

WALKER COUNTY, TEXAS



Proposed Budget
Fiscal Year 2025-2026
Filed August 12, 2025



This page intentionally left blank

WALKER COUNTY PROPOSED BUDGET

October 1, 2025 – September 30, 2026

COLT CHRISTIAN, COUNTY JUDGE

DANNY KUYKENDALL

COMMISSIONER, PRECINCT 1

RONNIE WHITE

COMMISSIONER, PRECINCT 2

BILL DAUGETTE, JR.

COMMISSIONER, PRECINCT 3

BRANDON DECKER

COMMISSIONER, PRECINCT 4

At a 100% collection rate based on original levies

This budget will raise more total property taxes than last year's budget by \$2,414,328 (7.81% increase), and of that amount \$777,225 is tax revenue to be raised from new property added to the tax roll this year.

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

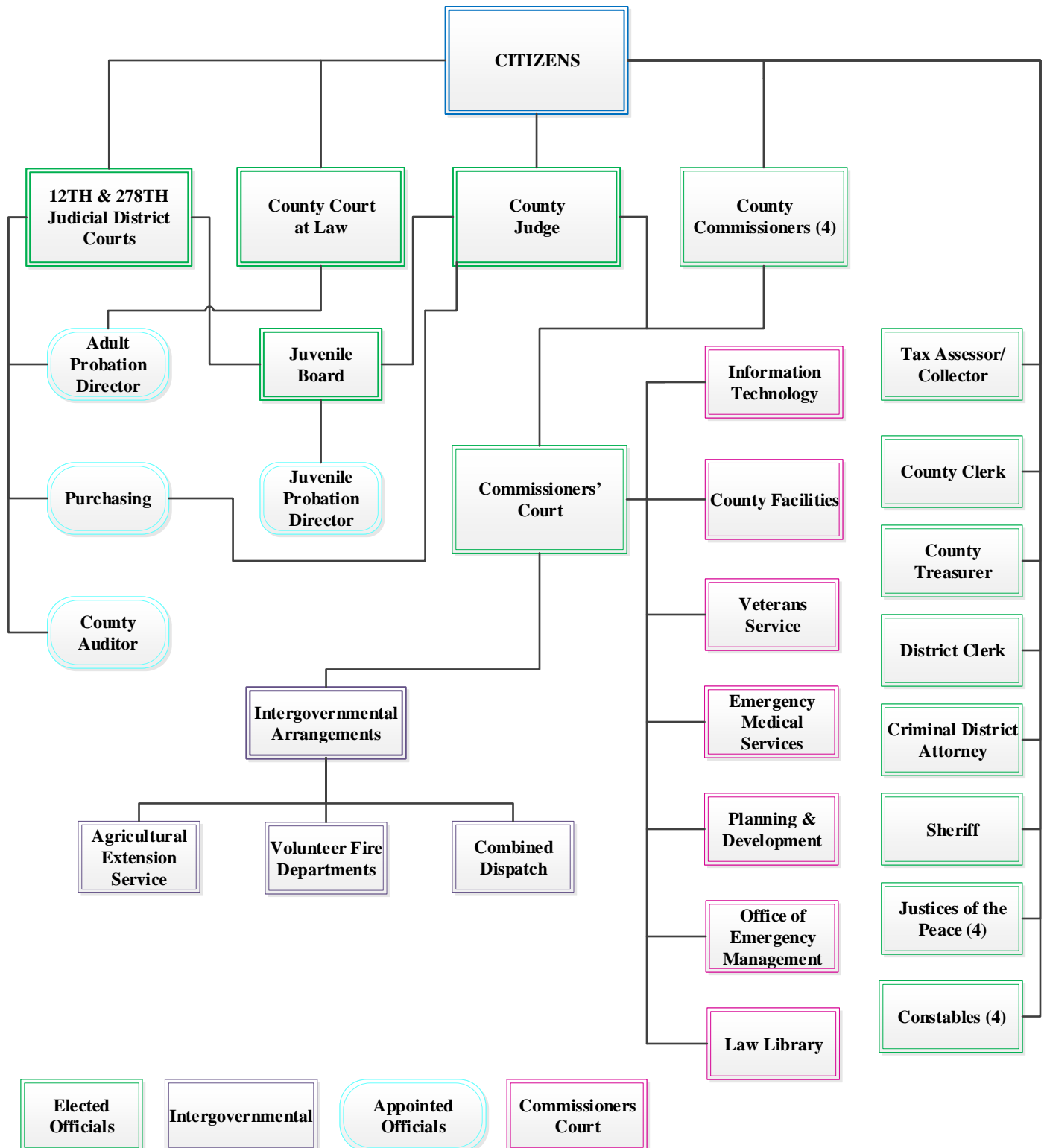
County Judge Colt Christian	Yes
Commissioner Precinct 1 – Danny Kuykendall	Yes
Commissioner Precinct 2 - Ronnie White	Yes
Commissioner Precinct 3 – Bill Daugette, Jr.	Yes
Commissioner Precinct 4 – Brandon Decker	Yes

Adopted FY 2024/2025	Proposed FY 2025/2026	FY 2024-2025	FY 2025-2026
Proposed/Adopted Total Tax-Rate		\$0.4403	\$0.4571
Calculations Based on Certified Values			
No-New-Revenue Tax Rate		\$0.4153	\$0.4371
No-New-Revenue Maintenance and Operations Tax Rate		\$0.3993	\$0.4230
Voter Approval Tax Rate		\$0.4662	\$0.4887
Debt Rate		\$0.0195	\$0.0184

The total debt obligation of the county is \$ 8,405,000.

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

Walker County, Texas Organization





Walker County Principal Officials

Commissioner's Court

Name

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

Office

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

Elected Officials

Name

David Moorman
Tracy Sorensen
John Gaines
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

This page intentionally left blank

Walker County
Proposed Budget Fiscal Year 2025-2026
Table of Contents

	<u>Page</u>
Required County Budget Tax Rate Notice	A-3
Organization Chart	A-4
Principal Officials	A-5
Table of Contents	B-1
Summary	
Introduction Letter	C-1
Budget Summary All Funds Multiple Years	C-5
Budget Summary Overview - All Funds - Fund Balance - Source and Uses of Funds	C-7
Proposed Budget Detail of Changes from Prior Year Base Budget	
General Fund	C-14
Road and Bridge Fund	C-17
EMS Fund	C-18
General Projects Fund	C-18
General Capital Projects Fund	C-18
Other Funds	C-18
All Funds – Revenues by Source	C-20
All Funds – Expenditures by Object Code	C-24
Tax Information	
Historical Information, Ad Valorem Levy, Tax Rates, Assessed Value Collection Information ..	D-1
Assessed Value and Estimated Actual Value of Taxable Property (10 Years)	D-2
Certified Information	D-4
2025 Totals at Proposed Tax Rate	D-5
Tax Rate Calculation Worksheets	E-1
General Fund	
At a Glance	F-1
General Fund Summary	F-3
Revenues by Department	F-7
Revenues by Source	F-15
Departmental Budgets by Category	F-19
Expenditures by Object Code	F-27
General Projects Fund	
General Projects Fund Summary	G-1
Detail Budget	G-2
Capital Projects & Planning Funds	
General Capital Projects Fund Summary	H-1
Long Term Planning Fund Summary	H-3

Debt Service

Debt Service Fund Summary	I-1
Summary of Debt	I-3
Debt Service Schedule	I-4

Road & Bridge Fund

At a Glance	J-1
Road and Bridge Fund Summary	J-3
Road and Bridge Allocation Calculation	J-4
Revenues by Source	J-5
Departmental Budgets by Category	J-7
Expenditures by Object Code	J-9

EMS Fund

At a Glance	K-1
EMS Fund Summary	K-3
Revenues by Source	K-5
Departmental Budgets by Category	K-7
Expenditures by Object Code	K-9

Insurance Fund – Retiree Health

Insurance Fund – Retiree Health Fund Summary	L-1
--	-----

Other Funds

Healthy County Initiative Fund Summary	M-1
Central Dispatch Fund Summary	M-3

Legislatively Designated Funds

Legislatively Designated Funds Summary All Funds	N-1
Legislatively Designated Fund Summaries	
County Records Management and Preservation Fund	N-2
County Records Preservation Fund (II Digitize)	N-2
County Clerk Records and Preservation Fund	N-3
County Clerk Records Archive Account Fund	N-4
Court Facility Fee Fund	N-4
District Clerk Records Management and Preservation Fund	N-5
District Clerk Rider Fund	N-6
District Clerk Archive Fund	N-6
County Jury Fee Fund	N-7
County Jury Fund SB 41	N-7
Court Reporter Service Fund	N-8
County Law Library Fund	N-8
Language Access Fund	N-9
Courthouse Security Fund	N-10
Justice Courts Building Security Fund	N-10
Justice of Peace Truancy Prevention and Diversion Fund	N-11
County Specialty Court Programs	N-11
Justice Courts Technology Fund	N-12
County and District Courts Technology Fund	N-12
Child Abuse Prevention Fund	N-13
District Attorney Prosecutors Supplement Fund	N-13
Pretrial Intervention Program Fund	N-14
District Attorney Forfeiture Fund	N-14
District Attorney Hot Check Fee Fund	N-15

Sheriff Forfeiture Fund	N-15
Sheriff Inmate Medical Fund	N-16
DOJ Equitable Sharing Fund	N-16
Sheriff Commissary Fund	N-17
Elections Equipment Fund	N-17
Tax Assessor Elections Service Contract Fund	N-18
Tax Assessor Special Inventory Fee Fund	N-18
Personnel	
Personnel Summary	O-1
Personnel Allocations by Department	
General Fund	O-3
Road and Bridge Fund	O-9
EMS Fund	O-10
Special Revenue Funds	O-11
Salary Group Ranges	O-12
Financial Policies	
Financial and Budget Policies	P-1
Financial Information	
Financial Information (as of June 30, 2025) Unaudited & Unadjusted	Q-1

This page intentionally left blank



1301 Sam Houston Avenue Room 206

Huntsville, Texas 77340

(936) 436-4948

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

Ladies and Gentlemen:

As discussed and agreed upon by the Commissioners Court, the Walker County proposed budget for the 2025-2026 fiscal year is herein presented. The budget, as presented establishes the legal spending limits for FY 2025-2026. This budget is a product of diligent review and consensus of the Commissioners Court of Walker County. After hearing from the elected officials and department heads in numerous meetings held to discuss the budget, County Judge Colt Christian and County Commissioners Danny Kuykendall, Ronnie White, Bill Daugette, Jr. and Brandon Decker, filed a budget with the County Clerk to present to the public for their review and discussion. The County Judge is the budget officer for Walker County, as per Texas State Statute for counties the size of Walker County. The County Auditor worked with the County Judge in his initial preparation of the budget submitted to the Commissioners Court, and with the County Judge and Commissioners Court in finalizing the numbers that were submitted to the County Clerk.

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

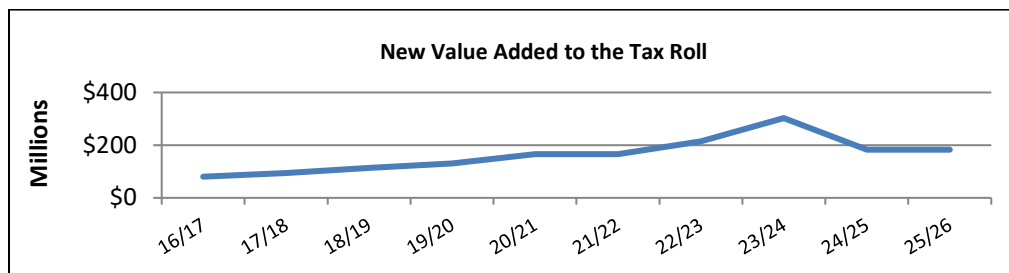
The unincorporated areas of Walker County continue to experience high levels of new lot development. There are several new major land division projects in various stages of completion within the unincorporated areas of Walker County, in addition to the hundreds of lots being developed from previous years' applications. Between July of 2024 and June of 2025, the unincorporated areas of Walker County have seen the creation of over 720 new residential lots in pre-development, and more than 568 new development permits have been applied for in that same period. In addition to new residential development, Walker County has seen substantial increases in public infrastructure installation and maintenance needs, with the road mileage of County maintained roads increasing by almost 9% during the last eight years.

External factors affecting the budget this year include estimating the revenues and expenditures on historical patterns with increasing costs related to inflation, uncertainties in the economy, increases in costs of road materials, and price increases from vendors for materials and services.

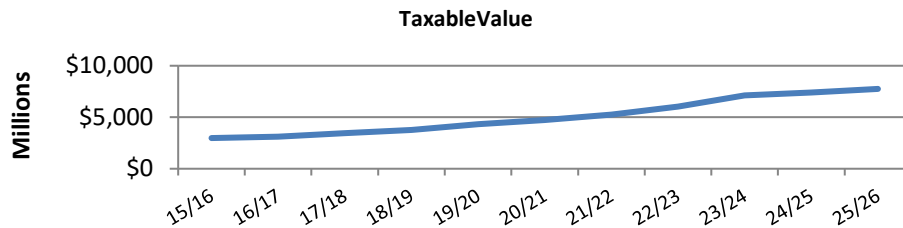
Significant items in this budget are:

- The total expenditure budget for FY 25/26 that begins October 1, 2025 is \$ 53,881,058 compared to the original expenditure budget of 50,603,436 for the FY 24/25 year, an increase of \$3,277,662, approximately a 6% increase. A detail of all changes in allocations is presented starting on page C-14 of this document.
- Added in the budget this year is a Long Range Planning Fund put in place to prepare for projects under discussion including a new building that would house the Court at Law and the two District Courts and various other offices currently housed at the Court House.
- Funds are available in the Capital Projects Budget for capital improvements and projects. This fund's allocation increased by \$379,400 and will be available as projects are identified by the Commissioners Court. In addition to the Capital Projects Fund, a General Projects Fund is in place for projects that may span multi-years including major facility maintenance, equipment purchases, and other projects. The budget for this fund was increased by \$373,220 in the FY 25/26 budget.
- The county increased allocations in the road and bridge maintenance budgets, a combination of funding the salary plan updates, and additional funds for road maintenance. The county continues with planning and working with grant projects for road, bridge and drainage funded with various grants from the Texas General Land Office (GLO) Community Development Block Grants, the U.S. Forest Service, and other grants thru the Federal and State Government. Two major grants are in the close out process, two are just now underway and award is expected on other grants. The County continues to research additional grants. A transfer of \$600,000 is budgeted in FY 25/26 for road improvements.
- The County includes funds for the on-going costs of maintaining an ambulance and crew in the Emergency Services District (ESD) and Riverside area. The ESD has provided a building in the area. In the FY 24/25 budget, a six-person crew was funded for the operating and capital costs to enhance services in the area.
- This budget funds a retention and recruitment plan for paramedics in the Emergency Medical Services (EMS) budget, pay and benefit cost increases for all the employees as well as increases in operating costs. Money is budgeted for two ambulances and equipment. Ad valorem taxes is directly deposited in the fund rather than a transfer from General Fund to the Emergency Medical Services Fund being made each year. The transfer in the past was equivalent to approximately 7% of the total tax rate. For FY 25/26, the ad valorem tax deposited in the EMS Fund is equivalent to 10.6% of the tax rate.
- Salaries, workforce, and benefits plan for employees
 - ✓ A 2.5% adjustment + \$513 increase was made to the salary plan and includes several position updates approved during the budget process. The adopted salary plan, implemented three years ago, was to bring salaries to be competitive with other local employers and comparable jobs. The budget includes maintaining the current level of employee benefits.
 - ✓ Hours for a part-time employee were increased in the Constable Precinct 2 to assist with the serving of papers, a transport deputy was added at the jail that increases the certified jailers count by one, and equipment and software was added for the jail and Sheriff department.

- ✓ Additional staffing increases include adding a person in the Vehicle Registration department, adding a part-time employee in the Purchasing department and increasing the Planner position in the Emergency Management department from part-time to full-time.
- ✓ Two additional positions are added to the IT operations department as the county moves towards the recommended staffing level identified in the County Wide IT Study.
- ✓ In the Planning and Development, funds are budgeted to support the engineering and staffing needs of the department. The current personnel allocation vacancies will be reviewed to determine if hiring an in-house engineer will best meet those needs or the possible hiring of a part-time or full-time Engineer will better address the needs.
- This budget is presented at the No-New Revenue Tax Rate plus 2.0 cents. The Commissioners Court proposed tax rate is \$0.4571 per \$100 taxable assessed value as compared to the rate of \$0.4403 in FY 24/25. The separate components of the tax rate are: operating rate \$0.4387 per \$100 taxable assessed value, and debt service rate of \$0.0184 per \$100 taxable assessed value.
- This budget will raise more total property taxes than last year's budget by \$2,414,328 (7.81% increase), and of that amount \$777,225 is tax revenue to be raised from new property added to the tax roll this year. The budgeted collection rate for the tax levy for FY 2025-2026 is 96.0% of the levy.
- Taxable new growth for Walker County totals \$170,033,281 for tax year 2025, down from \$182,357,029 in tax year 2024. The graph below depicts the trend of new property values growth in Walker County.



Properties subject to the tax ceiling also continue to increase. The tax ceiling value increased to \$1,573,049,266 from \$1,426,294,323, an increase of 10.29%. The net gain in total taxable value of \$353,886,341 is an approximate 4.78% increase from the prior year. This year, the calculated No-New-Revenue tax rate decreased, as a result of the increases in assessed value. In this tax year, the amount of a new exemption put in place last year continues to increase and there is a large increase in land exemptions included in the roll. An individual's tax increase or decrease varies based on the actual value of their property in each of the two years. A line graph depicting the growth of the total assessed values follows.



- The County complied with its policy of funding on-going costs with revenues generated in the current year. In the fiscal year beginning October 1, 2025, as in previous years, one-time costs were funded with funds available in fund balance over the required minimum balance set by Commissioners Court in the Financial and Budget Policies. As in the past, the budget process included the review of fund balance. Projected fund balance of the General Fund as a percentage of the operating budget is 32.3% at year end. Using fund balance to fund one-time costs results in the ability to keep the needed tax rate lower than would otherwise be needed.

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

Respectfully submitted,

Patricia Allen

Patricia Allen, CPA, Walker County Auditor



Budget Summary

Fiscal Year 2025-2026 Proposed Budget

*Including Projects Fund

	Available Funds	Revenues	Expenditures	Available Funds
	1-Oct			30-Sep
101 General Fund	\$ 13,444,644	\$ 33,062,817	\$ 35,165,903	\$ 11,341,558
105 General Projects Funds(Includes Allocated Projects)	\$ 4,163,134	270,000	373,220	4,059,914
115 General Capital Projects Fund(Includes Allocated Projects)	\$ 5,971,842	187,500	379,400	5,779,942
120 Long Range Planning Fund	\$ -	213,128	213,128	-
185 Healthy County Initiative	\$ 16,565	4,395	3,870	17,090
192 Debt Service Fund	\$ 419,384	1,196,000	1,374,599	240,785
220 Road & Bridge Fund	\$ 309,247	7,554,185	7,863,432	-
301 EMS Fund	\$ 4,094,822	6,533,109	7,729,328	2,898,603
511 County Records Management and Preservation Fund	\$ 8,299	-	-	8,299
512 County Courts Records Preservation (Digitize)	\$ 49,320	2,250	25,000	26,570
515 County Clerk Records Management and Preservation Fund	\$ 405,572	117,600	108,762	414,410
516 County Clerk Records Archive Account Fund	\$ 470,549	96,345	10,000	556,894
517 County Facility Fee Fund	\$ 87,806	16,350	-	104,156
518 District Clerk Records Management and Preservation Fund	\$ 124,974	21,500	10,000	136,474
519 District Clerk Rider Fund	\$ 175,743	86,925	42,354	220,314
520 District Clerk Archive Fund	\$ 6,329	-	2,941	3,388
523 County Jury Fee Fund	\$ -	-	-	-
524 County Jury Fund SB 41	\$ 18,625	6,000	5,000	19,625
525 Court Reporter Service Fund	\$ 34,571	24,345	17,600	41,316
526 County Law Library Fund	\$ 110,119	38,000	37,772	110,347
527 Language Access Fund	\$ -	5,000	5,000	-
536 Courthouse Security Fund	\$ 20,180	83,741	103,921	-
537 Justice Courts Building Security Fund	\$ 66,232	4,850	17,500	53,582
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 80,606	14,150	-	94,756
539 County Specialty Court Programs	\$ 31,905	6,200	-	38,105
550 Justice Court Technology Fund	\$ 84,877	14,600	24,701	74,776
551 County and District Court Technology Fund	\$ 5,105	1,250	1,250	5,105
552 Child Abuse Prevention Fund	\$ 3,551	500	-	4,051
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 196,379	18,000	30,646	183,733
562 District Attorney Forfeiture Fund	\$ 233,265	7,000	24,000	216,265
563 Hot Check Fee Fund	\$ 588	-	588	-
574 Sheriff Forfeiture Fund	\$ 570,001	18,000	50,000	538,001
576 Inmate Medical Fund	\$ 77,576	5,475	10,000	73,051
577 DOJ Equitable Sharing Fund	\$ 714,380	12,000	50,000	676,380
578 Sheriff Commissary Fund	\$ 669,108	151,875	116,533	704,450
583 Elections Equipment Fund	\$ 15,675	35,000	50,675	-
584 Elections Services Contract Fund	\$ 77,608	10,500	6,435	81,673
589 Tax Assessor Special Inventory Fund	\$ 66,439	2,000	5,000	63,439
701 Insurance Fund-Retiree Health	\$ 2,336,269	\$ 78,750	\$ -	\$ 2,415,019
Total	\$ 35,161,289	\$ 49,921,840	\$ 53,881,058	\$ 31,202,071

Fiscal Year 2024-2025 Original Budget

*Including Projects Fund

101 General Fund	\$ 12,376,572	\$ 30,962,954	\$ 32,947,309	\$ 10,392,217
105 General Projects Funds(Available Includes Allocated Projects)	\$ 4,701,538	270,000	494,990	4,476,548
115 General Capital Projects Fund	\$ 4,712,521	260,000	260,000	4,712,521
185 Healthy County Initiative	\$ 17,114	600	3,000	14,714
192 Debt Service Fund	\$ 389,879	1,228,503	1,377,568	240,814
220 Road & Bridge Fund	\$ 148,677	7,378,479	7,527,156	-
301 EMS Fund	\$ 3,793,235	6,482,443	7,254,864	3,020,814
511 County Records Management and Preservation Fund	\$ 5,422	-	-	5,422
512 County Courts Records Preservation (Digitize)	\$ 44,656	1,000	25,000	20,656
515 County Clerk Records Management and Preservation Fund	\$ 351,674	113,000	107,718	356,956
516 County Clerk Records Archive Account Fund	\$ 363,992	93,000	5,000	451,992
517 County Facility Fee Fund	\$ 49,736	13,000	-	62,736
518 District Clerk Records Management and Preservation Fund	\$ 87,185	21,500	10,000	98,685
519 District Clerk Rider Fund	\$ 80,316	87,000	42,361	124,955
520 District Clerk Archive Fund	\$ 6,271	-	2,941	3,330
523 County Jury Fee Fund	\$ 1,369	-	-	1,369
524 County Jury Fund SB 41	\$ 14,980	6,000	5,000	15,980
525 Court Reporter Service Fund	\$ 29,600	24,200	17,600	36,200
526 County Law Library Fund	\$ 77,574	36,600	33,424	80,750
527 Language Access Fund	\$ 4,645	3,000	1,000	6,645
536 Courthouse Security Fund	\$ 19,018	83,741	99,857	2,902
537 Justice Courts Building Security Fund	\$ 60,939	4,200	17,500	47,639
538 Justice of Peace Truancy Prevention & Diversion Fund	\$ 63,231	14,100	-	77,331
539 County Specialty Court Programs	\$ 25,378	6,100	-	31,478
550 Justice Court Technology Fund	\$ 82,109	15,500	24,701	72,908
551 County and District Court Technology Fund	\$ 3,538	1,250	1,250	3,538
552 Child Abuse Prevention Fund	\$ 2,873	500	-	3,373
560 Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561 Pretrial Intervention Fund	\$ 160,261	16,000	30,671	145,590
562 District Attorney Forfeiture Fund	\$ 233,880	7,000	24,000	216,880
563 Hot Check Fee Fund	\$ 242	-	242	-
574 Sheriff Forfeiture Fund	\$ 546,522	20,000	40,000	526,522
576 Inmate Medical Fund	\$ 69,047	5,600	10,000	64,647
577 DOJ Equitable Sharing Fund	\$ 491,178	12,000	50,000	453,178
578 Sheriff Commissary Fund	\$ 539,672	147,000	115,800	570,872
583 Elections Equipment Fund	\$ 47,930	43,000	45,545	45,385
584 Elections Services Contract Fund	\$ 70,220	10,500	6,439	74,281
589 Tax Assessor Special Inventory Fund	\$ 97	-	-	97
701 Insurance Fund-Retiree Health	\$ 2,230,684	\$ 80,000	\$ -	\$ 2,310,684
Total	\$ 31,903,775	\$ 47,470,270	\$ 50,603,436	\$ 28,770,609



Budget Summary

Fiscal Year 2024-2025 Estimated

*Including Projects Fund

101 General Fund	\$	13,421,646	\$	32,239,100	\$	32,216,102	\$	13,444,644
105 Projects Fund	\$	5,455,650	\$	345,106		1,637,622		4,163,134
115 General Capital Projects Fund	\$	5,779,942		250,000		58,100		5,971,842
185 Healthy County Initiative	\$	15,865		4,570		3,870		16,565
192 Debt Service Fund	\$	393,644		1,403,308		1,377,568		419,384
220 Road & Bridge Fund	\$	4,170,624		8,907,546		12,768,923		309,247
301 EMS Fund	\$	3,945,984		6,439,646		6,290,808		4,094,822
511 County Records Management and Preservation Fund	\$	5,699		2,600		-		8,299
512 County Courts Records Preservation (Digitize)	\$	71,210		3,110		25,000		49,320
515 County Clerk Records Management and Preservation Fund	\$	382,490		130,800		107,718		405,572
516 County Clerk Records Archive Account Fund	\$	370,424		111,125		11,000		470,549
517 County Facility Fee Fund	\$	62,706		25,100		-		87,806
518 District Clerk Records Management and Preservation Fund	\$	92,874		32,100		-		124,974
519 District Clerk Rider Fund	\$	102,393		87,900		14,550		175,743
520 District Clerk Archive Fund	\$	6,269		60		-		6,329
523 County Jury Fee Fund	\$	1,980		900		2,880		-
524 County Jury Fund SB 41	\$	11,585		12,040		5,000		18,625
525 Court Reporter Service Fund	\$	22,361		29,810		17,600		34,571
526 County Law Library Fund	\$	85,905		43,850		19,636		110,119
527 Language Access Fund	\$	8,731		9,200		17,931		-
536 Courthouse Security Fund	\$	21,464		98,573		99,857		20,180
537 Justice Courts Building Security Fund	\$	65,032		6,200		5,000		66,232
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	64,406		16,200		-		80,606
539 County Specialty Court Programs	\$	24,605		7,300		-		31,905
550 Justice Court Technology Fund	\$	92,018		17,560		24,701		84,877
551 County and District Court Technology Fund	\$	3,560		1,545		-		5,105
552 Child Abuse Prevention Fund	\$	2,901		650		-		3,551
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	162,689		34,400		710		196,379
562 District Attorney Forfeiture Fund	\$	223,460		14,805		5,000		233,265
563 Hot Check Fee Fund	\$	363		275		50		588
574 Sheriff Forfeiture Fund	\$	593,683		26,318		50,000		570,001
576 Inmate Medical Fund	\$	70,076		7,500		-		77,576
577 DOJ Equitable Sharing Fund	\$	519,107		195,273		-		714,380
578 Sheriff Commissary Fund	\$	543,078		184,500		58,470		669,108
583 Elections Equipment Fund	\$	43,106		36,281		63,712		15,675
584 Elections Services Contract Fund	\$	67,723		14,816		4,931		77,608
589 Tax Assessor Special Inventory Fund	\$	53,288		13,151		-		66,439
701 Insurance Fund-Retiree Health	\$	2,231,269	\$	105,000	\$	-	\$	2,336,269
Total	\$	39,189,810	\$	50,880,718	\$	54,909,239	\$	35,161,289

Fiscal Year 2023-2024 Actual

*Including Projects Fund

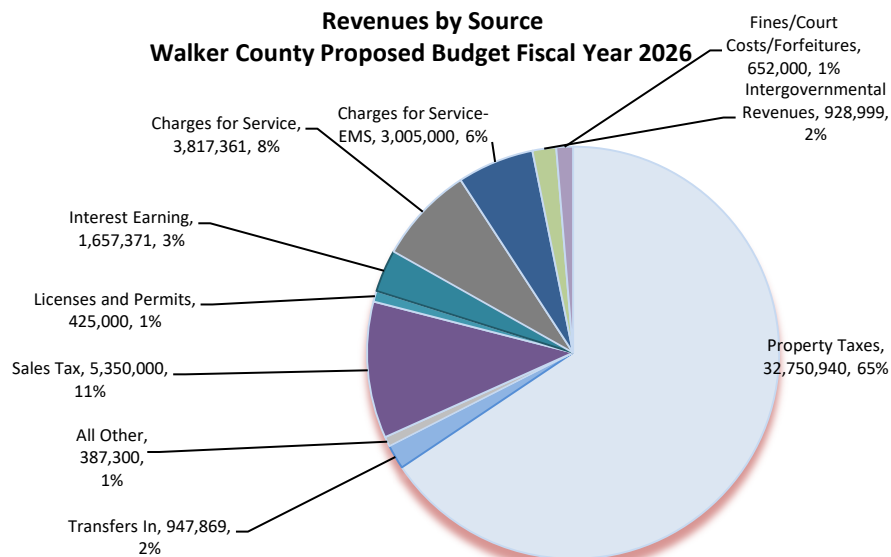
101 General Fund	\$	12,347,509	\$	30,410,299	\$	29,336,162	\$	13,421,646
105 Projects Fund	\$	6,022,071		933,262		1,499,683		5,455,650
115 General Capital Projects Fund	\$	5,754,896		311,263		286,217		5,779,942
185 Healthy County Initiative	\$	17,879		2,236		4,250		15,865
192 Debt Service Fund	\$	344,831		1,421,981		1,373,168		393,644
220 Road & Bridge Fund	\$	4,142,069		9,339,920		9,311,365		4,170,624
301 EMS Fund	\$	3,722,927		5,764,587		5,541,530		3,945,984
511 County Records Management and Preservation Fund	\$	2,997		2,702		-		5,699
512 County Courts Records Preservation (Digitize)	\$	67,256		3,954		-		71,210
515 County Clerk Records Management and Preservation Fund	\$	353,805		126,409		97,724		382,490
516 County Clerk Records Archive Account Fund	\$	285,212		106,227		21,015		370,424
517 County Facility Fee Fund	\$	36,536		26,170		-		62,706
518 District Clerk Records Management and Preservation Fund	\$	61,185		31,689		-		92,874
519 District Clerk Rider Fund	\$	47,907		86,638		32,152		102,393
520 District Clerk Archive Fund	\$	6,071		198		-		6,269
523 County Jury Fee Fund	\$	1,069		911		-		1,980
524 County Jury Fund SB 41	\$	13,780		12,571		14,766		11,585
525 Court Reporter Service Fund	\$	22,800		31,561		32,000		22,361
526 County Law Library Fund	\$	59,954		45,017		19,066		85,905
527 Language Access Fund	\$	2,645		8,425		2,339		8,731
536 Courthouse Security Fund	\$	16,836		101,183		96,555		21,464
537 Justice Courts Building Security Fund	\$	60,539		6,577		2,084		65,032
538 Justice of Peace Truancy Prevention & Diversion Fund	\$	49,031		15,375		-		64,406
539 County Specialty Court Programs	\$	18,578		6,027		-		24,605
550 Justice Court Technology Fund	\$	85,810		17,428		11,220		92,018
551 County and District Court Technology Fund	\$	2,388		1,172		-		3,560
552 Child Abuse Prevention Fund	\$	2,373		528		-		2,901
560 Prosecutors Supplement Fund	\$	-		22,500		22,500		-
561 Pretrial Intervention Fund	\$	144,261		20,134		1,706		162,689
562 District Attorney Forfeiture Fund	\$	215,850		22,556		14,946		223,460
563 Hot Check Fee Fund	\$	42		576		255		363
574 Sheriff Forfeiture Fund	\$	531,481		124,481		62,279		593,683
576 Inmate Medical Fund	\$	63,047		7,029		-		70,076
577 DOJ Equitable Sharing Fund	\$	467,578		51,529		-		519,107
578 Sheriff Commissary Fund	\$	428,372		170,781		56,075		543,078
583 Elections Equipment Fund	\$	32,025		59,561		48,480		43,106
584 Elections Services Contract Fund	\$	68,067		9,275		9,619		67,723
589 Tax Assessor Special Inventory Fund	\$	97		53,191		-		53,288
701 Insurance Fund-Retiree Health	\$	2,113,685	\$	117,584	\$	-	\$	2,231,269
Total	\$	37,613,459	\$	49,473,507	\$	47,897,156	\$	39,189,810

Budget Summary

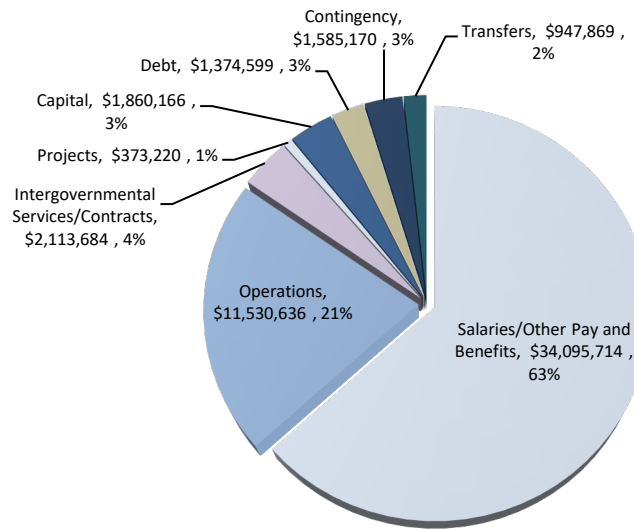


Walker County Proposed Budget For the Fiscal Year 2025-2026 All Funds Summary

	General Fund	General Projects	General Capital Projects Long Range Planning	Healthy County Initiative	Insurance Fund Retiree Health	Debt Service Fund	Road and Bridge Fund	Emergency Medical Services (EMS) Fund	Legislatively Designated Funds	Total
Beginning Balance October 1, 2025	\$ 13,444,644	\$ 4,163,134	\$ 5,971,842	\$ 16,565	\$ 2,336,269	\$ 419,384	\$ 309,247	\$ 4,094,822	\$ 4,405,382	\$ 35,161,289
Sources of Funds										
Property Taxes-Current	\$ 22,253,927	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 5,212,304	\$ 3,388,709	\$ -	\$ 31,979,940
Property Taxes-Delinquent/P&I	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 402,000
Property Taxes Penalties and Interest	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 369,000
Sales Tax	\$ 5,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350,000
Other Taxes	\$ 250,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,430
Licenses and Permits	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000
Intergovernmental Revenues	\$ 667,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 141,500	\$ 928,999
Charges for Services/Fees of Office	\$ 2,435,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,250	\$ 600	\$ 470,550	\$ 3,817,361
Fines/Court Costs and Forfeitures	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000	\$ -	\$ -	\$ 652,000
Charges for services-EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,005,000	\$ -	\$ 3,005,000
Other Revenues	\$ 70,000	\$ -	\$ -	\$ 3,870	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ 136,870
Interest Earnings	\$ 800,000	\$ 180,000	\$ 187,500	\$ 525	\$ 78,750	\$ 30,000	\$ 139,631	\$ 138,800	\$ 102,165	\$ 1,657,371
Total Revenues	\$ 33,062,817	\$ 180,000	\$ 187,500	\$ 4,395	\$ 78,750	\$ 1,196,000	\$ 6,954,185	\$ 6,533,109	\$ 777,215	\$ 48,973,971
Transfers In	\$ -	\$ 90,000	\$ 213,128	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 44,741	\$ 947,869
Total Sources of Funds	\$ 33,062,817	\$ 270,000	\$ 400,628	\$ 4,395	\$ 78,750	\$ 1,196,000	\$ 7,554,185	\$ 6,533,109	\$ 821,956	\$ 49,921,840
Available Funds	\$ 46,507,461	\$ 4,433,134	\$ 6,372,470	\$ 20,960	\$ 2,415,019	\$ 1,615,384	\$ 7,863,432	\$ 10,627,931	\$ 5,227,338	\$ 85,083,129
Uses of Funds										
Salaries/Other Pay and Benefits	\$ 24,372,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,956,455	\$ 5,503,718	\$ 263,185	\$ 34,095,714
Operations	\$ 6,126,478	\$ -	\$ -	\$ 3,870	\$ -	\$ -	\$ 3,906,977	\$ 1,103,318	\$ 389,993	\$ 11,530,636
Intergovernmental Services and Contracts	\$ 2,113,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,684
Projects	\$ -	\$ 373,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,220
Capital	\$ 480,346	\$ -	\$ 592,528	\$ -	\$ -	\$ -	\$ -	\$ 787,292	\$ -	\$ 1,860,166
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,374,599	\$ -	\$ -	\$ -	\$ 1,374,599
Contingency	\$ 1,125,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ 125,000	\$ 1,585,170
Total Operating Expenditures	\$ 34,218,034	\$ 373,220	\$ 592,528	\$ 3,870	\$ -	\$ 1,374,599	\$ 7,863,432	\$ 7,729,328	\$ 778,178	\$ 52,933,189
Transfers Out	\$ 734,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734,741
Transfer to General Capital Projects Fund	\$ 213,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,128
Total Uses of Funds	\$ 35,165,903	\$ 373,220	\$ 592,528	\$ 3,870	\$ -	\$ 1,374,599	\$ 7,863,432	\$ 7,729,328	\$ 778,178	\$ 53,881,058
Ending Fund Balance	\$ 11,341,558	\$ 4,059,914	\$ 5,779,942	\$ 17,090	\$ 2,415,019	\$ 240,785	\$ -	\$ 2,898,603	\$ 4,449,160	\$ 31,202,071



Expenditures by Category
Walker County Proposed Budget Fiscal Year 2025-2026



Fund Balance

Fund Balance is the difference between current financial assets and current liabilities reported in a governmental funds financial statement. In governmental funds, only current assets and current liabilities are reported in the financial statements. This means that fund balance is often considered more of a measure of liquidity, than a measure of net worth. Fund balance is the excess of revenues over expenditures over a period of time. In the budget cycle, the beginning fund balance is the amount available from prior years for allocation and expenditure in the current budget and the estimated ending fund balance is the amount that is estimated to be available for allocation in subsequent years. At the time of budget adoption, the actual beginning fund balance is not known, but is estimated as part of the budget process. An adequate fund balance is necessary to pay expenditures caused by unforeseen emergencies, for shortfalls in revenues and to eliminate short term borrowing. In accordance with Walker County's Financial and Budget Policies, the minimum desired fund balance for the General Fund is 16.67% with a goal set for the fund balance to be in the three to four months (25%) range.

The following summary shows the budgeted changes in fund balance for the budget year. Historically, the actual fund balance at the end of a budget year will exceed the budgeted fund balance due to expenditures coming in less than budget, often in the salaries and benefits categories due to vacancies and turnover, other expenditures coming in under budget and revenues exceeding the budgeted amount.

The fund balance of the General Fund is estimated to decrease by \$2,103,086 during FY 2026. It is Walker County's policy to budget one-time expenditures from fund balance in excess of the minimum fund balance established by policy. Included in this budget is a transfer of \$600,000 to the Road and Bridge Fund for road improvements, a contingency of \$500,000 in the General Fund, an operating contingency increase in the General Fund of \$306,670, and funding to create a new Long Range Planning Fund.

The other funds listed below do not have minimum fund balance policies and funds are budgeted as they become available. The fund balances of these funds are either committed or restricted for the purpose of the fund. In the current year in the Emergency Medical Service budget, a portion of the fund balance is budgeted as contingency for operations and equipment including two ambulances. In the General Fund, the fund balance budgeted to be available at year end exceeds the minimum required fund balance.

**Walker County Budgeted Changes in Fund Balance
For the Fiscal Year 2025-2026**

Budget - Summary of Changes in Fund Balance									
	General Fund	General Project Fund	General Capital Projects Fund Long Range Planning Fund	Other Funds**	Debt Service	Road and Bridge Fund	Emergency Medical Services (EMS) Fund	Legislatively Designated Funds	Total
Beginning Fund Balance 10/01/2025	\$ 13,444,644	\$ 4,163,134	\$ 5,971,842	\$ 2,352,834	\$ 419,384	\$ 309,247	\$ 4,094,822	\$ 4,405,382	\$ 35,161,289
Revenues	33,062,817	180,000	187,500	83,145	1,196,000	6,954,185	6,533,109	777,215	\$ 48,973,971
Expenditures	34,218,034	373,220	592,528	3,870	-	7,863,432	7,729,328	778,178	\$ 51,558,590
Debt	-	-	-	-	1,374,599	-	-	-	\$ 1,374,599
Transfers In	-	90,000	-	-	-	600,000	-	44,741	\$ 734,741
Transfers In - Long Range Planning Fund	-	-	213,128	-	-	-	-	-	\$ 213,128
Transfers Out	734,741	-	-	-	-	-	-	-	\$ 734,741
Transfer to Long Range Planning Fund	213,128	-	-	-	-	-	-	-	\$ 213,128
Ending Fund Balance 09/30/2026	\$ 11,341,558	\$ 4,059,914	\$ 5,779,942	\$ 2,432,109	\$ 240,785	\$ -	\$ 2,898,603	\$ 4,449,160	\$ 31,202,071
* For Financial Reporting Purposes, the General Projects Fund and Healthy County Initiative are included in the General Fund									
** Other Funds includes the Healthy County Initiative and Health Insurance Fund									

REVENUES/FUNDING SOURCES

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

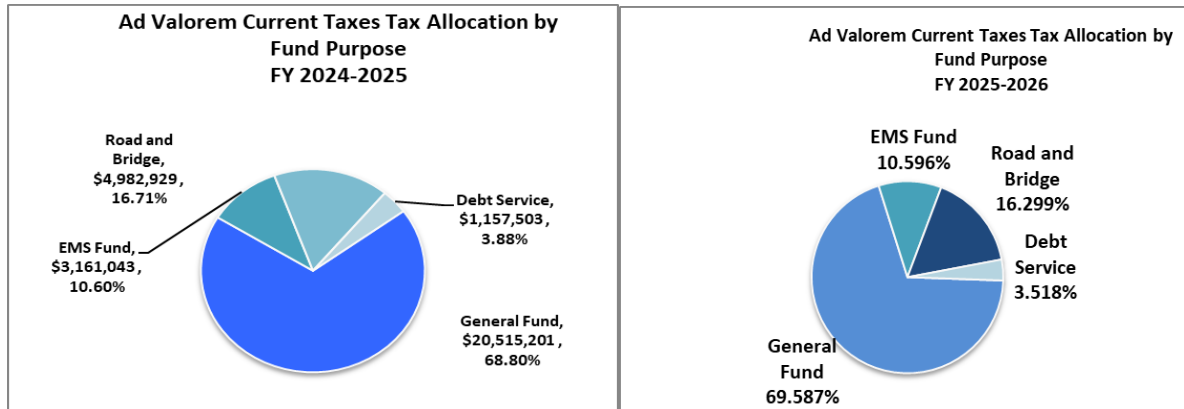
Property Taxes

Revenues from property taxes account for 65.6% of overall County revenues, 69.5% of the General Fund revenues, 69% of the Road and Bridge Fund and 45.9% of revenues of the Emergency Medical Services ((EMS) budget. Current property taxes, delinquent property taxes, and penalties and interest on delinquent property taxes are included in the budget. Taxes are assessed on all property in Walker County except for certain properties that are eligible for exemption, such as state and federally owned property and other full or partial exemptions are allowed. Exemptions from property tax are governed by Federal and State laws. The Walker County Appraisal District assesses the value of property in Walker County, processes all applications for exemptions, calculates tax ceilings, and maintains current ownership information of the appraisal records. Based on the total taxable property certified by the Appraisal District, the Commissioners Court sets the tax rate necessary to support the adopted budget. Applying the tax rate to the taxable appraised value of the property determines the amount of tax that is paid by the individual taxpayer. The Appraisal District calculates the total levy and mails the tax statements. Walker County contracts with the Appraisal District to collect the taxes. The Appraisal District works with an attorney to collect delinquent taxes.

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

Property taxes are assessed each year based on the property values at January 1st of each year. Current property taxes account for 64.06% of the total revenues. Delinquent taxes account for another .81% of

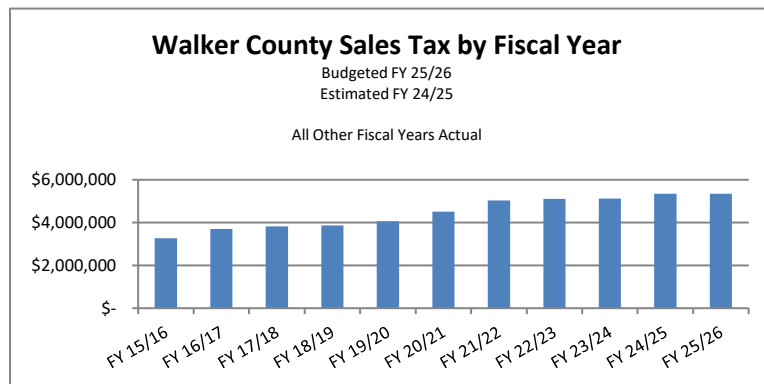
revenues, and property tax penalties and interest accounts for another .74% of revenues. Property tax collections remain stable in the 97.8% to 99% range for current and delinquent collections combined. The FY 2026 budget is projected based on an approximate 97.2% collection rate for the combined current and delinquent tax collections. In the FY 2026 budget, new growth accounted for \$777,225 of additional revenues from current property taxes.



Senate Bill 2 passed by the Texas legislature establishes the process that taxing entities in Texas must follow to adopt a tax rate. With Senate Bill 2, two rates are calculated named the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. In a non-disaster declared year, if the rate to be adopted is proposed to be more than 3.5%, an election is automatically required. In a year where a disaster has been declared, a taxing entity has the option to elect to use 8% as the maximum not to be exceeded. Walker County used the 3.5% not to exceed rate in its FY 26 calculation. The No-New-Revenue Rate calculation generally provides the same tax revenue to the taxing entity for property that was on the tax roll in both years. For the taxing entity, this calculated rate will decrease as appraised values on the property that was on the tax roll for both years increase. In FY 2026, Walker County adopted a tax rate that is \$0.02 (2 cents) greater than the calculated No-New-Revenue Rate. The purpose of this increase is to fund services to Walker County residents.

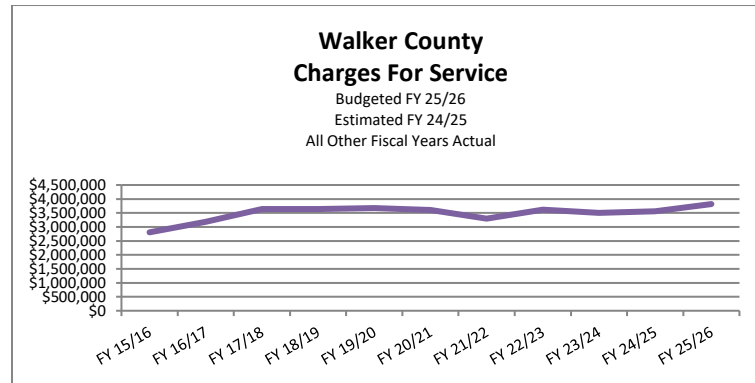
Sales Tax

Walker County has a ½ cent tax rate, adopted by the voters in 2002, used to reduce the property tax rate. Sales tax accounts for approximately 10.7% of total revenues and approximately 16.18% of revenues of the General Fund. Sales tax collections for FY 2026 is budgeted at the same level as the budget for the FY 2025 fiscal year. Current year collections have been slightly ahead of last year as of the date the budget was prepared. The uncertainties result in a conservative estimate.



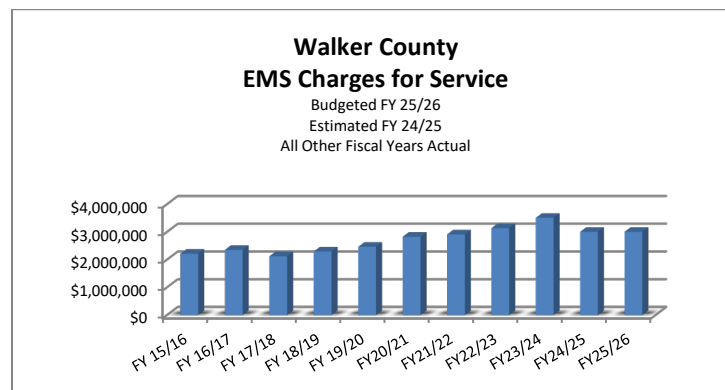
Charges for Service

Charges for Service, the third largest revenue grouping, accounts for 7.6% of the total revenues of the County, 7.3% of revenues of the General Fund, and 12.05% of revenues of the Road and Bridge Fund. Vehicle Registration Fees shows an increase. Fees of office associated with the judicial system are included in this category as well as fees for the service of papers by law enforcement. License registration fees, vehicle registration commissions, certificates of title, road and bridge fees, coin phone charges at the County Jail, and charges to the hospital district for services provided at the jail are also included.



Charges for Emergency Medical Service (EMS)

Charges for Emergency Medical Service (EMS) account for 6% of the total revenues of the County and 46% of revenues of the Emergency Medical Services (EMS) Fund. Billings for services are processed using a billing services provider. Filing of claims with insurance providers, Medicare and Medicaid are processed as part of the billing.



Interest Earnings

Due to the continued higher interest rates in FY 2025, there is an increase in the amount of interest the county has earned in the FY 2025 fiscal year. The FY 2026 budget is for less than what is expected to receive in FY 2025 as the economy tends to lean towards interest rate reductions. Because of the volatility of the rates, estimates are conservative in the amounts expected to receive from this source.

Fines/Court Cost/Forfeitures

Fines, Court Costs and Forfeitures continue to be relatively flat as a percentage of total revenues, accounting for approximately .013% of the total revenues of the County. The bulk of this category is fines. Fines are generally deposited into the Road and Bridge Fund and account for approximately 8.6% of the Road and Bridge Fund revenues. This is a volatile revenue source and the County has seen a downward trend over the last several years, resulting in an increased portion of the property tax revenues being required for allocation to the Road and Bridge Fund. Current year is an exception as revenues have been above average.

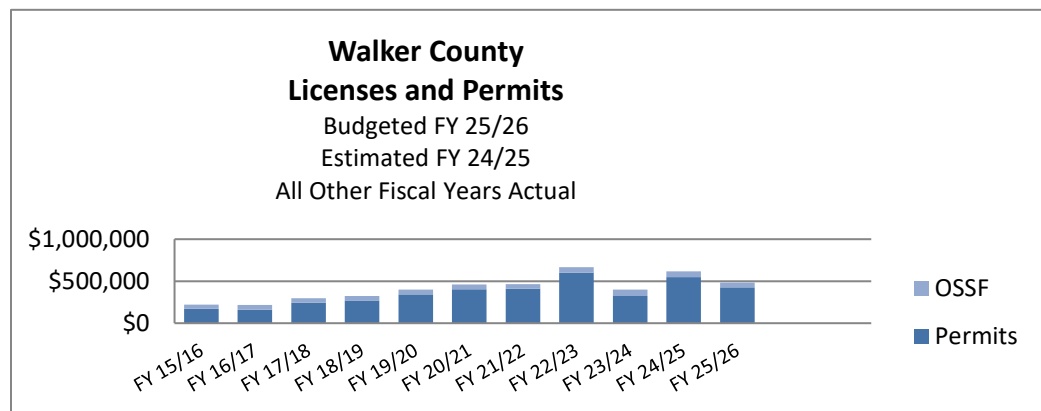
Forfeiture amounts received by law enforcement agencies such as the Sheriff's and the District of Attorney's office are deposited in the Legislative Group of Funds. Expenditure of these funds falls under the direction of law enforcement and their expenditure is subject to statutory spending guidelines.

Intergovernmental Revenues

For the FY 2026, revenues expected in this group total \$928,999. Sources include monies from the State to supplement the salaries of the Court at Law Judge, District Attorney, and monies from other Counties for participation in the operating costs of the District Judges housed in Walker County, that serve not only Walker County, but also several surrounding counties. The County receives funds of approximately \$50,000 for indigent defense from the State, and is estimated to receive \$120,000 from the State for the Road and Bridge Fund. Legislation expired that resulted in a \$100,000 decrease. The legislature is currently considering reallocation of these funds. The New Waverly ISD contracts with Walker County for law enforcement services and the revenue is included in this category.

Licenses and Permits /OSSF Fees

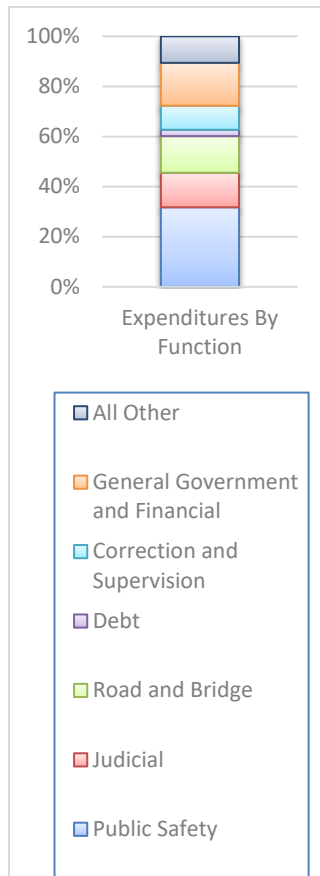
Revenues budgeted in these areas total \$ 485,000. The Department of Planning and Development collects fees for on-site sewage permitting and compliance, floodplain development permits, map documents, and land platting submittals.



Transfers In

All transfers are *from* the General Fund. Transfers to operating funds total \$ 947,869 in the FY 25/26 budget. Transfers include \$600,000 to the Road and Bridge Fund and \$44,741 to the Legislatively Designated Funds \$90,000 to the General Projects Fund and \$218,128 to a newly created Long Range Planning Fund.

Expenditures



The county-wide expenditure budget for the Fiscal Year October 1, 2025 to September 30, 2026 is \$53,881,058. This compares to \$50,603,436 for the prior year, a \$3,277,622 increase from the prior year.

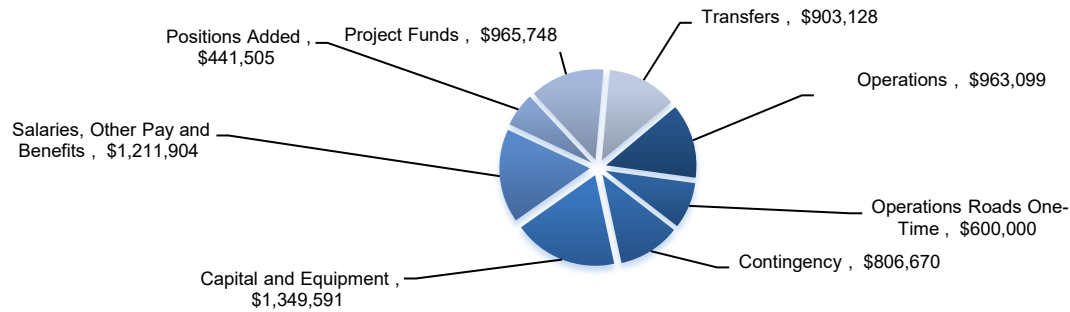
This increase includes funds for updating the pay plan adopted in FY 2023 that increased the salaries of county personnel to be competitive with local and surrounding jurisdictions. Position changes from the prior budget include, an IT Network Administrator, IT Help Desk position, a part time Assistant Purchaser, a Deputy Specialist in Vehicle Registration, a Transport Deputy at the Jail, increased hours for the part-time Deputy Constable in Precinct 2, the part-time clerk in Emergency Management to full-time position and a temporary part time Operator in Road and Bridge, Precinct 3. Also, included is funding for recruitment and retention of Paramedics in the EMS Fund and funding for an in house Engineer in Planning and Development. Commissioners Court entered the budget process this year focused on addressing public safety needs, emergency medical and other services needs, maintaining services at the same level, maintaining assets and equipment replacement, maintaining the salary study plan, implementing recommendations from a county-wide IT assessment study that included increases to staffing, maintaining reserves at the 25% level, initiating a long-range planning process and ensuring responsible financial decisions in the current environment.

The starting point for the budget each year is the base budget for the prior year, defined as last year's total budget less one time expenditures that were included in that budget. For FY 25/26 the starting point was \$46,639,413. The adopted budget for FY 25/26 includes additions to the base budget of \$2,918,929 in on-going costs and one-time allocations of \$4,322,716 detailed on the following pages.

A summary listing of changes that were included in the budget for Fiscal Year 2025/2026 follows.

	FY 2024-2025 Total Budget	Less OneTime Allocations	FY 2024-2025 BaseBudget	Current Year Add/Subtracts Base Budget	FY 2025-2026 Base Budget	One Time Allocations This Year	FY 2025-2026 Adopted Budget
List of Changes in Budget							
General Fund	\$ 32,947,309	\$ (1,984,460)	\$ 30,962,849	\$ 2,099,128	\$ 33,061,977	\$ 2,103,926	\$ 35,165,903
General Projects Fund	\$ 494,900	\$ (494,900)	\$ -	\$ -	\$ -	\$ 373,220	\$ 373,220
General Capital Projects Fund	\$ 260,000	\$ (260,000)	\$ -	\$ -	\$ -	\$ 379,400	\$ 379,400
Long Range Planning Fund	\$ -	\$ -	\$ -	\$ 213,128	\$ 213,128	\$ -	\$ 213,128
Healthy County Initiative Fund	\$ 3,000	\$ -	\$ 3,000	\$ 870	\$ 3,870	\$ -	\$ 3,870
Insurance Fund -Retiree	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	\$ 1,377,568	\$ -	\$ 1,377,568	\$ (2,969)	\$ 1,374,599	\$ -	\$ 1,374,599
Road and Bridge Fund	\$ 7,527,156	\$ (600,000)	\$ 6,927,156	\$ 336,276	\$ 7,263,432	\$ 600,000	\$ 7,863,432
EMS Fund	\$ 7,254,864	\$ (624,573)	\$ 6,630,291	\$ 232,867	\$ 6,863,158	\$ 866,170	\$ 7,729,328
Legislatively Designated Fund	\$ 738,549	\$ -	\$ 738,549	\$ 39,629	\$ 778,178	\$ -	\$ 778,178
Total	\$ 50,603,346	\$ (3,963,933)	\$ 46,639,413	\$ 2,918,929	\$ 49,558,342	\$ 4,322,716	\$ 53,881,058

Walker County
Proposed Budget Fiscal Year 2025-2026
Summary of Changes to Prior Year Base Budget



<i>Detail of Changes from prior year Base Budget General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
County Wide			
	Economic Development Committee (EDC) Contract	25,000	
	Tri-County Contract		28,730
	Central Appraisal District Increase		55,687
	SAAFE House Program Contract	10,000	
	A Time 2 Read Program Contract	10,000	
	Maintain Current Benefit Plan		16,400
	Health Insurance Retain Current Coverage		104,196
	Health Insurance Retiree Plan		22,769
	Adjustments related to moving vacated non-law enforcement positions budgeted over market back to market		-30,155
	Update Adopted Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase		628,260
	Increase to Contingency Operations	306,670	
	Contingency- Operations	500,000	
15020/15030-IT Operations			
	Operations-Laserfiche Subscription increase		1,241
	Operations-Tyler Odyssey/Navigator Subscription increase		10,271
	Operations-VM Ware Support Subscription increase		21,472
	Operations- Microsoft Volume Licensing MS Office Products		45,000
	Operations Increase Cisco Licenses and Subscription including new phone system		33,500
	Operations-InfoCast Paging increased cost		357
	Operations-Rapid Recovery Licensing Reconciliation		4,361
	Operations-Increase for conferences and training		4,600
	Operations-Active Directory Manager Pro (File Server Management)		2,685
	Operations-Solar Winds Network Monitoring		11,750
	Operations -Solar Winds Network Configuration Manager		1,850
	Create Network Administrator Position		116,942
	Add IT Help Desk Position		69,114
	Operations - Tyler Contract Jury Services Contract \$13,000 transfer from IT budget to Courts- Central Costs		-13,000
	Operations - Consolidation of Financial Software Azure Costs- Financial Software		-39,678

<i>Detail of Changes from prior year Base Budget General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
15050-County Clerk			
	Operations-Adobe License		350
	Operations -Jury Supplies (budget transfer)		1,000
16020-Elections			
	Operations - Increase for Elections Cost	40,000	
	Operations - Refreshments for mandatory training for election workers		1,000
17010-Maintenance			
	Operating-Increase in Generator maintenance purchased services		3,500
	Operations - Increase in training		350
	Transfer to Projects Fund-Reserve fund for HVAC replacement at main Annex building	40,000	
	Transfer to Projects Fund-Re-coat roofs at JP3, JP4 and TAM Road Complex	50,000	
19010-Centralized Costs			
	Operations Increase- Autopsies		25,000
	Operations Increase-Insurance and deductibles		20,000
20005-Financial Software			
	Operations - Increase for subscription and services costs		3,000
	Operations - Consolidation of Financial Software Azure Costs-Financial Software		39,678
20005-20010-County Auditor			
	Reallocation within County Auditor department budget; Positions are included in current year budgeted at market; Includes replacing an Assistant Auditor II position with an Assistant Auditor III position at below midpoint. Across the board salary increases to follow county-wide granted changes.		0
20030-County Treasurer (HR)			
	HR-Policy Change Modification to employee retiree insurance coverage policy		100,000
	Operations - Increase for credit card fees		4,000
20040-Purchasing			
	Add part-time Clerk Pay Group Assistant Purchaser 1		25,443
21010-Vehicle Registration			
	Operations-Increase for office supplies		2,000
	Add Deputy Specialist I Position		70,344
30010-Courts - Central Costs			
	Operations Increase-Indigent defense		50,000
	Operations Budget - Bill of Costs Other Counties		15,000
	Operations - Increase of Public Defender Contract		4,895
	Operations - Tyler Contract Jury Services Contract \$13,000 transfer from IT budget for Tyler Jury budgeted funds		13,000
	Tech Share software Implementation	12,833	3,847
	Operations - Notice of increase received for County shared cost of Judicial Region Court		3,976

<i>Detail of Changes from prior year Base Budget General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
30020-County Court at Law			
	Salary Increase for Court at Law Judge mandated to comply with adopted bill - cost to be covered by current budget and increase in amount paid by state to the county		16,283
30030-12th Judicial District			
	Salary Increase Court Reporter		3,984
30040-278th Judicial District			
	Salary Increase Court Reporter		4,917
31010-District Clerk			
	Operations - Subscriptions (5) for Adobe software		360
32010-Criminal District Attorney			
	Operations- Lexis Nexis Subscription Increase		2,673
	Cell phone stipend for Victim Assistant Coordinator	840	
	Full cost of Victim Assistance Coordinator should grant not be funded. If funded by grant, county share \$21,462	21,462	
	Legal support staff restructure		2,369
33010-Justice of Peace Precinct 1			
	Operations Increase for Office Supplies		500
	Operations - Increase for Conferences		600
	Operations - Increase for Travel/ Training		532
33030-Justice of Peace Precinct 3			
	Operations Increase for Office Supplies		269
33040-Justice of Peace 4			
	Operations - Increase for Conferences		100
	Operations - Increase for Travel/ Training		32
41010-Sheriff			
	Funding for IT Position change as approved in Commissioners Court during current fiscal year		25,445
	Verizon data cards		35,000
	Vehicle replacements 5 total with upfits	389,984	
	Operations-Increase Records Management Software RMS		2,000
	Operations-K9 Medical Insurance		1,920
	Operations-Adobe Pro 2 licenses		624
44020-Constable Precinct 2			
	Allocation increase for Reserve Deputy for Paper Service		14,087
44030-Constable Precinct 3			
	Replacement vehicle. Equipment	90,362	
44040-Constable Precinct 4			
	Continuing contracts with NWISD		
	Deputy Constable SRO \$115,110 30% County		
	Deputy Constable SRO \$109,404 30% County		
	Deputy Constable SRO \$109,404 30% County		
	Deputy Constable SRO \$109,404 30% County		
	Body Armor	3,075	

<i>Detail of Changes from prior year Base Budget General Fund</i>		<i>One-Time</i>	<i>On-Going</i>
46010-Emergency Operations			
Operations-Increase in Tower rent			193
Operations-Increase in Orion Damage Assessment Software for the updated version			3,000
Operations-New Line Item for Lodging costs related to not opening the shelter			1,000
Planner position-Part time to Full Group 102			31,628
50010-County Jail			
Operations-Jail Food contract			40,000
Add Transport Deputy			95,092
Operations- Software Guardian RFID Command Software			13,290
Operations -Increase in Uniform Budget			2,500
60010-Veterans Service			
Operating-Software Increase			45
61020-Planning and Development			
Operations-Adobe Pro Software			630
Operations-Subscription to Zoom			192
Operations-In House Engineer Planning			100,000
70020-Texas AgriLife Extension			
Operations-Travel and Lodging			2,500
Operations-Conferences and Training			1,500
Operations-Computer Monitor Upgrades		3,700	
Transfer to Road & Bridge Fund		600,000	
Transfer to Long Range Planning Fund			213,128
Total General Fund		2,103,926	2,099,128

<i>Budget Detail of Changes from prior year Base Budget Road and Bridge Fund</i>		<i>One-Time</i>	<i>On-Going</i>
	Weigh Station Operations		980
	Change Office Administrator Position to Administrator Assistant in precincts 1, 3, 4 to be paid within precinct budget		0
82210-Road and Bridge Pct 1			
	Operating budget increase including updated Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase and maintaining of current level of benefits		56,604
	Transfer from General Fund	150,000	
82220-Road and Bridge Pct 2			
	Operating budget increase including updated Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase and maintaining of current level of benefits		84,648
	Transfer from General Fund	150,000	
82230-Road and Bridge Pct 3			
	Operating budget increase including updated Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase and maintaining of current level of benefits		77,866
	Transfer from General Fund	150,000	
82240-Road and Bridge Pct 4			
	Operating budget increase including updated Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase and maintaining of current level of benefits		116,178
	Transfer from General Fund	150,000	
	Total Road and Bridge Fund Budget	600,000	336,276

<i>Budget Detail of Changes from prior year Base Budget Emergency Medical Services Fund (EMS)</i>	<i>One-Time</i>	<i>On-Going</i>
Maintain Current Benefit Plan		-11,484
Health Insurance Retain Current Coverage		20,565
Update Adopted Pay Classification System/Salary with across the board 2.5% + \$513/FTE increase		150,478
Adjustment to pay per FTE Employee - per \$1,000		
Restructure in pay plan for retention and recruitment of paramedics		56,016
Capital-(2) Frazier Remounts	573,777	
IV Pumps	27,161	
Replacement Laryngoscopes	27,775	
Operations-Vehicle Insurance Increase		35,000
Operations-Communications Budget		5,706
Operations-Toughbooks (4)	20,172	
EMS Logik Narc Boxes (2)	3,770	170
Zoll Cardiac Monitors (2)	119,823	
Zoll Zvent portable Ventilators (4)	34,654	
Add (2) Lucas Chest Compression and (3) stair chairs of incoming for ambulances (1 stair chair for shortage of stair chairs)	59,038	
Operations-Increase Stryker Contract		10,189
Operations-Increase ESO subscription		2,089
Operations-Increase Hand Tevy		204
Operations-Increase SimMan contract		675
Operations-Increase Purchased Services Budget		2,000
Operations-Increase Employee Physicals and Testing		2,000
Operations-Increase Travel and Lodging Budget		4,376
Operations-Uniform		20,000
Operations - Reduction Billing Contract		-65,117
Total Emergency Medical Services Budget	866,170	232,867
Debt Service Fund		-2,969
Healthy County Initiative		870
General Projects Fund	373,220	
Long Term Planning Fund		213,128
Capital Projects	379,400	
Legislative Funds		39,629
Total Changes in Budget	4,322,716	2,918,929

Capital expenditures defined in the context of this budget include assets that have a cost of \$5,000 or more, have a useful life of over one year and are not a component replacement part. Included in this year's budget is \$1,647,038 detailed below. Vehicles and office equipment that meet the capitalization criteria are included in the list presented below. Vehicle replacement generally results in lower maintenance costs, which help to offset the increasing maintenance and repair costs of the fleet as the other vehicles get older.

