest line of this Tract and the said 2005.480 acre BHA Tract,
- the northwest line of said Tract Three,
- the southeast line of the said 71.46 acre Woods Tract,

a DISTANCE OF 170.33 feet < Record: 170.47 - 2005.480 ac.> to a 5/8" iron rod found for
 corner of the following tracts:

- at the easternmost north corner of this Tract and the said 2005.480 acre BHA Tract,
- at the north corner of said Tract Three,
- in the southeast line of the said 70.66 acre Woods Tract,
- at the westernmost corner of a called 214.9117 acre tract described as "TRACT ONE" in
 a General Warranty Deed dated 23 January 2004 from Scott Andrews, Trustee to Big
 Thicket Land Co. Tract 2 & 3, LTD. recorded in Vol. 608, pg. 457, Official Public
 Records, Walker County, Texas, (WCOPR),
- in the center of a called 30 foot wide easement in favor of Explorer Pipeline Co. recorded
 in Vol. 233, pg. 356, WCDR,
- from which a 1-1/4" iron pipe with aluminum cap stamped (Cor. 8, J3H, RPS 1459,
 1978) found for reference only at the north corner of the said 214.9177 acre Big Thicket
 Tract bears N 44°06'00" E - 1,304.21 feet;

THENCE S 13°53'59" E, <Record: S13°50'25"E - 2005.480 ac> across the said GOODRICH
 LEAGUE, with the following boundary lines:

- across the said RIDGEWAY and GARRETT SURVEYS,
- the southernmost northeast line of this Tract and the said 2005.480 acre BHA Tract,
- the northeast line of said Tract Three,
- across said Tract Six and Tract Nineteen,
- along the center of the said Explorer Pipeline Easement,

at 324.99 feet pass the common line of the said GOODRICH and RIDGEWAY SURVEYS,
 same being the south corner of said Tract Three,

at 793.88 feet pass the common line of the said RIDGEWAY and GARRETT SURVEYS, same
 being the common line of said Tract Six and Nineteen,

continue for a TOTAL DISTANCE OF 4,603.44 feet <Record: 4,606.52 feet - 2005.480 ac.>
 to a 5/8" iron rod with blue cap (NAMKEN, RPLS 6533) set for corner of the following tracts:

- in the southeast line of the said GARRETT SURVEY and the northwest line of JOSEPH
 HOLLIS SURVEY, A-253,
- at the easternmost southeast corner of this Tract,
- at the northernmost southeast corner of the said 2005.480 acre BHA Tract,
- at the east corner of said Tract Nineteen,
- in the northwest line of a called 399 acre tract described as TRACT (J12h) in a Deed
 dated 28 December 1935 from Gibbs Brothers and Company to the UNITED STATES
 OF AMERICA recorded in Vol. 82, pg. 131, WCDR in said HOLLIS SURVEY,
- in the centerline of said Explorer Pipeline Easement, said pipeline location was staked /
 marked on the ground at the time of this survey and this corner was set in said marked
 line with its intersection of said HOLLIS SURVEY,
- from which a 3" concrete monument with cap (Cor. 1, J367, J12H, RPS 1459, 1978)
 found for reference only at the north corner of the said HOLLIS SURVEY and the said
 J12h USA Tract, same being in the southwest line of the said GOODRICH SURVEY and
 at an east corner of the said 214.9117 acre Big Thicket Tract bears N 44°18'07" E -
 2242.36 feet,

THENCE S 44°18'07" W, <Record: S44°18'16"W - 2005.480 ac; S47°W - Tract Nineteen>
 with the common line of the said GARRETT and HOLLIS SURVEYS and with the following
 boundary lines:

- the southernmost southeast line of this Tract,
- an upper southeast line of the said 2005.480 acre BHA Tract,
- the southeast line of said Tract Nineteen,
- the northwest line of the said J12h USA Tract,

568.18 ac BHA Property Holdings, LLC 23-081
 THEODORE BENNETT LEAGUE, A-68, NICHOLAS L. GARRETT SURVEY, A-219, ELIZABETH
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 Walker Co.

a **DISTANCE OF 766.35 feet** to a 5/8" inch iron rod with blue cap (NAMKEN, RPLS 6533) set for corner of the following tracts:

- in the southeast line of the said GARRETT SURVEY and the northwest line of the said HOLLIS SURVEY,
- at the southernmost corner of this Tract,
- in an upper southeast line of the said 2005.480 acre BHA Tract,
- in the northwest line of the said J12h USA Tract,
- from which a 1-1/4" iron pipe with cap (Cor. 4, J12H, RPS 1459, 1978) found for reference only at the south corner of the said GARRETT SURVEY, the west corner of the said HOLLIS SURVEY and the said J12h USA Tract and a southerly interior corner of the said 2005.480 acre BHA Tract bears S 44°18'07" W - 1277.41 feet;

THENCE across the said GARRETT and RIDGEWAY SURVEYS, within the said BENNETT SURVEY; across said Tract Nineteen, said Tract Six, said Tract Eight and the said 2005.480 acre BHA Tract, with southerly lines of this Tract to a point for corner at the following forty-nine (49) calls:

1. N 37°08'52" W, a distance of 342.40 feet;
2. N 53°13'49" W, a distance of 731.18 feet;
3. N 47°31'54" E, a distance of 96.03 feet;
4. N 45°02'26" W, a distance of 449.67 feet;
5. S 46°09'02" W, a distance of 131.75 feet;
6. N 43°50'58" W, a distance of 693.33 feet;
7. N 47°04'45" E, a distance of 612.37 feet;
8. N 13°50'25" W, a distance of 1,787.53 feet;
9. N 59°09'34" W, a distance of 568.75 feet;
10. N 44°16'05" W, a distance of 323.72 feet;
11. N 31°15'52" W, a distance of 222.61 feet;
12. S 44°22'09" W, a distance of 135.49 feet;
13. S 46°36'15" W, a distance of 261.74 feet;
14. N 37°18'35" W, a distance of 287.75 feet;
15. S 59°35'52" W, a distance of 211.03 feet;
16. S 48°50'26" W, a distance of 329.19 feet;
17. N 37°21'15" W, a distance of 389.02 feet;
18. N 45°26'23" E, a distance of 184.64 feet;
19. N 44°09'52" W, a distance of 624.62 feet;
20. S 44°55'51" W, a distance of 372.13 feet;
21. S 36°18'38" W, a distance of 161.00 feet;
22. S 30°22'16" W, a distance of 149.56 feet;
23. S 24°34'18" W, a distance of 149.77 feet;
24. S 16°39'49" W, a distance of 149.91 feet;
25. S 09°30'24" W, a distance of 164.66 feet;
26. S 04°57'45" W, a distance of 329.32 feet;
27. S 24°24'40" W, a distance of 203.89 feet;
28. S 21°52'12" W, a distance of 188.04 feet;
29. S 18°59'32" W, a distance of 149.69 feet;
30. S 10°09'47" W, a distance of 149.91 feet;
31. S 05°09'39" W, a distance of 70.00 feet;
32. S 00°27'39" W, a distance of 136.64 feet;
33. S 06°19'05" E, a distance of 136.55 feet;
34. S 09°13'45" E, a distance of 119.69 feet;
35. S 09°59'19" E, a distance of 298.49 feet;
36. S 80°00'41" W, a distance of 625.00 feet;
37. S 26°51'24" W, a distance of 116.73 feet;
38. S 80°00'41" W, a distance of 648.83 feet;
39. S 09°55'35" E, a distance of 575.09 feet;
40. S 80°04'25" W, a distance of 467.00 feet;
41. S 10°09'30" E, a distance of 233.50 feet;
42. S 78°48'46" W, a distance of 111.02 feet;

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 Walker Co.

- 43. N 32°51'53" W, a distance of 296.95 feet;
- 44. N 44°57'16" W, a distance of 267.21 feet;
- 45. N 47°29'46" W, a distance of 314.36 feet;
- 46. N 09°22'54" W, a distance of 218.86 feet;
- 47. N 81°43'55" W, a distance of 558.64 feet;
- 48. N 08°16'05" E, a distance of 36.59 feet;

49. N 81°43'55" W, at 684.94 feet pass the west line of the said 2005.480 acre BHA Tract, continue for a **TOTAL DISTANCE OF 708.10 feet** to a 5/8" inch iron rod with blue cap (NAMKEN, RPLS 6533) set for corner of the following tracts:

- at the westernmost southwest corner of this Tract,
- in the west line of said Tract Eight,
- in the east line of the said International & Great Northern Railroad Company right-of-way and being 50 feet as measured at a right angle from the center line of the existing rails;

THENCE N 07°39'26" E, a distance of 3,399.00 feet with the west line of this Tract and said Tract Eight and the east line of the said International & Great Northern Railroad Company right-of-way, parallel with and 50 feet as measured at a right angle from the center line of the existing rails, to the **PLACE OF BEGINNING**.

Containing 568.18 acres of land

Surveyed - OCTOBER 30, 2024

Notes:

- (1) Set iron rods are 5/8" capped with a 1-3/4" diameter plastic cap, blue in color, stamped "Michael A. Namken RPLS 6533".
- (2) This metes and bound description is accompanied by a plat, prepared on even date herewith.
- (3) This tract is subject to Walker County Subdivision Regulations or a proper exception thereof.

Signed:

Michael A. Namken

Michael A. Namken

RPLS # 6533



EXHIBIT "A"
 Page 6 of 7

TRACT 2:

BEING a 23.531 acre tract of land situated in the B.B. Goodrich Survey, Abstract Number 23, Walker County, Texas, being a portion of that same tract of land described as Tract 2 of Blackjack Road Estates Subdivision, as shown on the map or plat thereof, recorded in Volume 3, Page 22 of the Plat Records of Walker County, Texas in instrument to Erik T. Van Doru, recorded Volume 431, Page 764 of the Official Public Records of Walker County, Texas (O.R.W.C.T.), said 23.531 acre tract being more particularly described by metes and bounds as follows:

BEGINNING at a 5/8 inch iron rod found in the arc of a curve, in the westerly right-of-way line of Twin Oaks Lane (60 feet wide), for the common easterly corner of said Tract 2 and Tract 1 of said Blackjack Road Estates, being the westerly north corner of the herein described 23.531 acre tract;

THENCE in a northeasterly direction 123.92 feet, along the arc of said curve to the left having a radius of 50.00 feet, a central angle of $142^{\circ}00'00''$, a chord that bears North $62^{\circ}09'58''$ East, 94.55 feet, to a calculated point for the end of said curve to the left, a northerly corner of the herein described 23.531 acre tract;

THENCE North $44^{\circ}14'13''$ East, 19.26 feet, along the southeasterly right-of-way line of said Twin Oaks Lane, the northwesterly line of said Tract 2, to a calculated point for the common westerly corner of said Tract 2 and that certain tract of land described as Tract 3 of said Blackjacks Road Estates, being the northerly corner of the herein described 23.531 acre tract;

THENCE South $42^{\circ}29'38''$ East, with the common line between said Tract 2 and Tract 3, a distance of 10.45 feet, pass a 5/8 inch iron rod found for reference, in all, a total distance of 580.91 feet, to a 5/8 inch iron rod found in the northwesterly line of that certain called 70.66 acre tract described in instrument to Jo Ann Wright, recorded in Volume 964, Page 358, O.R.W.C.T., for the common easterly corner of said Tract 2 and Tract 3, being the easterly corner of the herein described 23.531 acre tract;

THENCE South $44^{\circ}14'13''$ West, with the common line between said Tract 2 and said 70.66 acre tract, at a distance of 1,650.27 feet, pass a 5/8 inch iron rod with 1,655.93 feet, to a calculated point for corner in the apparent common line of said Goodrich Survey and the Elizabeth Ridgeway Survey, Abstract Number 472, the northeasterly line of that certain now or formerly called 440 acre tract described as 28th Tract in instrument to Thomas S. Foster, recorded in Volume 33, Page 310 of the Deed Records of Walker County, Texas (O.R.W.C.T.), for the common southerly corner of said Tract 2 and said 70.66 acre tract, being the southerly corner of the herein described 23.531 acre tract;

THENCE North $46^{\circ}20'54''$ West, 519.42 feet, with the apparent common line between said Goodrich and Ridgeway Surveys, the common line between said Tract 2 and said 440 acre tract, to a calculated point for the common southerly corner of said Tract 2 and Tract 1, being the easterly corner of the herein described 23.531 acre tract;

THENCE North $44^{\circ}36'34''$ East, with the common line between said Tract 2 and Tract 1, at a distance of 8.17 feet, pass a 5/8 inch iron rod found for reference, in all, a total distance of 1,586.20 feet, to the POINT OF BEGINNING; CONTAINING a computed area of 23.531 acres of land within this Field Note Description.

