



ORDER NO. 2025-92


AN ORDER OF THE COMMISSIONERS COURT OF WALKER COUNTY, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

- WHEREAS, in accordance with the Texas Local Government Code, an itemized budget was prepared and presented showing a comparison of expenditures between the budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 111.004(a)]; and
- WHEREAS, the prepared budget contains financial information of the County that shows the outstanding obligations of the County, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the budget; and the estimated tax rate required to cover the budget [Texas Local Government Code § 111.004(b)]; and
- WHEREAS, on August 12, 2025 the proposed budget was filed with the County Clerk and the proposed budget was posted on the County's web site, and made available for public inspection as required by Texas Local Government Code § 111.006] and
- WHEREAS, on August 13, 2025, notice of a public hearing on the proposed budget was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the budget, and included one publication not earlier than the 30th day or later than the 10th day before the date of the hearing (Texas Local Government Code § 111.0075); and
- WHEREAS, on August 13, 2025 notice of a public hearing on tax increase was published in the County's official newspaper and notice was posted on the County's website for a public hearing relating to the tax increase, and included one publication not earlier than the 30th day or later than the 5th day before the date of the hearing; and
- WHEREAS, on August 25, 2025 the Commissioners Court of the County held a public hearing on the budget; and
- WHEREAS, on August 25, 2025 the Commissioners Court of the County held a public hearing on the tax rate increase; and
- WHEREAS, the budget for the year October 1, 2025 through September 30, 2026, has been presented to the Commissioners Court and the Commissioners Court has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS, the Commissioners Court has, as required by Texas Local Government Code § 111.008(c) for adoption of a budget that will require raising more revenue from property taxes than in the previous year, ratified the property tax increase reflected in the budget ; and
- WHEREAS, the Commissioners Court now makes changes to the budget that it considers warranted by law or in the best interest of the County taxpayers;

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

SECTION 1: Commissioners Court adopts the budget for Walker County Texas, now before the Commissioners Court for consideration and attached, as the budget for Walker County period of October 1, 2025, through September 30, 2026.

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

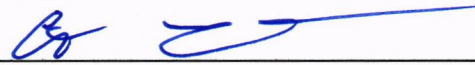
<div>  <div> Budget Summary </div> </div>					
	Available Funds	Revenues	Expenditures	Available Funds	
	1-Oct			30-Sep	
Fiscal Year 2025-2026 Adopted Budget					
<i>*Including Projects Fund</i>					
101 General Fund	\$ 13,444,644	\$ 33,062,817	\$ 35,165,903	\$ 11,341,558	
105 General Projects Funds(Includes 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	

- SECTION 3: General Projects, General Capital Projects, Capital Projects, and Long-Range Planning Fund budgets, proceeds from debt issue, equipment replacements, contingency funds, and other projects and expenditures funded in prior budgets in the listed funds remain allocated until completion of the project. Funded projects do not lapse at the September 30th fiscal year end. Projects funded from specific debt issues remain funded until the purpose of the debt issue has been met and all funds disposed of in accordance with the debt issue.
- SECTION 4: Salaries of Elected Officials, as published in the newspaper on August 13, 2025, are set by this Order and the Employee Compensation Plan is approved as attached, effective as of the first date of the 2025-2026 budget year (Exhibit A).
- SECTION 5: Employee allocations for each department, as detailed are approved as attached (Exhibit B).
- SECTION 6: The Allocation by Category for the General Fund, Road and Bridge Fund and EMS Fund as detailed are approved as attached (Exhibit C).
- SECTION 7: Sources of Funds and revenue budget all funds, and revenue budget for funds is approved as attached (Exhibit D).
- SECTION 8: Expenditures by object code budget all funds is approved as attached (Exhibit E).
- SECTION 9: Commissioners Court, after final adoption of the budget, may spend county funds only in strict compliance with the budget, except in an emergency. [Texas Local Government Code § 111.010(b)].
- SECTION 10: Commissioners Court may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures. [Texas Local Government Code § 111.010(c)].
- SECTION 11: Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure. [Texas Local Government Code § 111.010(d)].
- SECTION 12: Special budgets for grants or aid money received by the county that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget adopted for the limited purpose of spending the grant or aid money for its intended purpose. [Texas Local Government Code § 111.0106].
- SECTION 13: Money received from intergovernmental contracts that is available for the fiscal year but not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose. [Texas Local Government Code § 111.0107].
- SECTION 14: Special budget for revenue received after the start of the fiscal year that are not included in this budget shall be certified to the Commissioners Court by the County Auditor and a special budget will be adopted for the limited purpose of spending the revenues for general purposes or its intended purposes. [Texas Local Government Code § 111.0108].
- SECTION 15: Commissioners Court expressly repeals all previous budget actions and appropriations made by the Commissioners Court if in conflict with the provisions of this order. If a court of competent jurisdiction declares any part, portion, or section of this order invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this order, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 16: This order shall take effect immediately after its passage.

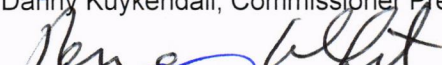
Order 2025-92 APPROVING AND ADOPTING THE OPERATING AND PROJECTS BUDGETS FOR WALKER COUNTY, TEXAS, FOR THE PERIOD OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

PASSED AND APPROVED on this the 25th day of August, 2025.


WALKER COUNTY TEXAS


Colt Christian, County Judge

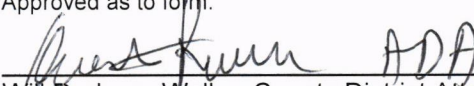

Danny Kuykendall, Commissioner Precinct 1


Ronnie White, Commissioner Precinct 2


Bill Dauge, Jr., Commissioner Precinct 3


Brandon Decker, Commissioner Precinct 4

Approved as to form:

 ADA
Will Durham, Walker County District Attorney