Budgeted Capital Expenditures		
41010-Sheriff	Sheriff Office Vehicles(5) Replacement	\$389,984
44030-Constable Precinct 3	Constable Vehicle/Equipment Replacement	\$90,362
46100-Emergency Medical Services	Ambulance(2) Replacement	\$573,777
46100-Emergency Medical Services	Capital Equipment for ambulances	\$213,515
Capital Projects and Planning Funds	Projects Allocation	\$592,258
	Total	\$1,860,166

All Funds Revenues Summary by Source

8/12/2025 1:12:11 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Ad Valorem Taxes					
40110-Current Ad Valorem Taxes	27,106,406	29,816,676	29,816,676	29,879,173	31,979,940
40120-Delinquent Ad Valorem Taxes	393,413	402,000	402,000	437,506	402,000
40130-Penalties and Interest-Ad Valorem Taxes	390,414	369,000	369,000	370,171	369,000
Ad Valorem Taxes	27,890,233	30,587,676	30,587,676	30,686,850	32,750,940
Sales Tax					
40400-Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
Other Taxes					
40500-Payment In Lieu of Taxes	66,677	44,800	44,800	65,125	65,000
40501-Property Taxes-Other(VIT)	0	25,000	25,000	25,000	25,000
40510-Mixed Beverage Tax	155,094	139,000	139,000	160,430	160,430
Other Taxes	221,771	208,800	208,800	250,555	250,430
Licenses and Permits					
41020-Licenses and Permits	325,091	425,000	425,000	550,000	425,000
Licenses and Permits	325,091	425,000	425,000	550,000	425,000
Intergovernmental Revenues					
42010-State Funds	359,709	297,800	335,725	334,343	338,071
42012-Grants-State	0	0	0	0	0
42020-State Longevity Pay	9,620	6,155	6,155	8,615	11,780
42030-State Funds-Indigent Defense	56,890	52,924	52,924	52,924	52,924
42040-State Funds-Capital Murder	12,796	0	0	0	0
42229-Grant Revenue-Other	204,831	0	119,106	119,106	0
42350-HGAC Grants - State Funds	8,616	0	23,383	23,383	0
42410-Intergovernmental Funds-Local	535,272	514,224	514,224	507,505	506,224
42415-Intergovernmental Funds-State	0	0	0	23,003	0
42460-Central Appraisal District	34,694	0	0	1,926	0
42470-Inmate Housing-Other Counties	34,870	0	0	4,950	0
42480-SETH Funds	0	0	0	0	0
Intergovernmental Revenues	1,257,298	871,103	1,051,517	1,075,755	908,999
Intergovernment Revenues-Federal					
42360-Grants-Homeland Security-Federal thru State	49,462	0	114,662	114,634	0
42620-Federal Funds	149,165	0	0	10,431	0
42622-Federal Funds - HIDTA	25,512	0	20,496	5,181	0

All Funds Revenues Summary by Source

8/12/2025 1:12:11 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
42628-Federal Funds LATCFRevenueSharing	0	0	0	0	0
42630-US Forest Service	130,581	120,000	225,000	125,000	20,000
42710-Disaster Relief Funds	1,797,404	0	1,116,380	1,116,943	0
42919-Federal Covid Related Funds	0	0	0	0	0
Intergovernment Revenues-Federal	2,152,124	120,000	1,476,538	1,372,189	20,000
Fees of Office/Charges for Service					
43010-Fees of Office/Charges for Service	1,384,539	1,148,980	1,158,858	1,407,069	1,267,706
43020-Serving Papers	190,888	150,000	150,000	196,755	177,000
43030-County Specialty Court Programs	5,712	6,000	6,000	6,800	6,000
43040-CDA Prosecutor Local Court Costs	1,730	2,800	2,800	2,194	2,800
43050-Copies	254	0	0	115	0
43060-Coin Phones	190,281	186,000	186,000	207,498	192,000
43140-Hot Check Fees	576	0	0	275	0
43400-Charges to Hospital District	69,420	69,420	69,420	69,420	69,420
43401-WCHD-True Up	36,789	0	0	41,184	20,000
43410-In-Clinic Doctor Visits	11,640	15,000	15,000	12,000	15,000
43599-Cash Short and Over	(95)	0	0	140	0
43700-Supplemental Guardianship Fees	6,540	0	0	6,840	0
43705-Child Abuse Fine to Dedicated Fund	528	500	500	650	500
43720-Jury Fee	443	0	0	0	0
43730-Court Reporter Fee	30,761	24,000	24,000	29,350	24,000
43740-Bond Fees-General Fund	5,148	2,400	2,400	3,017	2,400
43750-Probation Fees - General Fund	3,242	5,000	5,000	5,000	5,000
Fees of Office/Charges for Service	1,938,396	1,610,100	1,619,978	1,988,307	1,781,826
Ambulance Fees					
43800-Ambulance Services	3,505,539	3,200,000	3,200,000	3,000,000	3,000,000
43804-Emergicon Billed Writeoff fromCollection Agency	18,403	0	0	0	0
43997-WriteOffs Collected	4,856	20,000	20,000	8,000	5,000
Ambulance Fees	3,528,798	3,220,000	3,220,000	3,008,000	3,005,000
Vehicle Registration					
44100-Vehicle Registration Commissions	1,070,639	1,050,000	1,050,000	1,035,495	1,050,000
44210-Certificates of Title	63,275	66,000	66,000	67,085	67,085
Vehicle Registration	1,133,914	1,116,000	1,116,000	1,102,580	1,117,085
Road and Bridge Fees					

All Funds Revenues Summary by Source

8/12/2025 1:12:11 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
44510-Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
License Fee Registration					
44610-License Fee Registration	359,990	360,000	360,000	360,000	360,000
License Fee Registration	359,990	360,000	360,000	360,000	360,000
Building Use Charges and Rentals					
46020-Rent of Shelter	0	0	0	0	0
46040-WCHA Utilities Reimbursement	6,000	6,000	6,000	6,000	6,000
46050-DPS Annex Buildings Use	2,596	2,200	2,200	2,200	2,200
Building Use Charges and Rentals	8,596	8,200	8,200	8,200	8,200
Courts Costs					
47020-Court Costs	9,013	10,300	10,300	11,306	10,300
47030-Court Costs - Attorney Fees	51,696	41,000	41,000	51,638	44,000
47040-TimePmt10%-Court Improvement	8,161	0	0	9,488	700
47041-JudicialSupportFee .60 District Courts	10	0	0	8	0
47042-JudicialSupportFee .60 Court at Law	2	0	0	2	0
47050-JudicialSupportFee .60 Justice Courts	136	0	0	113	0
Courts Costs	69,018	51,300	51,300	72,555	55,000
Fines and Forfeitures					
47601-JP #1 Fines	115,104	90,000	90,000	124,200	115,000
47602-JP #2 Fines	39,867	30,000	30,000	45,315	40,000
47603-JP #3 Fines	32,354	31,000	31,000	36,886	32,000
47604-JP #4 Fines	88,999	75,000	75,000	121,951	90,000
47606-License and Weight Fines	145,284	150,000	150,000	113,570	125,000
47610-County Court at Law Fines	51,355	75,000	75,000	83,307	75,000
47622-District Courts Fines	105,681	75,000	75,000	107,000	95,000
47800-Bond Forfeitures	3,500	25,000	25,000	25,000	25,000
47850-Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	123,572	0	0	176,896	0
Fines and Forfeitures	705,716	551,000	551,000	834,125	597,000
Interest Income					
48010-Interest	2,394,057	1,783,100	1,739,100	2,096,115	1,657,371
Interest Income	2,394,057	1,783,100	1,739,100	2,096,115	1,657,371
Other Revenue					
48110-Other Revenue	154,026	70,000	77,577	124,671	73,870

All Funds Revenues Summary by Source

8/12/2025 1:12:11 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
48130-Vending Machines	(1,351)	0	0	0	0
48140-Sales-Commissary	83,398	63,000	63,000	90,000	63,000
48160-Grant-NRA	3,598	0	0	0	0
48170-Opioid Abatement	11,275	0	0	55,006	0
48200-Insurance Refunds/Credits	121,892	0	188,443	312,841	0
48300-Proceeds from Auction/Sale	11,000	0	0	101,318	0
48899- Revenues-Prior Years	0	0	0	222,795	0
48900-SBITA-Reporting in Financials	247,594	0	0	0	0
Other Revenue	631,432	133,000	329,020	906,631	136,870
Tranfers In					
49901-Transfer from General Fund	978,895	644,741	644,741	658,673	947,869
49930-Transfers from Other Funds	225,583	0	0	0	0
Tranfers In	1,204,478	644,741	644,741	658,673	947,869
Totals	49,473,507	47,470,270	49,169,120	50,880,718	49,921,840

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Salaries/Other Pay/Benefits					
51010-Head of Department	2,289,252	2,340,289	2,340,289	2,321,274	2,415,521
51030-Deputies and Assistants	16,659,315	19,179,939	19,179,939	17,712,256	20,065,688
51070-Part-Time	430,402	417,280	465,946	485,255	444,378
51080-Longevity	314,782	349,690	349,690	333,902	359,040
51090-Overtime	406,824	272,911	273,143	517,339	294,401
51100-IT Help Desk	0	0	0	0	69,114
51101-Paramedics Recruiting/Retention	0	0	0	0	45,348
51110-Salary Supplements	160,769	192,678	192,678	139,610	196,949
51140-Other Pay Day Travel	1,170	0	0	0	0
51150-Allowances	89,765	87,120	87,120	99,825	89,340
52010-Social Security	1,493,798	1,730,845	1,732,179	1,683,195	1,827,742
52020-Group Insurance	3,428,038	4,180,884	4,180,884	3,645,681	4,493,701
52022-Retiree Health Care Set-aside	0	0	0	0	0
52030-Retirement	2,956,026	3,336,818	3,336,818	3,227,312	3,492,577
52040-Workers Comp Insurance	219,388	275,141	275,141	257,493	286,630
52060-Unemployment Insurance	19,881	41,402	41,402	35,872	15,285
52990-Payroll Related Rounding	(38)	0	0	0	0
Salaries/Other Pay/Benefits	28,469,372	32,404,997	32,455,229	30,459,014	34,095,714
Operations					
61010-Office Supplies	82,500	153,913	151,010	141,599	159,740
61030-Operating Supplies	162,413	187,049	201,223	192,683	188,049
61100-Minor Equipment	191,243	84,697	152,938	156,466	89,697
61200-Jurors Supplies	2,363	4,527	4,527	4,527	4,527
61210-Janitorial Supplies	60,913	68,269	68,269	68,269	68,269
61220-Education Supplies	1,020	5,000	5,000	5,000	5,000
61230-Uniforms	61,258	58,037	65,340	65,340	80,537
61240-Jury Summons Tyler Contract	11,067	0	0	0	0
61260-Election Costs	22,706	24,713	24,713	24,713	24,713
61280-Medical Supplies	187,718	184,586	184,586	184,586	184,586
61300-Estray Supplies	1,190	2,700	2,581	2,581	2,700
61310-Canine Supplies and Services	1,662	2,000	2,750	2,750	3,920
61390-Oil Recycling Supplies	0	500	500	500	500
61400-Inmate Clothing/Linens	8,642	6,200	8,700	8,700	6,200

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
61410-Inmate Food	0	3,640	3,640	3,640	3,640
61450-Inmate Prescriptions	46,171	102,100	102,100	102,100	102,100
61470-Inmate Supplies	39,309	60,000	74,050	28,321	60,000
61480-VIP (Volunteers) ,CERT Supplies	0	500	500	500	500
61600-Foster Care Clothing	0	6,900	6,900	6,900	6,900
62010-Postage	34,044	85,881	85,981	85,981	85,881
62110-Fuel	645,524	713,444	735,044	735,044	713,444
62120-Lubricants, Oils, Etc	23,728	36,024	44,024	44,024	36,024
63210-Road Materials	890,027	1,097,462	1,747,462	1,747,462	1,097,462
63220-Road Materials-Paving	147,460	500,668	500,668	500,668	492,056
63230-Roads-Special Allocation	738,376	600,000	1,167,154	1,167,154	600,000
63240-Contract Hauling	0	30,266	47,416	47,416	30,266
63250-Culverts and Signs	106,562	89,282	188,282	188,282	89,282
63260-Fencing-Labor and Materials	60,914	55,815	92,815	92,815	55,815
63299-RB Fund -Specials Projects	670,777	0	0	0	0
64100-Computer Software	2,791	7,622	8,479	22,528	9,711
64120-Computer Services	29,547	33,323	33,323	33,323	33,323
64130-Volume Licensing	73,005	181,081	181,081	181,081	226,081
64140-Software Maintenance/Subscriptions	289,725	287,374	315,156	315,156	391,648
64150-Maintenance Hardware	2,753	17,616	17,616	17,616	17,616
64160-Maintenance Contracts Elections	12,533	58,995	72,995	91,162	64,125
64170-IT Purchased Consulting Services	0	10,000	10,000	10,000	10,000
64180-Maint/Support Court Security/Video Eq	6,386	16,630	16,630	16,630	16,630
64400-Tyler Special Services	0	2,218	2,218	2,218	2,218
64410-Tyler/Odyssey Annual License/Services	195,611	205,393	205,393	205,393	215,664
64411-Jury Package Software	11,863	38,200	38,200	38,200	38,200
64412-Sage Payroll Software Annual Cost	11,993	15,000	15,000	15,000	15,000
64413-Laserfiche Software Annual Cost	24,807	25,000	25,000	25,000	26,241
64415-Treasurer Receipting Software Annual Cost	0	2,700	2,700	2,700	2,700
64420-Financial System License/Services/Subscriptions	46,109	105,000	144,678	144,678	147,678
64430-Financial Volume Licenses/Azure/Subscriptions	53,819	39,678	0	0	0
64500-WebSite Annual License/Support	6,500	6,522	6,522	6,522	6,522
64600-Collections Software Annual License/Support	3,600	4,800	4,800	4,800	4,800

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
64700-Software Improvements/Licenses/Training	1,901	21,785	21,785	21,785	7,173
66010-Attorneys	636,361	690,283	751,903	751,903	740,283
66020-Attorneys-CPS Cases	57,064	40,000	40,000	40,000	40,000
66050-Trial Costs - Capital	12,796	0	0	0	0
66070-Bill of Costs -Other Counties	13,600	0	15,000	15,000	15,000
66080-Legal Post Conviction Writ	47,013	0	0	0	0
66500-Court Reporters	36,446	27,600	27,600	27,600	27,600
66600-Jurors	15,538	21,250	20,842	23,722	21,250
66610-Juror Pay Increase	53,870	16,000	32,754	32,754	16,000
66620-Professional Services-Courts	0	10,500	10,500	10,500	10,500
66700-Expert Witnesses	7,236	5,024	4,699	4,699	5,024
66810-Appeals Court Allocation	1,948	12,665	11,104	11,104	16,641
66820-Second Administrative Judicial Fee	10,873	10,600	10,600	10,600	10,600
66900-Public Defender Contract	25,895	21,000	25,895	25,895	25,895
67010-Engineering Services Contracts	190,338	120,000	172,000	172,000	120,000
67015-Engineer Planning	0	0	0	0	100,000
67020-Doctor Contract - Jail	102,000	102,000	102,000	102,000	102,000
67040-Professional Services	58,263	59,170	114,420	114,420	59,170
67050-Pre EmploymentPhysicals/EmployeeTesting	6,555	4,374	9,450	9,450	6,374
67060-Accounting Services	42,150	54,100	54,100	54,100	54,100
67061-Audit Services	1,900	1,900	1,900	1,900	1,900
67070-Bank Charges	7,090	9,750	9,750	9,750	13,750
68010-Purchased Services	350,921	316,786	411,196	428,334	327,286
68020-Microfilming Services	46,812	84,000	84,000	84,000	84,000
68025-Lab Services	125	6,000	6,000	6,000	6,000
68030-Purchased Services - Medical	2,123	18,600	18,600	8,600	18,600
68035-Purchased Services-Billing Services	263,216	240,117	240,117	160,000	175,000
68060-Contract Services - DSHS	1,043	1,850	1,850	1,850	1,850
68070-Contract Services - Juvenile	11,981	48,147	48,147	48,147	48,147
68080-Health Authority	0	4,000	4,000	4,000	4,000
68090-Jail Food Services Contract	426,663	442,646	442,646	442,646	482,646
68100-Autopsies	206,937	111,500	111,500	111,500	136,500
68110-Contracts - Equipment Maintenance	0	23,944	8,743	8,743	35,182

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
68200-Ambulance Services	54,315	40,000	40,000	40,000	40,000
68310-Parking Lot Contract	6,000	6,000	6,000	6,000	6,000
68400-Legal/Public Notices	13,217	12,711	13,711	13,711	12,711
68500-Towing Services	19,532	18,840	33,095	33,095	18,840
68600-Other Services	0	750	750	750	750
69010-Security-Justice Center	320	0	0	0	0
69050-Copier Replacement	3,436	42,574	42,574	42,574	42,574
69900-Project/Equipment Allocation	92,833	378,304	342,354	342,354	138,486
70010-Insurance and Bonds	495,081	529,900	559,162	559,162	584,900
70020-Insurance Deductibles	18,000	23,000	23,000	23,000	23,000
71010-Travel and Lodging	106,235	125,142	134,536	123,186	137,182
71020-Conferences/Training	66,715	84,674	80,370	75,945	87,224
71030-Dues and Subscriptions	54,387	90,416	92,254	78,341	94,772
72030-Grant Expenditures	48,121	0	62,218	62,218	22,302
72050-Homeland Grant Expenditures	49,462	0	10,098	10,098	0
73150-Rentals	21,812	34,636	80,763	80,763	34,829
73160-Copies/CopierMaintenance Agreements	27,711	37,024	37,279	37,279	37,024
73170-Healthy County Initiative	4,250	3,000	3,000	3,870	3,870
73180-Foster Child Allowances	0	15,600	15,600	15,600	15,600
74100-Communication	57,698	68,116	68,156	68,156	73,822
74110-Data Circuits/Internet	24,764	34,519	32,313	32,313	34,519
74120-Communication-Pagers and Radios	0	100	100	100	100
74130-Communication - Cell/Mobile Phones	4,748	8,012	8,900	8,900	8,012
74140-Long Distance	2,463	11,264	6,902	6,902	11,264
74150-Communication-Air Cards	50,300	52,258	58,833	58,833	87,258
74200-Electricity	332,548	382,275	381,217	381,217	382,275
74300-Gas Utility	39,582	61,051	60,493	60,493	61,051
74400-Water/Sewer/Garbage	46,266	47,006	57,498	57,498	47,006
74500-Telecable	13,212	14,980	15,733	12,403	14,980
75100-Repairs - Vehicles and Trucks	550,632	303,096	607,543	607,543	303,096
75200-Repairs - Equipment	328,959	210,143	470,692	470,692	210,143
75300-Repairs - Buildings	142,861	171,839	251,909	251,909	171,839
75400-Repairs and Maintenance - Office Equipment	0	7,940	4,132	4,132	7,940

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
75500-Repairs and Maintenance - Weigh Station	5,880	44,284	43,651	43,651	44,289
75600-Repairs - HVAC	25,940	50,000	50,000	50,000	50,000
75806-FEMA 4781 Storms	311,512	0	1,000	1,000	0
75807-FEMA 4781 RB PreFunding	1,425,585	0	1,116,380	1,116,380	0
75808-FEMA 4798 - Hurricane Beryl	1,957	0	0	0	0
75999-Contingency Operations	0	381,274	1,617,538	1,582,538	590,542
78150-SBITA-Reporting in Financials	247,594	0	0	0	0
Operations	12,301,215	11,037,644	16,010,819	15,845,636	11,530,636
Intergovernmental/Contracts					
77090-Walker County Dispatch	1,299,553	802,794	1,032,842	912,850	802,794
77100-City of Huntsville Fire Contract	246,487	246,487	246,487	246,487	246,487
77111-ESD # 2 (NW)	0	0	2,668	0	0
77112-ESD #3 (CP)	0	0	130,478	130,478	0
77300-Appraisal District - Appraisals	566,863	659,003	659,003	659,003	698,790
77310-Appraisal District - Collections	161,326	188,483	188,483	188,483	204,383
77400-Tri-County MHMR	0	0	0	0	28,730
77410-Senior Center	15,000	15,000	15,000	15,000	15,000
77420-Rita B Huff Humane Center	12,000	12,000	12,000	12,000	12,000
77430-Spay/Neuter Assistance	12,000	20,000	20,000	20,000	20,000
77440-Soil Conservation	0	500	500	500	500
77450-Boys Girls Organization	0	20,000	20,000	20,000	20,000
77451-Boys Girls Adult Training Contract	136,922	0	0	0	0
77452-A Time to Read Contract	0	0	5,000	5,000	10,000
77470-Veterans Center Contract	20,000	20,000	20,000	20,000	20,000
77471-Veterans Center Contract-Special	3,629	0	0	0	0
77473-Walker SUD Improvements Contract	11,931	0	0	0	0
77474-Riverside SUD Water Improvement Contracts	75,000	0	0	0	0
77475-Phelps SUD Water Improvements Contract	39,486	0	35,514	30,603	0
77479-Walker SUD Project Contract	0	0	58,361	58,361	0
77483-SAAFE House Contract	0	0	10,000	10,000	10,000
77484-EDC Economic Development Corporation	0	0	0	0	25,000
Intergovernmental/Contracts	2,600,197	1,984,267	2,456,336	2,328,765	2,113,684
Projects					

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
77482-Dodge SUD Water Improvements Contract	31,644	0	0	0	0
79013-HMPG Generator Grant Match	0	0	205,848	0	0
79110-Projects - IT	26,875	0	487,958	160,000	0
79120-Project - GIS	0	0	10,216	0	0
79201-Software Project	29,874	0	155,126	35,000	0
79202-Financial System Upgrade	0	0	267,749	0	0
79203-Payroll Software System	2,250	0	99,507	15,000	0
79205-Document Management Project	0	0	45,000	0	0
79206-NCIC Technology IT	9,959	0	2,432	0	0
79207-Projects-Jury Software	2,325	0	0	0	0
79208-Court Security System Maint/Support	804	0	32,446	1,752	0
79209-Contracts Funded with SETH funds	25,293	0	13,181	13,181	0
79403-Furniture-Judicial	2,994	0	0	0	0
79503-County Facilities Projects	53,090	0	305,890	160,000	40,000
79508-Records Projects	0	0	2,000	1,080	0
79518-Litter Control Project	5,292	0	22,167	11,722	0
79519-Sheriff Equipment	0	0	16,295	16,295	0
79520-Constable 4 Equipment	0	0	26,927	26,927	0
79602-Nuisance Abatement Project	0	0	13,000	0	0
79909-LATCF Revenue Sharing Fund - Operating	18,261	0	0	0	0
79911-Emergency Management Projects	1,851	0	15,445	4,612	0
79912-Public Safety Projects	37,233	0	6,553	2,824	0
79915-County Jail Plumbing Project	0	0	240,264	0	0
79916-Projects-Planning&Development	4,291	0	1,640	1,640	0
79917-Constable Reserve Deputy Project	12,143	0	0	0	0
79918-OEM Building Plans	0	0	4,636	0	0
79990-Project Contingency	0	494,990	1,326,966	0	283,220
79991-Project Contingency-Special	0	0	500,000	0	0
79999-Set-Aside for Future Buildings	0	0	50,000	0	0
80102-Projects - IT Capital	56,398	0	0	0	0
80103-Project-Copier Replacement	0	0	131,130	0	0
80104-Capital ExpenditureProject Fund	0	260,000	201,900	0	379,400
80114-Senior Center Parking Lot	0	0	400,000	0	0

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
80117-LATCF Revenue Sharing Fund -Capital	45,913	0	288,267	288,267	0
80119-Ambulance Module/Upfitting	0	0	225,583	225,583	0
80420-HVAC Capital Equipment	37,638	0	0	0	50,000
80511-Generators	0	0	61,383	61,383	0
80904-Capital Vehicles/Upfits - Public Safety	307,065	0	0	0	0
80907-Capital Vehicles-Facilities	0	0	30,000	30,000	0
80908-Sheriff Upfit Projects	0	0	62,587	62,587	0
80909-Constable 4 Vehicle	0	0	41,942	41,942	0
80910-Law Enforcement Capital Eq	6,775	0	0	0	0
Projects	717,968	754,990	5,294,038	1,159,795	752,620
Capital					
80118-Cisco VOIP Project	286,217	0	58,100	58,100	0
84920-Office Equipment, Furniture ,Software	0	6,500	6,500	6,500	0
85010-Machinery and Equipment	250,385	26,000	837,457	837,457	213,515
85014-Speed Trailer Construction	0	0	0	0	0
85015-Capital-Special Contingency	0	491,678	253,383	253,383	0
85030-Capital - From Grant	0	0	225,893	225,893	0
87030-Vehicles and Trucks	694,156	606,551	924,879	924,879	1,054,123
Capital	1,230,758	1,130,729	2,306,212	2,306,212	1,267,638
Debt-Principal and Interest Payment					
91020-Principal - 2012 Series Certificate of Obligation	1,020,000	1,055,000	1,055,000	1,055,000	1,085,000
91030-Interest - 2012 Series Certificate of Obligation	353,168	322,568	322,568	322,568	289,599
Debt-Principal and Interest Payment	1,373,168	1,377,568	1,377,568	1,377,568	1,374,599
Contingency					
92010-Contingency - General Fund	0	578,500	212,508	212,508	960,170
92020-Contingency - Special General Fund	0	575,000	575,000	575,000	500,000
92040-Contingency - Operations	0	115,000	75,950	0	125,000
92120-Contingency-Long Term Planning	0	0	0	0	213,128
Contingency	0	1,268,500	863,458	787,508	1,798,298
Transfers to Other Funds					
99050-Transfer to Projects Fund	544,737	0	0	0	0
99055-Transfer to Capital Projects Fund	0	0	0	0	90,000
99056-Transfer to Long Range Planning Fund	0	0	0	0	213,128
99060-Transfer to Other Funds	59,741	44,741	44,741	44,741	44,741

All Funds Expenditures Summary by Object Code

8/12/2025 1:15:24 PM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
99220-Transfer to Road and Bridge Fund	600,000	600,000	600,000	600,000	600,000
Transfers to Other Funds	1,204,478	644,741	644,741	644,741	947,869
Totals	47,897,156	50,603,436	61,408,401	54,909,239	53,881,058

This page intentionally left blank



Ad Valorem History

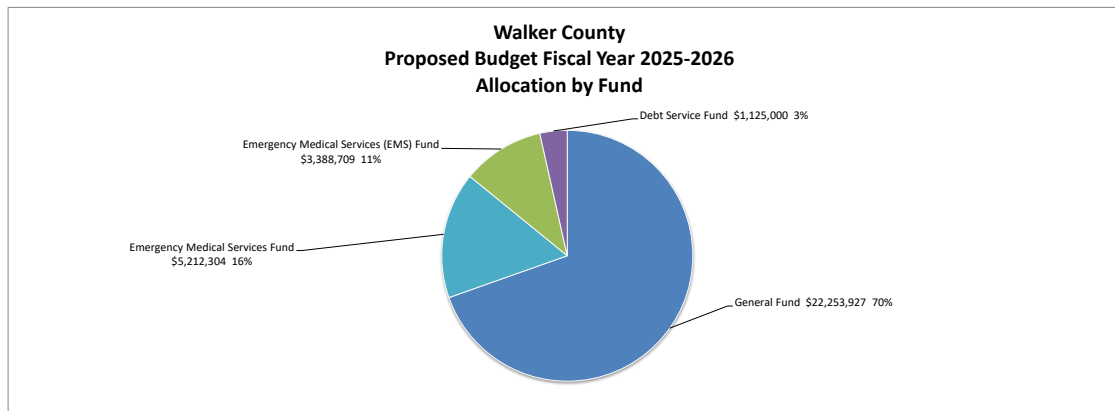
Levy at January 1

Budget Year	Budget FY 2025-2026 2	Estimated FY 2024-2025 2	Budget FY 2024-2025 2	Actual FY 2023-2024 1	FY 2022-2023 1	FY 2021-2022 1	FY 2020-2021 1	FY 2019-2020 1	FY 2018-2019 1	FY 2017-2018 1	FY 2016-2017 1
Operations Levy Allocation											
General Fund and Road and Bridge	\$ 0.438700	\$ 0.420800	\$ 0.420800	\$ 0.392600	\$ 0.425500	\$ 0.452900	\$ 0.450800	\$ 0.469000	\$ 0.512300	\$ 0.540800	\$ 0.570800
Debt Service Levy	\$ 0.018400	\$ 0.019500	\$ 0.019500	\$ 0.020100	\$ 0.023500	\$ 0.027000	\$ 0.030000	\$ 0.032800	\$ 0.037100	\$ 0.040700	\$ 0.044900
Tax Rate per \$100	\$ 0.457100	\$ 0.440300	\$ 0.440300	\$ 0.412700	\$ 0.449000	\$ 0.479900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700
No-New-Revenue Tax Rate	\$ 0.437100	\$ 0.415300	\$ 0.415300	\$ 0.397800	\$ 0.439000	\$ 0.449900	\$ 0.480800	\$ 0.501800	\$ 0.549400	\$ 0.581500	\$ 0.615700
Assessed Valuation	\$6,177,022,792	\$5,971,679,879	\$5,971,679,879	\$5,893,779,383	\$5,010,369,665	\$4,363,868,930	\$3,929,533,897	\$3,592,652,254	\$3,160,956,167	\$2,868,402,360	\$2,599,938,953
Freeze Taxable Value	\$1,573,049,266	\$1,424,503,018	\$1,424,503,018	\$1,232,302,646	\$1,035,825,629	\$ 886,110,556	\$ 794,036,725	\$ 717,987,325	\$ 607,538,404	\$ 588,722,052	\$ 515,786,603
Total Assessed value	\$7,750,072,058	\$7,396,182,897	\$7,396,182,897	\$7,126,082,029	\$6,046,195,294	\$5,249,979,486	\$4,723,570,622	\$4,310,639,579	\$3,768,494,571	\$3,457,124,412	\$3,115,725,556
Tax Levy	\$ 33,312,438	\$ 30,898,110	\$ 30,898,110	\$ 28,444,384	\$ 26,215,908	\$ 24,330,749	\$ 22,053,132	\$ 20,945,210	\$ 19,948,080	\$ 19,249,734	\$ 18,399,930
Current Taxes Collected	\$ 31,979,940	\$ 29,879,173	\$ 29,816,676	\$ 27,106,406	\$ 25,298,351	\$ 23,357,519	\$ 21,171,007	\$ 20,282,431	\$ 19,421,373	\$ 18,703,271	\$ 17,867,124
Percent of Levy Collected	96.00%	96.70%	96.50%	95.30%	96.50%	96.00%	96.00%	96.80%	97.00%	97.00%	97.00%
Total Current & Delinquent Taxes Collect	\$ 32,381,940	\$ 30,316,679	\$ 30,218,676	\$ 27,499,819	\$ 25,770,351	\$ 23,797,519	\$ 21,891,723	\$ 20,825,020	\$ 20,017,400	\$ 19,199,991	\$ 18,246,104
Percent of Total Levy	97.21%	98.12%	97.80%	96.68%	98.30%	97.81%	99.27%	99.43%	100.35%	99.74%	99.16%

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

(2) Data Source: Based on Certified Estimates report at adopted rate for report dated 07/31/2025 from Walker County Appraisal District

\$ 777,225





WALKER COUNTY

Proposed Budget Fiscal Year 2025-26
Assessed Value and Estimated Actual Value of Taxable Property(1)
Ten Fiscal Years

Fiscal Year Ended Sept. 30	Real Property		(2)	Total Real	Personal Property Total
	Residential Property	Commercial Property	Agricultural & Open Acreage		
2026	4,828,447,128	1,646,014,853	3,810,984,236	10,285,446,217	2,160,838,916
2025	4,567,316,511	1,591,533,107	3,708,556,657	9,867,406,275	2,170,259,443
2024	4,528,578,335	1,533,280,021	4,858,687,642	10,920,545,998	982,783,167
2023	3,696,453,013	1,327,317,430	2,530,266,080	7,554,036,523	793,088,914
2022	3,137,599,587	1,138,720,628	2,230,733,704	6,507,053,919	693,722,355
2021	2,805,696,253	1,048,795,548	2,095,737,040	5,950,228,841	626,271,763
2020	2,590,500,936	986,103,230	1,954,845,752	5,531,449,918	530,691,593
2019	2,161,523,694	988,712,199	1,625,801,621	4,776,037,514	479,108,270
2018	1,898,283,205	980,232,732	1,598,143,151	4,476,659,088	472,345,989
2017	1,694,657,295	902,908,162	1,504,419,820	4,101,985,277	439,398,681

WCAD Certified Values						
StateCode	Description	Grouping	FY 2026	FY 2025	FY 2024	FY 2023
A	Single Family Residence	residential	\$ 4,188,784,804	\$ 3,930,868,854	\$ 3,821,475,091	\$ 2,984,415,046
B	MultiFamily Residence	residential	639,662,324	636,447,657	707,103,244	712,037,967
C	Vacant Lot	land	526,440,599	506,312,568	529,705,659	400,890,004
D1	Qualified Ag Land	land	3,232,082,841	3,151,070,440	4,287,447,243	2,089,325,497
D2	Non Qualified Land	land	52,460,796	51,173,649	41,534,740	40,050,579
E	Farm or Ranch Improv.	commercial	785,622,109	756,997,800	716,439,549	591,694,555
F1	Commercial Real	commercial	812,675,561	786,359,387	770,068,022	691,734,475
F2	Industrial Real Property	commercial	47,717,183	48,175,920	46,772,450	43,888,400
G1	Oil and Gas	minerals	11,243,476	13,185,481	16,735,498	14,401,858
G3	Minerals-Non Producing	minerals	-	-	-	-
J1	Water Systems	personal	22,120	22,120	21,020	15,020
J2	Gas Distribution System	personal	5,412,950	4,682,170	4,292,930	3,629,930
J3	Electric Company	personal	145,795,390	141,909,100	135,695,480	108,750,810
J4	Telephone Company	personal	5,857,830	6,240,100	6,607,380	6,956,820
J5	RailRoad	personal	38,613,670	36,129,710	34,813,950	31,112,840
J6	Pipelane Company	personal	285,047,480	280,966,340	235,864,260	160,762,560
J7	Cable Television Co.	personal	10,016,300	13,433,700	11,397,970	13,014,040
J8	Other type of Utility	personal	92,960	92,960	92,960	92,960
L1	Commercial Personal	personal	213,908,041	212,019,800	187,814,845	171,827,790
L2	Industrial Personal	personal	178,981,290	189,872,760	173,967,400	138,544,340
M1	Tangible Other	personal	90,828,576	72,463,670	70,661,697	73,193,798
N	Intangible Property	personal	-	-	-	-
O	Residential Inventory	personal	54,098,910	51,569,616	67,679,675	36,562,850
S	Special Inventory Tax	personal	36,127,880	38,542,700	36,010,520	34,215,450
X	Totally Exempt Property	personal	1,084,792,043	1,109,129,216	1,127,582	7,848
			\$ 12,446,285,133	\$ 12,037,665,718	\$ 11,903,329,165	\$ 8,347,125,437

Less:

Productivity Loss (Ag and Timber Use)	(3,185,762,170)	(3,103,621,263)	(4,238,207,169)	(2,038,016,184)
Homestead Cap (10% cap on residential homesteads)	(110,096,228)	(153,515,447)	(345,170,522)	(115,754,301)
Totally Exempt Property	(1,084,792,043)	(1,109,126,216)		
23.231 Cap	(41,750,191)	(24,569,630)		
Tax Ceiling and Over 65 and disabled exemption	(206,583,634)	(179,527,534)	(165,330,467)	(123,964,655)
Other Exemptions /Deductions	(67,228,809)	(71,119,911)	(28,538,978)	(23,195,003)
Total Exemptions	\$ (4,696,213,075)	\$ (4,641,480,001)	\$ (4,777,247,136)	\$ (2,300,930,143)

Taxable Assessed Value	\$ 7,750,072,058	\$ 7,396,185,717	\$ 7,126,082,029	\$ 6,046,195,294
-------------------------------	-------------------------	-------------------------	-------------------------	-------------------------

Total Direct Tax Rate	\$0.4571	\$0.4403	\$0.4127	\$0.4490
------------------------------	-----------------	-----------------	-----------------	-----------------

- (1) Data Source: Walker County Appraisal District (Based on State Reporting)
(2) Data Source: FY 2025 WCAD Based on Certified Values report dated 07/31/2025

Less: Exemptions Real Property	Total Taxable Assessed Value	Direct Tax Rate	Value as a Percentage of Actual Value
4,696,213,075	7,750,072,058	0.4571	62.27%
4,641,480,001	7,396,185,717	0.4403	61.44%
4,777,247,136	7,126,082,029	0.4127	59.87%
2,300,930,143	6,046,195,294	0.4490	72.43%
1,950,796,788	5,249,979,486	0.4799	72.91%
1,852,929,982	4,723,570,622	0.4808	71.82%
1,751,501,932	4,310,639,579	0.5018	71.11%
1,486,651,213	3,768,494,571	0.5494	71.71%
1,491,880,665	3,457,124,412	0.5815	69.85%
1,425,658,402	3,115,725,556	0.6157	68.61%

FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
\$ 2,491,564,323	\$ 2,226,159,256	\$ 2,058,101,156	\$ 1,744,465,603	\$ 1,605,119,526	\$ 1,430,160,105
646,035,264	579,536,997	532,399,780	417,058,091	293,163,679	264,497,190
355,659,576	294,371,370	256,975,853	164,090,119	136,212,443	109,705,616
1,837,572,306	1,761,282,123	1,666,625,013	1,434,444,668	1,437,057,066	1,372,420,453
37,501,822	40,083,547	31,244,886	27,266,834	24,873,642	22,293,751
501,604,942	460,449,500	437,530,357	508,200,002	529,868,225	471,715,766
598,719,046	551,368,068	517,215,873	449,975,277	419,979,707	402,765,906
38,396,640	36,977,980	31,357,000	30,536,920	30,384,800	28,426,490
8,395,685	12,456,402	14,444,424	10,627,212	12,120,638	5,862,802
-	-	272,970	274,070	275,360	275,360
15,310	11,380	11,380	11,380	11,380	11,380
3,179,700	2,888,940	2,684,950	2,484,360	2,388,940	2,278,490
89,327,750	55,059,680	51,214,620	50,364,330	52,375,130	49,994,160
7,241,930	7,558,910	7,932,950	8,255,750	9,502,360	9,733,410
29,305,650	27,234,570	26,072,760	29,957,890	23,792,480	22,035,800
145,757,380	102,173,970	58,817,830	57,109,570	53,217,130	34,602,700
10,742,040	8,607,600	7,108,040	7,202,120	7,179,210	6,108,870
92,960	92,960	92,960	92,960	31,800	31,800
168,816,440	176,946,000	170,602,040	138,619,340	153,588,670	140,311,380
116,884,910	147,708,440	110,882,100	105,939,110	94,682,930	101,689,710
66,765,220	59,180,341	56,754,833	48,218,328	45,576,241	47,222,669
-	90,000	12,000	-	-	-
18,832,180	1,379,270	1,861,100	1,830,190	2,249,640	3,140,540
28,365,200	24,883,300	21,926,636	18,121,660	15,354,080	16,099,610
-	-	-	-	-	-
\$ 7,200,776,274	\$ 6,576,500,604	\$ 6,062,141,511	\$ 5,255,145,784	\$ 4,949,005,077	\$ 4,541,383,958
(1,784,448,172)	(1,706,245,850)	(1,612,792,260)	(1,382,874,611)	(1,386,106,672)	(1,323,148,574)
(38,089,119)	(24,283,007)	(40,362,809)	(13,196,335)	(15,617,546)	(9,911,926)
(108,151,197)	(96,558,915)	(89,463,943)	(82,443,721)	(77,410,748)	(71,774,857)
(20,108,300)	(25,842,210)	(8,882,920)	(8,136,546)	(12,745,699)	(20,823,045)
\$ (1,950,796,788)	\$ (1,852,929,982)	\$ (1,751,501,932)	\$ (1,486,651,213)	\$ (1,491,880,665)	\$ (1,425,658,402)
\$ 5,249,979,486	\$ 4,723,570,622	\$ 4,310,639,579	\$ 3,768,494,571	\$ 3,457,124,412	\$ 3,115,725,556
\$0.4799	\$0.4808	\$0.5018	\$0.5494	\$0.5815	\$0.6157

Walker County

CHIEF APPRAISER

STACEY M. POTEETE



Appraisal District

1060 Hwy 190 East

HUNTSVILLE TX 77342-1798

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

walkercad.org

CERTIFICATION OF THE 2025 APPRAISAL ROLL FOR WALKER COUNTY

I, Stacey M. Poteete, Chief Appraiser for Walker County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Walker County Appraisal District, which lists property taxable by Walker County and constitutes the certified appraisal appraisal roll for the 2025 tax year.

A handwritten signature in cursive script that reads "Stacey M. Poteete".

Chief Appraiser

July 30, 2025

Date

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

WALKER County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 43,635

WC - Walker County
ARB Approved Totals

8/7/2025

1:28:54PM

Land		Value			
Homesite:		952,011,399			
Non Homesite:		1,413,829,210			
Ag Market:		1,898,097,140			
Timber Market:		1,259,888,908	Total Land	(+)	5,523,826,657
Improvement		Value			
Homesite:		3,359,047,563			
Non Homesite:		2,117,167,561	Total Improvements	(+)	5,476,215,124
Non Real		Count	Value		
Personal Property:	2,197		921,445,321		
Mineral Property:	1,837		11,248,137		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 932,693,458
					= 11,932,735,239
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,156,986,458		999,590		
Ag Use:	19,644,607		9,967	Productivity Loss	(-) 3,111,631,009
Timber Use:	25,710,842		29,593	Appraised Value	= 8,821,104,230
Productivity Loss:	3,111,631,009		960,030		
				Homestead Cap	(-) 106,846,900
				23.231 Cap	(-) 28,999,605
				Assessed Value	= 8,685,257,725
				Total Exemptions Amount	(-) 1,356,023,791
				(Breakdown on Next Page)	
				Net Taxable	= 7,329,233,934

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	119,066,116	105,657,990	309,910.35	325,433.50	742		
DPS	509,220	499,220	1,119.32	1,119.32	1		
OV65	1,555,647,300	1,438,283,503	4,666,795.84	4,741,335.95	6,138		
Total	1,675,222,636	1,544,440,713	4,977,825.51	5,067,888.77	6,881	Freeze Taxable	(-) 1,544,440,713
Tax Rate	0.4571000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,140,100	2,479,200	2,172,395	306,805	11		
Total	3,140,100	2,479,200	2,172,395	306,805	11	Transfer Adjustment	(-) 306,805
						Freeze Adjusted Taxable	= 5,784,486,416

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
31,418,712.92 = 5,784,486,416 * (0.4571000 / 100) + 4,977,825.51

Certified Estimate of Market Value: 11,932,735,239
Certified Estimate of Taxable Value: 7,329,233,934

Tif Zone Code	Tax Increment Loss
2007 TIF	41,031,687
2007 TIF	41,031,687
Tax Increment Finance Value:	41,031,687
Tax Increment Finance Levy:	187,555.84

2025 CERTIFIED TOTALS

Property Count: 43,635

WC - Walker County
ARB Approved Totals

8/7/2025

1:29:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	13	21,932,525	0	21,932,525
CHODO	2	14,482,783	0	14,482,783
DP	752	5,632,319	0	5,632,319
DPS	1	10,000	0	10,000
DSTRS	1	0	50,538	50,538
DV1	97	0	782,219	782,219
DV1S	2	0	10,000	10,000
DV2	54	0	453,000	453,000
DV3	87	0	822,174	822,174
DV4	522	0	2,613,984	2,613,984
DV4S	28	0	204,787	204,787
DVHS	400	0	129,622,039	129,622,039
DVHSS	21	0	3,936,525	3,936,525
EX	118	0	33,049,885	33,049,885
EX (Prorated)	4	0	288,590	288,590
EX-XG	3	0	1,006,330	1,006,330
EX-XI	2	0	3,510,050	3,510,050
EX-XJ	1	0	797,770	797,770
EX-XL	1	0	489,520	489,520
EX-XN	14	0	790,950	790,950
EX-XR	29	0	1,953,262	1,953,262
EX-XU	2	0	4,507,670	4,507,670
EX-XV	733	0	998,890,327	998,890,327
EX-XV (Prorated)	4	0	16,365	16,365
EX366	285	0	284,141	284,141
FR	7	37,721,461	0	37,721,461
FRSS	3	0	1,440,870	1,440,870
MED	1	0	419,780	419,780
OV65	6,536	64,558,262	0	64,558,262
OV65S	20	202,268	0	202,268
PC	14	24,006,070	0	24,006,070
SO	59	1,537,327	0	1,537,327
Totals		170,083,015	1,185,940,776	1,356,023,791

2025 CERTIFIED TOTALS

Property Count: 1,005

WC - Walker County
Under ARB Review Totals

8/7/2025

1:28:54PM

Land		Value			
Homesite:		31,054,996			
Non Homesite:		62,017,866			
Ag Market:		39,028,901			
Timber Market:		36,067,930	Total Land	(+)	168,169,693
Improvement		Value			
Homesite:		156,466,685			
Non Homesite:		188,873,096	Total Improvements	(+)	345,339,781
Non Real		Count	Value		
Personal Property:	3		40,420		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 40,420
				Market Value	= 513,549,894
Ag	Non Exempt	Exempt			
Total Productivity Market:	75,096,383	448			
Ag Use:	435,722	258	Productivity Loss	(-)	74,131,161
Timber Use:	529,500	190	Appraised Value	=	439,418,733
Productivity Loss:	74,131,161	0			
			Homestead Cap	(-)	3,249,328
			23.231 Cap	(-)	12,750,586
			Assessed Value	=	423,418,819
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,580,695
			Net Taxable	=	420,838,124

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,519,341	2,403,171	8,040.51	8,040.51	13			
OV65	27,196,157	25,898,577	91,400.60	92,141.25	75			
Total	29,715,498	28,301,748	99,441.11	100,181.76	88	Freeze Taxable	(-)	28,301,748
Tax Rate	0.4571000							
						Freeze Adjusted Taxable	=	392,536,376

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,893,724.88 = 392,536,376 * (0.4571000 / 100) + 99,441.11

Certified Estimate of Market Value: 429,777,022
Certified Estimate of Taxable Value: 354,968,463

Tif Zone Code	Tax Increment Loss
2007 TIF	21,673,279
2007 TIF	21,673,279
Tax Increment Finance Value:	21,673,279
Tax Increment Finance Levy:	99,068.56

2025 CERTIFIED TOTALS

Property Count: 1,005

WC - Walker County
Under ARB Review Totals

8/7/2025

1:29:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2	908,113	0	908,113
DP	14	106,670	0	106,670
DV1	5	0	35,745	35,745
DV2	4	0	34,500	34,500
DV3	1	0	3,366	3,366
DV4	12	0	108,000	108,000
DVHS	2	0	441,040	441,040
EX-XN	1	0	0	0
OV65	85	931,261	0	931,261
OV65S	1	12,000	0	12,000
Totals		1,958,044	622,651	2,580,695

2025 CERTIFIED TOTALS

Property Count: 44,640

WC - Walker County
Grand Totals

8/7/2025

1:28:54PM

Land		Value			
Homesite:		983,066,395			
Non Homesite:		1,475,847,076			
Ag Market:		1,937,126,041			
Timber Market:		1,295,956,838	Total Land	(+)	5,691,996,350
Improvement		Value			
Homesite:		3,515,514,248			
Non Homesite:		2,306,040,657	Total Improvements	(+)	5,821,554,905
Non Real		Count	Value		
Personal Property:	2,200		921,485,741		
Mineral Property:	1,837		11,248,137		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 932,733,878
					= 12,446,285,133
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,232,082,841		1,000,038		
Ag Use:	20,080,329		10,225	Productivity Loss	(-) 3,185,762,170
Timber Use:	26,240,342		29,783	Appraised Value	= 9,260,522,963
Productivity Loss:	3,185,762,170		960,030		
				Homestead Cap	(-) 110,096,228
				23.231 Cap	(-) 41,750,191
				Assessed Value	= 9,108,676,544
				Total Exemptions Amount	(-) 1,358,604,486
				(Breakdown on Next Page)	
				Net Taxable	= 7,750,072,058

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	121,585,457	108,061,161	317,950.86	333,474.01	755		
DPS	509,220	499,220	1,119.32	1,119.32	1		
OV65	1,582,843,457	1,464,182,080	4,758,196.44	4,833,477.20	6,213		
Total	1,704,938,134	1,572,742,461	5,077,266.62	5,168,070.53	6,969	Freeze Taxable	(-) 1,572,742,461
Tax Rate	0.4571000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,140,100	2,479,200	2,172,395	306,805	11		
Total	3,140,100	2,479,200	2,172,395	306,805	11	Transfer Adjustment	(-) 306,805
						Freeze Adjusted Taxable	= 6,177,022,792

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
33,312,437.80 = 6,177,022,792 * (0.4571000 / 100) + 5,077,266.62

Certified Estimate of Market Value: 12,362,512,261
Certified Estimate of Taxable Value: 7,684,202,397

Tif Zone Code	Tax Increment Loss
2007 TIF	62,704,966
2007 TIF	62,704,966
Tax Increment Finance Value:	62,704,966
Tax Increment Finance Levy:	286,624.40

2025 CERTIFIED TOTALS

Property Count: 44,640

WC - Walker County
Grand Totals

8/7/2025

1:29:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	15	22,840,638	0	22,840,638
CHODO	2	14,482,783	0	14,482,783
DP	766	5,738,989	0	5,738,989
DPS	1	10,000	0	10,000
DSTRS	1	0	50,538	50,538
DV1	102	0	817,964	817,964
DV1S	2	0	10,000	10,000
DV2	58	0	487,500	487,500
DV3	88	0	825,540	825,540
DV4	534	0	2,721,984	2,721,984
DV4S	28	0	204,787	204,787
DVHS	402	0	130,063,079	130,063,079
DVHSS	21	0	3,936,525	3,936,525
EX	118	0	33,049,885	33,049,885
EX (Prorated)	4	0	288,590	288,590
EX-XG	3	0	1,006,330	1,006,330
EX-XI	2	0	3,510,050	3,510,050
EX-XJ	1	0	797,770	797,770
EX-XL	1	0	489,520	489,520
EX-XN	15	0	790,950	790,950
EX-XR	29	0	1,953,262	1,953,262
EX-XU	2	0	4,507,670	4,507,670
EX-XV	733	0	998,890,327	998,890,327
EX-XV (Prorated)	4	0	16,365	16,365
EX366	285	0	284,141	284,141
FR	7	37,721,461	0	37,721,461
FRSS	3	0	1,440,870	1,440,870
MED	1	0	419,780	419,780
OV65	6,621	65,489,523	0	65,489,523
OV65S	21	214,268	0	214,268
PC	14	24,006,070	0	24,006,070
SO	59	1,537,327	0	1,537,327
Totals		172,041,059	1,186,563,427	1,358,604,486

2025 CERTIFIED TOTALS

Property Count: 43,635

WC - Walker County
ARB Approved Totals

8/7/2025 1:29:07PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	18,753	25,458.3303	\$102,033,891	\$4,045,743,020	\$3,753,842,266
B	MULTIFAMILY RESIDENCE	347	471.4214	\$47,290	\$591,934,031	\$589,631,542
C1	VACANT LOTS AND LAND TRACTS	8,367	14,929.1338	\$0	\$509,544,449	\$500,856,064
D1	QUALIFIED OPEN-SPACE LAND	7,039	350,595.8144	\$0	\$3,156,986,458	\$45,267,765
D2	IMPROVEMENTS ON QUALIFIED OP	1,691		\$2,521,610	\$50,150,676	\$49,909,171
E	RURAL LAND, NON QUALIFIED OPE	3,328	5,529.6594	\$22,972,232	\$760,660,989	\$735,230,834
F1	COMMERCIAL REAL PROPERTY	1,015	2,655.4197	\$25,640,856	\$660,586,021	\$654,319,797
F2	INDUSTRIAL AND MANUFACTURIN	25	499.0762	\$294,720	\$43,829,873	\$43,745,132
G1	OIL AND GAS	1,806		\$0	\$11,243,476	\$10,357,241
J1	WATER SYSTEMS	1		\$0	\$22,120	\$22,120
J2	GAS DISTRIBUTION SYSTEM	7	0.1308	\$0	\$5,412,950	\$5,412,950
J3	ELECTRIC COMPANY (INCLUDING C	50	45.8610	\$0	\$145,795,390	\$145,794,250
J4	TELEPHONE COMPANY (INCLUDI	21	0.2000	\$0	\$5,857,830	\$5,857,830
J5	RAILROAD	22	49.8800	\$0	\$38,613,670	\$38,611,482
J6	PIPELAND COMPANY	99	1.3100	\$0	\$285,047,480	\$262,248,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$10,016,300	\$10,016,300
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,472		\$0	\$213,867,621	\$213,168,001
L2	INDUSTRIAL AND MANUFACTURIN	221		\$0	\$178,981,290	\$140,588,796
M1	TANGIBLE OTHER PERSONAL, MOB	2,729		\$4,795,631	\$89,508,246	\$79,265,087
O	RESIDENTIAL INVENTORY	315	21.9820	\$4,362,550	\$8,828,580	\$8,828,580
S	SPECIAL INVENTORY TAX	34		\$0	\$36,127,880	\$36,127,880
X	TOTALLY EXEMPT PROPERTY	1,210	61,706.1703	\$11,702,104	\$1,083,883,929	\$39,180
Totals			461,970.7493	\$174,370,884	\$11,932,735,239	\$7,329,233,935

2025 CERTIFIED TOTALS

Property Count: 1,005

WC - Walker County
Under ARB Review Totals

8/7/2025 1:29:07PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	456	928.7117	\$7,979,480	\$143,041,784	\$137,795,992
B	MULTIFAMILY RESIDENCE	21	61.3890	\$42,660	\$47,728,293	\$47,364,473
C1	VACANT LOTS AND LAND TRACTS	113	408.9767	\$0	\$16,896,150	\$16,354,601
D1	QUALIFIED OPEN-SPACE LAND	94	8,029.9725	\$0	\$75,096,383	\$964,542
D2	IMPROVEMENTS ON QUALIFIED OP	36		\$323,660	\$2,310,120	\$2,308,834
E	RURAL LAND, NON QUALIFIED OPE	69	332.9151	\$3,203,070	\$24,961,120	\$24,697,588
F1	COMMERCIAL REAL PROPERTY	90	288.5040	\$4,377,750	\$152,089,540	\$145,980,022
F2	INDUSTRIAL AND MANUFACTURIN	1	23.7730	\$0	\$3,887,310	\$3,887,310
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$40,420	\$40,420
M1	TANGIBLE OTHER PERSONAL, MOB	30		\$72,630	\$1,320,330	\$1,204,395
O	RESIDENTIAL INVENTORY	205	18.4900	\$4,886,080	\$45,270,330	\$40,239,947
X	TOTALLY EXEMPT PROPERTY	3	4.7468	\$0	\$908,114	\$0
Totals			10,097.4788	\$20,885,330	\$513,549,894	\$420,838,124

2025 CERTIFIED TOTALS

Property Count: 44,640

WC - Walker County
Grand Totals

8/7/2025 1:29:07PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	19,209	26,387.0420	\$110,013,371	\$4,188,784,804	\$3,891,638,258
B	MULTIFAMILY RESIDENCE	368	532.8104	\$89,950	\$639,662,324	\$636,996,015
C1	VACANT LOTS AND LAND TRACTS	8,480	15,338.1105	\$0	\$526,440,599	\$517,210,665
D1	QUALIFIED OPEN-SPACE LAND	7,133	358,625.7869	\$0	\$3,232,082,841	\$46,232,307
D2	IMPROVEMENTS ON QUALIFIED OP	1,727		\$2,845,270	\$52,460,796	\$52,218,005
E	RURAL LAND, NON QUALIFIED OPE	3,397	5,862.5745	\$26,175,302	\$785,622,109	\$759,928,422
F1	COMMERCIAL REAL PROPERTY	1,105	2,943.9237	\$30,018,606	\$812,675,561	\$800,299,819
F2	INDUSTRIAL AND MANUFACTURIN	26	522.8492	\$294,720	\$47,717,183	\$47,632,442
G1	OIL AND GAS	1,806		\$0	\$11,243,476	\$10,357,241
J1	WATER SYSTEMS	1		\$0	\$22,120	\$22,120
J2	GAS DISTRIBUTION SYSTEM	7	0.1308	\$0	\$5,412,950	\$5,412,950
J3	ELECTRIC COMPANY (INCLUDING C	50	45.8610	\$0	\$145,795,390	\$145,794,250
J4	TELEPHONE COMPANY (INCLUDI	21	0.2000	\$0	\$5,857,830	\$5,857,830
J5	RAILROAD	22	49.8800	\$0	\$38,613,670	\$38,611,482
J6	PIPELAND COMPANY	99	1.3100	\$0	\$285,047,480	\$262,248,707
J7	CABLE TELEVISION COMPANY	1		\$0	\$10,016,300	\$10,016,300
J8	OTHER TYPE OF UTILITY	1	6.3600	\$0	\$92,960	\$92,960
L1	COMMERCIAL PERSONAL PROPE	1,474		\$0	\$213,908,041	\$213,208,421
L2	INDUSTRIAL AND MANUFACTURIN	221		\$0	\$178,981,290	\$140,588,796
M1	TANGIBLE OTHER PERSONAL, MOB	2,759		\$4,868,261	\$90,828,576	\$80,469,482
O	RESIDENTIAL INVENTORY	520	40.4720	\$9,248,630	\$54,098,910	\$49,068,527
S	SPECIAL INVENTORY TAX	34		\$0	\$36,127,880	\$36,127,880
X	TOTALLY EXEMPT PROPERTY	1,213	61,710.9171	\$11,702,104	\$1,084,792,043	\$39,180
Totals		472,068.2281		\$195,256,214	\$12,446,285,133	\$7,750,072,059

2025 CERTIFIED TOTALS

Property Count: 44,640

WC - Walker County
Effective Rate Assumption

8/7/2025

1:29:07PM

New Value

TOTAL NEW VALUE MARKET:	\$195,256,214
TOTAL NEW VALUE TAXABLE:	\$170,033,821

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	7	2024 Market Value	\$358,520
EX-XV	Other Exemptions (including public property, re	2	2024 Market Value	\$135,120
EX366	HOUSE BILL 366	64	2024 Market Value	\$5,090,382
ABSOLUTE EXEMPTIONS VALUE LOSS				\$5,584,022

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	8	\$57,794
DV1	Disabled Veterans 10% - 29%	5	\$46,000
DV2	Disabled Veterans 30% - 49%	1	\$12,000
DV3	Disabled Veterans 50% - 69%	6	\$64,000
DV4	Disabled Veterans 70% - 100%	46	\$330,483
DVHS	Disabled Veteran Homestead	15	\$3,853,004
OV65	OVER 65	390	\$3,758,782
PARTIAL EXEMPTIONS VALUE LOSS		471	\$8,122,063
NEW EXEMPTIONS VALUE LOSS			\$13,706,085

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$13,706,085
------------------------------------	---------------------

New Ag / Timber Exemptions

2024 Market Value	\$21,727,977	Count: 68
2025 Ag/Timber Use	\$207,680	
NEW AG / TIMBER VALUE LOSS	\$21,520,297	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,519	\$270,123	\$8,456	\$261,667
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,893	\$262,924	\$9,356	\$253,568

2025 CERTIFIED TOTALSWC - Walker County
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1,005	\$513,549,894.00	\$354,968,463

This page intentionally left blank

Notice About 2025 Tax Rates

Property Tax Rates in Walker County.