EXHIBIT "A"
Page 7 of 7

EXHIBIT B

PERMITTED EXCEPTIONS

1. Taxes and assessments for the year 2024 and subsequent years, not yet due and payable.
2. Restrictive Covenants recorded in/under Volume 473, Page 209 of the Real Property Records of Walker County, Texas. (Affects Tract 1)
3. Building lines and easements, all according to plat recorded in Volume 3, Page 22, of the Plat Records of Walker County, Texas. (Affects Tract 2)
4. Easement 50 feet in width as set forth in instrument dated November 1, 1948 from W. B. Fraser, et al to Gulf States Utilities Company, recorded in Volume 124, Page 144, Deed Records of Walker County, Texas.
5. Easement 50 feet in width as set forth in instrument dated December 10, 1970 from Pamela Fraser Heins, et al to Explorer Pipeline Company, recorded in Volume 233, Page 356, Deed Records, Walker County, Texas, as shown or noted on the Preliminary survey prepared by Michael A. Namken, RPLS 6533, dated October 30, 2024. (Affects Tract 1)
6. Right-of-Way Easement covering 5.9 acres from T. S. Foster Estate to County of Walker dated May 14, 1956, recorded in Volume 153, Page 318 of the Deed Records of Walker County, Texas.
7. Easement executed by W.B. Fraser, to Gulf States Utilities Company, dated September 28, 1960, filed October 20, 1960, recorded in/under Volume 169, Page 92, of the Real Property Records of Walker County, Texas.
8. Right-of-way 50 feet in width as set forth in instrument dated July 27, 1970 from J. J. Head to Explorer Pipeline Company, recorded in Volume 229, Page 201 of the Deed Records, Walker County, Texas and as shown or noted on the Survey dated April 21, 2023 prepared by Carey A. Johnson RPLS 6524 of Texas Professional Surveying LLC, Project No., S658-07. (Affects Tract 2)
9. Telecommunications Easement 50 feet in width as set forth in instrument dated January 19, 2001 from Erik T. Van Dorn to Aerie Network Services, Inc., recorded in Volume 446, Page 478 of the Official Public Records, Walker County, Texas, and as shown or noted on the Survey dated April 21, 2023 prepared by Carey A. Johnson RPLS 6524 of Texas Professional Surveying LLC, Project No., S658-07. (Affects Tract 2)

EXHIBIT "B"
Page 1 of 2

10. Terms, conditions and stipulations contained in Affidavit of Exception from Walker County Land Platting Requirements executed by and between New Forestry LLC and Public, dated July 26, 2001, filed September 17, 2001, recorded in/under Volume 473, Page 209 of the Real Property Records of Walker County, Texas. As shown or noted on survey prepared by Carey A. Johnson, RPLS 6524, dated February 10, 2021. (Affects Tract 1)
11. Mineral and/or royalty interest, as described in instrument dated January 12, 1980, filed January 21, 1980, recorded in/under Volume 371, Page 68 of the Real Property Records of Walker County, Texas. (Affects Tract 2)
12. Mineral and/or royalty interest, as described in instrument dated December 28, 1984, filed January 8, 1985, recorded in/under Volume 440, Page 155 of the Real Property Records of Walker County, Texas. (Affects Tract 2)
13. Mineral and/or royalty interest, as described in instrument dated February 17, 1994, filed February 18, 1994, recorded in/under Volume 215, Page 321 of the Real Property Records of Walker County, Texas. (Affects Tract 1)
14. Mineral and/or royalty interest, as described in instrument dated December 29, 1995, filed December 29, 1995, recorded in/under Volume 273, Page 568 of the Real Property Records of Walker County, Texas. (Affects Tract 2)
15. Rights or claims, if any, of adjoining property owner(s) in and to that portion of insured property lying between the fences and the property lines, as shown on Preliminary survey prepared by Michael A. Namken, RPLS 6533, dated October 30, 2024. (Affects Tract 1)
16. Overhead power lines, service lines and power poles over subject property as shown on Preliminary survey prepared by Michael A. Namken, RPLS 6533, dated October 30, 2024. (Affects Tract 1)
17. Rights or claims, if any, of adjoining property owner(s) in and to that portion of insured property lying between the fences and the property lines, as shown on survey prepared by Carey A. Johnson, RPLS 6524, dated May 31, 2021. (Affects Tract 2)
18. Encroachment of concrete driveway and/or walkway over utility easement as shown on survey prepared by Carey A. Johnson, RPLS 6524, dated May 31, 2021. (Affects Tract 2)
19. Overhead power lines, service lines and power poles over subject property as shown on survey prepared by Carey A. Johnson, RPLS 6524, dated May 31, 2021. (Affects Tract 2)

EXHIBIT "B"
Page 2 of 2

AUTHORIZED AGENT FOR DEVELOPER

The Developer, Legacy Grand Ranch LLC, hereby authorizes the following to act as their Authorized Agent for the purposes of making applications to Walker County and other governmental agencies as it relates to the project known as Legacy Grand Ranch;

Renee Howes – R. Howes Consulting Inc.

Jacob Slott – Slott Construction

Mike Namken – Namken Surveying

Spear Point Engineering Representatives

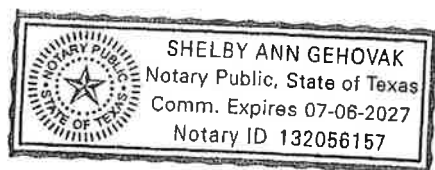
Developer:

Gary P. Sumner

Date:

3/6/2025

Gary P. Sumner - Managing Partner



Shelby Gehovak
3/6/2025

Annette Olivier

From: David Parkerson [REDACTED]
Sent: Friday, March 7, 2025 11:39 AM
To: Andrew Isbell
Cc: Annette Olivier
Subject: Re: Governors Ranch
Attachments: streetname-confirmation.pdf; road-deed-complete.pdf; Governors-Ranch-streetnames.pdf

CAUTION: The sender of this email is not within Walker County. Any links or attachments may be dangerous. To report this email as suspicious, forward it to Walker County IT Helpdesk.

Andy -

For clarification of the previously submitted Street Name memo, please note that it was submitted to the 911 Addressing office of Walker County, Texas last month in our meeting at the request of the Developer / Declarant (Atlas Land Partners) and the Governors Ranch POA, Inc. It is attached again herein along with the recorded deed for the private street legal lot to the Governors Ranch POA, Inc. according to the attached exhibits.

The memo was for the clarification of the street names as shown on the attached on behalf of the Governors Ranch POA as the owner of the Private Streets as part of the greater Governors Ranch subdivision. These names adhere to those previously approved by 911 Addressing as a part of a previous application by the Declarant's representatives.

These street names are intended to be the basis of the 911 Addressing application approvals that will be submitted subsequently for the legal lots in the Governors Ranch subdivision. These lots are subject to the CCR's as recorded for the Governors Ranch subdivision which includes provisions for these Private Streets.

If a commissioners court action is needed for the approval of these street names for the Private Streets, please do schedule it for the next possible Commissioners Court date.

Thanks for your assistance.

Kavanaugh Consulting, LLC
108 River Oaks Drive
Wimberley, Texas 78676
[REDACTED]
[REDACTED]

February 5, 2025

Walker County, Texas
911 Addressing
1313 University Avenue
Huntsville, Texas 77340

Re: **STREET NAMES – GOVERNORS RANCH SUBDIVISION - WALKER COUNTY, TEXAS**

At the request of the Owner, Governors Ranch Property Owners Association, Inc., located at 200 North Harbor Place Dr., Suite G, Davidson, NC 28036-7919, please find the attached exhibit of the proposed street names for the Governors Ranch Subdivision in Walker County, Texas for your information. These street names were verified with your office in 2023. Also, attached is an Exhibit of the names and locations of all streets. We can send an Autocad file for this information for your use at your request.

Please let me know what additional information you may need for this project consideration. We will call to follow up on this transmittal. Thanks for your assistance with this Project.

Regards,



David Parkerson, PE
Kavanaugh Consulting, LLC, Its' Member

Cc: File

Attachments: Proposed Street Name Exhibit



VG-1751-2025-105321

**Walker County
Kari A. French
Walker County Clerk**

Instrument Number: 105321

Real Property

SPECIAL WARRANTY DEED

Recorded On: February 05, 2025 03:02 PM

Number of Pages: 19

" Examined and Charged as Follows: "

Total Recording: \$93.00

******* THIS PAGE IS PART OF THE INSTRUMENT *******

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Instrument Number: 105321
Receipt Number: 20250205000062
Recorded Date/Time: February 05, 2025 03:02 PM
User: Megan B
Station: VITALS01

Record and Return To:

KAVANAUGH CONSULTING, LLC



**STATE OF TEXAS
COUNTY OF WALKER**

I hereby certify that this Instrument was FILED In the Instrument Number sequence on the date/time printed hereon, and was duly RECORDED in the Official Records of Walker County, Texas.

Kari A. French
Walker County Clerk
Walker County, TX

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

Date: December 18, 2024
Grantor: **ATLAS LAND PARTNERS, LLC, a North Carolina limited liability company**
Grantor's Mailing Address: **200 North Harbor Place Drive
Suite G
Davidson, NC 28036-7919**
Grantee: **GOVERNORS RANCH PROPERTY OWNERS ASSOCIATION, INC., a Texas nonprofit corporation**
Grantee's Mailing Address: **200 North Harbor Place Drive
Suite G
Davidson, NC 28036-7919**
Consideration: **TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.**

Property (including any improvements):

Being a 227.922 acre tract of land situated in the H.W. White Survey, Abstract Number 590, in the G. Badillo Survey, Abstract Number 3, and in the Seaborn A. Mills Survey, Abstract Number 408, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 227.922 acre tract being more particularly described by metes and bounds in Exhibit A, attached hereto and incorporated herein for all purposes.

SAVE & EXCEPT

Save & Except a 187.196 acre tract of land situated in the G. Badillo Survey, Abstract Number 3, and in the Seaborn A. Mills Survey, Abstract Number 408, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 187.196 acre tract being more particularly described by metes and bounds in Exhibit A, attached hereto and incorporated herein for all purposes.

Reservations from Conveyance: **None**

Exceptions to Conveyance and Warranty:

Liens described as part of the Consideration and any other liens described in this Deed as being either assumed or subject to which title is taken; validly existing easements, rights-of-way, Covenants, and prescriptive rights, whether of record or not; all presently recorded and validly existing instruments, other than conveyances of the surface fee estate, that affect the Property; and taxes for 2024, which Grantee assumes and agrees to pay.

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof when the claim is by, through, or under Grantor but not otherwise, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

GRANTEE IS TAKING THE PROPERTY IN "AS-IS, WHERE-IS" CONDITION (THE "LAND"), AND ALL DRIVE-ABLE SURFACES, PARKING AREAS, UNDERGROUND UTILITIES, AND OTHER IMPROVEMENTS LOCATED THEREON IN "AS-IS, WHERE-IS" CONDITION, AS WELL AS ANY AND ALL OBLIGATIONS FOR MAINTENANCE OF THE EXISTING USE OF THE LAND AS A PRIVATE ROADWAY FOR INGRESS AND EGRESS AND AN EASEMENT FOR ABOVEGROUND AND UNDERGROUND UTILITIES AND DRAINAGE CONVEYANCE IN THE GOVERNORS RANCH SUBDIVISION, TOGETHER WITH ALL RELATED RIGHTS AND APPURTENANCES, INCLUDING BUT NOT LIMITED TO ALL RIGHT, TITLE AND INTEREST OF GRANTOR IN AND TO ANY WATER OR WATER RIGHTS BENEFITING THE LAND, ANY OIL, GAS AND OTHER MINERALS LYING UNDER THE LAND, AND ANY EASEMENTS BENEFITING THE LAND (THE LAND AND ALL OF SUCH DRIVE-ABLE SURFACES, PARKING AREAS, UNDERGROUND UTILITIES, AND OTHER IMPROVEMENTS AND OTHER RIGHTS AND APPURTENANCES BEING COLLECTIVELY REFERRED TO HEREIN AS THE "PROPERTY").

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE CONTRACT AND AGREEMENT OF THE PARTIES THAT THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES EXCEPT THOSE CONTAINED IN THIS DEED. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION AND THE REPRESENTATIONS AND WARRANTIES EXPRESSLY CONTAINED IN THIS DEED.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE OPTION AGREEMENT THAT WOULD OTHERWISE IMPOSE ON GRANTOR IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

When the context requires, singular nouns and pronouns include the plural.

GRANTOR:

ATLAS LAND PARTNERS, LLC

By Nathan Saunders

Its Authorized Signatory

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority, on this day personally appeared Nathan Saunders
known to me to be the person who executed the foregoing instrument
and acknowledged to me that she executed the same for the purposes and consideration therein
expressed.

WITNESS MY HAND AND SEAL OF OFFICE this 18 day of December 2024.

Angela Lang
Notary Public in Bell County, Texas

Mecklenburg County, North Carolina



EXHIBIT A



TEXAS PROFESSIONAL SURVEYING, LLC.