This notice concerns the 2025 property tax rates for Walker County.

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

This year's no-new-revenue tax rate \$0.4371/\$100.

This year's voter-approval tax rate \$0.4887/\$100.

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

Unencumbered Fund Balances.

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

Type of Fund	Balance
General Fund	\$13,544,657
EMS Fund	\$4,094,824
Debt Service Fund	\$419,384
Projects Fund	\$10,134,976
Road & Bridge Fund	\$209,244
Insurance Fund - Retiree Fund	\$2,336,269

Current Year Debt Service.

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

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Certificates of Obligation	\$1,085,000	\$289,599	\$0	\$1,374,599

Total required for 2025 debt service	\$ 1,374,599
- Amount (if any) paid from funds listed in unencumbered funds	\$ 178,599
- Amount (if any) paid from other resources	\$ 71,000
- Excess collections last year	\$ 0
= Total to be paid from taxes in 2025	\$ 1,125,000
+ Amount added in anticipation that the taxing unit will collect	
only 100.0000% of its taxes in 2025	\$ 0
= Total Debt Levy	\$ 1,125,000

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Walker County Auditor certifies that Walker County has spent \$387,035 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by 0.0022 /\$100.

Indigent Defense Compensation Expenditures

The Walker spent \$813,630 from July 1 2024 to June 30 2025 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$746,068 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$67,562. This increased the voter-approval tax rate by 0.0006/\$100 to recoup the increased expenditures.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Stacey M. Poteete, Chief Appraiser, 08/07/2025.

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

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

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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

PROPOSED TAX RATE: \$0.4571 per \$100

NO-NEW-REVENUE TAX RATE: \$0.4371 per \$100

VOTER-APPROVAL TAX RATE: \$0.4887 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Walker County from the same properties in both the 2024 tax year and the 2025 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Walker County is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/25/2025 09:05 AM (CT) at Walker County Courthouse, 1100 University Avenue, Room 104, Huntsville, TX

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

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

Property tax amount = (tax rate) x (taxable value of your property) / 100

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

FOR the proposal: TBD

AGAINST the proposal: TBD

PRESENT and not voting: TBD

ABSENT: TBD

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

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

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.4403	\$0.4571	3.81% increase
Average homestead taxable value	\$248,567	\$261,593	5.24% increase
Tax on average homestead	\$1,094	\$1,195	9.23% increase
Total tax levy on all properties	\$25,972,863	\$27,934,801	7.55% increase

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Walker County Auditor certifies that Walker County has spent \$387,035 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided Walker County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased

the no-new-revenue maintenance and operations rate by 0.0022 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Walker County spent \$813,630 from July 1 2024 to June 30 2025 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$67,562. This increased the no-new-revenue maintenance and operations rate by 0.0006/\$100.

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Walker County

Taxing Unit Name

1100 University Avenue, Huntsville, 77340

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

(936) 436-4910

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 7,143,964,762
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,435,458,111
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,708,506,651
4.	Prior year total adopted tax rate.	\$ 0.4403 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 177,267,849 B. Prior year values resulting from final court decisions: - \$ 156,062,650 C. Prior year value loss. Subtract B from A. ³	\$ 21,205,199
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 176,700,222 B. Prior year disputed value: - \$ 24,118,141 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 152,582,081
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 173,787,280

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,882,293,931
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 5,584,022</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 8,122,063</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 13,706,085
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 21,126,751</p> <p>B. Current year productivity or special appraised value: - \$ 204,130</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 20,922,621
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,628,706
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,847,665,225
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 25,747,269
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 225,594
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 25,972,863
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 7,304,259,485</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,735,295</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 7,310,994,780

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 373,118,178 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 373,118,178
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,572,802,101
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 6,111,310,857
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 169,932,781
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 169,932,781
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 5,941,378,076
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.4371 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.4371 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4208 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,882,293,931

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 24,752,692
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 212,990 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 212,990 E. Add Line 30 to 31D. \$ 24,965,682	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,941,378,076
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4202 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 387,035 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 250,965 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0022 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0022 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 813,630 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 746,068 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0011 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0006 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0006 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.4230 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 5,337,289 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0898 /\$100 C. Add Line 40B to Line 39.	\$ 0.5128 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5307 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>1,374,599</u> B. Subtract unencumbered fund amount used to reduce total debt. – \$ <u>178,599</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ <u>0</u> D. Subtract amount paid from other resources – \$ <u>71,000</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>1,125,000</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>1,125,000</u>
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the prior year actual collection rate..... <u>95.28</u> % C. Enter the 2023 actual collection rate. <u>94.61</u> % D. Enter the 2022 actual collection rate. <u>97.69</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,125,000</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,111,310,857</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0184</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.5491</u> /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.5491 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 5,337,289
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,111,310,857
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0873 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4371 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5491 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.4618 /\$100

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.4662 /\$100 \$ 0.0277 /\$100 \$ 0.4385 /\$100 \$ 0.4403 /\$100 \$ -0.0018 /\$100 \$ 5,932,052,850 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.4607 /\$100 \$ 0.0366 /\$100 \$ 0.4241 /\$100 \$ 0.4127 /\$100 \$ 0.0114 /\$100 \$ 5,730,249,477 \$ 653,248
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.4855 /\$100 \$ 0.0163 /\$100 \$ 0.4692 /\$100 \$ 0.4490 /\$100 \$ 0.0202 /\$100 \$ 4,910,678,491 \$ 991,957
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,645,205.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0269 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.4887 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.4230
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,111,310,857
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0081 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0184 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.4495 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4371 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4887 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.4495 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Stacey M. Poteete

Printed Name of Taxing Unit Representative

**sign
here** ➡

Stacey M. Poteete

Taxing Unit Representative

8-7-2025

Date

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



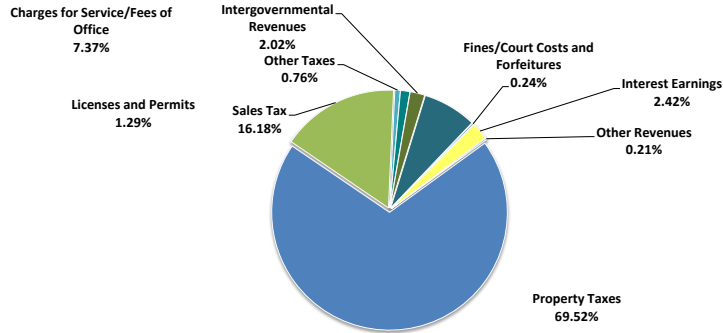
Walker County

Proposed Budget Fiscal Year 2025-2026

General Fund

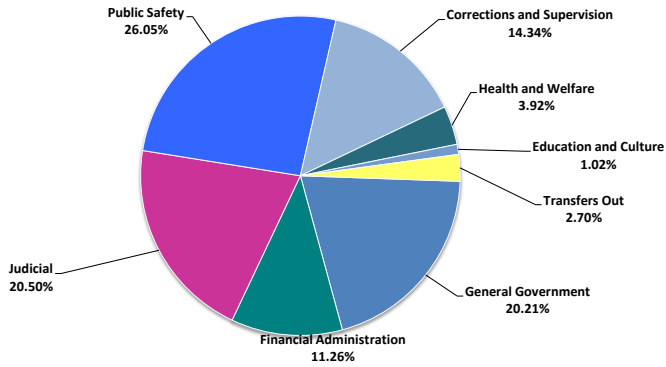
At a Glance

Revenues by Source



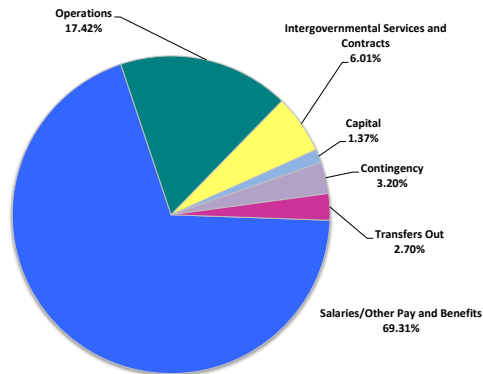
Property Taxes	\$ 22,983,927
Sales Tax	\$ 5,350,000
Other Taxes	\$ 250,430
Licenses and Permits	\$ 425,000
Intergovernmental Revenues	\$ 667,499
Charges for Service/Fees of Office	\$ 2,435,961
Fines/Court Costs and Forfeitures	\$ 80,000
Interest Earnings	\$ 800,000
Other Revenues	\$ 70,000
Total	\$ 33,062,817

Expenditures By Function



General Government	\$ 7,106,459
Financial Administration	\$ 3,961,140
Judicial	\$ 7,208,925
Public Safety	\$ 9,160,637
Corrections and Supervision	\$ 5,043,614
Health and Welfare	\$ 1,378,913
Education and Culture	\$ 358,346
Transfers Out	\$ 947,869
Total	\$ 35,165,903

Expenditures By Category



Salaries/Other Pay and Benefits	\$ 24,372,356
Operations	\$ 6,126,478
Intergovernmental Services and Contracts	\$ 2,113,684
Capital	\$ 480,346
Contingency	\$ 1,125,170
Transfers Out	\$ 947,869
Total	\$ 35,165,903

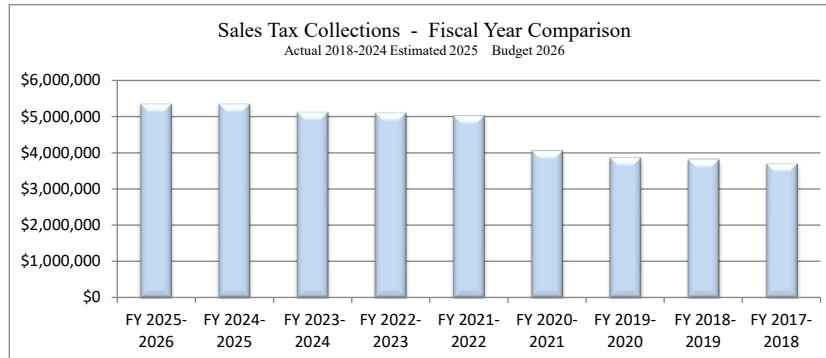


Walker County

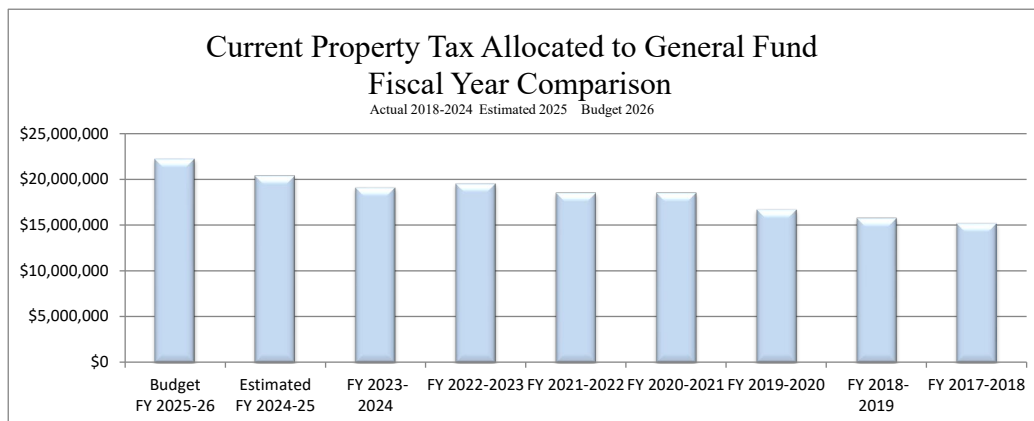
Proposed Budget Fiscal Year 2025-2026

General Fund

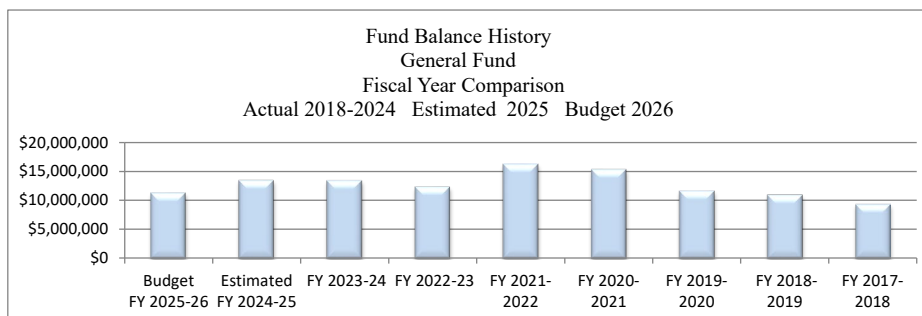
At a Glance



Budget	Estimated							
FY 2025-2026	FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
\$ 5,350,000	\$ 5,350,000	\$ 5,124,435	\$ 5,104,600	\$ 5,027,193	\$ 4,063,552	\$ 3,868,217	\$ 3,824,119	\$ 3,704,825



Budget	Estimated							
FY 2025-26	FY 2024-25	FY 2023-2024	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
\$ 22,253,927	\$ 20,415,201	\$ 19,118,873	\$ 19,555,152	\$ 18,532,292	\$ 18,532,292	\$ 16,711,592	\$ 15,789,966	\$ 15,206,600



Budget	Estimated							
FY 2025-26	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
\$ 11,341,558	\$ 13,444,644	\$ 13,421,646	\$ 12,346,834	\$ 16,261,628	\$ 15,353,557	\$ 11,645,297	\$ 10,957,108	\$ 9,332,267



Walker County
Proposed Budget Fiscal Year 2025-2026
General Fund Summary

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 12,347,509	\$ 12,376,572	\$ 13,421,646	\$ 13,421,646	\$ 13,444,644
<u>Revenues</u>					
Property Taxes-Current	\$ 19,118,873	\$ 20,515,201	\$ 20,515,201	\$ 20,415,201	\$ 22,253,927
Property Taxes-Delinquent	\$ 370,254	\$ 380,000	\$ 380,000	\$ 414,369	\$ 380,000
Property Taxes-Penalty and Interest	\$ 368,371	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Sales Tax	\$ 5,124,435	\$ 5,250,000	\$ 5,250,000	\$ 5,350,000	\$ 5,350,000
Other Taxes	\$ 221,771	\$ 208,800	\$ 208,800	\$ 250,555	\$ 250,430
Licenses & Permits	\$ 325,091	\$ 425,000	\$ 425,000	\$ 550,000	\$ 425,000
Intergovernmental Revenues	\$ 762,235	\$ 622,303	\$ 660,228	\$ 690,167	\$ 667,499
Intergovernmental Revenues-Federal	\$ 89,389	\$ -	\$ 135,158	\$ 130,809	\$ -
Charges for Service/Fees of Office	\$ 1,366,561	\$ 1,149,350	\$ 1,159,228	\$ 1,427,130	\$ 1,318,876
Vehicle Registration	\$ 1,133,914	\$ 1,116,000	\$ 1,116,000	\$ 1,102,580	\$ 1,117,085
Fines/Court Costs and Forfeitures	\$ 72,518	\$ 76,300	\$ 76,300	\$ 97,555	\$ 80,000
Interest Earnings	\$ 1,039,255	\$ 800,000	\$ 800,000	\$ 980,000	\$ 800,000
SBITA-Reporting in Financials	\$ 247,594	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 170,038	\$ 70,000	\$ 241,691	\$ 480,734	\$ 70,000
Total Revenues	\$ 30,410,299	\$ 30,962,954	\$ 31,317,606	\$ 32,239,100	\$ 33,062,817
Total Available	\$ 42,757,808	\$ 43,339,526	\$ 44,739,252	\$ 45,660,746	\$ 46,507,461
<u>Expenditures</u>					
<u>GENERAL GOVERNMENT</u>					
County Judge	\$ 328,171	\$ 429,846	\$ 429,846	\$ 413,523	\$ 444,940
IT Operations	\$ 272,115	\$ 353,585	\$ 353,585	\$ 314,139	\$ 546,595
IT Hardware/Software	\$ 672,150	\$ 781,040	\$ 741,362	\$ 741,362	\$ 723,849
County Clerk	\$ 812,841	\$ 921,036	\$ 923,860	\$ 899,422	\$ 951,123
Voter Registration	\$ 90,925	\$ 86,904	\$ 89,504	\$ 86,499	\$ 89,782
Elections	\$ 216,709	\$ 278,708	\$ 292,708	\$ 288,071	\$ 286,636
County Facilities	\$ 998,536	\$ 1,209,891	\$ 1,290,461	\$ 1,290,584	\$ 1,148,731
Municipal Allocation-Justice Center	\$ 8,221	\$ 10,983	\$ 10,983	\$ 10,983	\$ 10,983
Centralized/NonDepartmental Costs	\$ 1,180,258	\$ 1,609,936	\$ 1,609,936	\$ 1,309,908	\$ 1,778,650
Contingency Allocation	\$ -	\$ 318,500	\$ 90,536	\$ 90,536	\$ 625,170
Operating Contingency	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<u>FINANCIAL ADMINISTRATION</u>					
County Auditor-Financial Systems	\$ 46,109	\$ 105,000	\$ 144,678	\$ 144,678	\$ 147,678
County Auditor	\$ 899,727	\$ 1,061,719	\$ 1,061,719	\$ 993,867	\$ 1,095,933
County Treasurer	\$ 474,804	\$ 515,428	\$ 515,428	\$ 509,406	\$ 536,602
County Treasurer-Collections/Compliance	\$ 151,784	\$ 170,067	\$ 170,067	\$ 163,427	\$ 175,676
Purchasing	\$ 258,297	\$ 309,290	\$ 309,290	\$ 300,883	\$ 337,747
Vehicle Registration	\$ 609,019	\$ 671,523	\$ 671,523	\$ 640,467	\$ 764,331
Financial Intergovernmental Services/Contracts					
Appraisal District	\$ 566,863	\$ 659,003	\$ 659,003	\$ 659,003	\$ 698,790
Appraisal District Collections	\$ 161,326	\$ 188,483	\$ 188,483	\$ 188,483	\$ 204,383
	\$ 728,189	\$ 847,486	\$ 847,486	\$ 847,486	\$ 903,173



Walker County
Proposed Budget Fiscal Year 2025-2026
General Fund Summary

Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
---------------------	---------------------------------	--------------------------------	------------------------	---------------------

JUDICIAL

Courts-Central Costs	\$ 256,152	\$ 425,045	\$ 316,694	\$ 314,854	\$ 513,348
County Court at Law	\$ 806,485	\$ 750,705	\$ 813,281	\$ 781,827	\$ 775,373
12th Judicial District Court	\$ 521,179	\$ 470,246	\$ 548,246	\$ 549,096	\$ 482,010
278th District Court	\$ 527,581	\$ 466,841	\$ 586,723	\$ 594,395	\$ 477,108
Courts-Pretrial Bond Supervision	\$ 64,302	\$ 80,964	\$ 80,964	\$ 76,087	\$ 83,784
District Clerk	\$ 686,273	\$ 733,380	\$ 733,380	\$ 705,581	\$ 759,819
Criminal District Attorney	\$ 2,391,097	\$ 2,512,814	\$ 2,535,274	\$ 2,469,897	\$ 2,588,898
Justice of Peace Precinct 1	\$ 337,017	\$ 354,139	\$ 354,139	\$ 352,800	\$ 367,216
Justice of Peace Precinct 2	\$ 269,803	\$ 282,224	\$ 282,224	\$ 282,828	\$ 291,467
Justice of Peace Precinct 3	\$ 275,540	\$ 285,413	\$ 285,413	\$ 286,075	\$ 293,832
Justice of Peace Precinct 4	\$ 343,234	\$ 362,278	\$ 362,278	\$ 360,382	\$ 375,396
Juvenile Probation	\$ 125,486	\$ 200,674	\$ 200,674	\$ 163,710	\$ 200,674

PUBLIC SAFETY

Sheriff	\$ 4,921,498	\$ 5,431,335	\$ 5,657,614	\$ 5,413,972	\$ 5,645,363
Sheriff Estray	\$ 5,744	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900
Courthouse Security	\$ 341,180	\$ 364,983	\$ 364,983	\$ 367,917	\$ 378,185
Constables Central	\$ 92,492	\$ 123,354	\$ 123,354	\$ 116,449	\$ 127,411
Constable Precinct 1	\$ 108,758	\$ 123,602	\$ 123,602	\$ 123,890	\$ 121,153
Constable Precinct 2	\$ 115,450	\$ 128,175	\$ 138,175	\$ 136,250	\$ 146,793
Constable-Precinct 3	\$ 207,079	\$ 216,697	\$ 216,697	\$ 218,200	\$ 314,923
Constable Precinct 4	\$ 686,584	\$ 732,715	\$ 732,715	\$ 724,487	\$ 676,756
Department Public Safety Support	\$ 76,182	\$ 80,920	\$ 80,920	\$ 80,907	\$ 83,462
DPS Weigh Station Utilities/Services	\$ 31,987	\$ 35,187	\$ 35,187	\$ 35,187	\$ 35,187
Emergency Operations	\$ 476,094	\$ 528,007	\$ 528,007	\$ 476,983	\$ 576,223
Public Safety Intergovernmental Service Contracts					
WCPSCC Combined Dispatch	\$ 784,806	\$ 802,794	\$ 802,794	\$ 802,794	\$ 802,794
City of Huntsville	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487	\$ 246,487
	\$ 1,031,293	\$ 1,049,281	\$ 1,049,281	\$ 1,049,281	\$ 1,049,281

CORRECTION AND SUPERVISION

County Jail	\$ 4,044,343	\$ 4,196,516	\$ 4,218,414	\$ 4,301,270	\$ 4,445,780
County Jail-Inmate Medical	\$ 367,504	\$ 450,451	\$ 450,451	\$ 424,736	\$ 460,257
Adult Probation Support	\$ 58,885	\$ 56,498	\$ 66,376	\$ 66,376	\$ 56,498
Adult-Community Services	\$ 75,846	\$ 78,197	\$ 78,197	\$ 78,368	\$ 81,079

HEALTH AND WELFARE

Veteran's Service	\$ 37,485	\$ 41,166	\$ 41,166	\$ 37,555	\$ 42,478
Social Services	\$ -	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Planning & Development	\$ 937,745	\$ 1,083,527	\$ 1,123,527	\$ 1,017,158	\$ 1,136,929
Litter Control	\$ 11,117	\$ 14,476	\$ 14,476	\$ 14,476	\$ 14,476



Walker County
Proposed Budget Fiscal Year 2025-2026
General Fund Summary

Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
---------------------	---------------------------------	--------------------------------	------------------------	---------------------

Health and Welfare Intergovernmental/Service Contracts

Tri-County MHMR	\$ -	\$ -	\$ -	\$ -	\$ 28,730
Senior Center	\$ 59,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Rita B. Huff Humane Society	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
EDC Economic Development Contract	\$ -	\$ -	\$ -	\$ -	\$ 25,000
A Time to Read Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,000
SAAFE House Contract	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Soil Conservation	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
Contract - Boys and Girls Club	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Veterans Services Contract	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<u>\$ 59,000</u>	<u>\$ 87,500</u>	<u>\$ 87,500</u>	<u>\$ 87,500</u>	<u>\$ 161,230</u>

EDUCATION AND CULTURE

Historical Commission	\$ 26,539	\$ 28,300	\$ 28,300	\$ 28,300	\$ 29,118
AgriLife Extension Service	\$ 292,458	\$ 316,316	\$ 316,316	\$ 259,626	\$ 329,228
Subtotal Departmental	<u>\$ 28,357,267</u>	<u>\$ 32,302,568</u>	<u>\$ 32,657,220</u>	<u>\$ 31,571,361</u>	<u>\$ 34,218,034</u>

TRANSFERS

Transfer to Projects Fund	\$ 319,154	\$ -	\$ -	\$ -	\$ 90,000
Transfer to Long-Range Planning Fund	\$ -	\$ -	\$ -	\$ -	\$ 213,128
239	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfers-Other Funds	\$ 59,741	\$ 44,741	\$ 44,741	\$ 44,741	\$ 44,741
Subtotal-Transfer	\$ 978,895	\$ 644,741	\$ 644,741	\$ 644,741	\$ 947,869
Total Expenditures	\$ 29,336,162	\$ 32,947,309	\$ 33,301,961	\$ 32,216,102	\$ 35,165,903

<u>Available</u>	\$ 13,421,646	\$ 10,392,217	\$ 11,437,291	\$ 13,444,644	\$ 11,341,558
% Of Budget Available	45.8%	31.5%	34.3%	41.7%	32.3%

This page intentionally left blank

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
--	--------------------	-------------------------------	------------------------------	----------------------	-------------------------------

101-General Fund

11101-Revenues-General Fund

40110-Current Ad Valorem Taxes	19,118,873	20,515,201	20,515,201	20,415,201	22,253,927
40120-Delinquent Ad Valorem Taxes	370,254	380,000	380,000	414,369	380,000
40130-Penalties and Interest-Ad Valorem Taxes	368,371	350,000	350,000	350,000	350,000
40400-Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
40500-Payment In Lieu of Taxes	66,677	44,800	44,800	65,125	65,000
40501-Property Taxes-Other(VIT)	0	25,000	25,000	25,000	25,000
40510-Mixed Beverage Tax	139,394	125,000	125,000	144,000	144,000
42010-State Funds	0	0	0	0	0
42410-Intergovernmental Funds-Local	298,340	314,285	314,285	314,285	314,285
42460-Central Appraisal District	34,694	0	0	1,926	0
42710-Disaster Relief Funds	0	0	0	563	0
42919-Federal Covid Related Funds	0	0	0	0	0
43010-Fees of Office/Charges for Service	59,167	58,000	58,000	63,609	149,856
48110-Other Revenue	121,584	70,000	70,000	70,000	70,000
48170-Opioid Abatement	11,275	0	0	55,006	0
48200-Insurance Refunds/Credits	20,050	0	0	81,842	0
48300-Proceeds from Auction/Sale	0	0	0	101,318	0
48900-SBITA-Reporting in Financials	247,594	0	0	0	0
Total -11101-Revenues-General Fund	25,980,708	27,132,286	27,132,286	27,452,244	29,102,068

15010-County Judge

43010-Fees of Office/Charges for Service	3,200	0	0	0	0
Total -15010-County Judge	3,200	0	0	0	0

15020-IT Operations

43010-Fees of Office/Charges for Service	12,000	12,000	12,000	12,000	12,000
Total -15020-IT Operations	12,000	12,000	12,000	12,000	12,000

15050-County Clerk

43010-Fees of Office/Charges for Service	338,696	335,000	335,000	363,580	350,000
43599-Cash Short and Over	3	0	0	0	0
43700-Supplemental Guardianship Fees	6,540	0	0	6,840	0
47040-TimePmt10%-Court Improvement	758	0	0	1,124	700
48110-Other Revenue	927	0	0	0	0
Total -15050-County Clerk	346,924	335,000	335,000	371,544	350,700

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
--	--------------------	-------------------------------	------------------------------	----------------------	-------------------------------

16010-Voter Registration

42010-State Funds	12,925	0	2,600	0	0
43010-Fees of Office/Charges for Service	146	0	0	115	0
Total -16010-Voter Registration	13,071	0	2,600	115	0

16020-Elections

42410-Intergovernmental Funds-Local	34,069	20,000	20,000	20,000	20,000
42415-Intergovernmental Funds-State	0	0	0	23,003	0
Total -16020-Elections	34,069	20,000	20,000	43,003	20,000

17010-County Facilities

46040-WCHA Utilities Reimbursement	6,000	6,000	6,000	6,000	6,000
46050-DPS Annex Buildings Use	2,596	2,200	2,200	2,200	2,200
48110-Other Revenue	80	0	0	0	0
48200-Insurance Refunds/Credits	0	0	80,570	80,570	0
Total -17010-County Facilities	8,676	8,200	88,770	88,770	8,200

17020-Facilities-Justice Center Municipal Allocation

42410-Intergovernmental Funds-Local	8,220	10,983	10,983	10,983	10,983
Total -17020-Facilities-Justice Center Municipal Allocation	8,220	10,983	10,983	10,983	10,983

19010-Centralized Costs

48110-Other Revenue	0	0	0	651	0
Total -19010-Centralized Costs	0	0	0	651	0

20010-County Auditor

43010-Fees of Office/Charges for Service	44,382	43,500	43,500	44,800	0
Total -20010-County Auditor	44,382	43,500	43,500	44,800	0

20020-County Treasurer

43599-Cash Short and Over	0	0	0	0	0
48010-Interest	1,039,255	800,000	800,000	980,000	800,000
48110-Other Revenue	518	0	0	226	0
Total -20020-County Treasurer	1,039,773	800,000	800,000	980,226	800,000

20030-County Treasurer - Collections

43010-Fees of Office/Charges for Service	2,650	2,800	2,800	3,190	2,800
Total -20030-County Treasurer - Collections	2,650	2,800	2,800	3,190	2,800

21010-Vehicle Registration

40510-Mixed Beverage Tax	15,700	14,000	14,000	16,430	16,430
--------------------------	--------	--------	--------	--------	--------

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
43010-Fees of Office/Charges for Service	405	500	500	500	500
44100-Vehicle Registration Commissions	1,070,639	1,050,000	1,050,000	1,035,495	1,050,000
44210-Certificates of Title	63,275	66,000	66,000	67,085	67,085
Total -21010-Vehicle Registration	1,150,019	1,130,500	1,130,500	1,119,510	1,134,015
30010-Courts-Central Costs					
42010-State Funds	27,327	8,000	24,754	24,754	8,000
42030-State Funds-Indigent Defense	56,890	52,924	52,924	52,924	52,924
42040-State Funds-Capital Murder	12,796	0	0	0	0
43010-Fees of Office/Charges for Service	20	0	0	24	0
43740-Bond Fees-General Fund	2,500	0	0	0	0
47041-JudicialSupportFee .60 District Courts	10	0	0	8	0
47042-JudicialSupportFee .60 Court at Law	2	0	0	2	0
47050-JudicialSupportFee .60 Justice Courts	136	0	0	113	0
Total -30010-Courts-Central Costs	99,681	60,924	77,678	77,825	60,924
30020-County Court at Law					
42010-State Funds	84,000	84,000	84,000	84,000	105,000
43010-Fees of Office/Charges for Service	24,602	20,000	20,000	31,000	25,000
47020-Court Costs	4,166	5,500	5,500	5,186	5,500
47030-Court Costs - Attorney Fees	17,697	17,000	17,000	17,646	17,000
47040-TimePmt10%-Court Improvement	853	0	0	1,103	0
47800-Bond Forfeitures	3,500	25,000	25,000	25,000	25,000
Total -30020-County Court at Law	134,818	151,500	151,500	163,935	177,500
30030-12th Judicial District Court					
42410-Intergovernmental Funds-Local	76,280	69,609	69,609	69,609	69,609
43010-Fees of Office/Charges for Service	973	1,300	1,300	1,073	1,300
47020-Court Costs	2,692	2,300	2,300	3,432	2,300
47030-Court Costs - Attorney Fees	17,958	12,000	12,000	16,498	14,000
47040-TimePmt10%-Court Improvement	900	0	0	831	0
Total -30030-12th Judicial District Court	98,803	85,209	85,209	91,443	87,209
30040-278th Judicial District Court					
42410-Intergovernmental Funds-Local	57,827	56,347	56,347	56,347	56,347
43010-Fees of Office/Charges for Service	934	1,000	1,000	1,000	1,000
47020-Court Costs	2,155	2,500	2,500	2,688	2,500
47030-Court Costs - Attorney Fees	16,041	12,000	12,000	17,494	13,000

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
47040-TimePmt10%-Court Improvement	566	0	0	540	0
Total -30040-278th Judicial District Court	77,523	71,847	71,847	78,069	72,847
30050-Courts-Pretrial Bond Supervision					
43010-Fees of Office/Charges for Service	761	600	600	964	600
Total -30050-Courts-Pretrial Bond Supervision	761	600	600	964	600
31010-District Clerk					
43010-Fees of Office/Charges for Service	105,178	97,000	97,000	116,051	100,000
43599-Cash Short and Over	0	0	0	100	0
47040-TimePmt10%-Court Improvement	70	0	0	53	0
Total -31010-District Clerk	105,248	97,000	97,000	116,204	100,000
32010-Criminal District Attorney					
42010-State Funds	13,523	0	18,571	18,571	18,571
42020-State Longevity Pay	9,620	6,155	6,155	8,615	11,780
43010-Fees of Office/Charges for Service	15	0	0	2	0
43040-CDA Prosecutor Local Court Costs	1,730	2,800	2,800	2,194	2,800
48200-Insurance Refunds/Credits	2,958	0	0	0	0
Total -32010-Criminal District Attorney	27,846	8,955	27,526	29,382	33,151
33010-Justice of Peace Precinct 1					
43010-Fees of Office/Charges for Service	47,622	40,000	40,000	52,220	45,000
43599-Cash Short and Over	(100)	0	0	0	0
47040-TimePmt10%-Court Improvement	2,350	0	0	2,229	0
Total -33010-Justice of Peace Precinct 1	49,872	40,000	40,000	54,449	45,000
33020-Justice of Peace Precinct 2					
43010-Fees of Office/Charges for Service	21,086	15,000	15,000	21,937	15,000
43599-Cash Short and Over	0	0	0	35	0
47040-TimePmt10%-Court Improvement	421	0	0	626	0
Total -33020-Justice of Peace Precinct 2	21,507	15,000	15,000	22,598	15,000
33030-Justice of Peace Precinct 3					
43010-Fees of Office/Charges for Service	17,146	15,000	15,000	20,000	15,000
47040-TimePmt10%-Court Improvement	424	0	0	645	0
Total -33030-Justice of Peace Precinct 3	17,570	15,000	15,000	20,645	15,000

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
--	--------------------	-------------------------------	------------------------------	----------------------	-------------------------------

33040-Justice of Peace Precinct 4

43010-Fees of Office/Charges for Service	67,156	60,000	60,000	75,000	65,000
43599-Cash Short and Over	1	0	0	0	0
47040-TimePmt10%-Court Improvement	1,819	0	0	2,337	0
Total -33040-Justice of Peace Precinct 4	68,976	60,000	60,000	77,337	65,000

36010-Juvenile Probation Support - General Fund

43750-Probation Fees - General Fund	3,242	5,000	5,000	5,000	5,000
Total -36010-Juvenile Probation Support - General Fund	3,242	5,000	5,000	5,000	5,000

41010-Sheriff

42360-Grants-Homeland Security-Federal thru State	49,462	0	114,662	114,634	0
42622-Federal Funds - HIDTA	25,512	0	20,496	5,181	0
43010-Fees of Office/Charges for Service	11,147	10,000	10,000	12,425	11,000
43050-Copies	254	0	0	115	0
43740-Bond Fees-General Fund	2,648	2,400	2,400	3,017	2,400
48200-Insurance Refunds/Credits	7,599	0	91,121	91,121	0
Total -41010-Sheriff	96,622	12,400	238,679	226,493	13,400

41030-Sheriff Estray

43010-Fees of Office/Charges for Service	5,808	2,830	2,830	5,000	5,000
Total -41030-Sheriff Estray	5,808	2,830	2,830	5,000	5,000

44001-Constables Central

43010-Fees of Office/Charges for Service	7	0	0	0	0
43020-Serving Papers	153,388	150,000	150,000	154,305	150,000
Total -44001-Constables Central	153,395	150,000	150,000	154,305	150,000

44010-Constable Precinct 1

43010-Fees of Office/Charges for Service	5	0	0	105	0
43020-Serving Papers	8,100	0	0	11,700	5,000
Total -44010-Constable Precinct 1	8,105	0	0	11,805	5,000

44020-Constable Precinct 2

43010-Fees of Office/Charges for Service	10	0	0	5	0
43020-Serving Papers	12,800	0	0	7,050	7,000
48200-Insurance Refunds/Credits	0	0	0	0	0
Total -44020-Constable Precinct 2	12,810	0	0	7,055	7,000

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
44030-Constable Precinct 3					
43010-Fees of Office/Charges for Service	38	0	0	25	0
43020-Serving Papers	4,500	0	0	6,900	5,000
Total -44030-Constable Precinct 3	4,538	0	0	6,925	5,000
44040-Constable Precinct 4					
43010-Fees of Office/Charges for Service	37,937	10,000	10,000	25,000	20,000
43020-Serving Papers	12,100	0	0	16,800	10,000
48160-Grant-NRA	3,598	0	0	0	0
Total -44040-Constable Precinct 4	53,635	10,000	10,000	41,800	30,000
46010-Emergency Operations					
42012-Grants-State	0	0	0	0	0
46020-Rent of Shelter	0	0	0	0	0
48200-Insurance Refunds/Credits	1,449	0	0	0	0
Total -46010-Emergency Operations	1,449	0	0	0	0
50010-County Jail					
42010-State Funds	854	0	0	200	0
42470-Inmate Housing-Other Counties	34,870	0	0	4,950	0
42620-Federal Funds	13,955	0	0	10,431	0
43010-Fees of Office/Charges for Service	305	0	0	0	0
43060-Coin Phones	120,199	112,000	112,000	135,498	120,000
48110-Other Revenue	0	0	0	0	0
Total -50010-County Jail	170,183	112,000	112,000	151,079	120,000
50020-County Jail Inmate Medical Cost Center					
43400-Charges to Hospital District	69,420	69,420	69,420	69,420	69,420
43401-WCHD-True Up	36,789	0	0	41,184	20,000
43410-In-Clinic Doctor Visits	11,640	15,000	15,000	12,000	15,000
Total -50020-County Jail Inmate Medical Cost Center	117,849	84,420	84,420	122,604	104,420
50110-Adult Probation Support- General Fund					
43010-Fees of Office/Charges for Service	35,639	0	9,878	30,000	15,000
Total -50110-Adult Probation Support- General Fund	35,639	0	9,878	30,000	15,000
61020-Planning and Development					
41020-Licenses and Permits	325,091	425,000	425,000	550,000	425,000
42620-Federal Funds	460	0	0	0	0

Detail Revenues by Department-General Fund

8/12/2025 10:42:41
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
43010-Fees of Office/Charges for Service	75,000	60,000	60,000	67,000	65,000
43010-Fees of Office/Charges for Service	175	0	0	142	0
43599-Cash Short and Over	1	0	0	5	0
Total -61020-Planning and Development	400,727	485,000	485,000	617,147	490,000
Fund Totals	30,410,299	30,962,954	31,317,606	32,239,100	33,062,817

This page intentionally left blank

General Fund Detail Revenues Summary by Object

8/12/2025 10:44:24
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
101-General Fund					
Ad Valorem Taxes					
40110-Current Ad Valorem Taxes	19,118,873	20,515,201	20,515,201	20,415,201	22,253,927
40120-Delinquent Ad Valorem Taxes	370,254	380,000	380,000	414,369	380,000
40130-Penalties and Interest-Ad Valorem Taxes	368,371	350,000	350,000	350,000	350,000
Ad Valorem Taxes	19,857,498	21,245,201	21,245,201	21,179,570	22,983,927
Sales Tax					
40400-Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
Sales Tax	5,124,435	5,250,000	5,250,000	5,350,000	5,350,000
Other Taxes					
40500-Payment In Lieu of Taxes	66,677	44,800	44,800	65,125	65,000
40501-Property Taxes-Other(VIT)	0	25,000	25,000	25,000	25,000
40510-Mixed Beverage Tax	155,094	139,000	139,000	160,430	160,430
Other Taxes	221,771	208,800	208,800	250,555	250,430
Licenses and Permits					
41020-Licenses and Permits	325,091	425,000	425,000	550,000	425,000
Licenses and Permits	325,091	425,000	425,000	550,000	425,000
Intergovernmental Revenues					
42010-State Funds	138,629	92,000	129,925	127,525	131,571
42012-Grants-State	0	0	0	0	0
42020-State Longevity Pay	9,620	6,155	6,155	8,615	11,780
42030-State Funds-Indigent Defense	56,890	52,924	52,924	52,924	52,924
42040-State Funds-Capital Murder	12,796	0	0	0	0
42410-Intergovernmental Funds-Local	474,736	471,224	471,224	471,224	471,224
42415-Intergovernmental Funds-State	0	0	0	23,003	0
42460-Central Appraisal District	34,694	0	0	1,926	0
42470-Inmate Housing-Other Counties	34,870	0	0	4,950	0
Intergovernmental Revenues	762,235	622,303	660,228	690,167	667,499
Intergovernment Revenues-Federal					
42360-Grants-Homeland Security-Federal thru State	49,462	0	114,662	114,634	0
42620-Federal Funds	14,415	0	0	10,431	0
42622-Federal Funds - HIDTA	25,512	0	20,496	5,181	0
42710-Disaster Relief Funds	0	0	0	563	0
42919-Federal Covid Related Funds	0	0	0	0	0

General Fund Detail Revenues Summary by Object

8/12/2025 10:44:24
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Intergovernment Revenues-Federal	89,389	0	135,158	130,809	0
Fees of Office/Charges for Service					
43010-Fees of Office/Charges for Service	912,210	784,530	794,408	946,767	899,056
43020-Serving Papers	190,888	150,000	150,000	196,755	177,000
43040-CDA Prosecutor Local Court Costs	1,730	2,800	2,800	2,194	2,800
43050-Copies	254	0	0	115	0
43060-Coin Phones	120,199	112,000	112,000	135,498	120,000
43400-Charges to Hospital District	69,420	69,420	69,420	69,420	69,420
43401-WCHD-True Up	36,789	0	0	41,184	20,000
43410-In-Clinic Doctor Visits	11,640	15,000	15,000	12,000	15,000
43599-Cash Short and Over	(95)	0	0	140	0
43700-Supplemental Guardianship Fees	6,540	0	0	6,840	0
43740-Bond Fees-General Fund	5,148	2,400	2,400	3,017	2,400
43750-Probation Fees - General Fund	3,242	5,000	5,000	5,000	5,000
Fees of Office/Charges for Service	1,357,965	1,141,150	1,151,028	1,418,930	1,310,676
Vehicle Registration					
44100-Vehicle Registration Commissions	1,070,639	1,050,000	1,050,000	1,035,495	1,050,000
44210-Certificates of Title	63,275	66,000	66,000	67,085	67,085
Vehicle Registration	1,133,914	1,116,000	1,116,000	1,102,580	1,117,085
Building Use Charges and Rentals					
46020-Rent of Shelter	0	0	0	0	0
46040-WCHA Utilities Reimbursement	6,000	6,000	6,000	6,000	6,000
46050-DPS Annex Buildings Use	2,596	2,200	2,200	2,200	2,200
Building Use Charges and Rentals	8,596	8,200	8,200	8,200	8,200
Courts Costs					
47020-Court Costs	9,013	10,300	10,300	11,306	10,300
47030-Court Costs - Attorney Fees	51,696	41,000	41,000	51,638	44,000
47040-TimePmt10%-Court Improvement	8,161	0	0	9,488	700
47041-JudicialSupportFee .60 District Courts	10	0	0	8	0
47042-JudicialSupportFee .60 Court at Law	2	0	0	2	0
47050-JudicialSupportFee .60 Justice Courts	136	0	0	113	0
Courts Costs	69,018	51,300	51,300	72,555	55,000
Fines and Forfeitures					
47800-Bond Forfeitures	3,500	25,000	25,000	25,000	25,000

General Fund Detail Revenues Summary by Object

8/12/2025 10:44:24
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Fines and Forfeitures	3,500	25,000	25,000	25,000	25,000
Interest Income					
48010-Interest	1,039,255	800,000	800,000	980,000	800,000
Interest Income	1,039,255	800,000	800,000	980,000	800,000
Other Revenue					
48110-Other Revenue	123,109	70,000	70,000	70,877	70,000
48160-Grant-NRA	3,598	0	0	0	0
48170-Opioid Abatement	11,275	0	0	55,006	0
48200-Insurance Refunds/Credits	32,056	0	171,691	253,533	0
48300-Proceeds from Auction/Sale	0	0	0	101,318	0
48900-SBITA-Reporting in Financials	247,594	0	0	0	0
Other Revenue	417,632	70,000	241,691	480,734	70,000
Fund Totals	30,410,299	30,962,954	31,317,606	32,239,100	33,062,817

This page intentionally left blank

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
--	--------------------	-------------------------------	------------------------------	----------------------	-------------------------------

101-General Fund

15010-County Judge

Salaries/Other Pay/Benefits	320,231	416,931	416,931	400,608	432,025
Operations	7,940	12,915	12,915	12,915	12,915
Department Total	328,171	429,846	429,846	413,523	444,940

15020-IT Operations

Salaries/Other Pay/Benefits	268,662	344,080	344,080	304,634	532,490
Operations	3,453	9,505	9,505	9,505	14,105
Department Total	272,115	353,585	353,585	314,139	546,595

15030-IT Hardware/Software

Operations	672,150	781,040	741,362	741,362	723,849
Department Total	672,150	781,040	741,362	741,362	723,849

15050-County Clerk

Salaries/Other Pay/Benefits	749,534	816,835	816,835	792,397	845,572
Operations	63,307	104,201	107,025	107,025	105,551
Department Total	812,841	921,036	923,860	899,422	951,123

16010-Voter Registration

Salaries/Other Pay/Benefits	74,079	78,904	78,904	78,499	81,782
Operations	16,846	8,000	10,600	8,000	8,000
Department Total	90,925	86,904	89,504	86,499	89,782

16020-Elections

Salaries/Other Pay/Benefits	160,504	167,030	207,030	202,393	173,958
Operations	56,205	111,678	85,678	85,678	112,678
Department Total	216,709	278,708	292,708	288,071	286,636

17010-County Facilities

Salaries/Other Pay/Benefits	625,269	705,589	705,589	705,712	733,639
Operations	373,267	504,302	584,872	584,872	415,092

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Department Total	998,536	1,209,891	1,290,461	1,290,584	1,148,731
17020-Facilities-Justice Center Municipal Allocation					
Operations	8,221	10,983	10,983	10,983	10,983
Department Total	8,221	10,983	10,983	10,983	10,983
19010-Centralized Costs					
Salaries/Other Pay/Benefits	393,347	746,632	746,632	446,604	870,346
Operations	786,911	863,304	863,304	863,304	908,304
Department Total	1,180,258	1,609,936	1,609,936	1,309,908	1,778,650
19200-Contingency					
Contingency	0	818,500	590,536	590,536	1,125,170
Department Total	0	818,500	590,536	590,536	1,125,170
20005-County Auditor-Financial Systems					
Operations	46,109	105,000	144,678	144,678	147,678
Department Total	46,109	105,000	144,678	144,678	147,678
20010-County Auditor					
Salaries/Other Pay/Benefits	872,727	1,013,508	1,013,508	945,656	1,064,334
Operations	27,000	48,211	48,211	48,211	31,599
Department Total	899,727	1,061,719	1,061,719	993,867	1,095,933
20020-County Treasurer					
Salaries/Other Pay/Benefits	457,083	492,549	492,549	486,527	509,723
Operations	17,721	22,879	22,879	22,879	26,879
Department Total	474,804	515,428	515,428	509,406	536,602
20030-County Treasurer - Collections					
Salaries/Other Pay/Benefits	145,211	155,247	155,247	148,607	160,856
Operations	6,573	14,820	14,820	14,820	14,820
Department Total	151,784	170,067	170,067	163,427	175,676

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
20040-Purchasing					
Salaries/Other Pay/Benefits	248,898	286,507	286,507	278,100	321,464
Operations	9,399	22,783	22,783	22,783	16,283
Department Total	258,297	309,290	309,290	300,883	337,747
21010-Vehicle Registration					
Salaries/Other Pay/Benefits	602,514	661,221	661,221	630,165	754,029
Operations	6,505	10,302	10,302	10,302	10,302
Department Total	609,019	671,523	671,523	640,467	764,331
29940-Governmental/Services Contracts					
Intergovernmental/Contracts	728,189	847,486	847,486	847,486	903,173
Department Total	728,189	847,486	847,486	847,486	903,173
30010-Courts-Central Costs					
Salaries/Other Pay/Benefits	42,402	44,880	44,880	43,040	42,632
Operations	213,750	380,165	271,814	271,814	470,716
Department Total	256,152	425,045	316,694	314,854	513,348
30020-County Court at Law					
Salaries/Other Pay/Benefits	558,834	567,761	567,761	536,307	593,429
Operations	247,651	182,944	245,520	245,520	181,944
Department Total	806,485	750,705	813,281	781,827	775,373
30030-12th Judicial District Court					
Salaries/Other Pay/Benefits	285,014	295,140	295,140	295,990	306,904
Operations	236,165	175,106	253,106	253,106	175,106
Department Total	521,179	470,246	548,246	549,096	482,010

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
30040-278th Judicial District Court					
Salaries/Other Pay/Benefits	305,911	315,218	315,218	322,890	325,485
Operations	221,670	151,623	271,505	271,505	151,623
Department Total	527,581	466,841	586,723	594,395	477,108
30050-Courts-Pretrial Bond Supervision					
Salaries/Other Pay/Benefits	63,367	73,664	73,664	68,787	76,484
Operations	935	7,300	7,300	7,300	7,300
Department Total	64,302	80,964	80,964	76,087	83,784
31010-District Clerk					
Salaries/Other Pay/Benefits	664,168	708,034	708,034	680,235	734,113
Operations	22,105	25,346	25,346	25,346	25,706
Department Total	686,273	733,380	733,380	705,581	759,819
32010-Criminal District Attorney					
Salaries/Other Pay/Benefits	2,227,096	2,402,384	2,402,384	2,337,007	2,484,568
Operations	164,001	110,430	132,890	132,890	104,330
Department Total	2,391,097	2,512,814	2,535,274	2,469,897	2,588,898
33010-Justice of Peace Precinct 1					
Salaries/Other Pay/Benefits	332,621	344,065	344,065	342,726	355,510
Operations	4,396	10,074	10,074	10,074	11,706
Department Total	337,017	354,139	354,139	352,800	367,216
33020-Justice of Peace Precinct 2					
Salaries/Other Pay/Benefits	265,597	273,468	273,468	274,072	282,711
Operations	4,206	8,756	8,756	8,756	8,756
Department Total	269,803	282,224	282,224	282,828	291,467
33030-Justice of Peace Precinct 3					
Salaries/Other Pay/Benefits	267,339	274,238	274,238	274,900	283,288
Operations	8,201	11,175	11,175	11,175	10,544
Department Total	275,540	285,413	285,413	286,075	293,832

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
33040-Justice of Peace Precinct 4					
Salaries/Other Pay/Benefits	333,075	347,767	347,767	345,871	360,753
Operations	10,159	14,511	14,511	14,511	14,643
Department Total	343,234	362,278	362,278	360,382	375,396
36010-Juvenile Probation Support - General Fund					
Salaries/Other Pay/Benefits	94,392	129,968	129,968	93,004	129,968
Operations	31,094	70,706	70,706	70,706	70,706
Department Total	125,486	200,674	200,674	163,710	200,674
41010-Sheriff					
Salaries/Other Pay/Benefits	4,092,848	4,582,936	4,583,168	4,339,526	4,762,391
Operations	515,791	453,444	498,162	498,162	492,988
Capital	312,859	394,955	576,284	576,284	389,984
Department Total	4,921,498	5,431,335	5,657,614	5,413,972	5,645,363
41030-Sheriff Estray					
Operations	5,744	5,900	5,900	5,900	5,900
Department Total	5,744	5,900	5,900	5,900	5,900
43010-Courthouse Security General Fund					
Salaries/Other Pay/Benefits	341,180	364,983	364,983	367,917	378,185
Department Total	341,180	364,983	364,983	367,917	378,185
44001-Constables Central					
Salaries/Other Pay/Benefits	88,029	119,435	119,435	112,530	123,492
Operations	4,463	3,919	3,919	3,919	3,919
Department Total	92,492	123,354	123,354	116,449	127,411

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
44010-Constable Precinct 1					
Salaries/Other Pay/Benefits	105,726	108,623	108,623	108,911	112,338
Operations	3,032	14,979	14,979	14,979	8,815
Department Total	108,758	123,602	123,602	123,890	121,153
44020-Constable Precinct 2					
Salaries/Other Pay/Benefits	106,715	116,652	126,652	124,727	135,270
Operations	8,735	11,523	11,523	11,523	11,523
Department Total	115,450	128,175	138,175	136,250	146,793
44030-Constable Precinct 3					
Salaries/Other Pay/Benefits	196,222	198,833	198,833	200,336	206,697
Operations	10,857	17,864	17,864	17,864	17,864
Capital	0	0	0	0	90,362
Department Total	207,079	216,697	216,697	218,200	314,923
44040-Constable Precinct 4					
Salaries/Other Pay/Benefits	530,679	593,119	593,119	584,891	613,666
Operations	69,593	70,826	70,826	70,826	63,090
Capital	86,312	68,770	68,770	68,770	0
Department Total	686,584	732,715	732,715	724,487	676,756
45010-Support Personnel -DPS					
Salaries/Other Pay/Benefits	76,147	79,605	79,605	79,592	82,147
Operations	35	1,315	1,315	1,315	1,315
Department Total	76,182	80,920	80,920	80,907	83,462
45020-Weigh Station Utilites and Services					
Operations	31,987	35,187	35,187	35,187	35,187
Department Total	31,987	35,187	35,187	35,187	35,187
46010-Emergency Operations					
Salaries/Other Pay/Benefits	380,967	387,825	387,825	336,801	431,848
Operations	95,127	140,182	140,182	140,182	144,375

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Department Total	476,094	528,007	528,007	476,983	576,223
49940-Public Safety Governmental/Services					
Contracts					
Intergovernmental/Contracts	1,031,293	1,049,281	1,049,281	1,049,281	1,049,281
Department Total	1,031,293	1,049,281	1,049,281	1,049,281	1,049,281
50010-County Jail					
Salaries/Other Pay/Benefits	3,281,288	3,363,157	3,363,157	3,446,013	3,556,631
Operations	763,055	833,359	849,357	849,357	889,149
Capital	0	0	5,900	5,900	0
Department Total	4,044,343	4,196,516	4,218,414	4,301,270	4,445,780
50020-County Jail Inmate Medical Cost Center					
Salaries/Other Pay/Benefits	213,166	229,273	229,273	203,558	239,079
Operations	154,338	221,178	221,178	221,178	221,178
Department Total	367,504	450,451	450,451	424,736	460,257
50110-Adult Probation Support- General Fund					
Operations	58,885	56,498	66,376	66,376	56,498
Department Total	58,885	56,498	66,376	66,376	56,498
50120-Adult Probation -Community Services- General Fund					
Salaries/Other Pay/Benefits	75,096	77,347	77,347	77,518	80,229
Operations	750	850	850	850	850
Department Total	75,846	78,197	78,197	78,368	81,079
60010-Veterans Services					
Salaries/Other Pay/Benefits	35,361	38,587	38,587	34,976	39,854
Operations	2,124	2,579	2,579	2,579	2,624
Department Total	37,485	41,166	41,166	37,555	42,478

General Fund Budget by Department and Category

8/12/2025 10:46:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
60020-Social Services					
Operations	0	23,800	23,800	23,800	23,800
Department Total	0	23,800	23,800	23,800	23,800
61020-Planning and Development					
Salaries/Other Pay/Benefits	689,546	820,940	820,940	714,571	847,520
Operations	248,199	187,587	227,587	227,587	289,409
Capital	0	75,000	75,000	75,000	0
Department Total	937,745	1,083,527	1,123,527	1,017,158	1,136,929
61050-Litter Control - General Fund					
Operations	11,117	14,476	14,476	14,476	14,476
Department Total	11,117	14,476	14,476	14,476	14,476
69940-Health and Human Services - Governmental/Services Contracts					
Intergovernmental/Contracts	59,000	87,500	87,500	87,500	161,230
Department Total	59,000	87,500	87,500	87,500	161,230
70010-Historical Commission					
Salaries/Other Pay/Benefits	22,417	22,720	22,720	22,720	23,538
Operations	4,122	5,580	5,580	5,580	5,580
Department Total	26,539	28,300	28,300	28,300	29,118
70020-Texas AgriLife Extension Service					
Salaries/Other Pay/Benefits	242,012	272,971	272,971	216,281	283,408
Operations	50,446	43,345	43,345	43,345	45,820
Department Total	292,458	316,316	316,316	259,626	329,228
93000-Transfers Out /General Fund, Projects					
Transfers to Other Funds	978,895	644,741	644,741	644,741	947,869
Department Total	978,895	644,741	644,741	644,741	947,869
Fund Totals	29,336,162	32,947,309	33,301,961	32,216,102	35,165,903

General Fund Detail Expenditures Summary by Object

8/12/2025 10:49:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
101-General Fund					
Salaries/Other Pay/Benefits					
51010-Head of Department	1,787,086	1,831,252	1,831,252	1,810,240	1,891,192
51030-Deputies and Assistants	12,037,632	13,291,623	13,291,623	12,563,109	13,995,053
51070-Part-Time	216,554	246,049	294,715	235,997	259,686
51080-Longevity	235,354	261,120	261,120	250,825	277,780
51090-Overtime	313,949	197,626	197,858	423,940	206,158
51100-IT Help Desk	0	0	0	0	69,114
51110-Salary Supplements	151,576	159,878	159,878	131,227	164,149
51140-Other Pay Day Travel	1,115	0	0	0	0
51150-Allowances	64,985	65,100	65,100	65,455	67,320
52010-Social Security	1,084,435	1,221,152	1,222,486	1,222,486	1,288,471
52020-Group Insurance	2,638,948	3,217,108	3,217,108	2,754,602	3,489,709
52022-Retiree Health Care Set-aside	0	0	0	0	0
52030-Retirement	2,146,647	2,342,146	2,342,146	2,342,146	2,460,175
52040-Workers Comp Insurance	141,234	176,926	176,926	176,926	192,903
52060-Unemployment Insurance	15,797	28,646	28,646	28,646	10,646
52990-Payroll Related Rounding	(38)	0	0	0	0
Salaries/Other Pay/Benefits	20,835,274	23,038,626	23,088,858	22,005,599	24,372,356
Operations					
61010-Office Supplies	51,653	118,777	109,874	109,874	119,258
61030-Operating Supplies	68,531	82,951	83,325	80,725	83,951
61100-Minor Equipment	40,341	19,451	46,742	46,742	19,451
61200-Jurors Supplies	2,363	4,527	4,527	4,527	4,527
61210-Janitorial Supplies	60,697	67,629	67,629	67,629	67,629
61230-Uniforms	19,653	22,761	23,850	23,850	25,261
61240-Jury Summons Tyler Contract	11,067	0	0	0	0
61260-Election Costs	22,706	24,713	24,713	24,713	24,713
61280-Medical Supplies	4,044	6,478	6,478	6,478	6,478
61300-Estray Supplies	1,190	2,700	2,581	2,581	2,700
61310-Canine Supplies and Services	1,662	2,000	2,750	2,750	3,920
61400-Inmate Clothing/Linens	8,642	6,200	8,700	8,700	6,200
61410-Inmate Food	0	3,640	3,640	3,640	3,640
61450-Inmate Prescriptions	46,171	102,100	102,100	102,100	102,100

General Fund Detail Expenditures Summary by Object

8/12/2025 10:49:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
61470-Inmate Supplies	0	0	0	0	0
61480-VIP (Volunteers) ,CERT Supplies	0	500	500	500	500
61600-Foster Care Clothing	0	6,900	6,900	6,900	6,900
62010-Postage	34,020	85,000	85,000	85,000	85,000
62110-Fuel	270,301	285,338	286,938	286,938	285,338
62120-Lubricants, Oils, Etc	4,116	7,916	7,916	7,916	7,916
64100-Computer Software	2,631	3,213	4,070	4,070	3,213
64120-Computer Services	29,547	33,323	33,323	33,323	33,323
64130-Volume Licensing	73,005	181,081	181,081	181,081	226,081
64140-Software Maintenance/Subscriptions	195,777	214,512	220,906	220,906	318,786
64150-Maintenance Hardware	2,753	17,616	17,616	17,616	17,616
64160-Maintenance Contracts Elections	0	13,450	27,450	27,450	13,450
64170-IT Purchased Consulting Services	0	10,000	10,000	10,000	10,000
64180-Maint/Support Court Security/Video Eq	6,386	16,630	16,630	16,630	16,630
64400-Tyler Special Services	0	2,218	2,218	2,218	2,218
64410-Tyler/Odyssey Annual License/Services	195,611	205,393	205,393	205,393	215,664
64411-Jury Package Software	11,863	38,200	38,200	38,200	38,200
64412-Sage Payroll Software Annual Cost	11,993	15,000	15,000	15,000	15,000
64413-Laserfiche Software Annual Cost	24,807	25,000	25,000	25,000	26,241
64415-Treasurer Receipting Software Annual Cost	0	2,700	2,700	2,700	2,700
64420-Financial System License/Services/Subscriptions	46,109	105,000	144,678	144,678	147,678
64430-Financial Volume Licenses/Azure/Subscriptions	53,819	39,678	0	0	0
64500-WebSite Annual License/Support	6,500	6,522	6,522	6,522	6,522
64600-Collections Software Annual License/Support	3,600	3,600	3,600	3,600	3,600
64700-Software Improvements/Licenses/Training	1,901	21,785	21,785	21,785	7,173
66010-Attorneys	636,361	690,283	751,903	751,903	740,283
66020-Attorneys-CPS Cases	57,064	40,000	40,000	40,000	40,000
66050-Trial Costs - Capital	12,796	0	0	0	0
66070-Bill of Costs -Other Counties	13,600	0	15,000	15,000	15,000
66080-Legal Post Conviction Writ	47,013	0	0	0	0
66500-Court Reporters	4,446	10,000	10,000	10,000	10,000
66600-Jurors	772	16,250	15,842	15,842	16,250
66610-Juror Pay Increase	53,870	16,000	32,754	32,754	16,000

General Fund Detail Expenditures Summary by Object

8/12/2025 10:49:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
66620-Professional Services-Courts	0	10,500	10,500	10,500	10,500
66700-Expert Witnesses	7,236	5,024	4,699	4,699	5,024
66810-Appeals Court Allocation	1,948	12,665	11,104	11,104	16,641
66820-Second Administrative Judicial Fee	10,873	10,600	10,600	10,600	10,600
66900-Public Defender Contract	25,895	21,000	25,895	25,895	25,895
67010-Engineering Services Contracts	190,338	120,000	160,000	160,000	120,000
67015-Engineer Planning	0	0	0	0	100,000
67020-Doctor Contract - Jail	102,000	102,000	102,000	102,000	102,000
67040-Professional Services	35,120	52,670	92,920	92,920	52,670
67050-Pre EmploymentPhysicals/EmployeeTesting	4,320	4,074	6,725	6,725	4,074
67060-Accounting Services	42,150	54,100	54,100	54,100	54,100
67061-Audit Services	1,900	1,900	1,900	1,900	1,900
67070-Bank Charges	6,638	6,750	6,750	6,750	10,750
68010-Purchased Services	215,121	217,471	221,881	221,881	221,971
68020-Microfilming Services	46,812	84,000	84,000	84,000	84,000
68025-Lab Services	125	6,000	6,000	6,000	6,000
68030-Purchased Services - Medical	2,123	8,600	8,600	8,600	8,600
68060-Contract Services - DSHS	1,043	1,850	1,850	1,850	1,850
68070-Contract Services - Juvenile	11,981	48,147	48,147	48,147	48,147
68090-Jail Food Services Contract	426,663	442,646	442,646	442,646	482,646
68100-Autopsies	206,937	111,500	111,500	111,500	136,500
68200-Ambulance Services	54,315	40,000	40,000	40,000	40,000
68310-Parking Lot Contract	6,000	6,000	6,000	6,000	6,000
68400-Legal/Public Notices	13,217	12,711	13,711	13,711	12,711
68500-Towing Services	990	950	2,205	2,205	950
68600-Other Services	0	750	750	750	750
69050-Copier Replacement	3,436	42,574	42,574	42,574	42,574
69900-Project/Equipment Allocation	89,514	345,735	309,785	309,785	59,608
70010-Insurance and Bonds	320,878	359,425	359,425	359,425	379,425
70020-Insurance Deductibles	18,000	20,000	20,000	20,000	20,000
71010-Travel and Lodging	79,870	98,018	102,412	102,412	105,682
71020-Conferences/Training	40,582	46,074	41,770	41,770	48,624
71030-Dues and Subscriptions	27,603	51,971	51,559	51,559	51,971
72030-Grant Expenditures	39,505	0	38,835	38,835	22,302

General Fund Detail Expenditures Summary by Object

8/12/2025 10:49:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
72050-Homeland Grant Expenditures	49,462	0	10,098	10,098	0
73150-Rentals	9,468	8,757	9,480	9,480	8,950
73160-Copies/CopierMaintenance Agreements	26,839	35,179	35,134	35,134	35,179
73180-Foster Child Allowances	0	15,600	15,600	15,600	15,600
74100-Communication	55,182	60,657	60,697	60,697	60,657
74110-Data Circuits/Internet	19,327	22,751	20,545	20,545	22,751
74130-Communication - Cell/Mobile Phones	2,219	1,452	2,340	2,340	1,452
74140-Long Distance	2,463	10,957	6,595	6,595	10,957
74150-Communication-Air Cards	39,290	44,744	45,224	45,224	79,744
74200-Electricity	310,546	360,477	359,419	359,419	360,477
74300-Gas Utility	35,452	55,004	52,730	52,730	55,004
74400-Water/Sewer/Garbage	32,963	37,063	37,873	37,873	37,063
74500-Telecable	4,843	4,300	4,713	4,713	4,300
75100-Repairs - Vehicles and Trucks	97,701	94,507	109,110	109,110	94,507
75200-Repairs - Equipment	18,020	15,728	33,207	33,207	15,728
75300-Repairs - Buildings	137,162	166,869	246,939	246,939	166,869
75400-Repairs and Maintenance - Office Equipment	0	5,665	1,857	1,857	5,665
75500-Repairs and Maintenance - Weigh Station	5,880	10,000	9,367	9,367	10,000
75600-Repairs - HVAC	25,940	50,000	50,000	50,000	50,000
75806-FEMA 4781 Storms	9,518	0	0	0	0
75808-FEMA 4798 - Hurricane Beryl	1,957	0	0	0	0
78150-SBITA-Reporting in Financials	247,594	0	0	0	0
Operations	5,304,340	5,922,450	6,267,605	6,265,005	6,126,478
Intergovernmental/Contracts					
77090-Walker County Dispatch	784,806	802,794	802,794	802,794	802,794
77100-City of Huntsville Fire Contract	246,487	246,487	246,487	246,487	246,487
77300-Appraisal District - Appraisals	566,863	659,003	659,003	659,003	698,790
77310-Appraisal District - Collections	161,326	188,483	188,483	188,483	204,383
77400-Tri-County MHMR	0	0	0	0	28,730
77410-Senior Center	15,000	15,000	15,000	15,000	15,000
77420-Rita B Huff Humane Center	12,000	12,000	12,000	12,000	12,000
77430-Spay/Neuter Assistance	12,000	20,000	20,000	20,000	20,000
77440-Soil Conservation	0	500	500	500	500
77450-Boys Girls Organization	0	20,000	20,000	20,000	20,000

General Fund Detail Expenditures Summary by Object

8/12/2025 10:49:32
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
77452-A Time to Read Contract	0	0	0	0	10,000
77470-Veterans Center Contract	20,000	20,000	20,000	20,000	20,000
77483-SAAFE House Contract	0	0	0	0	10,000
77484-EDC Economic Development Corporation	0	0	0	0	25,000
Intergovernmental/Contracts	1,818,482	1,984,267	1,984,267	1,984,267	2,113,684
Capital					
85010-Machinery and Equipment	0	0	5,900	5,900	0
85014-Speed Trailer Construction	0	0	0	0	0
85030-Capital - From Grant	0	0	104,564	104,564	0
87030-Vehicles and Trucks	399,171	538,725	615,490	615,490	480,346
Capital	399,171	538,725	725,954	725,954	480,346
Contingency					
92010-Contingency - General Fund	0	318,500	90,536	90,536	625,170
92020-Contingency - Special General Fund	0	500,000	500,000	500,000	500,000
Contingency	0	818,500	590,536	590,536	1,125,170
Transfers to Other Funds					
99050-Transfer to Projects Fund	319,154	0	0	0	0
99055-Transfer to Capital Projects Fund	0	0	0	0	90,000
99056-Transfer to Long Range Planning Fund	0	0	0	0	213,128
99060-Transfer to Other Funds	59,741	44,741	44,741	44,741	44,741
99220-Transfer to Road and Bridge Fund	600,000	600,000	600,000	600,000	600,000
Transfers to Other Funds	978,895	644,741	644,741	644,741	947,869
Fund Totals	29,336,162	32,947,309	33,301,961	32,216,102	35,165,903

This page intentionally left blank



Walker County
 Proposed Budget Fiscal Year 2025-2026
 General Fund Projects

The General Projects Fund is created for budgeting purposes for assigned or committed monies for designated projects. Projects are often multi-year projects and the budgets for these projects do not lapse at fiscal year end. These funds are budgeted separately in the annual budget but are included in the General Fund (Major Fund) for financial reporting.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 6,022,071	\$ 4,701,538	\$ 5,455,650	\$ 5,455,650	\$ 4,163,134
Revenues					
Intergovernmental Revenues	\$ -				
Federal Funds	\$ 79,959			\$ -	
Other Funds	\$ 6,260			\$ 119,106	
Interest	\$ 302,306	\$ 270,000	\$ 270,000	\$ 226,000	\$ 180,000
Transfers In	\$ 544,737	\$ -	\$ -	\$ -	\$ 90,000
Total Revenues	<u>\$ 933,262</u>	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 345,106</u>	<u>\$ 270,000</u>
Total Available	\$ 6,955,333	\$ 4,971,538	\$ 5,725,650	\$ 5,800,756	\$ 4,433,134
<u>Expenditures</u>					
Projects	\$ 1,499,683	\$ 494,990	\$ 494,990	\$ 1,637,622	\$ 373,220
Total Expenditures	<u>\$ 1,499,683</u>	<u>\$ 494,990</u>	<u>\$ 494,990</u>	<u>\$ 1,637,622</u>	<u>\$ 373,220</u>
<u>Available</u>	<u>\$ 5,455,650</u>	<u>\$ 4,476,548</u>	<u>\$ 5,230,660</u>	<u>\$ 4,163,134</u>	<u>\$ 4,059,914</u>



Walker County
Proposed Budget Fiscal Year 2025-2026
General Projects Fund

	Actual 2023-2024	Revised Allocations To Date	Estimated 2024-2025	Remain Allocated	Projects 2025-2026
Available Funds	\$ 6,022,071	\$ 5,455,650	\$ 5,455,650	\$ -	\$ 4,163,134
<u>Revenues</u>					
Transfer In General Fund	\$ 319,154	\$ -	\$ -	\$ -	\$ 90,000
Transfer In Other Funds	\$ 225,583	\$ -	\$ -	\$ -	\$ -
Disaster Relief Funds	\$ 79,959	\$ -	\$ -	\$ -	\$ -
Interest	\$ 302,306	\$ 226,000	\$ 226,000	\$ -	\$ 180,000
Other Funds	\$ 6,260	\$ 119,106	\$ 119,106	\$ -	\$ -
Total Revenues	\$ 933,262	\$ 345,106	\$ 345,106	\$ -	\$ 270,000
Total Available	\$ 6,955,333	\$ 6,145,862	\$ 5,800,756	\$ -	\$ 4,433,134
<u>Expenditures</u>					
<u>General Government Projects</u>					
79110-IT Projects	\$ 26,875	\$ 487,958	\$ 160,000	\$ 327,958	\$ -
79201-Software	\$ 29,874	\$ 155,126	\$ 35,000	\$ 120,126	\$ -
79205-Document Management	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
79206-NCIC Technology IT	\$ 9,959	\$ 2,432	\$ -	\$ 2,432	\$ -
79207-Jury Software	\$ 2,325	\$ -	\$ -	\$ -	\$ -
79208-Court Security System Maint	\$ 804	\$ 32,446	\$ 1,752	\$ 30,694	\$ -
79503-Facilities Projects	\$ 53,090	\$ 305,890	\$ 160,000	\$ 145,890	\$ 40,000
79990-Contingency Funds		\$ 1,326,966	\$ -	\$ 1,326,966	\$ 283,220
79990-Contingency General Fund		\$ 500,000	\$ -	\$ 500,000	\$ -
79999-Set Aside for Building Projects	\$ 56,398	\$ 50,000	\$ -	\$ 50,000	\$ -
80103-Copier Replacement		\$ 131,130	\$ -	\$ 131,130	\$ -
80420-HVAC-Capital Equipment	\$ 37,638	\$ -	\$ -	\$ -	\$ 50,000
80114-Senior Center Parking Lot	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
80511-Generators	\$ -	\$ 61,383	\$ 61,383	\$ -	\$ -
80907-Capital Vehicle-Facilities	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
<u>Financial Projects</u>				\$ -	
79201-Financial System Projects	\$ -	\$ 267,749	\$ -	\$ 267,749	\$ -
79203-Payroll Software Replacement	\$ 2,250	\$ 99,507	\$ 15,000	\$ 84,507	\$ -
79508-Records Projects	\$ -	\$ 2,000	\$ 1,080	\$ 920	\$ -
<u>Judicial Projects</u>				\$ -	
79403-Furniture Court at Law	\$ 2,994	\$ -	\$ -	\$ -	\$ -
<u>Public Safety Projects</u>				\$ -	
77090-Central Dispatch	\$ 514,747	\$ 230,048	\$ 110,056	\$ 119,992	\$ -
77111-Emergency Services District #2(NW)	\$ -	\$ 2,668	\$ -	\$ 2,668	\$ -
77112-Emergency Services District #23(CP)	\$ -	\$ 130,478	\$ 130,478	\$ -	\$ -
79013-HMPG Generator Grant Match	\$ -	\$ 205,848	\$ -	\$ 205,848	\$ -
79510-Weigh Station Project	\$ -	\$ -	\$ -	\$ -	\$ -
79519-Sheriff Equipment	\$ -	\$ 16,295	\$ 16,295	\$ -	\$ -
79520-Constable 4 Equipment	\$ -	\$ 26,927	\$ 26,927	\$ -	\$ -
79909-LATCF-Revenue Sharing Fund	\$ 18,261	\$ -	\$ -	\$ -	\$ -
79110-EMS Equipment/Other EMS Project	\$ -	\$ -	\$ -	\$ -	\$ -
79911-Emergency Management Projects	\$ 1,851	\$ 15,445	\$ 4,612	\$ 10,833	\$ -

79912-Public Safety Projects	\$ 37,233	\$ 6,553	\$ 2,824	\$ 3,729	\$ -
79917-Constable Reserve Deputy	\$ 12,143	\$ -	\$ -	\$ -	\$ -
79918-OEM Building Plans	\$ -	\$ 4,636	\$ -	\$ 4,636	\$ -
<u>Public Safety Projects Continued</u>				\$ -	
80104-Public Safety Projects SO Vehicles		\$ -	\$ -	\$ -	\$ -
80117-LATCF Revenue Sharing Capital	\$ 45,913	\$ 288,267	\$ 288,267	\$ -	\$ -
80119-Ambulance module/Upfitting	\$ -	\$ 225,583	\$ 225,583	\$ -	\$ -
80908-Sheriff Upfit Projects	\$ -	\$ 62,587	\$ 62,587	\$ -	\$ -
80904-Sheriff Dept. Vehicle	\$ 307,065	\$ -	\$ -	\$ -	\$ -
80909-Constable 4 Vehicle	\$ -	\$ 41,942	\$ 41,942	\$ -	\$ -
80910-Law Enforcement Capital Equipment	\$ 6,775	\$ -	\$ -	\$ -	\$ -
85030-Capital From Grant	\$ -	\$ 121,329	\$ 121,329	\$ -	\$ -
<u>Corrections and Rehabilitation Projects</u>				\$ -	
79915-County Jail Plumbing Project	\$ -	\$ 240,264	\$ -	\$ 240,264	\$ -
<u>Health and Welfare Projects</u>				\$ -	
<u>Contracts</u>				\$ -	
77451-Boys Girls Adult Training Contract	\$ 136,922	\$ -	\$ -	\$ -	\$ -
77452-A Time to Read Contract	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
77471-Veterans Center Contract	\$ 3,629	\$ -	\$ -	\$ -	\$ -
77473-Walker SUD Project Contract	\$ 11,931	\$ -	\$ -	\$ -	\$ -
77474-Riverside SUD Water Improvements	\$ 75,000	\$ -	\$ -	\$ -	\$ -
77475-Phelps SUD Water Improvements	\$ 39,486	\$ 35,514	\$ 30,603	\$ 4,911	\$ -
77479-Walker County SUD Water Improvement	\$ -	\$ 58,361	\$ 58,361	\$ -	\$ -
77482-Dodge SUD Contract	\$ 31,644			\$ -	\$ -
77483-SAAFE House	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
<u>Health and Welfare Projects</u>				\$ -	
79120-Project GIS	\$ -	\$ 10,216	\$ -	\$ 10,216	\$ -
79209-Seth Funded Contracts	\$ 25,293	\$ 13,181	\$ 13,181	\$ -	\$ -
79518-Litter Control Project	\$ 5,292	\$ 22,167	\$ 11,722	\$ 10,445	\$ -
79602-Nuisance Abatement Projects	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -
<u>Education and Culture Projects</u>				\$ -	
79916-Projects Planning and Devl	\$ 4,291	\$ 1,640	\$ 1,640	\$ -	\$ -
<u>Road and Bridge Projects</u>				\$ -	
67010-Engineering Services Contracts	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -
<u>Transfers Out</u>				\$ -	
99220-Transfer to Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures/Allocations	\$ 1,499,683	\$ 5,697,536	\$ 1,637,622	\$ 4,059,914	\$ 373,220
<u>Available/Allocated for Projects</u>	\$ 5,455,650	\$ 103,220	\$ -	\$ 4,163,134	\$ 4,059,914

This page intentionally left blank



Walker County
 Proposed Budget Fiscal Year 2025-2026
 General Capital Fund Projects

The General Capital Projects Fund was created in FY 2023 from a \$ 5,500,000 transfer from General Fund for budgeting purposes for assigned or committed monies for designated projects. Projects are often multi-year projects and the budgets for these projects do not lapse at fiscal year end. These funds are budgeted separately in the annual budget but are included in the General Fund (Major Fund) for financial reporting.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 5,754,896	\$ 4,712,251	\$ 5,779,942	\$ 5,779,942	\$ 5,971,842
<u>Revenues</u>					
Intergovernmental Revenues	\$ -				
Federal Funds	\$ -			\$ -	\$ -
Interest	\$ 311,263	\$ 260,000	\$ 260,000	\$ 250,000	\$ 187,500
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 311,263</u>	<u>\$ 260,000</u>	<u>\$ 260,000</u>	<u>\$ 250,000</u>	<u>\$ 187,500</u>
Total Available	\$ 6,066,159	\$ 4,972,251	\$ 6,039,942	\$ 6,029,942	\$ 6,159,342
<u>Expenditures</u>					
Operations	\$ 286,217	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ 260,000	\$ 201,900	\$ -	\$ 379,400
Phone System Upgrade	\$ -	\$ -	\$ 58,100	\$ 58,100	\$ -
Transfer to Road and Bridge Fund	\$ -				
Total Expenditures	<u>\$ 286,217</u>	<u>\$ 260,000</u>	<u>\$ 260,000</u>	<u>\$ 58,100</u>	<u>\$ 379,400</u>
<u>Available</u>	<u>\$ 5,779,942</u>	<u>\$ 4,712,251</u>	<u>\$ 5,779,942</u>	<u>\$ 5,971,842</u>	<u>\$ 5,779,942</u>

This page intentionally left blank



Walker County
 Proposed Budget Fiscal Year 2025-2026
 Long Range Planning Projects Fund

The Long Range Planning Fund was created in FY 2026 with a \$ 213,128 transfer from General Fund for planning for future projects. Projects are often multi-year projects and the budgets for these projects do not lapse at fiscal year end. These funds are budgeted separately in the annual budget but are included in the General Fund (Major Fund) for financial reporting.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues</u>					
Intergovernmental Revenues	\$ -				
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 213,128
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,128</u>
Total Available	\$ -	\$ -	\$ -	\$ -	\$ 213,128
<u>Expenditures</u>					
Capital	\$ -	\$ -	\$ -	\$ -	\$ 213,128
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,128</u>
<u>Available</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

This page intentionally left blank



Walker County
Proposed Budget Fiscal Year 2025-2026
Debt Service Fund

Fund Description: The Debt Service Fund accounts for the financial resources for payment of principal and interest on long-term debt paid primarily from taxes levied by the County. The tax rate adopted is adopted in two parts, one for operations of the County and one for payment of the debt. The tax levy for debt must be sufficient to pay the debt services requirement for the year. Walker County has only one outstanding debt issue. This debt was issued in 2012 for construction of a County Jail.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Beginning Fund Balance	\$ 344,831	\$ 389,879	\$ 393,644	\$ 393,644	\$ 419,384
<u>Revenues</u>					
Current Property Taxes	\$ 1,331,878	\$ 1,157,503	\$ 1,157,503	\$ 1,320,000	\$ 1,125,000
Delinquent Property Taxes	\$ 23,159	\$ 22,000	\$ 22,000	\$ 23,137	\$ 22,000
Tax Penalty & Interest	\$ 22,043	\$ 19,000	\$ 19,000	\$ 20,171	\$ 19,000
Interest	\$ 44,901	\$ 30,000	\$ 30,000	\$ 40,000	\$ 30,000
Total Revenues	\$ 1,421,981	\$ 1,228,503	\$ 1,228,503	\$ 1,403,308	\$ 1,196,000
 Total Available for Debt Service	 \$ 1,766,812	 \$ 1,618,382	 \$ 1,622,147	 \$ 1,796,952	 \$ 1,615,384
<u>Expenditures</u>					
Debt Principal	\$ 1,020,000	\$ 1,055,000	\$ 1,055,000	\$ 1,055,000	\$ 1,085,000
Debt Interest	\$ 353,168	\$ 322,568	\$ 322,568	\$ 322,568	\$ 289,599
Total Expenditures	\$ 1,373,168	\$ 1,377,568	\$ 1,377,568	\$ 1,377,568	\$ 1,374,599
 Reserve for Future Maturities	 \$ 393,644	 \$ 240,814	 \$ 244,579	 \$ 419,384	 \$ 240,785

This page intentionally left blank



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued -Amount	Outstanding Amount	Current Debt Service FY 2025-2026		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	\$8,405,000	\$1,085,000	\$289,599	\$1,374,599
Total Debt Service Capital Projects	\$20,000,000	\$8,405,000	\$1,085,000	\$289,599	\$1,374,599

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

Debt Service Schedule

Part 1 of 2

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

Part 2 of 2

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

Yield Statistics

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

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

Yield Statistics

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

Crews & Associates, Inc.

Capital Markets Group

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Pricing Summary

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

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

Bid Information

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

Crews & Associates, Inc.

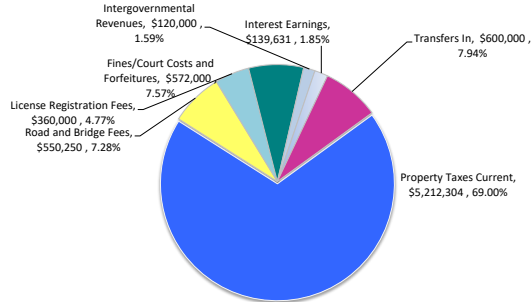
Capital Markets Group

This page intentionally left blank



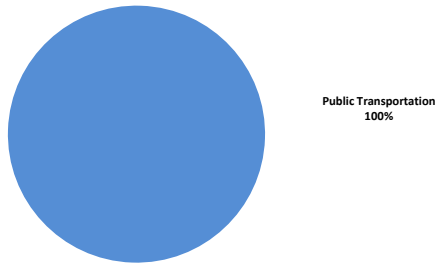
Walker County
Proposed Budget Fiscal Year 2025-2026
Road and Bridge Fund
At a Glance

Revenues by Source



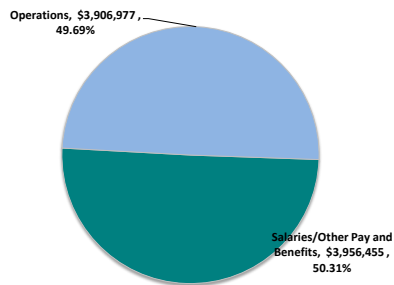
Property Taxes Current	\$ 5,212,304
Road and Bridge Fees	\$ 550,250
License Registration Fees	\$ 360,000
Fines/Court Costs and Forfeitures	\$ 572,000
Intergovernmental Revenues	\$ 120,000
Interest Earnings	\$ 139,631
Transfers In	\$ 600,000
Total	\$ 7,554,185

Expenditures By Function



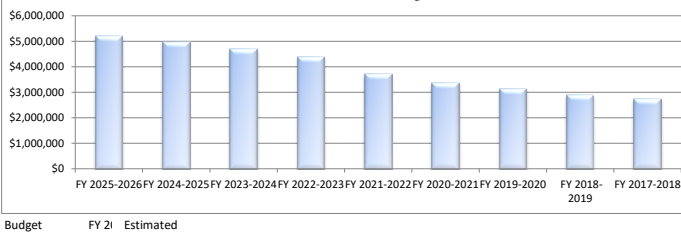
Public Transportation	\$ 7,863,432
-----------------------	--------------

Expenditures By Category



Salaries/Other Pay and Benefits	\$ 3,956,455
Operations	\$ 3,906,977
Total	\$ 7,863,432

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



FY 2025-2026	FY 2024-2025	FY 2023-2024	FY 2022-2023	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
\$ 5,212,304	\$ 4,982,929	\$ 4,696,458	\$ 4,394,109	\$ 3,715,757	\$ 3,362,543	\$ 3,149,475	\$ 2,889,609	\$ 2,734,817

This page intentionally left blank



Walker County
Proposed Budget Fiscal Year 2025-2026
Road and Bridge Fund Summary

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 4,142,069	\$ 148,677	4,170,624	4,170,624	\$ 309,247
<u>Revenues</u>					
Ad Valorem Taxes - Current	\$ 4,696,458	\$ 4,982,929	\$ 4,982,929	\$ 4,982,929	\$ 5,212,304
State Funds	\$ 313,574	\$ 99,300	\$ 122,683	\$ 123,701	\$ 100,000
US Forest Service	\$ 130,581	\$ 120,000	\$ 225,000	\$ 125,000	\$ 20,000
Intergovernmental Federal	\$ 1,852,195		\$ 1,116,380	\$ 1,116,380	
Road & Bridge Fees	\$ 528,160	\$ 530,250	\$ 530,250	\$ 560,183	\$ 550,250
License Fee Registration	\$ 359,990	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
Fines	\$ 433,360	\$ 376,000	\$ 376,000	\$ 518,659	\$ 447,000
Licenses and WeightFines-County	\$ 145,284	\$ 150,000	\$ 150,000	\$ 113,570	\$ 125,000
Interest	\$ 240,601	\$ 160,000	\$ 160,000	\$ 160,000	\$ 139,631
Other Revenues	\$ 39,717	\$ -	\$ 24,329	\$ 24,329	\$ -
Transfer from General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from General Fund-Balancing	\$ -	\$ -	\$ -	\$ 222,795	\$ -
Transfer from Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funds-CTIF	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 9,339,920	\$ 7,378,479	\$ 8,647,571	\$ 8,907,546	\$ 7,554,185
Total Available	\$ 13,481,989	\$ 7,527,156	\$ 12,818,195	\$ 13,078,170	\$ 7,863,432
<u>Expenditures</u>					
PUBLIC TRANSPORTATION					
82200- General Road & Bridge	\$ 112,722	\$ 70,000	\$ 182,751	\$ 182,751	\$ 70,000
82210-Road and Bridge Precinct 1	\$ 2,089,500	\$ 1,516,185	\$ 2,664,130	\$ 2,664,130	\$ 1,572,789
82220-Road and Bridge Precinct 2	\$ 2,696,267	\$ 2,171,492	\$ 3,881,276	\$ 3,881,276	\$ 2,256,140
82230-Road and Bridge Precinct 3	\$ 2,109,682	\$ 1,873,374	\$ 2,637,923	\$ 2,637,923	\$ 1,951,240
82240-Road and Bridge Precinct 4	\$ 2,279,693	\$ 1,835,301	\$ 3,103,578	\$ 3,103,578	\$ 1,951,479
<u>Weigh Station Projects</u>					
88010-Road and Bridge Weigh Station Operations	\$ 23,501	\$ 60,804	\$ 242,527	\$ 242,527	\$ 61,784
88020-Road and Bridge Weigh Station Projects	\$ -	\$ -	\$ 56,738	\$ 56,738	\$ -
Total Expenditures	\$ 9,311,365	\$ 7,527,156	\$ 12,768,923	\$ 12,768,923	\$ 7,863,432
<u>Available</u>	\$ 4,170,624	\$ -	\$ 49,272	\$ 309,247	\$ -
<u>% of Budget Available</u>	44.79%	0.00%	0.39%	2.42%	0.00%

Road and Bridge Fund Detail Revenues Summary by Object

8/12/2025 10:32:59
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
220-Road and Bridge Fund					
Ad Valorem Taxes					
40110-Current Ad Valorem Taxes	4,696,458	4,982,929	4,982,929	4,982,929	5,212,304
Ad Valorem Taxes	4,696,458	4,982,929	4,982,929	4,982,929	5,212,304
Intergovernmental Revenues					
42010-State Funds	100,127	99,300	99,300	100,318	100,000
42229-Grant Revenue-Other	204,831	0	0	0	0
42350-HGAC Grants - State Funds	8,616	0	23,383	23,383	0
Intergovernmental Revenues	313,574	99,300	122,683	123,701	100,000
Intergovernment Revenues-Federal					
42620-Federal Funds	134,750	0	0	0	0
42630-US Forest Service	130,581	120,000	225,000	125,000	20,000
42710-Disaster Relief Funds	1,717,445	0	1,116,380	1,116,380	0
Intergovernment Revenues-Federal	1,982,776	120,000	1,341,380	1,241,380	20,000
Road and Bridge Fees					
44510-Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
Road and Bridge Fees	528,160	530,250	530,250	560,183	550,250
License Fee Registration					
44610-License Fee Registration	359,990	360,000	360,000	360,000	360,000
License Fee Registration	359,990	360,000	360,000	360,000	360,000
Fines and Forfeitures					
47601-JP #1 Fines	115,104	90,000	90,000	124,200	115,000
47602-JP #2 Fines	39,867	30,000	30,000	45,315	40,000
47603-JP #3 Fines	32,354	31,000	31,000	36,886	32,000
47604-JP #4 Fines	88,999	75,000	75,000	121,951	90,000
47606-License and Weight Fines	145,284	150,000	150,000	113,570	125,000
47610-County Court at Law Fines	51,355	75,000	75,000	83,307	75,000
47622-District Courts Fines	105,681	75,000	75,000	107,000	95,000
Fines and Forfeitures	578,644	526,000	526,000	632,229	572,000
Interest Income					
48010-Interest	240,601	160,000	160,000	160,000	139,631
Interest Income	240,601	160,000	160,000	160,000	139,631
Other Revenue					
48110-Other Revenue	25,885	0	7,577	7,577	0

Road and Bridge Fund Detail Revenues Summary by Object

8/12/2025 10:32:59
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
48200-Insurance Refunds/Credits	13,832	0	16,752	16,752	0
48300-Proceeds from Auction/Sale	0	0	0	0	0
48899- Revenues-Prior Years	0	0	0	222,795	0
Other Revenue	39,717	0	24,329	247,124	0
Tranfers In					
49901-Transfer from General Fund	600,000	600,000	600,000	600,000	600,000
49930-Transfers from Other Funds	0	0	0	0	0
Tranfers In	600,000	600,000	600,000	600,000	600,000
Fund Totals	9,339,920	7,378,479	8,647,571	8,907,546	7,554,185

Road and Bridge Fund Budget by Department and Category

8/12/2025 10:35:58
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
220-Road and Bridge Fund					
82200-Road and Bridge General					
Operations	107,042	70,000	182,751	182,751	70,000
Capital	5,680	0	0	0	0
Department Total	112,722	70,000	182,751	182,751	70,000
82210-Road and Bridge Precinct 1					
Salaries/Other Pay/Benefits	735,866	768,695	768,695	768,695	791,359
Operations	1,353,634	747,490	1,825,110	1,825,110	781,430
Capital	0	0	70,325	70,325	0
Department Total	2,089,500	1,516,185	2,664,130	2,664,130	1,572,789
82220-Road and Bridge Precinct 2					
Salaries/Other Pay/Benefits	870,460	1,032,309	1,032,309	1,032,309	1,068,517
Operations	1,645,739	1,139,183	2,530,556	2,530,556	1,187,623
Capital	180,068	0	318,411	318,411	0
Department Total	2,696,267	2,171,492	3,881,276	3,881,276	2,256,140
82230-Road and Bridge Precinct 3					
Salaries/Other Pay/Benefits	914,876	1,005,096	1,005,096	1,005,096	1,046,027
Operations	1,099,668	868,278	1,544,727	1,544,727	905,213
Capital	95,138	0	88,100	88,100	0
Department Total	2,109,682	1,873,374	2,637,923	2,637,923	1,951,240
82240-Road and Bridge Precinct 4					
Salaries/Other Pay/Benefits	853,412	988,220	988,220	988,220	1,023,057
Operations	1,374,777	847,081	1,783,369	1,783,369	928,422
Capital	51,504	0	331,989	331,989	0
Department Total	2,279,693	1,835,301	3,103,578	3,103,578	1,951,479
88010-Road and Bridge Weigh Station Operations					
Salaries/Other Pay/Benefits	23,501	26,520	26,520	26,520	27,495
Operations	0	34,284	216,007	216,007	34,289

Road and Bridge Fund Budget by Department and Category

8/12/2025 10:35:58
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Department Total	23,501	60,804	242,527	242,527	61,784
88900-Road and Bridge Revenues Weigh Station Projects					
Operations	0	0	56,738	56,738	0
Department Total	0	0	56,738	56,738	0
Fund Totals	9,311,365	7,527,156	12,768,923	12,768,923	7,863,432

Road and Bridge Fund Detail Expenditures Summary by Object

8/12/2025 10:38:01
AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
220-Road and Bridge Fund					
Salaries/Other Pay/Benefits					
51010-Head of Department	394,474	399,152	399,152	400,304	411,184
51030-Deputies and Assistants	1,790,876	2,141,488	2,141,488	2,072,481	2,205,486
51070-Part-Time	70,394	21,333	21,333	58,124	30,123
51080-Longevity	57,608	63,070	63,070	63,070	61,200
51090-Overtime	92,575	74,519	74,519	92,633	86,945
51140-Other Pay Day Travel	55	0	0	0	0
51150-Allowances	22,480	19,200	19,200	32,150	19,200
52010-Social Security	179,521	207,992	207,992	207,992	215,269
52020-Group Insurance	399,457	449,032	449,032	449,032	467,769
52030-Retirement	353,774	398,840	398,840	398,840	411,660
52040-Workers Comp Insurance	35,299	41,598	41,598	41,598	45,951
52060-Unemployment Insurance	1,602	4,616	4,616	4,616	1,668
Salaries/Other Pay/Benefits	3,398,115	3,820,840	3,820,840	3,820,840	3,956,455
Operations					
61010-Office Supplies	5,335	4,722	8,222	8,222	4,722
61030-Operating Supplies	36,707	66,679	76,679	76,679	66,679
61100-Minor Equipment	24,759	19,495	32,495	32,495	19,495
61210-Janitorial Supplies	9	25	25	25	25
61230-Uniforms	23,886	15,276	21,490	21,490	15,276
61390-Oil Recycling Supplies	0	500	500	500	500
62010-Postage	24	0	100	100	0
62110-Fuel	257,974	315,606	335,606	335,606	315,606
62120-Lubricants, Oils, Etc	19,612	23,600	31,600	31,600	23,600
63210-Road Materials	890,027	1,097,462	1,747,462	1,747,462	1,097,462
63220-Road Materials-Paving	147,460	500,668	500,668	500,668	492,056
63230-Roads-Special Allocation	738,376	600,000	1,167,154	1,167,154	600,000
63240-Contract Hauling	0	30,266	47,416	47,416	30,266
63250-Culverts and Signs	106,562	89,282	188,282	188,282	89,282
63260-Fencing-Labor and Materials	60,914	55,815	92,815	92,815	55,815
63299-RB Fund -Specials Projects	670,777	0	0	0	0
64100-Computer Software	0	2,650	2,650	2,650	2,650
64140-Software Maintenance/Subscriptions	31,513	6,000	13,288	13,288	6,000

Road and Bridge Fund Detail Expenditures Summary by Object

8/12/2025 10:38:01
AM

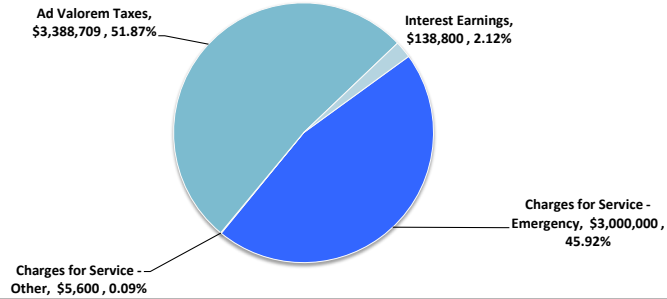


	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
67040-Professional Services	22,841	5,700	20,700	20,700	5,700
67050-Pre EmploymentPhysicals/EmployeeTesting	540	100	725	725	100
68010-Purchased Services	67,691	46,599	116,599	116,599	46,599
68500-Towing Services	18,118	16,390	29,390	29,390	16,390
70010-Insurance and Bonds	53,851	47,678	47,678	47,678	47,678
70020-Insurance Deductibles	0	3,000	3,000	3,000	3,000
71010-Travel and Lodging	3,304	3,200	3,200	3,200	3,200
71020-Conferences/Training	2,865	3,100	3,100	3,100	3,100
71030-Dues and Subscriptions	2,334	395	2,495	2,495	395
72030-Grant Expenditures	8,616	0	23,383	23,383	0
73150-Rentals	12,128	25,779	71,183	71,183	25,779
73160-Copies/CopierMaintenance Agreements	715	700	1,000	1,000	700
74100-Communication	0	3,879	3,879	3,879	3,879
74110-Data Circuits/Internet	0	4,128	4,128	4,128	4,128
74120-Communication-Pagers and Radios	0	100	100	100	100
74130-Communication - Cell/Mobile Phones	857	1,200	1,200	1,200	1,200
74140-Long Distance	0	187	187	187	187
74150-Communication-Air Cards	2,205	1,220	2,204	2,204	1,220
74200-Electricity	17,371	16,538	16,538	16,538	16,538
74300-Gas Utility	3,480	5,627	6,627	6,627	5,627
74400-Water/Sewer/Garbage	11,428	8,543	18,225	18,225	8,543
75100-Repairs - Vehicles and Trucks	300,521	111,889	326,733	326,733	111,889
75200-Repairs - Equipment	305,341	190,290	432,360	432,360	190,290
75300-Repairs - Buildings	5,140	3,970	3,970	3,970	3,970
75500-Repairs and Maintenance - Weigh Station	0	34,284	34,284	34,284	34,289
75806-FEMA 4781 Storms	301,994	0	1,000	1,000	0
75807-FEMA 4781 RB PreFunding	1,425,585	0	1,116,380	1,116,380	0
75999-Contingency Operations	0	343,774	1,582,538	1,582,538	553,042
Operations	5,580,860	3,706,316	8,139,258	8,139,258	3,906,977
Capital					
85010-Machinery and Equipment	250,385	0	657,350	657,350	0
87030-Vehicles and Trucks	82,005	0	151,475	151,475	0
Capital	332,390	0	808,825	808,825	0
Fund Totals	9,311,365	7,527,156	12,768,923	12,768,923	7,863,432



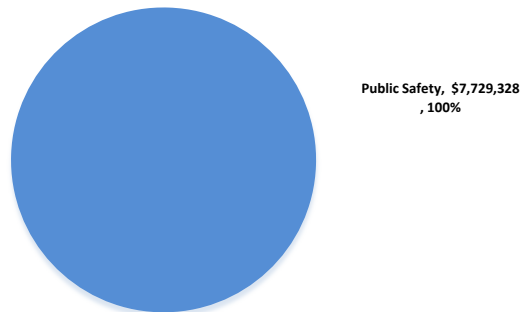
Walker County
Proposed Budget Fiscal Year 2025-2026
EMS Fund
At a Glance

Revenues by Source



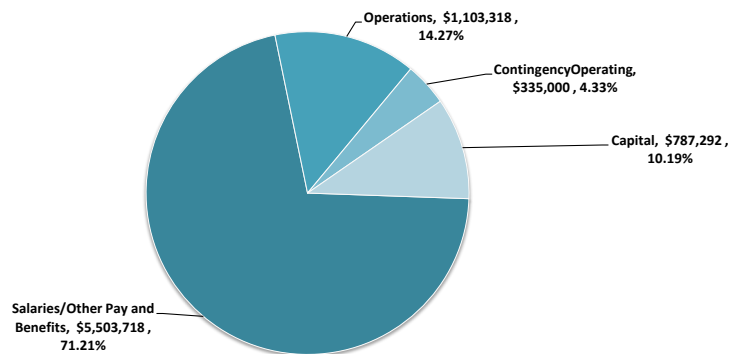
Charges for Service - Emergency	\$	3,000,000
Charges for Service - Other	\$	5,600
Ad Valorem Taxes	\$	3,388,709
Interest Earnings	\$	138,800
	\$	6,533,109

Expenditures By Function



Public Safety	\$	7,729,328
---------------	----	-----------

Expenditures By Category



Salaries/Other Pay and Benefits	\$	5,503,718
Operations	\$	1,103,318
Contingency Operating	\$	335,000
Capital	\$	787,292
	\$	7,729,328

This page intentionally left blank



Walker County
Proposed Budget Fiscal Year 2025-2026
Emergency Medical Services (EMS) Fund Summary

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 1,574,407	\$ 2,692,519	\$ 3,722,927	\$ 3,793,235	\$ 3,945,984	\$ 3,945,984	\$ 4,094,822
<u>Revenues</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes - Current	\$ -	\$ -	\$ 1,959,197	\$ 3,161,043	\$ 3,161,043	\$ 3,161,043	\$ 3,388,709
Ambulance Fees	\$ 2,894,283	\$ 3,106,191	\$ 3,505,539	\$ 3,200,000	\$ 3,200,000	\$ 3,000,000	\$ 3,000,000
Write-offs collected	\$ 12,973	\$ 27,162	\$ 23,259	\$ 20,000	\$ 20,000	\$ 8,000	\$ 5,000
Grant Revenue/State Funds	\$ 13,796	\$ 54,255	\$ 14,453	\$ -	\$ -	\$ -	\$ -
RefundGrant	\$ -	\$ 31,359	\$ -	\$ -	\$ -	\$ -	\$ -
Federal FEMA Funds	\$ 68,880	\$ 21,910	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds -Covid	\$ 2,312,539	\$ 670,301	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of Office/Charges for Service	\$ 776	\$ 1,347	\$ 2,361	\$ 1,400	\$ 1,400	\$ 700	\$ 600
Interest	\$ 13,841	\$ 108,397	\$ 183,774	\$ 100,000	\$ 100,000	\$ 185,000	\$ 138,800
Other Revenues	\$ 4,474	\$ 4,789	\$ 76,004	\$ -	\$ -	\$ 84,903	\$ -
Transfer from General Fund-Operations	\$ 648,414	\$ 1,241,121	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Operations-OneTime	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund-OneTime	\$ 270,000	\$ 121,808	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,239,976	\$ 5,788,640	\$ 5,764,587	\$ 6,482,443	\$ 6,482,443	\$ 6,439,646	\$ 6,533,109
Total Available	\$ 7,814,383	\$ 8,481,159	\$ 9,487,514	\$ 10,275,678	\$ 10,428,427	\$ 10,385,630	\$ 10,627,931
<u>Expenditures</u>							
<u>PUBLIC SAFETY</u>							
EMS-Contingency Operating	\$ -	\$ -	\$ -	\$ 260,000	\$ 121,972	\$ 121,972	\$ 335,000
EMS-Special Contingency	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
EMS Salaries Other Pay and Benefits	\$ 3,530,582	\$ 3,739,530	\$ 4,039,426	\$ 5,288,143	\$ 5,288,143	\$ 4,404,204	\$ 5,503,718
EMS Operations	\$ 906,610	\$ 855,780	\$ 1,063,541	\$ 1,039,717	\$ 1,177,745	\$ 1,097,628	\$ 1,103,318
Operations -Reduction Billing Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Capital	\$ 341,868	\$ 162,922	\$ 212,980	\$ 592,004	\$ 592,004	\$ 592,004	\$ 787,292
Transfer Out	\$ 342,804		\$ 225,583				
Total Expenditures	\$ 5,121,864	\$ 4,758,232	\$ 5,541,530	\$ 7,254,864	\$ 7,254,864	\$ 6,290,808	\$ 7,729,328
<u>Available at Fiscal Year End</u>	\$ 2,692,519	\$ 3,722,927	\$ 3,945,984	\$ 3,020,814	\$ 3,173,563	\$ 4,094,822	\$ 2,898,603
				41.64%	43.74%	65.09%	37.50%

This page intentionally left blank

Detail Revenues by Department-Emergency Services (EMS) Fund

8/12/2025 9:01:03 AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
301-Walker County Emergency Medical Services (EMS) Fund					
11301-Revenues-Walker County EMS Fund					
40110-Current Ad Valorem Taxes	1,959,197	3,161,043	3,161,043	3,161,043	3,388,709
42010-State Funds	14,453	0	0	0	0
43010-Fees of Office/Charges for Service	2,361	1,400	1,400	700	600
43800-Ambulance Services	3,505,539	3,200,000	3,200,000	3,000,000	3,000,000
43804-Emergicon Billed Writeoff fromCollection Agency	18,403	0	0	0	0
43997-WriteOffs Collected	4,856	20,000	20,000	8,000	5,000
48010-Interest	183,774	100,000	100,000	185,000	138,800
48110-Other Revenue	0	0	0	42,347	0
48200-Insurance Refunds/Credits	76,004	0	0	42,556	0
Total -11301-Revenues-Walker County EMS Fund	5,764,587	6,482,443	6,482,443	6,439,646	6,533,109
Fund Totals	5,764,587	6,482,443	6,482,443	6,439,646	6,533,109

This page intentionally left blank

Emergency Medical Services (EMS) Fund Budget by Department and Category

8/12/2025 9:02:58 AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
--	--------------------	-------------------------------	------------------------------	----------------------	-------------------------------

301-Walker County Emergency Medical Services (EMS) Fund

46099-Walker County EMS - Contingency

Contingency	0	335,000	196,972	196,972	335,000
Department Total	0	335,000	196,972	196,972	335,000

46100-Walker County EMS - Emergency Services

Salaries/Other Pay/Benefits	4,039,426	5,288,143	5,288,143	4,404,204	5,503,718
Operations	1,063,541	1,039,717	1,177,745	1,097,628	1,103,318
Capital	212,980	592,004	592,004	592,004	787,292
Department Total	5,315,947	6,919,864	7,057,892	6,093,836	7,394,328

93000-Transfers Out /General Fund, Projects

Transfers to Other Funds	225,583	0	0	0	0
Department Total	225,583	0	0	0	0

Fund Totals	5,541,530	7,254,864	7,254,864	6,290,808	7,729,328
--------------------	------------------	------------------	------------------	------------------	------------------

This page intentionally left blank

Emergency Services (EMS) Fund Detail Expenditures Summary by Object

8/12/2025 9:12:20 AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
301-Walker County Emergency Medical Services (EMS) Fund					
Salaries/Other Pay/Benefits					
51010-Head of Department	107,692	109,885	109,885	110,730	113,145
51030-Deputies and Assistants	2,706,082	3,620,864	3,620,864	2,949,210	3,735,593
51070-Part-Time	138,416	121,908	121,908	164,776	125,720
51080-Longevity	18,433	21,420	21,420	15,927	17,510
51101-Paramedics Recruiting/Retention	0	0	0	0	45,348
51150-Allowances	1,880	2,400	2,400	1,800	2,400
52010-Social Security	219,951	287,240	287,240	239,834	309,048
52020-Group Insurance	368,608	492,840	492,840	420,143	513,405
52030-Retirement	434,535	568,676	568,676	462,074	592,638
52040-Workers Comp Insurance	41,462	55,149	55,149	37,418	46,076
52060-Unemployment Insurance	2,367	7,761	7,761	2,292	2,835
Salaries/Other Pay/Benefits	4,039,426	5,288,143	5,288,143	4,404,204	5,503,718
Operations					
61010-Office Supplies	669	7,231	7,231	7,231	7,231
61030-Operating Supplies	13,511	15,000	15,000	15,000	15,000
61100-Minor Equipment	8,084	7,000	22,000	22,000	7,000
61210-Janitorial Supplies	207	615	615	615	615
61220-Education Supplies	1,020	5,000	5,000	5,000	5,000
61230-Uniforms	17,719	20,000	20,000	20,000	40,000
61280-Medical Supplies	183,674	178,108	178,108	178,108	178,108
62110-Fuel	117,249	112,500	112,500	112,500	112,500
62120-Lubricants, Oils, Etc	0	4,508	4,508	4,508	4,508
64100-Computer Software	160	1,759	1,759	1,759	3,848
64140-Software Maintenance/Subscriptions	62,435	58,962	58,962	58,962	58,962
67040-Professional Services	0	800	800	800	800
67050-Pre Employment Physicals/Employee Testing	1,695	200	2,000	2,000	2,200
67070-Bank Charges	452	3,000	3,000	3,000	3,000
68010-Purchased Services	59,478	23,989	43,989	43,989	25,989
68035-Purchased Services-Billing Services	263,216	240,117	240,117	160,000	175,000
68080-Health Authority	0	4,000	4,000	4,000	4,000
68110-Contracts - Equipment Maintenance	0	23,944	8,743	8,743	35,182

Emergency Services (EMS) Fund Detail Expenditures Summary by Object

8/12/2025 9:12:20 AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
68500-Towing Services	424	1,500	1,500	1,500	1,500
69900-Project/Equipment Allocation	0	32,569	32,569	32,569	78,878
70010-Insurance and Bonds	120,352	122,797	152,059	152,059	157,797
71010-Travel and Lodging	8,322	5,624	10,624	10,624	10,000
71020-Conferences/Training	11,403	27,500	27,500	27,500	27,500
71030-Dues and Subscriptions	8,846	7,695	7,695	7,695	7,695
73150-Rentals	216	100	100	100	100
73160-Copies/CopierMaintenance Agreements	157	1,145	1,145	1,145	1,145
74100-Communication	2,516	3,580	3,580	3,580	9,286
74110-Data Circuits/Internet	5,437	7,640	7,640	7,640	7,640
74130-Communication - Cell/Mobile Phones	1,672	5,360	5,360	5,360	5,360
74140-Long Distance	0	120	120	120	120
74150-Communication-Air Cards	8,805	6,294	11,405	11,405	6,294
74200-Electricity	4,631	5,260	5,260	5,260	5,260
74300-Gas Utility	650	420	1,136	1,136	420
74400-Water/Sewer/Garbage	1,875	1,400	1,400	1,400	1,400
74500-Telecable	3,156	2,880	3,220	3,220	2,880
75100-Repairs - Vehicles and Trucks	149,353	93,700	168,700	168,700	93,700
75200-Repairs - Equipment	5,598	4,125	5,125	5,125	4,125
75300-Repairs - Buildings	559	1,000	1,000	1,000	1,000
75400-Repairs and Maintenance - Office Equipment	0	2,275	2,275	2,275	2,275
Operations	1,063,541	1,039,717	1,177,745	1,097,628	1,103,318
Capital					
84920-Office Equipment, Furniture ,Software	0	6,500	6,500	6,500	0
85010-Machinery and Equipment	0	26,000	174,207	174,207	213,515
85015-Capital-Special Contingency	0	491,678	253,383	253,383	0
87030-Vehicles and Trucks	212,980	67,826	157,914	157,914	573,777
Capital	212,980	592,004	592,004	592,004	787,292
Contingency					
92010-Contingency - General Fund	0	260,000	121,972	121,972	335,000
92020-Contingency - Special General Fund	0	75,000	75,000	75,000	0
Contingency	0	335,000	196,972	196,972	335,000
Transfers to Other Funds					
99050-Transfer to Projects Fund	225,583	0	0	0	0

Emergency Services (EMS) Fund Detail Expenditures Summary by Object

8/12/2025 9:12:20 AM



	Actual FY 23/24	Original Budget FY24/25	Revised Budget FY24/25	Estimated FY24/25	Proposed Budget FY25/26
Transfers to Other Funds	225,583	0	0	0	0
Fund Totals	5,541,530	7,254,864	7,254,864	6,290,808	7,729,328

This page intentionally left blank



Walker County
Proposed Budget Fiscal Year 2025-2026
Insurance Fund - Retiree Health

Fund Description: This fund has been established to plan for future costs of funding the health benefit for retirees. Recognizing that the County needed to plan for the future budgetary impact on the budget for this cost, a fund has been created to set aside monies to fund this benefit. Several years ago, the County began accumulating funds for this purpose.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 2,113,685	\$ 2,230,684	\$ 2,231,269	\$ 2,231,269	\$ 2,336,269
<u>Revenues</u>					
Charges for Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 117,584	\$ 80,000	\$ 80,000	\$ 105,000	\$ 78,750
Total Revenues	<u>\$ 117,584</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 105,000</u>	<u>\$ 78,750</u>
Total Available	\$ 2,231,269	\$ 2,310,684	\$ 2,311,269	\$ 2,336,269	\$ 2,415,019
<u>Expenditures</u>					
Salaries/Benefits and Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Available</u>	<u>\$ 2,231,269</u>	<u>\$ 2,310,684</u>	<u>\$ 2,311,269</u>	<u>\$ 2,336,269</u>	<u>\$ 2,415,019</u>

This page intentionally left blank



Walker County
 Proposed Budget Fiscal Year 2025-2026
 Healthy County Initiative

Fund Description: The Healthy County Initiative Fund is funded from monies received from the Texas Association of Counties Reward Program. This program rewards its members for efforts and success in helping employees enroll and complete various Healthy County Programs sponsored by Texas Association of Counties Health and Employee Benefit Pool.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 17,879	\$ 17,114	\$ 15,865	\$ 15,865	\$ 16,565
<u>Revenues</u>					
Other Revenue	\$ 976	\$ -	\$ -	\$ 3,870	\$ 3,870
Interest	\$ 1,260	\$ 600	\$ 600	\$ 700	\$ 525
Total Revenues	<u>\$ 2,236</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 4,570</u>	<u>\$ 4,395</u>
Total Available	\$ 20,115	\$ 17,714	\$ 16,465	\$ 20,435	\$ 20,960
<u>Expenditures</u>					
Operations	\$ 4,250	\$ 3,000	\$ 3,000	\$ 3,870	\$ 3,870
Total Expenditures	<u>\$ 4,250</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,870</u>	<u>\$ 3,870</u>
<u>Available</u>	<u>\$ 15,865</u>	<u>\$ 14,714</u>	<u>\$ 13,465</u>	<u>\$ 16,565</u>	<u>\$ 17,090</u>

This page intentionally left blank



Central Dispatch
Adopted Budget for the Fiscal Year October 1, 2025 - September 30, 2026
Adopted by Board 6/25/2025

	Actual 2022-2023	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	FY 2025-2026
Total Available Funds	\$ 1,136,993	\$ 1,227,577	\$ 1,341,959	\$ 1,448,912	\$ 1,448,912	\$ 1,623,411
In Capital Equipment Set-aside	\$ (196,882)	\$ (236,882)	\$ (276,882)	\$ (276,882)	\$ (276,882)	\$ (316,882)
Available for Operations	\$ 940,111	\$ 990,695	\$ 1,065,077	\$ 1,172,030	\$ 1,172,030	\$ 1,306,529
<u>Revenues</u>						
Intra/Intergovernmental	\$ 1,509,254	\$ 1,569,612	\$ 1,605,588	\$ 1,605,588	\$ 1,605,588	\$ 1,605,588
Increase County	\$ -	\$ -		\$ -	\$ -	\$ -
Increase City	\$ -	\$ -		\$ -	\$ -	\$ -
Other Revenue	\$ 1,716	\$ 279	\$ -	\$ -	\$ 1,420	\$ 1,500
Interest	\$ 39,201	\$ 66,912	\$ 15,000	\$ 15,000	\$ 42,491	\$ 25,000
Total Revenues	\$ 1,550,171	\$ 1,636,803	\$ 1,620,588	\$ 1,620,588	\$ 1,649,499	\$ 1,632,088
Total Available	\$ 2,490,282	\$ 2,627,498	\$ 2,685,665	\$ 2,792,618	\$ 2,821,529	\$ 2,938,617
<u>Expenditures</u>						
<u>Operating</u>						
Dispatch Salaries, Other Pay and Benefits	\$ 1,232,170	\$ 1,219,553	\$ 1,503,812	\$ 1,503,812	\$ 1,225,000	\$ 1,511,606
Contingency-Salary & Benefit Cost increases		\$ -				
Dispatch Operations	\$ 227,417	\$ 195,915	\$ 263,127	\$ 263,127	\$ 250,000	\$ 263,127
Contingency-Special	\$ -	\$ -	\$ 22,879	\$ 22,879	\$ -	\$ 22,879
Transfer to Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Subtotal Operating	\$ 1,499,587	\$ 1,455,468	\$ 1,829,818	\$ 1,829,818	\$ 1,515,000	\$ 1,837,612
Available Operating	\$ 990,695	\$ 1,172,030	\$ 855,847	\$ 962,800	\$ 1,306,529	\$ 1,101,005
Available for Projects	\$ 196,882	\$ 236,882	\$ 276,882	\$ 276,882	\$ 276,882	\$ 316,882
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -
Projected at Year End	\$ 236,882	\$ 276,882	\$ 316,882	\$ 316,882	\$ 316,882	\$ 356,882
	<i>1,227,577</i>	<i>1,448,912</i>	<i>1,172,729</i>	<i>1,279,682</i>	<i>1,623,411</i>	<i>1,457,887</i>

Personnel Allocation

1 director, 1 assistant director, 2 supervisors, 4 Communication Specialists, 5 telecommunicators I, 4 telecommunicators II

Full Time Positions can be filled with Part Time Employees ..

Includes the requested reclassification change of 4 Telecommunicators I to Telecommunicator II to create career path within department

Salary increase to match changes made to County salaries after the adoption date of this budget to be funded from unallocated funds.

This page intentionally left blank



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated Funds Summary

The Legislatively Designated Funds are Governmental Funds and the grouping is a Major Fund for financial reporting. The funds in this grouping are established to account for monies that can only be spent for a designated purposes per Texas State Statute. Budgeted expenditures are projected to increase in FY 2026. Each budget for the fund details statute references and the allowed expenditure of the funds.

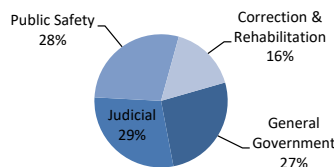
	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 3,147,592	\$ 3,533,555	\$ 3,772,285	\$ 3,775,186	\$ 4,405,382
Revenues					
Inter Governmental Revenues	167,036	149,500	149,500	142,781	141,500
Charges for Services/Fees of Office	578,070	467,550	467,550	568,677	470,550
Fines/Court Costs & Forfeitures	123,572	-	-	176,896	-
Interest Income	153,397	82,500	82,500	149,415	102,165
Other Income	90,559	63,000	63,000	90,000	63,000
Transfers In	59,741	44,741	44,741	58,673	44,741
Total Revenues	1,172,375	807,291	807,291	1,186,442	821,956
Total Available	4,319,967	4,340,846	4,579,576	4,961,628	5,227,338
Expenditures					
Salary/Other Pay/Benefits	196,557	257,388	257,388	228,371	263,185
Operations	348,224	366,161	411,211	327,875	389,993
Capital	-	-	-	-	-
Contingency	-	115,000	75,950	-	125,000
Total Expenditures	544,781	738,549	744,549	556,246	778,178
Available	\$ 3,775,186	\$ 3,602,297	\$ 3,835,027	\$ 4,405,382	\$ 4,449,160

Detail Of Fiscal Year 2025-2026 Budget

	Available Funds	Revenues	Expenditures	Available Funds
511-County Records Management and Preservation Fund	\$ 8,299	-	-	8,299
512-County Courts RecordsPresevation (Digitize)	\$ 49,320	2,250	25,000	26,570
515-County Clerk Records Management and Preservation Fund	\$ 405,572	117,600	108,762	414,410
516-County Clerk Records Archive Account Fund	\$ 470,549	96,345	10,000	556,894
517-County Facility Fee Fund	\$ 87,806	16,350	-	104,156
518-District Clerk Records Management and Preservation Fund	\$ 124,974	21,500	10,000	136,474
519-District Clerk Rider Fund	\$ 175,743	86,925	42,354	220,314
520-District Clerk Archive Fund	\$ 6,329	-	2,941	3,388
523-County Jury Fee Fund	\$ -	-	-	-
524-County Jury Fund SB 41	\$ 18,625	6,000	5,000	19,625
525-Court Reporter Service Fund	\$ 34,571	24,345	17,600	41,316
526-County Law Library Fund	\$ 110,119	38,000	37,772	110,347
527-Language Access Fund	\$ -	5,000	5,000	-
536-Courthouse Security Fund	\$ 20,180	83,741	103,921	-
537-Justice Courts Building Security Fund	\$ 66,232	4,850	17,500	53,582
538-Justice of Peace Truancy Prevention & Diversion Fund	\$ 80,606	14,150	-	94,756
539-County Specialty Court Programs	\$ 31,905	6,200	-	38,105
550-Justice Court Technology Fund	\$ 84,877	14,600	24,701	74,776
551-County and District Court Technology Fund	\$ 5,105	1,250	1,250	5,105
552-Child Abuse Prevention Fund	\$ 3,551	500	-	4,051
560-Prosecutors Supplement Fund	\$ -	22,500	22,500	-
561-Pretrial Intervention Fund	\$ 196,379	18,000	30,646	183,733
562-District Attorney Forfeiture Fund	\$ 233,265	7,000	24,000	216,265
563-Hot Check Fee Fund	\$ 588	-	588	-
574-Sheriff Forfeiture Fund	\$ 570,001	18,000	50,000	538,001
576-Inmate Medical Fund	\$ 77,576	5,475	10,000	73,051
577-DOJ Equitable Sharing Fund	\$ 714,380	12,000	50,000	676,380
578-Sheriff Commissary Fund	\$ 669,108	151,875	116,533	704,450
583-Elections Equipment Fund	\$ 15,675	35,000	50,675	-
584-Elections Services Contract Fund	\$ 77,608	10,500	6,435	81,673
589-Tax Assessor Special Inventory Fund	\$ 66,439	2,000	5,000	63,439
	\$ 4,405,382	\$ 821,956	\$ 778,178	\$ 4,449,160

General Government	\$ 205,872
Judicial	\$ 224,352
Public Safety	\$ 221,421
Correction & Rehabilitation	\$ 126,533
	\$ 778,178

Walker County
Legislatively Designated Funds
Expenditures by Function
Budget FY 2025-2026





Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 511 County Records Management and Preservation Fund

Statutory Reference: (Fees collected for County Clerk/District Clerk civil and probate cases filed prior to 01/01/2022). Local Government Code 118.052 (3)(G), 118.0546 and 118.0645 \$5.00 fee to be collected by clerk of County Court. Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which GC 51.317(c)(1) \$5 shall be deposited to county records and management preservation fund and Govt. Code 51.317(c)(2) \$5 to District Clerk records management and preservation fund. [Local Govt Code 118.052, 118.0546, 118.0645 and Govt. Code 51.317 was repealed by Senate Bill 41 effective 01/01/2022]

Statutory Reference: (Fees collected for County Clerk/District Clerk convicted criminal cases prior to 01/01/2020). Code of Criminal Procedure Art 102.005 (f)(1) A defendant convicted of an offense in a county court, a county court at law, or a district court shall pay a fee of \$25 for records management and preservation services performed by the county as required by Chapter 203, Local Government Code. [Code of Criminal Procedure 102.005 was repealed by Senate Bill 346 effective 01/01/2020]

Purpose/Authorized Use: Fee may be used only to provide funds for specific records management and preservation purposes in the county, including automation purposes, on approval by the commissioners court of a budget.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 2,997	\$ 5,422	\$ 5,699	\$ 5,699	\$ 8,299
Revenues					
County Records Fees	2,702	-	-	2,600	-
Interest	-	-	-	-	-
Total Revenues	2,702	-	-	2,600	-
Total Available	5,699	5,422	5,699	8,299	8,299
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 5,699	\$ 5,422	\$ 5,699	\$ 8,299	\$ 8,299

Fund 512 County Records Preservation Fund (II Digitize)

Statutory Reference: (Fees collected for County Clerk/District Clerk civil cases filed prior to 01/01/2022). Government Code Sec. 51.708 authorizing a filing fee of not more than \$10.00 in each civil case to be collected by the clerk of a County Court, Statutory County Court, or District Court. [Govt. Code Sec. 51.708 was repealed by Senate Bill 41 effective 01/01/2022]

Purpose/Authorized Use: Under the direction of the Commissioners Court, money may be used only to digitize court records and preserve the records from natural disasters.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 67,256	\$ 44,656	\$ 71,210	\$ 71,210	\$ 49,320
Revenues					
County Records Fees	419	-	-	110	-
Interest	3,535	1,000	1,000	3,000	2,250
Total Revenues	3,954	1,000	1,000	3,110	2,250
Total Available	71,210	45,656	72,210	74,320	51,570
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	25,000	25,000	25,000	25,000
Capital	-	-	-	-	-
Total Expenditures	-	25,000	25,000	25,000	25,000
Available	\$ 71,210	\$ 20,656	\$ 47,210	\$ 49,320	\$ 26,570



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 515 County Clerk Records and Preservation Fund

Statutory Reference: (filing/recording fee-County Clerk) LGC 118.011(b)(2) County Clerk may set and collect records mgmt & pres fee (LGC.118.0216)...not more than \$10. LGC 118.0216 (a) fee for the rec mgmt & pres services performed by the county clerk after filing & recording of a document in the records of the office of the clerk.

Statutory Reference: (criminal fee-County Clerk) Local Government Code Sec.134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. LGC 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the clerks records management and preservation fund 134.102(b)(2) Mis A/B 20.3252 percent.

Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. Local Govt. Code 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to clerks records management and preservation account 14.0845 percent and 6.7265 percent. Local Govt. Code 135.102(c) county treasurer shall allocate the fees received under 135.101(a)(2) and 135.102(a)(2) to clerks records management and preservation account 57.1429 percent and 6.6667 percent.