3032 N. FRAZIER STREET, CONROE, TEXAS 77303
(936)756-7447 FAX (936)756-7448
FIRM REGISTRATION No. 100834-00

FIELD NOTE DESCRIPTION
227.922 ACRES
IN THE H.W. WHITE SURVEY, ABSTRACT NUMBER 268
IN THE G. BADILLO SURVEY, ABSTRACT NUMBER 3
AND IN THE SEABORN A. MILLS SURVEY, ABSTRACT NUMBER 408
WALKER COUNTY, TEXAS

BEING a 227.922 acre tract of land situated in the H.W. White Survey, Abstract Number 590, in the G. Badillo Survey, Abstract Number 3, and in the Seaborn A. Mills Survey, Abstract Number 408, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, L.L.C., recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 227.922 acre tract being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in the northeasterly margin of Interstate Highway 45 (I-45), in the southwesterly line of said 1434.395 acre tract, for the beginning of a curve to the left, being a southwesterly corner of the herein described easement, from which a 4 inch by 4 inch concrete monument found for reference, bears North 37°05'53" West, 806.56 feet, said **POINT OF BEGINNING** having a Texas State Plane Coordinate value of **N: 10,293,921.87, E: 3,748,745.44**, Central Zone, grid measurements;

THENCE over and across said 1434.395 acre tract, the following one hundred and ninety-four (194) courses and distances:

1. Southeasterly, 41.26 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of 94°33'21", and a chord that bears South 84°22'34" East, 36.73 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
2. North 48°20'46" East, 77.55 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
3. Northeasterly 388.01 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of 41°33'15", and a chord that bears North 69°07'23" East, 379.57 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
4. North 90°00'00" East, 211.49 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
5. Northeasterly, 66.83 feet, with the arc of said curve to the left, having a radius of 75.00 feet, a central angle of 51°03'19", and a chord that bears North 64°28'20" East, 64.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
6. Northeasterly, 177.75 feet, with the arc of said reverse curve to the right, having a radius of 100.00 feet, a central angle of 101°50'41", and a chord that bears North 89°52'01" East, 155.26 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
7. Southeasterly, 70.75 feet, with the arc of said reverse curve to the left, having a radius of 75.00 feet, a central angle of 54°02'48", and a chord that bears South 66°14'02" East, 68.15 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a compound curve to the left;
8. Northeasterly, 271.70 feet, with the arc of said compound curve to the left, having a radius of 465.00 feet, a central angle of 33°28'43", and a chord that bears North 70°00'12" East, 267.86 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said compound curve to the left;
9. North 53°15'51" East, 9.91 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;

10. Northeasterly, 40.95 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $93^{\circ}50'56''$, and a chord that bears North $06^{\circ}20'23''$ East, 36.52 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
11. North $40^{\circ}35'05''$ West, 14.19 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
12. Northwesterly, 165.91 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $28^{\circ}48'23''$, and a chord that bears North $26^{\circ}10'53''$ West, 164.17 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
13. North $11^{\circ}46'42''$ West, 85.16 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
14. Northwesterly, 210.23 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $44^{\circ}36'47''$, and a chord that bears North $34^{\circ}05'05''$ West, 204.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
15. North $56^{\circ}23'29''$ West, 71.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
16. Northwesterly, 21.68 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears North $81^{\circ}13'53''$ West, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
17. Northeasterly, 292.54 feet, with the arc of said reverse curve to the right, having a radius of 60.00 feet, a central angle of $279^{\circ}21'34''$, and a chord that bears North $33^{\circ}36'31''$ East, 77.65 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
18. Southeasterly, 21.68 feet, with the arc of said reverse curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears South $31^{\circ}33'05''$ East, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
19. South $56^{\circ}23'29''$ East, 71.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
20. Southeasterly, 256.95 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $44^{\circ}36'47''$, and a chord that bears South $34^{\circ}05'05''$ East, 250.51 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
21. South $11^{\circ}46'42''$ East, 85.16 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
22. Southeasterly, 135.75 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $28^{\circ}48'23''$, and a chord that bears South $26^{\circ}10'53''$ East, 134.32 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
23. South $40^{\circ}35'05''$ East, 21.56 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
24. Southeasterly, 37.89 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $86^{\circ}50'09''$, and a chord that bears South $84^{\circ}00'09''$ East, 34.37 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a compound curve to the left;
25. Northeasterly, 252.13 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $31^{\circ}03'59''$, and a chord that bears North $37^{\circ}02'47''$ East, 249.05 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
26. North $21^{\circ}30'48''$ East, 190.14 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
27. Northeasterly, 423.51 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $45^{\circ}21'19''$, and a chord that bears North $44^{\circ}11'27''$ East, 412.53 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
28. North $66^{\circ}52'07''$ East, 312.32 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
29. Northeasterly, 224.18 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $27^{\circ}37'23''$, and a chord that bears North $53^{\circ}03'25''$ East, 222.02 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
30. North $39^{\circ}14'44''$ East, 198.90 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;

31. Northeasterly, 418.55 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $44^{\circ}49'29''$, and a chord that bears North $61^{\circ}39'28''$ East, 407.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
32. North $84^{\circ}04'13''$ East, 118.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
33. Northeasterly, 167.63 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $20^{\circ}39'19''$, and a chord that bears North $73^{\circ}44'34''$ East, 166.73 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
34. North $63^{\circ}24'54''$ East, 15.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
35. Northeasterly, 39.27 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $90^{\circ}00'00''$, and a chord that bears North $18^{\circ}24'54''$ East, 35.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
36. North $26^{\circ}35'06''$ West, 33.27 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
37. Northwesterly, 97.64 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $21^{\circ}06'43''$, and a chord that bears North $37^{\circ}08'27''$ West, 97.09 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
38. North $47^{\circ}41'48''$ West, 161.30 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
39. Northwesterly, 242.86 feet, with the arc of said curve to the right, having a radius of 435.00 feet, a central angle of $31^{\circ}59'15''$, and a chord that bears North $31^{\circ}42'11''$ West, 239.71 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
40. North $15^{\circ}42'33''$ West, 55.74 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
41. Northwesterly, 236.89 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $51^{\circ}13'02''$, and a chord that bears North $41^{\circ}19'04''$ West, 229.08 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
42. North $66^{\circ}55'35''$ West, 215.10 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
43. Northwesterly, 73.38 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $12^{\circ}33'04''$, and a chord that bears North $60^{\circ}39'03''$ West, 73.24 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
44. North $54^{\circ}22'31''$ West, 71.82 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
45. Northwesterly, 307.08 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $52^{\circ}31'13''$, and a chord that bears North $28^{\circ}06'55''$ West, 296.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
46. North $01^{\circ}51'18''$ West, 107.58 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
47. Northwesterly, 122.70 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $26^{\circ}31'42''$, and a chord that bears North $15^{\circ}07'09''$ West, 121.60 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
48. North $28^{\circ}23'00''$ West, 32.78 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
49. Northwesterly, 132.38 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $22^{\circ}38'26''$, and a chord that bears North $17^{\circ}03'47''$ West, 131.52 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
50. North $05^{\circ}44'34''$ West, 189.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
51. Northwesterly, 99.71 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $21^{\circ}33'32''$, and a chord that bears North $16^{\circ}31'19''$ West, 99.12 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
52. North $27^{\circ}18'05''$ West, 97.81 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;

53. Northwesterly, 149.83 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $25^{\circ}37'35''$, and a chord that bears North $14^{\circ}29'18''$ West, 148.59 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
54. North $01^{\circ}40'31''$ West, 536.98 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
55. Northeasterly, 461.21 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $78^{\circ}52'54''$, and a chord that bears North $37^{\circ}45'56''$ East, 425.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
56. North $77^{\circ}12'23''$ East, 85.01 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
57. Northeasterly, 219.91 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $47^{\circ}32'48''$, and a chord that bears North $53^{\circ}25'59''$ East, 213.65 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
58. North $29^{\circ}39'35''$ East, 89.07 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
59. Northeasterly, 215.70 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $23^{\circ}06'03''$, and a chord that bears North $41^{\circ}12'37''$ East, 214.25 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
60. North $52^{\circ}45'38''$ East, 412.38 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
61. Northeasterly, 275.62 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $29^{\circ}31'02''$, and a chord that bears North $67^{\circ}31'10''$ East, 272.58 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
62. North $82^{\circ}16'41''$ East, 249.93 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
63. Northeasterly, 204.98 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $25^{\circ}15'23''$, and a chord that bears North $69^{\circ}38'59''$ East, 203.32 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
64. North $57^{\circ}01'18''$ East, 525.52 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
65. Northeasterly, 40.02 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $91^{\circ}43'39''$, and a chord that bears North $11^{\circ}09'28''$ East, 35.88 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
66. North $34^{\circ}42'22''$ West, 50.23 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
67. Northwesterly, 232.30 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $24^{\circ}52'42''$, and a chord that bears North $22^{\circ}16'01''$ West, 230.48 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
68. North $09^{\circ}49'40''$ West, 120.73 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
69. Northwesterly, 306.30 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $37^{\circ}44'31''$, and a chord that bears North $28^{\circ}41'55''$ West, 300.80 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
70. North $47^{\circ}34'10''$ West, 355.78 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
71. Northwesterly, 275.93 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $29^{\circ}33'03''$, and a chord that bears North $32^{\circ}47'39''$ West, 272.88 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
72. North $18^{\circ}01'08''$ West, 366.93 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
73. Northwesterly, 160.17 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $19^{\circ}44'07''$, and a chord that bears North $27^{\circ}53'11''$ West, 159.38 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
74. North $37^{\circ}45'14''$ West, 687.51 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;

75. Northwesterly, 147.55 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $25^{\circ}14'09''$, and a chord that bears North $25^{\circ}08'10''$ West, 146.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
76. North $12^{\circ}31'06''$ West, 115.89 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
77. Northwesterly, 39.27 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $90^{\circ}00'00''$, and a chord that bears North $57^{\circ}31'06''$ West, 35.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
78. South $77^{\circ}28'54''$ West, 134.20 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
79. Southwesterly, 62.51 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $10^{\circ}51'12''$, and a chord that bears South $82^{\circ}54'30''$ West, 62.42 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
80. South $88^{\circ}20'06''$ West, 60.31 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
81. Northwesterly, 227.25 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $39^{\circ}27'24''$, and a chord that bears North $71^{\circ}56'12''$ West, 222.79 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
82. North $52^{\circ}12'30''$ West, 279.21 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
83. Northwesterly, 261.02 feet, with the arc of said curve to the left, having a radius of 470.00 feet, a central angle of $31^{\circ}49'12''$, and a chord that bears North $68^{\circ}07'06''$ West, 257.68 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
84. North $84^{\circ}01'42''$ West, 398.79 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
85. Northwesterly, 69.88 feet, with the arc of said curve to the left, having a radius of 470.00 feet, a central angle of $08^{\circ}31'10''$, and a chord that bears North $88^{\circ}17'17''$ West, 69.82 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
86. South $87^{\circ}27'08''$ West, 408.15 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
87. Southwesterly, 21.68 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears South $62^{\circ}36'45''$ West, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
88. Northwesterly, 292.54 feet, with the arc of said reverse curve to the right, having a radius of 60.00 feet, a central angle of $279^{\circ}21'34''$, and a chord that bears North $02^{\circ}32'52''$ West, 77.65 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
89. Southeasterly, 21.68 feet, with the arc of said reverse curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears South $67^{\circ}42'28''$ East, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
90. North $87^{\circ}27'08''$ East, 408.15 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
91. Southeasterly, 78.81 feet, with the arc of said curve to the right, having a radius of 530.00 feet, a central angle of $08^{\circ}31'10''$, and a chord that bears South $88^{\circ}17'17''$ East, 78.73 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
92. South $84^{\circ}01'42''$ East, 398.79 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
93. Southeasterly, 294.34 feet, with the arc of said curve to the right, having a radius of 530.00 feet, a central angle of $31^{\circ}49'12''$, and a chord that bears South $68^{\circ}07'06''$ East, 290.58 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
94. South $52^{\circ}12'30''$ East, 279.21 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
95. Southeasterly, 185.93 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $39^{\circ}27'24''$, and a chord that bears South $71^{\circ}56'12''$ East, 182.28 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
96. North $88^{\circ}20'06''$ East, 60.31 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;

97. Northeasterly, 51.15 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $10^{\circ}51'12''$, and a chord that bears North $82^{\circ}54'30''$ East, 51.07 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
98. North $77^{\circ}28'54''$ East, 350.56 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
99. Northeasterly, 129.93 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $22^{\circ}33'33''$, and a chord that bears North $88^{\circ}45'41''$ East, 129.09 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
100. South $79^{\circ}57'33''$ East, 394.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
101. Northeasterly, 21.61 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}32'13''$, and a chord that bears North $75^{\circ}16'21''$ East, 20.95 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
102. Southwesterly, 292.61 feet, with the arc of said reverse curve to the right, having a radius of 60.00 feet, a central angle of $279^{\circ}25'09''$, and a chord that bears South $10^{\circ}00'40''$ West, 77.60 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
103. Northwesterly, 21.68 feet, with the arc of said reverse curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears North $55^{\circ}07'09''$ West, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
104. North $79^{\circ}57'33''$ West, 394.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
105. Southwesterly, 106.31 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $22^{\circ}33'33''$, and a chord that bears South $88^{\circ}45'41''$ West, 105.62 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
106. South $77^{\circ}28'54''$ West, 96.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
107. Southwesterly, 39.27 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $90^{\circ}00'00''$, and a chord that bears South $32^{\circ}28'54''$ West, 35.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
108. South $12^{\circ}31'06''$ East, 115.89 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
109. Southeasterly, 116.72 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $25^{\circ}14'09''$, and a chord that bears South $25^{\circ}08'10''$ East, 115.78 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
110. South $37^{\circ}45'14''$ East, 687.51 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
111. Southeasterly, 184.28 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $19^{\circ}44'07''$, and a chord that bears South $27^{\circ}53'11''$ East, 183.37 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
112. South $18^{\circ}01'08''$ East, 366.93 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
113. Southeasterly, 239.83 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $29^{\circ}33'03''$, and a chord that bears South $32^{\circ}47'39''$ East, 237.18 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
114. South $47^{\circ}34'10''$ East, 355.78 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
115. Southeasterly 352.42 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $37^{\circ}44'31''$, and a chord that bears South $28^{\circ}41'55''$ East, 346.08 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
116. South $09^{\circ}49'40''$ East, 120.73 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
117. Southeasterly, 201.91 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $24^{\circ}52'42''$, and a chord that bears South $22^{\circ}16'01''$ East, 200.32 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
118. South $34^{\circ}42'22''$ East, 667.07 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;