Purpose/Authorized Use: Money allocated under section 118.011(b)(2), 134.102, 135.101 or 135.102 to the county records management and preservation fund may be used by a county only to fund records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

	Actual 2023-2024	Budget 2024-2025	Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 353,805	\$ 351,674	\$ 382,490	\$ 382,490	\$ 405,572
Revenues					
County Records Fees	107,814	105,000	105,000	114,000	105,000
Interest	18,595	8,000	8,000	16,800	12,600
Other	-	-	-	-	-
Total Revenues	126,409	113,000	113,000	130,800	117,600
Total Available	480,214	464,674	495,490	513,290	523,172
Expenditures					
Salaries, Other Pay and Benefits	82,282	102,718	102,718	102,718	103,762
Operations	15,442	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	97,724	107,718	107,718	107,718	108,762
Available	\$ 382,490	\$ 356,956	\$ 387,772	\$ 405,572	\$ 414,410



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 516 County Clerk Records Archive Account Fund

Statutory Reference: Local Government Code Sec. 118.011(f)(1) and 118.025 authorizing a fee to be collected by County Clerk for recording or filing services, set by Commissioners Court, not to exceed \$10.00. Fee shall be deposited in a separate records archive account in the general fund of the County. Any interest accrued remains with the account.

Purpose/Authorized Use: Funds may be expended only for the preservation and restoration of the County Clerk's records archive. The County Clerk shall designate the public documents that are part of the records archive and is subject to approval by the Commissioners Court in a public meeting during the budget process.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 285,212	\$ 363,992	\$ 370,424	\$ 370,424	\$ 470,549
Revenues					
County Records Fees	90,730	85,000	85,000	96,000	85,000
Interest	15,497	8,000	8,000	15,125	11,345
Total Revenues	106,227	93,000	93,000	111,125	96,345
Total Available	391,439	456,992	463,424	481,549	566,894
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	21,015	5,000	11,000	11,000	10,000
Contingency	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	21,015	5,000	11,000	11,000	10,000
Available	\$ 370,424	\$ 451,992	\$ 452,424	\$ 470,549	\$ 556,894

Fund 517 Court Facility Fee Fund

Statutory Reference: Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action. Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(2) the court facility fee fund 9.3897 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(2) the court facility fee fund 8.9686 percent;

Purpose/Authorized Use: may be used by a county only to fund the construction, renovation, or improvement of facilities that house the courts or to pay the principal of, interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 36,536	\$ 49,736	\$ 62,706	\$ 62,706	\$ 87,806
Revenues					
Fees of Office/Charges for Service	24,567	12,000	12,000	23,300	15,000
Interest	1,603	1,000	1,000	1,800	1,350
Total Revenues	26,170	13,000	13,000	25,100	16,350
Total Available	62,706	62,736	75,706	87,806	104,156
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 62,706	\$ 62,736	\$ 75,706	\$ 87,806	\$ 104,156



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 518 District Clerk Records Management and Preservation Fund

Statutory Reference: (Fees collected for District Clerk civil cases filed prior to 01/01/2022) Government Code Sec. 51.317(b)(4) authorizing a \$10.00 fee to be collected by District Clerk for filing a suit or action of which Govt. Code 51.317(c)(1) \$5 shall be deposited to county records & management preservation fund and Govt. Code 51.317(c)(2) \$5 to District Clerk record management and preservation fund. [Govt.Code sec 51.317 was repealed by Senate Bill 41 effective 01/01/2022] (criminal fee-District Clerk) Local Government Code Sec. 134.101(a) A person convicted of a felony shall pay \$105 as a court cost, in addition to all other costs, on conviction. LGC 134.101(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the clerks records management and preservation fund 134.101(b)(2) felony 23.8095 percent.

Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102. (a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of: (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief. Local Govt. Code 135.102(b) county treasurer shall allocate the fees received under 135.101(a) (1) and 135.102(a)(1) to clerks records management and preservation account 14.0845 percent and 6.7265 percent. Local Govt. Code 135.102(c) county treasurer shall allocate the fees received under 135.101(a)(2) and 135.102(a)(2) to clerks records management and preservation account 57.1429 percent and 6.6667 percent.

Purpose/Authorized Use: Money allocated under section 134.101, 135.101 or 135.102 to the county records management and preservation fund may be used by a county only to fund records management and preservation services performed by the court clerk, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 61,185	\$ 87,185	\$ 92,874	\$ 92,874	\$ 124,974
Revenues					
District Clerk Records Fees	29,211	20,000	20,000	30,000	20,000
Interest	2,478	1,500	1,500	2,100	1,500
Total Revenues	31,689	21,500	21,500	32,100	21,500
Total Available	92,874	108,685	114,374	124,974	146,474
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 92,874	\$ 98,685	\$ 104,374	\$ 124,974	\$ 136,474



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 519 District Clerk Rider Fund

Statutory Reference: 87th Legislature Senate Bill 1.General Appropriations Act rider 48 District Clerks in counties with four or more TDCJ operational correctional facilities are to be allocated, during each fiscal year of the biennium, an amount not to exceed \$84,000 to be allocated in equal monthly installments.

Purpose/Authorized Use: The allocation must be used for the purpose of covering costs incurred in the filing to TDCJ inmate correspondence.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 47,907	\$ 80,316	\$ 102,393	\$ 102,393	\$ 175,743
Revenues					
State Revenue	84,000	84,000	84,000	84,000	84,000
Interest	2,638	3,000	3,000	3,900	2,925
Transfer In - General Fund	-	-	-	-	-
Total Revenues	86,638	87,000	87,000	87,900	86,925
Total Available	134,545	167,316	189,393	190,293	262,668
Expenditures					
Salaries, Other Pay and Benefits	2,654	7,361	7,361	4,550	7,354
Operations	29,498	35,000	35,000	10,000	35,000
Capital	-	-	-	-	-
Total Expenditures	32,152	42,361	42,361	14,550	42,354
Available	\$ 102,393	\$ 124,955	\$ 147,032	\$ 175,743	\$ 220,314

Fund 520-District Clerk Archive Fund

[Fee repealed Senate Bill 41 effective 01/01/2022]

Statutory Reference: (Fees collected for District Clerk civil cases filed prior to 01/01/2022). Government Code Sec. 51.305(b) authorizing Commissioners Court of a County may adopt a fee, not to exceed \$10.00, for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in any court in the County for which the District Clerk accepts filings as part of the county's annual budget. Govt. Code 51.317(b)(5) not to exceed \$10 for court records archiving. [Govt Code Sec. 51.305 \$10 fee repealed by Senate Bill 41 effective 01/01/2022]

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 6,071	\$ 6,271	\$ 6,269	\$ 6,269	\$ 6,329
Revenues					
Fees of Office/Charges for Service	198	-	-	60	-
Interest	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
Total Revenues	198	-	-	60	-
Total Available	6,269	6,271	6,269	6,329	6,329
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	2,941	2,941	-	2,941
Capital	-	-	-	-	-
Total Expenditures	-	2,941	2,941	-	2,941
Available	\$ 6,269	\$ 3,330	\$ 3,328	\$ 6,329	\$ 3,388



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 523 County Jury Fee Fund

[Govt.Code sec 51.604 repealed by Senate Bill 41 effective 01/01/2022]

Statutory Reference: Local Government Code Sec. 134.101, 134.102, 134.103.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123, or nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. Local Government Code

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 1,069	\$ 1,369	\$ 1,980	\$ 1,980	\$ -
Revenues					
Charges for Services	911	-	-	900	-
Other Income	-	-	-	-	-
Total Revenues	911	-	-	900	-
Total Available	1,980	1,369	1,980	2,880	-
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	2,880	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	2,880	-
Available	\$ 1,980	\$ 1,369	\$ 1,980	\$ -	\$ -

Fund 524 County Jury Fund SB 41

Statutory Reference: Local Government Code Sec. Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action. Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief; and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(9) the county jury fund 4.6948 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(9) the county jury fund 4.4841 percent;

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 13,780	\$ 14,980	\$ 11,585	\$ 11,585	\$ 18,625
Revenues					
Fees of Office/Charges for Service	12,304	6,000	6,000	11,815	6,000
Interest	267	-	-	225	-
Transfer from General	-	-	-	-	-
Total Revenues	12,571	6,000	6,000	12,040	6,000
Total Available	26,351	20,980	17,585	23,625	24,625
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	14,766	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
Total Expenditures	14,766	5,000	5,000	5,000	5,000
Available	\$ 11,585	\$ 15,980	\$ 12,585	\$ 18,625	\$ 19,625



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 525 Court Reporter Service Fund

Statutory Reference: (criminal fee-County Clerk) Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay
Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county
Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102. (a) A person shall pay in a statutory county court, statutory
Purpose/Authorized Use: The Commissioners Court shall administer the court reporter service fund to assist in the payment of court-reporter-related services and assist any court in which a case is filed that requires the payment of the court reporter service fee.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 22,800	\$ 29,600	\$ 22,361	\$ 22,361	\$ 34,571
Revenues					
Fees of Office/Charges for Service	31,027	24,000	24,000	29,350	24,000
Interest	534	200	200	460	345
Transfer from General	-	-	-	-	-
Total Revenues	31,561	24,200	24,200	29,810	24,345
Total Available	54,361	53,800	46,561	52,171	58,916
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	32,000	17,600	17,600	17,600	17,600
Capital	-	-	-	-	-
Total Expenditures	32,000	17,600	17,600	17,600	17,600
Available	\$ 22,361	\$ 36,200	\$ 28,961	\$ 34,571	\$ 41,316

Fund 526 County Law Library Fund

[Local Govt Code Sec 323.023 (a) was amended by SB 41 effective 01/01/2022.]
Statutory Reference: Local Government Code Sec. 323.023 (a) was amended by Senate Bill 41 The commissioners court shall establish a county law library fund.
Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec. Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate,
Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2)
Purpose/Authorized Use: Under the direction of Commissioners Court may be used only for establishing the law library, purchasing/leasing library materials, maintaining the library, acquiring furniture, shelving, equipment, computers, software, and subscriptions to obtain access to electronic research networks for use by Judges in the County.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 59,954	\$ 77,574	\$ 85,905	\$ 85,905	\$ 110,119
Revenues					
Law Library Fees	43,114	36,000	36,000	41,000	36,000
Interest	1,903	600	600	2,850	2,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	45,017	36,600	36,600	43,850	38,000
Total Available	104,971	114,174	122,505	129,755	148,119
Expenditures					
Salaries, Other Pay and Benefits	9,540	9,569	9,569	9,569	9,561
Operations	9,526	23,855	23,855	10,067	28,211
Capital	-	-	-	-	-
Total Expenditures	19,066	33,424	33,424	19,636	37,772
Available	\$ 85,905	\$ 80,750	\$ 89,081	\$ 110,119	\$ 110,347



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 527 Language Access Fund

Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec. 135.101 (a) A person shall pay in a district court, statutory county court, or county court in addition to all other fees and court costs a local consolidated filing fee of: (1) \$213 on filing any civil case except a probate, guardianship, or mental health case; and (2) \$35 on any action other than an original action for a case subject to Subdivision (1), including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action.

Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102(a) A person shall pay in a statutory county court, statutory probate court, or county court in addition to all other fees and court costs a fee of (1) \$223 on filing any probate, guardianship, or mental health case; and (2) \$75 on any action other than an original action for a case subject to Subdivision (1), including an adverse probate action, contest, or suit in a probate court, other than the filing of a claim against an estate, in which the movant or applicant filing the intervention pleading seeks any affirmative relief.; Sec. 135.103 (a) In addition to all other fees and court costs, a person shall pay a local consolidated filing fee of \$33 on filing of any civil case in a justice court and on any action other than an original action for a civil case, including an appeal and any counterclaim, cross-action, intervention, contempt action, interpleader, motion for new trial, motion to reinstate, or third-party action. and (b) The county treasurer shall allocate the fees received under Sec. 135.101 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.4085 percent; Sec. 135.102 (a)(1) to the following accounts and funds (b)(8) the language access fund 1.3453 percent; Sec. 135.103 (a) to the following accounts and funds (b)(3) the language access fund 9.0909 percent;

Purpose/Authorized Use: may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 2,645	\$ 4,645	\$ 8,731	\$ 8,731	\$ -
Revenues					
Fees of Office/Charges for Service	8,425	3,000	3,000	9,200	5,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	8,425	3,000	3,000	9,200	5,000
Total Available	11,070	7,645	11,731	17,931	5,000
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,339	1,000	1,000	17,931	5,000
Capital	-	-	-	-	-
Total Expenditures	2,339	1,000	1,000	17,931	5,000
Available	\$ 8,731	\$ 6,645	\$ 10,731	\$ -	\$ -



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 536 Courthouse Security Fund

Statutory Reference: (criminal fee-Justice of the Peace/County Clerk/District Clerk) Local Government Code Sec. 134.101,134.102, 134.103.(a) A person
Statutory Reference: (civil fee-County Clerk/District Clerk) Local Government Code Sec.135.101 (a) A person shall pay in a district court, statutory county
Statutory Reference: (probate fee-County Clerk/District Clerk) Local Govt. Code Sec. 135.102. (a) A person shall pay in a statutory county court, statutory
Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 16,836	\$ 19,018	\$ 21,464	\$ 21,464	\$ 20,180
Revenues					
Courthouse Security Fees	41,442	39,000	39,000	39,900	39,000
Interest	-	-	-	-	-
Transfer from General	59,741	44,741	44,741	58,673	44,741
Total Revenues	101,183	83,741	83,741	98,573	83,741
Total Available	118,019	102,759	105,205	120,037	103,921
Expenditures					
Salaries, Other Pay and Benefits	96,555	99,857	99,857	99,857	103,921
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	96,555	99,857	99,857	99,857	103,921
Available	\$ 21,464	\$ 2,902	\$ 5,348	\$ 20,180	\$ -

Fund 537 Justice Courts Building Security Fund

Statutory Reference: Local Government Code Sec.134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the courthouse/building security fund 134.103(b)(1) nonjailable misdemeanor 35 percent. Code of Criminal Procedure Art. 102.017(d) County Treasurer shall deposit one-fourth of the money collected under subsection (b) in a justice court into a fund allocated to the courthouse security fund under LGC 134.103 in a fund known as the justice court building fund.

Purpose/Authorized Use: Under the direction of Commissioners Court to be used only for security personnel, services, and items related to buildings that house District, County, or Justice Court operations.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 60,539	\$ 60,939	\$ 65,032	\$ 65,032	\$ 66,232
Revenues					
Fees	3,949	3,200	3,200	4,000	3,200
Interest	2,628	1,000	1,000	2,200	1,650
Total Revenues	6,577	4,200	4,200	6,200	4,850
Total Available	67,116	65,139	69,232	71,232	71,082
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	2,084	17,500	17,500	5,000	17,500
Capital	-	-	-	-	-
Total Expenditures	2,084	17,500	17,500	5,000	17,500
Available	\$ 65,032	\$ 47,639	\$ 51,732	\$ 66,232	\$ 53,582



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 538 Justice of Peace Truancy Prevention and Diversion Fund

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

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 49,031	\$ 63,231	\$ 64,406	\$ 64,406	\$ 80,606
Revenues					
Fees	15,148	14,000	14,000	16,000	14,000
Interest	227	100	100	200	150
Total Revenues	15,375	14,100	14,100	16,200	14,150
Total Available	64,406	77,331	78,506	80,606	94,756
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 64,406	\$ 77,331	\$ 78,506	\$ 80,606	\$ 94,756

Fund 539 County Specialty Court Programs

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

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

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 18,578	\$ 25,378	\$ 24,605	\$ 24,605	\$ 31,905
Revenues					
Fees	5,712	6,000	6,000	6,800	6,000
Interest	315	100	100	500	200
Total Revenues	6,027	6,100	6,100	7,300	6,200
Total Available	24,605	31,478	30,705	31,905	38,105
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Available	\$ 24,605	\$ 31,478	\$ 30,705	\$ 31,905	\$ 38,105



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 550 Justice Courts Technology Fund

Statutory Reference: Local Government Code Sec.134.103.(a) A person convicted of a nonjailable misdemeanor shall pay \$14 as a court cost, in addition to all other costs, on conviction. LGC 134.103 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the justice court technology fund 134.103(b)(3) nonjailable misdemeanor 28.5714 percent.

Purpose/Authorized Use: Code of Criminal Procedure 102.0173. Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for Justice Court Judges and clerks in regards to technological enhancements for Justice Courts; and (2) the purchase and maintenance of technological enhancements for a Justice Court.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 85,810	\$ 82,109	\$ 92,018	\$ 92,018	\$ 84,877
Revenues					
Fees	13,129	12,000	12,000	14,000	12,000
Interest	4,299	3,500	3,500	3,560	2,600
Other	-				
Total Revenues	17,428	15,500	15,500	17,560	14,600
Total Available	103,238	97,609	107,518	109,578	99,477
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	11,220	19,701	24,701	24,701	19,701
Contingency	-	5,000	-	-	5,000
Total Expenditures	11,220	24,701	24,701	24,701	24,701
Available	\$ 92,018	\$ 72,908	\$ 82,817	\$ 84,877	\$ 74,776

Fund 551 County and District Courts Technology Fund

Statutory Reference: Local Government Code Sec. 134.101,134.102.(a) A person convicted of a felony shall pay \$105, Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction. Local Government Code 134.101, 134.102 (b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...the county and district court technology fund 134.101(b)(5) felony 3.8095 percent, 134.102(b)(6) Mis A/B 3.2520 percent.

Purpose/Authorized Use: Under the direction of the Commissioners Court to be used only to finance (1) cost of continuing education/training for County Court, Statutory County Court, or District Court Judges and clerks in regards to technological enhancements for those courts; and (2) the purchase and maintenance of technological enhancements for County Court, Statutory County Court, or District Court.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 2,388	\$ 3,538	\$ 3,560	\$ 3,560	\$ 5,105
Revenues					
County and District Court Techno	1,125	1,250	1,250	1,500	1,250
Interest	47	-	-	45	-
Other	-				
Total Revenues	1,172	1,250	1,250	1,545	1,250
Total Available	3,560	4,788	4,810	5,105	6,355
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	1,250	1,250	-	1,250
Capital	-	-	-	-	-
Total Expenditures	-	1,250	1,250	-	1,250
Available	\$ 3,560	\$ 3,538	\$ 3,560	\$ 5,105	\$ 5,105



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 552 Child Abuse Prevention Fund

Statutory Reference: Code of Criminal Procedure Art. 102.0186. (a) A person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26, Penal Code, shall pay a fine of \$100 on conviction of the offense.

(b) A fine imposed under this article is imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense.

Purpose/Authorized Use: A fund designated by this subsection may be used only to fund child abuse prevention programs in the county where the court is located.(d) The county child abuse prevention fund shall be administered by or under the direction of the commissioners court.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 2,373	\$ 2,873	\$ -	\$ 2,901	\$ 3,551
Revenues					
Fees	528	500	500	650	500
Total Revenues	528	500	500	650	500
 Total Available	 2,901	 3,373	 500	 3,551	 4,051
Expenditures					
Operations	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
 Available	 \$ 2,901	 \$ 3,373	 \$ 500	 \$ 3,551	 \$ 4,051

Fund 560 District Attorney Prosecutors Supplement Fund

Statutory Reference: Local Government Code Sec. 134.102.(a) A person convicted of a Class A or Class B misdemeanor shall pay \$123 as a court cost, in addition to all other costs, on conviction.(b) The treasurer shall allocate the court costs received under this section to the following accounts and funds...(3) the account for prosecutor's fees 16.2602 percent. Government Code Sec. 46.003 (a) The state prosecuting attorney and each state prosecutor is entitled to receive from the state a salary in an amount equal to the state annual salary as set by in the General Appropriations Act in accordance with Section 659.012 paid to a district judge with comparable years of service as the state prosecuting attorney or state prosecutor. (b) A Commissioners Court may supplement the state prosecutor's state salary but may not pay the state prosecutor an amount less than the compensation it pays its highest paid district judge. Government Code Sec 46.004 Expenses (a) the state prosecuting attorney and each state prosecutor is entitled to receive not less than \$22,500 a year from the state.

Purpose/Authorized Use: Funds are to be used by the attorney or prosecutor to help defray the salaries and expenses of the office. That money may not be used to supplement the attorney's or prosecutor's salary.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Allocation	22,500	22,500	22,500	22,500	22,500
Total Revenues	22,500	22,500	22,500	22,500	22,500
 Total Available	 22,500	 22,500	 22,500	 22,500	 22,500
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	22,500	22,500	22,500	22,500	22,500
Capital	-	-	-	-	-
Total Expenditures	22,500	22,500	22,500	22,500	22,500
 Available	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 561 Pretrial Intervention Program Fund

Statutory Reference: Code of Criminal Procedure Art. 102.0121 authorizing District Attorney, Criminal District Attorney, or County Attorney may collect a reimbursement fee not to exceed \$500.00.

Purpose/Authorized Use: Reimbursement fees to be used solely to administer the pretrial intervention program. An expenditure from the fund may be made only in accordance with a budget approved by Commissioners Court.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 144,261	\$ 160,261	\$ 162,689	\$ 162,689	\$ 196,379
Revenues					
Fees	12,404	13,000	13,000	27,000	13,000
Interest	7,730	3,000	3,000	7,400	5,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	20,134	16,000	16,000	34,400	18,000
Total Available	164,395	176,261	178,689	197,089	214,379
Expenditures					
Salaries, Other Pay and Benefits	1,706	30,671	30,671	710	30,646
Operations	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	1,706	30,671	30,671	710	30,646
Available	\$ 162,689	\$ 145,590	\$ 148,018	\$ 196,379	\$ 183,733

Fund 562 District Attorney Forfeiture Fund

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.

Purpose/Authorized Use: Funds to be used solely for the official purposes of the office of the attorney representing the state.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 215,850	\$ 233,880	\$ 223,460	\$ 223,460	\$ 233,265
Revenues					
Forfeitures	11,029	-	-	4,305	-
Interest	11,527	7,000	7,000	10,500	7,000
Other Revenue	-	-	-	-	-
Total Revenues	22,556	7,000	7,000	14,805	7,000
Total Available	238,406	240,880	230,460	238,265	240,265
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	14,946	24,000	24,000	5,000	24,000
Capital	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	14,946	24,000	24,000	5,000	24,000
Available	\$ 223,460	\$ 216,880	\$ 206,460	\$ 233,265	\$ 216,265



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 563 District Attorney Hot Check Fee Fund

Statutory Reference: Code of Criminal Procedure Art. 102.007 as amended by Senate Bill 346 authorizing a County Attorney, District Attorney, or Criminal District Attorney may collect a reimbursement fee if the attorney's office collects and processes a check or similar sight order: (1) has been issued or passed in manner that makes the issuance or passing an offense or (2) has been forged. Reimbursement fee collected ranges from \$10.00 to \$75.00.

Purpose/Authorized Use: Reimbursement fees shall be deposited in a special fund to be administered by the County Attorney, District Attorney, or Criminal District Attorney. Expenditures shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but may not supplement his/her own salary from this fund.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 42	\$ 242	\$ 363	\$ 363	\$ 588
Revenues					
Hot Check Fees	576	-	-	275	-
Other Revenues	-	-	-	-	-
Total Revenues	576	-	-	275	-
Total Available	618	242	363	638	588
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	255	242	242	50	588
Capital	-	-	-	-	-
Total Expenditures	255	242	242	50	588
Available	\$ 363	\$ -	\$ 121	\$ 588	\$ -

Fund 574 Sheriff Forfeiture Fund

Statutory Reference: Code of Criminal Procedure Art. 59.06 if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items, shall be deposited, after deduction of District Clerk court costs, according to the terms of the agreement into a special fund.

Purpose/Authorized Use: This fund was established to account for the funds that have been awarded to the Sheriff's Office pursuant to a court order of forfeited funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office and/or purposes of the office of the attorney representing the state.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 531,481	\$ 546,522	\$ 593,683	\$ 593,683	\$ 570,001
Revenues					
Forfeitures	86,607	-	-	2,318	-
Interest	29,362	20,000	20,000	24,000	18,000
Other Revenue	8,512	-	-	-	-
Total Revenues	124,481	20,000	20,000	26,318	18,000
Total Available	655,962	566,522	613,683	620,001	588,001
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	62,279	20,000	40,000	50,000	20,000
Capital	-	-	-	-	-
Contingency	-	20,000	-	-	30,000
Total Expenditures	62,279	40,000	40,000	50,000	50,000
Available	\$ 593,683	\$ 526,522	\$ 573,683	\$ 570,001	\$ 538,001



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 576 Sheriff Inmate Medical Fund

Statutory Reference: Texas Admin Code Title 37 Part 9 Chapter 273 as amended by Senator Bill 346 Each facility shall have and implement a written plan, approved by the Commission, for inmate medical, mental, and dental services. Code of Criminal Procedure Art. 104.002 (d) A person who is or was a prisoner in a county jail and received medical, dental, or health related services from a county or a hospital district shall be required to pay a reimbursement fee for such services when they are rendered.

Purpose/Authorized Use: Fund used to defray inmate medical expenses (visit to sick-call, visit in-house physician/dentist, prescription fees, ER visit).

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 63,047	\$ 69,047	\$ 70,076	\$ 70,076	\$ 77,576
Revenues					
Fees	4,419	3,600	3,600	5,000	3,600
Interest	2,610	2,000	2,000	2,500	1,875
Total Revenues	7,029	5,600	5,600	7,500	5,475
Total Available	70,076	74,647	75,676	77,576	83,051
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	10,000	10,000	-	10,000
Capital	-	-	-	-	-
Total Expenditures	-	10,000	10,000	-	10,000
Available	\$ 70,076	\$ 64,647	\$ 65,676	\$ 77,576	\$ 73,051

Fund 577 DOJ Equitable Sharing Fund

Statutory Reference: Code of Criminal Procedure Art. 59 and Guide to Equitable Sharing for State and Local Law Enforcement Agencies authorizes funds from seized property to be distributed per Court Order to agencies participating in joint efforts of cases.

Purpose/Authorized Use: Funds shall be used by law enforcement agencies for law enforcement purposes only. Shared funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 467,578	\$ 491,178	\$ 519,107	\$ 519,107	\$ 714,380
Revenues					
Forfeitures	25,936	-	-	170,273	-
Interest	25,593	12,000	12,000	25,000	12,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	51,529	12,000	12,000	195,273	12,000
Total Available	519,107	503,178	531,107	714,380	726,380
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	-
Contingency	-	50,000	50,000	-	50,000
Capital	-	-	-	-	-
Total Expenditures	-	50,000	50,000	-	50,000
Available	\$ 519,107	\$ 453,178	\$ 481,107	\$ 714,380	\$ 676,380



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 578 Sheriff Commissary Fund

Statutory Reference: Local Government Code Sec. 351.0415 (a) The sheriff of a county or the sheriff's designee, including a private vendor operating a detention facility under contract with the county, may operate, or contract with another person to operate, a commissary for the use of the inmates committed to the county jail or to a detention facility operated by the private vendor, as appropriate. The commissary must be operated in accordance with rules adopted by the Commission on Jail Standards. (b) The sheriff or the sheriff's designee: (1) has exclusive control of the commissary funds; (2) shall maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; and (3) shall accept new bids to renew contracts of commissary suppliers every five years.

Purpose/Authorized Use: The sheriff or the sheriff's designee may use commissary proceeds only to: (1) fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling; (2) supply inmates with clothing, writing materials, and hygiene supplies; (3) establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts; (4) fund, staff, and equip both an educational and a law library for the educational use of inmates; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility. Commissary proceeds may be used only for the purposes described in Subsection (c). A commissioners court may not use commissary proceeds to fund the budgetary operating expenses of a county jail.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 428,372	\$ 539,672	\$ 543,078	\$ 543,078	\$ 669,108
Revenues					
Fees	70,082	74,000	74,000	72,000	72,000
Interest	18,652	10,000	10,000	22,500	16,875
Other Income	82,047	63,000	63,000	90,000	63,000
Total Revenues	170,781	147,000	147,000	184,500	151,875
Total Available	599,153	686,672	690,078	727,578	820,983
Expenditures					
Salaries, Other Pay and Benefits	2,463	3,000	3,000	8,470	3,733
Operations	53,612	72,800	86,850	50,000	72,800
Contingency	-	40,000	25,950	-	40,000
Capital	-	-	-	-	-
Total Expenditures	56,075	115,800	115,800	58,470	116,533
Available	\$ 543,078	\$ 570,872	\$ 574,278	\$ 669,108	\$ 704,450

Fund 583 Elections Equipment Fund

Statutory Reference: Election Code Sec. 123.032 (d) The maximum amount that a County in which a political subdivision is wholly or partly situated may

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

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 32,025	\$ 47,930	\$ 43,106	\$ 43,106	\$ 15,675
Revenues					
Intergovernmental	59,561	43,000	43,000	36,281	35,000
Interest	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	59,561	43,000	43,000	36,281	35,000
Total Available	91,586	90,930	86,106	79,387	50,675
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	48,480	45,545	45,545	63,712	50,675
Capital	-	-	-	-	-
Total Expenditures	48,480	45,545	45,545	63,712	50,675
Available	\$ 43,106	\$ 45,385	\$ 40,561	\$ 15,675	\$ -



Walker County
Proposed Budget Fiscal Year 2025-2026
Legislatively Designated

Fund 584 Tax Assessor Elections Service Contracts Fund

Statutory Reference: Election Code Section 31.100(a) money paid to a county election officer under an election contract shall be deposited in a separate fund. Purpose/Authorized Use: The county election officer may make expenditures from the fund without budgeting or appropriation by the commissioners court. Only actual expenses directly attributable to an election services contract may be paid from the election services contract fund. A fee charged by the officer for general supervision of the election may not exceed 10 percent of the total amount of the contract, but may not be less than \$75.00. Salaries of personnel regularly employed by the county election officer shall be paid from funds regularly budgeted and appropriated for that purpose, except that those employees may be paid from the election services contract fund for contractual duties performed outside of normal business hours. Salaries and wages paid to persons temporarily employed to perform duties under an election services contract shall be paid out of the election services contract fund. Surplus in the election services contract fund may be used only to defray expenses of the county election officer's office in connection with election-related duties or functions. The commissioners court may not consider the availability of the election services contract fund in adopting the county budget for the office of the county election officer.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 68,067	\$ 70,220	\$ 67,723	\$ 67,723	\$ 77,608
Revenues					
Intergovernmental Funds	975	-	-	-	-
Fees	5,131	10,000	10,000	12,116	10,000
Interest	3,169	500	500	2,700	500
Total Revenues	9,275	10,500	10,500	14,816	10,500
Total Available	77,342	80,720	78,223	82,539	88,108
Expenditures					
Salaries, Other Pay and Benefits	1,357	4,212	4,212	2,497	4,208
Operations	8,262	2,227	2,227	2,434	2,227
Capital	-	-	-	-	-
Total Expenditures	9,619	6,439	6,439	4,931	6,435
Available	\$ 67,723	\$ 74,281	\$ 71,784	\$ 77,608	\$ 81,673

Fund 589 Tax Assessor Special Inventory Fee Fund

Statutory Reference: Tax Code Sec. 23.122

Purpose/Authorized Use: Used to defray the cost of administration of the prepayment procedure.

	Actual 2023-2024	Original Budget 2024-2025	Revised Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Available Funds	\$ 97	\$ 97	\$ 53,288	\$ 53,288	\$ 66,439
Revenues					
Fees	53,003	-	-	11,101	-
Interest	188	-	-	2,050	2,000
Total Revenues	53,191	-	-	13,151	2,000
Total Available	53,288	97	53,288	66,439	68,439
Expenditures					
Salaries, Other Pay and Benefits	-	-	-	-	-
Operations	-	-	-	-	5,000
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	5,000
Available	\$ 53,288	\$ 97	\$ 53,288	\$ 66,439	\$ 63,439



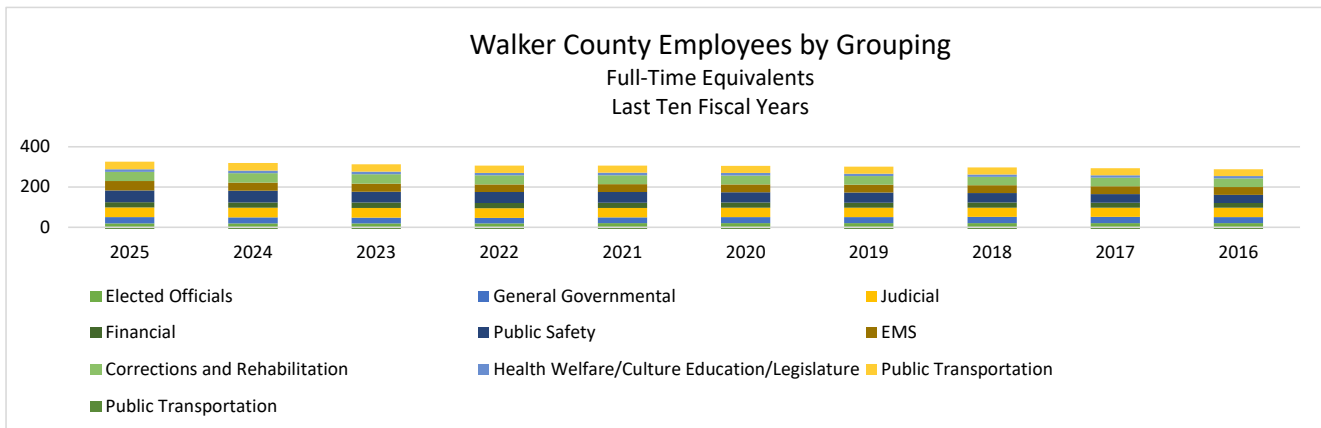
Walker County

Proposed Budget Fiscal Year 2025-2026

Personnel Summary

In this year's budget an IT Network Administrator and IT Help Desk position, a part time Assistant Purchaser, a Deputy Specialist in Vehicle Registration, and a Transport Deputy at the Jail were added. The part time Deputy in Constable, Precinct 2 hours were increased and the Clerk in Emergency Management went from part time to full time. In the Road and Bridge Fund, Precinct 3 added a Temporary part time Operator. In the Emergency Medical Services (EMS) Fund, a restructuring in the pay plan allowed for assignment of seven paramedic positions to a higher pay grade to aid in retention and recruitment. The Emergency Medical Services budget includes part time monies equivalent to 1.49 full time equivalents. The total full time equivalents for Walker County increased from 325.69 to 330.97 between FY 2025 and FY 2026.

Function	2025	2025	2024	2023	2022	2021	2020	2019	2018	2017
Operating										
General Government										
Elected	2	2	2	2	2	2	2	2	2	2
Employees	33	31	29.83	28.83	28	28	29.5	29.5	30.5	30.5
Judicial										
Elected	6	6	6	6	7.5	7.5	7.5	7.5	7.5	7.5
Employees	48.43	48.43	48.43	48.43	47.5	47.5	46.5	46.5	46.5	45.5
Financial										
Elected	2	2	2	2	2	2	2	2	2	2
Appointed	2	2	2	2	2	2	2	2	2	2
Employees	25	23.5	23.5	24.5	24	24	24	23.5	23	23
Public Safety										
Elected	5	5	5	5	5	5	5	5	5	5
Employees-Certified	51	51	51	46	45	44	43	42	39	36
Employees-Non-Certified	8.61	8.05	7.93	7.63	9.5	8.5	8.5	8	7.5	7.5
Employee-Certified/Noncertified										
Employees - EMS	46.49	46.49	40.49	40.49	38	39	39	39	39	39
Corrections and Rehabilitation										
Employees-Certified	42	41	41	41	40	40	40	39	39	39
Employees-Non-Certified	4.63	4.63	4.63	4.63	4.5	4.5	3.5	3.5	3.5	3.5
Health and Welfare										
Employees	9.79	9.79	9.79	9.79	8.5	8	7.5	7.5	7.5	7.5
Culture and Education										
Employees	3.3	3.3	3.3	3.3	5	5	5	5	4	4
Public Transportation										
Elected	4	4	4	4	4	4	4	4	4	4
Employees	37.72	37.5	37.5	36.5	36.5	35	35	35	34.5	34.5
Legislatively Designated										
Judicial	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0
Total County Employees	330.97	325.69	318.4	312.1	309	306	304	301	296.5	292.5



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

The County's salary group ranges were increased by 2.5 percent plus a flat \$513. The benefit package remained the same as the current year with an increase in the cost of health insurance. There was no change to the County longevity policy.



Personnel Allocations by Department

Proposed Budget

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
<u>GENERAL FUND</u>							
15010 County Judge							
County Judge	128	1.00	1.00				
Executive Administrator	114	1.00	1.00				
County Judge Office Administrator	107	1.00	1.00				
Local Health Authority	101	1.00	1.00				
(In Lieu of) Fire Marshal		<u>1.00</u>	<u>1.00</u>				
Total County Judge		5.00	5.00	\$ 305,275	\$ -	\$ 315,458	\$ -
15020 IT Operations							
IT Director	120	1.00	1.00				
IT Network Administrator	116	0.00	1.00				
IT System Administrator	116	1.00	1.00				
IT Analyst	109	1.00	1.00				
IT Help Desk 1	103	<u>0.00</u>	<u>1.00</u>				
Total County Judge-IT		3.00	5.00	\$ 249,267	\$ 4,420	\$ 385,316	\$ 2,550
15050 County Clerk							
County Clerk	119	1.00	1.00				
Chief Deputy - County Clerk	112	1.00	1.00				
Deputy Clerk 4	109	1.00	1.00				
Administrative Assistant	108	1.00	1.00				
Deputy Clerk 3	107	2.00	2.00				
Deputy Clerk 2	105	2.00	2.00				
Deputy Clerk 1	103	<u>2.00</u>	<u>2.00</u>				
Total County Clerk		10.00	10.00	\$ 570,929	\$ 5,780	\$ 590,332	\$ 6,460
16010 Voter Registration							
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
Total Voter Registration		1.00	1.00	\$ 53,519	\$ 1,870	\$ 55,370	\$ 2,040
16020 Elections							
Elections Manager	111	1.00	1.00				
Deputy Specialist 3	107	<u>1.00</u>	<u>1.00</u>				
Total Elections		2.00	2.00	\$ 118,296	\$ -	\$ 122,279	\$ 1,020
17010 County Facilities							
Maintenance Director	114	1.00	1.00				
Maintenance Assistant 4	107	1.00	1.00				
Maintenance Assistant 2	105	2.00	2.00				
Janitorial Supervisor	103	1.00	1.00				
Janitorial Assistant 1	101	<u>5.00</u>	<u>5.00</u>				
Total County Facilities		10.00	10.00	\$ 474,667	\$ 2,720	\$ 491,580	\$ 5,610
<i>Full time may be filled with part-time(s)</i>							

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
19010 Centralized Costs							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Centralized Costs		0.50	0.50	\$ 21,793	\$ -	\$ 22,583	\$ -
20010 County Auditor							
County Auditor		1.00	1.00				
First Assistant Auditor	119	1.00	1.00				
Assistant Auditor 4	114	4.00	4.00				
Assistant Auditor 3	111	1.00	2.00				
Assistant Auditor 2	108	2.00	1.00				
Assistant Auditor 1	105	0.50	0.50				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Auditor		9.50	9.50	\$ 731,451	\$ 14,960	\$ 769,038	\$ 15,470
<i>Note: or as per Order of District Judges</i>							
20020 County Treasurer							
Treasurer	119	1.00	1.00				
HR Specialist	113	1.00	1.00				
Payroll Administrator	113	1.00	1.00				
Deputy Treasurer 2	108	1.00	1.00				
Assistant Treasurer 1	106	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Treasurer		5.00	5.00	\$ 349,875	\$ 7,140	\$ 361,699	\$ 7,650
20030 Collections-County Treasurer							
Collections Officer	106	<u>2.00</u>	<u>2.00</u>				
Total Collections-County Treasurer (1 to be bilingual)		2.00	2.00	\$ 102,062	\$ 6,630	\$ 105,640	\$ 6,970
20040 Purchasing							
Purchasing Agent	118	1.00	1.00				
Assistant Purchaser 3	111	1.00	1.00				
Assistant Purchaser 2	105	1.00	1.00				
Assistant Purchaser 1	101	<u>0.00</u>	<u>0.50</u>				
Total Purchasing		3.00	3.50	\$ 205,568	\$ 1,190	\$ 232,965	\$ 1,360
21010 Vehicle Registration							
Tax Assessor Collector	119	1.00	1.00				
Chief Deputy Tax Assessor	112	1.00	1.00				
Deputy Specialist 4	109	1.00	1.00				
Deputy Specialist 1	104	<u>5.00</u>	<u>6.00</u>				
Total Vehicle Registration		8.00	9.00	\$ 453,952	\$ 13,770	\$ 517,483	\$ 13,940
<i>Full time may be filled with part-time(s)</i>							
30010 Courts Central							
Salary Supplement-Constables		<u>0.00</u>	<u>0.00</u>				
Total Courts Central		0.00	0.00	\$ 36,160	\$ -	\$ 34,320	\$ -
30020 County Court at Law							
Court at Law Judge	130	1.00	1.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total County Court-at-Law		4.00	4.00	\$ 423,428	\$ 7,310	\$ 444,928	\$ 3,230

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
30030 12th Judicial District Court							
Judge 12th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 12th Judicial District Court		3.00	3.00	\$ 211,781	\$ 2,040	\$ 220,259	\$ 2,210
30040 278th Judicial District Court							
Judge 278th Judicial District (Supplement)		0.00	0.00				
Court Reporter		1.00	1.00				
Executive Court Administrator	114	1.00	1.00				
Court Coordinator 2	111	<u>1.00</u>	<u>1.00</u>				
Total 278th Judicial District Court		3.00	3.00	\$ 223,566	\$ 6,630	\$ 232,874	\$ 4,760
30050 CSCD Pretrial Bond Supervision							
Pretrial Bond Officer	106	<u>1.00</u>	<u>1.00</u>				
Total Pretrial Bond Supervision		1.00	1.00	\$ 51,031	\$ -	\$ 52,820	\$ -
31010 District Clerk							
District Clerk	119	1.00	1.00				
Chief Deputy Clerk 2	112	1.00	1.00				
First Assistant - District Clerk	111	1.00	1.00				
Deputy Clerk 3	107	2.00	2.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	2.00	2.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total District Clerk		8.00	8.00	\$ 491,594	\$ 14,280	\$ 508,500	\$ 15,980
32010 Criminal District Attorney							
Criminal District Attorney (Supplement)		0.00	0.00				
First Assistant DA	124	1.00	1.00				
Senior Prosecutor	122	1.00	1.00				
Assistant DA 4	121	1.00	1.00				
Assistant DA 3	119	2.00	2.00				
Assistant DA 2	118	2.00	2.00				
Chief Investigator	118	1.00	1.00				
Assistant DA 1	116	2.00	2.00				
Investigator 2	116	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Investigator 1	114	1.00	1.00				
Coordinator Victims Assist	111	1.00	1.00				
Coordinator Hot Check	111	1.00	0.00				
Legal Assistant 2	109	1.00	2.00				
Legal Assistant 1	108	0.00	3.00				
Legal Assistant 1	107	3.00	0.00				
Legal Secretary	107	3.00	3.00				
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Criminal District Attorney		22.43	22.43	\$ 1,745,756	\$ 11,560	\$ 1,803,263	\$ 13,940

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
33010 Justice of Peace - Precinct 1							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>2.00</u>	<u>2.00</u>				
Total Justice of Peace - Precinct 1		4.00	4.00	\$ 236,570	\$ 8,330	\$ 244,348	\$ 8,500
33020 Justice of Peace - Precinct 2							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 2		3.00	3.00	\$ 191,856	\$ 4,420	\$ 198,004	\$ 4,760
33030 Justice of Peace - Precinct 3							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 3		3.00	3.00	\$ 192,482	\$ 4,420	\$ 198,645	\$ 4,590
33040 Justice of Peace - Precinct 4							
Justice of Peace	116	1.00	1.00				
Chief Deputy Clerk 1	107	1.00	1.00				
Deputy Clerk 2	105	1.00	1.00				
Deputy Clerk 1	103	<u>1.00</u>	<u>1.00</u>				
Total Justice of Peace - Precinct 4		4.00	4.00	\$ 239,248	\$ 8,670	\$ 247,094	\$ 10,030
36010 Juvenile Probation Support							
Supplement to Grant Funds		<u>0.00</u>	<u>0.00</u>				
Total Juvenile Probation Support		0.00	0.00	\$ 89,419	\$ -	\$ 89,419	\$ -
41010 Sheriff's Office							
Sheriff	127	1.00	1.00				
Chief Deputy Sheriff	124	1.00	1.00				
Lieutenant	118A	2.00	2.00				
SO IT System Administrator	116	1.00	1.00				
Sergeant	116A	7.00	7.00				
Detective	114A	6.00	6.00				
Sheriff Deputy 3	113	3.00	3.00				
Sheriff Deputy 2	112	7.00	7.00				
Sheriff Deputy 1	111	13.00	13.00				
Deputy Clerk 2	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Sheriff's Office		43.00	43.00	\$ 3,257,600	\$ 54,230	\$ 3,378,676	\$ 61,880
43010 Courthouse Security General Fund							
Sheriff Deputy 2	112	1.00	1.00				
Sheriff Deputy 1	111	2.00	2.00				
Correctional Officer 3	107	<u>1.00</u>	<u>1.00</u>				
Total Courthouse Security/Bailiff		4.00	4.00	\$ 251,905	\$ 6,460	\$ 260,757	\$ 6,800
44001 Constables Central							
Deputy Clerk 3	107	1.00	1.00				
Deputy Clerk 3 (PT)	107	<u>0.30</u>	<u>0.30</u>				
Total Constables Central		1.30	1.30	\$ 85,570	\$ 2,890	\$ 88,376	\$ 3,060
44010 Constable - Precinct 1							
Constable	114	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 1		1.00	1.00	\$ 74,787	\$ 3,910	\$ 77,170	\$ 4,080

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
44020 Constable - Precinct 2							
Constable	114	1.00	1.00				
Deputy Constable 1 (PT)	111	<u>0.12</u>	<u>0.31</u>				
Total Constable - Precinct 2		1.12	1.31	\$ 83,453	\$ 1,700	\$ 97,829	\$ 1,870
44030 Constable - Precinct 3							
Constable	114	1.00	1.00				
Deputy Constable 1	111	<u>1.00</u>	<u>1.00</u>				
Total Constable - Precinct 3		2.00	2.00	\$ 139,564	\$ 2,890	\$ 144,079	\$ 3,910
44040 Constable - Precinct 4							
Constable	114	1.00	1.00				
Deputy Constable 2	112	1.00	1.00				
Deputy Constable 1	111	4.00	4.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Constable - Precinct 4		6.00	6.00	\$ 413,061	\$ 11,390	\$ 426,977	\$ 11,730
45010 Department of Public Safety Support							
Deputy Clerk 2	105	1.00	1.00				
Office Administrator	103	<u>0.00</u>	<u>0.00</u>				
Total Department of Public Safety		1.00	1.00	\$ 51,031	\$ 4,930	\$ 52,607	\$ 5,100
46010 Emergency Management							
Emergency Management Coordinator	120	1.00	1.00				
Deputy EMC	114	1.00	1.00				
Executive Administrator	114	1.00	1.00				
Clerk 1	102	0.63	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total Emergency Management		3.63	4.00	\$ 278,514	\$ 8,330	\$ 303,915	\$ 8,500
50010 County Jail							
Jail Administrator	120	1.00	1.00				
Lieutenant	118A	1.00	1.00				
Transport Deputy	111	2.00	3.00				
Correctional Officer - Shift	109	4.00	4.00				
Maintenance Assistant 4	107	1.00	1.00				
Correctional Officer 3	107	3.00	3.00				
Mechanic	107	0.00	1.00				
Jail Mechanic	106	1.00	0.00				
Correctional Officer 1	105	26.00	26.00				
Office Administrator	103	1.00	1.00				
Data Clerk 3	103	1.00	1.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total County Jail		41.00	42.00	\$ 2,320,740	\$ 24,140	\$ 2,453,043	\$ 23,630
50020 County Jail - Inmate Medical							
Jail Nurse - LVN	112	2.00	2.00				
Medical Assistants Part-time(s)		0.63	0.63				
Overtime		<u>0.00</u>	<u>0.00</u>				
		2.63	2.63	\$ 165,116	\$ 1,700	\$ 171,107	\$ 2,890
50120 Community Services							
CSR Coordinator	106	<u>1.00</u>	<u>1.00</u>				
Total Probation Support		1.00	1.00	\$ 51,031	\$ 2,380	\$ 52,820	\$ 2,550
60010 Veteran's Services							
Veterans Services Director	109	<u>0.53</u>	<u>0.53</u>				
Total Veteran's Services		0.53	0.53	\$ 31,454	\$ -	\$ 32,512	\$ -

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
61020 Planning and Development Department							
Planning & Dev Director	120	1.00	1.00				
Development Program Administrator 2	114	1.00	1.00				
Environmental Enforcement Officer	112A	2.00	2.00				
Development Program Administrator	112	1.00	1.00				
Development Technician 2	106	1.00	1.00				
Development Technician 1	104	<u>3.26</u>	<u>3.26</u>				
Total Utility Department		9.26	9.26	\$ 584,870	\$ 10,030	\$ 604,198	\$ 10,710
70010 Historical Commission							
Clerk 1	102	<u>0.43</u>	<u>0.43</u>				
Total Historical Commission		0.43	0.43	\$ 18,519	\$ -	\$ 19,203	\$ -
70020 Texas Agrilife Extension							
AgriLife Extension Agents (3 Supplements)		0.00	0.00				
Program Assistant	105	1.00	1.00				
Office Administrator	103	1.00	1.00				
Clerk 1	102	<u>0.87</u>	<u>0.87</u>				
Total Texas Agrilife Extension		2.87	2.87	\$ 214,768	\$ -	\$ 223,148	\$ -
Total General Fund		<u>235.20</u>	<u>240.26</u>	<u>\$ 15,791,528</u>	<u>\$ 261,120</u>	<u>\$ 16,630,634</u>	<u>\$ 277,780</u>

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
ROAD AND BRIDGE FUND							
82210 Precinct 1							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	6.00	6.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 1		8.00	8.00	\$ 526,233	\$ 22,780	\$ 543,908	\$ 20,400
82220 Precinct 2							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Administrative Assistant	108	0.00	1.00				
Office Administrator	103	1.00	0.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 2		11.00	11.00	\$ 717,925	\$ 17,340	\$ 741,898	\$ 18,530
82230 Precinct 3							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Administrative Assistant	108	0.00	1.00				
Operator 3 (Temp PT)	104	0.00	0.22				
Office Administrator	103	1.00	0.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 3		11.00	11.22	\$ 702,964	\$ 10,370	\$ 734,569	\$ 8,840
82240 Precinct 4							
County Commissioner	120	1.00	1.00				
Foreman	112	1.00	1.00				
Operator 5	108	8.00	8.00				
Administrative Assistant	108	0.00	1.00				
Office Administrator	103	1.00	0.00				
Overtime		<u>0.00</u>	<u>0.00</u>				
Total R&B Precinct 4		11.00	11.00	\$ 687,237	\$ 12,580	\$ 710,440	\$ 13,430
88010 Weigh Station Site Support							
Clerk 1	102	<u>0.50</u>	<u>0.50</u>				
Total Weigh Station Site Support		0.50	0.50	\$ 21,333	\$ -	\$ 22,123	\$ -
Total Road & Bridge Fund		<u>41.50</u>	<u>41.72</u>	<u>\$ 2,655,692</u>	<u>\$ 63,070</u>	<u>\$ 2,752,938</u>	<u>\$ 61,200</u>

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
-------------------------	--------------	--	--	-------------------------------------	---	-------------------------------------	---

WALKER COUNTY EMS FUND

46100 Walker County EMS-Emergency

EMS Chief	122	1.00	1.00				
EMS Medical Director	118B	1.00	1.00				
Assistant EMS Chief	118	1.00	1.00				
EMS Division Chief	116B	1.00	1.00				
EMS District Chief	116B	3.00	3.00				
EMS In Charge/Attendant Paramedic	115	25.00	26.00				
EMS In Charge/Attendant Paramedic	113A	1.00	0.00				
EMT Basic/Advanced EMT	111	10.00	10.00				
Administrative Assistant	108	1.00	1.00				
Office Administrator	103	1.00	1.00				
EMS Emergency Part-time(s)		1.49	1.49				
Emergency Fill Ins		0.00	0.00				
Total Walker County EMS		46.49	46.49	\$ 3,855,057	\$ 21,420	\$ 4,022,205	\$ 17,510

Up to seven positions(paramedic certified)
may be filled at level II for pay grades 115-
118 as identified in the pay classification
system where established criteria is met

Total Walker County EMS		<u>46.49</u>	<u>46.49</u>	<u>\$ 3,855,057</u>	<u>\$ 21,420</u>	<u>\$ 4,022,205</u>	<u>\$ 17,510</u>
--------------------------------	--	---------------------	---------------------	----------------------------	-------------------------	----------------------------	-------------------------

Department/ Position	Pay Group	Total Full Time Equivalents 2024-2025	Total Full Time Equivalents 2025-2026	Total Salary Budget 2024-2025	Total Longevity Budget 2024-2025	Total Salary Budget 2025-2026	Total Longevity Budget 2025-2026
<u>SPECIAL REVENUE FUNDS</u>							
515-15060 County Clerk Records Preservation							
Clerk 1	102	0.50	0.50				
Deputy Clerk 2	105	1.00	1.00				
Total County Clerk Records Preservation		1.50	1.50	\$ 73,102	\$ 1,700	\$ 75,341	\$ -
519-31030 District Clerk Rider Fund							
Supplement		0.00	0.00				
Total District Clerk Rider Fund		0.00	0.00	\$ 6,000	\$ -	\$ 6,000	\$ -
526-34030 Law Library							
Supplement		0.00	0.00				
Total Law Library		0.00	0.00	\$ 7,800	\$ -	\$ 7,800	\$ -
536 -43020 Courthouse Security							
Sheriff Deputy 2	112	1.00	1.00				
Total Courthouse Security		1.00	1.00	\$ 69,138	\$ 2,380	\$ 71,882	\$ 2,550
561-34050 Pretrial Intervention Program							
Supplement		0.00	0.00				
Total Pretrial Intervention Program		0.00	0.00	\$ 25,000	\$ -	\$ 25,000	\$ -
578-50040 Sheriff Commissary Fund							
Supplement		0.00	0.00				
Total Sheriff Commissary Fund		0.00	0.00	\$ 3,000	\$ -	\$ 3,000	\$ -
584-16040 Tax Assessor Elections Service Contract Fund							
Supplement		0.00	0.00				
Total Tax Assessor Service Contract Fund		0.00	0.00	\$ 3,900	\$ -	\$ 3,900	\$ -
Total Special Revenue Funds		2.50	2.50	\$ 187,940	\$ 4,080	\$ 192,923	\$ 2,550
Total All Funds		325.69	330.97	\$ 22,490,217	\$ 349,690	\$ 23,598,700	\$ 359,040



Salary Group Ranges

Proposed Budget

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
101	AsstPur1	Assistant Purchaser 1	\$35,685	\$41,780	\$52,169
	LHeaAuth	Local Health Authority			
	JanAst1	Janitorial Assistant 1			
102	DataCk1	Clerk 1	\$37,377	\$43,779	\$54,686
103	DataCk3	Data Clerk 3	\$39,154	\$45,876	\$57,330
	DepClk1	Deputy Clerk 1			
	JanSup	Janitorial Supervisor			
	ITHelpDesk	IT Help Desk 1			
	OffAdmin	Office Administrator			
104	DepSpec1	Deputy Specialist 1	\$41,022	\$48,079	\$60,109
	Maint1	Maintenance Assistant 1			
	Oper3	Operator 3			
	Tech1	Development Technician 1			
105	AsstAud1	Assistant Auditor 1	\$42,982	\$50,392	\$63,020
	AsstPur2	Assistant Purchaser 2			
	CO1	Correctional Officer 1			
	DepClk2	Deputy Clerk 2			
	DepSpec2	Deputy Specialist 2			
	Maint2	Maintenance Assistant 2			
	ProgAsst	Program Assistant			
106	AstTrea1	Assistant Treasurer 1	\$45,041	\$52,820	\$66,079
	CivClk	Civil Clerk			
	CollOff	Collections Officer			
	CO2	Correctional Officer 2			
	CSRCoord	CSR Coordinator			
	Maint3	Maintenance Assistant 3			
	Oper4	Operator 4			
	PreBOffi	Pretrial Bond Officer			
	Tech2	Development Technician 2			
107	ChDepCk1	Chief Deputy Clerk 1	\$47,201	\$55,370	\$69,293
	CO3	Correctional Officer 3			
	DepClk3	Deputy Clerk 3			
	DepSpec3	Deputy Specialist 3			
	Mech	Mechanic			
	LegSec	Legal Secretary			
	Maint4	Maintenance Assistant 4			
	CJOffAdmin	County Judge Office Administrator			
	TeleComm	P S Telecommunicator			
108	AdmAsst	Administrative Assistant	\$49,471	\$58,047	\$72,666
	AsstAud2	Assistant Auditor 2			
	DepTrea2	Deputy Treasurer 2			
	JuvOff1	Juvenile Probation Officer 1			
	LegAsst1	Legal Assistant 1			
	Oper5	Operator 5			

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
109	CommSpec COShift CtCoor1 DepClk4 DepSpec4 ITAnalyt LegAsst2 VetDir	Communications Specialist Correctional Officer - Shift Court Coordinator 1 Deputy Clerk 4 Deputy Specialist 4 IT Analyst Legal Assistant 2 Veterans Services Director	\$51,853	\$60,858	\$76,209
110	JuvOff2	Juvenile Probation Officer 2	\$54,355	\$63,810	\$79,927
111	AsstAud3 AsstPur3 CommSup Coor-HC Coor-VC CtCoor2 DepCon1 ElecMgr EMTBasic FAsstDC SODep1 TransDep	Assistant Auditor 3 Assistant Purchaser 3 Communications Supervisor Coordinator Hot Check Coordinator Victims Asst Court Coordinator 2 Deputy Constable 1 Elections Manager EMT Basic/Advanced EMT First Assistant - District Clerk Sheriff Deputy 1 Transport Deputy	\$56,980	\$66,909	\$83,833
112A	EnvOffcr	Environmental Enforcement Officer	\$59,740	\$71,192	\$87,933
112	ChDepCk2 ChiefTax Chief-CC DepCon2 EMTAdv Foreman Nurse JuvOff3 ProgAdm ProgAdmD SODep2 SolidWas	Chief Deputy Clerk 2 Chief Deputy Tax Assessor Chief Deputy-County Clerk Deputy Constable 2 EMT-Advanced Foreman Jail Nurse-LVN Juvenile Probation Officer 3 Program Administrator Development Program Administrator Sheriff Deputy 2 Solid Waste Enforcement	\$59,740	\$70,164	\$87,933
113	HRSpec Payroll SODep3	HR Specialist Payroll Administrator Sheriff Deputy 3	\$62,634	\$73,582	\$92,239
114A	Det	Detective	\$65,676	\$80,108	\$96,761
114	AsstAud4 AsstComm Const DepEMC ProgAdm2 ExeAdm ExCtAdm Inves1 MainDir	Assistant Auditor 4 Asst Communications Dir Constable Deputy EMC Development Program Administrator 2 Executive Administrator Executive Court Administrator Investigator 1 Maintenance Director	\$65,676	\$77,170	\$96,761

Pay Group	Job Code	Job Titles	Minimum Salary	Market Salary	Maximum Salary
115	InCharge	EMS In Charge/Attendant Paramedic	\$62,634	\$82,403	\$92,239
115E	InCharge	EMS In Charge/Attendant Paramedic II	\$62,634	\$89,071	\$92,239
116A	Sgt	Sergeant	\$72,221	\$88,807	\$106,492
116B	DistChi DivChi	EMS District Chief EMS Division Chief	\$72,221	\$93,493	\$106,492
116E	DistChi DivChi	EMS District Chief EMS Division Chief	\$72,221	\$100,061	\$106,492
116	AsstDA1 Inves2 ITNWAdm ITSysAdm SOITSysAd JP	Assistant DA 1 Investigator 2 IT Network Administrator IT System Administrator SO IT System Administrator Justice of the Peace	\$72,221	\$84,893	\$106,492
117	JuvDir	Juvenile Services Director	\$75,741	\$89,047	\$111,724
118A	Lt	Lieutenant	\$79,437	\$97,723	\$117,221
118B	EMSMedir	EMS Medical Director	\$79,437	\$97,816	\$117,221
118E	AsEMSChi	Assistant EMS Chief II	\$79,437	\$100,076	\$117,221
118	AsstDA2 AsEMSChi ChiefInv CommDir PurAgt	Assistant DA 2 Assistant EMS Chief Chief Investigator Communications Director Purchasing Agent	\$79,437	\$93,408	\$117,221
119	AsstDA3 CoClk DistClk FAsstAud TAC Treas	Assistant DA 3 County Clerk District Clerk First Assistant Auditor Tax Assessor Collector Treasurer	\$83,318	\$97,987	\$122,991
120	Comm EMCoord ITDir JailAdm PlanDir	County Commissioner Emergency Mgt Coordinator IT Director Jail Administrator Planning & Dev Director	\$87,393	\$102,796	\$129,048
121	AsstDA4	Assistant DA 4	\$91,670	\$107,844	\$135,410
122	EMSChf SenPros	EMS Chief Senior Prosecutor	\$96,164	\$113,145	\$142,089
124	ChiefDep FAsstDA	Chief Deputy Sheriff First Assistant DA	\$105,834	\$124,555	\$156,467
127	Sheriff	Sheriff	\$122,229	\$143,902	\$180,843
128	CoJudge	County Judge	\$128,250	\$151,007	\$189,795
130	CCL	Court at Law Judge	\$141,208	\$166,298	\$209,062

**Notice of Proposed Salary of Walker County Elected
Officials for the Fiscal Year October 1, 2025 thru
September 2026.**

In accordance with the provisions of Chapter 152.013, Local Government Code, and the Open Meeting Act, the following information is submitted for public record.

	Fy 2024-2025	Fy 2025-2026	Fy 2025-2026	Fy 2025-2026	Fy 2025-2026
	Salary	Salary	Longevity Pay	Allowances	Allowance
County Judge, Colt Christian	\$ 146,823	\$ 151,007	\$ -	\$ -	\$ -
County Court at Law Judge, John Gaines*	\$ 185,000	\$ 199,000	\$ -	\$ -	\$ -
County Clerk, Kari French	\$ 95,097	\$ 97,987	\$ 2,380	\$ -	\$ -
District Clerk, Leslie Woolley	\$ 95,097	\$ 97,987	\$ -	\$ -	\$ -
County Treasurer, Amy Klawinsky	\$ 95,097	\$ 97,987	\$ 4,080	\$ -	\$ -
County Tax Assessor/Collector, Diana McRae	\$ 95,097	\$ 97,987	\$ 2,720	\$ -	\$ -
County Sheriff, Clint McRae	\$ 139,892	\$ 143,902	\$ 5,100	\$ -	\$ -
Justice of the Peace, Precinct #1, Steve Fisher	\$ 82,322	\$ 84,893	\$ 5,100	\$ 7,500	\$ -
Justice of the Peace, Precinct #2, Marcus Payne	\$ 82,322	\$ 84,893	\$ -	\$ 7,500	\$ -
Justice of the Peace, Precinct #3, Steven 'Randy' Jeffcoat	\$ 82,322	\$ 84,893	\$ -	\$ 7,500	\$ -
Justice of the Peace, Precinct #4, Stephen Cole	\$ 82,322	\$ 84,893	\$ 3,740	\$ 7,500	\$ -
Constable – Precinct #1, John W. Hooks	\$ 74,787	\$ 77,170	\$ 4,080	\$ -	\$ 8,580
Constable – Precinct #2, Shane Loosier	\$ 74,787	\$ 77,170	\$ 1,870	\$ -	\$ 8,580
Constable – Precinct #3, Steve Hill	\$ 74,787	\$ 77,170	\$ 3,060	\$ -	\$ 8,580
Constable – Precinct #4, Gene Bartee	\$ 74,787	\$ 77,170	\$ 4,420	\$ -	\$ 8,580
Commissioner, Precinct #1, Danny Kuykendall	\$ 99,788	\$ 102,796	\$ 4,760	\$ -	\$ -
Commissioner, Precinct #2, Ronnie White	\$ 99,788	\$ 102,796	\$ 2,380	\$ -	\$ -
Commissioner, Precinct #3, Bill Daugette	\$ 99,788	\$ 102,796	\$ 1,360	\$ -	\$ -
Commissioner, Precinct #4, Brandon Decker	\$ 99,788	\$ 102,796	\$ 3,570	\$ -	\$ -
Supplements to State Salary					
12th Judicial District Judge, David Moorman	\$ 9,149	\$ 9,861		\$ -	\$ -
278th Judicial District Judge, Tracy Sorensen	\$ 11,975	\$ 12,757		\$ -	\$ -
Criminal District Attorney, Will Durham	\$ 18,000	\$ 18,963		\$ -	\$ -

*If a district judge is not receiving the maximum county supplement of \$25,000, the salary amount for the CCAL judge will be reduced by the difference between the maximum allowable District Judge supplement and the actual supplement received.