119. Southeasterly, 39.27 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of 90°00'00", and a chord that bears South 79°42'22" East, 35.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
120. North 55°17'38" East, 161.11 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
121. Northeasterly, 295.57 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of 50°33'08", and a chord that bears North 80°34'13" East, 286.08 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
122. South 74°09'13" East, 538.99 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
123. Northeasterly, 226.84 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of 49°02'44", and a chord that bears North 81°19'25" East, 219.98 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
124. North 56°48'03" East, 362.98 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
125. Northeasterly, 118.20 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of 20°12'56", and a chord that bears North 66°54'31" East, 117.58 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
126. North 77°00'59" East, 113.53 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
127. Northeasterly, 175.28 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of 37°53'53", and a chord that bears North 58°04'02" East, 172.11 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
128. North 39°07'05" East, 157.51 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
129. Northeasterly, 103.39 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of 17°40'57", and a chord that bears North 47°57'34" East, 102.98 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
130. North 56°48'03" East, 214.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
131. Northeasterly, 174.12 feet, with the arc of said curve to the right, having a radius of 334.79 feet, a central angle of 29°47'54", and a chord that bears North 71°41'25" East, 172.16 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
132. North 86°34'47" East, 117.75 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
133. Southeasterly, 302.25 feet, with the arc of said curve to the right, having a radius of 60.00 feet, a central angle of 288°37'46", and a chord that bears South 03°25'13" East, 70.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
134. South 86°34'47" West, 117.75 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
135. Southwesterly, 137.73 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of 29°46'44", and a chord that bears South 71°41'25" West, 136.19 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
136. South 56°48'03" West, 214.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
137. Southwesterly, 81.78 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of 17°40'57", and a chord that bears South 47°57'34" West, 81.46 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
138. South 39°07'05" West, 157.51 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
139. Southwesterly, 221.58 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of 37°53'53", and a chord that bears South 58°04'02" West, 217.57 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
140. South 77°00'59" West, 113.53 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;

141. Southwesterly, 93.50 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $20^{\circ}12'56''$, and a chord that bears South $66^{\circ}54'31''$ West, 93.01 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
142. South $56^{\circ}48'03''$ West, 362.98 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
143. Southwesterly, 286.76 feet, with the arc of said curve to the right, having a radius of 335.00 feet, a central angle of $49^{\circ}02'44''$, and a chord that bears South $81^{\circ}19'25''$ West, 278.09 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
144. North $74^{\circ}09'13''$ West, 538.99 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
145. Southwesterly, 233.81 feet, with the arc of said curve to the left, having a radius of 265.00 feet, a central angle of $50^{\circ}33'08''$, and a chord that bears South $80^{\circ}34'13''$ West, 226.30 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
146. South $55^{\circ}17'38''$ West, 161.11 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
147. Southwesterly, 39.27 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $90^{\circ}00'00''$, and a chord that bears South $10^{\circ}17'38''$ West, 35.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
148. South $34^{\circ}42'22''$ East, 288.92 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
149. Southeasterly, 235.06 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $25^{\circ}10'24''$, and a chord that bears South $22^{\circ}07'09''$ East, 233.17 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
150. South $09^{\circ}31'57''$ East, 511.82 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
151. Southeasterly, 165.00 feet, with the arc of said curve to the left, having a radius of 608.37 feet, a central angle of $15^{\circ}32'21''$, and a chord that bears South $19^{\circ}43'13''$ East, 164.49 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
152. South $29^{\circ}54'28''$ East, 490.50 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
153. Southeasterly, 238.20 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $25^{\circ}30'35''$, and a chord that bears South $17^{\circ}09'11''$ East, 236.24 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
154. Southeasterly, 37.19 feet, with the arc of said reverse curve to the left, having a radius of 25.00 feet, a central angle of $85^{\circ}13'29''$, and a chord that bears South $47^{\circ}00'37''$ East, 33.85 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
155. South $89^{\circ}37'22''$ East, 483.54 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
156. Northeasterly, 232.08 feet, with the arc of said curve to the left, having a radius of 270.00 feet, a central angle of $49^{\circ}14'54''$, and a chord that bears North $65^{\circ}45'11''$ East, 225.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
157. North $41^{\circ}07'44''$ East, 271.60 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
158. Northeasterly, 21.68 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears North $16^{\circ}17'21''$ East, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
159. Southeasterly, 292.54 feet, with the arc of said reverse curve to the right, having a radius of 60.00 feet, a central angle of $279^{\circ}21'34''$, and a chord that bears South $48^{\circ}52'16''$ East, 77.65 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
160. Southwesterly, 21.68 feet, with the arc of said reverse curve to the left, having a radius of 25.00 feet, a central angle of $49^{\circ}40'47''$, and a chord that bears South $65^{\circ}58'08''$ West, 21.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
161. South $41^{\circ}07'44''$ West, 271.60 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;

162. Southwesterly, 283.65 feet, with the arc of said curve to the right, having a radius of 330.00 feet, a central angle of $49^{\circ}14'54''$, and a chord that bears South $65^{\circ}45'11''$ West, 275.00 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
163. North $89^{\circ}37'22''$ West, 485.19 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
164. Southwesterly, 36.43 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of $83^{\circ}30'05''$, and a chord that bears South $48^{\circ}37'36''$ West, 33.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
165. Southwesterly, 95.49 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $10^{\circ}13'34''$, and a chord that bears South $11^{\circ}59'20''$ West, 95.36 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
166. South $17^{\circ}06'07''$ West, 365.53 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
167. Southwesterly, 484.64 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $51^{\circ}54'09''$, and a chord that bears South $43^{\circ}03'12''$ West, 468.24 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
168. South $69^{\circ}00'16''$ West, 504.68 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
169. Southwesterly, 114.12 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $14^{\circ}03'40''$, and a chord that bears South $61^{\circ}58'26''$ West, 113.83 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
170. South $54^{\circ}56'36''$ West, 301.01 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
171. Southwesterly, 181.97 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $19^{\circ}29'19''$, and a chord that bears South $64^{\circ}41'16''$ West, 181.10 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
172. South $74^{\circ}25'55''$ West, 222.63 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
173. Southwesterly, 232.64 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $28^{\circ}39'56''$, and a chord that bears South $60^{\circ}05'57''$ West, 230.22 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
174. South $45^{\circ}45'59''$ West, 105.38 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
175. Southwesterly, 164.79 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $17^{\circ}38'55''$, and a chord that bears South $54^{\circ}35'27''$ West, 164.14 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
176. South $63^{\circ}24'54''$ West, 123.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
177. Southwesterly, 192.87 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $20^{\circ}39'19''$, and a chord that bears South $73^{\circ}44'34''$ West, 191.83 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
178. South $84^{\circ}04'13''$ West, 118.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
179. Southwesterly, 363.79 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $44^{\circ}49'29''$, and a chord that bears South $61^{\circ}39'28''$ West, 354.58 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
180. South $39^{\circ}14'44''$ West, 198.90 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
181. Southwesterly, 257.93 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of $27^{\circ}37'23''$, and a chord that bears South $53^{\circ}03'25''$ West, 255.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
182. South $66^{\circ}52'07''$ West, 312.32 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
183. Southwesterly, 368.09 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of $45^{\circ}21'19''$, and a chord that bears South $44^{\circ}11'27''$ West, 358.56 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;

184. South 21°30'48" West, 190.14 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
185. Southwesterly, 296.47 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of 31°45'03", and a chord that bears South 37°23'19" West, 292.70 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
186. South 53°15'51" West, 114.90 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
187. Southwesterly, 322.83 feet, with the arc of said curve to the right, having a radius of 535.00 feet, a central angle of 34°34'23", and a chord that bears South 70°33'02" West, 317.95 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
188. Southwesterly, 64.24 feet, with the arc of said reverse curve to the left, having a radius of 75.00 feet, a central angle of 49°04'30", and a chord that bears South 63°17'58" West, 62.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the right;
189. Southwesterly, 178.54 feet, with the arc of said reverse curve to the right, having a radius of 100.00 feet, a central angle of 102°17'35", and a chord that bears South 89°54'31" West, 155.75 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a reverse curve to the left;
190. Northwesterly, 66.83 feet, with the arc of said reverse curve to the left, having a radius of 75.00 feet, a central angle of 51°03'19", and a chord that bears North 64°28'21" West, 64.64 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said reverse curve to the left;
191. South 90°00'00" West, 211.43 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
192. Southwesterly, 337.19 feet, with the arc of said curve to the left, having a radius of 465.00 feet, a central angle of 41°32'49", and a chord that bears South 69°07'10" West, 329.85 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the left;
193. South 48°20'46" West, 87.11 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;
194. Southwesterly, 37.28 feet, with the arc of said curve to the left, having a radius of 25.00 feet, a central angle of 85°26'39", and a chord that bears South 05°37'26" West, 33.92 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in the northeasterly margin of said I-45, in the southwesterly line of said 1434.395 acre tract, for a southwesterly corner of the herein described easement, from which a concrete monument (broken) found for reference, bears South 37°05'53" East, 79.57 feet;

THENCE North 37°05'53" West, 120.38 feet, with the northeasterly margin of said I-45, the southwesterly line of said 1434.395 acre tract, to the **POINT OF BEGINNING** and containing a computed area of 227.922 acres of land.

SAVE AND EXCEPT the following 187.196 acre tract:

FIELD NOTE DESCRIPTION
187.196 ACRES
IN THE G. BADILLO SURVEY, ABSTRACT NUMBER 3
AND IN THE SEABORN A. MILLS SURVEY, ABSTRACT NUMBER 408
WALKER COUNTY, TEXAS

BEING a 187.196 acre tract of land situated in the G. Badillo Survey, Abstract Number 3, and in the Seaborn A. Mills Survey, Abstract Number 408, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC., recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 187.196 acre tract being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for a southwesterly corner of the herein described 187.196 acre tract, from which a 3 inch by 3 inch concrete monument found in the northeasterly right-of-way of Interstate Highway 45 (width varies), for the common westerly corner of said 1434.395 acre tract and that certain called 429.16 acre tract described in instrument to Montwalk Properties, Ltd., recorded in Volume 1215, Page 699, O.R.W.C.T. bears South 78°02'45" West, 3998.17 feet;

THENCE severing, over and across said 1434.395 acre tract, the following forty seven (47) courses and distances:

1. North 26°35'06" West, 33.12 feet, to a calculated point for the beginning of a curve to the left;
2. Northwesterly, 123.44 feet, with the arc of said curve to the left, having a radius of 335.00 feet, a central angle of 21°06'43", and a chord that bears North 37°08'27" West, 122.74 feet, to a calculated point for the end of said curve to the left;
3. North 47°41'48" West, 161.30 feet, to a calculated point for the beginning of a curve to the right;
4. Northwesterly, 203.78 feet, with the arc of said curve to the right, having a radius of 365.00 feet, a central angle of 31°59'15", and a chord that bears North 31°42'11" West, 201.14 feet, to a calculated point for the end of said curve to the right;
5. North 15°42'33" West, 55.74 feet, to a calculated point for the beginning of a curve to the left;
6. Northwesterly, 299.46 feet, with the arc of said curve to the left, having a radius of 335.00 feet, a central angle of 51°13'02", and a chord that bears North 41°19'04" West, 289.59 feet, to a calculated point for the end of said curve to the left;
7. North 66°55'35" West, 215.10 feet, to a calculated point for the beginning of a curve to the right;
8. Northwesterly, 58.05 feet, with the arc of said curve to the right, having a radius of 265.00 feet, a central angle of 12°33'04", and a chord that bears North 60°39'03" West, 57.93 feet, to a calculated point for the end of said curve to the right;
9. North 54°22'31" West, 71.82 feet, to a calculated point for the beginning of a curve to the right;
10. Northwesterly, 242.91 feet, with the arc of said curve to the right, having a radius of 265.00 feet, a central angle of 52°31'13", and a chord that bears North 28°06'55" West, 234.50 feet, to a calculated point for the end of said curve to the right;
11. North 01°51'18" West, 107.58 feet, to a calculated point for the beginning of a curve to the left;
12. Northwesterly, 155.11 feet, with the arc of said curve to the left, having a radius of 335.00 feet, a central angle of 26°31'42", and a chord that bears North 15°07'09" West, 153.73 feet, to a calculated point for the end of said curve to the left;
13. North 28°23'00" West, 32.78 feet, to a calculated point for the beginning of a curve to the right;
14. Northwesterly, 104.72 feet, with the arc of said curve to the right, having a radius of 265.00 feet, a central angle of 22°38'26", and a chord that bears North 17°03'47" West, 104.04 feet, to a calculated point for the end of said curve to the right;
15. North 05°44'34" West, 189.44 feet, to a calculated point for the beginning of a curve to the left;
16. Northwesterly, 126.05 feet, with the arc of said curve to the left, having a radius of 335.00 feet, a central angle of 21°33'32", and a chord that bears North 16°31'19" West, 125.31 feet, to a calculated point for the end of said curve to the left;
17. North 27°18'05" West, 97.81 feet, to a calculated point for the beginning of a curve to the right;
18. Northwesterly, 118.52 feet, with the arc of said curve to the right, having a radius of 265.00 feet, a central angle of 25°37'35", and a chord that bears North 14°29'18" West, 117.54 feet, to a calculated point for the end of said curve to the right;
19. North 01°40'31" West, 536.98 feet, to a calculated point for the beginning of a curve to the right;
20. Northeasterly, 364.84 feet, with the arc of said curve to the right, having a radius of 265.00 feet, a central angle of 78°52'54", and a chord that bears North 37°45'56" East, 336.70 feet, to a calculated point for the end of said curve to the right;
21. North 77°12'23" East, 85.01 feet, to a calculated point for the beginning of a curve to the left;
22. Northeasterly, 278.00 feet, with the arc of said curve to the left, having a radius of 335.00 feet, a central angle of 47°32'48", and a chord that bears North 53°25'59" East, 270.09 feet, to a calculated point for the end of said curve to the left;
23. North 29°39'35" East, 89.07 feet, to a calculated point for the beginning of a curve to the right;
24. Northeasterly, 187.48 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of 23°06'03", and a chord that bears North 41°12'37" East, 186.21 feet, to a calculated point for the end of said curve to the right;
25. North 52°45'38" East, 412.38 feet, to a calculated point for the beginning of a curve to the right;
26. Northeasterly, 239.56 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of 29°31'02", and a chord that bears North 67°31'10" East, 236.92 feet, to a calculated point for the end of said curve to the right;
27. North 82°16'41" East, 249.93 feet, to a calculated point for the beginning of a curve to the left;

28. Northeasterly, 235.83 feet, with the arc of said curve to the left, having a radius of 535.00 feet, a central angle of $25^{\circ}15'23''$, and a chord that bears North $69^{\circ}38'59''$ East, 233.93 feet, to a calculated point for the end of said curve to the left;
29. North $57^{\circ}01'18''$ East, 529.14 feet, to a calculated point for the beginning of a curve to the right;
30. Southeasterly, 38.52 feet, with the arc of said curve to the right, having a radius of 25.00 feet, a central angle of $88^{\circ}16'21''$, and a chord that bears South $78^{\circ}50'32''$ East, 34.82 feet, to a calculated point for the end of said curve to the right;
31. South $34^{\circ}42'22''$ East, 905.70 feet, to a calculated point for the beginning of a curve to the right;
32. Southeasterly, 204.29 feet, with the arc of said curve to the right, having a radius of 466.40 feet, a central angle of $25^{\circ}05'48''$, and a chord that bears South $22^{\circ}07'09''$ East, 202.66 feet, to a calculated point for the end of said curve to the right;
33. South $09^{\circ}31'57''$ East, 511.82 feet, to a calculated point for the beginning of a curve to the left;
34. Southeasterly, 190.05 feet, with the arc of said curve to the left, having a radius of 598.05 feet, a central angle of $18^{\circ}12'28''$, and a chord that bears South $19^{\circ}43'13''$ East, 189.25 feet, to a calculated point for the end of said curve to the left;
35. South $29^{\circ}54'28''$ East, 490.50 feet, to a calculated point for the beginning of a curve to the right;
36. Southeasterly, 381.52 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of $47^{\circ}00'35''$, and a chord that bears South $06^{\circ}24'10''$ East, 370.91 feet, to a calculated point for the end of said curve to the right;
37. South $17^{\circ}06'07''$ West, 365.53 feet, to a calculated point for the beginning of a curve to the right;
38. Southwesterly, 421.23 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of $51^{\circ}54'09''$, and a chord that bears South $43^{\circ}03'12''$ West, 406.97 feet, to a calculated point for the end of said curve to the right;
39. South $69^{\circ}00'16''$ West, 504.68 feet, to a calculated point for the beginning of a curve to the left;
40. Southwesterly, 131.30 feet, with the arc of said curve to the left, having a radius of 535.00 feet, a central angle of $14^{\circ}03'40''$, and a chord that bears South $61^{\circ}58'26''$ West, 130.97 feet, to a calculated point for the end of said curve to the left;
41. South $54^{\circ}56'36''$ West, 301.01 feet, to a calculated point for the beginning of a curve to the right;
42. Southwesterly, 158.16 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of $19^{\circ}29'19''$, and a chord that bears South $64^{\circ}41'16''$ West, 157.40 feet, to a calculated point for the end of said curve to the right;
43. South $74^{\circ}25'55''$ West, 222.63 feet, to a calculated point for the beginning of a curve to the left;
44. Southwesterly, 267.66 feet, with the arc of said curve to the left, having a radius of 535.00 feet, a central angle of $28^{\circ}39'56''$, and a chord that bears South $60^{\circ}05'57''$ West, 264.88 feet, to a calculated point for the end of said curve to the left;

45. South $45^{\circ}45'59''$ West, 105.38 feet, to a calculated point for the beginning of a curve to the right;
46. Southwesterly, 130.89 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of $16^{\circ}07'40''$, and a chord that bears South $53^{\circ}49'49''$ West, 130.46 feet, to a calculated point for the beginning of a compound curve to the right;
47. Northwesterly, 39.93 feet, with the arc of said compound curve to the right, having a radius of 25.00 feet, a central angle of $91^{\circ}31'18''$, and a chord that bears North $72^{\circ}20'45''$ West, 35.82 feet, to the **POINT OF BEGINNING** and containing a computed area of 187.196 acres of land.

LEAVING a (NET) area of 40.726 acres within this field note description.

This Field Note Description was prepared from a survey performed on the ground on August 15, 2024, by Texas Professional Surveying, LLC., Registered Professional Land Surveyors and referenced to Survey Drawing Project 13926.

All coordinates, bearings, distances, and areas shown hereon are grid measurements based on GPS observations and referenced to the North American Datum 1983 (NAD83), Texas State Plane Coordinate System, Central Zone, U.S. Survey Feet.

December 12, 2024

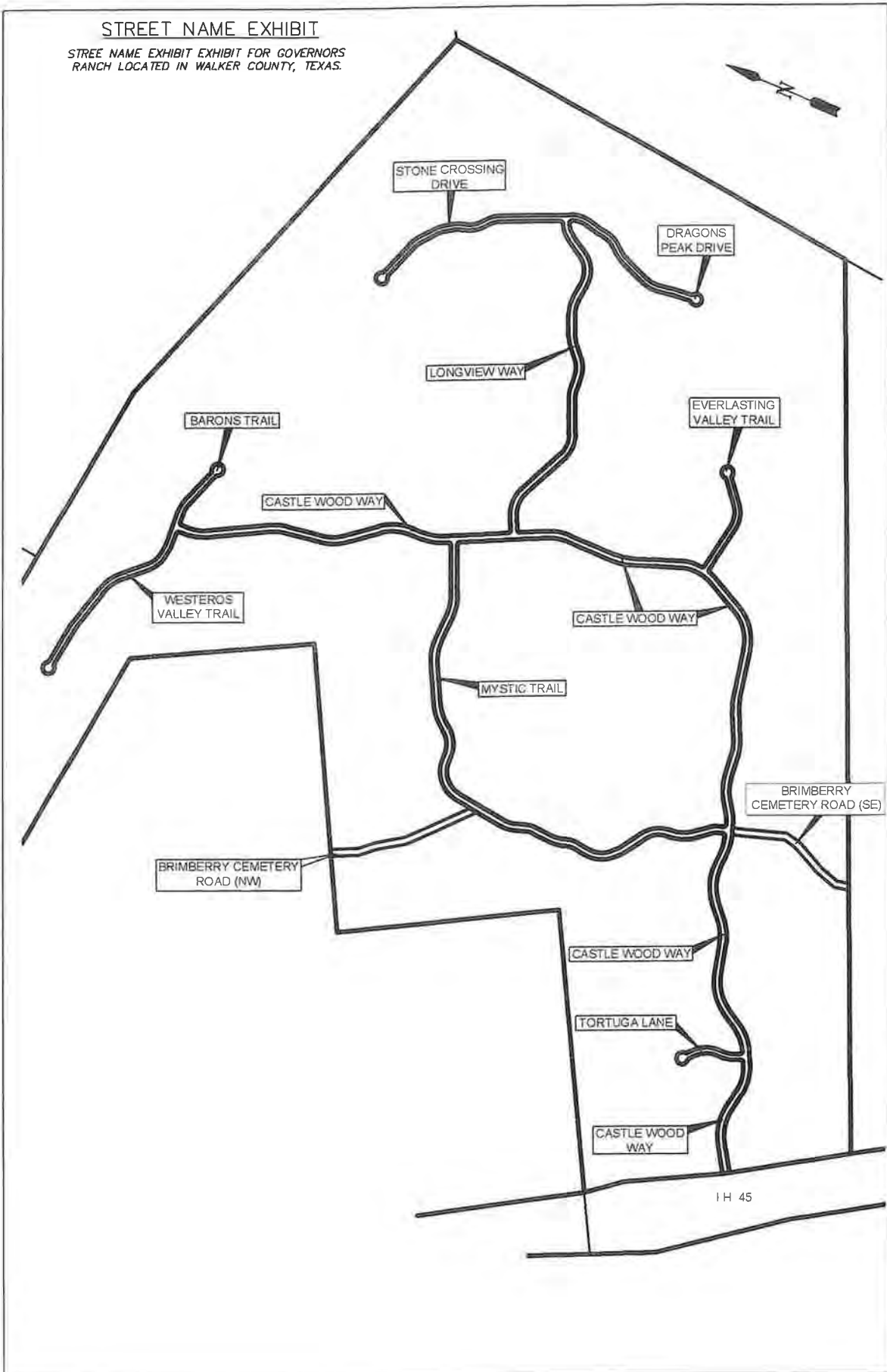
Date

A handwritten signature of Thomas A. McIntyre in black ink. The signature is stylized and appears to be "Thomas A. McIntyre".

Thomas A. McIntyre
R.P.L.S. No. 6921

STREET NAME EXHIBIT

STREE NAME EXHIBIT EXHIBIT FOR GOVERNORS
RANCH LOCATED IN WALKER COUNTY, TEXAS.



Annette Olivier

From: David Parkerson [REDACTED]
Sent: Friday, March 7, 2025 11:40 AM
To: Andrew Isbell
Cc: Annette Olivier
Subject: 911-Addressing Application - Governors Ranch - Lot 47
Attachments: 911-lot47-application2.pdf; lot47-deed-complete.pdf

CAUTION: The sender of this email is not within Walker County. Any links or attachments may be dangerous. To report this email as suspicious, forward it to Walker County IT Helpdesk.

Andy -

Please find the attached submittal of the Governors Ranch - Lot 47 Application for a Walker County, Texas 911 Address for the Owner's (Partners TX, LLC) use in permitting etc. This application includes the recorded deed for this legal lot.

Please advise if you require any additional information for designation of an Address for this lot as recorded in the ORWCT (# 105401) and according to the Street Name designations as previously approved by 911 Addressing and submitted again on the previous email.

Thanks
David Parkerson
Kavanaugh Consulting, LLC
[REDACTED]

WALKER COUNTY DEPARTMENT OF PLANNING AND DEVELOPMENT
911 ADDRESS REQUEST FORM

REQUEST SECTION

DATE: 02/28/25
NAME: BOUNDLESS LAND TX, LLC
DAYTIME PHONE: [REDACTED]
ALTERNATE PHONE: [REDACTED]
MAILING ADDRESS: [REDACTED]
E-MAIL ADDRESS: [REDACTED]
STREET DRIVEWAY CONNECTS TO: CASTLEWOOD WAY
SIDE OF STREET: ☒ RIGHT ☐ LEFT
DRIVE WAY IN: ☐ YES ☒ NO
GEO ID: TBD - Deed Attached - ORWCT # 105401
LAND DESCRIPTION: Governors Ranch, Lot 47 - 10.03 Acre - Wooded Ag
PHYSICAL DESCRIPTION OF HOUSE OR ENTRANCE: ENTRANCE IS GRADED
DIRECTIONS TO SITE: N. FROM HUNTSVILLE APPROX. 10-MILES ON IH-45 FRONTAGE TO CASTLEWOOD WAY (R)
DATE THE STAKE WILL BE PLACED ON SITE: 03/03/25

FIELD SECTION

DISTANCE FROM BEGINNING OF ROAD: 2-MILES
ADDRESS DISTANCE
DISTANCE FROM THE NEAREST POSTED ADDRESS BEFORE THE SITE: _____ + _____
DISTANCE FROM THE NEAREST POSTED ADDRESS AFTER THE SITE: _____ - _____
IS THE SITE ON THE RIGHT OR LEFT OF THE ROAD: ☒ RIGHT ☐ LEFT
G.P.S. COOR: LAT: 30.8443258° LONG: -095.6939959°
FIELD NOTES: Roadway under construction but drive-able

ADDRESS PROCESSING

CALCULATIONS: _____

DISTANCE: _____

ADDRESS ASSIGNED: _____

DATE OF ASSIGNMENT: _____ **DATE ENTERED IN DATABASE:** _____

DATE SENT TO TRIES: _____ **DATE SENT TO HGAC:** _____

REQUEST TAKEN BY: _____



VG-1751-2025-105401

Walker County
Kari A. French
Walker County Clerk

Instrument Number: 105401

Real Property

SPECIAL WARRANTY DEED

Recorded On: February 07, 2025 10:55 AM

Number of Pages: 6

" Examined and Charged as Follows: "

Total Recording: \$41.00

***** THIS PAGE IS PART OF THE INSTRUMENT *****

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY
because of color or race is invalid and unenforceable under federal law.

File Information:

Instrument Number: 105401
Receipt Number: 20250207000018
Recorded Date/Time: February 07, 2025 10:55 AM
User: Megan B
Station: VITALS01

Record and Return To:

KAVANAUGH CONSULTING, LLC



STATE OF TEXAS
COUNTY OF WALKER

I hereby certify that this Instrument was FILED in the Instrument Number sequence on the date/time printed
hereon, and was duly RECORDED in the Official Records of Walker County, Texas.