** Longevity Paid Based on years of service with county

This page intentionally left blank



Walker County Financial and Budget Policies

As Amended by Order 2025-87

on August 11, 2025

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

Contents

FINANCIAL POLICIES	7
PURPOSE OF FINANCIAL POLICIES.	7
PERSONNEL POLICY MANUAL, PURCHASING POLICIES AND PROCEDURES AND OTHER POLICIES.....	7
GENERAL GOVERNMENT FUNCTIONS.	7
STRUCTURE OF COUNTY GOVERNMENT.	8
ELECTED OFFICIALS.	8
COUNTY FISCAL YEAR.....	8
COMPREHENSIVE ANNUAL FINANCIAL REPORT	8
ANNUAL EXTERNAL AUDIT.....	8
SELECTION OF EXTERNAL FIRM.....	8
EXTERNAL AUDIT REVIEW COMMITTEE.....	8
BASIS OF ACCOUNTING	9
ACCOUNTING POLICY.....	9
GOVERNMENTAL FUND TYPES.....	9
PROPRIETARY FUND TYPES.	9
INTERNAL CONTROL STRUCTURE	9
INTERNAL CONTROLS RESPONSIBILITY	9
WRITTEN PROCEDURES.....	9
COMPUTER SYSTEM/DATA ACCESS	9
RISK MANAGEMENT.....	10
MEMBER TEXAS ASSOCIATION OF COUNTIES RISK POOL.....	10
ANNUAL REVIEW OF INSURANCE COVERAGE AND DEDUCTIBLES	10
FIXED ASSETS	10
DEFINITION.....	10
CENTRAL FIXED ASSET ACCOUNTING MODULE	10
ANNUAL INVENTORY.....	10
POLICY ON ASSET MANAGEMENT.	10
PURCHASE OF A FIXED ASSET.	10
REVENUE MANAGEMENT	11

REVENUE GENERATED DURING THE BUDGET YEAR TO FUND OPERATING COSTS BUDGETED FOR THE FISCAL YEAR	11
REVENUE SOURCES.	11
CHARACTERISTICS OF THE REVENUE SYSTEM	11
NON-RECURRING REVENUES	11
PROPERTY TAX REVENUES	11
INTEREST INCOME.....	11
USER-BASED FEES.....	12
FINES	12
INTERGOVERNMENTAL REVENUES.....	12
GRANT AND SPECIAL REVENUES.....	12
FEMA/DISASTER REVENUES.....	12
PURCHASING	12
CENTRALIZED PURCHASING	12
PURCHASING AGENT.....	12
REQUISITIONS/PURCHASE ORDERS	12
CONTRACTS.....	12
PERIODIC REPORTING	13
STATE STATUTE REQUIRED REPORTING	13
INTERNAL REPORTING	13
DEBT MANAGEMENT	13
ISSUE OF DEBT.....	13
LONG-TERM DEBT	13
SHORT-TERM DEBT	13
METHOD OF SALE.....	13
FINANCIAL ADVISOR.....	13
ANALYSIS OF FINANCING ALTERNATIVES	14
DISCLOSURE	14
DEBT STRUCTURE.....	14
FEDERAL REQUIREMENTS	14
BIDDING PARAMETERS	14
INVESTMENT AND CASH MANAGEMENT	14
STATE STATUTES.	14

COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS.....	14
PLEDGED SECURITIES	14
CHIEF INVESTMENT OFFICER	14
INVESTMENT COMMITTEE.....	15
WRITTEN INVESTMENT POLICIES UPDATED ANNUALLY.....	15
DEPOSITORY CONTRACTS	15
FUNDS HELD IN CERTAIN TRUST ACCOUNTS AND COURT REGISTRY ACCOUNTS.....	15
RECONCILIATION OF BANK ACCOUNTS OTHER THAN TRUST ACCOUNTS HELD BY OTHER ELECTED OFFICIALS	15
FUND AND ACCOUNT GROUPS	15
ORGANIZATION OF ACCOUNTS.....	15
FUND STRUCTURE.....	15
MAJOR FUNDS.....	15
GENERAL FUND.	15
General Projects Fund.....	16
Healthy County Initiative Fund.	17
DEBT SERVICE FUND.	17
ROAD AND BRIDGE FUND.	17
EMERGENCY MEDICAL SERVICES (EMS) FUND.	17
CAPITAL PROJECTS FUNDS.	18
GRANTS AND CONTRACTS.	18
OTHER GOVERNMENTAL FUNDS	18
Legislatively Designated Funds.	18
Other Special Revenue Funds	18
Retiree Health Insurance Committed Funds.....	18
FIDUCIARY FUNDS.....	19
DEPARTMENTAL FUNCTIONAL CATEGORIES	20
EXPENDITURE ACCOUNT CATEGORIES	20
REVENUE ACCOUNT CATEGORIES.....	20
FINANCIAL POLICIES - FUND BALANCE	21
GOVERNMENTAL FUND BALANCE DEFINED.	21
FUND BALANCE	21
FUND BALANCE NOT USED TO SUPPORT ON-GOING OPERATION	21

FUND BALANCE USED FOR ONE-TIME COSTS BUDGETED FOR THE FISCAL YEAR	21
MINIMUM FUND BALANCE.....	21
FUND BALANCE CLASSIFICATION	21
GRANT MANAGEMENT	22
GRANT APPLICATIONS AND ACCEPTANCE OF GRANTS	22
GRANT COMPLIANCE AND PERFORMANCE REPORTS	22
EXPENDITURES AND FISCAL REPORTING REQUIREMENTS	23
GRANT BUDGETS.....	23
GRANT MANAGEMENT AND DISBURSEMENT.....	23
TIMELY EXPENDITURES	23
ADVANCE PAYMENT PROCEDURES.....	23
INTEREST EARNED PROCEDURES	23
CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET	24
CAPITAL IMPROVEMENT PLAN	24
ANNUAL BUDGET	24
OTHER FINANCING PROGRAMS.....	24
USE OF FUND BALANCE AND COMMITTED FUNDS BEFORE DEBT	24
ROAD AND BRIDGE INFRASTRUCTURE.....	24
SOFTWARE	24
BUILDINGS.....	24
PROJECT LENGTH BUDGET	24
PROJECT MANAGEMENT.....	24
REPORTING	24
BUDGET POLICIES	25
OVERVIEW OF BUDGET AND BUDGET SCHEDULE	25
COUNTY JUDGE AS BUDGET OFFICER	25
BASIS OF BUDGET	25
BALANCED BUDGET FOR EACH BUDGETED FUND	26
STATUTES AFFECTING THE BUDGET PROCESS.....	26
AD VALOREM TAXES	26
EXPENDITURES OF FUNDS UNDER BUDGET	26
WALKER COUNTY APPROACH TO BUDGETING	26
CONTINGENCY	27

PERSONNEL BUDGET.....	27
NUMBER OF PERSONNEL	27
HIRING PROCEDURES AND PLACEMENT OF THE POSITION ON THE SALARY SCALE	27
AMENDING THE PERSONNEL ALLOCATION	27
EMPLOYEE BENEFITS.....	27
Pension Plan.....	27
Health Plan.....	28
Workers Compensation Insurance.....	28
Social Security/Medicare	28
Pay and Pay Classification System	28
STATUTORY RESTRICTIONS ON AMENDING THE BUDGET.....	29
LEGAL LEVEL OF CONTROL	29
BUDGETARY CONTROLS.....	30
Compliance with Texas State Law and County Policies	30
Line Item Level Control	30
Capital Purchases.	30
Encumbrance accounting.....	30
BUDGET AMENDMENTS.....	30
Salaries/Other Pay/Benefits Category	30
Operations Category	30
Capital	31
Centralized Costs/Non-departmental Costs	31
One-Time Allocations.....	31
Intergovernmental Services/Contracts.....	31
Transfers	31
Projects	31
Debt.....	31
Capital Projects Budget.....	31
Unplanned Revenues	31
Contingency	32
State Law.....	32
County Auditor Review of Budget Amendments.....	32

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

INTERNAL CONTROL STRUCTURE

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

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

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

RISK MANAGEMENT

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

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

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

FIXED ASSETS

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

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

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

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

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

REVENUE MANAGEMENT

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

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

CHARACTERISTICS OF THE REVENUE SYSTEM. The County strives for the following in its revenue system:

Simplicity in naming and grouping. The County shall strive to keep its revenue classifications system simple to promote understanding of revenue sources.

Realistic and Conservative Estimates.

Reporting. Reports showing actual revenues vs. budgeted revenues shall be presented in detail at least monthly and the Commissioners Court shall be advised of potential shortfall of revenues that could have an adverse effect on the budget.

Monitoring of fee offices timely submittal of revenues to the County Treasurer. As part of the internal audit process, revenue reporting offices shall be carefully monitored.

Aggressive collection policy. Elected officials are encouraged to implement aggressive collection policies and practices. The County shall have in place contracts for collections of past due court and ad valorem revenues

NON-RECURRING REVENUES. One-time or non-recurring revenues shall generally not be used to finance current on-going operations. Non-recurring revenues shall generally be used for one- time expenditures.

PROPERTY TAX REVENUES. As per state statute, all real and personal property located within the County is valued at 100% of the fair market value based on the appraised value supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Walker County Appraisal District. Property tax shall be maintained at a rate determined by Commissioners Court to fund the budget they establish annually. The County contracts with the Walker County Appraisal District for the collection of current and delinquent taxes. In addition, a third party attorney is hired to collect delinquent taxes. The tax rate is set as part of the annual budget in accordance with the Texas Local Government Code and the Texas Tax Code and in accordance with the Texas Truth in Taxation Guidelines.

INTEREST INCOME. Interest is earned from investment of available monies. The County Treasurer is the investment officer and invests monies in accordance with the Commissioners Court approved investment policy. Monthly reports are presented to the Commissioner Court as required by statute. Interest earning shall be deposited in the fund that was the source of the funds invested (interest follows source).

USER-BASED FEES. Many fees, including court related fees and vehicle registration fees, are established by state statute. Chapter 118 of the Texas Local Government Code outlines many of the fees that are allowable or required to be charged by Walker County. Other fees such as EMS fees are established by the County. When possible, the County strives to collect fees from the users of the services to recover costs. Fees shall be reviewed each year either under the time line defined by statute or part of the annual budget process.

FINES. Fine amounts are set by the Judges of the various courts.

INTERGOVERNMENTAL REVENUES. Monies received from other governments shall be matched with the fund or department where the costs or expenses associated with the services are budgeted.

GRANT AND SPECIAL REVENUES. Grant and other special revenues received shall be deposited into the fund or department established for this purpose and spent for their intended purpose.

FEMA/DISASTER REVENUES. These monies will be matched with their expenditures. Monitoring of costs vs revenues received shall be maintained by the fund or departments receiving the funds. Refunds due to the provider shall be charged back against the department receiving the funds.

PURCHASING

CENTRALIZED PURCHASING. Walker County has adopted a centralized purchasing structure and has an appointed Purchasing Agent. A Purchasing Board comprised of the County Judge and District Judges of the 12th and 278th Judicial Districts appoints the Purchasing Agent. Statutory duties of purchasing agents are defined by Texas State Statute. The Purchasing Agent is appointed for two year terms.

PURCHASING AGENT. Local Government Code 262.01 defines the role of the purchasing agent. The purchasing agent shall purchase all supplies, materials, and equipment required or used, and contract for all repairs to property used by the county, except purchases and contracts required by law to be made on competitive bid. A person other than the Purchasing Agent may not make the purchase of the supplies, materials or equipment or make the contract for repairs. The Commissioners Court has adopted a Purchasing Policies and Procedures Manual that defines the guidelines for making purchases.

REQUISITIONS/PURCHASE ORDERS. Local Government Code 113.901 requires a requisition be signed by the county officer ordering the materials or supplies and unless the requirement is waived by Commissioners Court, the requisition must be signed by the County Judge. Walker County has waived the requirement for the County Judge's signature on the requisition.

CONTRACTS. A purchase order defines the terms of an agreement to purchase an item. Contracts that define the terms of the agreement must be approved by the Commissioners Court and requires the signature of the County Judge.

PERIODIC REPORTING

STATE STATUTE REQUIRED REPORTING. State Statute sets the minimum periodic reporting requirements for County Government. The reports are to be presented at Commissioners Court meetings in a timely manner.

- Local Government Code 114.024 requires that a report showing a listing of the county's receipts and disbursements and the accounts of the county be presented at each regular meeting of Commissioner Court.
- Local Government Code 114.025 requires that the County Auditor make monthly and annual reports to the Commissioners Court and to the District Judges of the County. The report is to include: Aggregate amounts received and disbursed, condition of each account on the books, the amount of county and district funds on deposit in the county's depository, the amount of county bonded indebtedness and other indebtedness, and any other facts of interest and information that the County Auditor considers proper or the Court or District Judges request.
- Local Government Code 111.091 requires periodic reports on the budget. The County Auditor includes these reports as part of the monthly reporting process.
- County Treasurer Reporting. Statute places numerous reporting requirements on the County Treasurer related to funds on hand and investment reports.
- Other Elected Officials. Statute places reporting requirements on other elected officials including the County Clerk, District Clerk and Justices of the Peace.

INTERNAL REPORTING. Commissioners Court has placed monthly reporting requirements on many of the departmental functions that they supervise.

DEBT MANAGEMENT

ISSUE OF DEBT. The County shall issue debt only when specifically approved by Commissioners Court and all monies shall be spent for only their designated purpose.

LONG-TERM DEBT. The county will use long-term debt only for the purpose of funding capital projects which cannot feasibly be financed with current revenues or available funds and when future citizens will receive the benefit of the improvement. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.

SHORT-TERM DEBT. The County will issue short term debt only in instances where funds are not available through current revenues or available for allocation in the budget process from funds in excess of the county's required minimum fund balances as set by policy. In the past this type of debt has been used to issue certificates of obligation to finance equipment. In recent years, the County has been able to finance its equipment through the use of fund balance in excess of the minimum required amount.

METHOD OF SALE. The County shall use a competitive bidding process in the sale of bonds or certificates of obligation unless there is specific action of Commissioners Court to vary from the competitive process.

FINANCIAL ADVISOR. The Commissioners Court shall review the need and approve the hiring of a Financial Advisor for long term and short-term debt issues as appropriate.

ANALYSIS OF FINANCING ALTERNATIVES. Alternatives to the issue of debt including grants, use of reserves, and use of current revenues shall be explored prior to the issue of debt.

DISCLOSURE. Full disclosure shall be made available to rating agencies, holders of the debt and other users of financial information. The County shall prepare necessary materials to provide for presentations and the production of the Offering Statement.

DEBT STRUCTURE. The County will generally issue debt for a term not to exceed 20 years or the life of asset, whichever is less.

FEDERAL REQUIREMENTS. The County shall maintain procedures to comply with arbitrage rebate and other Federal requirements.

BIDDING PARAMETERS. The County will work with the Financial Advisor to construct the notice of sales to ensure the best bid for the County, in light of the existing market condition and other prevailing factors including parameters such as coupon requirements relative to the yield curve, use of bond insurance, call provisions, method of the underwriters compensation, discount or premium coupons.

INVESTMENT AND CASH MANAGEMENT

STATE STATUTES. As with other functions in Texas county government, there are statutes governing county investments and cash management. The county is required by Government Code 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of authorized investments in which the county's funds may be invested; and include the maximum allowable stated maturity of any individual investment owned by the County. Texas statute also defines very specific reporting requirements for County Treasurers.

COUNTY TREASURER AS CHIEF CUSTODIAN OF FUNDS. Texas Local Government Code Chapter 113 establishes the role of the County Treasurer as the chief custodian of county funds. It further requires that monies be kept in a designated depository and defines the responsibility of the County Treasurer to account for all money belonging to the County. Statute identifies three classes of funds (1) jury fees, (2) money received under the provisions of road and bridge law, including fines and (3) other money received by the Treasurer's office that is not otherwise appropriated. With the exception of delinquent ad valorem taxes, the County Treasurer is to direct prosecution for the recovery of any debt owed to the county, as provided by law and shall supervise the collection of the debt.

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

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

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

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

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

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

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

FUND AND ACCOUNT GROUPS

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

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

MAJOR FUNDS

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

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

General Fund			
<u>Function: General Government</u>	<u>Function: Judicial</u>	<u>Function: Public Safety</u>	<u>Function: Corrections and Supervision</u>
County Judge	Courts-Central Costs	Sheriff	County Jail
County Judge-IT Hardware/Software	Courts-Pretrial Bond Supervision	Sheriff Estray	County Jail-Inmate Medical
IT Operations	County Court at Law	Courthouse Security	Adult Probation Support
Commissioner's Court	12th Judicial District Court	Constables Central	Adult-Community Services
County Clerk	278th District Court	Constable Precinct 1	
Voter Registration	District Clerk	Constable Precinct 2	<u>Function: Health & Welfare</u>
Elections	Criminal District Attorney	Constable Precinct 3	Veteran's Service
County Facilities	Justice of Peace Precinct 1	Constable Precinct 4	Social Services
Municipal Allocation-Justice Center	Justice of Peace Precinct 2	Department Public Safety Support	Planning & Development
Centralized/Non-Departmental Costs	Justice of Peace Precinct 3	DPS Weigh Station Utilities/Services	Litter Control
Contingency Allocation	Justice of Peace Precinct 4	Weigh Station Site Support	Health and Welfare Intergovernmental/Service Contracts
<u>Function: Financial Administration</u>	Juvenile Probation	Emergency Operations	<u>Function: Education and Culture</u>
County Auditor-Financial Systems		Public Safety Intergovernmental Service Contracts	Historical Commission
County Auditor			Agri-Life Extension Service
County Treasurer			<u>Function: Transfers</u>
County Treasurer - Collections/Compliance			
Purchasing			
Vehicle Registration			
Financial Intergovernmental Service/Contracts			

Figure 1: General Fund Groupings

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

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

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

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

Debt Service Fund
Function: General Government

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

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

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

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

EMS Fund
Function: Public Safety
Emergency Services

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

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

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

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

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

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

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

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

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

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

Figure 2: Other Governmental Fund Groupings

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

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

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

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

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

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

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

FINANCIAL POLICIES - FUND BALANCE

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

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

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

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

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

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

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

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

Fund classifications are listed below in descending order of restrictiveness:

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

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

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

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

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

GRANT MANAGEMENT

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

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

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

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

CASH MANAGEMENT AND DISBURSEMENT

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

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

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

ADVANCE PAYMENT PROCEDURES

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

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

INTEREST EARNED PROCEDURES

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

CAPITAL IMPROVEMENTS PROGRAM AND CAPITAL BUDGET

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

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

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

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

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

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

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

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

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

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

FINANCIAL AND BUDGET POLICIES OF WALKER COUNTY

BUDGET POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Retired Employees. The County budget includes funding for 100% of the cost of the coverage for retired retirees that met conditions defined in the Personnel Policies at the time of their retirement.

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

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

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

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

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

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

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

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

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

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

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

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

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

Example:

Fund - General Fund Function - Public Safety Department - Sheriff

Expenditure Category - Operations - Fuel

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

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

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

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

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

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

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

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

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

Salaries/Other Pay/Benefits Category

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

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

Operations Category

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

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

Capital

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

Centralized Costs/Non-departmental Costs

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

One-Time Allocations

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

Intergovernmental Services/Contracts

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

Transfers

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

Projects

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

Debt

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

Capital Projects Budget

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

Unplanned Revenues

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

Contingency

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

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

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



*Financial Information
For the Month Ended June 30, 2025
Posted Transactions as of July 29, 2025*

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru July 29, 2025 for the month ended June 30, 2025, for the fiscal year ending September 30, 2025. This is unaudited information. There are accrual and adjusting entries that have not been posted

As required Local Government Code 114.024

Table of Contents

Fund Balance - Summary of Revenues, Expenditures and Net Transfers to Date 3
Cash and Investments Report 4
Cash and Investments – Agency Funds Maintained by Elected Officials 5
Balance Sheet by Fund 6
Sales Tax Revenue – Comparison by Month and Fiscal Year 21
Weigh Station Revenues – Comparison by Month and Fiscal Year 22
Revenues - Budget vs Actual 23
Expenditures by Category - Budget vs Actual 49
Outstanding Debt – 2012 Certificates of Obligation 62



Summary of Revenues, Expenditures and Net Transfers to Date
As of the Month Ended June 30, 2025
Transactions Posted As of July 29, 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	\$ 29,657,026.02	\$ 22,010,403.60	\$ (344,741.00)	\$ 20,723,527.17
192 - Debt Service Fund	\$ 393,643.67	\$ 1,378,037.47	\$ 1,377,567.54	\$ -	\$ 394,113.60
220 - Road & Bridge	\$ 4,170,623.79	\$ 6,390,509.87	\$ 7,093,365.16	\$ 300,000.00	\$ 3,767,768.50
301 - Walker County EMS Fund	\$ 3,945,983.64	\$ 5,407,014.63	\$ 4,160,594.26	\$ -	\$ 5,192,404.01
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 15,865.36	\$ 4,401.12	\$ 3,234.19	\$ -	\$ 17,032.29
	21,947,762.21	42,836,989.11	34,645,164.75	(44,741.00)	\$ 30,094,845.57
<u>Projects</u>					
105 - General Projects Fund	\$ 5,455,650.15	\$ 170,864.24	\$ 840,345.19	\$ -	\$ 4,786,169.20
115 - General Capital Projects Fund	\$ 5,779,941.82	\$ 194,820.23	\$ 58,100.00	\$ -	\$ 5,916,662.05
119 - ARP Funds	\$ 583,588.01	\$ 11,748.86	\$ 402,103.34	\$ -	\$ 193,233.53
<u>Grants/Other Funds</u>					
186 - State Sheriff Grant	\$ 100,899.93	\$ 2,913.94	\$ 86,899.50	\$ -	\$ 16,914.37
187 - State CDA Grant	\$ -	\$ 0.87	\$ -	\$ -	\$ 0.87
401 - SB22-CDA Grant FY 2025	\$ -	\$ 281,308.26	\$ 206,842.17	\$ -	\$ 74,466.09
410 - SB22-Sheriff Grant FY 2025	\$ -	\$ 515,970.98	\$ 226,582.68	\$ -	\$ 289,388.30
473 - SO Auto Task Force Grant	\$ -	\$ 73,909.95	\$ 73,909.95	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 58,943.57	\$ 58,943.57	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 1,992.42	\$ 1,992.42	\$ -	\$ -
511 - County Records Management and Preservation	\$ 5,699.00	\$ 2,151.45	\$ -	\$ -	\$ 7,850.45
512 - County Records Preservation II Fund	\$ 71,210.32	\$ 2,405.21	\$ -	\$ -	\$ 73,615.53
515 - County Clerk Records Management and Preser	\$ 382,489.92	\$ 98,691.84	\$ 66,241.71	\$ -	\$ 414,940.05
516 - County Clerk Records Archive Fund	\$ 370,423.85	\$ 83,853.90	\$ 5,333.00	\$ -	\$ 448,944.75
517 - Court Facilities Fund	\$ 62,705.53	\$ 18,397.20	\$ -	\$ -	\$ 81,102.73
518 - District Clerk Records Preservation	\$ 92,873.61	\$ 22,852.97	\$ -	\$ -	\$ 115,726.58
519 - District Clerk Rider Fund	\$ 102,392.54	\$ 66,084.46	\$ 5,692.89	\$ -	\$ 162,784.11
520 - District Clerk Archive Fund	\$ 6,269.14	\$ 45.42	\$ -	\$ -	\$ 6,314.56
523 - County Jury Fee Fund	\$ 1,979.74	\$ 655.72	\$ -	\$ -	\$ 2,635.46
524 - County Jury Fund	\$ 11,584.97	\$ 8,634.59	\$ -	\$ -	\$ 20,219.56
525 - Court Reporter Services Fund	\$ 22,360.56	\$ 21,757.77	\$ 15,457.31	\$ -	\$ 28,661.02
526 - County Law Library Fund	\$ 85,905.00	\$ 31,676.74	\$ 14,577.04	\$ -	\$ 103,004.70
527 - Language Access Fund	\$ 8,731.14	\$ 6,930.11	\$ 17,426.60	\$ -	\$ (1,765.35)
536 - Courthouse Security Fund	\$ 21,464.35	\$ 29,114.40	\$ 72,935.41	\$ 44,741.00	\$ 22,384.34
537 - Justice Courts Security Fund	\$ 65,031.84	\$ 4,848.73	\$ -	\$ -	\$ 69,880.57
538 - JP Truancy Prevention and Diversion	\$ 64,406.39	\$ 12,502.81	\$ -	\$ -	\$ 76,909.20
539 - County Speciality Court Programs	\$ 24,604.82	\$ 5,741.16	\$ -	\$ -	\$ 30,345.98
550 - Justice Courts Technology Fund	\$ 92,017.97	\$ 13,102.57	\$ 22,730.60	\$ -	\$ 82,389.94
551 - County and District Courts Technology Fund	\$ 3,560.44	\$ 1,230.87	\$ -	\$ -	\$ 4,791.31
552- Child Abuse Prevention Fund	\$ 2,900.56	\$ 570.22	\$ -	\$ -	\$ 3,470.78
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 13,345.36	\$ 13,345.36	\$ -	\$ -
561 - Pretrial Intervention Program Fund	\$ 162,688.72	\$ 28,730.51	\$ 531.36	\$ -	\$ 190,887.87
562 - District Attorney Forfeiture Fund	\$ 223,459.66	\$ 11,879.42	\$ 4,238.82	\$ -	\$ 231,100.26
563 - District Attorney Hot Check Fee Fund	\$ 362.61	\$ 212.00	\$ 13.97	\$ -	\$ 560.64
574 - Sheriff Forfeiture Fund	\$ 593,683.40	\$ 21,618.85	\$ 29,330.40	\$ -	\$ 585,971.85
576 - Sheriff Inmate Medical Fund	\$ 70,075.96	\$ 5,260.86	\$ -	\$ -	\$ 75,336.82
577 - DOJ-Equitable Sharing Fund	\$ 519,106.91	\$ 188,892.39	\$ -	\$ -	\$ 707,999.30
578 - Sheriff Commissary Fund	\$ 543,078.35	\$ 140,850.83	\$ 43,303.22	\$ -	\$ 640,625.96
583 - Elections Equipment Fund	\$ 43,105.91	\$ 36,165.40	\$ 63,712.16	\$ -	\$ 15,559.15
584 - Tax Assessor Elections Service Contract Fund	\$ 67,723.36	\$ 13,815.96	\$ 4,931.33	\$ -	\$ 76,607.99
589 - Tax Assessor Special Inventory Fee Fund	\$ 53,288.08	\$ 13,143.34	\$ -	\$ -	\$ 66,431.42
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 4,697,126.06	\$ 4,697,126.06	\$ -	\$ -
640 - Juvenile Grant Fund (Title IV E)	\$ 83,445.44	\$ 2,771.36	\$ 378.00	\$ -	\$ 85,838.80
641 - Juvenile Grant State Aid Fund	\$ -	\$ 392,679.24	\$ 392,679.24	\$ -	\$ -
645 - Juvenile HGAC Services Grant	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 427,546.64	\$ 1,184,955.05	\$ 1,049,532.83	\$ (29,282.81)	\$ 533,686.05
616 - Adult Probation-Court Services Fund	\$ -	\$ 151,227.32	\$ 173,209.56	\$ 21,982.24	\$ -
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 86,360.09	\$ 88,879.23	\$ 2,519.14	\$ -
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 26,960.83	\$ 31,742.26	\$ 4,781.43	\$ -
701 - Retiree Health Insurance Fund	\$ 2,231,268.97	\$ 77,122.31	\$ -	\$ -	\$ 2,308,391.28
802 - Walker County Public Safety Communications Center	\$ 1,448,911.90	\$ 1,320,237.27	\$ 1,040,486.16	\$ -	\$ 1,728,663.01
	8,067,257.53	9,783,142.58	8,512,504.81	44,741.00	9,382,636.30
	\$ 41,834,199.72	\$ 52,997,565.02	\$ 44,458,218.09	\$ -	\$ 50,373,546.65



Cash and Investments Report
For the Month Ended June 30, 2025
Transactions Posted as of July 29, 2025
For the Fiscal Year Ending September 30, 2025

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
<u>Operating</u>						
101 - General Fund	\$ 2,067,691.74	\$ 189,666.17	\$ 12,155,120.72	\$ 1,479,891.23	\$ 6,703,927.47	\$ 22,596,297.33
192 - Debt Service Fund	14,330.42	-	1,588,094.14	-	-	1,602,424.56
220 - Road & Bridge	75,532.43	-	2,407,664.01	-	-	2,483,196.44
301 - Walker County EMS Fund	10,326.02	56,961.07	4,903,692.50	70,057.54	183,033.17	5,224,070.30
180 - Public Safety Seized Money Fund	-	-	70,078.76	-	-	70,078.76
185 - General Fund - Healthy County Initiative Fund	2,716.08	-	15,825.29	-	-	18,541.37
	2,170,596.69	246,627.24	21,140,475.42	1,549,948.77	6,886,960.64	31,994,608.76
<u>Projects</u>						
105 - General Projects Fund	52,638.61	-	3,490,606.44	930,773.64	369,311.53	4,843,330.22
115 - General Capital Projects Fund	-	-	5,916,662.05	-	-	5,916,662.05
119- ARP Funds	5,956.82	187,276.71	-	-	-	193,233.53
<u>Grants/ Other Funds</u>						
186 - State Sheriff Grant	-	-	16,914.37	-	-	16,914.37
187 - State CDAGrant	-	-	34.56	-	-	34.56
401 - SB22-CDAGrant FY 2025	-	-	85,958.69	-	-	85,958.69
410 - SB22-Sheriff Grant FY 2025	-	-	293,016.75	-	-	293,016.75
473- SO Auto Task Force Grant	(11,681.88)	-	-	-	-	(11,681.88)
474 - CDAVictims Grant	(26,960.62)	-	-	-	-	(26,960.62)
481 - Jag Grants	(1,992.42)	-	-	-	-	(1,992.42)
488 - CDBG Grants	(16,321.16)	-	-	-	-	(16,321.16)
511 - County Records Management and Preservation Fund	7,850.45	-	-	-	-	7,850.45
512 - County Records Preservation II Fund	3,075.21	-	70,540.32	-	-	73,615.53
515 - County Clerk Records Management and Preservation	22,173.26	-	317,426.19	76,726.38	-	416,325.83
516 - County Clerk Records Archive Fund	73,064.92	-	375,879.83	-	-	448,944.75
517 - Court Facilities Fund	22,950.90	-	58,151.83	-	-	81,102.73
518 - District Clerk Records Preservation	66,282.45	-	49,444.13	-	-	115,726.58
519 - District Clerk Rider Fund	46,103.58	-	116,680.53	-	-	162,784.11
520 - District Clerk Archive Fund	6,314.56	-	-	-	-	6,314.56
523 - County Jury Fee Fund	2,635.46	-	-	-	-	2,635.46
524 - County Jury Fund	14,769.39	-	5,450.17	-	-	20,219.56
525 - Court Reporter Services Fund	19,434.65	-	10,900.37	-	-	30,335.02
526 - County Law Library Fund	29,580.07	-	74,071.89	-	-	103,651.96
527 - Language Access Fund	530.65	-	-	-	-	530.65
536 - Courthouse Security Fund	22,384.34	-	-	-	-	22,384.34
537 - Justice Courts Security Fund	17,431.48	-	52,449.09	-	-	69,880.57
538 - JP Truancy Prevention and Diversion	72,374.30	-	4,534.90	-	-	76,909.20
539 - County Specialty Court Revenues Fund	18,814.17	-	11,531.81	-	-	30,345.98
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	5,218.43	-	77,171.51	-	-	82,389.94
551 - County and District Courts Technology Fund	3,846.60	-	944.71	-	-	4,791.31
552- Child AbusePrevention Fund	3,470.78	-	-	-	-	3,470.78
560 - District Attorney Prosecutors Supplement Fund	7,603.38	-	-	-	-	7,603.38
561 - Pretrial Intervention Program Fund	29,311.75	-	161,576.12	-	-	190,887.87
562 - District Attorney Forfeiture Fund	1,785.34	-	229,404.91	-	-	231,190.25
563 - District Attorney Hot Check Fee Fund	560.64	-	-	-	-	560.64
574 - Sheriff Forfeiture Fund	2,881.03	977.66	587,089.42	-	-	590,948.11
576 - Sheriff Inmate Medical Fund	13,075.72	-	62,261.10	-	-	75,336.82
577 - DOJ-Equitable Sharing Fund	96,209.42	-	584,069.38	27,720.50	-	707,999.30
578 - Sheriff Commissary Fund	124,022.69	-	514,379.53	-	-	638,402.22
583 - Elections Equipment Fund	15,559.15	-	-	-	-	15,559.15
584 - Tax Assessor Elections Service Contract Fund	13,373.61	-	63,234.38	-	-	76,607.99
589 - Tax Assessor Special Inventory Fee Fund	0.00	-	66,431.42	-	-	66,431.42
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	(525,535.79)	-	-	-	-	(525,535.79)
640 - Juvenile Grant Fund (Title IVE)	1,465.08	-	84,415.72	-	-	85,880.80
641 - Juvenile Grant State Aid Fund	89,858.26	-	-	-	-	89,858.26
645 - Juvenile Services - HGAC Grant	(2,260.00)	-	-	-	-	(2,260.00)
701 - Retiree Health Insurance Fund	0.00	-	914,111.35	1,394,279.93	-	2,308,391.28
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	310,007.22	30.00	98,222.18	133,745.40	-	542,004.80
616 - Adult Probation-Court Services Fund	29,163.87	-	-	-	-	29,163.87
617 - Adult Probation-Substance Abuse Services Fund	20,610.48	-	-	-	-	20,610.48
618 - Pretrial Diversion	5,668.50	-	-	-	-	5,668.50
802 - Walker County Public Safety Communications Center	251,190.57	-	1,487,860.08	-	-	1,739,050.65
810 - Agency Fund - LEOSE Training Funds	88,778.18	-	-	-	-	88,778.18
	974,678.67	1,007.66	6,491,511.71	1,632,472.21	0.00	9,099,670.25
	\$ 3,203,870.79	\$ 434,911.61	\$ 37,039,255.62	\$ 4,113,194.62	\$ 7,256,272.17	\$ 52,047,504.81



Cash and Investments Report
As of June 30, 2025
 Transactions Posted as of July 29, 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	\$ 2,852,455.36	\$ 286,226.07	\$ -	\$ 3,138,681.43
851 Agency Fund - District Clerk	\$ 997,699.63	\$ -	\$ 539,031.27	\$ 1,536,730.90
852 Agency Fund - Criminal District Attorney	\$ 3,291.17	\$ -	\$ -	\$ 3,291.17
853 Agency Fund - Tax Assessor	\$ 1,619,818.12	\$ -	\$ -	\$ 1,619,818.12
854 Agency Fund - Sheriff	\$ 100,810.78	\$ -	\$ -	\$ 100,810.78
855 Agency Fund - Juvenile	\$ 960.45	\$ -	\$ -	\$ 960.45
856 Agency Fund - County Treasurer Jury	\$ 485.86	\$ -	\$ -	\$ 485.86
857 Agency Fund - Justice of Peace Precinct 4	\$ 26.50	\$ -	\$ -	\$ 26.50
858 Agency Fund - Adult Probation	\$ 6,145.42	\$ -	\$ -	\$ 6,145.42
	<u>\$ 5,581,693.29</u>	<u>\$ 286,226.07</u>	<u>\$ 539,031.27</u>	<u>\$ 6,406,950.63</u>



Walker County, Texas
Financial Information-Ledger Balances
Balance Sheet Accounts
and Changes in Fund Balance
Unadjusted and Unaudited Information
As of the Month Ended June 30, 2025
For the Fiscal Year Ending September 30, 2025

Posted as of July 29, 2025

	101	180	192	220
	General Fund	Seizure Fund	Debt Service	Road and Bridge
Assets				
Cash Disbursement Accounts	2,067,691.74	\$ -	\$ 14,330.42	\$ 75,532.43
Cash in Bank - Other than Disbursement Accounts	189,666.17	\$ -	\$ -	\$ -
Cash Equivalent Texpool	12,155,120.72	70,078.76	1,588,094.14	2,407,664.01
Cash Equivalent MBIA	1,479,891.23	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	6,703,927.47	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	1,045,534.43	-	70,357.60	-
Accounts Receivable/Billings to Others	69,513.91	-	-	10,095.44
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	41,492.60	-	-	-
Due from Others	76,289.40	-	-	0.93
Due from Other Governments	923,200.47	-	-	1,525,883.92
Prepaid Expenditures	66,502.37	-	-	-
Total Assets	24,818,830.51	70,078.76	1,672,782.16	4,019,176.73
Liabilities				
Accounts Payable	948,304.15	-	1,216,283.77	237,234.59
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	130,072.62	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	34,858.64	70,078.76	-	14,173.64
Payroll, Accrued Payroll and Employee Benefits Payable	2,046,416.54	-	-	-
Deferred Revenues	935,651.39	-	62,384.79	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	4,095,303.34	70,078.76	1,278,668.56	251,408.23
Fund Balance Information				
Total Revenues-Fiscal Year to date	29,657,026.02	-	1,378,037.47	6,390,509.87
Total Expenses-Fiscal Year to date	(22,010,403.60)	(.00)	(1,377,567.54)	(7,093,365.16)
Excess (Deficit) of Revenues Over (Under) Expenditures	7,646,622.42	-	469.93	(702,855.29)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	300,000.00
Transfers to Other Funds	(344,741.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	(344,741.00)	-	-	300,000.00
Net Change in Fund Balance-Fiscal Year to Date	7,301,881.42	-	469.93	(402,855.29)
Fund Balance at Beginning of Year	13,421,645.75	-	393,643.67	4,170,623.79
Fund Balance End of Reporting Period	20,723,527.17	-	394,113.60	3,767,768.50
Total Liabilities and Fund Balance	\$ 24,818,830.51	\$ 70,078.76	\$ 1,672,782.16	\$ 4,019,176.73



Posted as of July 29, 2025

	301	105	115	119
	EMS	General Projects	General Capital Projects	Covid 19 Relief Fund
Assets				
Cash Disbursement Accounts	\$ 10,326.02	\$ 52,638.61	\$ -	\$ 5,956.82
Cash in Bank - Other than Disbursement Accounts	\$ 56,961.07	\$ -	\$ -	\$ 187,276.71
Cash Equivalent Texpool	4,903,692.50	3,490,606.44	5,916,662.05	-
Cash Equivalent MBIA	70,057.54	930,773.64	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	183,033.17	369,311.53	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	116,517.18	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	5,340,587.48	4,843,330.22	5,916,662.05	193,233.53
Liabilities				
Accounts Payable	68,183.47	57,161.02	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	30,000.00	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	50,000.00	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	148,183.47	57,161.02	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	5,407,014.63	170,864.24	194,820.23	11,748.86
Total Expenses-Fiscal Year to date	(4,160,594.26)	(840,345.19)	(58,100.00)	(402,103.34)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,246,420.37	(669,480.95)	136,720.23	(390,354.48)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,246,420.37	(669,480.95)	136,720.23	(390,354.48)
Fund Balance at Beginning of Year	3,945,983.64	5,455,650.15	5,779,941.82	583,588.01
Fund Balance End of Reporting Period	5,192,404.01	4,786,169.20	5,916,662.05	193,233.53
Total Liabilities and Fund Balance	\$ 5,340,587.48	\$ 4,843,330.22	\$ 5,916,662.05	\$ 193,233.53



Posted as of July 29, 2025

	185 Healthy County Initiative	186.187 Senate Bill 22	511 County Records	512 County Records II -Digitize
Assets				
Cash Disbursement Accounts	\$ 2,716.08	\$ -	\$ 7,850.45	\$ 3,075.21
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	15,825.29	16,948.93	-	70,540.32
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	12.29	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	18,553.66	16,948.93	7,850.45	73,615.53
Liabilities				
Accounts Payable	1,521.37	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	33.69	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	1,521.37	33.69	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,401.12	2,914.81	2,151.45	2,405.21
Total Expenses-Fiscal Year to date	(3,234.19)	(86,899.50)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,166.93	(83,984.69)	2,151.45	2,405.21
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	1,166.93	(83,984.69)	2,151.45	2,405.21
Fund Balance at Beginning of Year	15,865.36	100,899.93	5,699.00	71,210.32
Fund Balance End of Reporting Period	17,032.29	16,915.24	7,850.45	73,615.53
Total Liabilities and Fund Balance	\$ 18,553.66	\$ 16,948.93	\$ 7,850.45	\$ 73,615.53



Posted as of July 29, 2025

	515 County Clerk Records	516 County Clerk Archive Fund	517 Court Facilities Fund	518 District Clerk Records
Assets				
Cash Disbursement Accounts	\$ 22,173.26	\$ 73,064.92	\$ 22,950.90	\$ 66,282.45
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	317,426.19	375,879.83	58,151.83	49,444.13
Cash Equivalent MBIA	76,726.38	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	416,325.83	448,944.75	81,102.73	115,726.58
Liabilities				
Accounts Payable	1,385.78	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	1,385.78	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	98,691.84	83,853.90	18,397.20	22,852.97
Total Expenses-Fiscal Year to date	(66,241.71)	(5,333.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	32,450.13	78,520.90	18,397.20	22,852.97
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	32,450.13	78,520.90	18,397.20	22,852.97
Fund Balance at Beginning of Year	382,489.92	370,423.85	62,705.53	92,873.61
Fund Balance End of Reporting Period	414,940.05	448,944.75	81,102.73	115,726.58
Total Liabilities and Fund Balance	\$ 416,325.83	\$ 448,944.75	\$ 81,102.73	\$ 115,726.58



Posted as of July 29, 2025

	519 District Clerk Rider Fund	520 District Clerk Archive Fund	523 Jury Fund	524 Court Jury Fund
Assets				
Cash Disbursement Accounts	\$ 46,103.58	\$ 6,314.56	\$ 2,635.46	\$ 14,769.39
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	116,680.53	-	-	5,450.17
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	162,784.11	6,314.56	2,635.46	20,219.56
Liabilities				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	66,084.46	45.42	655.72	8,634.59
Total Expenses-Fiscal Year to date	(5,692.89)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	60,391.57	45.42	655.72	8,634.59
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	60,391.57	45.42	655.72	8,634.59
Fund Balance at Beginning of Year	102,392.54	6,269.14	1,979.74	11,584.97
Fund Balance End of Reporting Period	162,784.11	6,314.56	2,635.46	20,219.56
Total Liabilities and Fund Balance	\$ 162,784.11	\$ 6,314.56	\$ 2,635.46	\$ 20,219.56



Posted as of July 29, 2025

	525 Court Reporter Service Fund	526 Law Library	527 Language Access Fund	536 Courthouse Security
Assets				
Cash Disbursement Accounts	\$ 19,434.65	\$ 29,580.07	\$ 530.65	\$ 22,384.34
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	10,900.37	74,071.89	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	30,335.02	103,651.96	530.65	22,384.34
Liabilities				
Accounts Payable	1,674.00	647.26	2,296.00	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	1,674.00	647.26	2,296.00	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	21,757.77	31,676.74	6,930.11	29,114.40
Total Expenses-Fiscal Year to date	(15,457.31)	(14,577.04)	(17,426.60)	(72,935.41)
Excess (Deficit) of Revenues Over (Under) Expenditures	6,300.46	17,099.70	(10,496.49)	(43,821.01)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	44,741.00
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	44,741.00
Net Change in Fund Balance-Fiscal Year to Date	6,300.46	17,099.70	(10,496.49)	919.99
Fund Balance at Beginning of Year	22,360.56	85,905.00	8,731.14	21,464.35
Fund Balance End of Reporting Period	28,661.02	103,004.70	(1,765.35)	22,384.34
Total Liabilities and Fund Balance	\$ 30,335.02	\$ 103,651.96	\$ 530.65	\$ 22,384.34



Posted as of July 29, 2025

	537	538	539	540
	Justice Courts	JP Truancy	Speciality Court	US Forest
	Security	Prevention/Diversion	Programs	Fire Suppression
Assets				
Cash Disbursement Accounts	\$ 17,431.48	\$ 72,374.30	\$ 18,814.17	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	52,449.09	4,534.90	11,531.81	17,354.47
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	69,880.57	76,909.20	30,345.98	17,354.47
Liabilities				
Accounts Payable	-	-	-	17,354.47
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	17,354.47
Fund Balance Information				
Total Revenues-Fiscal Year to date	4,848.73	12,502.81	5,741.16	-
Total Expenses-Fiscal Year to date	(.00)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	4,848.73	12,502.81	5,741.16	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	4,848.73	12,502.81	5,741.16	-
Fund Balance at Beginning of Year	65,031.84	64,406.39	24,604.82	-
Fund Balance End of Reporting Period	69,880.57	76,909.20	30,345.98	-
Total Liabilities and Fund Balance	\$ 69,880.57	\$ 76,909.20	\$ 30,345.98	\$ 17,354.47



Posted as of July 29, 2025

	550 Justice Courts Technology	551 County/District Court Technology	552 Child Abuse Prevention Fund	560 Prosecutor Supplement
Assets				
Cash Disbursement Accounts	\$ 5,218.43	\$ 3,846.60	\$ 3,470.78	\$ 7,603.38
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	77,171.51	944.71	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	82,389.94	4,791.31	3,470.78	7,603.38
Liabilities				
Accounts Payable	-	-	-	662.26
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	6,941.12
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	7,603.38
Fund Balance Information				
Total Revenues-Fiscal Year to date	13,102.57	1,230.87	570.22	13,345.36
Total Expenses-Fiscal Year to date	(22,730.60)	(.00)	(.00)	(13,345.36)
Excess (Deficit) of Revenues Over (Under) Expenditures	(9,628.03)	1,230.87	570.22	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	(9,628.03)	1,230.87	570.22	-
Fund Balance at Beginning of Year	92,017.97	3,560.44	2,900.56	-
Fund Balance End of Reporting Period	82,389.94	4,791.31	3,470.78	-
Total Liabilities and Fund Balance	\$ 82,389.94	\$ 4,791.31	\$ 3,470.78	\$ 7,603.38



Posted as of July 29, 2025

	561 Diversion Fund	562 District Attorney Forfeiture	563 Hot Check	574 Sheriff Forfeiture
Assets				
Cash Disbursement Accounts	\$ 29,311.75	\$ 1,785.34	\$ 560.64	\$ 2,881.03
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ 977.66
Cash Equivalent Texpool	161,576.12	229,404.91	-	587,089.42
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	190,887.87	231,190.25	560.64	590,948.11
Liabilities				
Accounts Payable	-	89.99	-	4,976.26
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	89.99	-	4,976.26
Fund Balance Information				
Total Revenues-Fiscal Year to date	28,730.51	11,879.42	212.00	21,618.85
Total Expenses-Fiscal Year to date	(531.36)	(4,238.82)	(13.97)	(29,330.40)
Excess (Deficit) of Revenues Over (Under) Expenditures	28,199.15	7,640.60	198.03	(7,711.55)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	28,199.15	7,640.60	198.03	(7,711.55)
Fund Balance at Beginning of Year	162,688.72	223,459.66	362.61	593,683.40
Fund Balance End of Reporting Period	190,887.87	231,100.26	560.64	585,971.85
Total Liabilities and Fund Balance	\$ 190,887.87	\$ 231,190.25	\$ 560.64	\$ 590,948.11



Posted as of July 29, 2025

	576 Sheriff Inmate Medical	577 DOJ Equitable Sharing	578 Sheriff Commissary	583 Election Equipment
Assets				
Cash Disbursement Accounts	\$ 13,075.72	\$ 96,209.42	\$ 124,022.69	\$ 15,559.15
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	62,261.10	584,069.38	514,379.53	-
Cash Equivalent MBIA	-	27,720.50	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	9,930.00	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	75,336.82	707,999.30	648,332.22	15,559.15
Liabilities				
Accounts Payable	-	-	7,706.26	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	7,706.26	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	5,260.86	188,892.39	140,850.83	36,165.40
Total Expenses-Fiscal Year to date	(.00)	(.00)	(43,303.22)	(63,712.16)
Excess (Deficit) of Revenues Over (Under) Expenditures	5,260.86	188,892.39	97,547.61	(27,546.76)
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	5,260.86	188,892.39	97,547.61	(27,546.76)
Fund Balance at Beginning of Year	70,075.96	519,106.91	543,078.35	43,105.91
Fund Balance End of Reporting Period	75,336.82	707,999.30	640,625.96	15,559.15
Total Liabilities and Fund Balance	\$ 75,336.82	\$ 707,999.30	\$ 648,332.22	\$ 15,559.15



Posted as of July 29, 2025

	584 Election Services Fund	589 Inventory Tax	590 ERRP Fund	471.472.482 HGAC Grants
Assets				
Cash Disbursement Accounts	\$ 13,373.61	\$ -	\$ -	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	63,234.38	66,431.42	-	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	-	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	76,607.99	66,431.42	-	-
Liabilities				
Accounts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	13,815.96	13,143.34	-	-
Total Expenses-Fiscal Year to date	(4,931.33)	(.00)	(.00)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	8,884.63	13,143.34	-	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	8,884.63	13,143.34	-	-
Fund Balance at Beginning of Year	67,723.36	53,288.08	-	-
Fund Balance End of Reporting Period	76,607.99	66,431.42	-	-
Total Liabilities and Fund Balance	\$ 76,607.99	\$ 66,431.42	\$ -	\$ -



Posted as of July 29, 2025

	486,487.488	489	401,410.481,473.474	485
	CDBG Grants	Fire Protection Grant	Other Grants	Homeland Security Grants
Assets				
Cash Disbursement Accounts	\$ (16,321.16)	\$ -	\$ (40,634.92)	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	-	378,975.44	-
Cash Equivalent MBIA	-	-	-	-
Cash Equivalent DWS	-	-	-	-
Cash Equivalent - Wells Fargo	-	-	-	-
Cash Equivalent Deferred Revenue	-	-	-	-
Certificate of Deposit	-	-	-	-
Cash Other	-	-	-	-
Taxes Receivable	-	-	-	-
Accounts Receivable/Billings to Others	-	-	24,191.04	-
Accounts Receivable - EMS Billings	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Others	-	-	-	-
Due from Other Governments	16,321.16	-	16,443.88	-
Prepaid Expenditures	-	-	-	-
Total Assets	-	-	378,975.44	-
Liabilities				
Accounts Payable	-	-	3,628.45	-
Retainage Payable	-	-	-	-
Due to Other Governments/State Agencies	-	-	-	-
Due to Other Funds	-	-	11,492.60	-
Due to Others	-	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Agency Accounts Due to Others	-	-	-	-
Total Liabilities	-	-	15,121.05	-
Fund Balance Information				
Total Revenues-Fiscal Year to date	-	-	932,125.18	-
Total Expenses-Fiscal Year to date	(.00)	(.00)	(568,270.79)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	-	363,854.39	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	-	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	-	363,854.39	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance End of Reporting Period	-	-	363,854.39	-
Total Liabilities and Fund Balance	\$ -	\$ -	\$ 378,975.44	\$ -



Posted as of July 29, 2025

	601 SPU Grants Allocations	640-648 Juvenile Probation	701 Retiree Health Insurance Fund
Assets			
Cash Disbursement Accounts	\$ (525,535.79)	\$ 89,063.34	\$ -
Cash in Bank - Other than Disbursement Accounts	\$ -	\$ -	\$ -
Cash Equivalent Texpool	-	84,415.72	914,111.35
Cash Equivalent MBIA	-	-	1,394,279.93
Cash Equivalent DWS	-	-	-
Cash Equivalent - Wells Fargo	-	-	-
Cash Equivalent Deferred Revenue	-	-	-
Certificate of Deposit	-	-	-
Cash Other	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable/Billings to Others	589,001.57	-	-
Accounts Receivable - EMS Billings	-	-	-
Due from Other Funds	-	-	-
Due from Others	1,395.13	2,260.00	-
Due from Other Governments	27,448.49	-	-
Prepaid Expenditures	-	-	-
Total Assets	92,309.40	175,739.06	2,308,391.28
Liabilities			
Accounts Payable	92,309.40	6,862.20	-
Retainage Payable	-	-	-
Due to Other Governments/State Agencies	-	-	-
Due to Other Funds	-	-	-
Due to Others	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	-	-	-
Deferred Revenues	-	83,038.06	-
Agency Accounts Due to Others	-	-	-
Total Liabilities	92,309.40	89,900.26	-
Fund Balance Information			
Total Revenues-Fiscal Year to date	4,697,126.06	398,950.60	77,122.31
Total Expenses-Fiscal Year to date	(4,697,126.06)	(396,557.24)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	-	2,393.36	77,122.31
Other Sources (Uses) of Funds			
Transfers In From Other Funds	-	-	-
Transfers to Other Funds	(.00)	(.00)	(.00)
Issue of Certificates of Obligation	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	-	2,393.36	77,122.31
Fund Balance at Beginning of Year	-	83,445.44	2,231,268.97
Fund Balance End of Reporting Period	-	85,838.80	2,308,391.28
Total Liabilities and Fund Balance	\$ 92,309.40	\$ 175,739.06	\$ 2,308,391.28



Posted as of July 29, 2025

	Subtotal County Funds	615-618 Adult Probation	802 Central Dispatch	810 LEOSE Training
Assets				
Cash Disbursement Accounts	\$ 2,498,451.97	\$ 365,450.07	\$ 251,190.57	\$ 88,778.18
Cash in Bank - Other than Disbursement Accounts	\$ 434,881.61	\$ 30.00	\$ -	\$ -
Cash Equivalent Texpool	\$ 35,453,173.36	98,222.18	1,487,860.08	-
Cash Equivalent MBIA	\$ 3,979,449.22	133,745.40	-	-
Cash Equivalent DWS	\$ -	-	-	-
Cash Equivalent - Wells Fargo	\$ 7,256,272.17	-	-	-
Cash Equivalent Deferred Revenue	\$ -	-	-	-
Certificate of Deposit	\$ -	-	-	-
Cash Other	\$ -	-	-	-
Taxes Receivable	\$ 1,115,892.03	-	-	-
Accounts Receivable/Billings to Others	\$ 702,731.96	-	-	-
Accounts Receivable - EMS Billings	\$ 116,517.18	-	-	-
Due from Other Funds	\$ 41,492.60	-	-	-
Due from Others	\$ 79,957.75	-	-	-
Due from Other Governments	\$ 2,509,297.92	-	-	-
Prepaid Expenditures	\$ 66,502.37	-	-	-
Total Assets	54,254,620.14	597,447.65	1,739,050.65	88,778.18
Liabilities				
Accounts Payable	\$ 2,668,280.70	12,404.21	10,232.64	1,216.40
Retainage Payable	\$ -	-	-	-
Due to Other Governments/State Agencies	\$ 130,106.31	-	-	-
Due to Other Funds	\$ 41,492.60	-	155.00	-
Due to Others	\$ 119,111.04	-	-	-
Payroll, Accrued Payroll and Employee Benefits Payable	\$ 2,046,416.54	-	-	-
Deferred Revenues	\$ 1,138,015.36	51,357.39	-	-
Agency Accounts Due to Others	\$ -	-	-	87,561.78
Total Liabilities	6,143,422.55	63,761.60	10,387.64	88,778.18
Fund Balance Information				
Total Revenues-Fiscal Year to date	\$ 50,227,824.46	1,449,503.29	1,320,237.27	-
Total Expenses-Fiscal Year to date	\$ 42,074,368.05	(1,343,363.88)	(1,040,486.16)	(.00)
Excess (Deficit) of Revenues Over (Under) Expenditures	8,153,456.41	106,139.41	279,751.11	-
Other Sources (Uses) of Funds				
Transfers In From Other Funds	\$ 344,741.00	29,282.81	-	-
Transfers to Other Funds	\$ 344,741.00	(29,282.81)	(.00)	(.00)
Issue of Certificates of Obligation	\$ -	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance-Fiscal Year to Date	8,153,456.41	106,139.41	279,751.11	-
Fund Balance at Beginning of Year	\$ 39,957,741.18	427,546.64	1,448,911.90	-
Fund Balance End of Reporting Period	48,111,197.59	533,686.05	1,728,663.01	-
Total Liabilities and Fund Balance	\$ 54,254,620.14	\$ 597,447.65	\$ 1,739,050.65	\$ 88,778.18



Posted as of July 29, 2025

	CERTZ		Total All Funds
Assets			
Cash Disbursement Accounts	\$	-	\$ 3,203,870.79
Cash in Bank - Other than Disbursement Accounts	\$	-	\$ 434,911.61
Cash Equivalent Texpool		-	\$ 37,039,255.62
Cash Equivalent MBIA		-	\$ 4,113,194.62
Cash Equivalent DWS		-	\$ -
Cash Equivalent - Wells Fargo		-	\$ 7,256,272.17
Cash Equivalent Deferred Revenue			\$ -
Certificate of Deposit		-	\$ -
Cash Other		-	\$ -
Taxes Receivable		-	\$ 1,115,892.03
Accounts Receivable/Billings to Others		-	\$ 702,731.96
Accounts Receivable - EMS Billings		-	\$ 116,517.18
Due from Other Funds		-	\$ 41,492.60
Due from Others		-	\$ 79,957.75
Due from Other Governments		-	\$ 2,509,297.92
Prepaid Expenditures		-	\$ 66,502.37
Total Assets		-	56,679,896.62
Liabilities			
Accounts Payable		-	\$ 2,692,133.95
Retainage Payable		-	\$ -
Due to Other Governments/State Agencies		-	\$ 130,106.31
Due to Other Funds		-	\$ 41,647.60
Due to Others		-	\$ 119,111.04
Payroll, Accrued Payroll and Employee Benefits Payable		-	\$ 2,046,416.54
Deferred Revenues		-	\$ 1,189,372.75
Agency Accounts Due to Others		-	\$ 87,561.78
Total Liabilities		-	6,306,349.97
Fund Balance Information			
Total Revenues-Fiscal Year to date		-	\$ 52,997,565.02
Total Expenses-Fiscal Year to date		(.00)	\$ 44,458,218.09
Excess (Deficit) of Revenues Over (Under) Expenditures		-	\$ 8,539,346.93
Other Sources (Uses) of Funds			
Transfers In From Other Funds		-	\$ 374,023.81
Transfers to Other Funds		(.00)	\$ 374,023.81
Issue of Certificates of Obligation		-	\$ -
Total Other Financing Sources (Uses)		-	\$ -
Net Change in Fund Balance-Fiscal Year to Date		-	\$ 8,539,346.93
			\$ -
Fund Balance at Beginning of Year		-	\$ 41,834,199.72
			\$ -
Fund Balance End of Reporting Period		-	50,373,546.65
Total Liabilities and Fund Balance	\$	-	\$ 56,679,896.62



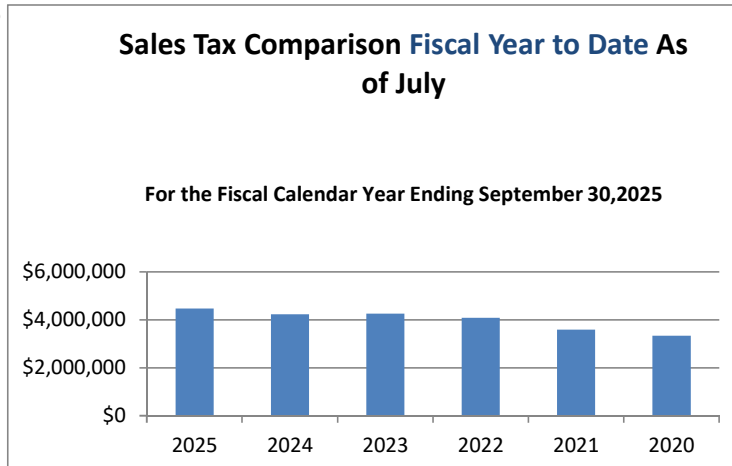
Sales Tax Revenue Comparison by Fiscal Year

		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	3.96%	\$ 379,931.13	\$ 365,474.29	\$ 381,310.61	\$ 317,716.26	\$ 270,692.68	\$ 263,551.31
May	11.44%	\$ 502,889.38	\$ 451,281.87	\$ 488,946.95	\$ 458,660.51	\$ 447,063.15	\$ 357,514.78
June	2.97%	\$ 453,069.13	\$ 439,983.80	\$ 396,747.98	\$ 429,635.63	\$ 393,372.95	\$ 307,406.08
July	2.72%	\$ 396,570.26	\$ 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
		\$ 4,477,696.02	\$ 5,102,512.61	\$ 5,110,112.26	\$ 4,971,834.13	\$ 4,400,622.38	\$ 4,059,740.46

This time last year	\$ 4,232,412.61
% Change	5.80%

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

Fiscal Year to Date	\$ 4,477,696.02	\$ 4,232,412.61	\$ 4,268,000.26	\$ 4,092,902.47	\$ 3,596,166.72	\$ 3,337,859.62
Budgeted this Fiscal Year	\$ 5,150,000.00	82.95%	83.52%	82.32%	81.72%	82.22%
Pct Received This FY	87.0%					





Weigh Station Revenue Comparison by Fiscal Year

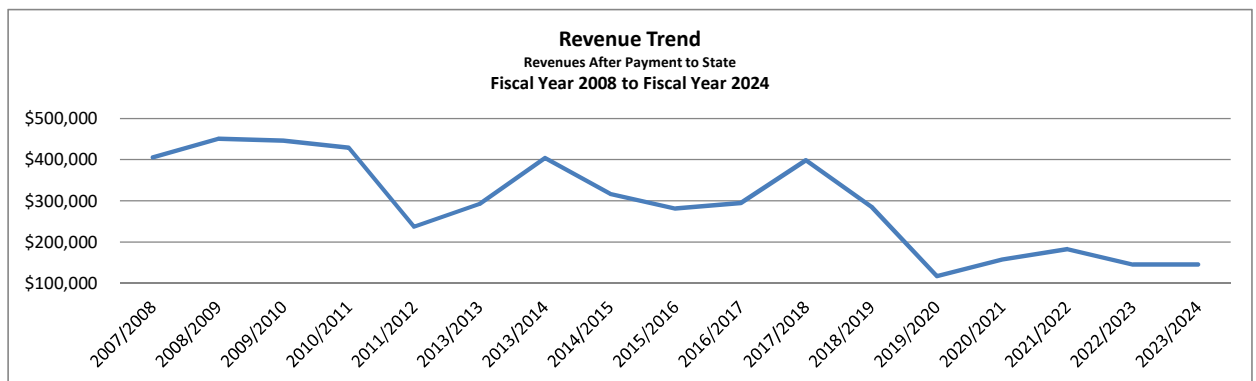
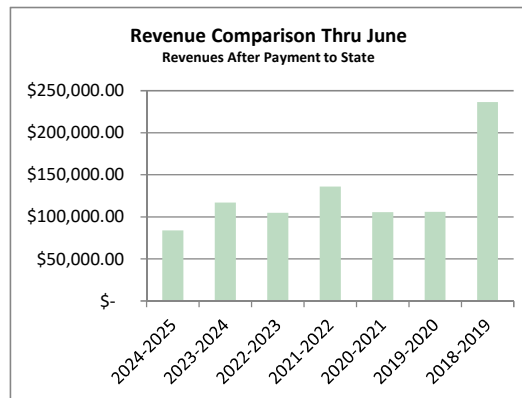
Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	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	\$ 8,795.00	\$ (264.50)	\$ 8,530.50	\$ 9,763.00	\$ 12,517.00	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12
April	\$ 6,302.00	\$ (1,150.50)	\$ 5,151.50	\$ 11,932.50	\$ 5,693.50	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90
May	\$ 12,569.00	\$ (1,953.00)	\$ 10,616.00	\$ 13,054.50	\$ 9,258.00	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50
June	\$ 10,133.00	\$ (1,749.00)	\$ 8,384.00	\$ 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
	\$ 96,907.00	\$ (12,810.50)	\$ 84,096.50	\$ 145,283.75	\$ 145,420.50	\$ 182,994.20	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62

Allocated to Weigh Station Improv.	\$ -
Allocated to Road and Bridge	\$ 84,096.50

This time last year \$117,104.90
% Change -28.20%

Fiscal Year to Date \$ 96,907.00 \$ (12,810.50) \$ 84,096.50 \$ 117,104.90 \$ 104,682.00 \$ 135,997.30 \$ 105,447.85 \$ 105,933.60 \$ 236,559.67



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 Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 1 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
101-General Fund						
11101-Revenues-General Fund						
Current Ad Valorem Taxes						
101.40110.11101-Current Ad Valorem Taxes	(20,515,201)	(20,515,201)	(20,096,400.32)	0.00	(418,800.68)	97.96 %
Total Current Ad Valorem Taxes	(20,515,201)	(20,515,201)	(20,096,400.32)	0.00	(418,800.68)	97.96 %
Delinquent Ad Valorem Taxes						
101.40120.11101-Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(343,016.38)	0.00	(36,983.62)	90.27 %
Total Delinquent Ad Valorem Taxes	(380,000)	(380,000)	(343,016.38)	0.00	(36,983.62)	90.27 %
Ad Valorem Penalty and Interest						
101.40130.11101-Penalties and Interest-Ad Valorem Taxes	(350,000)	(350,000)	(310,496.43)	0.00	(39,503.57)	88.71 %
Total Ad Valorem Penalty and Interest	(350,000)	(350,000)	(310,496.43)	0.00	(39,503.57)	88.71 %
Sales Tax						
101.40400.11101-Sales Tax	(5,250,000)	(5,250,000)	(4,081,125.76)	0.00	(1,168,874.24)	77.74 %
Total Sales Tax	(5,250,000)	(5,250,000)	(4,081,125.76)	0.00	(1,168,874.24)	77.74 %
Other Taxes						
101.40500.11101-Payment In Lieu of Taxes	(44,800)	(44,800)	(65,125.00)	0.00	20,325.00	145.37 %
101.40501.11101-Property Taxes-Other(VIT)	(25,000)	(25,000)	0.00	0.00	(25,000.00)	0.00 %
101.40510.11101-Mixed Beverage Tax	(125,000)	(125,000)	(115,038.38)	0.00	(9,961.62)	92.03 %
Total Other Taxes	(194,800)	(194,800)	(180,163.38)	0.00	(14,636.62)	92.49 %
Intergovernmental Revenues						
101.42410.11101-Intergovernmental Funds-Local	(314,285)	(314,285)	(311,765.00)	0.00	(2,520.00)	99.20 %
101.42460.11101-Central Appraisal District	0	0	(1,926.49)	0.00	1,926.49	0.00 %
Total Intergovernmental Revenues	(314,285)	(314,285)	(313,691.49)	0.00	(593.51)	99.81 %
Intergovernment Revenues-Federal						
101.42710.11101-Disaster Relief Funds	0	0	(562.50)	0.00	562.50	0.00 %
Total Intergovernment Revenues-Federal	0	0	(562.50)	0.00	562.50	-∞
Fees of Office/Charges for Service						
101.43010.11101-Fees of Office/Charges for Service	(58,000)	(58,000)	(63,681.85)	0.00	5,681.85	109.80 %
Total Fees of Office/Charges for Service	(58,000)	(58,000)	(63,681.85)	0.00	5,681.85	109.80 %
Other Revenue						
101.48110.11101-Other Revenue	(70,000)	(70,000)	(34,596.72)	0.00	(35,403.28)	49.42 %
101.48170.11101-Opioid Abatement	0	0	(55,006.40)	0.00	55,006.40	0.00 %
101.48200.11101-Insurance Refunds/Credits	0	0	(70,476.83)	0.00	70,476.83	0.00 %
101.48300.11101-Proceeds from Auction/Sale	0	0	(101,318.05)	0.00	101,318.05	0.00 %
Total Other Revenue	(70,000)	(70,000)	(261,398.00)	0.00	191,398.00	373.43 %
Department 11101 Totals	(27,132,286)	(27,132,286)	(25,650,536.11)	0.00	(1,481,749.89)	94.54 %
15010-County Judge						
Fees of Office/Charges for Service						
101.43010.15010-Fees of Office/Charges for Service	0	0	(750.00)	0.00	750.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(750.00)	0.00	750.00	-∞
Department 15010 Totals	0	0	(750.00)	0.00	750.00	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 2 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
15020-IT Operations						
Fees of Office/Charges for Service						
101.43010.15020-Fees of Office/Charges for Service	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
Department 15020 Totals	(12,000)	(12,000)	(12,000.00)	0.00	0.00	100.00 %
15050-County Clerk						
Fees of Office/Charges for Service						
101.43010.15050-Fees of Office/Charges for Service	(335,000)	(335,000)	(278,765.23)	0.00	(56,234.77)	83.21 %
101.43599.15050-Cash Short and Over	0	0	830.00	0.00	(830.00)	0.00 %
101.43700.15050-Supplemental Guardianship Fees	0	0	(5,490.00)	0.00	5,490.00	0.00 %
Total Fees of Office/Charges for Service	(335,000)	(335,000)	(283,425.23)	0.00	(51,574.77)	84.60 %
Courts Costs						
101.47040.15050-TimePmt10%-Court Improvement	0	0	(1,237.87)	0.00	1,237.87	0.00 %
Total Courts Costs	0	0	(1,237.87)	0.00	1,237.87	-∞
Other Revenue						
101.48110.15050-Other Revenue	0	0	(338.00)	0.00	338.00	0.00 %
Total Other Revenue	0	0	(338.00)	0.00	338.00	-∞
Department 15050 Totals	(335,000)	(335,000)	(285,001.10)	0.00	(49,998.90)	85.07 %
16010-Voter Registration						
Intergovernmental Revenues						
101.42010.16010-State Funds	0	(2,600)	0.00	0.00	(2,600.00)	0.00 %
Total Intergovernmental Revenues	0	(2,600)	0.00	0.00	(2,600.00)	0.00 %
Fees of Office/Charges for Service						
101.43010.16010-Fees of Office/Charges for Service	0	0	(77.00)	0.00	77.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(77.00)	0.00	77.00	-∞
Department 16010 Totals	0	(2,600)	(77.00)	0.00	(2,523.00)	2.96 %
16020-Elections						
Intergovernmental Revenues						
101.42410.16020-Intergovernmental Funds-Local	(20,000)	(20,000)	(29,695.09)	0.00	9,695.09	148.48 %
101.42415.16020-Intergovernmental Funds-State	0	0	(23,003.35)	0.00	23,003.35	0.00 %
Total Intergovernmental Revenues	(20,000)	(20,000)	(52,698.44)	0.00	32,698.44	263.49 %
Department 16020 Totals	(20,000)	(20,000)	(52,698.44)	0.00	32,698.44	263.49 %
17010-County Facilities						
Building Use Charges and Rentals						
101.46040.17010-WCHA Utilities Reimbursement	(6,000)	(6,000)	(4,500.00)	0.00	(1,500.00)	75.00 %
101.46050.17010-DPS Annex Buildings Use	(2,200)	(2,200)	(1,740.90)	0.00	(459.10)	79.13 %
Total Building Use Charges and Rentals	(8,200)	(8,200)	(6,240.90)	0.00	(1,959.10)	76.11 %
Other Revenue						
101.48200.17010-Insurance Refunds/Credits	0	(80,570)	(80,570.04)	0.00	0.04	100.00 %
Total Other Revenue	0	(80,570)	(80,570.04)	0.00	0.04	100.00 %
Department 17010 Totals	(8,200)	(88,770)	(86,810.94)	0.00	(1,959.06)	97.79 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 3 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
17020-Facilities-Justice Center Municipal Allocation						
Intergovernmental Revenues						
101.42410.17020-Intergovernmental Funds-Local	(10,983)	(10,983)	(7,510.06)	0.00	(3,472.94)	68.38 %
Total Intergovernmental Revenues	(10,983)	(10,983)	(7,510.06)	0.00	(3,472.94)	68.38 %
Department 17020 Totals	(10,983)	(10,983)	(7,510.06)	0.00	(3,472.94)	68.38 %
19010-Centralized Costs						
Other Revenue						
101.48110.19010-Other Revenue	0	0	(651.00)	0.00	651.00	0.00 %
Total Other Revenue	0	0	(651.00)	0.00	651.00	-∞
Department 19010 Totals	0	0	(651.00)	0.00	651.00	-∞
20010-County Auditor						
Fees of Office/Charges for Service						
101.43010.20010-Fees of Office/Charges for Service	(43,500)	(43,500)	(42,695.53)	0.00	(804.47)	98.15 %
Total Fees of Office/Charges for Service	(43,500)	(43,500)	(42,695.53)	0.00	(804.47)	98.15 %
Department 20010 Totals	(43,500)	(43,500)	(42,695.53)	0.00	(804.47)	98.15 %
20020-County Treasurer						
Fees of Office/Charges for Service						
101.43599.20020-Cash Short and Over	0	0	93.00	0.00	(93.00)	0.00 %
Total Fees of Office/Charges for Service	0	0	93.00	0.00	(93.00)	∞
Interest Income						
101.48010.20020-Interest	(800,000)	(800,000)	(726,376.84)	0.00	(73,623.16)	90.80 %
Total Interest Income	(800,000)	(800,000)	(726,376.84)	0.00	(73,623.16)	90.80 %
Other Revenue						
101.48110.20020-Other Revenue	0	0	(346.25)	0.00	346.25	0.00 %
Total Other Revenue	0	0	(346.25)	0.00	346.25	-∞
Department 20020 Totals	(800,000)	(800,000)	(726,630.09)	0.00	(73,369.91)	90.83 %
20030-County Treasurer - Collections						
Fees of Office/Charges for Service						
101.43010.20030-Fees of Office/Charges for Service	(2,800)	(2,800)	(2,585.00)	0.00	(215.00)	92.32 %
Total Fees of Office/Charges for Service	(2,800)	(2,800)	(2,585.00)	0.00	(215.00)	92.32 %
Department 20030 Totals	(2,800)	(2,800)	(2,585.00)	0.00	(215.00)	92.32 %
21010-Vehicle Registration						
Other Taxes						
101.40510.21010-Mixed Beverage Tax	(14,000)	(14,000)	(10,095.00)	0.00	(3,905.00)	72.11 %
Total Other Taxes	(14,000)	(14,000)	(10,095.00)	0.00	(3,905.00)	72.11 %
Fees of Office/Charges for Service						
101.43010.21010-Fees of Office/Charges for Service	(500)	(500)	(345.77)	0.00	(154.23)	69.15 %
Total Fees of Office/Charges for Service	(500)	(500)	(345.77)	0.00	(154.23)	69.15 %
Vehicle Registration						
101.44100.21010-Vehicle Registration Commissions	(1,050,000)	(1,050,000)	(995,129.63)	0.00	(54,870.37)	94.77 %
101.44210.21010-Certificates of Title	(66,000)	(66,000)	(49,775.00)	0.00	(16,225.00)	75.42 %
Total Vehicle Registration	(1,116,000)	(1,116,000)	(1,044,904.63)	0.00	(71,095.37)	93.63 %
Department 21010 Totals	(1,130,500)	(1,130,500)	(1,055,345.40)	0.00	(75,154.60)	93.35 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 4 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
30010-Courts-Central Costs						
Intergovernmental Revenues						
101.42010.30010-State Funds	(8,000)	(24,754)	(24,754.00)	0.00	0.00	100.00 %
101.42030.30010-State Funds-Indigent Defense	(52,924)	(52,924)	(744.00)	0.00	(52,180.00)	1.41 %
Total Intergovernmental Revenues	(60,924)	(77,678)	(25,498.00)	0.00	(52,180.00)	32.83 %
Fees of Office/Charges for Service						
101.43010.30010-Fees of Office/Charges for Service	0	0	(18.41)	0.00	18.41	0.00 %
Total Fees of Office/Charges for Service	0	0	(18.41)	0.00	18.41	-∞
Courts Costs						
101.47041.30010-JudicialSupportFee .60 District Courts	0	0	(5.23)	0.00	5.23	0.00 %
101.47042.30010-JudicialSupportFee .60 Court at Law	0	0	(1.95)	0.00	1.95	0.00 %
101.47050.30010-JudicialSupportFee .60 Justice Courts	0	0	(80.94)	0.00	80.94	0.00 %
Total Courts Costs	0	0	(88.12)	0.00	88.12	-∞
Department 30010 Totals	(60,924)	(77,678)	(25,604.53)	0.00	(52,073.47)	32.96 %
30020-County Court at Law						
Intergovernmental Revenues						
101.42010.30020-State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Fees of Office/Charges for Service						
101.43010.30020-Fees of Office/Charges for Service	(20,000)	(20,000)	(26,338.07)	0.00	6,338.07	131.69 %
Total Fees of Office/Charges for Service	(20,000)	(20,000)	(26,338.07)	0.00	6,338.07	131.69 %
Courts Costs						
101.47020.30020-Court Costs	(5,500)	(5,500)	(4,253.37)	0.00	(1,246.63)	77.33 %
101.47030.30020-Court Costs - Attorney Fees	(17,000)	(17,000)	(17,016.12)	0.00	16.12	100.09 %
101.47040.30020-TimePmt10%-Court Improvement	0	0	(900.00)	0.00	900.00	0.00 %
Total Courts Costs	(22,500)	(22,500)	(22,169.49)	0.00	(330.51)	98.53 %
Fines and Forfeitures						
101.47800.30020-Bond Forfeitures	(25,000)	(25,000)	(27,500.00)	0.00	2,500.00	110.00 %
Total Fines and Forfeitures	(25,000)	(25,000)	(27,500.00)	0.00	2,500.00	110.00 %
Department 30020 Totals	(151,500)	(151,500)	(139,007.56)	0.00	(12,492.44)	91.75 %
30030-12th Judicial District Court						
Intergovernmental Revenues						
101.42410.30030-Intergovernmental Funds-Local	(69,609)	(69,609)	(54,251.49)	0.00	(15,357.51)	77.94 %
Total Intergovernmental Revenues	(69,609)	(69,609)	(54,251.49)	0.00	(15,357.51)	77.94 %
Fees of Office/Charges for Service						
101.43010.30030-Fees of Office/Charges for Service	(1,300)	(1,300)	(879.40)	0.00	(420.60)	67.65 %
Total Fees of Office/Charges for Service	(1,300)	(1,300)	(879.40)	0.00	(420.60)	67.65 %
Courts Costs						
101.47020.30030-Court Costs	(2,300)	(2,300)	(2,688.02)	0.00	388.02	116.87 %
101.47030.30030-Court Costs - Attorney Fees	(12,000)	(12,000)	(13,076.83)	0.00	1,076.83	108.97 %
101.47040.30030-TimePmt10%-Court Improvement	0	0	(753.63)	0.00	753.63	0.00 %
Total Courts Costs	(14,300)	(14,300)	(16,518.48)	0.00	2,218.48	115.51 %
Department 30030 Totals	(85,209)	(85,209)	(71,649.37)	0.00	(13,559.63)	84.09 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 5 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
30040-278th Judicial District Court						
Intergovernmental Revenues						
101.42410.30040-Intergovernmental Funds-Local	(56,347)	(56,347)	(41,479.83)	0.00	(14,867.17)	73.62 %
Total Intergovernmental Revenues	(56,347)	(56,347)	(41,479.83)	0.00	(14,867.17)	73.61 %
Fees of Office/Charges for Service						
101.43010.30040-Fees of Office/Charges for Service	(1,000)	(1,000)	(649.86)	0.00	(350.14)	64.99 %
Total Fees of Office/Charges for Service	(1,000)	(1,000)	(649.86)	0.00	(350.14)	64.99 %
Courts Costs						
101.47020.30040-Court Costs	(2,500)	(2,500)	(1,903.39)	0.00	(596.61)	76.14 %
101.47030.30040-Court Costs - Attorney Fees	(12,000)	(12,000)	(10,684.45)	0.00	(1,315.55)	89.04 %
101.47040.30040-TimePmt10%-Court Improvement	0	0	(424.01)	0.00	424.01	0.00 %
Total Courts Costs	(14,500)	(14,500)	(13,011.85)	0.00	(1,488.15)	89.74 %
Department 30040 Totals	(71,847)	(71,847)	(55,141.54)	0.00	(16,705.46)	76.75 %
30050-Courts-Pretrial Bond Supervision						
Fees of Office/Charges for Service						
101.43010.30050-Fees of Office/Charges for Service	(600)	(600)	(901.00)	0.00	301.00	150.17 %
Total Fees of Office/Charges for Service	(600)	(600)	(901.00)	0.00	301.00	150.17 %
Department 30050 Totals	(600)	(600)	(901.00)	0.00	301.00	150.17 %
31010-District Clerk						
Fees of Office/Charges for Service						
101.43010.31010-Fees of Office/Charges for Service	(97,000)	(97,000)	(89,202.81)	0.00	(7,797.19)	91.96 %
101.43599.31010-Cash Short and Over	0	0	(100.00)	0.00	100.00	0.00 %
Total Fees of Office/Charges for Service	(97,000)	(97,000)	(89,302.81)	0.00	(7,697.19)	92.06 %
Courts Costs						
101.47040.31010-TimePmt10%-Court Improvement	0	0	(39.78)	0.00	39.78	0.00 %
Total Courts Costs	0	0	(39.78)	0.00	39.78	-∞
Department 31010 Totals	(97,000)	(97,000)	(89,342.59)	0.00	(7,657.41)	92.11 %
32010-Criminal District Attorney						
Intergovernmental Revenues						
101.42010.32010-State Funds	0	(18,571)	(13,793.25)	0.00	(4,777.75)	74.27 %
101.42020.32010-State Longevity Pay	(6,155)	(6,155)	(8,615.00)	0.00	2,460.00	139.97 %
Total Intergovernmental Revenues	(6,155)	(24,726)	(22,408.25)	0.00	(2,317.75)	90.63 %
Fees of Office/Charges for Service						
101.43010.32010-Fees of Office/Charges for Service	0	0	(3.53)	0.00	3.53	0.00 %
101.43040.32010-CDA Prosecutor Local Court Costs	(2,800)	(2,800)	(2,001.59)	0.00	(798.41)	71.49 %
Total Fees of Office/Charges for Service	(2,800)	(2,800)	(2,005.12)	0.00	(794.88)	71.61 %
Department 32010 Totals	(8,955)	(27,526)	(24,413.37)	0.00	(3,112.63)	88.69 %
33010-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
101.43010.33010-Fees of Office/Charges for Service	(40,000)	(40,000)	(38,251.78)	0.00	(1,748.22)	95.63 %
Total Fees of Office/Charges for Service	(40,000)	(40,000)	(38,251.78)	0.00	(1,748.22)	95.63 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 6 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Courts Costs						
101.47040.33010-TimePmt10%-Court Improvement	0	0	(1,691.96)	0.00	1,691.96	0.00 %
Total Courts Costs	0	0	(1,691.96)	0.00	1,691.96	-∞
Department 33010 Totals	(40,000)	(40,000)	(39,943.74)	0.00	(56.26)	99.86 %
33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
101.43010.33020-Fees of Office/Charges for Service	(15,000)	(15,000)	(18,027.16)	0.00	3,027.16	120.18 %
101.43599.33020-Cash Short and Over	0	0	(35.00)	0.00	35.00	0.00 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(18,062.16)	0.00	3,062.16	120.41 %
Courts Costs						
101.47040.33020-TimePmt10%-Court Improvement	0	0	(478.29)	0.00	478.29	0.00 %
Total Courts Costs	0	0	(478.29)	0.00	478.29	-∞
Department 33020 Totals	(15,000)	(15,000)	(18,540.45)	0.00	3,540.45	123.60 %
33030-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
101.43010.33030-Fees of Office/Charges for Service	(15,000)	(15,000)	(15,271.73)	0.00	271.73	101.81 %
Total Fees of Office/Charges for Service	(15,000)	(15,000)	(15,271.73)	0.00	271.73	101.81 %
Courts Costs						
101.47040.33030-TimePmt10%-Court Improvement	0	0	(585.76)	0.00	585.76	0.00 %
Total Courts Costs	0	0	(585.76)	0.00	585.76	-∞
Department 33030 Totals	(15,000)	(15,000)	(15,857.49)	0.00	857.49	105.72 %
33040-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
101.43010.33040-Fees of Office/Charges for Service	(60,000)	(60,000)	(60,217.72)	0.00	217.72	100.36 %
Total Fees of Office/Charges for Service	(60,000)	(60,000)	(60,217.72)	0.00	217.72	100.36 %
Courts Costs						
101.47040.33040-TimePmt10%-Court Improvement	0	0	(1,798.57)	0.00	1,798.57	0.00 %
Total Courts Costs	0	0	(1,798.57)	0.00	1,798.57	-∞
Department 33040 Totals	(60,000)	(60,000)	(62,016.29)	0.00	2,016.29	103.36 %
36010-Juvenile Probation Support - General Fund						
Fees of Office/Charges for Service						
101.43750.36010-Probation Fees - General Fund	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
Total Fees of Office/Charges for Service	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
Department 36010 Totals	(5,000)	(5,000)	0.00	0.00	(5,000.00)	0.00 %
41010-Sheriff						
Intergovernment Revenues-Federal						
101.42360.41010-Grants-Homeland Security-Federal thru State	0	(114,662)	(114,633.69)	0.00	(28.31)	99.98 %
101.42622.41010-Federal Funds - HIDTA	0	(20,496)	(5,181.42)	0.00	(15,314.58)	25.28 %
Total Intergovernment Revenues-Federal	0	(135,158)	(119,815.11)	0.00	(15,342.89)	88.65 %
Fees of Office/Charges for Service						
101.43010.41010-Fees of Office/Charges for Service	(10,000)	(10,000)	(9,799.76)	0.00	(200.24)	98.00 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 7 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
101.43050.41010-Copies	0	0	(123.00)	0.00	123.00	0.00 %
101.43740.41010-Bond Fees-General Fund	(2,400)	(2,400)	(2,281.50)	0.00	(118.50)	95.06 %
Total Fees of Office/Charges for Service	(12,400)	(12,400)	(12,204.26)	0.00	(195.74)	98.42 %
Other Revenue						
101.48200.41010-Insurance Refunds/Credits	0	(91,121)	(91,121.05)	0.00	0.05	100.00 %
Total Other Revenue	0	(91,121)	(91,121.05)	0.00	0.05	100.00 %
Department 41010 Totals	(12,400)	(238,679)	(223,140.42)	0.00	(15,538.58)	93.49 %
41030-Sheriff Estray						
Fees of Office/Charges for Service						
101.43010.41030-Fees of Office/Charges for Service	(2,830)	(2,830)	(4,675.48)	0.00	1,845.48	165.21 %
Total Fees of Office/Charges for Service	(2,830)	(2,830)	(4,675.48)	0.00	1,845.48	165.21 %
Department 41030 Totals	(2,830)	(2,830)	(4,675.48)	0.00	1,845.48	165.21 %
44001-Constables Central						
Fees of Office/Charges for Service						
101.43010.44001-Fees of Office/Charges for Service	0	0	(14.00)	0.00	14.00	0.00 %
101.43020.44001-Serving Papers	(150,000)	(150,000)	(111,357.02)	0.00	(38,642.98)	74.24 %
Total Fees of Office/Charges for Service	(150,000)	(150,000)	(111,371.02)	0.00	(38,628.98)	74.25 %
Department 44001 Totals	(150,000)	(150,000)	(111,371.02)	0.00	(38,628.98)	74.25 %
44010-Constable Precinct 1						
Fees of Office/Charges for Service						
101.43010.44010-Fees of Office/Charges for Service	0	0	(105.00)	0.00	105.00	0.00 %
101.43020.44010-Serving Papers	0	0	(10,800.00)	0.00	10,800.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(10,905.00)	0.00	10,905.00	-∞
Department 44010 Totals	0	0	(10,905.00)	0.00	10,905.00	-∞
44020-Constable Precinct 2						
Fees of Office/Charges for Service						
101.43010.44020-Fees of Office/Charges for Service	0	0	(5.00)	0.00	5.00	0.00 %
101.43020.44020-Serving Papers	0	0	(5,500.00)	0.00	5,500.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,505.00)	0.00	5,505.00	-∞
Department 44020 Totals	0	0	(5,505.00)	0.00	5,505.00	-∞
44030-Constable Precinct 3						
Fees of Office/Charges for Service						
101.43010.44030-Fees of Office/Charges for Service	0	0	(25.00)	0.00	25.00	0.00 %
101.43020.44030-Serving Papers	0	0	(6,200.00)	0.00	6,200.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(6,225.00)	0.00	6,225.00	-∞
Department 44030 Totals	0	0	(6,225.00)	0.00	6,225.00	-∞
44040-Constable Precinct 4						
Fees of Office/Charges for Service						
101.43010.44040-Fees of Office/Charges for Service	(10,000)	(10,000)	(23,664.39)	0.00	13,664.39	236.64 %
101.43020.44040-Serving Papers	0	0	(13,600.00)	0.00	13,600.00	0.00 %
Total Fees of Office/Charges for Service	(10,000)	(10,000)	(37,264.39)	0.00	27,264.39	372.64 %
Department 44040 Totals	(10,000)	(10,000)	(37,264.39)	0.00	27,264.39	372.64 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 8 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
50010-County Jail						
Intergovernmental Revenues						
101.42010.50010-State Funds	0	0	(254.00)	0.00	254.00	0.00 %
101.42470.50010-Inmate Housing-Other Counties	0	0	(4,950.00)	0.00	4,950.00	0.00 %
Total Intergovernmental Revenues	0	0	(5,204.00)	0.00	5,204.00	-∞
Intergovernment Revenues-Federal						
101.42620.50010-Federal Funds	0	0	(10,430.94)	0.00	10,430.94	0.00 %
Total Intergovernment Revenues-Federal	0	0	(10,430.94)	0.00	10,430.94	-∞
Fees of Office/Charges for Service						
101.43060.50010-Coin Phones	(112,000)	(112,000)	(97,419.50)	0.00	(14,580.50)	86.98 %
Total Fees of Office/Charges for Service	(112,000)	(112,000)	(97,419.50)	0.00	(14,580.50)	86.98 %
Department 50010 Totals	(112,000)	(112,000)	(113,054.44)	0.00	1,054.44	100.94 %
50020-County Jail Inmate Medical Cost Center						
Fees of Office/Charges for Service						
101.43400.50020-Charges to Hospital District	(69,420)	(69,420)	(52,065.00)	0.00	(17,355.00)	75.00 %
101.43401.50020-WCHD-True Up	0	0	(41,183.71)	0.00	41,183.71	0.00 %
101.43410.50020-In-Clinic Doctor Visits	(15,000)	(15,000)	(8,040.00)	0.00	(6,960.00)	53.60 %
Total Fees of Office/Charges for Service	(84,420)	(84,420)	(101,288.71)	0.00	16,868.71	119.98 %
Department 50020 Totals	(84,420)	(84,420)	(101,288.71)	0.00	16,868.71	119.98 %
50110-Adult Probation Support- General Fund						
Fees of Office/Charges for Service						
101.43010.50110-Fees of Office/Charges for Service	0	(9,878)	(23,950.00)	0.00	14,072.00	242.46 %
Total Fees of Office/Charges for Service	0	(9,878)	(23,950.00)	0.00	14,072.00	242.46 %
Department 50110 Totals	0	(9,878)	(23,950.00)	0.00	14,072.00	242.46 %
61020-Planning and Development						
Licenses and Permits						
101.41020.61020-Licenses and Permits	(425,000)	(425,000)	(502,214.94)	0.00	77,214.94	118.17 %
101.41030.61020-OSSF Fees	(60,000)	(60,000)	(51,550.00)	0.00	(8,450.00)	85.92 %
Total Licenses and Permits	(485,000)	(485,000)	(553,764.94)	0.00	68,764.94	114.18 %
Fees of Office/Charges for Service						
101.43010.61020-Fees of Office/Charges for Service	0	0	(142.65)	0.00	142.65	0.00 %
101.43599.61020-Cash Short and Over	0	0	(30.37)	0.00	30.37	0.00 %
Total Fees of Office/Charges for Service	0	0	(173.02)	0.00	173.02	-∞
Department 61020 Totals	(485,000)	(485,000)	(553,937.96)	0.00	68,937.96	114.21 %
Fund 101 Totals	(30,962,954)	(31,317,606)	(29,657,026.02)	0.00	(1,660,579.98)	94.70 %
105-General Projects Fund						
11105-Revenues-General Projects Fund						
Intergovernmental Revenues						
105.42229.11105-Grant Revenue-Other	0	(119,106)	0.00	0.00	(119,106.00)	0.00 %
Total Intergovernmental Revenues	0	(119,106)	0.00	0.00	(119,106.00)	0.00 %
Intergovernment Revenues-Federal						
105.42710.11105-Disaster Relief Funds	0	0	(525.06)	0.00	525.06	0.00 %
Total Intergovernment Revenues-Federal	0	0	(525.06)	0.00	525.06	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 9 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
105.48010.11105-Interest	(270,000)	(270,000)	(170,232.18)	0.00	(99,767.82)	63.05 %
Total Interest Income	(270,000)	(270,000)	(170,232.18)	0.00	(99,767.82)	63.05 %
Other Revenue						
105.48110.11105-Other Revenue	0	0	(107.00)	0.00	107.00	0.00 %
Total Other Revenue	0	0	(107.00)	0.00	107.00	-∞
Department 11105 Totals	(270,000)	(389,106)	(170,864.24)	0.00	(218,241.76)	43.91 %
Fund 105 Totals	(270,000)	(389,106)	(170,864.24)	0.00	(218,241.76)	43.91 %
115-General Capital Projects Fund						
11115-General Capital Projects Revenues						
Interest Income						
115.48010.11115-Interest	(260,000)	(260,000)	(194,820.23)	0.00	(65,179.77)	74.93 %
Total Interest Income	(260,000)	(260,000)	(194,820.23)	0.00	(65,179.77)	74.93 %
Department 11115 Totals	(260,000)	(260,000)	(194,820.23)	0.00	(65,179.77)	74.93 %
119-ARP Relief/Recovery Fund						
11119-Revenues-Recovery Fund						
Interest Income						
119.48010.11119-Interest	0	0	(11,748.86)	0.00	11,748.86	0.00 %
Total Interest Income	0	0	(11,748.86)	0.00	11,748.86	-∞
Department 11119 Totals	0	0	(11,748.86)	0.00	11,748.86	-∞
185-Healthy County Initiative Fund						
11185-Revenues-Healthy County Initiative						
Interest Income						
185.48010.11185-Interest	(600)	(600)	(531.12)	0.00	(68.88)	88.52 %
Total Interest Income	(600)	(600)	(531.12)	0.00	(68.88)	88.52 %
Other Revenue						
185.48110.11185-Other Revenue	0	0	(3,870.00)	0.00	3,870.00	0.00 %
Total Other Revenue	0	0	(3,870.00)	0.00	3,870.00	-∞
Department 11185 Totals	(600)	(600)	(4,401.12)	0.00	3,801.12	733.52 %
Fund 185 Totals	(600)	(600)	(4,401.12)	0.00	3,801.12	733.52 %
186-StateSheriffGrant						
11186-Revenues-Sheriff SB22 Grant						
Interest Income						
186.48010.11186-Interest	0	0	(2,913.94)	0.00	2,913.94	0.00 %
Total Interest Income	0	0	(2,913.94)	0.00	2,913.94	-∞
Department 11186 Totals	0	0	(2,913.94)	0.00	2,913.94	-∞
187-StateCDAGrant						
11187-Revenues-CDA SB22 Grant						
Interest Income						
187.48010.11187-Interest	0	0	(0.87)	0.00	0.87	0.00 %
Total Interest Income	0	0	(0.87)	0.00	0.87	-∞
Department 11187 Totals	0	0	(0.87)	0.00	0.87	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 10 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
192-Debt Service Fund						
11192-Revenues-Debt Service Fund						
Current Ad Valorem Taxes						
192.40110.11192-Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,309,008.24)	0.00	151,505.24	113.09 %
Total Current Ad Valorem Taxes	(1,157,503)	(1,157,503)	(1,309,008.24)	0.00	151,505.24	113.09 %
Delinquent Ad Valorem Taxes						
192.40120.11192-Delinquent Ad Valorem Taxes	(22,000)	(22,000)	(18,896.53)	0.00	(3,103.47)	85.89 %
Total Delinquent Ad Valorem Taxes	(22,000)	(22,000)	(18,896.53)	0.00	(3,103.47)	85.89 %
Ad Valorem Penalty and Interest						
192.40130.11192-Penalties and Interest-Ad Valorem Taxes	(19,000)	(19,000)	(17,370.94)	0.00	(1,629.06)	91.43 %
Total Ad Valorem Penalty and Interest	(19,000)	(19,000)	(17,370.94)	0.00	(1,629.06)	91.43 %
Interest Income						
192.48010.11192-Interest	(30,000)	(30,000)	(32,761.76)	0.00	2,761.76	109.21 %
Total Interest Income	(30,000)	(30,000)	(32,761.76)	0.00	2,761.76	109.21 %
Department 11192 Totals	(1,228,503)	(1,228,503)	(1,378,037.47)	0.00	149,534.47	112.17 %
Fund 192 Totals	(1,228,503)	(1,228,503)	(1,378,037.47)	0.00	149,534.47	112.17 %
220-Road and Bridge Fund						
11220-Revenues-Road and Bridge Fund						
Current Ad Valorem Taxes						
220.40110.11220-Current Ad Valorem Taxes	(4,982,929)	(4,982,929)	(4,883,762.09)	0.00	(99,166.91)	98.01 %
Total Current Ad Valorem Taxes	(4,982,929)	(4,982,929)	(4,883,762.09)	0.00	(99,166.91)	98.01 %
Intergovernmental Revenues						
220.42010.11220-State Funds	(99,300)	(99,300)	(100,318.48)	0.00	1,018.48	101.03 %
Total Intergovernmental Revenues	(99,300)	(99,300)	(100,318.48)	0.00	1,018.48	101.03 %
Intergovernment Revenues-Federal						
220.42630.11220-US Forest Service	(120,000)	(120,000)	(14,173.61)	0.00	(105,826.39)	11.81 %
Total Intergovernment Revenues-Federal	(120,000)	(120,000)	(14,173.61)	0.00	(105,826.39)	11.81 %
Road and Bridge Fees						
220.44510.11220-Road and Bridge Fees	(530,250)	(530,250)	(439,650.00)	0.00	(90,600.00)	82.91 %
Total Road and Bridge Fees	(530,250)	(530,250)	(439,650.00)	0.00	(90,600.00)	82.91 %
License Fee Registration						
220.44610.11220-License Fee Registration	(360,000)	(360,000)	(360,000.00)	0.00	0.00	100.00 %
Total License Fee Registration	(360,000)	(360,000)	(360,000.00)	0.00	0.00	100.00 %
Fines and Forfeitures						
220.47601.11220-JP #1 Fines	(90,000)	(90,000)	(93,231.06)	0.00	3,231.06	103.59 %
220.47602.11220-JP #2 Fines	(30,000)	(30,000)	(36,695.55)	0.00	6,695.55	122.32 %
220.47603.11220-JP #3 Fines	(31,000)	(31,000)	(27,863.94)	0.00	(3,136.06)	89.88 %
220.47604.11220-JP #4 Fines	(75,000)	(75,000)	(96,576.38)	0.00	21,576.38	128.77 %
220.47606.11220-License and Weight Fines	(150,000)	(150,000)	(84,096.50)	0.00	(65,903.50)	56.06 %
220.47610.11220-County Court at Law Fines	(75,000)	(75,000)	(63,036.87)	0.00	(11,963.13)	84.05 %
220.47622.11220-District Courts Fines	(75,000)	(75,000)	(80,123.06)	0.00	5,123.06	106.83 %
Total Fines and Forfeitures	(526,000)	(526,000)	(481,623.36)	0.00	(44,376.64)	91.56 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 11 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
220.48010.11220-Interest	(160,000)	(160,000)	(86,652.44)	0.00	(73,347.56)	54.16 %
Total Interest Income	(160,000)	(160,000)	(86,652.44)	0.00	(73,347.56)	54.16 %
Tranfers In						
220.49901.11220-Transfer from General Fund	(600,000)	(600,000)	(300,000.00)	0.00	(300,000.00)	50.00 %
Total Tranfers In	(600,000)	(600,000)	(300,000.00)	0.00	(300,000.00)	50.00 %
Department 11220 Totals	(7,378,479)	(7,378,479)	(6,666,179.98)	0.00	(712,299.02)	90.35 %
82200-Road and Bridge General						
Intergovernmental Revenues						
220.42350.82200-HGAC Grants - State Funds	0	(23,383)	0.00	0.00	(23,383.00)	0.00 %
Total Intergovernmental Revenues	0	(23,383)	0.00	0.00	(23,383.00)	0.00 %
Department 82200 Totals	0	(23,383)	0.00	0.00	(23,383.00)	0.00 %
82210-Road and Bridge Precinct 1						
Intergovernment Revenues-Federal						
220.42710.82210-Disaster Relief Funds	0	(300,000)	0.00	0.00	(300,000.00)	0.00 %
Total Intergovernment Revenues-Federal	0	(300,000)	0.00	0.00	(300,000.00)	0.00 %
Other Revenue						
220.48110.82210-Other Revenue	0	0	(852.00)	0.00	852.00	0.00 %
Total Other Revenue	0	0	(852.00)	0.00	852.00	-∞
Department 82210 Totals	0	(300,000)	(852.00)	0.00	(299,148.00)	0.28 %
82220-Road and Bridge Precinct 2						
Intergovernment Revenues-Federal						
220.42710.82220-Disaster Relief Funds	0	(500,000)	0.00	0.00	(500,000.00)	0.00 %
Total Intergovernment Revenues-Federal	0	(500,000)	0.00	0.00	(500,000.00)	0.00 %
Department 82220 Totals	0	(500,000)	0.00	0.00	(500,000.00)	0.00 %
82230-Road and Bridge Precinct 3						
Intergovernment Revenues-Federal						
220.42710.82230-Disaster Relief Funds	0	(70,000)	0.00	0.00	(70,000.00)	0.00 %
Total Intergovernment Revenues-Federal	0	(70,000)	0.00	0.00	(70,000.00)	0.00 %
Other Revenue						
220.48110.82230-Other Revenue	0	(481)	(6,724.90)	0.00	6,243.90	1398.11 %
Total Other Revenue	0	(481)	(6,724.90)	0.00	6,243.90	1398.11 %
Department 82230 Totals	0	(70,481)	(6,724.90)	0.00	(63,756.10)	9.54 %
82240-Road and Bridge Precinct 4						
Intergovernment Revenues-Federal						
220.42710.82240-Disaster Relief Funds	0	(60,000)	0.00	0.00	(60,000.00)	0.00 %
Total Intergovernment Revenues-Federal	0	(60,000)	0.00	0.00	(60,000.00)	0.00 %
Other Revenue						
220.48200.82240-Insurance Refunds/Credits	0	(16,752)	(16,752.99)	0.00	0.99	100.01 %
Total Other Revenue	0	(16,752)	(16,752.99)	0.00	0.99	100.01 %
Department 82240 Totals	0	(76,752)	(16,752.99)	0.00	(59,999.01)	21.83 %
Fund 220 Totals	(7,378,479)	(8,349,095)	(6,690,509.87)	0.00	(1,658,585.13)	80.13 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 12 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
301-Walker County Emergency Medical Services (EMS) Fund						
11301-Revenues-Walker County EMS Fund						
Current Ad Valorem Taxes						
301.40110.11301-Current Ad Valorem Taxes	(3,161,043)	(3,161,043)	(3,087,435.81)	0.00	(73,607.19)	97.67 %
Total Current Ad Valorem Taxes	(3,161,043)	(3,161,043)	(3,087,435.81)	0.00	(73,607.19)	97.67 %
Intergovernmental Revenues						
301.42010.11301-State Funds	0	0	(14,617.00)	0.00	14,617.00	0.00 %
Total Intergovernmental Revenues	0	0	(14,617.00)	0.00	14,617.00	-∞
Fees of Office/Charges for Service						
301.43010.11301-Fees of Office/Charges for Service	(1,400)	(1,400)	(725.00)	0.00	(675.00)	51.79 %
Total Fees of Office/Charges for Service	(1,400)	(1,400)	(725.00)	0.00	(675.00)	51.79 %
Ambulance Fees						
301.43800.11301-Ambulance Services	(3,200,000)	(3,200,000)	(1,381,263.77)	0.00	(1,818,736.23)	43.16 %
301.43802.11301-EMSMC Payments Direct WC	0	0	(445,782.46)	0.00	445,782.46	0.00 %
301.43803.11301-Ambulance CreditCard deposits	0	0	(71,488.52)	0.00	71,488.52	0.00 %
301.43804.11301-Emergicon Billed Writeoff fromCollection Agency	0	0	(3,831.77)	0.00	3,831.77	0.00 %
301.43806.11301-Ambulance Billed Accounts-Emergicon	0	0	(174,048.60)	0.00	174,048.60	0.00 %
301.43997.11301-WriteOffs Collected	(20,000)	(20,000)	(2,656.01)	0.00	(17,343.99)	13.28 %
Total Ambulance Fees	(3,220,000)	(3,220,000)	(2,079,071.13)	0.00	(1,140,928.87)	64.57 %
Interest Income						
301.48010.11301-Interest	(100,000)	(100,000)	(140,254.86)	0.00	40,254.86	140.25 %
Total Interest Income	(100,000)	(100,000)	(140,254.86)	0.00	40,254.86	140.25 %
Other Revenue						
301.48110.11301-Other Revenue	0	0	(42,347.43)	0.00	42,347.43	0.00 %
301.48200.11301-Insurance Refunds/Credits	0	0	(13,125.19)	0.00	13,125.19	0.00 %
Total Other Revenue	0	0	(55,472.62)	0.00	55,472.62	-∞
Department 11301 Totals	(6,482,443)	(6,482,443)	(5,377,576.42)	0.00	(1,104,866.58)	82.96 %
46100-Walker County EMS - Emergency Services						
Other Revenue						
301.48200.46100-Insurance Refunds/Credits	0	0	(29,438.21)	0.00	29,438.21	0.00 %
Total Other Revenue	0	0	(29,438.21)	0.00	29,438.21	-∞
Department 46100 Totals	0	0	(29,438.21)	0.00	29,438.21	-∞
Fund 301 Totals	(6,482,443)	(6,482,443)	(5,407,014.63)	0.00	(1,075,428.37)	83.41 %
401-SB22-CDA Grant FY 2025						
11401-Revenues-CDA SB22 Grant Fy 2025						
Intergovernmental Revenues						
401.42010.11401-State Funds	0	(275,000)	(275,000.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	0	(275,000)	(275,000.00)	0.00	0.00	100.00 %
Interest Income						
401.48010.11401-Interest	0	0	(6,308.26)	0.00	6,308.26	0.00 %
Total Interest Income	0	0	(6,308.26)	0.00	6,308.26	-∞
Department 11401 Totals	0	(275,000)	(281,308.26)	0.00	6,308.26	102.29 %
Fund 401 Totals	0	(275,000)	(281,308.26)	0.00	6,308.26	102.29 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 13 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
410-SB22-Sheriff Grant FY 2025						
11410-Revenues-SO SB22 Grant Fy 2025						
Intergovernmental Revenues						
410.42010.11410-State Funds	0	(500,000)	(500,000.00)	0.00	0.00	100.00 %
Total Intergovernmental Revenues	0	(500,000)	(500,000.00)	0.00	0.00	100.00 %
Interest Income						
410.48010.11410-Interest	0	0	(15,970.98)	0.00	15,970.98	0.00 %
Total Interest Income	0	0	(15,970.98)	0.00	15,970.98	-∞
Department 11410 Totals	0	(500,000)	(515,970.98)	0.00	15,970.98	103.19 %
Fund 410 Totals	0	(500,000)	(515,970.98)	0.00	15,970.98	103.19 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Intergovernmental Revenues						
473.42010.42080-State Funds	(110,681)	(110,681)	(73,909.95)	0.00	(36,771.05)	66.78 %
Total Intergovernmental Revenues	(110,681)	(110,681)	(73,909.95)	0.00	(36,771.05)	66.78 %
Department 42080 Totals	(110,681)	(110,681)	(73,909.95)	0.00	(36,771.05)	66.78 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Intergovernment Revenues-Federal						
474.42620.32091-Federal Funds	(63,529)	(63,529)	(58,943.57)	0.00	(4,585.43)	92.78 %
Total Intergovernment Revenues-Federal	(63,529)	(63,529)	(58,943.57)	0.00	(4,585.43)	92.78 %
Tranfers In						
474.49901.32091-Transfer from General Fund	(15,882)	(15,882)	0.00	0.00	(15,882.00)	0.00 %
Total Tranfers In	(15,882)	(15,882)	0.00	0.00	(15,882.00)	0.00 %
Department 32091 Totals	(79,411)	(79,411)	(58,943.57)	0.00	(20,467.43)	74.23 %
Fund 474 Totals	(79,411)	(79,411)	(58,943.57)	0.00	(20,467.43)	74.23 %
481-Grant-Jag						
48860-JAG Grant - 2023						
Intergovernment Revenues-Federal						
481.42620.48860-Federal Funds	0	0	(1,992.42)	0.00	1,992.42	0.00 %
Total Intergovernment Revenues-Federal	0	0	(1,992.42)	0.00	1,992.42	-∞
Department 48860 Totals	0	0	(1,992.42)	0.00	1,992.42	-∞
48861-JAG Grant - 2024						
Intergovernment Revenues-Federal						
481.42620.48861-Federal Funds	(7,021)	(7,021)	0.00	0.00	(7,021.00)	0.00 %
Total Intergovernment Revenues-Federal	(7,021)	(7,021)	0.00	0.00	(7,021.00)	0.00 %
Department 48861 Totals	(7,021)	(7,021)	0.00	0.00	(7,021.00)	0.00 %
Fund 481 Totals	(7,021)	(7,021)	(1,992.42)	0.00	(5,028.58)	28.38 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 14 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
511-County Records Management and Preservation Fund						
11511-Revenues-County Records Management and Preservation Fund						
Fees of Office/Charges for Service						
511.43010.11511-Fees of Office/Charges for Service	0	0	(2,151.45)	0.00	2,151.45	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,151.45)	0.00	2,151.45	-∞
Department 11511 Totals	0	0	(2,151.45)	0.00	2,151.45	-∞
512-County Records Preservation II Fund						
11512-Revenues-County Records Preservation II Fund						
Fees of Office/Charges for Service						
512.43010.11512-Fees of Office/Charges for Service	0	0	(89.39)	0.00	89.39	0.00 %
Total Fees of Office/Charges for Service	0	0	(89.39)	0.00	89.39	-∞
Interest Income						
512.48010.11512-Interest	(1,000)	(1,000)	(2,315.82)	0.00	1,315.82	231.58 %
Total Interest Income	(1,000)	(1,000)	(2,315.82)	0.00	1,315.82	231.58 %
Department 11512 Totals	(1,000)	(1,000)	(2,405.21)	0.00	1,405.21	240.52 %
Fund 512 Totals	(1,000)	(1,000)	(2,405.21)	0.00	1,405.21	240.52 %
515-County Clerk Records Management and Preservation Fund						
11515-Revenues-County Clerk Records Management and Preservation Fund						
Fees of Office/Charges for Service						
515.43010.11515-Fees of Office/Charges for Service	(105,000)	(105,000)	(85,976.76)	0.00	(19,023.24)	81.88 %
Total Fees of Office/Charges for Service	(105,000)	(105,000)	(85,976.76)	0.00	(19,023.24)	81.88 %
Interest Income						
515.48010.11515-Interest	(8,000)	(8,000)	(12,715.08)	0.00	4,715.08	158.94 %
Total Interest Income	(8,000)	(8,000)	(12,715.08)	0.00	4,715.08	158.94 %
Department 11515 Totals	(113,000)	(113,000)	(98,691.84)	0.00	(14,308.16)	87.34 %
Fund 515 Totals	(113,000)	(113,000)	(98,691.84)	0.00	(14,308.16)	87.34 %
516-County Clerk Records Archive Fund						
11516-Revenues-County Clerk Records Archive Fund						
Fees of Office/Charges for Service						
516.43010.11516-Fees of Office/Charges for Service	(85,000)	(85,000)	(72,260.00)	0.00	(12,740.00)	85.01 %
Total Fees of Office/Charges for Service	(85,000)	(85,000)	(72,260.00)	0.00	(12,740.00)	85.01 %
Interest Income						
516.48010.11516-Interest	(8,000)	(8,000)	(11,593.90)	0.00	3,593.90	144.92 %
Total Interest Income	(8,000)	(8,000)	(11,593.90)	0.00	3,593.90	144.92 %
Department 11516 Totals	(93,000)	(93,000)	(83,853.90)	0.00	(9,146.10)	90.17 %
Fund 516 Totals	(93,000)	(93,000)	(83,853.90)	0.00	(9,146.10)	90.17 %
517-Court Facilities Fund-SB41						
11517-Revenues-Court Facilities Fund-SB41						
Fees of Office/Charges for Service						
517.43010.11517-Fees of Office/Charges for Service	(12,000)	(12,000)	0.00	0.00	(12,000.00)	0.00 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	0.00	0.00	(12,000.00)	0.00 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 15 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
517.48010.11517-Interest	(1,000)	(1,000)	(1,496.62)	0.00	496.62	149.66 %
Total Interest Income	(1,000)	(1,000)	(1,496.62)	0.00	496.62	149.66 %
Department 11517 Totals	(13,000)	(13,000)	(1,496.62)	0.00	(11,503.38)	11.51 %
15050-County Clerk						
Fees of Office/Charges for Service						
517.43010.15050-Fees of Office/Charges for Service	0	0	(3,159.72)	0.00	3,159.72	0.00 %
Total Fees of Office/Charges for Service	0	0	(3,159.72)	0.00	3,159.72	-∞
Department 15050 Totals	0	0	(3,159.72)	0.00	3,159.72	-∞
15051-County Clerk Legislative						
Fees of Office/Charges for Service						
517.43010.15051-Fees of Office/Charges for Service	0	0	(2,840.00)	0.00	2,840.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,840.00)	0.00	2,840.00	-∞
Department 15051 Totals	0	0	(2,840.00)	0.00	2,840.00	-∞
31010-District Clerk						
Fees of Office/Charges for Service						
517.43010.31010-Fees of Office/Charges for Service	0	0	(5,788.87)	0.00	5,788.87	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,788.87)	0.00	5,788.87	-∞
Department 31010 Totals	0	0	(5,788.87)	0.00	5,788.87	-∞
31011-District Clerk - Fund 517						
Fees of Office/Charges for Service						
517.43010.31011-Fees of Office/Charges for Service	0	0	(5,111.99)	0.00	5,111.99	0.00 %
Total Fees of Office/Charges for Service	0	0	(5,111.99)	0.00	5,111.99	-∞
Department 31011 Totals	0	0	(5,111.99)	0.00	5,111.99	-∞
Fund 517 Totals	(13,000)	(13,000)	(18,397.20)	0.00	5,397.20	141.52 %
518-District Clerk Records Management and Preservation Fund						
11518-Revenues-District Clerk Records Management and Preservation						
Fees of Office/Charges for Service						
518.43010.11518-Fees of Office/Charges for Service	(20,000)	(20,000)	(21,229.73)	0.00	1,229.73	106.15 %
Total Fees of Office/Charges for Service	(20,000)	(20,000)	(21,229.73)	0.00	1,229.73	106.15 %
Interest Income						
518.48010.11518-Interest	(1,500)	(1,500)	(1,623.24)	0.00	123.24	108.22 %
Total Interest Income	(1,500)	(1,500)	(1,623.24)	0.00	123.24	108.22 %
Department 11518 Totals	(21,500)	(21,500)	(22,852.97)	0.00	1,352.97	106.29 %
Fund 518 Totals	(21,500)	(21,500)	(22,852.97)	0.00	1,352.97	106.29 %
519-District Clerk Rider Fund						
11519-Revenues-District Clerk Rider Fund						
Intergovernmental Revenues						
519.42010.11519-State Funds	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %
Total Intergovernmental Revenues	(84,000)	(84,000)	(63,000.00)	0.00	(21,000.00)	75.00 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 16 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
519.48010.11519-Interest	(3,000)	(3,000)	(3,084.46)	0.00	84.46	102.82 %
Total Interest Income	(3,000)	(3,000)	(3,084.46)	0.00	84.46	102.82 %
Department 11519 Totals	(87,000)	(87,000)	(66,084.46)	0.00	(20,915.54)	75.96 %
Fund 519 Totals	(87,000)	(87,000)	(66,084.46)	0.00	(20,915.54)	75.96 %
520-District Clerk Archive Fund						
11520-District Clerk Archive						
Fees of Office/Charges for Service						
520.43010.11520-Fees of Office/Charges for Service	0	0	(45.42)	0.00	45.42	0.00 %
Total Fees of Office/Charges for Service	0	0	(45.42)	0.00	45.42	-∞
Department 11520 Totals	0	0	(45.42)	0.00	45.42	-∞
523-County Jury Fee Fund						
11523-Revenues-County Jury Fee Fund						
Fees of Office/Charges for Service						
523.43010.11523-Fees of Office/Charges for Service	0	0	(428.60)	0.00	428.60	0.00 %
523.43720.11523-Jury Fee	0	0	(227.12)	0.00	227.12	0.00 %
Total Fees of Office/Charges for Service	0	0	(655.72)	0.00	655.72	-∞
Department 11523 Totals	0	0	(655.72)	0.00	655.72	-∞
Fund 523 Totals	0	0	(655.72)	0.00	655.72	-∞
524-County Jury Fund-SB41						
11524-Revenues-County Jury Fund-SB41						
Fees of Office/Charges for Service						
524.43010.11524-Fees of Office/Charges for Service	(6,000)	(6,000)	(840.00)	0.00	(5,160.00)	14.00 %
Total Fees of Office/Charges for Service	(6,000)	(6,000)	(840.00)	0.00	(5,160.00)	14.00 %
Interest Income						
524.48010.11524-Interest	0	0	(174.31)	0.00	174.31	0.00 %
Total Interest Income	0	0	(174.31)	0.00	174.31	-∞
Department 11524 Totals	(6,000)	(6,000)	(1,014.31)	0.00	(4,985.69)	16.91 %
15050-County Clerk						
Fees of Office/Charges for Service						
524.43010.15050-Fees of Office/Charges for Service	0	0	(749.86)	0.00	749.86	0.00 %
Total Fees of Office/Charges for Service	0	0	(749.86)	0.00	749.86	-∞
Department 15050 Totals	0	0	(749.86)	0.00	749.86	-∞
15052-County Clerk Legislative						
Fees of Office/Charges for Service						
524.43010.15052-Fees of Office/Charges for Service	0	0	(1,420.00)	0.00	1,420.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(1,420.00)	0.00	1,420.00	-∞
Department 15052 Totals	0	0	(1,420.00)	0.00	1,420.00	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 17 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
31010-District Clerk						
Fees of Office/Charges for Service						
524.43010.31010-Fees of Office/Charges for Service	0	0	(2,894.43)	0.00	2,894.43	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,894.43)	0.00	2,894.43	-∞
Department 31010 Totals	0	0	(2,894.43)	0.00	2,894.43	-∞
31012-District Clerk Fund 527						
Fees of Office/Charges for Service						
524.43010.31012-Fees of Office/Charges for Service	0	0	(2,555.99)	0.00	2,555.99	0.00 %
Total Fees of Office/Charges for Service	0	0	(2,555.99)	0.00	2,555.99	-∞
Department 31012 Totals	0	0	(2,555.99)	0.00	2,555.99	-∞
Fund 524 Totals	(6,000)	(6,000)	(8,634.59)	0.00	2,634.59	143.91 %
525-Court Reporter Service Fund						
11525-Revenues-Court Reporter Service Fund						
Fees of Office/Charges for Service						
525.43010.11525-Fees of Office/Charges for Service	0	0	(297.47)	0.00	297.47	0.00 %
525.43730.11525-Court Reporter Fee	(24,000)	(24,000)	(21,111.65)	0.00	(2,888.35)	87.97 %
Total Fees of Office/Charges for Service	(24,000)	(24,000)	(21,409.12)	0.00	(2,590.88)	89.20 %
Interest Income						
525.48010.11525-Interest	(200)	(200)	(348.65)	0.00	148.65	174.33 %
Total Interest Income	(200)	(200)	(348.65)	0.00	148.65	174.33 %
Department 11525 Totals	(24,200)	(24,200)	(21,757.77)	0.00	(2,442.23)	89.91 %
Fund 525 Totals	(24,200)	(24,200)	(21,757.77)	0.00	(2,442.23)	89.91 %
526-County Law Library Fund						
11526-Revenues-County Law Library Fund						
Fees of Office/Charges for Service						
526.43010.11526-Fees of Office/Charges for Service	(36,000)	(36,000)	(29,543.44)	0.00	(6,456.56)	82.07 %
Total Fees of Office/Charges for Service	(36,000)	(36,000)	(29,543.44)	0.00	(6,456.56)	82.07 %
Interest Income						
526.48010.11526-Interest	(600)	(600)	(2,133.30)	0.00	1,533.30	355.55 %
Total Interest Income	(600)	(600)	(2,133.30)	0.00	1,533.30	355.55 %
Department 11526 Totals	(36,600)	(36,600)	(31,676.74)	0.00	(4,923.26)	86.55 %
Fund 526 Totals	(36,600)	(36,600)	(31,676.74)	0.00	(4,923.26)	86.55 %
527-Language Access Fund-SB41						
11527-Revenues-Language Access Fund-SB41						
Fees of Office/Charges for Service						
527.43010.11527-Fees of Office/Charges for Service	(3,000)	(3,000)	0.00	0.00	(3,000.00)	0.00 %
Total Fees of Office/Charges for Service	(3,000)	(3,000)	0.00	0.00	(3,000.00)	0.00 %
Department 11527 Totals	(3,000)	(3,000)	0.00	0.00	(3,000.00)	0.00 %
15050-County Clerk						
Fees of Office/Charges for Service						
527.43010.15050-Fees of Office/Charges for Service	0	0	(473.96)	0.00	473.96	0.00 %
Total Fees of Office/Charges for Service	0	0	(473.96)	0.00	473.96	-∞
Department 15050 Totals	0	0	(473.96)	0.00	473.96	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 18 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
15053-County Clerk Legislative						
Fees of Office/Charges for Service						
527.43010.15053-Fees of Office/Charges for Service	0	0	(426.00)	0.00	426.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(426.00)	0.00	426.00	-∞
Department 15053 Totals	0	0	(426.00)	0.00	426.00	-∞
31010-District Clerk						
Fees of Office/Charges for Service						
527.43010.31010-Fees of Office/Charges for Service	0	0	(868.35)	0.00	868.35	0.00 %
Total Fees of Office/Charges for Service	0	0	(868.35)	0.00	868.35	-∞
Department 31010 Totals	0	0	(868.35)	0.00	868.35	-∞
31013-District Clerk -Fund 574						
Fees of Office/Charges for Service						
527.43010.31013-Fees of Office/Charges for Service	0	0	(766.80)	0.00	766.80	0.00 %
Total Fees of Office/Charges for Service	0	0	(766.80)	0.00	766.80	-∞
Department 31013 Totals	0	0	(766.80)	0.00	766.80	-∞
33010-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
527.43010.33010-Fees of Office/Charges for Service	0	0	(768.00)	0.00	768.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(768.00)	0.00	768.00	-∞
Department 33010 Totals	0	0	(768.00)	0.00	768.00	-∞
33013-Justice of Peace Precinct 1						
Fees of Office/Charges for Service						
527.43010.33013-Fees of Office/Charges for Service	0	0	(636.00)	0.00	636.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(636.00)	0.00	636.00	-∞
Department 33013 Totals	0	0	(636.00)	0.00	636.00	-∞
33020-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
527.43010.33020-Fees of Office/Charges for Service	0	0	(342.00)	0.00	342.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(342.00)	0.00	342.00	-∞
Department 33020 Totals	0	0	(342.00)	0.00	342.00	-∞
33023-Justice of Peace Precinct 2						
Fees of Office/Charges for Service						
527.43010.33023-Fees of Office/Charges for Service	0	0	(288.00)	0.00	288.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(288.00)	0.00	288.00	-∞
Department 33023 Totals	0	0	(288.00)	0.00	288.00	-∞
33030-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
527.43010.33030-Fees of Office/Charges for Service	0	0	(486.00)	0.00	486.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(486.00)	0.00	486.00	-∞
Department 33030 Totals	0	0	(486.00)	0.00	486.00	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 19 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
33033-Justice of Peace Precinct 3						
Fees of Office/Charges for Service						
527.43010.33033-Fees of Office/Charges for Service	0	0	(441.00)	0.00	441.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(441.00)	0.00	441.00	-∞
Department 33033 Totals	0	0	(441.00)	0.00	441.00	-∞
33040-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
527.43010.33040-Fees of Office/Charges for Service	0	0	(735.00)	0.00	735.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(735.00)	0.00	735.00	-∞
Department 33040 Totals	0	0	(735.00)	0.00	735.00	-∞
33043-Justice of Peace Precinct 4						
Fees of Office/Charges for Service						
527.43010.33043-Fees of Office/Charges for Service	0	0	(699.00)	0.00	699.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(699.00)	0.00	699.00	-∞
Department 33043 Totals	0	0	(699.00)	0.00	699.00	-∞
Fund 527 Totals	(3,000)	(3,000)	(6,930.11)	0.00	3,930.11	231.00 %
536-Courthouse Security Fund						
11536-Revenues-Courthouse Security Fund						
Fees of Office/Charges for Service						
536.43010.11536-Fees of Office/Charges for Service	(39,000)	(39,000)	(29,114.40)	0.00	(9,885.60)	74.65 %
Total Fees of Office/Charges for Service	(39,000)	(39,000)	(29,114.40)	0.00	(9,885.60)	74.65 %
Tranfers In						
536.49901.11536-Transfer from General Fund	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Total Tranfers In	(44,741)	(44,741)	(44,741.00)	0.00	0.00	100.00 %
Department 11536 Totals	(83,741)	(83,741)	(73,855.40)	0.00	(9,885.60)	88.20 %
Fund 536 Totals	(83,741)	(83,741)	(73,855.40)	0.00	(9,885.60)	88.20 %
537-Justice Courts Building Security Fund						
11537-Revenues-Justice Courts Building Security Fund						
Fees of Office/Charges for Service						
537.43010.11537-Fees of Office/Charges for Service	(3,200)	(3,200)	(3,126.85)	0.00	(73.15)	97.71 %
Total Fees of Office/Charges for Service	(3,200)	(3,200)	(3,126.85)	0.00	(73.15)	97.71 %
Interest Income						
537.48010.11537-Interest	(1,000)	(1,000)	(1,721.88)	0.00	721.88	172.19 %
Total Interest Income	(1,000)	(1,000)	(1,721.88)	0.00	721.88	172.19 %
Department 11537 Totals	(4,200)	(4,200)	(4,848.73)	0.00	648.73	115.45 %
Fund 537 Totals	(4,200)	(4,200)	(4,848.73)	0.00	648.73	115.45 %
538-JP TruancyPrev and Diversion Fund						
11538-JP Truancy Prevention and Diversion						
Fees of Office/Charges for Service						
538.43010.11538-Fees of Office/Charges for Service	(14,000)	(14,000)	(12,353.93)	0.00	(1,646.07)	88.24 %
Total Fees of Office/Charges for Service	(14,000)	(14,000)	(12,353.93)	0.00	(1,646.07)	88.24 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 20 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Interest Income						
538.48010.11538-Interest	(100)	(100)	(148.88)	0.00	48.88	148.88 %
Total Interest Income	(100)	(100)	(148.88)	0.00	48.88	148.88 %
Department 11538 Totals	(14,100)	(14,100)	(12,502.81)	0.00	(1,597.19)	88.67 %
Fund 538 Totals	(14,100)	(14,100)	(12,502.81)	0.00	(1,597.19)	88.67 %
539-County Speciality Court Programs						
11539-County Specialty Court Programs						
Fees of Office/Charges for Service						
539.43030.11539-County Specialty Court Programs	(6,000)	(6,000)	(5,362.60)	0.00	(637.40)	89.38 %
Total Fees of Office/Charges for Service	(6,000)	(6,000)	(5,362.60)	0.00	(637.40)	89.38 %
Interest Income						
539.48010.11539-Interest	(100)	(100)	(378.56)	0.00	278.56	378.56 %
Total Interest Income	(100)	(100)	(378.56)	0.00	278.56	378.56 %
Department 11539 Totals	(6,100)	(6,100)	(5,741.16)	0.00	(358.84)	94.12 %
Fund 539 Totals	(6,100)	(6,100)	(5,741.16)	0.00	(358.84)	94.12 %
550-Justice Courts Technology Fund						
11550-Revenues-Justice Courts Technology Fund						
Fees of Office/Charges for Service						
550.43010.11550-Fees of Office/Charges for Service	(12,000)	(12,000)	(10,390.26)	0.00	(1,609.74)	86.59 %
Total Fees of Office/Charges for Service	(12,000)	(12,000)	(10,390.26)	0.00	(1,609.74)	86.59 %
Interest Income						
550.48010.11550-Interest	(3,500)	(3,500)	(2,712.31)	0.00	(787.69)	77.49 %
Total Interest Income	(3,500)	(3,500)	(2,712.31)	0.00	(787.69)	77.49 %
Department 11550 Totals	(15,500)	(15,500)	(13,102.57)	0.00	(2,397.43)	84.53 %
Fund 550 Totals	(15,500)	(15,500)	(13,102.57)	0.00	(2,397.43)	84.53 %
551-County and District Courts Technology Fund						
11551-Revenues-County and District Courts Technology Fund						
Fees of Office/Charges for Service						
551.43010.11551-Fees of Office/Charges for Service	(1,250)	(1,250)	(1,199.86)	0.00	(50.14)	95.99 %
Total Fees of Office/Charges for Service	(1,250)	(1,250)	(1,199.86)	0.00	(50.14)	95.99 %
Interest Income						
551.48010.11551-Interest	0	0	(31.01)	0.00	31.01	0.00 %
Total Interest Income	0	0	(31.01)	0.00	31.01	-∞
Department 11551 Totals	(1,250)	(1,250)	(1,230.87)	0.00	(19.13)	98.47 %
Fund 551 Totals	(1,250)	(1,250)	(1,230.87)	0.00	(19.13)	98.47 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 21 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
552-Child Abuse Prevention Fund						
11552-Child Abuse Prevention Abuse Fund						
Fees of Office/Charges for Service						
552.43705.11552-Child Abuse Fine to Dedicated Fund	(500)	(500)	(570.22)	0.00	70.22	114.04 %
Total Fees of Office/Charges for Service	(500)	(500)	(570.22)	0.00	70.22	114.04 %
Department 11552 Totals	(500)	(500)	(570.22)	0.00	70.22	114.04 %
560-District Attorney Prosecutors Supplement Fund						
11560-Revenues-District Attorney Prosecutors Fund						
Intergovernmental Revenues						
560.42010.11560-State Funds	(22,500)	(22,500)	(13,345.36)	0.00	(9,154.64)	59.31 %
Total Intergovernmental Revenues	(22,500)	(22,500)	(13,345.36)	0.00	(9,154.64)	59.31 %
Department 11560 Totals	(22,500)	(22,500)	(13,345.36)	0.00	(9,154.64)	59.31 %
561-Pretrial Intervention Program Fund						
11561-Revenues-Pretrial Intervention Program Fund						
Fees of Office/Charges for Service						
561.43010.11561-Fees of Office/Charges for Service	(13,000)	(13,000)	(23,426.00)	0.00	10,426.00	180.20 %
Total Fees of Office/Charges for Service	(13,000)	(13,000)	(23,426.00)	0.00	10,426.00	180.20 %
Interest Income						
561.48010.11561-Interest	(3,000)	(3,000)	(5,304.51)	0.00	2,304.51	176.82 %
Total Interest Income	(3,000)	(3,000)	(5,304.51)	0.00	2,304.51	176.82 %
Department 11561 Totals	(16,000)	(16,000)	(28,730.51)	0.00	12,730.51	179.57 %
Fund 561 Totals	(16,000)	(16,000)	(28,730.51)	0.00	12,730.51	179.57 %
562-District Attorney Forfeiture Fund						
11562-Revenues-District Attorney Forfeiture Fund						
Fines and Forfeitures						
562.47850.11562-Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(4,304.82)	0.00	4,304.82	0.00 %
Total Fines and Forfeitures	0	0	(4,304.82)	0.00	4,304.82	-∞
Interest Income						
562.48010.11562-Interest	(7,000)	(7,000)	(7,574.60)	0.00	574.60	108.21 %
Total Interest Income	(7,000)	(7,000)	(7,574.60)	0.00	574.60	108.21 %
Department 11562 Totals	(7,000)	(7,000)	(11,879.42)	0.00	4,879.42	169.71 %
Fund 562 Totals	(7,000)	(7,000)	(11,879.42)	0.00	4,879.42	169.71 %
563-District Attorney Hot Check Fee Fund						
11563-Revenues-District Attorney Hot Check Fee Fund						
Fees of Office/Charges for Service						
563.43140.11563-Hot Check Fees	0	0	(212.00)	0.00	212.00	0.00 %
Total Fees of Office/Charges for Service	0	0	(212.00)	0.00	212.00	-∞
Department 11563 Totals	0	0	(212.00)	0.00	212.00	-∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 22 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
574-Sheriff Forfeiture Fund						
11574-Revenues-Sheriff Forfeiture Fund						
Fines and Forfeitures						
574.47850.11574-Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(2,317.54)	0.00	2,317.54	0.00 %
Total Fines and Forfeitures	0	0	(2,317.54)	0.00	2,317.54	-∞
Interest Income						
574.48010.11574-Interest	(20,000)	(20,000)	(19,301.31)	0.00	(698.69)	96.51 %
Total Interest Income	(20,000)	(20,000)	(19,301.31)	0.00	(698.69)	96.51 %
Department 11574 Totals	(20,000)	(20,000)	(21,618.85)	0.00	1,618.85	108.09 %
Fund 574 Totals	(20,000)	(20,000)	(21,618.85)	0.00	1,618.85	108.09 %
576-Sheriff Inmate Medical Fund						
11576-Revenues-Sheriff Inmate Medical Fund						
Fees of Office/Charges for Service						
576.43010.11576-Fees of Office/Charges for Service	(3,600)	(3,600)	(3,366.08)	0.00	(233.92)	93.50 %
Total Fees of Office/Charges for Service	(3,600)	(3,600)	(3,366.08)	0.00	(233.92)	93.50 %
Interest Income						
576.48010.11576-Interest	(2,000)	(2,000)	(1,894.78)	0.00	(105.22)	94.74 %
Total Interest Income	(2,000)	(2,000)	(1,894.78)	0.00	(105.22)	94.74 %
Department 11576 Totals	(5,600)	(5,600)	(5,260.86)	0.00	(339.14)	93.94 %
Fund 576 Totals	(5,600)	(5,600)	(5,260.86)	0.00	(339.14)	93.94 %
577-DOJ Equitable Sharing Fund						
11577-Revenues-Equitable Sharing Fund						
Fines and Forfeitures						
577.47850.11577-Forfeitures-Sheriff,DOJ EquitableSharing, District Attorney	0	0	(170,273.15)	0.00	170,273.15	0.00 %
Total Fines and Forfeitures	0	0	(170,273.15)	0.00	170,273.15	-∞
Interest Income						
577.48010.11577-Interest	(12,000)	(12,000)	(18,619.24)	0.00	6,619.24	155.16 %
Total Interest Income	(12,000)	(12,000)	(18,619.24)	0.00	6,619.24	155.16 %
Department 11577 Totals	(12,000)	(12,000)	(188,892.39)	0.00	176,892.39	1574.10 %
Fund 577 Totals	(12,000)	(12,000)	(188,892.39)	0.00	176,892.39	1574.10 %
578-Sheriff Commissary Fund						
11578-Revenues-Sheriff Commissary Fund						
Fees of Office/Charges for Service						
578.43060.11578-Coin Phones	(74,000)	(74,000)	(53,659.88)	0.00	(20,340.12)	72.51 %
Total Fees of Office/Charges for Service	(74,000)	(74,000)	(53,659.88)	0.00	(20,340.12)	72.51 %
Interest Income						
578.48010.11578-Interest	(10,000)	(10,000)	(16,886.94)	0.00	6,886.94	168.87 %
Total Interest Income	(10,000)	(10,000)	(16,886.94)	0.00	6,886.94	168.87 %
Other Revenue						
578.48130.11578-Vending Machines	0	0	1,286.27	0.00	(1,286.27)	0.00 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 23 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
578.48140.11578-Sales-Commissary	(63,000)	(63,000)	(71,590.28)	0.00	8,590.28	113.64 %
Total Other Revenue	(63,000)	(63,000)	(70,304.01)	0.00	7,304.01	111.59 %
Department 11578 Totals	(147,000)	(147,000)	(140,850.83)	0.00	(6,149.17)	95.82 %
Fund 578 Totals	(147,000)	(147,000)	(140,850.83)	0.00	(6,149.17)	95.82 %
583-Elections Equipment Fund						
11583-Revenues-Elections Equipment Fund						
Intergovernmental Revenues						
583.42410.11583-Intergovernmental Funds-Local	(43,000)	(43,000)	(35,140.40)	0.00	(7,859.60)	81.72 %
583.42415.11583-Intergovernmental Funds-State	0	0	(1,025.00)	0.00	1,025.00	0.00 %
Total Intergovernmental Revenues	(43,000)	(43,000)	(36,165.40)	0.00	(6,834.60)	84.11 %
Department 11583 Totals	(43,000)	(43,000)	(36,165.40)	0.00	(6,834.60)	84.11 %
Fund 583 Totals	(43,000)	(43,000)	(36,165.40)	0.00	(6,834.60)	84.11 %
584-Tax Assessor Elections Service Contract Fund						
11584-Revenues-Tax Assessor Election Service Contract Fund						
Fees of Office/Charges for Service						
584.43010.11584-Fees of Office/Charges for Service	(10,000)	(10,000)	(11,739.98)	0.00	1,739.98	117.40 %
Total Fees of Office/Charges for Service	(10,000)	(10,000)	(11,739.98)	0.00	1,739.98	117.40 %
Interest Income						
584.48010.11584-Interest	(500)	(500)	(2,075.98)	0.00	1,575.98	415.20 %
Total Interest Income	(500)	(500)	(2,075.98)	0.00	1,575.98	415.20 %
Department 11584 Totals	(10,500)	(10,500)	(13,815.96)	0.00	3,315.96	131.58 %
Fund 584 Totals	(10,500)	(10,500)	(13,815.96)	0.00	3,315.96	131.58 %
589-Tax Assessor Special Inventory Fee Fund						
11589-Revenues-Tax Assessor Special Inventory Fee Fund						
Fees of Office/Charges for Service						
589.43010.11589-Fees of Office/Charges for Service	0	0	(11,101.47)	0.00	11,101.47	0.00 %
Total Fees of Office/Charges for Service	0	0	(11,101.47)	0.00	11,101.47	-∞
Interest Income						
589.48010.11589-Interest	0	0	(2,041.87)	0.00	2,041.87	0.00 %
Total Interest Income	0	0	(2,041.87)	0.00	2,041.87	-∞
Department 11589 Totals	0	0	(13,143.34)	0.00	13,143.34	-∞
Fund 589 Totals	0	0	(13,143.34)	0.00	13,143.34	-∞
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Intergovernmental Revenues						
601.42010.35020-State Funds	(1,520,542)	(1,520,542)	(1,133,055.36)	0.00	(387,486.64)	74.52 %
601.42020.35020-State Longevity Pay	0	0	(25,084.00)	0.00	25,084.00	0.00 %
Total Intergovernmental Revenues	(1,520,542)	(1,520,542)	(1,158,139.36)	0.00	(362,402.64)	76.17 %
Department 35020 Totals	(1,520,542)	(1,520,542)	(1,158,139.36)	0.00	(362,402.64)	76.17 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 24 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
35030-SPU - State General Allocation						
Intergovernmental Revenues						
601.42010.35030-State Funds	(839,105)	(839,105)	(592,436.59)	0.00	(246,668.41)	70.60 %
Total Intergovernmental Revenues	(839,105)	(839,105)	(592,436.59)	0.00	(246,668.41)	70.60 %
Department 35030 Totals	(839,105)	(839,105)	(592,436.59)	0.00	(246,668.41)	70.60 %
35040-SPU Civil Division						
Intergovernmental Revenues						
601.42010.35040-State Funds	(2,903,028)	(2,903,028)	(2,092,301.18)	0.00	(810,726.82)	72.07 %
601.42020.35040-State Longevity Pay	0	0	(14,260.00)	0.00	14,260.00	0.00 %
Total Intergovernmental Revenues	(2,903,028)	(2,903,028)	(2,106,561.18)	0.00	(796,466.82)	72.56 %
Department 35040 Totals	(2,903,028)	(2,903,028)	(2,106,561.18)	0.00	(796,466.82)	72.56 %
35050-SPU Juvenile Division						
Intergovernmental Revenues						
601.42010.35050-State Funds	(1,205,668)	(1,205,668)	(837,918.93)	0.00	(367,749.07)	69.50 %
601.42020.35050-State Longevity Pay	0	0	(2,070.00)	0.00	2,070.00	0.00 %
Total Intergovernmental Revenues	(1,205,668)	(1,205,668)	(839,988.93)	0.00	(365,679.07)	69.67 %
Department 35050 Totals	(1,205,668)	(1,205,668)	(839,988.93)	0.00	(365,679.07)	69.67 %
Fund 601 Totals	(6,468,343)	(6,468,343)	(4,697,126.06)	0.00	(1,771,216.94)	72.62 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Intergovernmental Revenues						
615.42010.50130-State Funds	(634,096)	(627,896)	(472,528.00)	0.00	(155,368.00)	75.26 %
615.42390.50130-SAFPF Grant Funds-State Funds	(4,000)	(4,000)	(3,213.00)	0.00	(787.00)	80.33 %
Total Intergovernmental Revenues	(638,096)	(631,896)	(475,741.00)	0.00	(156,155.00)	75.29 %
Adult Supervision Fees (CSCD)						
615.44710.50130-CSCD Probation Fees	(740,000)	(760,000)	(608,986.63)	0.00	(151,013.37)	80.13 %
615.44720.50130-CSCD Alcohol Evaluation Fees	(12,000)	(16,500)	(12,731.34)	0.00	(3,768.66)	77.16 %
615.44730.50130-CSCD U/A Evaluation Fee	(20,000)	(34,250)	(26,909.44)	0.00	(7,340.56)	78.57 %
615.44740.50130-CSCD DWI Evaluation Fee	(2,000)	0	0.00	0.00	0.00	0.00 %
615.44750.50130-CSCD Drug Offender Program Fee	(1,500)	0	0.00	0.00	0.00	0.00 %
615.44770.50130-CSCD Insurance Fees	(1,000)	(1,350)	(1,175.00)	0.00	(175.00)	87.04 %
615.44820.50130-CSCD Carry Forward Funds	(305,467)	(319,392)	0.00	0.00	(319,392.00)	0.00 %
615.44830.50130-CSCD Transaction Fees	(20,000)	(20,000)	(16,547.00)	0.00	(3,453.00)	82.74 %
615.44840.50130-CSCD Anger Mgmt Fees	(1,500)	(1,800)	(2,062.00)	0.00	262.00	114.56 %
615.44850.50130-CSCD Psych Evaluation	0	0	(898.00)	0.00	898.00	0.00 %
615.44860.50130-One-time Restitution Fee \$6 CSCD	0	0	(6.00)	0.00	6.00	0.00 %
615.44870.50130-CSCD Pre-Trial Diversion Fees	(35,000)	(35,000)	(27,271.00)	0.00	(7,729.00)	77.92 %
Total Adult Supervision Fees (CSCD)	(1,138,467)	(1,188,292)	(696,586.41)	0.00	(491,705.59)	58.62 %
Interest Income						
615.48010.50130-Interest	(15,000)	(15,000)	(12,483.90)	0.00	(2,516.10)	83.23 %
Total Interest Income	(15,000)	(15,000)	(12,483.90)	0.00	(2,516.10)	83.23 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 25 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Other Revenue						
615.48110.50130-Other Revenue	0	0	(143.74)	0.00	143.74	0.00 %
Total Other Revenue	0	0	(143.74)	0.00	143.74	-∞
Department 50130 Totals	(1,791,563)	(1,835,188)	(1,184,955.05)	0.00	(650,232.95)	64.57 %
Fund 615 Totals	(1,791,563)	(1,835,188)	(1,184,955.05)	0.00	(650,232.95)	64.57 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Intergovernmental Revenues						
616.42010.50150-State Funds	(194,293)	(193,728)	(150,901.66)	0.00	(42,826.34)	77.89 %
Total Intergovernmental Revenues	(194,293)	(193,728)	(150,901.66)	0.00	(42,826.34)	77.89 %
Adult Supervision Fees (CSCD)						
616.44820.50150-CSCD Carry Forward Funds	0	(326)	(325.66)	0.00	(0.34)	99.90 %
Total Adult Supervision Fees (CSCD)	0	(326)	(325.66)	0.00	(0.34)	99.90 %
Tranfers In						
616.49930.50150-Transfers from Other Funds	(35,303)	(35,636)	(21,982.24)	0.00	(13,653.76)	61.69 %
Total Tranfers In	(35,303)	(35,636)	(21,982.24)	0.00	(13,653.76)	61.69 %
Department 50150 Totals	(229,596)	(229,690)	(173,209.56)	0.00	(56,480.44)	75.41 %
Fund 616 Totals	(229,596)	(229,690)	(173,209.56)	0.00	(56,480.44)	75.41 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Intergovernmental Revenues						
617.42010.50170-State Funds	(116,686)	(116,686)	(85,334.39)	0.00	(31,351.61)	73.13 %
Total Intergovernmental Revenues	(116,686)	(116,686)	(85,334.39)	0.00	(31,351.61)	73.13 %
Adult Supervision Fees (CSCD)						
617.44820.50170-CSCD Carry Forward Funds	0	(1,026)	(1,025.70)	0.00	(0.30)	99.97 %
Total Adult Supervision Fees (CSCD)	0	(1,026)	(1,025.70)	0.00	(0.30)	99.97 %
Tranfers In						
617.49930.50170-Transfers from Other Funds	(11,097)	(18,071)	(2,519.14)	0.00	(15,551.86)	13.94 %
Total Tranfers In	(11,097)	(18,071)	(2,519.14)	0.00	(15,551.86)	13.94 %
Department 50170 Totals	(127,783)	(135,783)	(88,879.23)	0.00	(46,903.77)	65.46 %
Fund 617 Totals	(127,783)	(135,783)	(88,879.23)	0.00	(46,903.77)	65.46 %
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Intergovernmental Revenues						
618.42010.50190-State Funds	(35,950)	(35,950)	(26,960.83)	0.00	(8,989.17)	75.00 %
Total Intergovernmental Revenues	(35,950)	(35,950)	(26,960.83)	0.00	(8,989.17)	75.00 %
Tranfers In						
618.49930.50190-Transfers from Other Funds	(7,905)	(7,923)	(4,781.43)	0.00	(3,141.57)	60.35 %
Total Tranfers In	(7,905)	(7,923)	(4,781.43)	0.00	(3,141.57)	60.35 %
Department 50190 Totals	(43,855)	(43,873)	(31,742.26)	0.00	(12,130.74)	72.35 %
Fund 618 Totals	(43,855)	(43,873)	(31,742.26)	0.00	(12,130.74)	72.35 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:56 PM