Kari A. French
Walker County Clerk
Walker County, TX

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

Date: December 18, 2024

Grantor: **ATLAS LAND PARTNERS, LLC, a North Carolina limited liability company**

Grantor's Mailing Address: 200 N. Harbor Place
Suite G
Davidson, NC 28036-7919

Grantee: **BOUNDLESS LAND TX, LLC, a Texas limited liability company**

Grantee's Mailing Address: 12 Upper Balcones Rd
Boerne, TX 78006

Consideration: TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

Property (including any improvements):

BEING a 10.030 acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, and in the Charles Hill Survey, Abstract Number 268, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.030 acre tract being more particularly described by metes and bounds in Exhibit A, attached hereto and incorporated herein for all purposes.

Reservations from Conveyance: **None**

Exceptions to Conveyance and Warranty:

Liens described as part of the Consideration and any other liens described in this Deed as being either assumed or subject to which title is taken; validly existing easements, rights-of-way, and prescriptive rights, whether of record or not; all presently recorded and validly existing instruments, other than conveyances of the surface fee estate, that affect the Property; and taxes for **2024**, which Grantee assumes and agrees to pay.

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof when the claim is by, through, or under Grantor but not otherwise, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE CONTRACT AND AGREEMENT OF THE PARTIES THAT

THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES EXCEPT THOSE CONTAINED IN THIS DEED. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION AND THE REPRESENTATIONS AND WARRANTIES EXPRESSLY CONTAINED IN THIS DEED.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE OPTION AGREEMENT THAT WOULD OTHERWISE IMPOSE ON GRANTOR IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

When the context requires, singular nouns and pronouns include the plural.

GRANTOR:

ATLAS LAND PARTNERS, LLC

By: Nathan Saunders

Its: Authorized Signatory

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority, on this day personally appeared Nathan Saunders, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

WITNESS MY HAND AND SEAL OF OFFICE this 18 day of December 2024.

Angela Lang
Notary Public in Mecklenburg County, North Carolina





TEXAS PROFESSIONAL SURVEYING, LLC.

3032 N. FRAZIER STREET, CONROE, TEXAS 77303
(936)756-7447 FAX (936)756-7448
FIRM REGISTRATION No. 100834-00

FIELD NOTE DESCRIPTION

LOT 47

10.030 ACRES

**IN THE GORDIANO BADILLO SURVEY, ABSTRACT NUMBER 3
AND IN THE CHARLES HILL SURVEY, ABSTRACT NUMBER 268
WALKER COUNTY, TEXAS**

BEING a 10.030 acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, and in the Charles Hill Survey, Abstract Number 268, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.030 acre tract being more particularly described by metes and bounds as follows:

COMMENCING at a 3 inch by 3 inch concrete monument found in the easterly right-of-way of Interstate Highway 45 (I-45, right-of-way width varies), in the apparent common line of the Seaborn Survey, Abstract Number 408 and the Charles Massington Survey, Abstract Number 403, for the common westerly corner of said 1434.395 acre tract and that certain called 429.16 acre tract described in instrument to Montwalk Holdings, Ltd., recorded in Volume 1215, Page 699, O.R.W.C.T.;

THENCE North 32°38'39" East, 7540.02 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in an easterly line of a variable width private access and utility easement (easement), in the arc of a curve to the left, for the northwesterly corner and **POINT OF BEGINNING** of the herein described 10.030 acre tract, said **POINT OF BEGINNING** having a Texas State Plane Coordinate value of N: 10,301,196.61, E: 3,752,008.97, Texas Central Zone, grid measurements,

THENCE severing, over and across said 1434.395 acre tract, the following four (4) courses and distances:

1. North 73°54'41" East, 934.81 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for corner;
2. North 82°19'35" East, 47.35 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for corner;
3. South 28°55'11" East, 351.16 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for corner;
4. South 64°58'03" West, 1044.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in the arc of a curve to the right, in an easterly line of said easement, for the southwesterly corner of the herein described 10.030 acre tract;

THENCE continuing, over and across said 1434.395 acre tract, with an easterly line of said 1434.395 acre tract, the following three (3) courses and distances:

1. Northwesterly, 64.76 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of 07°58'46", and a chord that bears North 22°00'31" West, 64.71 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
2. North 18°01'08" West, 366.93 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the left;

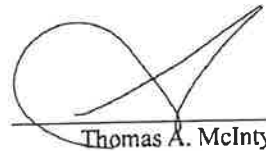
3. Northwesterly, 81.18 feet, with the arc of said curve to the left, having a radius of 535.00 feet, a central angle of $08^{\circ}41'39''$, and a chord that bears North $22^{\circ}21'57''$ West, 81.10 feet, to the **POINT OF BEGINNING** and containing a computed area of 10.030 acres of land within this Field Note Description.

This Field Note Description was prepared from a survey performed on the ground on August 15, 2024, by Texas Professional Surveying, LLC., Registered Professional Land Surveyors and referenced to Survey Drawing Project 13926.

All coordinates, bearings, distances, and areas shown hereon are grid measurements based on GPS observations and referenced to the North American Datum 1983 (NAD83), Texas State Plane Coordinate System, Central Zone, U.S. Survey Feet.

September 11, 2024
Date




Thomas A. McIntyre
R.P.L.S. No. 6921

Annette Olivier

From: David Parkerson [REDACTED]
Sent: Friday, March 7, 2025 11:39 AM
To: Andrew Isbell
Cc: Annette Olivier
Subject: 911-Addressing Application - Governors Ranch - Lot 39
Attachments: 911-lot39-application2.pdf; lot39-deed-complete.pdf

CAUTION: The sender of this email is not within Walker County. Any links or attachments may be dangerous. To report this email as suspicious, forward it to Walker County IT Helpdesk.

Andy -

Please find the attached re-submittal of the Governors Ranch - Lot 39 Application for a Walker County, Texas 911 Address for the Owner's (The Residence I TX I, LLC) use in permitting etc. This is simply a cleaned up version of the previous hand delivered submittal. This application includes the recorded deed for this legal lot.

Please advise if you require any additional information for designation of an Address for this lot as recorded in the ORWCT (# 105322) and according to the Street Name Designations as previously approved by the 911 Addressing and submitted again on the previous email.

Thanks

David Parkerson
Kavanaugh Consulting, LLC
[REDACTED]

**WALKER COUNTY DEPARTMENT OF PLANNING AND DEVELOPMENT
911 ADDRESS REQUEST FORM**

REQUEST SECTION

DATE: 02/05/25

NAME: THE RESIDENCE I TX I, LLC

DAYTIME PHONE: [REDACTED]

ALTERNATE PHONE: NA

MAILING ADDRESS: [REDACTED]

E-MAIL ADDRESS: [REDACTED]

STREET DRIVEWAY CONNECTS TO: WESTEROS VALLEY TRAIL

SIDE OF STREET: ☒ RIGHT ☐ LEFT

DRIVE WAY IN: ☐ YES ☒ NO

GEO ID: TBD - Deed Attached - ORWCT #105322

LAND DESCRIPTION: Governors Ranch, Lot 39 - 10.029 Acre - Wooded Ag

PHYSICAL DESCRIPTION OF HOUSE OR ENTRANCE: ENTRANCE IS GRADED

DIRECTIONS TO SITE: N. FROM HUNTSVILLE APPROX. 10-MILES ON IH-45 FRONTAGE TO CASTLEWOOD WAY (R)

DATE THE STAKE WILL BE PLACED ON SITE: 02/07/25

FIELD SECTION

DISTANCE FROM BEGINNING OF ROAD: 100-FEET

ADDRESS DISTANCE

DISTANCE FROM THE NEAREST POSTED ADDRESS BEFORE THE SITE: _____ + _____

DISTANCE FROM THE NEAREST POSTED ADDRESS AFTER THE SITE: _____ - _____

IS THE SITE ON THE RIGHT OR LEFT OF THE ROAD: ☒ RIGHT ☐ LEFT

G.P.S. COOR: LAT: 30.8469447° LONG: -095.6959727°

FIELD NOTES: Roadway under construction but drive-able

ADDRESS PROCESSING

CALCULATIONS: _____

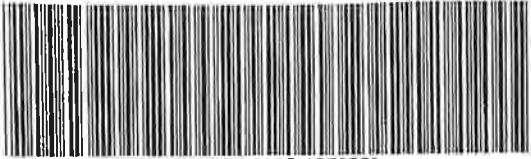
DISTANCE: _____

ADDRESS ASSIGNED: _____

DATE OF ASSIGNMENT: _____ **DATE ENTERED IN DATABASE:** _____

DATE SENT TO TRIES: _____ **DATE SENT TO HGAC:** _____

REQUEST TAKEN BY: _____



VG-1751-2025-105322

**Walker County
Kari A. French
Walker County Clerk**

Instrument Number: 105322

Real Property

SPECIAL WARRANTY DEED

Recorded On: February 05, 2025 03:02 PM

Number of Pages: 7

" Examined and Charged as Follows: "

Total Recording: \$45.00

******* THIS PAGE IS PART OF THE INSTRUMENT *******

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Instrument Number: 105322
Receipt Number: 20250205000062
Recorded Date/Time: February 05, 2025 03:02 PM
User: Megan B
Station: VITALS01

Record and Return To:

KAVANAUGH CONSULTING, LLC



STATE OF TEXAS
COUNTY OF WALKER

I hereby certify that this Instrument was FILED In the Instrument Number sequence on the date/time printed hereon, and was duly RECORDED in the Official Records of Walker County, Texas.

Kari A. French
Walker County Clerk
Walker County, TX

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

Date: December 18, 2024
Grantor: **ATLAS LAND PARTNERS, LLC, a North Carolina limited liability company**
Grantor's Mailing Address: 200 N Harbor Place
Suite G
Davidson, NC 28036-7919
Grantee: **THE RESIDENCE I TX I, LLC, a Texas limited liability company**
Grantee's Mailing Address: 2802 Timmons Lane #22063
Houston, Harris County, TX 77227
Consideration: **TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.**

Property (including any improvements):

Being a 10.029-acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.029 acre tract being more particularly described by metes and bounds in Exhibit A, attached hereto and incorporated herein for all purposes.

Reservations from Conveyance: **None**

Exceptions to Conveyance and Warranty:

Liens described as part of the Consideration and any other liens described in this Deed as being either assumed or subject to which title is taken; validly existing easements, rights-of-way, and prescriptive rights, whether of record or not; all presently recorded and validly existing instruments, other than conveyances of the surface fee estate, that affect the Property; and taxes for 2024, which Grantee assumes and agrees to pay.

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof when the claim is by, through, or under Grantor but not otherwise, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE CONTRACT AND AGREEMENT OF THE PARTIES THAT

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GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE OPTION AGREEMENT THAT WOULD OTHERWISE IMPOSE ON GRANTOR IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

When the context requires, singular nouns and pronouns include the plural.

GRANTOR:

ATLAS LAND PARTNERS, LLC

By:

Its

Nathan Saunders
Authorized Signatory

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority, on this day personally appeared Nathan Saunders known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

WITNESS MY HAND AND SEAL OF OFFICE this 18 day of December 2024.

Angela Lang
Notary Public in Mecklenburg County, North Carolina



EXHIBIT A



SYMBOL LEGEND

- EDGE OF ASPHALT
- FOUND SURVEY MONUMENT
- SET 1/2" I.R. W/TPS CAP

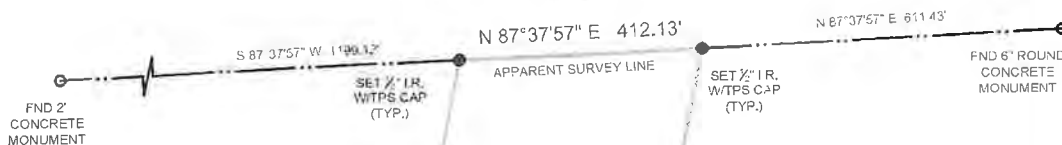


CHARLES HILL SURVEY
ABSTRACT NO. 268

RAYONIER TRS SOUTH TIMBER, LLC.
 MULTIPLE TRACTS
 VOL 786 PG. 463
 O.R.W.C.T.

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	270.00	51.15'	51.07'	S 82° 54' 30" W	10° 51' 12"
C2	270.00	7.52'	7.52'	S 89° 07' 57" W	01° 35' 41"

LINE	BEARING	DISTANCE
L1	S 77° 28' 54" W	315.20'
L2	S 88° 20' 06" W	66.31'

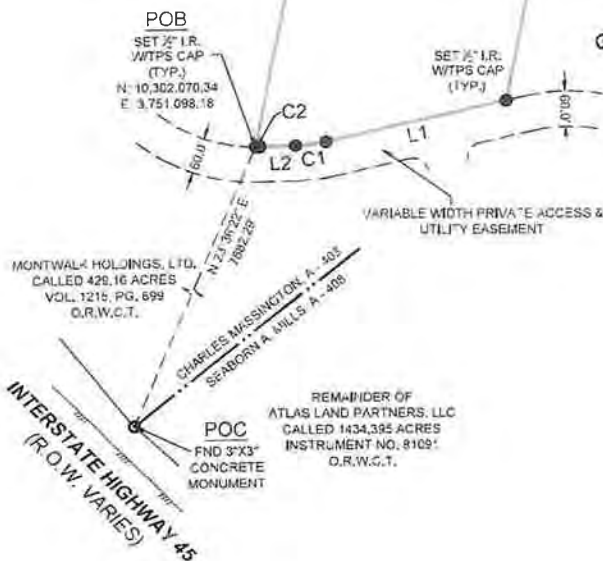


REMAINDER OF
 ATLAS LAND PARTNERS, LLC
 CALLED 1434.395 ACRES
 INSTRUMENT NO. 81091
 O.R.W.C.T.