Page 26 of 26
7/29/2025
2:56 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Interest Income						
640.48010.36030-Interest	0	0	(2,771.36)	0.00	2,771.36	0.00 %
Total Interest Income	0	0	(2,771.36)	0.00	2,771.36	-∞
Department 36030 Totals	0	0	(2,771.36)	0.00	2,771.36	-∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Intergovernmental Revenues						
641.42010.36040-State Funds	(555,689)	(555,689)	(392,679.24)	0.00	(163,009.76)	70.67 %
Total Intergovernmental Revenues	(555,689)	(555,689)	(392,679.24)	0.00	(163,009.76)	70.67 %
Department 36040 Totals	(555,689)	(555,689)	(392,679.24)	0.00	(163,009.76)	70.67 %
645-Juvenile HGAC Services Grant						
11645-Revenues-Juvenile HGAC Services Grant						
Intergovernmental Revenues						
645.42350.11645-HGAC Grants - State Funds	0	0	(3,500.00)	0.00	3,500.00	0.00 %
Total Intergovernmental Revenues	0	0	(3,500.00)	0.00	3,500.00	-∞
Department 11645 Totals	0	0	(3,500.00)	0.00	3,500.00	-∞
701-Retiree Health Insurance Fund						
11701-Retiree Health Insurance Fund						
Interest Income						
701.48010.11701-Interest	(80,000)	(80,000)	(77,122.31)	0.00	(2,877.69)	96.40 %
Total Interest Income	(80,000)	(80,000)	(77,122.31)	0.00	(2,877.69)	96.40 %
Department 11701 Totals	(80,000)	(80,000)	(77,122.31)	0.00	(2,877.69)	96.40 %
802-Walker County Public Safety Communications Center						
11802-Revenues-Central Dispatch						
Intergovernmental Revenues						
802.42420.11802-Walker County	(802,794)	(802,794)	(602,095.50)	0.00	(200,698.50)	75.00 %
802.42450.11802-City of Huntsville	(802,794)	(802,794)	(668,995.00)	0.00	(133,799.00)	83.33 %
Total Intergovernmental Revenues	(1,605,588)	(1,605,588)	(1,271,090.50)	0.00	(334,497.50)	79.17 %
Interest Income						
802.48010.11802-Interest	(15,000)	(15,000)	(47,726.85)	0.00	32,726.85	318.18 %
Total Interest Income	(15,000)	(15,000)	(47,726.85)	0.00	32,726.85	318.18 %
Other Revenue						
802.48110.11802-Other Revenue	0	0	(1,419.92)	0.00	1,419.92	0.00 %
Total Other Revenue	0	0	(1,419.92)	0.00	1,419.92	-∞
Department 11802 Totals	(1,620,588)	(1,620,588)	(1,320,237.27)	0.00	(300,350.73)	81.47 %
Fund 802 Totals	(1,620,588)	(1,620,588)	(1,320,237.27)	0.00	(300,350.73)	81.47 %
Report Totals	(58,504,800)	(60,775,911)	(53,371,588.83)	0.00	(7,404,322.17)	87.82 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 1 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
101-General Fund						
15010-County Judge						
Salaries/Other Pay/Benefits	416,931	416,931	287,225.20	0.00	129,705.80	68.89 %
Operations	12,915	12,915	6,896.86	0.00	6,018.14	53.40 %
Department 15010 Totals	429,846	429,846	294,122.06	0.00	135,723.94	68.42 %
15020-IT Operations						
Salaries/Other Pay/Benefits	344,080	344,080	214,852.35	0.00	129,227.65	62.44 %
Operations	9,505	9,505	2,482.17	0.00	7,022.83	26.11 %
Department 15020 Totals	353,585	353,585	217,334.52	0.00	136,250.48	61.47 %
15030-IT Hardware/Software						
Operations	781,040	741,362	499,888.15	3,428.64	238,045.21	67.89 %
Department 15030 Totals	781,040	741,362	499,888.15	3,428.64	238,045.21	67.89 %
15050-County Clerk						
Salaries/Other Pay/Benefits	816,835	816,835	571,117.35	0.00	245,717.65	69.92 %
Operations	104,201	107,025	71,466.94	331.53	35,226.53	67.09 %
Department 15050 Totals	921,036	923,860	642,584.29	331.53	280,944.18	69.59 %
16010-Voter Registration						
Salaries/Other Pay/Benefits	78,904	78,904	57,906.80	0.00	20,997.20	73.39 %
Operations	8,000	10,600	5,354.74	1,219.27	4,025.99	62.02 %
Department 16010 Totals	86,904	89,504	63,261.54	1,219.27	25,023.19	72.04 %
16020-Elections						
Salaries/Other Pay/Benefits	167,030	207,030	161,119.18	0.00	45,910.82	77.82 %
Operations	111,678	85,678	56,939.32	0.00	28,738.68	66.46 %
Department 16020 Totals	278,708	292,708	218,058.50	0.00	74,649.50	74.50 %
17010-County Facilities						
Salaries/Other Pay/Benefits	705,589	705,589	511,521.83	0.00	194,067.17	72.50 %
Operations	504,302	584,872	382,210.39	34,025.71	168,635.90	71.17 %
Department 17010 Totals	1,209,891	1,290,461	893,732.22	34,025.71	362,703.07	71.89 %
17020-Facilities-Justice Center Municipal Allocation						
Operations	10,983	10,983	7,510.06	0.00	3,472.94	68.38 %
Department 17020 Totals	10,983	10,983	7,510.06	0.00	3,472.94	68.38 %
19010-Centralized Costs						
Salaries/Other Pay/Benefits	746,632	746,632	333,174.84	0.00	413,457.16	44.62 %
Operations	863,304	863,304	721,941.47	0.00	141,362.53	83.63 %
Department 19010 Totals	1,609,936	1,609,936	1,055,116.31	0.00	554,819.69	65.54 %
19200-Contingency						
Contingency	818,500	560,536	0.00	0.00	560,536.00	0.00 %
Department 19200 Totals	818,500	560,536	0.00	0.00	560,536.00	0.00 %
20005-County Auditor-Financial Systems						
Operations	105,000	144,678	83,756.70	0.00	60,921.30	57.89 %
Department 20005 Totals	105,000	144,678	83,756.70	0.00	60,921.30	57.89 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 2 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
20010-County Auditor						
Salaries/Other Pay/Benefits	1,013,508	1,013,508	661,810.15	0.00	351,697.85	65.30 %
Operations	48,211	48,211	12,288.59	317.79	35,604.62	26.15 %
Department 20010 Totals	1,061,719	1,061,719	674,098.74	317.79	387,302.47	63.52 %
20020-County Treasurer						
Salaries/Other Pay/Benefits	492,549	492,549	346,927.06	0.00	145,621.94	70.44 %
Operations	22,879	22,879	16,017.20	0.00	6,861.80	70.01 %
Department 20020 Totals	515,428	515,428	362,944.26	0.00	152,483.74	70.42 %
20030-County Treasurer - Collections						
Salaries/Other Pay/Benefits	155,247	155,247	108,944.27	0.00	46,302.73	70.17 %
Operations	14,820	14,820	5,824.04	1,540.89	7,455.07	49.70 %
Department 20030 Totals	170,067	170,067	114,768.31	1,540.89	53,757.80	68.39 %
20040-Purchasing						
Salaries/Other Pay/Benefits	286,507	286,507	196,404.39	0.00	90,102.61	68.55 %
Operations	22,783	22,783	9,019.12	1,908.90	11,854.98	47.97 %
Department 20040 Totals	309,290	309,290	205,423.51	1,908.90	101,957.59	67.03 %
21010-Vehicle Registration						
Salaries/Other Pay/Benefits	661,221	661,221	447,775.04	0.00	213,445.96	67.72 %
Operations	10,302	10,302	7,516.08	1,178.54	1,607.38	84.40 %
Department 21010 Totals	671,523	671,523	455,291.12	1,178.54	215,053.34	67.98 %
29940-Governmental/Services Contracts						
Intergovernmental/Contracts	847,486	847,486	635,614.50	0.00	211,871.50	75.00 %
Department 29940 Totals	847,486	847,486	635,614.50	0.00	211,871.50	75.00 %
30010-Courts-Central Costs						
Salaries/Other Pay/Benefits	44,880	44,880	31,822.62	0.00	13,057.38	70.91 %
Operations	380,165	201,814	102,672.48	0.00	99,141.52	50.87 %
Department 30010 Totals	425,045	246,694	134,495.10	0.00	112,198.90	54.52 %
30020-County Court at Law						
Salaries/Other Pay/Benefits	567,761	567,761	387,167.41	0.00	180,593.59	68.19 %
Operations	182,944	270,520	234,854.84	84.00	35,581.16	86.85 %
Department 30020 Totals	750,705	838,281	622,022.25	84.00	216,174.75	74.21 %
30030-12th Judicial District Court						
Salaries/Other Pay/Benefits	295,140	295,140	213,699.99	0.00	81,440.01	72.41 %
Operations	175,106	278,106	222,962.55	84.00	55,059.45	80.20 %
Department 30030 Totals	470,246	573,246	436,662.54	84.00	136,499.46	76.19 %
30040-278th Judicial District Court						
Salaries/Other Pay/Benefits	315,218	315,218	240,039.53	0.00	75,178.47	76.15 %
Operations	151,623	296,505	263,381.67	72.00	33,051.33	88.85 %
Department 30040 Totals	466,841	611,723	503,421.20	72.00	108,229.80	82.31 %
30050-Courts-Pretrial Bond Supervision						
Salaries/Other Pay/Benefits	73,664	73,664	49,144.13	0.00	24,519.87	66.71 %
Operations	7,300	7,300	3,627.53	0.00	3,672.47	49.69 %
Department 30050 Totals	80,964	Q-50 80,964	52,771.66	0.00	28,192.34	65.18 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 3 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
31010-District Clerk						
Salaries/Other Pay/Benefits	708,034	708,034	496,767.30	0.00	211,266.70	70.16 %
Operations	25,346	25,346	16,345.28	7,211.73	1,788.99	92.94 %
Department 31010 Totals	733,380	733,380	513,112.58	7,211.73	213,055.69	70.95 %
32010-Criminal District Attorney						
Salaries/Other Pay/Benefits	2,402,384	2,402,384	1,676,826.37	0.00	725,557.63	69.80 %
Operations	110,430	132,890	83,168.67	0.00	49,721.33	62.58 %
Department 32010 Totals	2,512,814	2,535,274	1,759,995.04	0.00	775,278.96	69.42 %
33010-Justice of Peace Precinct 1						
Salaries/Other Pay/Benefits	344,065	344,065	248,469.05	0.00	95,595.95	72.22 %
Operations	10,074	10,074	4,469.92	1,216.36	4,387.72	56.45 %
Department 33010 Totals	354,139	354,139	252,938.97	1,216.36	99,983.67	71.77 %
33020-Justice of Peace Precinct 2						
Salaries/Other Pay/Benefits	273,468	273,468	198,425.56	0.00	75,042.44	72.56 %
Operations	8,756	8,756	3,862.89	497.23	4,395.88	49.80 %
Department 33020 Totals	282,224	282,224	202,288.45	497.23	79,438.32	71.85 %
33030-Justice of Peace Precinct 3						
Salaries/Other Pay/Benefits	274,238	274,238	199,686.13	0.00	74,551.87	72.81 %
Operations	11,175	11,175	6,200.84	1,022.66	3,951.50	64.64 %
Department 33030 Totals	285,413	285,413	205,886.97	1,022.66	78,503.37	72.49 %
33040-Justice of Peace Precinct 4						
Salaries/Other Pay/Benefits	347,767	347,767	249,219.90	0.00	98,547.10	71.66 %
Operations	14,511	14,511	8,122.99	1,421.21	4,966.80	65.77 %
Department 33040 Totals	362,278	362,278	257,342.89	1,421.21	103,513.90	71.43 %
36010-Juvenile Probation Support - General Fund						
Salaries/Other Pay/Benefits	129,968	129,968	60,571.50	0.00	69,396.50	46.60 %
Operations	70,706	70,706	20,600.37	1,280.03	48,825.60	30.95 %
Department 36010 Totals	200,674	200,674	81,171.87	1,280.03	118,222.10	41.09 %
41010-Sheriff						
Salaries/Other Pay/Benefits	4,582,936	4,583,168	3,061,882.76	0.00	1,521,285.24	66.81 %
Operations	453,444	498,162	333,545.38	82,304.89	82,311.73	83.48 %
Capital	394,955	576,284	391,181.81	140,452.80	44,649.39	92.25 %
Department 41010 Totals	5,431,335	5,657,614	3,786,609.95	222,757.69	1,648,246.36	70.87 %
41030-Sheriff Estray						
Operations	5,900	5,900	1,579.31	770.24	3,550.45	39.82 %
Department 41030 Totals	5,900	5,900	1,579.31	770.24	3,550.45	39.82 %
43010-Courthouse Security General Fund						
Salaries/Other Pay/Benefits	364,983	364,983	267,429.07	0.00	97,553.93	73.27 %
Department 43010 Totals	364,983	364,983	267,429.07	0.00	97,553.93	73.27 %
44001-Constables Central						
Salaries/Other Pay/Benefits	119,435	119,435	79,095.11	0.00	40,339.89	66.22 %
Operations	3,919	3,919	315.60	0.00	3,603.40	8.05 %
Department 44001 Totals	123,354	Q-5123,354	79,410.71	0.00	43,943.29	64.38 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 4 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
44010-Constable Precinct 1						
Salaries/Other Pay/Benefits	108,623	108,623	79,070.29	0.00	29,552.71	72.79 %
Operations	14,979	14,979	8,372.27	0.00	6,606.73	55.89 %
Department 44010 Totals	123,602	123,602	87,442.56	0.00	36,159.44	70.75 %
44020-Constable Precinct 2						
Salaries/Other Pay/Benefits	116,652	126,652	84,739.15	0.00	41,912.85	66.91 %
Operations	11,523	11,523	5,676.98	474.49	5,371.53	53.38 %
Department 44020 Totals	128,175	138,175	90,416.13	474.49	47,284.38	65.78 %
44030-Constable Precinct 3						
Salaries/Other Pay/Benefits	198,833	198,833	146,053.91	0.00	52,779.09	73.46 %
Operations	17,864	17,864	6,447.92	298.47	11,117.61	37.77 %
Department 44030 Totals	216,697	216,697	152,501.83	298.47	63,896.70	70.51 %
44040-Constable Precinct 4						
Salaries/Other Pay/Benefits	593,119	593,119	422,389.33	0.00	170,729.67	71.21 %
Operations	70,826	60,015	35,421.94	8,279.79	16,313.27	72.82 %
Capital	68,770	79,581	69,387.35	1,375.00	8,818.65	88.92 %
Department 44040 Totals	732,715	732,715	527,198.62	9,654.79	195,861.59	73.27 %
45010-Support Personnel -DPS						
Salaries/Other Pay/Benefits	79,605	79,605	57,036.83	0.00	22,568.17	71.65 %
Operations	1,315	1,315	0.00	0.00	1,315.00	0.00 %
Department 45010 Totals	80,920	80,920	57,036.83	0.00	23,883.17	70.49 %
45020-Weigh Station Utilites and Services						
Operations	35,187	35,187	19,983.67	0.00	15,203.33	56.79 %
Department 45020 Totals	35,187	35,187	19,983.67	0.00	15,203.33	56.79 %
46010-Emergency Operations						
Salaries/Other Pay/Benefits	387,825	387,825	221,491.46	0.00	166,333.54	57.11 %
Operations	140,182	140,182	73,711.53	0.00	66,470.47	52.58 %
Department 46010 Totals	528,007	528,007	295,202.99	0.00	232,804.01	55.91 %
49940-Public Safety Governmental/Services Contracts						
Intergovernmental/Contracts	1,049,281	1,049,281	786,964.50	0.00	262,316.50	75.00 %
Department 49940 Totals	1,049,281	1,049,281	786,964.50	0.00	262,316.50	75.00 %
50010-County Jail						
Salaries/Other Pay/Benefits	3,363,157	3,363,157	2,520,410.77	0.00	842,746.23	74.94 %
Operations	833,359	849,357	573,236.97	157,113.54	119,006.49	85.99 %
Capital	0	5,900	0.00	5,900.00	0.00	100.00 %
Department 50010 Totals	4,196,516	4,218,414	3,093,647.74	163,013.54	961,752.72	77.20 %
50020-County Jail Inmate Medical Cost Center						
Salaries/Other Pay/Benefits	229,273	229,273	138,191.16	0.00	91,081.84	60.27 %
Operations	221,178	221,178	127,346.69	19,187.36	74,643.95	66.25 %
Department 50020 Totals	450,451	450,451	265,537.85	19,187.36	165,725.79	63.21 %
50110-Adult Probation Support- General Fund						
Operations	56,498	66,376	33,132.80	0.00	33,243.20	49.92 %
Department 50110 Totals	56,498	Q-52 66,376	33,132.80	0.00	33,243.20	49.92 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 5 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
50120-Adult Probation -Community Services- General Fund						
Salaries/Other Pay/Benefits	77,347	77,347	56,293.72	0.00	21,053.28	72.78 %
Operations	850	850	450.98	0.00	399.02	53.06 %
Department 50120 Totals	78,197	78,197	56,744.70	0.00	21,452.30	72.57 %
60010-Veterans Services						
Salaries/Other Pay/Benefits	38,587	38,587	23,230.55	0.00	15,356.45	60.20 %
Operations	2,579	2,579	1,011.88	0.00	1,567.12	39.24 %
Department 60010 Totals	41,166	41,166	24,242.43	0.00	16,923.57	58.89 %
60020-Social Services						
Operations	23,800	23,800	403.32	0.00	23,396.68	1.69 %
Department 60020 Totals	23,800	23,800	403.32	0.00	23,396.68	1.69 %
61020-Planning and Development						
Salaries/Other Pay/Benefits	820,940	820,940	501,309.54	0.00	319,630.46	61.07 %
Operations	187,587	227,587	138,610.74	3,425.17	85,551.09	62.41 %
Capital	75,000	75,000	48,620.00	21,217.82	5,162.18	93.12 %
Department 61020 Totals	1,083,527	1,123,527	688,540.28	24,642.99	410,343.73	63.48 %
61050-Litter Control - General Fund						
Operations	14,476	14,476	11,704.74	1,870.91	900.35	93.78 %
Department 61050 Totals	14,476	14,476	11,704.74	1,870.91	900.35	93.78 %
69940-Health and Human Services - Governmental/Services Contracts						
Intergovernmental/Contracts	87,500	112,500	73,000.00	0.00	39,500.00	64.89 %
Department 69940 Totals	87,500	112,500	73,000.00	0.00	39,500.00	64.89 %
70010-Historical Commission						
Salaries/Other Pay/Benefits	22,720	22,720	15,973.59	0.00	6,746.41	70.31 %
Operations	5,580	5,580	990.37	314.63	4,275.00	23.39 %
Department 70010 Totals	28,300	28,300	16,963.96	314.63	11,021.41	61.06 %
70020-Texas AgriLife Extension Service						
Salaries/Other Pay/Benefits	272,971	272,971	132,122.31	0.00	140,848.69	48.40 %
Operations	43,345	43,345	16,972.99	966.23	25,405.78	41.39 %
Department 70020 Totals	316,316	316,316	149,095.30	966.23	166,254.47	47.44 %
93000-Transfers Out -General Fund						
Transfers to Other Funds	644,741	644,741	344,741.00	0.00	300,000.00	53.47 %
Department 93000 Totals	644,741	644,741	344,741.00	0.00	300,000.00	53.47 %
Fund 101 Totals	32,947,309	33,301,961	22,355,144.60	500,791.83	10,446,024.57	68.63 %
105-General Projects Fund						
19990-General Government Projects						
Projects	494,990	3,543,906	228,602.62	56,137.05	3,259,166.33	8.03 %
Department 19990 Totals	494,990	3,543,906	228,602.62	56,137.05	3,259,166.33	8.03 %
20005-CountyAuditor-Financial Systems						
Operations	0	0	2,801.76	0.00	(2,801.76)	∞
Department 20005 Totals	0	0	2,801.76	0.00	(2,801.76)	∞



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 6 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
29990-Financial Projects						
Projects	0	369,256	9,168.46	0.00	360,087.54	2.48 %
Department 29990 Totals	0	369,256	9,168.46	0.00	360,087.54	2.48 %
49990-Public Safety Projects						
Intergovernmental/Contracts	0	363,194	199,228.23	28,479.89	135,485.88	62.70 %
Projects	0	892,733	145,765.41	478,361.40	268,606.19	69.91 %
Capital	0	119,106	121,329.00	0.00	(2,223.00)	101.87 %
Department 49990 Totals	0	1,375,033	466,322.64	506,841.29	401,869.07	70.77 %
59990-Corrections and Rehabilitation Projects						
Projects	0	240,264	0.00	0.00	240,264.00	0.00 %
Department 59990 Totals	0	240,264	0.00	0.00	240,264.00	0.00 %
69990-Health and Human Services Projects						
Intergovernmental/Contracts	0	108,875	103,963.52	0.00	4,911.48	95.49 %
Projects	0	60,202	22,048.69	2,000.00	36,153.31	39.95 %
Department 69990 Totals	0	169,077	126,012.21	2,000.00	41,064.79	75.71 %
89990-Road and Bridge Projects						
Operations	0	0	7,437.50	4,562.50	(12,000.00)	∞
Department 89990 Totals	0	0	7,437.50	4,562.50	(12,000.00)	∞
Fund 105 Totals	494,990	5,697,536	840,345.19	569,540.84	4,287,649.97	24.75 %
115-General Capital Projects Fund						
19990-General Government Projects						
Projects	260,000	260,000	0.00	0.00	260,000.00	0.00 %
Capital	0	0	58,100.00	0.00	(58,100.00)	∞
Department 19990 Totals	260,000	260,000	58,100.00	0.00	201,900.00	22.35 %
Fund 115 Totals	260,000	260,000	58,100.00	0.00	201,900.00	22.35 %
119-ARP Relief/Recovery Fund						
18119-ARP-General Government						
ARP Funds	0	33,392	33,392.00	0.00	0.00	100.00 %
Department 18119 Totals	0	33,392	33,392.00	0.00	0.00	100.00 %
48119-ARP-Public Safety						
ARP Funds	0	368,712	368,711.34	0.00	0.66	100.00 %
Department 48119 Totals	0	368,712	368,711.34	0.00	0.66	100.00 %
Fund 119 Totals	0	402,104	402,103.34	0.00	0.66	100.00 %
185-Healthy County Initiative Fund						
15110-Healthy County Initiative						
Operations	3,000	3,000	3,234.19	0.00	(234.19)	107.81 %
Department 15110 Totals	3,000	3,000	3,234.19	0.00	(234.19)	107.81 %
186-State Sheriff Grant						
41040-Sheriff SB22 Grant						
Operations	0	52,928	42,979.95	0.00	9,948.05	81.20 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 7 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Capital	0	43,920	43,919.55	0.00	0.45	100.00 %
Department 41040 Totals	0	96,848	86,899.50	0.00	9,948.50	89.73 %
Fund 186 Totals	0	96,848	86,899.50	0.00	9,948.50	89.73 %
192-Debt Service Fund						
92000-Debt Service						
Debt-Principal and Interest Payment	1,377,568	1,377,568	1,377,567.54	0.00	0.46	100.00 %
Department 92000 Totals	1,377,568	1,377,568	1,377,567.54	0.00	0.46	100.00 %
Fund 192 Totals	1,377,568	1,377,568	1,377,567.54	0.00	0.46	100.00 %
220-Road and Bridge Fund						
82200-Road and Bridge General						
Operations	70,000	182,751	38,522.50	13,454.26	130,774.24	28.44 %
Department 82200 Totals	70,000	182,751	38,522.50	13,454.26	130,774.24	28.44 %
82210-Road and Bridge Precinct 1						
Salaries/Other Pay/Benefits	768,695	768,695	545,054.58	0.00	223,640.42	70.91 %
Operations	747,490	1,778,839	844,396.28	115,425.51	819,017.21	53.96 %
Capital	0	70,325	70,325.00	0.00	0.00	100.00 %
Department 82210 Totals	1,516,185	2,617,859	1,459,775.86	115,425.51	1,042,657.63	60.17 %
82220-Road and Bridge Precinct 2						
Salaries/Other Pay/Benefits	1,032,309	1,032,309	656,906.94	0.00	375,402.06	63.63 %
Operations	1,139,183	2,325,879	1,159,560.38	340,187.84	826,130.78	64.48 %
Capital	0	318,411	309,502.32	8,579.23	329.45	99.90 %
Department 82220 Totals	2,171,492	3,676,599	2,125,969.64	348,767.07	1,201,862.29	67.31 %
82230-Road and Bridge Precinct 3						
Salaries/Other Pay/Benefits	1,005,096	1,005,096	685,835.56	0.00	319,260.44	68.24 %
Operations	868,278	1,585,376	1,018,293.41	87,585.16	479,497.43	69.75 %
Capital	0	88,100	38,000.00	0.00	50,100.00	43.13 %
Department 82230 Totals	1,873,374	2,678,572	1,742,128.97	87,585.16	848,857.87	68.31 %
82240-Road and Bridge Precinct 4						
Salaries/Other Pay/Benefits	988,220	988,220	690,234.84	0.00	297,985.16	69.85 %
Operations	847,081	1,695,192	687,327.02	338,872.68	668,992.30	60.54 %
Capital	0	331,989	331,988.62	0.00	0.38	100.00 %
Department 82240 Totals	1,835,301	3,015,401	1,709,550.48	338,872.68	966,977.84	67.93 %
88010-Road and Bridge Weigh Station Operations						
Salaries/Other Pay/Benefits	26,520	26,520	17,417.71	0.00	9,102.29	65.68 %
Operations	34,284	216,007	0.00	0.00	216,007.00	0.00 %
Department 88010 Totals	60,804	242,527	17,417.71	0.00	225,109.29	7.18 %
88900-Road and Bridge Revenues Weigh Station Projects						
Operations	0	56,738	0.00	0.00	56,738.00	0.00 %
Department 88900 Totals	0	56,738	0.00	0.00	56,738.00	0.00 %
Fund 220 Totals	7,527,156	12,470,447	7,093,365.16	904,104.68	4,472,977.16	64.13 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 8 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
301-Walker County Emergency Medical Services (EMS) Fund						
46099-Walker County EMS - Contingency						
Contingency	335,000	196,972	0.00	0.00	196,972.00	0.00 %
Department 46099 Totals	335,000	196,972	0.00	0.00	196,972.00	0.00 %
46100-Walker County EMS - Emergency Services						
Salaries/Other Pay/Benefits	5,288,143	5,288,143	3,121,317.21	0.00	2,166,825.79	59.02 %
Operations	1,039,717	1,177,745	767,732.72	95,652.93	314,359.35	73.31 %
Capital	592,004	592,004	271,544.33	41,944.54	278,515.13	52.95 %
Department 46100 Totals	6,919,864	7,057,892	4,160,594.26	137,597.47	2,759,700.27	60.90 %
Fund 301 Totals	7,254,864	7,254,864	4,160,594.26	137,597.47	2,956,672.27	59.25 %
401-SB22-CDA Grant FY 2025						
32094-Criminal District Attorney SB22 Grant FY 2025						
Salaries/Other Pay/Benefits	0	275,000	206,842.17	0.00	68,157.83	75.22 %
Department 32094 Totals	0	275,000	206,842.17	0.00	68,157.83	75.22 %
Fund 401 Totals	0	275,000	206,842.17	0.00	68,157.83	75.22 %
410-SB22-Sheriff Grant FY 2025						
41041-Sheriff SB22 Grant FY 2025						
Operations	0	267,386	6,898.90	243,110.51	17,376.59	93.50 %
Capital	0	232,614	219,683.78	33,935.26	(21,005.04)	109.03 %
Department 41041 Totals	0	500,000	226,582.68	277,045.77	(3,628.45)	100.73 %
Fund 410 Totals	0	500,000	226,582.68	277,045.77	(3,628.45)	100.73 %
473-AutoTheft Task Force						
42080-AutoTheft Task Force						
Salaries/Other Pay/Benefits	110,681	110,681	73,909.95	0.00	36,771.05	66.78 %
Department 42080 Totals	110,681	110,681	73,909.95	0.00	36,771.05	66.78 %
Fund 473 Totals	110,681	110,681	73,909.95	0.00	36,771.05	66.78 %
474-District Attorney Victim Assistance Coord						
32091-District Attorney Victim Assistance Coord						
Salaries/Other Pay/Benefits	77,446	77,446	59,157.57	0.00	18,288.43	76.39 %
Operations	1,965	1,965	(214.00)	0.00	2,179.00	-10.89 %
Department 32091 Totals	79,411	79,411	58,943.57	0.00	20,467.43	74.23 %
Fund 474 Totals	79,411	79,411	58,943.57	0.00	20,467.43	74.23 %
481-Grant-Jag						
48861-JAG Grant - 2024						
Operations	7,021	7,021	1,992.42	4,465.00	563.58	91.97 %
Department 48861 Totals	7,021	7,021	1,992.42	4,465.00	563.58	91.97 %
512-County Records Preservation II Fund						
15090-County Records II Digitize						
Operations	25,000	25,000	0.00	0.00	25,000.00	0.00 %
Department 15090 Totals	25,000	25,000	0.00	0.00	25,000.00	0.00 %
515-County Clerk Records Management and Preservation Fund						
15060-County Clerk Records Preservation						
Salaries/Other Pay/Benefits	102,718	102,718	64,855.93	0.00	37,862.07	63.14 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 9 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Operations	5,000	5,000	1,385.78	1,114.22	2,500.00	50.00 %
Department 15060 Totals	107,718	107,718	66,241.71	1,114.22	40,362.07	62.53 %
Fund 515 Totals	107,718	107,718	66,241.71	1,114.22	40,362.07	62.53 %
516-County Clerk Records Archive Fund						
15070-County Clerk Archive						
Operations	5,000	11,000	5,333.00	4,898.00	769.00	93.01 %
Department 15070 Totals	5,000	11,000	5,333.00	4,898.00	769.00	93.01 %
Fund 516 Totals	5,000	11,000	5,333.00	4,898.00	769.00	93.01 %
518-District Clerk Records Management and Preservation Fund						
31020-District Clerk Records Preservation						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 31020 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
519-District Clerk Rider Fund						
31030-District Clerk Rider for Prosecution						
Salaries/Other Pay/Benefits	7,361	7,361	3,330.47	0.00	4,030.53	45.24 %
Operations	35,000	35,000	2,362.42	0.00	32,637.58	6.75 %
Department 31030 Totals	42,361	42,361	5,692.89	0.00	36,668.11	13.44 %
Fund 519 Totals	42,361	42,361	5,692.89	0.00	36,668.11	13.44 %
520-District Clerk Archive Fund						
31040-District Clerk Archive						
Operations	2,941	2,941	0.00	0.00	2,941.00	0.00 %
Department 31040 Totals	2,941	2,941	0.00	0.00	2,941.00	0.00 %
524-County Jury Fund-SB41						
34040-County Jury						
Operations	5,000	5,000	0.00	0.00	5,000.00	0.00 %
Department 34040 Totals	5,000	5,000	0.00	0.00	5,000.00	0.00 %
525-Court Reporter Service Fund						
34020-Court Reporter Fees						
Operations	17,600	17,600	15,457.31	0.00	2,142.69	87.83 %
Department 34020 Totals	17,600	17,600	15,457.31	0.00	2,142.69	87.83 %
526-County Law Library Fund						
34030-Law Library						
Salaries/Other Pay/Benefits	9,569	9,569	7,159.60	0.00	2,409.40	74.82 %
Operations	23,855	23,855	7,417.44	0.00	16,437.56	31.09 %
Department 34030 Totals	33,424	33,424	14,577.04	0.00	18,846.96	43.61 %
Fund 526 Totals	33,424	33,424	14,577.04	0.00	18,846.96	43.61 %
527-Language Access Fund-SB41						
30010-Courts-Central Costs						
Operations	1,000	1,000	17,426.60	0.00	(16,426.60)	1742.66 %
Department 30010 Totals	1,000	1,000	17,426.60	0.00	(16,426.60)	1742.66 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 10 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
536-Courthouse Security Fund						
43020-Courthouse Security Fund-Fund 536						
Salaries/Other Pay/Benefits	99,857	99,857	72,935.41	0.00	26,921.59	73.04 %
Department 43020 Totals	99,857	99,857	72,935.41	0.00	26,921.59	73.04 %
Fund 536 Totals	99,857	99,857	72,935.41	0.00	26,921.59	73.04 %
537-Justice Courts Building Security Fund						
43030-Justice Courts Building Security						
Operations	17,500	17,500	0.00	0.00	17,500.00	0.00 %
Department 43030 Totals	17,500	17,500	0.00	0.00	17,500.00	0.00 %
550-Justice Courts Technology Fund						
34010-Justice Court Technology						
Operations	19,701	24,701	22,730.60	0.00	1,970.40	92.02 %
Contingency	5,000	0	0.00	0.00	0.00	NaN
Department 34010 Totals	24,701	24,701	22,730.60	0.00	1,970.40	92.02 %
Fund 550 Totals	24,701	24,701	22,730.60	0.00	1,970.40	92.02 %
551-County and District Courts Technology Fund						
34060-County and District Courts Technology						
Operations	1,250	1,250	0.00	0.00	1,250.00	0.00 %
Department 34060 Totals	1,250	1,250	0.00	0.00	1,250.00	0.00 %
560-District Attorney Prosecutors Supplement Fund						
32040-District Attorney Supplement						
Operations	22,500	22,500	13,345.36	0.00	9,154.64	59.31 %
Department 32040 Totals	22,500	22,500	13,345.36	0.00	9,154.64	59.31 %
Fund 560 Totals	22,500	22,500	13,345.36	0.00	9,154.64	59.31 %
561-Pretrial Intervention Program Fund						
34050-Pretrial Intervention						
Salaries/Other Pay/Benefits	30,671	30,671	531.36	0.00	30,139.64	1.73 %
Department 34050 Totals	30,671	30,671	531.36	0.00	30,139.64	1.73 %
Fund 561 Totals	30,671	30,671	531.36	0.00	30,139.64	1.73 %
562-District Attorney Forfeiture Fund						
32020-District Attorney Forfeiture						
Operations	24,000	24,000	4,238.82	0.00	19,761.18	17.66 %
Department 32020 Totals	24,000	24,000	4,238.82	0.00	19,761.18	17.66 %
Fund 562 Totals	24,000	24,000	4,238.82	0.00	19,761.18	17.66 %
563-District Attorney Hot Check Fee Fund						
32030-District Attorney Hot Check Fees						
Operations	242	242	13.97	0.00	228.03	5.77 %
Department 32030 Totals	242	242	13.97	0.00	228.03	5.77 %
Fund 563 Totals	242	242	13.97	0.00	228.03	5.77 %
574-Sheriff Forfeiture Fund						
41020-Sheriff Forfeiture						
Operations	20,000	40,000	29,330.40	0.00	10,669.60	73.33 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 11 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
Contingency	20,000	0	0.00	0.00	0.00	NaN
Department 41020 Totals	40,000	40,000	29,330.40	0.00	10,669.60	73.33 %
Fund 574 Totals	40,000	40,000	29,330.40	0.00	10,669.60	73.33 %
576-Sheriff Inmate Medical Fund						
50030-Sheriff Inmate Medical						
Operations	10,000	10,000	0.00	0.00	10,000.00	0.00 %
Department 50030 Totals	10,000	10,000	0.00	0.00	10,000.00	0.00 %
577-DOJ Equitable Sharing Fund						
42570-DOJ Equitable Sharing						
Contingency	50,000	50,000	0.00	0.00	50,000.00	0.00 %
Department 42570 Totals	50,000	50,000	0.00	0.00	50,000.00	0.00 %
578-Sheriff Commissary Fund						
50040-Sheriff Commissary Operations						
Salaries/Other Pay/Benefits	3,000	3,000	4,834.94	0.00	(1,834.94)	161.16 %
Operations	72,800	86,850	38,468.28	22,871.35	25,510.37	70.63 %
Contingency	40,000	25,950	0.00	0.00	25,950.00	0.00 %
Department 50040 Totals	115,800	115,800	43,303.22	22,871.35	49,625.43	57.15 %
Fund 578 Totals	115,800	115,800	43,303.22	22,871.35	49,625.43	57.15 %
583-Elections Equipment Fund						
16030-Elections Equipment						
Operations	45,545	45,545	63,712.16	0.00	(18,167.16)	139.89 %
Department 16030 Totals	45,545	45,545	63,712.16	0.00	(18,167.16)	139.89 %
584-Tax Assessor Elections Service Contract Fund						
16040-Elections Services/Contracts						
Salaries/Other Pay/Benefits	4,212	4,212	2,497.05	0.00	1,714.95	59.28 %
Operations	2,227	2,227	2,434.28	167.72	(375.00)	116.84 %
Department 16040 Totals	6,439	6,439	4,931.33	167.72	1,339.95	79.19 %
Fund 584 Totals	6,439	6,439	4,931.33	167.72	1,339.95	79.19 %
601-Special Prosecution/Civil/Juvenile Fund						
35020-SPU Criminal						
Salaries/Other Pay/Benefits	1,520,542	1,520,542	1,158,139.36	0.00	362,402.64	76.17 %
Department 35020 Totals	1,520,542	1,520,542	1,158,139.36	0.00	362,402.64	76.17 %
35030-SPU - State General Allocation						
Salaries/Other Pay/Benefits	614,561	614,561	408,614.84	0.00	205,946.16	66.49 %
Operations	224,544	224,544	183,821.75	0.00	40,722.25	81.86 %
Department 35030 Totals	839,105	839,105	592,436.59	0.00	246,668.41	70.60 %
35040-SPU Civil Division						
Salaries/Other Pay/Benefits	1,884,192	1,884,192	1,361,910.43	0.00	522,281.57	72.28 %
Operations	1,018,836	1,018,836	744,650.75	0.00	274,185.25	73.09 %
Department 35040 Totals	2,903,028	2,903,028	2,106,561.18	0.00	796,466.82	72.56 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 12 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
35050-SPU Juvenile Division						
Salaries/Other Pay/Benefits	1,074,880	1,074,880	771,812.00	0.00	303,068.00	71.80 %
Operations	130,788	130,788	68,176.93	0.00	62,611.07	52.13 %
Department 35050 Totals	1,205,668	1,205,668	839,988.93	0.00	365,679.07	69.67 %
Fund 601 Totals	6,468,343	6,468,343	4,697,126.06	0.00	1,771,216.94	72.62 %
615-Adult Probation-Basic Services Fund						
50130-Adult Basic Supervision						
Salaries/Other Pay/Benefits	1,517,360	1,536,329	946,193.79	0.00	590,135.21	61.59 %
Operations	147,846	163,049	103,339.04	1,923.54	57,786.42	64.56 %
Capital	72,052	74,180	0.00	0.00	74,180.00	0.00 %
Transfers to Other Funds	54,305	61,630	29,282.81	0.00	32,347.19	47.51 %
Department 50130 Totals	1,791,563	1,835,188	1,078,815.64	1,923.54	754,448.82	58.89 %
Fund 615 Totals	1,791,563	1,835,188	1,078,815.64	1,923.54	754,448.82	58.89 %
616-Adult Probation - Court Services Fund						
50150-Adult Court Services						
Salaries/Other Pay/Benefits	212,788	212,886	162,244.02	0.00	50,641.98	76.21 %
Operations	16,808	16,804	10,965.54	0.00	5,838.46	65.26 %
Department 50150 Totals	229,596	229,690	173,209.56	0.00	56,480.44	75.41 %
Fund 616 Totals	229,596	229,690	173,209.56	0.00	56,480.44	75.41 %
617-Adult Probation-Substance Abuse Services Fund						
50170-Adult Substance Abuse Services						
Salaries/Other Pay/Benefits	73,250	73,250	53,194.51	0.00	20,055.49	72.62 %
Operations	54,533	62,533	35,684.72	0.00	26,848.28	57.07 %
Department 50170 Totals	127,783	135,783	88,879.23	0.00	46,903.77	65.46 %
Fund 617 Totals	127,783	135,783	88,879.23	0.00	46,903.77	65.46 %
618-Adult Probation-Pretrial Diversion						
50190-Adult Pretrial Diversion						
Salaries/Other Pay/Benefits	42,685	42,703	30,741.20	0.00	11,961.80	71.99 %
Operations	1,170	1,170	1,001.06	0.00	168.94	85.56 %
Department 50190 Totals	43,855	43,873	31,742.26	0.00	12,130.74	72.35 %
Fund 618 Totals	43,855	43,873	31,742.26	0.00	12,130.74	72.35 %
640-Juvenile Grant Fund Title IVE						
36030-Juvenile Title IV-E						
Operations	0	0	378.00	0.00	(378.00)	∞
Department 36030 Totals	0	0	378.00	0.00	(378.00)	∞
641-Juvenile Grant-State Aid Fund						
36040-Juvenile State/Grant Aid						
Salaries/Other Pay/Benefits	368,465	368,465	281,490.64	0.00	86,974.36	76.40 %
Operations	187,224	187,224	111,188.60	0.00	76,035.40	59.39 %
Department 36040 Totals	555,689	555,689	392,679.24	0.00	163,009.76	70.67 %
Fund 641 Totals	555,689	555,689	392,679.24	0.00	163,009.76	70.67 %



Walker County Budget vs Actual Report
As of the Month Ended 6/30/2025
For the Fiscal Year Ending September 30, 2025
Transactions Posted as of 2:59 PM

Page 13 of 13
7/29/2025
2:59 PM

Account	Original Budget	Revised Budget	Actual	Encumbrances	Variance	Pct to Date
645-Juvenile HGAC Services Grant						
36070-Juvenile HGAC Services Grant						
Operations	0	0	3,500.00	0.00	(3,500.00)	∞
Department 36070 Totals	0	0	3,500.00	0.00	(3,500.00)	∞
802-Walker County Public Safety Communications Center						
46500-Walker County Central Dispatch Services						
Salaries/Other Pay/Benefits	1,503,812	1,503,812	880,090.41	0.00	623,721.59	58.52 %
Operations	263,127	263,127	160,395.75	569.31	102,161.94	61.17 %
Contingency	62,879	62,879	0.00	0.00	62,879.00	0.00 %
Department 46500 Totals	1,829,818	1,829,818	1,040,486.16	569.31	788,762.53	56.89 %
Fund 802 Totals	1,829,818	1,829,818	1,040,486.16	569.31	788,762.53	56.89 %
Report Totals	61,847,196	73,679,374	44,832,241.90	2,425,089.73	26,422,042.37	64.14 %

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

Sources & Uses

Dated 06/01/ 2012

Delivered 06/21/2012

Sources of Funds

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

Uses Of Funds

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

Debt Service Schedule

Part 1 of 2

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

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

Debt Service Schedule

Part 2 of 2

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

**Yield
Statistics**

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

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

Debt Service Schedule

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

Yield Statistics

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

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Pricing Summary

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

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

Bid Information

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

Crews & Associates, Inc.

Capital Markets Group

Page 5