LOT 39
10.029 ACRES
 PORTION OF
 ATLAS LAND PARTNERS, LLC
 CALLED 1434.395 ACRES
 INSTRUMENT NO. 81091
 O.R.W.C.T.

REMAINDER OF
 ATLAS LAND PARTNERS, LLC
 CALLED 1434.395 ACRES
 INSTRUMENT NO. 81091
 O.R.W.C.T.

GORDIANO BADILLO SURVEY
ABSTRACT NO. 3



BOUNDARY SURVEY

GENERAL NOTES

1) THIS SURVEY WAS PERFORMED WITHOUT BENEFIT OF A CURRENT TITLE REPORT. SURVEYOR DID NOT ABSTRACT TITLE AND DOES NOT CERTIFY TO EASEMENTS OR RESTRICTIONS NOT SHOWN. CHECK WITH YOUR LOCAL GOVERNING AGENCIES FOR ANY ADDITIONAL EASEMENTS, BUILDING LINES OR OTHER RESTRICTIONS NOT REFLECTED ON SURVEY.

BEING A 10.029 ACRE TRACT OF LAND SITUATED IN THE H.W. WHITE SURVEY, ABSTRACT NUMBER 556, AND IN THE GORDIANO BADILLO SURVEY, ABSTRACT NUMBER 3, WALKER COUNTY, TEXAS, BEING A PORTION OF THAT CERTAIN CALLED 1434.395 ACRE TRACT DESCRIBED IN INSTRUMENT TO ATLAS LAND PARTNERS, LLC, RECORDED UNDER INSTRUMENT NUMBER 81091, OF THE OFFICIAL RECORDS OF WALKER COUNTY, TEXAS, O.R.W.C.T., SAID 10.029 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY ATTACHED METES AND BOUNDS DESCRIPTION.

THIS SURVEY WAS CREATED FROM NOTES AND OBSERVATIONS TAKEN ON THE GROUND UNDER MY DIRECT SUPERVISION AND IS TRUE AND CORRECT AT TIME OF SURVEY.

PROJECT	13926 LOT 39
FIELD DATE	08-15-2024
DRAWN BY	CSP
CHECKED BY	CPI
FIELD CREW	JW
REV 1	
REV 2	
REV 3	
REV 4	

TEXAS PROFESSIONAL SURVEYING
 303 K. Proctor, Corpus, Texas 77303
 P: 361.747.3447 F: 361.756.7448
 www.surveyingpros.com
 Firm No. 10063400

NO PORTION OF THIS PROPERTY APPEARS TO LIE WITHIN THE 100 YEAR FLOODPLAIN. PER GRAPHIC SCALING OF FEMA FIRM PANEL NO. 48471C0226D HAVING AN EFFECTIVE DATE OF 08/16/2011.

ALL COORDINATES, BEARINGS, DISTANCES AND AREAS SHOWN HEREON ARE GRID MEASUREMENTS BASED ON GPS OBSERVATIONS AND REFERENCED TO THE NORTH AMERICAN DATUM OF 1983 (NAD83). TEXAS STATE PLANE COORDINATE SYSTEM CENTRAL ZONE U.S. SURVEY FEET.

PURCHASER: GORDIANO BADILLO SURVEY, ABSTRACT NO. 3, WALKER COUNTY, TEXAS, BEING A PORTION OF THAT CERTAIN CALLED 1434.395 ACRE TRACT DESCRIBED IN INSTRUMENT TO ATLAS LAND PARTNERS, LLC, RECORDED UNDER INSTRUMENT NUMBER 81091, OF THE OFFICIAL RECORDS OF WALKER COUNTY, TEXAS, O.R.W.C.T., SAID 10.029 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY ATTACHED METES AND BOUNDS DESCRIPTION.

Thomas A. McIntyre
 Registered Professional Land Surveyor No. 6921





TEXAS PROFESSIONAL SURVEYING, LLC.

3032 N. FRAZIER STREET, CONROE, TEXAS 77303
(936)756-7447 FAX (936)756-7448
FIRM REGISTRATION No. 100834-00

FIELD NOTE DESCRIPTION

LOT 39

10.029 ACRES

IN THE GORDIANO BADILLO SURVEY, ABSTRACT NUMBER 3 WALKER COUNTY, TEXAS

BEING a 10.029 acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, I.L.C., recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.029 acre tract being more particularly described by metes and bounds as follows:

COMMENCING at a 3 inch by 3 inch concrete monument found in the easterly right-of-way of Interstate Highway 45 (I-45, right-of-way width varies), in the apparent common line of Seaborn Survey and the Charles Massington Survey, Abstract Number 403, for the common westerly corner of said 1434.395 acre tract and that certain called 429.16 acre tract described in instrument to Montwalk Holdings, Ltd., recorded in Volume 1215, Page 699, O.R.W.C.T.;

THENCE North 23°36'22" East, 7882.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in a northerly line of a variable width private access and utility easement (easement), in the arc of a curve to the left, for the southwesterly corner and **POINT OF BEGINNING** of the herein described 10.029 acre tract, said **POINT OF BEGINNING** having a Texas State Plane Coordinate value of **N: 10,302,070.34 E: 3,751,098.18** Texas Central Zone, grid measurements;

THENCE North 11°12'21" East, 1109.72 feet, severing, over and across said 1434.395 acre tract, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in the apparent common line between said Badillo Survey and the Charles Hill Survey, Abstract Number 268, in the common line between said 1434.395 acre tract and those certain tracts described in instrument to Rayonier TRS South Timber, I.L.C. (Rayonier tract), recorded in Volume 786, Page 463, O.R.W.C.T., for the northwesterly corner of the herein described 10.029 acre tract, from which a 2 inch concrete monument found for reference bears South 87°37'57" West, 1199.12 feet;

THENCE North 87°37'57" East, 412.13 feet, with the apparent common line between said Badillo Survey and said Hill Survey, the common line between said 1434.395 acre tract and said Rayonier tract, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the northeasterly corner of the herein described 10.029 acre, from which a 6 inch round concrete monument found for reference bears North 87°37'57" East, 611.43 feet;

THENCE South 11°03'54" West, 1048.59 feet, continuing, over and across said 1434.395 acre tract, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in the northerly line of said easement, for the southeasterly corner of the herein described 10.029 acre tract;

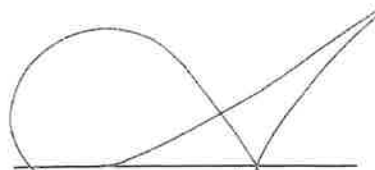
THENCE continuing, over and across said 1434.395 acre tract, with the northerly line of said easement, the following four (4) courses and distances:

1. South 77°28'54" West, 315.20 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
2. Southwesterly, 51.15 feet, with the arc of said curve to the right, having a radius of 270.00 feet, a central angle of 10°51'12", and a chord that bears South 82°54'30" West, 51.07 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the end of said curve to the right;
3. South 88°20'06" West, 60.31 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;
4. Southwesterly, 7.52 feet, with the arc of said curve to the right, having a radius of 270.00 feet, a central angle of 01°35'41", and a chord that bears South 89°07'57" West, 7.52 feet, to the **POINT OF BEGINNING** and containing a computed area of 10.029 acres of land within this Field Note Description.

This Field Note Description was prepared from a survey performed on the ground on August 15, 2024, by Texas Professional Surveying, LLC., Registered Professional Land Surveyors and referenced to Survey Drawing Project 13926.

All coordinates, bearings, distances, and areas shown hereon are grid measurements based on GPS observations and referenced to the North American Datum 1983 (NAD83), Texas State Plane Coordinate System, Central Zone, U.S. Survey Feet.

August 24, 2024
Date



Thomas A. McIntyre
R.P.L.S. No. 6921

Annette Olivier

From: David Parkerson [REDACTED]
Sent: Friday, March 7, 2025 11:40 AM
To: Andrew Isbell
Cc: Annette Olivier
Subject: 911-Addressing Application - Governors Ranch - Lot 48
Attachments: 911-lot48-application2.pdf; lot48-deed-complete.pdf

CAUTION: The sender of this email is not within Walker County. Any links or attachments may be dangerous. To report this email as suspicious, forward it to Walker County IT Helpdesk.

Andy -

Please find the attached submittal of the Governors Ranch - Lot 48 Application for a Walker County, Texas 911 Address for the Owner's (Landvision Partners TX, LLC) use in permitting etc. This application includes the recorded deed for this legal lot.

Please advise if you require any additional information for designation of an Address for this lot as recorded in the ORWCT (# 105402) and according to the Street Name Designations as previously approved by the 911 Addressing and submitted again on the previous email.

Thanks
David Parkerson
Kavanaugh Consulting, LLC
[REDACTED]

**WALKER COUNTY DEPARTMENT OF PLANNING AND DEVELOPMENT
911 ADDRESS REQUEST FORM**

REQUEST SECTION

DATE: 02/28/25

NAME: LANDVISION PARTNERS TX, LLC

DAYTIME PHONE: [REDACTED]

ALTERNATE PHONE: [REDACTED]

MAILING ADDRESS: [REDACTED]

E-MAIL ADDRESS: [REDACTED]

STREET DRIVEWAY CONNECTS TO: CASTLEWOOD WAY

SIDE OF STREET: ☒ RIGHT ☐ LEFT

DRIVE WAY IN: ☐ YES ☒ NO

GEO ID: TBD - Deed Attached - ORWCT # 105402

LAND DESCRIPTION: Governors Ranch, Lot 48 - 10.03 Acre - Wooded Ag

PHYSICAL DESCRIPTION OF HOUSE OR ENTRANCE: ENTRANCE IS GRADED

DIRECTIONS TO SITE: N. FROM HUNTSVILLE APPROX. 10-MILES ON IH-45 FRONTAGE TO CASTLEWOOD WAY (R)

DATE THE STAKE WILL BE PLACED ON SITE: 03/03/25

FIELD SECTION

DISTANCE FROM BEGINNING OF ROAD: 2-MILES

ADDRESS DISTANCE

DISTANCE FROM THE NEAREST POSTED ADDRESS BEFORE THE SITE: _____ + _____

DISTANCE FROM THE NEAREST POSTED ADDRESS AFTER THE SITE: _____ - _____

IS THE SITE ON THE RIGHT OR LEFT OF THE ROAD: ☒ RIGHT ☐ LEFT

G.P.S. COOR: LAT: 30.8432171° LONG: -095.6936618°

FIELD NOTES: Roadway under construction but drive-able

ADDRESS PROCESSING

CALCULATIONS: _____

DISTANCE: _____

ADDRESS ASSIGNED: _____

DATE OF ASSIGNMENT: _____ **DATE ENTERED IN DATABASE:** _____

DATE SENT TO TRIES: _____ **DATE SENT TO HGAC:** _____

REQUEST TAKEN BY: _____



VG-1751-2025-105402

Walker County
Kari A. French
Walker County Clerk

Instrument Number: 105402

Real Property

SPECIAL WARRANTY DEED

Recorded On: February 07, 2025 10:55 AM

Number of Pages: 6

" Examined and Charged as Follows: "

Total Recording: \$41.00

***** THIS PAGE IS PART OF THE INSTRUMENT *****

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY
because of color or race is invalid and unenforceable under federal law.

File Information:

Instrument Number: 105402
Receipt Number: 20250207000018
Recorded Date/Time: February 07, 2025 10:55 AM
User: Megan B
Station: VITALS01

Record and Return To:

KAVANAUGH CONSULTING, LLC



STATE OF TEXAS
COUNTY OF WALKER

I hereby certify that this Instrument was FILED in the Instrument Number sequence on the date/time printed
hereon, and was duly RECORDED in the Official Records of Walker County, Texas.

Kari A. French
Walker County Clerk
Walker County, TX

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

Date: December 18, 2024

Grantor: **ATLAS LAND PARTNERS, LLC, a North Carolina limited liability company**

Grantor's Mailing Address: 200 N. Harbor Place
Suite G
Davidson, NC 28036-7919

Grantee: **LANDVISION PARTNERS TX, LLC, a Texas limited liability company**

Grantee's Mailing Address: 12 Upper Balcones Rd
Boerne TX, 78006

Consideration: TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

Property (including any improvements):

BEING a 10.030 acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, and in the Charles Hill Survey, Abstract Number 268, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.030 acre tract being more particularly described by metes and bounds in Exhibit A, attached hereto and incorporated herein for all purposes.

Reservations from Conveyance: **None**

Exceptions to Conveyance and Warranty:

Liens described as part of the Consideration and any other liens described in this Deed as being either assumed or subject to which title is taken; validly existing easements, rights-of-way, and prescriptive rights, whether of record or not; all presently recorded and validly existing instruments, other than conveyances of the surface fee estate, that affect the Property; and taxes for **2024**, which Grantee assumes and agrees to pay.

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof when the claim is by, through, or under Grantor but not otherwise, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

GRANTEE IS TAKING THE PROPERTY IN AN ARM'S LENGTH AGREEMENT BETWEEN THE PARTIES. THE CONSIDERATION WAS BARGAINED ON THE BASIS OF AN "AS IS, WHERE IS" TRANSACTION AND REFLECTS THE CONTRACT AND AGREEMENT OF THE PARTIES THAT

THERE ARE NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES EXCEPT THOSE CONTAINED IN THIS DEED. GRANTEE HAS NOT RELIED ON ANY INFORMATION OTHER THAN GRANTEE'S INSPECTION AND THE REPRESENTATIONS AND WARRANTIES EXPRESSLY CONTAINED IN THIS DEED.

GRANTEE RELEASES GRANTOR FROM LIABILITY FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY, INCLUDING LIABILITY (1) UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT (CERCLA), THE RESOURCE CONSERVATION AND RECOVERY ACT (RCRA), THE TEXAS SOLID WASTE DISPOSAL ACT, AND THE TEXAS WATER CODE; OR (2) ARISING AS THE RESULT OF THEORIES OF PRODUCT LIABILITY AND STRICT LIABILITY, OR UNDER NEW LAWS OR CHANGES TO EXISTING LAWS ENACTED AFTER THE EFFECTIVE DATE OF THE OPTION AGREEMENT THAT WOULD OTHERWISE IMPOSE ON GRANTOR IN THIS TYPE OF TRANSACTION NEW LIABILITIES FOR ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY. THIS RELEASE APPLIES EVEN WHEN THE ENVIRONMENTAL PROBLEMS AFFECTING THE PROPERTY RESULT FROM GRANTOR'S OWN NEGLIGENCE OR THE NEGLIGENCE OF GRANTOR'S REPRESENTATIVE.

When the context requires, singular nouns and pronouns include the plural.

GRANTOR:

ATLAS LAND PARTNERS, LLC

By: Nathan Saunders

Its: Authorized Signatory

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority, on this day personally appeared Nathan Saunders, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

WITNESS MY HAND AND SEAL OF OFFICE this 18 day of December 2024.

Angela Lang
Notary Public in Mecklenburg County, North Carolina





TEXAS PROFESSIONAL SURVEYING, LLC.

3032 N. FRAZIER STREET, CONROE, TEXAS 77303
(936)756-7447 FAX (936)756-7448
FIRM REGISTRATION No. 100834-00

FIELD NOTE DESCRIPTION

LOT 48

10.030 ACRES

**IN THE GORDIANO BADILLO SURVEY, ABSTRACT NUMBER 3
AND IN THE CHARLES HILL SURVEY, ABSTRACT NUMBER 268
WALKER COUNTY, TEXAS**

BEING a 10.030 acre tract of land situated in the Gordiano Badillo Survey, Abstract Number 3, and in the Charles Hill Survey, Abstract Number 268, Walker County, Texas, being a portion of that certain called 1434.395 acre tract described in instrument to Atlas Land Partners, LLC, recorded under Instrument Number 81091, of the Official Records of Walker County, Texas (O.R.W.C.T.), said 10.030 acre tract being more particularly described by metes and bounds as follows:

COMMENCING at a 3 inch by 3 inch concrete monument found in the easterly right-of-way of Interstate Highway 45 (I-45, right-of-way width varies), in the apparent common line of the Seaborn Survey, Abstract Number 408 and the Charles Massington Survey, Abstract Number 403, for the common westerly corner of said 1434.395 acre tract and that certain called 429.16 acre tract described in instrument to Montwalk Holdings, Ltd., recorded in Volume 1215, Page 699, O.R.W.C.T.;

THENCE North 35°50'15" East, 7234.72 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in a northeasterly line of a variable width private access and utility easement (easement), in the arc of a curve to the right, for the westerly corner and **POINT OF BEGINNING** of the herein described 10.030 acre tract, said **POINT OF BEGINNING** having a Texas State Plane Coordinate value of N: 10,300,712.68, E: 3,752,177.58, Texas Central Zone, grid measurements,

THENCE severing, over and across said 1434.395 acre tract, the following three (3) courses and distances:

1. North 64°58'03" East, 1044.44 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for corner;
2. South 28°55'11" East, 438.29 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for corner;
3. South 64°58'03" West, 927.95 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set in a northeasterly line of said easement, for the southerly corner of the herein described 10.030 acre tract;

THENCE continuing, over and across said 1434.395 acre tract, with a northeasterly line of said easement, the following two (2) courses and distances:

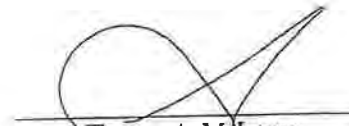
1. North 47°34'10" West, 288.96 feet, to a 1/2 inch iron rod with cap stamped "TPS 100834-00" set for the beginning of a curve to the right;

2. Northwesterly, 175.07 feet, with the arc of said curve to the right, having a radius of 465.00 feet, a central angle of $21^{\circ}34'17''$, and a chord that bears North $36^{\circ}47'02''$ West, 174.04 feet, to the **POINT OF BEGINNING** and containing a computed area of 10.030 acres of land within this Field Note Description.

This Field Note Description was prepared from a survey performed on the ground on August 15, 2024, by Texas Professional Surveying, LLC., Registered Professional Land Surveyors and referenced to Survey Drawing Project 13926.

All coordinates, bearings, distances, and areas shown hereon are grid measurements based on GPS observations and referenced to the North American Datum 1983 (NAD83), Texas State Plane Coordinate System, Central Zone, U.S. Survey Feet.

September 11, 2024
Date



Thomas A. McIntyre
R.P.L.S. No. 6921

Annette Olivier

From: Jung, Annie [REDACTED]
Sent: Friday, February 28, 2025 2:48 PM
To: Annette Olivier; Andrew Isbell
Cc: Delehey, Tucker
Subject: RE: Questions Regarding Development Permit
Attachments: Appendix B_2024-1113_Piney Woods_Overall Site Layout.pdf; 2025.02.28_Piney Woods_Walker County Development Permit Fee Methodology.docx

CAUTION: The sender of this email is not within Walker County. Any links or attachments may be dangerous. To report this email as suspicious, forward it to Walker County IT Helpdesk.

Hi Andrew,

Please see attached for the Development Permit fee proposal and our preliminary design.

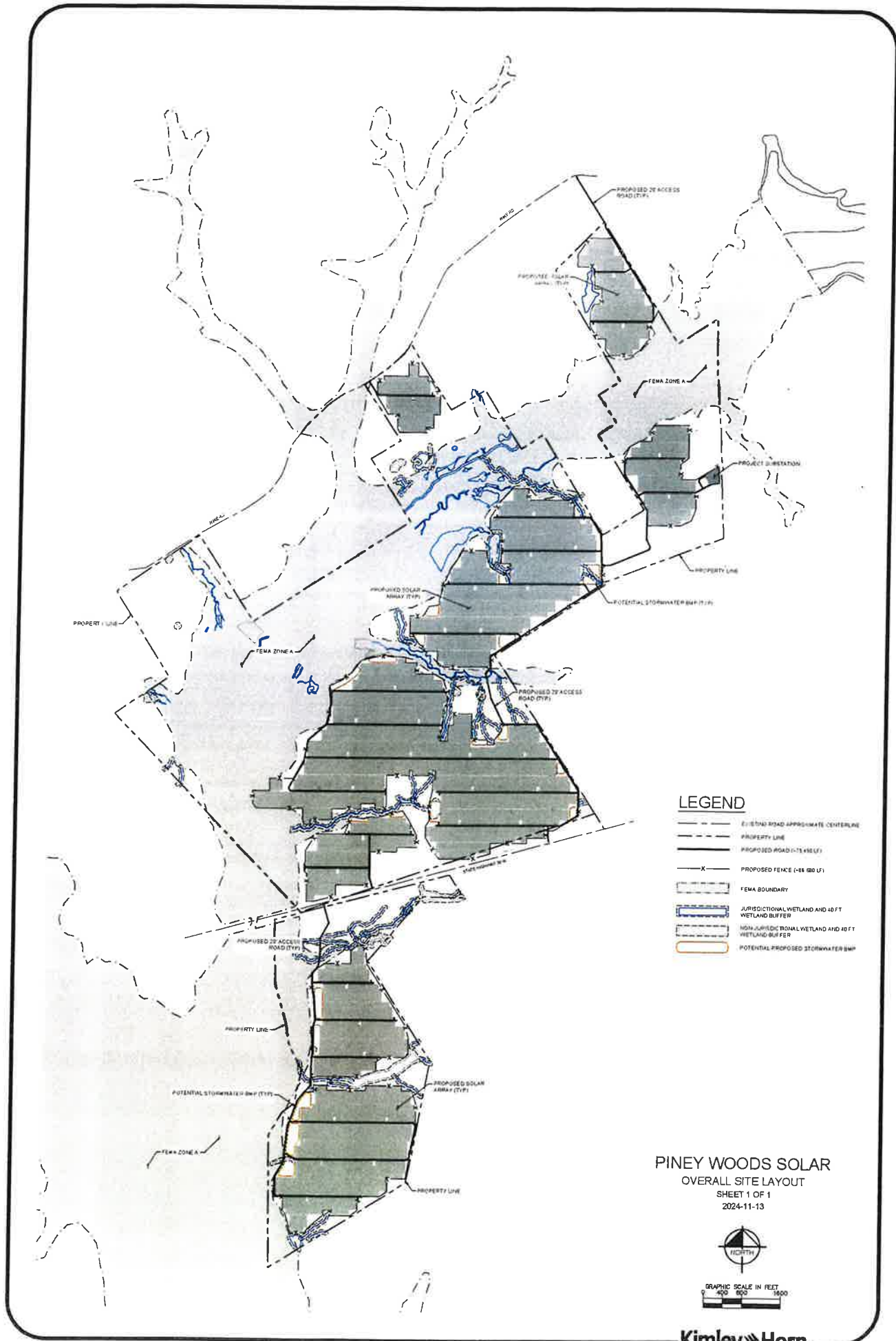
As discussed in person, we included all equipment that would have direct ground impact, such as roads, cabling, pads, and pilings (poles that hold the solar panels). We omitted the panels since calculating ground coverage isn't straightforward due to the fact that the modules' angle of placement changes depending on time of day to track the sun's location, and including them would result in a fee north of \$400,000 which the project could not accommodate.

Please let us know your thoughts on this calculation and any questions you may have.
I'd be happy to set up a call to discuss, as well.

Also, we'd appreciate any insight into the proposal approval process by the commissioners highlighted in yellow below.

Thank you,
Annie

[REDACTED]



LEGEND

- EXISTING ROAD APPROXIMATE CENTERLINE
- PROPERTY LINE
- PROPOSED ROAD (15' WIDE)
- PROPOSED FENCE (48' WIDE)
- FEMA BOUNDARY
- JURISDICTIONAL WETLAND AND 40' FT WETLAND BUFFER
- HIGH JURISDICTIONAL WETLAND AND 40' FT WETLAND BUFFER
- POTENTIAL PROPOSED STORMWATER BMP

PINEY WOODS SOLAR
OVERALL SITE LAYOUT
SHEET 1 OF 1
2024-11-13



GRAPHIC SCALE IN FEET
0 400 800 1600

Kimley»Horn

© 11/13/2024 KIMLEY-HORN AND ASSOCIATES, INC.
355 CAPITAL MALL, SUITE 300, SACRAMENTO, CA 95814
PHONE: 916-858-5900

PINEY WOODS SOLAR, LLC - METHODOLOGY FOR DEVELOPMENT PERMIT FEE

February 28, 2025

ATTN: Andrew Isbell
Walker County Department of Planning and Development
1313 University Avenue, Suite A
Huntsville, Texas 77340

Dear Mr. Isbell,

At the request of the Walker County Department of Planning and Development, the Piney Woods Solar (DESRI) team has provided a proposed methodology for the calculation of the Development Permit fee associated with the Piney Woods Solar project. DESRI understands the development permit fee for a commercial/industrial application to be the following:

$$\text{Development Permit Fee} = \$100.00 + 5\$/\text{ft}^2 \text{ of development} + 1.5\$/\text{ft}^2 \text{ of paving/parking area}$$

Due to the atypical nature of the Piney Woods Solar project relative to other developments, DESRI seeks to work with the Walker County Department of Planning and Development to confirm an appropriate methodology to calculate the development permit fee. The below table summarizes the components of the Piney Woods Solar project that are included in our proposed fee calculation methodology in addition to how each item would be classified:

	Development	Pavement/Parking
Width of Medium Voltage Cabling	X	
Width of Roads		X
Ground Disturbance from Pilings	X	
Substation Area	X	
Junction Boxes Area	X	
Inverter Skids and Pad Area	X	
Area of Erosion Basins	X	
Construction Parking		X
Area of Laydown Yards	X	

To supplement the methodology described above, DESRI has provided preliminary calculations for the development permit fee for the Piney Woods Solar project (Appendix A). Of note, the area of the components used in this calculation have been taken from DESRI's preliminary design (Appendix B). As the design progresses towards its Issued for Permitting/Construction (IFP/IFC) stage, DESRI expects the areas of the below components to change, resulting in a change in the fee amount. This change is not anticipated to be significant. The below calculation is intended solely for the purpose of conveying the methodology DESRI proposes for calculating the development permit fee.

Appendix A: Development Permit Fee - Preliminary Calculation

Based on the preliminary design (Appendix B), the areas of each component are noted below in square feet:

	Area (square feet)	
	Development	Pavement/Parking
Medium Voltage Cabling*	7549,787	
Roads**		905,160
Pilings	15,100	
Substations	153,845	
Junction Boxes	1,100	
Inverter Skids	5,845	
Gravel Pads	21,155	
Erosion Basins	341,826	
Construction Parking		75,000
Laydown Yards	578,400	
TOTAL	1,167,068	980,160

* Area of medium voltage calculated by multiplying the length of cable by the width of the cable (6")

** Area of Roads calculated by multiplying length of roadway by average road width (12')

The areas shown above were used to calculate the development permit fee as follows:

Base Fee		\$	100.00	
Development	+	\$	58,353.38	\$0.050
Paving/Parking	+	\$	14,702.40	\$0.015
Development Permit Fee	=	\$	73,155.78	

Appendix B: Preliminary Design w/ Floodplain